



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

**18 November 2015**

**SHIRE OF MINGENEW**



**Shire of Mingenew**

**Ordinary Council Meeting Notice Paper**

**18 November 2015**

Madam President and Councillors,

An ordinary meeting of Council is called for Wednesday, 18 November 2015, in the Council Chambers, Victoria Street, Mingenew, commencing at 4.00 pm.

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

13 November 2015

**MINGENEW SHIRE COUNCIL**

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**CHIEF EXECUTIVE OFFICER**  
**13 NOVEMBER 2015**

MINGENEW SHIRE COUNCIL ORDINARY MEETING AGENDA – 18 November 2015



**SHIRE OF MINGENEW**  
WRITTEN DECLARATION OF INTEREST IN MATTER BEFORE COUNCIL



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

Dear Sir/Madam,

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

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

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

Agenda Item (3)

\_\_\_\_\_

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

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

The nature of my interest is (5)

\_\_\_\_\_  
\_\_\_\_\_

The extent of my interest is (6)

\_\_\_\_\_  
\_\_\_\_\_

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

Yours faithfully,

Signed \_\_\_\_\_

Date \_\_\_\_\_

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

## Table of Contents

<b>1.0</b>	<b>DECLARATION OF OPENING/ANNOUNCEMENT OF VISITORS .....</b>	<b>6</b>
<b>1.1</b>	<b>SWEARING IN OF NEWLY ELECTED COUNCILLORS – CRIDDLE .....</b>	<b>6</b>
<b>2.0</b>	<b>RECORD OF ATTENDANCE/APOLOGIES/APPROVED LEAVE OF ABSENCE .....</b>	<b>6</b>
<b>2.1</b>	<b>PRESENT .....</b>	<b>6</b>
<b>2.2</b>	<b>APOLOGIES .....</b>	<b>6</b>
<b>3.0</b>	<b>RESPONSE TO PREVIOUS PUBLIC QUESTIONS TAKEN ON NOTICE.....</b>	<b>6</b>
<b>4.0</b>	<b>PUBLIC QUESTION TIME/PETITIONS/DEPUTATIONS/PRESENTATIONS/SUBMISSIONS .....</b>	<b>6</b>
<b>4.1</b>	<b>PRESENTATION.....</b>	<b>6</b>
<b>5.0</b>	<b>APPLICATIONS FOR LEAVE OF ABSENCE .....</b>	<b>6</b>
<b>6.0</b>	<b>DECLARATIONS OF INTEREST .....</b>	<b>6</b>
<b>7.0</b>	<b>CONFIRMATION OF PREVIOUS MEETINGS’ MINUTES .....</b>	<b>7</b>
<b>7.1.1</b>	<b>ORDINARY MEETING HELD 21<sup>st</sup> OCTOBER, 2015 .....</b>	<b>7</b>
<b>7.1.2</b>	<b>BUSH FIRE ADVISORY COMMITTEE HELD 19<sup>th</sup> OCTOBER 2015.....</b>	<b>37</b>
<b>8.0</b>	<b>ANNOUNCEMENTS BY PRESIDING PERSON WITHOUT DISCUSSION.....</b>	<b>37</b>
<b>9.0</b>	<b>OFFICERS REPORTS</b>	
<b>9.1</b>	<b>CHIEF EXECUTIVE OFFICER .....</b>	
<b>9.1.1</b>	<b>SHIRE OF MINGENEW TOWNSITE EXPANSION STRATEGY .....</b>	<b>44</b>
<b>9.2</b>	<b>FINANCE .....</b>	
<b>9.2.1</b>	<b>FINANCIAL STATEMENTS FOR PERIOD ENDING 31<sup>st</sup> October, 2015 .....</b>	<b>92</b>
<b>9.2.2</b>	<b>ACCOUNTS FOR PAYMENT – MONTH ENDING 31<sup>st</sup> October, 2015.....</b>	<b>124</b>
<b>9.2.3</b>	<b>2014/15 ANNUAL REPORT .....</b>	<b>134</b>
<b>9.2.4</b>	<b>ANNUAL ELECTORS MEETING.....</b>	<b>216</b>
<b>9.3</b>	<b>ADMINISTRATION.....</b>	
<b>9.3.1</b>	<b>DELEGATIONS TO COMMITTEES &amp; COMMUNITY ORGANISATIONS .....</b>	<b>218</b>
<b>9.2.2</b>	<b>APPOINTMENT OF AUDIT COMMITTEE .....</b>	<b>221</b>
<b>9.2.3</b>	<b>DELEGATIONS TO OTHER COUNCIL COMMITTEES .....</b>	<b>223</b>
<b>9.2.4</b>	<b>COUNCIL MEETING DATES FOR 2016.....</b>	<b>225</b>
<b>10.0</b>	<b>ELECTED MEMBERS/MOTIONS OF WHICH PREVIOUS NOTICE HAS BEEN GIVEN .....</b>	<b>227</b>
<b>11.0</b>	<b>NEW BUSINESS OF AN URGENT NATURE INTRODUCED BY DECISION OF THE MEETING.....</b>	<b>227</b>
<b>11.1</b>	<b>ELECTED MEMBERS .....</b>	<b>227</b>
<b>11.2</b>	<b>STAFF.....</b>	<b>227</b>
<b>12.0</b>	<b>CONFIDENTIAL ITEMS .....</b>	<b>227</b>
<b>13.0</b>	<b>TIME AND DATE OF NEXT MEETING .....</b>	<b>227</b>
<b>14.0</b>	<b>CLOSURE.....</b>	<b>227</b>

## **SHIRE OF MINGENEW**

### **AGENDA FOR ORDINARY MEETING OF COUNCIL TO BE HELD IN COUNCIL CHAMBERS ON 18 November 2015 COMMENCING AT 4.00pm**

- 1.0 DECLARATION OF OPENING/ANNOUNCEMENT OF VISITORS**
- 2.0 RECORD OF ATTENDANCE/APOLOGIES/APPROVED LEAVE OF ABSENCE**
- 3.0 RESPONSE TO PREVIOUS PUBLIC QUESTIONS TAKEN ON NOTICE**
- 4.0 PUBLIC QUESTION TIME/PETITIONS/DEPUTATIONS/PRESENTATIONS/SUBMISSIONS**
- 5.0 APPLICATIONS FOR LEAVE OF ABSENCE**
- 6.0 DECLARATIONS OF INTEREST**
- 7.0 CONFIRMATION OF PREVIOUS MEETING MINUTES**
  - 7.1.1 ORDINARY MEETING HELD 21<sup>st</sup> October, 2015***
  - 7.1.2 BUSH FIRE ADVISORY HELD 19<sup>th</sup> October 2015***
- 8.0 ANNOUNCEMENTS BY PRESIDING PERSON WITHOUT DISCUSSION**
- 9.0 OFFICERS REPORTS**



**MINUTES FOR THE  
ORDINARY COUNCIL MEETING  
HELD ON  
MONDAY**

21 October 2015

**SHIRE OF MINGENEW**



## Table of Contents

<b>1.0</b>	<b>DECLARATION OF OPENING/ANNOUNCEMENT OF VISITORS .....</b>	<b>3</b>
1.1	SWEARING IN OF NEWLY ELECTED COUNCILLORS – BAGLEY, COSGROVE, NEWTON, EARDLEY .....	3
1.2	ELECTION OF SHIRE PRESIDENT .....	3
1.3	ELECTION OF DEPUTY PRESIDENT .....	3
<b>2.0</b>	<b>RECORD OF ATTENDANCE/APOLOGIES/APPROVED LEAVE OF ABSENCE .....</b>	<b>3</b>
2.1	PRESENT .....	3
2.2	APOLOGIES .....	3
<b>3.0</b>	<b>RESPONSE TO PREVIOUS PUBLIC QUESTIONS TAKEN ON NOTICE .....</b>	<b>3</b>
<b>4.0</b>	<b>PUBLIC QUESTION TIME/PETITIONS/DEPUTATIONS/PRESENTATIONS/SUBMISSIONS .....</b>	<b>4</b>
4.1	PRESENTATION .....	4
<b>5.0</b>	<b>APPLICATIONS FOR LEAVE OF ABSENCE .....</b>	<b>4</b>
<b>6.0</b>	<b>DECLARATIONS OF INTEREST .....</b>	<b>4</b>
<b>7.0</b>	<b>CONFIRMATION OF PREVIOUS MEETINGS' MINUTES .....</b>	<b>4</b>
7.1.1	ORDINARY MEETING HELD 14 <sup>TH</sup> SEPTEMBER, 2015 .....	4
<b>8.0</b>	<b>ANNOUNCEMENTS BY PRESIDING PERSON WITHOUT DISCUSSION .....</b>	<b>4</b>
<b>9.0</b>	<b>OFFICERS REPORTS</b>	
<b>9.1</b>	<b>CHIEF EXECUTIVE OFFICER .....</b>	<b>5</b>
9.1.1	SHIRE OF MINGENEW TOWNSITE EXPANSION STRATEGY .....	248
9.1.2	APPOINTMENT OF BUSH FIRE CONTROL OFFICERS .....	248
9.1.3	SHIRE OFFICE HOURS .....	248
9.1.4	CEO PERFORMANCE APPRAISAL .....	248
<b>9.2</b>	<b>FINANCE .....</b>	<b>120</b>
9.2.1	FINANCIAL STATEMENTS FOR PERIOD ENDING 30 <sup>TH</sup> SEPTEMBER, 2015 .....	120
9.2.2	ACCOUNTS FOR PAYMENT – MONTH ENDING 30 <sup>TH</sup> SEPTEMBER 2015 .....	205
9.2.3	SETTLEMENT OF REFUGEES .....	120
9.2.4	WALGA ELECTED MEMBER TRAINING DISCUSSION PAPER .....	205
<b>10.0</b>	<b>ELECTED MEMBERS/MOTIONS OF WHICH PREVIOUS NOTICE HAS BEEN GIVEN .....</b>	<b>214</b>
<b>11.0</b>	<b>NEW BUSINESS OF AN URGENT NATURE INTRODUCED BY DECISION OF THE MEETING .....</b>	<b>214</b>
11.1	ELECTED MEMBERS .....	214
11.2	STAFF .....	214
<b>12.0</b>	<b>CONFIDENTIAL ITEMS .....</b>	<b>214</b>
<b>13.0</b>	<b>TIME AND DATE OF NEXT MEETING .....</b>	<b>214</b>
<b>14.0</b>	<b>CLOSURE .....</b>	<b>214</b>

# **SHIRE OF MINGENEW**

## **MINUTES FOR ORDINARY MEETING OF COUNCIL HELD IN COUNCIL CHAMBERS ON 21 October 2015 COMMENCING AT 4.00pm**

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

The Chief Executive Officer, Mr Martin Whitely, declared the meeting open at 4.00 pm.

### **SWEARING IN OF ELECTED MEMBERS**

#### **Declaration of Councillors**

Cr MA Bagley, Cr GJ Cosgrove, Cr HM Newton and Cr LM Eardley undertook the Declaration of Office before Cr Marguerite Pearce JP.

### **ELECTION OF PRESIDENT**

#### **Declaration of President**

Cr HM Newton nominated Cr MA Bagley for the role of President. There being no other nominations, Cr MA Bagley was elected unopposed as President. Cr Bagley undertook the Declaration of Office before Cr Marguerite Pearce JP.

The Shire President Cr Bagley took the chair at 4.12pm

### **ELECTION OF DEPUTY PRESIDENT**

Cr MA Bagley nominated Cr HM Newton for the role of Deputy President. There being no other nominations, Cr HM Newton was elected unopposed as Deputy President. Cr Newton undertook the Declaration of Office before Cr Marguerite Pearce JP.

### **2.0 ATTENDANCE**

MA Bagley	President	Rural Ward
GJ Cosgrove	Councillor	Rural Ward
HM Newton	Councillor	Town Ward
LM Eardley	Councillor	Town Ward
MP Pearce	Councillor	Town Ward

#### **STAFF**

MG Whitely	Chief Executive Officer
NS Jane	Manager of Finance and Administration

#### **APOLOGIES**

CR Lucken	Councillor	Town Ward
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### **3.0 RESPONSE TO PREVIOUS PUBLIC QUESTIONS TAKEN ON NOTICE**

Nil.

**4.0 PUBLIC QUESTION TIME/PETITIONS/DEPUTATIONS/PRESENTATIONS/SUBMISSIONS**  
Nil.

**5.0 APPLICATIONS FOR LEAVE OF ABSENCE**  
Nil.

**6.0 DECLARATIONS OF INTEREST**  
Nil.

**7.0 CONFIRMATION OF PREVIOUS MEETING MINUTES**

**7.1 ORDINARY MEETING HELD, 14 SEPTEMBER 2015**

**COUNCIL DECISION – ITEM 7.1**

Moved Cr Newton

Seconded Cr Cosgrove

That the minutes of the ordinary meeting of the Shire of Mingenew held in the council chambers on 14<sup>th</sup> September 2015 be confirmed.

CARRIED: 6/0

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

**9.0 OFFICERS REPORTS**

## 9.1 CHIEF EXECUTIVE OFFICER

### 9.1.1 SHIRE OF MINGENEW TOWNSITE EXPANSION STRATEGY

**Location/Address:** Shire of Mingenew  
**Name of Applicant:** Shire of Mingenew  
**Disclosure of Interest:** Nil  
**File Reference:** ADM0362  
**Date:** 16<sup>th</sup> October 2015  
**Author:** Martin Whitely, Chief Executive Officer

#### **Summary**

This report presents the public comments received and requests council to consider these comments and adopt the Mingenew Townsite Expansion Strategy.

#### **Attachment**

Public comments received.

#### **Background**

At the March 2013 Ordinary Council Meeting Council resolved to endorse the Draft Townsite Expansion Strategy and advertise the document for public comment. The document was advertised for public comment, however the final document was never presented to Council for adoption, nor has the document been approved by the Department of Planning or ultimately submitted to the Western Australian Planning Commission.

#### **Comment**

The matter was again brought up at the December 2014 Concept Forum where it was agreed that the Townsite Expansion Strategy be finalised on my commencement to allow myself to offer any input into the proposed strategy.

The Townsite Expansion Strategy was discussed at the strategic planning session held in late April 2015 and again at the June 2015 Concept Forum where some minor changes were suggested. Following this I met with Alan Stewart from Greg Rowe & Associates, who produced the original document, to implement the proposed changes as discussed.

At the June 2015 Concept Forum there were several minor changes to be made to the final Townsite Expansion Strategy. As such, these changes have now been implemented and a copy of the final draft Townsite Expansion Strategy is attached for Council information.

The Department of Planning have been very accommodating in granting numerous extensions with the latest extension being until October 2015 so it would be good to have the process finalised and the document submitted to the Western Australian Planning Commission.

#### **Consultation**

An information session for Elected Members and Shire Staff was held in September 2012 and a Community Workshop was held in October 2012 to allow for Council and community input into the Draft Townsite Expansion Strategy. A further information session with elected members was carried out in April 2015 and advertising for public comment has been given during September 2015.

Letters were sent directly to the following organisations inviting their comment:

- Heritage Council of WA
- Department of Fire and Emergency Services
- Mid West Development Commission
- Department of Regional Development

- Department of Lands
- Department of Agriculture and Food
- Department of Education
- Department of Training and Workforce Development
- Department of Environment Regulation
- Department of Parks and Wildlife
- Department of Water
- Department of Aboriginal Affairs
- Department of Mines and Petroleum
- Department of State Development
- Department of Health
- Water Corporation
- Western Power
- Main Roads Western Australia
- Department of Housing
- Department of Transport
- Public Transport Authority
- WA Police
- Department of Sport and Recreation
- Department of Planning
- Department of Local Government and Communities
- Department of Environment and Conservation
- Department of Culture and the Arts
- Department of Commerce
- Mingenew CRC
- Mingenew Irwin Group
- CBH
- Brookfield Rail
- NACC
- Tourism WA
- Mingenew Business Alliance
- Shire of Three Springs
- Shire of Morawa
- Shire of Irwin
- City of Greater Geraldton
- Shire of Perenjori

The period for public advertising closed on Thursday 15<sup>th</sup> October 2015. In total 7 submissions were received and these submissions are tabled for Council consideration. The submissions received will be tabled as a separate Appendix within the Townsite Expansion Strategy (the "Strategy") with Council to comment on any of the recommendations made within any of the submissions. Where Council deems it necessary the Strategy may be amended to include any of the recommendations made in the submissions. If any significant changes are required then the Strategy will need to be readvertised. If only minor changes were required to the Strategy then there would be no need for further advertising. The process would also involve the Western Australian Planning Commission making comment on each of the submissions.

#### **Statutory Environment**

Nil

#### **Policy Implications**

Nil

**Financial Implications**

Provision of \$10,000 was made in the 2015/16 Budget for the finalisation of the Townsite Expansion Strategy. If further public advertising and/or community consultation was required there are sufficient costs allocated to meet these expenses.

**Strategic Implications**

Community Strategic Plan

Outcome 1.2.1 – Ensure there are adequate land options available for residential, commercial and industrial land.

**Voting Requirements**

Simple Majority

**OFFICER RECOMMENDATION – ITEM 9.1.1**

That Council;

1. Review the submissions and make comment as required,
2. Adopts the Townsite Expansion Strategy as a final document,
3. Seek endorsement from the Department of Planning

**COUNCIL RESOLUTION – ITEM 9.1.1**

Moved: Cr Pearce

Seconded: Cr Cosgrove

That:

This matter latter lay on the table until the November Ordinary meeting of Council as two interested parties have requested an extension of time to make submissions.

Carried: 6/0

The Presiding Person advised the meeting that the reason for the change would need to be recorded in the minutes.

Moved: Cr Cosgrove

Seconded: Cr Eardley

That the reason the officer recommendation was changed was because two interested parties have requested an extension of time to make submissions.

Carried: 6/0

## 9.1.2 APPOINTMENT OF BUSH FIRE CONTROL OFFICERS

**Location/Address:** Shire of Mingenew  
**Name of Applicant:** Shire of Mingenew  
**Disclosure of Interest:** Nil  
**File Reference:** ADM0147  
**Date:** 16<sup>th</sup> October 2015  
**Author:** Martin Whitely, Chief Executive Officer

### **Summary**

This report recommends that Council appoints Bush Fire Officers for the Shire of Mingenew for the 2015/16 fire season.

### **Attachment**

Nil

### **Background**

The Mingenew Bush Fire Advisory Meeting is scheduled for Monday 19<sup>th</sup> October 2015. At this meeting the Bush Fire Advisory Committee will make recommendations for the appointment of Bush Fire Control Officers including the positions of Chief Fire Control Officer, Deputy Chief Fire Control Officer and Fire Weather Officer.

### **Comment**

Since the meeting is yet to be held the recommendations for the office positions from the Bush Fire Advisory Committee are unknown. As a guide the current office bearers are as follows;

#### **Bush Fire Control Officers**

Mingenew Town – Michael Beare  
Yandanooka – Justin Bagley & Nick Duane  
Lockier – Daniel Michael & Kim Fleay  
Guranu – Murray Thomas & Ben Cobley  
Mingenew North – Andrew Green

#### **Chief Bush Fire Control Officer**

Rob McTaggart

#### **Deputy Chief Bush Fire Control Officer**

Justin Bagley  
Murray Thomas

#### **Permit Issuing Officers**

Rob McTaggart  
Justin Bagley  
Daniel Michael  
Murray Thomas

#### **Fire Weather Officer**

Rob McTaggart

### **Consultation**

Shire of Mingenew Fire Brigades  
Rick Ryan, Community Emergency Service Manager

**Statutory Environment**

Bush Fire Act 1954

**Policy Implications**

Nil

**Financial Implications**

Nil

**Strategic Implications**

Community Strategic Plan

Outcome 3.7.3 – Continuously improve emergency services

**Voting Requirements**

Simple Majority

**OFFICER RECOMMENDATION – ITEM 9.1.2**

That Council endorse the recommendations of the Bush Fire Advisory Committee for the relevant Bush Fire Control Officer dignitaries.

**COUNCIL RESOLUTION – ITEM 9.1.2**

Moved: Cr Newton

Seconded: Cr Eardley

That the following appointments be endorsed:

**Chief Bush Fire Control Officer**

Rob McTaggart

**Deputy Chief Bush Fire Control Officer**

Murray Thomas

**Permit Issuing Officer**

Rob McTaggart

**Fire Weather Officer**

Rob McTaggart

**Bush Fire Control Office**

Mingenew Town: Captain - Michael Beare

Yandanooka: Captain - Nick Duane & Deputy Captain - Justin Bagley

Lockier: Captain - Daniel Michael & Deputy Captain - Tim Dempster

Guranu: Captain - Murray Thomas & Deputy Captain - Ben Cobley

Mingenew North: Captain - Alex Pearse & Deputy Captain - Andrew Green

Carried: 6/0

### 9.1.3 SHIRE OFFICE HOURS

**Location/Address:** Shire of Mingenew  
**Name of Applicant:** Shire of Mingenew  
**Disclosure of Interest:** Nil  
**File Reference:** ADM0089  
**Date:** 16<sup>th</sup> October 2015  
**Author:** Martin Whitely, Chief Executive Officer

#### **Summary**

This report recommends that Council approves the Shire Office to be closed over the Christmas and New Year period.

#### **Attachment**

Nil

#### **Background**

During the Christmas and New Year period it is proposed that the Shire Office be closed from 12pm on Thursday 24<sup>th</sup> December until Sunday 3<sup>rd</sup> January 2016 and re-opening as per usual on Monday 4<sup>th</sup> January 2016. This will mean that any payments or licensing will not be processed during this period. This works out to be three normal working days. With sufficient notification the community will be able to make alternate arrangements for licensing and other payments and a skeleton works crew will still be on board during the break for any road maintenance.

#### **Comment**

Staff will be required to take leave; either annual leave or RDO's during this period and the proposed office hours will be as follows;

Monday 21 <sup>st</sup> December 2015	8.00am to 5.00pm
Tuesday 22 <sup>nd</sup> December 2015	8.0am to 5.00pm
Wednesday 23 <sup>rd</sup> December 2015	8.00am to 5.00pm
Thursday 24 <sup>th</sup> December 2015	8.00am to 12.00pm
Friday 25 <sup>th</sup> December 2015	Closed
Saturday 26 <sup>th</sup> December 2015	Closed
Sunday 27 <sup>th</sup> December 2015	Closed
Monday 28 <sup>th</sup> December 2015	Closed
Tuesday 29 <sup>th</sup> December 2015	Closed
Wednesday 30 <sup>th</sup> December 2015	Closed
Thursday 31 <sup>st</sup> December 2015	Closed
Friday 1 <sup>st</sup> January 2016	Closed
Saturday 2 <sup>nd</sup> January 2016	Closed
Sunday 3 <sup>rd</sup> January 2016	Closed
Monday 4 <sup>th</sup> January 2016	8.00am to 5.00pm

#### **Consultation**

Notification of the office opening times will be published in the Mingenew Matters and Shire Office noticeboard in the months leading up to Christmas.

#### **Statutory Environment**

Nil

#### **Policy Implications**

Nil

**Financial Implications**

Nil

**Strategic Implications**

Nil

**Voting Requirements**

Simple Majority

<b>OFFICER RECOMMENDATION – ITEM 9.1.3</b>
--

That Council endorse the Shire Office to be closed for normal business from 12pm on Thursday 24<sup>th</sup> December 2015 through to Sunday the 3<sup>rd</sup> January 2016 inclusive.

<b>COUNCIL RESOLUTION – ITEM 9.1.3</b>
--

Moved: Cr Cosgrove

Seconded: Cr Pearce

That Council endorse the Shire Office to be closed for normal business from 12pm on Thursday 24<sup>th</sup> December 2015 through to Sunday the 3<sup>rd</sup> January 2016 inclusive.

Carried: 6/0

#### 9.1.4 CEO PERFORMANCE APPRAISAL

**Location/Address:** Shire of Mingenew  
**Name of Applicant:** Shire of Mingenew  
**Disclosure of Interest:** Impartiality Interest

**File Reference:** ADM0077  
**Date:** 16<sup>th</sup> October 2015  
**Author:** Martin Whitely, Chief Executive Officer

##### **Summary**

This report recommends that Council sets a date to carry out the annual performance review of the Chief Executive Officer.

##### **Attachment**

Nil

##### **Background**

It is a requirement under section 5.38 of the Local Government Act for Council to review the performance of the Chief Executive Officer ("CEO") at least once in relation to every year of employment.

##### **Comment**

Given that the CEO's commencement date was the 5<sup>th</sup> January 2015, the review should be carried out prior to the 4<sup>th</sup> January 2016.

##### **Consultation**

Nil

##### **Statutory Environment**

Local Government Act 1995  
Local Government (Administration) Regulations 1996

##### **Policy Implications**

Nil

##### **Financial Implications**

Nil

##### **Strategic Implications**

Nil

##### **Voting Requirements**

Simple Majority

#### OFFICER RECOMMENDATION – ITEM 9.1.4

That Council sets a date to carry out the performance review of the Chief Executive Officer.

<b>COUNCIL RESOLUTION – ITEM 9.1.4</b>
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Moved: Cr Pearce

Seconded: Cr Eardley

That the Executive Committee liaises with the Chief Executive Officer to set a date and carry out the performance review prior to the 4<sup>th</sup> January 2016.

Carried: 6/0

## 9.2 FINANCE

### 9.2.1 FINANCIAL STATEMENTS FOR PERIOD ENDING 30<sup>th</sup> September 2015

**Location/Address:** Shire of Mingenew  
**Name of Applicant:** Shire of Mingenew  
**Disclosure of Interest:** Nil  
**File Reference:** ADM0304  
**Date:** 15 October 2015  
**Author:** Nita Jane, Manager Finance and Administration  
**Senior Officer:** Martin Whitely, Chief Executive officer

#### **Summary**

The Monthly Statement of Financial Activity report for the period ending 30<sup>th</sup> September 2015 is presented to Council for adoption.

#### **Attachment**

Finance Report for period ending 30<sup>th</sup> September 2015.

#### **Background**

The Monthly Financial Report to the 30<sup>th</sup> September 2015 is prepared in accordance with the requirements of the Local Government Act and the Local Government (Financial Management) Regulations and includes the following:

- Statement of Financial Activity by Nature & Type
- Statement of Financial Activity by Program
- Statement of Capital Acquisitions and Capital Funding
- Explanation of Material Variances
- Net Current Funding Position
- Cash and Investments
- Budget Amendments
- Receivables
- Cash Backed Reserves
- Capital Disposals
- Rating Information
- Information on Borrowings
- Grants & Contributions
- Trust

#### **Comment**

<b>SUMMARY OF FUNDS – SHIRE OF MINGENEW</b>	
Municipal Account	60,296
Business Cash Maximiser (Municipal Funds)	1,317,697
Trust Account	138,606
Mid-West Regional Council Trust Account	Closed
Reserve Maximiser Account	272,986

Debtor's accounts continue to be monitored with all efforts being made to ensure that monies are recovered. The following remains outstanding as at 30<sup>th</sup> September 2015:

Amount	Current (2,118)	30+ Days 39,538	60+ Days 0	90+ Days 3,080	TOTAL 40,500
--------	--------------------	--------------------	---------------	-------------------	-----------------

Rates Outstanding at 30<sup>th</sup> September 2015 were:

	Current	Arrears	TOTAL
Rates	534,921	29,553	564,474
Rubbish	10,888	0	10,888
<b>TOTAL</b>	<b>545,809</b>	<b>29,553</b>	<b>575,362</b>

The Statement of Financial Activities Report contains explanations of Councils adopted variances for the 2015 / 2016 financial year.

### **Consultation**

Chief Executive Officer  
Senior Finance Officer

### **Statutory Environment**

Local Government Act 1995 Section 6.4

Local Government (Financial Management) Regulations 1996 Section 34

34. Financial activity statement required each month (Act s. 6.4)

(1A) In this regulation —

*committed assets* means revenue unspent but set aside under the annual budget for a specific purpose.

- (1) A local government is to prepare each month a statement of financial activity reporting on the revenue and expenditure, as set out in the annual budget under regulation 22(1)(d), for that month in the following detail —
  - (a) annual budget estimates, taking into account any expenditure incurred for an additional purpose under section 6.8(1)(b) or (c); and
  - (b) budget estimates to the end of the month to which the statement relates; and
  - (c) actual amounts of expenditure, revenue and income to the end of the month to which the statement relates; and
  - (d) material variances between the comparable amounts referred to in paragraphs (b) and (c); and
  - (e) the net current assets at the end of the month to which the statement relates.
- (2) Each statement of financial activity is to be accompanied by documents containing —
  - (a) an explanation of the composition of the net current assets of the month to which the statement relates, less committed assets and restricted assets; and
  - (b) an explanation of each of the material variances referred to in subregulation (1)(d); and
  - (c) such other supporting information as is considered relevant by the local government.

- (3) The information in a statement of financial activity may be shown —
  - (a) according to nature and type classification; or
  - (b) by program; or
  - (c) by business unit.
- (4) A statement of financial activity, and the accompanying documents referred to in subregulation (2), are to be —
  - (a) presented at an ordinary meeting of the council within 2 months after the end of the month to which the statement relates; and
  - (b) recorded in the minutes of the meeting at which it is presented.
- (5) Each financial year, a local government is to adopt a percentage or value, calculated in accordance with the AAS, to be used in statements of financial activity for reporting material variances.

**Policy Implications**

Nil

**Financial Implications**

Financial implications are outlined in comments.

**Strategic Implications**

Nil

**Voting Requirements**

Simple Majority

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

That the Monthly Statement of Financial Activity for the period 1<sup>st</sup> July 2015 to 30<sup>th</sup> September 2015 be received.

<b>COUNCIL RESOLUTION – ITEM 9.2.1</b>
--

Moved: Cr Cosgrove

Seconded: Cr Pearce

That the Monthly Statement of Financial Activity for the period 1<sup>st</sup> July 2015 to 30<sup>th</sup> September 2015 be received.

Carried: 6/0

## 9.2.2 ACCOUNTS FOR PAYMENT – MONTH ENDING 21<sup>st</sup> October 2015

**Location/Address:** Shire of Mingenew  
**Name of Applicant:** Shire of Mingenew  
**File Reference:** ADM0042  
**Disclosure of Interest:** Nil  
**Date:** 1<sup>st</sup> October 2015  
**Author:** Julie Borrett, Senior Finance Officer  
**Senior Officer:** Nita Jane, Manager of Administration and Finance

### **Summary**

Council to confirm the payment of creditors for the month of September 2015 in accordance with the Local Government (Financial Management) Regulations 1996 section 13(1).

### **Attachment**

Copy of list of accounts due (EFT & cheque payments), which will enable Council to confirm the payment of its creditors in accordance with Local Government (Financial Management) Regulations 1996, Section 13(1).

### **Background**

Financial Regulations require a schedule of payments made through the Council bank accounts to be presented to Council for their inspection. The list includes details for each account paid incorporating the payee's name, amount of payment, date of payment and sufficient information to identify the transaction.

### **Comment**

Invoices supporting all payments are available for inspection. All invoices and vouchers presented to Council have been certified as to the receipt of goods and the rendition of services and as to prices, computations and costings, and that the amounts shown were due for payment.

### **Consultation**

Nil

### **Statutory Environment**

Local Government Act 1996, Section 6.4

Local Government (Financial Management) Regulations 1996, Sections 12, 13 and 15

### **Policy Implications**

Payments have been made under delegation.

### **Financial Implications**

Funds available to meet expenditure.

**Strategic Implications**

Nil

**Voting Requirements**

Simple Majority

**OFFICER RECOMMENDATION – ITEM 9.2.2**

That Council confirm the accounts as presented for September 2015 from the Municipal Fund totalling \$296,447.89 represented by Electronic Funds Transfers of EFT 9221 to EFT9296, Direct Deduction DD7314.1, 2 and 3, DD7335.1 2 and 3, Trust Cheque number 458 and Cheque numbers 8002-8004.

**COUNCIL RESOLUTION – ITEM 9.2.2**

Moved: Cr Cosgrove

Seconded: Cr Pearce

That Council confirm the accounts as presented for September 2015 from the Municipal Fund totalling \$296,447.89 represented by Electronic Funds Transfers of EFT 9221 to EFT9296, Direct Deduction DD7314.1, 2 and 3, DD7335.1 2 and 3, Trust Cheque number 458 and Cheque numbers 8002-8004.

Carried: 6/0

### 9.2.3 Settlement of Refugees

**Location/Address:** Shire of Mingenew  
**Name of Applicant:** Shire of Mingenew  
**Disclosure of Interest:** Nil  
**File Reference:** ADM0  
**Date:** 5<sup>th</sup> October 2015  
**Author:** Nita Jane, Manager Finance and Administration  
**Senior Officer:** Martin Whitely, Chief Executive officer

#### Summary

Council is requested to consider Mr Rosenwald's email.

#### Attachment

Email from Mr Arthur Rosenwald  
Map 03 – Mingenew Townsite  
Map 05 – Yandanooka Townsite

#### Background

Mr Rosenwald is assisting asylum seekers and refugees to settle in Western Australia.

#### Comment

The role of Mr Rosenwald is to assist in find these people housing and work. He has looked around in Mingenew and has the following questions:

1. What would be the attitude of the Mingenew community towards welcoming a number of refugees? Depending on the work we can create this may be some 50 or more people.
2. Are home based light industry and trade allowed in your town? As an example a dressmaker or carpenter working from home?
3. There is a large factory site opposite the caravan park. I have not investigated the availability of this property, but if it was available, what kind of industry would be allowed there? In particular I have in mind to build pre-fabricated house frames from a factory like that.
4. If this type of industry is no longer allowed in town, is industrial land available across the railway line and on what basis? Would Council lease the land and would people be allowed to live in a house on site? Would there be other incentives or ideas on offer from the Council to assist a new young population?

Comments from the Planning Officer are:

- 2 Light Industry is allowed (requires planning approval) in the General Industry and Rural Townsite zones only. In the Residential, Town Centre, Rural Residential, Rural Mining and Rural Townsite zones the Home Occupation land use is permissible (requires planning approval.) Home Occupation is defined in the planning scheme as:

***"home occupation" means an occupation carried out in a dwelling or on land around a dwelling by an occupier of the dwelling which –***

- a) *Does not employ any person not a member of the occupier's household;*
- b) *Will not cause injury to or adversely affect the amenity of the neighbourhood;*
- c) *Does not occupy an area greater than 20 square metres;*
- d) *Does not display a sign exceeding 0.2 square metres;*
- e) *Does not involve the retail sale, display or hire of goods of any nature;*

- f) *In relation to vehicles and parking, does not result in the requirement for a greater number of parking facilities than normally required for a single dwelling or an increase in traffic volume in the neighbourhood, does not involve the presence, use or calling of a vehicle more than 2 tonnes tare weight, and does not include provision for the fuelling, repair or maintenance of motor vehicles; and*
- g) *Does not involve the use of an essential service of greater capacity than normally required in the zone.*

- 3 This land is in the Residential zone where the land uses that can occur are primarily residential use. It is not possible to allow a pre-fab factory in this zone as it is an Industrial land use. The zoning table in the planning scheme:

USE CLASS	RESIDENTIAL	TOWN CENTRE	GENERAL INDUSTRIAL	RURAL RESIDENTIAL	RURAL MINING	RURAL TOWNSITE
Aged & Dependant Persons Dwelling	D	D	X	X	X	D
Agriculture extensive	X	X	X	X	P	X
Agriculture intensive	X	X	X	X	A	X
Amusement parlour	X	A	X	X	X	D
Ancillary accommodation	D	SD	X	D	D	D
Animal husbandry intensive	X	X	X	X	A	X
Aquaculture	X	X	X	X	A	X
Bed and Breakfast Accommodation	D	D	X	A	D	D
Betting Agency	X	A	X	X	X	D
Camping Area	X	X	X	X	A	D
Caravan Park	X	X	X	X	A	D
Caretakers Dwelling	X	X	D	X	X	X
Carpark	X	P	X	X	X	D
Cattery/Dog Kennel	X	X	X	D	D	A
Child Care Premises	A	D	X	X	X	D
Civic Use	A	D	X	X	X	D
Club Premises	X	A	X	X	X	D
Consulting Rooms	A	D	X	X	X	D
Convenience Store	A	D	X	X	X	D
Corner Shops	A	D	A	X	X	D
Dry Cleaning Premises	X	D	P	X	X	D
Educational Establishment	D	A	X	D	D	D
Equestrian Centre	X	X	X	A	A	A
Factory Unit Building	X	X	P	X	X	D
Family Day Care Centre	A	D	X	X	X	D
Fast Food Outlet	X	D	X	X	X	D
Fish Shop	X	D	X	X	X	D
Fuel Depot	X	X	P	X	X	X
Funeral Parlour	X	D	X	X	X	D
Grouped Dwelling	D	D	X	X	A	D
Health Centre	X	D	X	X	X	D
Health Studio	X	D	D	X	X	D
Holiday Accommodation	A	D	X	D	D	D
Home Occupation	A	D	X	D	D	D
Hotel	X	A	X	X	X	A

Industry General	X	X	P	X	X	X
Industry – Light	X	X	P	X	X	A
Industry Service	X	D	D	X	X	A
Industry Extractive	X	X	X	X	A	X
Industry Cottage	A	D	D	D	D	D
Liquor Store	X	A	X	X	X	D
Lunch Bar	X	D	D	X	X	D
Market	X	D	X	A	X	D
Medical Centre	A	D	X	X	X	D
Motel	A	A	X	X	X	A
Motor Vehicle – Repairs	X	X	P	X	X	A
Motor Vehicle – Wrecking	X	X	P	X	X	A
Motor Vehicle Hire	X	D	D	X	X	D
Motor Vehicle Wash	X	A	D	X	X	D
Motor Vehicle, Boat or Caravan Sales	X	D	P	X	X	D
Multiple Dwelling	D	D	X	X	X	D
Museum	X	P	X	A	A	D
Night Club	X	A	X	X	X	D
Nursery	X	D	D	D	D	D
Office	X	P	X	X	X	A
Place of Worship	A	D	X	X	X	D
Public Amusement	X	D	X	X	X	D
Public Utility	P	P	P	P	X	D
Radio & TV Installation	X	X	P	D	D	D
Reception Centre	X	A	X	X	X	D
Recreation – Private	A	D	X	A	A	D
Residential Building	A	A	X	A	A	D
Resort	X	X	X	A	A	D
Restaurant	X	A	X	X	X	D
Restricted Premises	X	X	X	X	X	D
Rural Industry	X	X	X	X	D	X
Rural Pursuit	X	X	X	P	P	X
Salvage Yard	X	X	P	X	X	D
Service Station	X	A	D	X	X	D
Shop	X	P	X	X	X	D
Showroom	X	P	P	X	X	D
Single House	P	D	X	P	P	P
Tavern	X	A	X	X	X	D
Theatre/Cinema	X	A	X	X	X	D
Transport Depot	X	X	P	X	D	A
Veterinary Consulting Rooms	X	X	D	D	D	A
Veterinary Hospital	X	X	D	D	D	A
Warehouse	X	D	P	X	X	D
Wayside Stall	X	X	X	D	D	D
Winery	X	X	X	X	A	X

Land Uses are listed in the left hand column. The 'X's in the Residential column mean the land use is prohibited – 'P', 'A', and 'D' uses are permissible (need planning approval.)

- 4 One Caretaker's Dwelling is allowed per lot in the General Industrial zone (purple on the attached zoning map).

**Consultation**

Chief Executive Officer  
Doug Fotheringham – Planning Officer, Shire of Irwin

**Statutory Environment**

Local Government Act 1995

**Policy Implications**

Nil

**Financial Implications**

Financial implications are outlined in comments.

**Strategic Implications**

Nil

**Voting Requirements**

Absolute Majority

<b>OFFICER RECOMMENDATION – ITEM 9.2.3</b>
--

That Council advise Mr Rosenwald that:

1. The Mingenew Community would welcome the settlement of refugees in our community;
2. Light Industry is allowed (requires planning approval) in the General Industry and Rural Townsite zones only. In the Residential, Town Centre, Rural Residential, Rural Mining and Rural Townsite zones the Home Occupation land use is permissible (requires planning approval.) ;
3. This land is in the Residential zone where the land uses that can occur are primarily residential use. It is not possible to allow a pre-fab factory in this zone as it is an Industrial land use;
4. One Caretaker's Dwelling is allowed per lot in the General Industrial, and
5. Currently available lots in the industrial area.

### **MOTION**

Moved: Cr Cosgrove

Seconded: Cr Eardley

That Council advise Mr Rosenwald that:

1. The Mingenew Community would welcome the settlement of refugees in our community;
2. Light Industry is allowed (requires planning approval) in the General Industry and Rural Townsite zones only. In the Residential, Town Centre, Rural Residential, Rural Mining and Rural Townsite zones the Home Occupation land use is permissible (requires planning approval.) ;
3. This land is in the Residential zone where the land uses that can occur are primarily residential use. It is not possible to allow a pre-fab factory in this zone as it is an Industrial land use;
4. One Caretaker's Dwelling is allowed per lot in the General Industrial, and
5. Currently available lots in the industrial area.

### **AMENDMENT**

Moved: Cr Cosgrove

Seconded: Cr Eardley

That point 6 is added:

6. Mr Rosenwald is invited to a future meeting of Council to present on this topic.

Carried: 6/0

### **COUNCIL RESOLUTION – ITEM 9.2.3**

The Presiding Person put the amended motion:

That Council advise Mr Rosenwald that:

1. The Mingenew Community would welcome the settlement of refugees in our community;
2. Light Industry is allowed (requires planning approval) in the General Industry and Rural Townsite zones only. In the Residential, Town Centre, Rural Residential, Rural Mining and Rural Townsite zones the Home Occupation land use is permissible (requires planning approval.) ;
3. This land is in the Residential zone where the land uses that can occur are primarily residential use. It is not possible to allow a pre-fab factory in this zone as it is an Industrial land use;
4. One Caretaker's Dwelling is allowed per lot in the General Industrial, and
5. Currently available lots in the industrial area.
6. Invite Mr Rosenwald to a future meeting of Council.

Carried: 6/0

The Presiding Person advised the meeting that the reason for the change would need to be recorded in the minutes.

Moved: Cr Cosgrove

Seconded: Cr Eardley

That the reason the officer recommendation was changed was because elected members felt that it would provide an opportunity to discuss this proposal further with Mr Rosenwald by having him present in person at a future meeting.

Carried: 6/0

#### 9.2.4 WALGA – Elected Member Training Discussion Paper

**Location/Address:** Shire of Mingenew  
**Name of Applicant:** Shire of Mingenew  
**Disclosure of Interest:** Nil  
**File Reference:** ADM0  
**Date:** 15<sup>th</sup> October 2015  
**Author:** Nita Jane, Manager Finance and Administration  
**Senior Officer:** Martin Whitely, Chief Executive officer

#### **Summary**

Council is requested to provide feedback, general comments and answers to the questions posed in the Discussion Paper.

#### **Attachment**

Discussion Paper – Policy Options to Increase Elected Member Training Participation

#### **Background**

To guide WALGA's future policy development and advocacy, Council consideration and feedback is requested on the Discussion Paper: Policy Options to Increase Elected Member Training Participation.

The Discussion Paper provides an opportunity for WALGA to be guided by sector feedback on a contemporary and important policy issue prior to State Government policy or legislative intervention.

The Paper, after discussing the policy context and existing Elected Member training, explores the following six policy options aimed at increasing Elected Member participation in training:

1. Enhance the desirability of training offerings;
2. Delivery of best practice Council induction programs;
3. Require Councils to adopt a training policy;
4. Require candidates to attend training prior to nominating for election;
5. Incentivise training through the remuneration framework; and
6. Mandate training for newly elected Elected Members.

Following feedback from the sector, an item will be prepared for future Zone and State Council consideration.

#### **Comment**

The following questions are posed:

##### **1 Best Practice Induction Programs**

Does Council support Local Governments adopting and delivering a structured and thorough Council induction program?  
If so, should legislation be changed for this to be a requirement, or should it remain voluntary?

##### **2 Training and Development Policy**

Does Council support legislative amendments to require all Councils to review and adopt an Elected Member Training and Development Policy following every biennial election?

**3 Candidate Requirements**

Does Council support legislative amendment to require candidates to attend an information session or complete an equivalent online information session prior to nominating for election?

**4 Incentivised Training**

Does Council support legislative amendments to enable Elected Members to be paid additional allowances commensurate with the level of training undertaken?

If so, how should the fees and allowances framework be structured? I.e., should Elected Members be paid a specified annual amount, a percentage bonus of using some other method?

**5 Mandatory Training**

Does Council support legislative amendments to require Elected Members to be required to undertake foundation training (such as the Elected Member Skill Set or equivalent)?

Should mandatory training be applied to all Elected Members or only to newly elected Elected Members?

For newly elected Elected Members, what is the appropriate timeframe within which training should be completed?

What is the appropriate penalty for non-completion of the required training?

**Consultation**

Chief Executive Officer

**Statutory Environment**

Local Government Act 1995 Section

**Policy Implications**

Nil

**Financial Implications**

The budget allocation for Elected Member training in 2015/16 is \$9,150.

**Strategic Implications**

Nil

**Voting Requirements**

Absolute Majority

<b>OFFICER RECOMMENDATION – ITEM 9.2.4</b>
--

**That Councils responses be provided to the WALGA questions:**

**1 Best Practice Induction Programs**

Does Council support Local Governments adopting and delivering a structured and thorough Council induction program?

If so, should legislation be changed for this to be a requirement, or should it remain voluntary?

**2 Training and Development Policy**

Does Council support legislative amendments to require all Councils to review and adopt an Elected Member Training and Development Policy following every biennial election?

**3 Candidate Requirements**

Does Council support legislative amendment to require candidates to attend an information session or complete an equivalent online information session prior to nominating for election?

**4 Incentivised Training**

Does Council support legislative amendments to enable Elected Members to be paid additional allowances commensurate with the level of training undertaken?

If so, how should the fees and allowances framework be structured? I.e., should Elected Members be paid a specified annual amount, a percentage bonus of using some other method?

**5 Mandatory Training**

Does Council support legislative amendments to require Elected Members to be required to undertake foundation training (such as the Elected Member Skill Set or equivalent)?

Should mandatory training be applied to all Elected Members or only to newly elected Elected Members?

For newly elected Elected Members, what is the appropriate timeframe within which training should be completed?

What is the appropriate penalty for non-completion of the required training?

## **COUNCIL RESOLUTION – ITEM 9.2.4**

Moved: Cr Newton

Seconded: Cr Pearce

**That Councils responses be provided to the WALGA questions:**

### **1 Best Practice Induction Programs**

Does Council support Local Governments adopting and delivering a structured and thorough Council induction program?

If so, should legislation be changed for this to be a requirement, or should it remain voluntary?

Response:

Council does not support legislation changes; rather Induction Programs should remain voluntary.

### **2 Training and Development Policy**

Does Council support legislative amendments to require all Councils to review and adopt an Elected Member Training and Development Policy following every biennial election?

Response:

Council does not support legislative amendments to require all Councils to review and adopt an Elected Member Training and Development Policy following every biennial election. This should be voluntary.

### **3 Candidate Requirements**

Does Council support legislative amendment to require candidates to attend an information session or complete an equivalent online information session prior to nominating for election?

Response:

Council does not support legislative amendment to require candidates to attend an information session or complete an equivalent online information session prior to nominating for election. This should be voluntary.

### **4 Incentivised Training**

Does Council support legislative amendments to enable Elected Members to be paid additional allowances commensurate with the level of training undertaken?

If so, how should the fees and allowances framework is structured? I.e., should Elected Members be paid a specified annual amount, a percentage bonus of using some other method?

Response:

Council does not support legislative amendments to enable Elected Members to be paid additional allowances commensurate with the level of training undertaken.

Council supports Elected Members undertaking training and believes this could be encouraged by the reduction in costs of training and delivery in the regions.

## **5 Mandatory Training**

Does Council support legislative amendments to require Elected Members to be required to undertake foundation training (such as the Elected Member Skill Set or equivalent)?

Should mandatory training be applied to all Elected Members or only to newly elected Elected Members?

For newly elected Elected Members, what is the appropriate timeframe within which training should be completed?

What is the appropriate penalty for non-completion of the required training?

Response:

Council does not support legislative amendments to require Elected members to be required to undertake foundation training.

Council strongly encourages members to undertake training, especially newly elected Elected Members. Incentives that may assist more Elected Members to undertake training in delivery in the regions.

10.0 ELECTED MEMBERS/MOTIONS OF WHICH PREVIOUS NOTICE HAS BEEN GIVEN

11.0 NEW BUSINESS OF AN URGENT NATURE INTRODUCED BY DECISION OF MEETING

11.1 ELECTED MEMBERS  
Nil.

11.2 STAFF  
Nil

12.0 CONFIDENTIAL ITEMS  
Nil

13.0 TIME AND DATE OF NEXT MEETING

That the next Ordinary Council Meeting be held on Wednesday 18th November 2015 commencing at 4.00pm.

14.0 CLOSURE

The Shire President then thanked all for attending and declared the meeting closed at 4.43pm

**These minutes were confirmed at an Ordinary Council meeting on 18th November 2015.**

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

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

## **MINGENEW BUSHFIRE BRIGADES ADVISORY COMMITTEE**

**Minutes of the meeting of the Advisory Committee held on Monday the 19<sup>th</sup> of October, 2015 held at the Mingenew Shire Council Chambers, commencing at 1915hrs.**

### **1. PRESENT**

Robert McTaggart	CBFCO
Rick Ryan	CESM
Ben Cobley	Guranu Lt
Murray Thomas	Guranu Capt.
Daniel Michael	Lockier Capt.
Justin Bagley	Yandanooka Lt
Nick Duane	Yandanooka Capt.
Andrew Green	Mingenew Nth Lt
Alex Pearce	Mingenew Nth Capt.
Martin Whitely	CEO
Ian Comben	DFES

### **2. APOLOGIES**

Michael Beare	Town Capt.
Tim Dempster	Lockier Lt

### **3. MINUTES OF PREVIOUS MEETING**

No minutes from last meeting were available minutes will be emailed to all BFAC members

#### **3.1 MATTERS ARISING**

Chairman read though the CBFCO report from the last meeting and reiterated the following

When we have machinery work on a fire ground that we need to have it supported by a fire unit.

The need to report any injuries or damaged to vehicles at a fire to the IC.

#### **4. CHIEF BUSH FIRE CONTROL OFFICER REPORT**

A new town truck has arrived and was used at the Expo

#### **CESM report for March 2014**

We may end up having a busy fire season with such a high drought factor

##### **Training**

We have had a number of courses both local and further afield and these have been well attended.

I have also attended personal development courses.

##### **Radios**

If you have any problems let me know and I will sort it, currently DFES is short of a Midwest contractor.

##### **Fire reports**

Again just let me know where, when & who and I will do the rest

##### **Uniforms**

Let me know and I will organise uniforms as the shire has a supply held in the Fire Shed.

We also need to give them a wash every now and again.

##### **Comms on the fire ground**

It is suggested that if you have a separate UHF radio in your vehicle one way is to have the WAERN set on the high band and use your UHF radio for the UHF traffic.

Our local Bushfire brigades are now covered by the DFES Peer Support program this has opened a great opportunity for support to our Bushfire fighters and their family's. I am a Peer support officer.

#### **DFES**

From a DFES perspective our Midwest / Gascoyne region was reasonably quiet,

Major incidents in the region where the Eneabba Fire, the Hazmat fire in Northampton, a series of fires around Dongara and the Nerren Nerren fire north of Northampton, there were a number of fires at various stages throughout the fire season that were dealt with very quickly and efficiently by local volunteer brigades and their efforts and your efforts are greatly appreciated.

We had a busy season with deployments to Bindoon, Bullsbrook twice, Waroona and Lower Mt Hotham (Boddington) fires, crews and appliances from Three Springs attended the Bindoon and Bullsbrook fires.

I have had a very busy winter with training both my own and delivering courses throughout the region, a couple of courses I would recommend are the new

Sector Commanders course which is a 2 day course and the Level 1 Incident Controllers course which is a 4 day course followed by a second validation which takes a couple of hours one day a month or more after the initial course, both very good courses.

Just a heads up in relation to the coming fire season, given the good rains in parts of the region especially on the West Coast, the Carnarvon area and out east, these areas have significant fuel loadings and may keep us busy over the summer months.

In closing I would like to thank Rick for the effort he puts into the CESM role for his shires and thank you all for your continued support

## **5. ADVISORY COMMITTEE MATTERS**

Discussion held on the following matters

### Hand held UHF radios

It was suggested that the Shire purchase a number of Hand held UHF radios that can be used on the fire ground to elevate the problem that has occurred in the past where farmers have private channels.

### UHF 11

Also the need for everyone to use UHF 11 as the common fire/emergency channel, this allows incoming units to gain knowledge of the situation at hand.

### Harvest and Movement Bans and the SMS system

Discussion was held on who and how harvest movement bans are imposed it was decided to leave it as is. The Mingenew Shire will create a Harvest & Movement ban phone line that members of the community can call to check if a ban has been imposed, this will be put in place by Martin Whitely. It was also asked that we continue to use the current SMS system it was also asked by members that we do not over do the use of the SMS system.

Daniel Michael as if the Shire could send out a TEXT message in regards to open, restricted and prohibited burning.

### PPC

The need to have clean PPC as dirty PPC holds toxic chemicals from the smoke as all smoke contains toxic chemical. Also that the shire keeps spares so let the shire know.

### Fire breaks around town and on farms

#### Town

The town inspections were completed on the 9<sup>th</sup> of October with letters sent out to offending land owners. CBFCO has asked to be informed of offending landowners, Rick stated that when he and the ranger completed the inspections of all the town all there had was a map of each town showing the block were on this map the offending blocks are highlighted and passed the

map onto Shire staff. Both the Ranger & CESM understand that it may be a privacy issue to pass on information and left this to the Council.

#### Farms

Discussion was held as to have any FCO seen poor or none installed breaks on farms three land owners were mentioned it was resolved that letters would be sent to these landholders. AO Comben stated that if a fire was to start on a property that was lacking fire breaks and burnt onto a surrounding property that the offending property owner may be liable.

#### Working together

When units are working on the fire ground work as a team 2 or 3 units working to gather one following the other thus providing protection and efficient use of resources. It was also talked about starting from the rear/tail of the fire and working towards the head fire.

When we have plant (grader, dozer, tractor) working on the fire ground it is recommended that we have a unit in support of the machinery.

#### LEMC meeting follow up

##### Fire response plan

Rick tabled a fire response plan that was tabled at the last LEMC meeting as was requested that the plan be tabled at all BFAC meetings, it was hoped by the LEMC that is this plan is used that it may assist in making the fire ground more afferent and safer. The response plan is table as an appendix.

#### Backpackers & seasonal workers

Try to match newbies with the experienced hands.

#### Training

##### Truck training

A time will be made and member will be invited to attend to see how the new truck performs

#### The role of the Chief Bush Fire Officer

The role of the CBFCO was discussed and Rob McTaggart made comment that this will be his last year with a short discussion on who will take over the role

#### The Mingenew Town Fire Brigade

A training season was held when the new truck arrived and we need to hold a follow up season.

#### Permit issuing Officers

It was discussed that the CBFCO & CEO be the Permit issuing officers for the Shire of Mingenew.

#### Annual General Meeting

The Chief Bush Fire Control Rob McTaggart asked Ian Comben to Take the Chair.

Ian Comben took the Chair and declared all positions vacant

Following positions were called for and filled

#### Chief Bushfire Control Officer

Nominations for CBFCO were called

Rob McTaggart was nominated by Murray Thomas seconded by Justin Bagley  
Rob accepted

There being no further nominations Robert McTaggart was duly elected as CBFCO for the Shire of Mingenew

#### Deputy Chief Bushfire Control Officer

Nominations for Deputy CBFCO were called

Murray Thomas was nominated by Justin Bagley seconded by Nick Danue

Murray Thomas was duly elected as Deputy Fire Control Officers for the Shire of Mingenew

#### Fire Weather Officer

Nominations for Fire Weather Officer were called

The role of the fire weather officer was explained by AO Ian Comben and it was decided to make the CBFCO the fire weather Officer

#### Permit issuing Officer

Chief Bushfire Control Officer Robert McTaggart

#### Fire Control Officers

The Following were nominated as FCOs for the Shire of Mingenew

CBFCO Rob McTaggart

DCBFCO Murray Thomas  
CESM Rick Ryan

Guranu  
Murray Thomas  
Ben Cobley

Lockier

Daniel Michael  
Tim Dempster

Mingenew North

Alex Pearce  
Andrew Green

Yandanooka

Nick Duane  
Justin Bagley

**8. DATE AND TIME OF NEXT MEETING**

The next meeting is scheduled for (after the DOAC) March 2016.

**9. CLOSURE**

There being no further business, the meeting was closed at 2030hrs

### **Fire response plan**

As soon as possible establish a command/control post

Made up of

- Fire Control Officer
- Land holder
- CESM

With control point located at a vantage point and be static

Use UHF channel 11 & shire WAERN channel.

As fire builds split fire into sectors with each having their own UHF channel with sector leader having a WAERN radio fitted. As larger units arrive allocate one per sector.

#### **Roles**

Landholder Provides local knowagde .I.E

- water points
- live stock
- Paddock conditions.

Fire control Officer

- Manages fire

CESM

- Provides assistance
- Assists/Manages resources
- Communicants back to authority's
- Assists with a AIIMS structure if needed

All units report to control point for allocation of tasks

Single person units reports to control point were extra manpower may be available

9.1 CHIEF EXECUTIVE OFFICER

9.1.1 SHIRE OF MINGENEW TOWNSITE EXPANSION STRATEGY

**Location/Address:** Shire of Mingenew  
**Name of Applicant:** Shire of Mingenew  
**Disclosure of Interest:** Nil  
**File Reference:** ADM0362  
**Date:** 13<sup>th</sup> November 2015  
**Author:** Martin Whitely, Chief Executive Officer

**Summary**

This report presents the public comments received and requests council to consider comments made in the attached Schedule relating to submissions received for the Townsite Expansion Strategy and to adopt the Mingenew Townsite Expansion Strategy.

**Attachment**

Public comments received.

**Background**

At the March 2013 Ordinary Council Meeting Council resolved to endorse the Draft Townsite Expansion Strategy and advertise the document for public comment. The document was advertised for public comment, however the final document was never presented to Council for adoption, nor has the document been approved by the Department of Planning or ultimately submitted to the Western Australian Planning Commission.

**Comment**

The matter was again brought up at the December 2014 Concept Forum where it was agreed that the Townsite Expansion Strategy be finalised on my commencement to allow myself to offer any input into the proposed strategy.

The Townsite Expansion Strategy was discussed at the strategic planning session held in late April 2015 and again at the June 2015 Concept Forum where some minor changes were suggested. Following this I met with Alan Stewart from Greg Rowe & Associates, who produced the original document, to implement the proposed changes as discussed.

At the June 2015 Concept Forum there were several minor changes to be made to the final Townsite Expansion Strategy. As such, these changes have now been implemented and a copy of the final draft Townsite Expansion Strategy is attached for Council information.

The Department of Planning have been very accommodating in granting numerous extensions with the latest extension being until October 2015 so it would be good to have the process finalised and the document submitted to the Western Australian Planning Commission.

**Consultation**

An information session for Elected Members and Shire Staff was held in September 2012 and a Community Workshop was held in October 2012 to allow for Council and community input into the Draft Townsite Expansion Strategy. A further information session with elected members was carried out in April 2015 and advertising for public comment has been given during September 2015.

Letters were sent directly to the following organisations inviting their comment:

- Heritage Council of WA
- Department of Fire and Emergency Services
- Mid West Development Commission
- Department of Regional Development

## MINGENEW SHIRE COUNCIL ORDINARY MEETING AGENDA – 18 November 2015

- Department of Lands
- Department of Agriculture and Food
- Department of Education
- Department of Training and Workforce Development
- Department of Environment Regulation
- Department of Parks and Wildlife
- Department of Water
- Department of Aboriginal Affairs
- Department of Mines and Petroleum
- Department of State Development
- Department of Health
- Water Corporation
- Western Power
- Main Roads Western Australia
- Department of Housing
- Department of Transport
- Public Transport Authority
- WA Police
- Department of Sport and Recreation
- Department of Planning
- Department of Local Government and Communities
- Department of Environment and Conservation
- Department of Culture and the Arts
- Department of Commerce
- Mingenew CRC
- Mingenew Irwin Group
- CBH
- Brookfield Rail
- NACC
- Tourism WA
- Mingenew Business Alliance
- Shire of Three Springs
- Shire of Morawa
- Shire of Irwin
- City of Greater Geraldton
- Shire of Perenjori

The period for public advertising closed on Thursday 15<sup>th</sup> October 2015. An extension was provided to allow several organisations additional time to provide a response to the Townsite Expansion Strategy. In total 11 submissions were received and these submissions are tabled for Council consideration. The submissions received are tabled as a separate Appendix within the Townsite Expansion Strategy (the "Strategy") with Council to comment on any of the recommendations made within any of the submissions. Where Council deems it necessary the Strategy may be amended to include any of the recommendations made in the submissions. If any significant changes are required then the Strategy will need to be readvertised. If only minor changes were required to the Strategy then there would be no need for further advertising. The process would also involve the Western Australian Planning Commission making comment on each of the submissions.

### **Statutory Environment**

Nil

### **Policy Implications**

Nil

## MINGENEW SHIRE COUNCIL ORDINARY MEETING AGENDA – 18 November 2015

### **Financial Implications**

Provision of \$10,000 was made in the 2015/16 Budget for the finalisation of the Townsite Expansion Strategy. If further public advertising and/or community consultation was required there are sufficient costs allocated to meet these expenses.

### **Strategic Implications**

Community Strategic Plan

Outcome 1.2.1 – Ensure there are adequate land options available for residential, commercial and industrial land.

### **Voting Requirements**

Simple Majority

<b>OFFICER RECOMMENDATION – ITEM 9.1.1</b>
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That Council;

1. Endorse the comments made at Appendix 3 – Schedule of Submissions,
2. Adopts the Townsite Expansion Strategy as a final document with those changes required as per Appendix 3,
3. Seek endorsement from the Department of Planning

### Appendix 3 – Schedule of Submissions

Shire of Mingenew Draft Townsite Strategy Plan Schedule of Submissions		
Name of Submitter	Nature of Submission	Comment
Department of Aboriginal Affairs	1. A review of the Register of Aboriginal Places and Objects as well as the Department of Aboriginal Affairs ("DAA" Aboriginal Heritage database concludes that there are no known Aboriginal places within the proposed strategy. Therefore based on the information held by DAA no approvals under the Aboriginal Heritage Act 1972 are required.	1. Noted
Department of Agriculture & Food	1. The Department of Agriculture and Food ("DAFWA") does not have any objection to the strategy but feels that consideration of buffer zones should be made for the Planning of Urban Design Provisions in Sub-Precincts 2, 3, 4, 5 and 6 of the strategy. DAFWA supports the planning and implementation of buffer zones and/or specific separation distances to minimise conflict between agricultural and sensitive land uses.	1. Noted
Department of Education	1. No Objections to the proposed strategy	1. Noted
Department of Environment Regulation	1. DER will provide input at subsequent stages of planning in reference to the Department's regulatory responsibilities under the Environmental Protection Act 1986 and the Contaminated Sites Act 2003	1. Any application for development on a contaminated site will be referred to the DEC as part of the development assessment process.
Department of Water	1. A parcel of land has been excluded from the public drinking water source area. The area is on the north eastern corner of Lot M446 on plan 2982.  2. The excerpt of the Land Use Capability Table as shown on page 14 of the Strategy is currently out for consultation and the future wording may vary to the current wording references. It is therefore suggested that the strategy refers directly to Land Use Capability Table ("LUCT") for compatible land uses.	1. Amendment to Townsite Strategy map at Appendix 2 to include the total public drinking water source area.  2. Where comment is in relation to the Land Use Capability Tables for public drinking water source areas within the Townsite Strategy reference should be made directly to the corresponding document on the Department of Water website.

### Appendix 3 – Schedule of Submissions

	<p>3. Page 30: The process explained in this section is incorrect. An amendment to the boundary requires an Order in Council, made by the Governor within Executive Council and is not required to go before both houses of Parliament. In addition while a developer could undertake investigations into the boundary of the Water Reserve and present this information to the Department of Water for consideration, a review and a proposed new boundary can only progressed by the Department of Water. It should also be noted that the Department of Water now aims to review its drinking water source protection reports every 5-7 years (rather than the 5 years listed).</p> <p>4. Page 30: Regarding the suggested rezoning of Lot 5 Nelson Pearse Street, the current LUCT states that subdivision to a lot size of 1 hectare is not compatible in P2 areas. For Urban development, subdivision is incompatible in the P2 Mingenew Water Reserve. For the Special Rural zone, subdivision to a lot size between 1 and 2 hectares is also incompatible. However, subdivision to a lot size of 2 hectares or greater is compatible with conditions in the Special Rural zone. In the Rural zone, subdivision to a lot size of 4 hectares or greater is compatible. The Town Planning Scheme provisions and the Local Planning Strategy should be revised to be in accordance with the LUCT.</p> <p>5. Land within the PDWSA is subject to the LUCT. Land outside or adjacent to the PDWSA is not assessed for compatibility by the Department of Water (DoW), however referral to the DoW is required if any or part of the lot proposed for development is located within the PDWSA.</p> <p>6. The process to amend the boundary of the Public Drinking Water Source Area is not an arbitrary matter and needs to consider risks to the drinking water source area. As stated in the DoW's Mingenew Water Reserve Water Source Protection Plan the current boundary of the reserve is considered appropriate for the protection of the existing and future development of the well field.</p>	<p>3. Amendments to the Townsite Strategy on the processes outlined at page 30 of the Strategy to make where necessary</p> <p>4. Reference to potential subdivisions within the Town Planning Scheme and the Local Planning Strategy to align with Land Use Capability Table ("LUCT") for compatible land uses.</p> <p>5. Noted</p> <p>6. Noted</p>
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### Appendix 3 – Schedule of Submissions

Housing Authority	1. The Housing Authority supports the Strategy's objectives and actions, which is expected to provide for the town's ongoing growth, affordable housing and housing choice for aged person and workers accommodation through a joint venture program.	1. The Shire welcomes the opportunity to work with the Housing Authority on joint venture initiatives for aged persons and workers accommodation.
Department of Health	<p>1. Water supply, water management plans including the utilisation of recreational water and any waste water recycling is to comply with Department of Health ("DOH") guidelines and requirements</p> <p>2. Reference to further information that can be obtained in relation to promoting healthy active living.</p> <p>3. The strategy should also acknowledge the DOH's Guidelines for the Separation of Agricultural and Residential Land Use as a means to help avoid conflict and potential adverse health effects and nuisance impacts from chemical use, dust and other rural pursuits</p> <p>4. Land use planning can guide the use of land to effectively reduce the risk and enhance sustainability for areas prone to hazards such as flooding (including storm damage), fire, landslide, earthquake, strong wind and erosion.</p> <p>5. Consideration should be given to incorporating the Shires Disaster Management and Emergency Response Plan with the proposed strategy to maximise common infrastructure requirements</p>	<p>1. Noted</p> <p>2. Noted</p> <p>3. Noted</p> <p>4. Noted</p> <p>5. Noted</p>
Main Roads	<p>1. In general Main Roads supports the future plans set out within the document</p> <p>2. Concerns over the proposed bypass. All new heavy vehicle routes have to be assessed by the Main Roads Heavy Vehicle Services team and in this case, it is unlikely that the route proposed would be supported due to the inadequate stacking distance at the rail crossing.</p>	<p>1. Noted</p> <p>2. Any proposed bypass plans would be discussed in conjunction with Main Roads to look at suitable alternative routes that would be supported by Main Roads</p>

### Appendix 3 – Schedule of Submissions

	3. Request that where any subdivisions or developments could have an impact on Midlands Road or Mingenew Morawa Rd, applications are submitted together with a traffic statement or assessment (as appropriate), produced in accordance with the WAPC's Transport Assessment Guidelines for Developments.	3. Main Roads will be consulted during any proposed developments where Main Roads has a direct or indirect interest in the proposed development as part of the development assessment process.
Department of Mines & Petroleum	1. No concerns with the proposals presented within the draft strategy proposals, including the future expansion of the Mingenew Townsite to the north.	1. Noted
Department of Parks & Wildlife	<p>1. Within the Townsite strategy area there two know species identified that have not been mentioned in the document. <i>Grevillea phanerophlebia</i> has been found near the 17<sup>th</sup> fairway on the Mingenew Golf Course and the priority flora <i>Malleostemon decipiens</i> has been found on Victoria Street near the water reservoir.</p> <p>2. In relation to native vegetation it is recommended that in the Townsite strategy the purpose of the clearing regulations and retention rate of 30% of Beard's vegetation association are addressed. In addition the acquisition of the additional areas containing vegetation associations poorly represented in the conservation reserve system should be considered</p> <p>3. The proposed future residential development of Lot 800 should take into account bushfire mitigation measures and reserve management practises to minimise the impact on conservation values of the reserve and impacts of reserve management on local residents is minimised.</p>	<p>1. The areas where the identified species are located is not identified within the Townsite strategy for future development, however it is noted that the mentioned species be added to the document.</p> <p>2. Noted</p> <p>3. Any future development of Lot 800 will take into account bush fire mitigation procedures and reserve management as part of the development assessment process.</p>
Water Corporation	<p>1. There are areas in the proposed Mingenew Hill residential expansion that are unable to be provided with the required standard service pressure from the existing Mingenew tank on the opposite side of town</p> <p>2. The Heritage Tourism site is located outside of the water system planning boundary therefore a reticulated potable water supply is not immediately available</p>	<p>1. Any future development of Lot 800 will take into account the supply of potable water and/or alternate water supply options as part of the development assessment process.</p> <p>2. Noted</p>

### Appendix 3 – Schedule of Submissions

	<p>3. Some of the proposed changes in the land use for the development commercials and industrial areas may result in additional water demands which may require the current system to be upgraded as to not impact on existing customers being affected by the proposed development.</p> <p>4. There is a 60m chemical buffer zone for chlorine as part of the water treatment plant facility at the Mingenew tank site located approximately 500m south of Philip Street on Victoria Street.</p> <p>5. It would be expected that the Strategy should also make reference to contain a District Water Management Strategy</p>	<p>3. The Water Corporation will be consulted during any proposed commercial and industrial developments as part of the development assessment process.</p> <p>4. Details of the buffer zone to be included in the Townsite Strategy document.</p> <p>5. <b>Noted</b></p>
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Government of Western Australia  
Department of Aboriginal Affairs

ENQUIRIES : Heritage Enquires- Ph 6551 7950

OUR REF: 2015/0031-01

YOUR REF: ADM0175

Mr Martin Whitely  
Chief Executive Officer  
Shire of Mingenew  
via Email  
ceo@mingenew.wa.gov.au

Dear Mr Whitely

### **MINGENEW TOWNSITE STRATEGY**

Thank you for your letter dated 22 September 2015 seeking comment from the Department of Aboriginal Affairs (DAA) regarding the Shire of Mingenew's Townsite Strategy.

A review of the Register of Aboriginal Places and Objects as well as the DAA Aboriginal Heritage Database concludes that there are no known Aboriginal places within the proposed Strategy. Therefore based on the information held by DAA no approvals under the Aboriginal Heritage Act 1972 (AHA) are required. Local Government register and other heritage places search attached.

For any proposed future works DAA suggests that Shire refers to the State's Aboriginal Heritage Due Diligence Guidelines (Guidelines). The Guidelines can be found on the DAA website at the following link:

<http://www.daa.wa.gov.au/globalassets/pdf-files/ddg>

The Guidelines allow proponents to undertake their own risk assessment regarding any proposal's potential to impact Aboriginal heritage.

If you have any questions regarding the above, please contact Heritage Enquires on 6551 7950 or email [heritageenquires@daa.wa.gov.au](mailto:heritageenquires@daa.wa.gov.au)

Yours sincerely

Cesar Rodriguez  
MANAGER ADVICE AND APPROVALS  
6 October 2015



Government of Western Australia  
Department of Aboriginal Affairs

## Aboriginal Heritage Inquiry System

Aboriginal Sites Database

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### Search Criteria

3 Registered Aboriginal Sites in LGA - Shire Of Mingenew

### Disclaimer

The *Aboriginal Heritage Act 1972* preserves all Aboriginal sites in Western Australia whether or not they are registered. Aboriginal sites exist that are not recorded on the Register of Aboriginal Sites, and some registered sites may no longer exist.

The information provided is made available in good faith and is predominately based on the information provided to the Department of Aboriginal Affairs by third parties. The information is provided solely on the basis that readers will be responsible for making their own assessment as to the accuracy of the information. If you find any errors or omissions in our records, including our maps, it would be appreciated if you email the details to the Department at [heritageenquiries@dca.wa.gov.au](mailto:heritageenquiries@dca.wa.gov.au) and we will make every effort to rectify it as soon as possible.



## Aboriginal Heritage Inquiry System

### Aboriginal Sites Database

#### Copyright

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#### Coordinate Accuracy

Accuracy is shown as a code in brackets following the coordinates. Map coordinates (Latitude/Longitude and Easting/Northing) are based on the GDA 94 Datum. The Easting/Northing map grid can be across one or more zones. The zone is indicated for each Easting on the map, i.e. '500000mE:Z50' means Easting=500000, Zone=50.

#### Terminology (NB that some terminology has varied over the life of the legislation)

**Place ID/Site ID:** This is a unique ID assigned by the Department of Aboriginal Affairs to the place

#### Status:

- o **Registered Site:** The place has been assessed as meeting Section 5 of the *Aboriginal Heritage Act 1972*
- o **Other Heritage Place which includes:**
  - **Stored Data / Not a Site:** The place has been assessed as not meeting Section 5 of the *Aboriginal Heritage Act 1972*
  - **Lodged:** Information has been received in relation to the place, but an assessment has not been completed at this stage to determine if it meets Section 5 of the *Aboriginal Heritage Act 1972*

#### Access and Restrictions:

- o **File Restricted = No:** Availability of information (other than boundary) that the Department of Aboriginal Affairs holds in relation to the place is not restricted in any way.
- o **File Restricted = Yes:** Some of the information that the Department of Aboriginal Affairs holds in relation to the place is restricted if it is considered culturally sensitive. This information will only be made available if the Department of Aboriginal Affairs receives written approval from the informants who provided the information. Download the [Request to Access Restricted Information](#) letter and form.
- o **Boundary Restricted = No:** place location is shown as accurately as the information lodged with the Registrar allows.
- o **Boundary Restricted = Yes:** To preserve confidentiality the exact location and extent of the place is not displayed on the map. However, the shaded region (generally with an area of at least 4km<sup>2</sup>) provides a general indication of where the place is located. If you are a landowner and wish to find out more about the exact location of the place, please contact DAA.
- o **Restrictions:**
  - **No Restrictions:** Anyone can view the information.
  - **Male Access Only:** Only males can view restricted information.
  - **Female Access Only:** Only females can view restricted information

**Legacy ID:** This is the former unique number that the former Department of Aboriginal Sites assigned to the place. This has been replaced by the Place ID / Site ID.

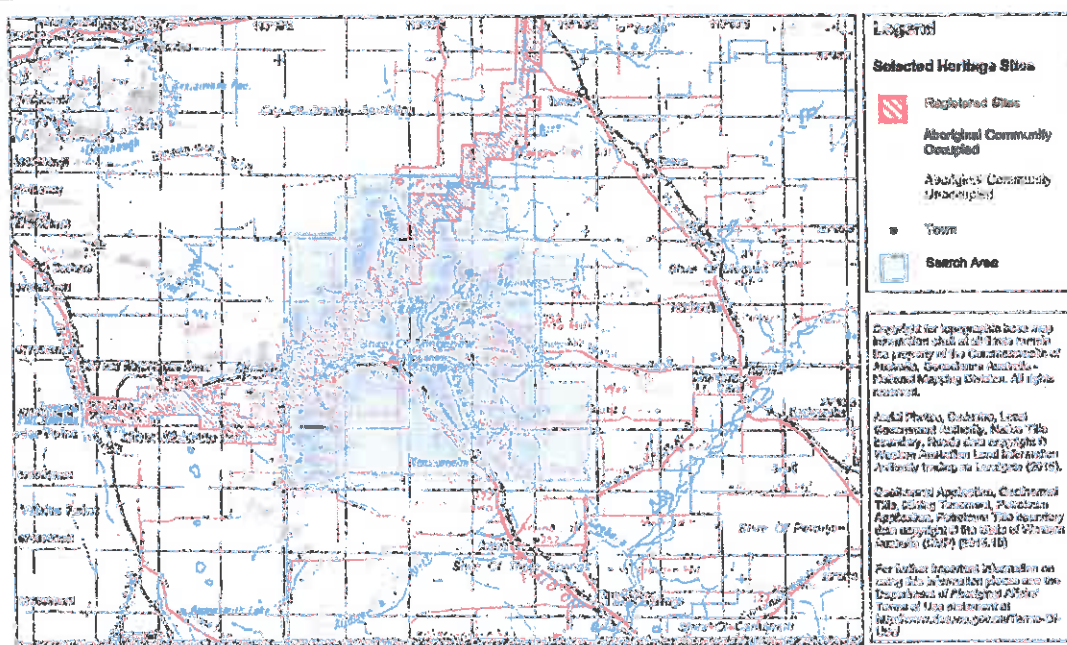


## Aboriginal Heritage Inquiry System

### Aboriginal Sites Database

#### List of Registered Aboriginal Sites with Map

Site ID	Site Name	Site Restricted	Boundary Restricted	Restrictions	Status	Site Type	Knowledge Holder	Coordinates	Page #
4702	GNODLAWA BURIAL	No	No	No Gender Restrictions	Registered Site	Artefacts / Scatter, Skeletal Material / Burial	*Registered Knowledge Holder names available from DAA	348538mE 6798251mN Zone 50 [Unreliable]	S02175
5931	LOCKYER RIVER, MINGENEW.	No	No	No Gender Restrictions	Registered Site		*Registered Knowledge Holder names available from DAA	347384mE 6770292mN Zone 50 [Reliable]	S00021
18907	Irwin River (SC04)	Yes	Yes	No Gender Restrictions	Registered Site	Historical, Mythological	*Registered Knowledge Holder names available from DAA	Not available when location is restricted	





## Aboriginal Heritage Inquiry System

### Aboriginal Sites Database

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#### Search Criteria

#### 14 Other Heritage Places In LGA - Shire Of Mingenew

#### Disclaimer

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The information provided is made available in good faith and is predominately based on the information provided to the Department of Aboriginal Affairs by third parties. The information is provided solely on the basis that readers will be responsible for making their own assessment as to the accuracy of the information. If you find any errors or omissions in our records, including our maps, it would be appreciated if you email the details to the Department at [heritage@damia.wa.gov.au](mailto:heritage@damia.wa.gov.au) and we will make every effort to rectify it as soon as possible.



## Aboriginal Heritage Inquiry System

### Aboriginal Sites Database

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#### Coordinate Accuracy

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#### Terminology (NB that some terminology has varied over the life of the legislation)

**Place ID/ Site ID:** This is a unique ID assigned by the Department of Aboriginal Affairs to the place

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  - **Male Access Only:** Only males can view restricted information.
  - **Female Access Only:** Only females can view restricted information

**Legacy ID:** This is the former unique number that the former Department of Aboriginal Sites assigned to the place. This has been replaced by the Place ID / Site ID.



## Aboriginal Heritage Inquiry System

### Aboriginal Sites Database

#### List of Other Heritage Places with Map

ID	Place Name	File Registered	Boundary Notified	Restrictions	STATUS	Type	Knowledge Notions	Coordinates	Legacy ID
5411	NARANDAGY 2	No	No	No Gender Restrictions	Lodged	Artefacts / Scatter	*Registered Knowledge Holder names available from DAA	368639mE 6777651mN Zone 50 [Unreliable]	S00848
5412	MUNGATOO TANK	No	No		Stored Data / Not a Site	Artefacts / Scatter	*Registered Knowledge Holder names available from DAA	368639mE 6778651mN Zone 50 [Unreliable]	S00850
5413	NARANDAGY ROCKSHELTER	No	No	No Gender Restrictions	Lodged	Artefacts / Scatter	*Registered Knowledge Holder names available from DAA	368639mE 6777651mN Zone 50 [Unreliable]	S00851
5414	NARANDAGY SPRING	No	No	No Gender Restrictions	Lodged	Artefacts / Scatter	*Registered Knowledge Holder names available from DAA	368639mE 6778651mN Zone 50 [Unreliable]	S00852
5415	EBANO SPRING	No	No	No Gender Restrictions	Lodged	Artefacts / Scatter	*Registered Knowledge Holder names available from DAA	370639mE 6778651mN Zone 50 [Unreliable]	S00853
5482	MANARRA POOL CROSSING	No	No	No Gender Restrictions	Lodged	Artefacts / Scatter	*Registered Knowledge Holder names available from DAA	364638mE 6782851mN Zone 50 [Unreliable]	S00846
5483	NARANDAGY 1	No	No		Stored Data / Not a Site	Artefacts / Scatter	*Registered Knowledge Holder names available from DAA	365146mE 6785163mN Zone 50 [Unreliable]	S00847
5464	NANARRA 1	No	No	No Gender Restrictions	Lodged	Artefacts / Scatter	*Registered Knowledge Holder names available from DAA	369639mE 6783851mN Zone 50 [Unreliable]	S00849



## Aboriginal Heritage Inquiry System

### Aboriginal Sites Database

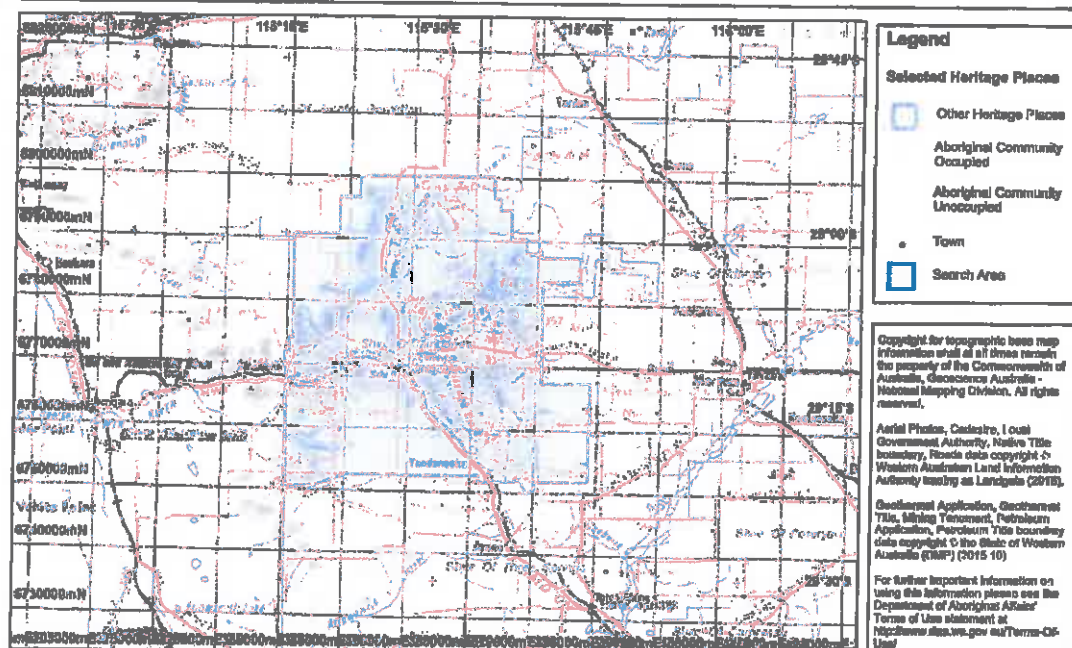
ID	Place Name	Is Restricted	Boundary Restricted	Restrictions	Status	Type	Knowledge Holder	Coordinates	Listing No.
5634	YANDANOOKA	No	No	No Gender Restrictions	Lodged	Artefacts / Scatter	*Registered Knowledge Holder names available from DAA	360639mE 6756851mN Zone 60 [Unreliable]	800516
5683	Santa Fe	No	No	No Gender Restrictions	Lodged	Artefacts / Scatter	*Registered Knowledge Holder names available from DAA	330534mE 6768050mN Zone 60 [Reliable]	800448
19620	Mount Bunt	No	No	No Gender Restrictions	Lodged	Historical	*Registered Knowledge Holder names available from DAA	386822mE 6772301mN Zone 60 [Reliable]	
24361	Locker River	Yes	Yes	No Gender Restrictions	Lodged	Mythological	*Registered Knowledge Holder names available from DAA	Not available when location is restricted	
26116	Green Brook Artefact Scatter 1	No	No	No Gender Restrictions	Lodged	Artefacts / Scatter, Quarry	*Registered Knowledge Holder names available from DAA	368149mE 6762690mN Zone 60 [Reliable]	
27410	Locker Tributary	No	No	No Gender Restrictions	Lodged		*Registered Knowledge Holder names available from DAA	338440mE 6769493mN Zone 60 [Unreliable]	



Government of Western Australia  
Department of Aboriginal Affairs

## Aboriginal Heritage Inquiry System

Aboriginal Sites Database





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

Your Ref: ADM0175  
Our Ref:  
Enquiries: A. Stuart-Street  
Date: 7 October 2015

Dear Martin,

**Re: MINGENEW TOWNSITE STRATEGY**

Thank you for the opportunity to comment on the Mingenew townsite strategy. The Department of Agriculture and Food (DAFWA) does not have any objection to the strategy, but would like to offer the following comments.

DAFWA feels that consideration of buffer zones should be made for the Planning and Urban Design Provisions in Sub-Precincts 2, 3, 4, 5 and 6 of the strategy. DAFWA supports the planning and implementation of buffer zones and/or specific separation distances to minimise conflict between agricultural and sensitive land uses.

Recently the Environmental Protection Authority (EPA) released an updated draft report: *Environmental Assessment Guideline for Separation distances between industrial and sensitive land uses*<sup>1</sup> (September 2015). Additionally, the Department of Health (DoH) has released *Guidelines for Separation of Agricultural and Residential Land Uses; Establishment of Buffer Areas*<sup>2</sup>.

These guidelines provide the EPA and DoH position for the establishment of buffers for agricultural and industrial areas and new residential development, as proposed in the Section 6.4 of the draft townsite strategy. These potential new subdivision areas are where possible conflict with existing agricultural land uses may occur. When a residential or urban use is proposed next to an existing agricultural area, the buffer areas and separation distance should be located within the area being developed and should not be imposed on the existing agricultural land use. This principle protects the prior rights of agricultural producers to practice agriculture on rural land.

<sup>1</sup> EPA draft report available at: [https://consultation.epa.wa.gov.au/policy-and-guideline-development-and-review/draft-separation-distances-eag/consult\\_view](https://consultation.epa.wa.gov.au/policy-and-guideline-development-and-review/draft-separation-distances-eag/consult_view)

<sup>2</sup> Department of Health 2012 *Guidelines for Separation of Agricultural and Residential Land Uses* available at: <http://www.public.health.wa.gov.au/cproot/4913/2/Guidelines%20for%20Agricultural%20and%20Residential%20Buffer.pdf>

I trust that you will find this advice useful. If you have queries regarding these comments, please contact Angela Stuart-Street on (08) 9780 6124 or email [Angela.Stuart-Street@agric.wa.gov.au](mailto:Angela.Stuart-Street@agric.wa.gov.au)

Yours sincerely

**Pam l'Anson**  
**DIRECTOR**  
**CENTRAL REGION**



Government of Western Australia  
Department of Education

Your ref  
Our ref  
Enquiries

ADM0175  
D15/0405022

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

8-10-2015  
ADM0175  
ICK 152647  
SEO

Dear Mr Whitely

**Mingenew Townsite Strategy**

Thank you for your letter dated 22 September 2015 regarding the Mingenew Townsite Strategy.

The Department of Education has reviewed the document and advises that has no objection to this proposed strategy.

Yours sincerely

STEPHEN MULDOON  
SENIOR CONSULTANT  
STRATEGIC ASSET PLANNING

2 October 2015



Government of Western Australia  
Department of Environment Regulation

Your ref ADM0175  
Our ref CEO2382/15  
Enquiries Teresa Gapp  
Phone 6467 6383  
Email [advice.coordinator@der.wa.gov.au](mailto:advice.coordinator@der.wa.gov.au)

Mr Martin Whitely  
Chief Executive Officer  
Shire of Mingenew  
PO Box 120  
MINGENew WA 6522

8.10.2015  
ADM0175  
KR15248  
CEO

Dear Mr Whitely

**MINGENew TOWNSITE STRATEGY**

I refer to your letter dated 22 September 2015 inviting comment from the Department of Environment Regulation (DER) on the Mingenew Townsite Strategy.

DER has no comment on this matter.

Where required, DER will provide input at subsequent stages of planning in reference to the Department's regulatory responsibilities under the *Environmental Protection Act 1986* and the *Contaminated Sites Act 2003*.

Yours sincerely

  
Jason Banks  
DIRECTOR GENERAL

2 October 2015

The Atrium, 168 St Georges Terrace Perth WA 6000  
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CEO

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**From:** WRAY Kerry [Kerry.WRAY@water.wa.gov.au]  
**Sent:** Tuesday, 27 October 2015 2:39 PM  
**To:** CEO  
**Cc:** GOODINGS Shaz; CANNY Mark; CLAUGHTON Vivien  
**Subject:** FW: Mingenew Townsite Strategy  
**Attachments:** Mingenew northern bounday PDWSA.pdf

Dear Martin

Thank you for referring this proposal to the Department of Water. The following advice and recommendations regarding water source protection are provided.

Please call or email if you wish to discuss,

Regards

Kerry

Ms Kerry Wray | A/Natural Resource Management Officer | Water and Land Use Coordination  
Department of Water  
[kerry.wray@water.wa.gov.au](mailto:kerry.wray@water.wa.gov.au)  
(08) 6364 7721

## Mingenew townsite strategy comments

### Appendix 2 Strategy map

Page 59: The townsite strategy map shows the Public drinking water source area. Please note that the boundary requires an amendment as part parcel of land has been excluded from the Public drinking water source area. It is the north eastern corner of Lot M446 on plan 2982. Please see attached figure of the correct northern boundary of the Public drinking water source area.

### 3.2.5 Water Source Protection Plan- Mingenew Town Water Supply 2001

Page 14: DoW recommends removing the LUCT table excerpt from the strategy, as an updated LUCT is currently out for consultation. It is suggested that the strategy instead refers to the LUCT directly for compatible land uses. This also applies to the wording included in the strategy for Special Rural lots. The new LUCT is not been finalised to a point to be included in the strategy as an excerpt, therefore the compatibility and wording may vary from the existing.

The following wording could be used instead:

"Water quality protection note no. 25: *Land use compatibility tables for public drinking water source areas* guides local and state government planning agencies, landowners and developers on land uses and activities to provide protection of drinking water source quality and public health. It provides advice on land uses and activities that are acceptable, compatible with conditions or incompatible with the objectives of three defined priority areas (P1, P2 and P3). The Water quality protection note no. 25: *Land use compatibility tables for public drinking water source areas* can be found [www.water.wa.gov.au](http://www.water.wa.gov.au) > publications > search."

#### **4.3.2 Public Drinking Water Source Area**

**Page 30:** The process explained in this section is incorrect. An amendment to the boundary requires an Order in Council, made by the Governor within Executive Council and is not required to go before both houses of Parliament. In addition while a developer could undertake investigations into the boundary of the Water Reserve and present this information to the Department of Water for consideration, a review and a proposed new boundary can only progressed by the Department of Water. It should also be noted that the Department of Water now aims to review its drinking water source protection reports every 5-7 years (rather than the 5 years listed).

**Page 30:** Regarding the suggested rezoning of Lot 5 Nelson Pearce Street, the current LUCT states that subdivision to a lot size of 1 hectare is not compatible in P2 areas. For Urban development, subdivision is incompatible in the P2 Mingenew Water Reserve. For the Special Rural zone, subdivision to a lot size between 1 and 2 hectares is also incompatible. However, subdivision to a lot size of 2 hectares or greater is compatible with conditions in the Special Rural zone. In the Rural zone, subdivision to a lot size of 4 hectares or greater is compatible. The Town Planning Scheme provisions and the Local Planning Strategy should be revised to be in accordance with the LUCT.

#### **5.2 Community Workshop**

**Page 34: Comments – Residential.** "The currently zoned residential area which is undeveloped to the south of the townsite is on the edge of the PDWSA, therefore does this constrain further residential expansion in this area?"

**Actions:** "Investigate uses with PDWSA with DoW"

Land within the PDWSA is subject to the LUCT. Land outside or adjacent to the PDWSA is not assessed for compatibility by the DoW, however referral to the DoW is required if any or part of a lot proposed for development is located within the PDWSA.

#### **6.3 Sub-precinct 2 – Residential Town**

**Page 42: Objective O2.3** - *"Investigate opportunities to amend the boundaries of the Public Drinking Water Source Area to allow for residential expansion to the south."*

As outlined above, the process to amend the boundary is not an arbitrary matter and needs to consider risks to the drinking water source. As stated in the DoW's Mingenew Water Reserve Water Source Protection Plan, the current boundary of the reserve is considered appropriate for the protection of the existing and future development of the wellfield.

#### **Disclaimer:**

This e-mail is confidential to the addressee and is the view of the writer, not necessarily that of the Department of Water, which accepts no responsibility for the contents. If you are not the addressee, please notify the Department by return e-mail and delete the message from your system; you must not disclose or use the information contained in this email in any way. No warranty is made that this material is free from computer viruses.





Government of Western Australia  
Housing Authority

**OPENING DOORS**  
To Affordable Housing



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

13-10-2015  
ADVIS  
102152665.  
CEO.

Dear Sir

**SHIRE OF MINGENEW TOWNSITE STRATEGY - SUBMISSION**

Thank you for referring the draft Mingenew Townsite Strategy for our comment and I wish to advise you that the Housing Authority supports the Strategy.

The Housing Authority is the owner of the following properties scattered throughout the town:

- Five properties for Government Regional Officers Housing (9 Fogarty St, 31 William St, 29 Shenton St and 17 & 21 Bride St).
- Three properties for Community Housing (12 and 38 Victoria Rd and 51 King St).
- Three properties for Rentals (42 & 62 King St and 2 Wattle St).
- One property is under construction at 7 Fogarty St.

It is acknowledged that providing for alternative housing choice at Mingenew is currently constrained by the lack of reticulated sewer. The Authority supports the Strategy's objectives and actions, which is expected to provide for the town's ongoing growth, affordable housing and housing choice for aged person and workers accommodation through a joint venture program.

For your information.

Yours sincerely

Cane Spaseski  
Senior Planner, Urban Planning, Design and Approvals  
Business Services

5 October 2015



Government of Western Australia  
Department of Health

Your Ref: ADM0175  
Our Ref: EHB-02022 EHB15/1834  
Contact: Vic Andrich  
Phone: 9388 4978

12-10-2015  
ADM0175  
ICR 152 664.  
CEO

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

Dear Mr Whitely

**MINGENEW TOWNSITE STRATEGY**

Thank you for your letter dated 22 September 2015 requesting comment from the Department of Health (DOH) on the above proposal.

The DOH provides the following comment:

**1. Water Supply and Wastewater Disposal**

DOH acknowledges that the strategy requires developments to connect to scheme water and reticulated sewerage in accordance with the draft *Country Sewerage Policy*.

Water supply, water management plan including the utilisation of recreational water and any waste water recycling is to comply with DOH guidelines and requirements which are available for download from:

<http://www.public.health.wa.gov.au/2/1062/2/water.pm>

[http://www.public.health.wa.gov.au/3/1275/2/recycled\\_water\\_guidelines\\_and\\_publications.pm](http://www.public.health.wa.gov.au/3/1275/2/recycled_water_guidelines_and_publications.pm)

The strategy should highlight that approval is required for any on-site waste water treatment process.

The necessary requirements may be referenced and downloaded from:

[http://www.public.health.wa.gov.au/3/672/2/wastewater\\_legislation\\_and\\_guidelines\\_.pm](http://www.public.health.wa.gov.au/3/672/2/wastewater_legislation_and_guidelines_.pm)

[http://www.public.health.wa.gov.au/3/1430/2/subdivisions\\_and\\_town\\_planning\\_approvals.pm](http://www.public.health.wa.gov.au/3/1430/2/subdivisions_and_town_planning_approvals.pm)

**2. Public Health Impacts**

DOH has a document on '*Evidence supporting the creation of environments that encourage healthy active living*' which may assist you with planning elements related to this strategy. A copy is attached or may be downloaded from:

[http://www.public.health.wa.gov.au/cproof/6111/2/140924\\_wahealth\\_evidence\\_statement\\_be\\_health.pdf](http://www.public.health.wa.gov.au/cproof/6111/2/140924_wahealth_evidence_statement_be_health.pdf)

An additional resource that will be helpful is an enHealth document '*Risky Business*' – *A resource to manage environmental health risks specifically tailored for local governments*. The document is available for download at:

[http://www.public.health.wa.gov.au/2/1400/2/health\\_risk\\_assessment.pm](http://www.public.health.wa.gov.au/2/1400/2/health_risk_assessment.pm)

Environmental Health  
All correspondence PO Box 8172 Perth Business Centre Western Australia 6849  
Grace Vaughan House 227 Stubbs Terrace Shenton Park WA 6008  
Telephone (08) 9388 4899 Fax (08) 9368 4955  
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28 684 750 332

### **3. Toxicology Programs and Services**

The strategy should also acknowledge the DOH's *Guidelines for the Separation of Agricultural and Residential Land Use* as a means to help avoid conflict and potential adverse health effects and nuisance impacts from chemical use, dust and other rural pursuits.

A copy is attached or it may be accessed from the Public Health website:

<http://www.public.health.wa.gov.au/cproot/4913/2/Guidelines%20for%20Agricultural%20and%20Residential%20Buffer.pdf>

### **4. Land Use Planning for Natural Disasters**

Land use planning can guide the use of land to effectively reduce risk and enhance sustainability for areas prone to hazards such as flooding (including storm surge), fire, landslide, earthquake, strong wind and erosion.

Refer to: <https://www.em.gov.au/Documents/Manual07-PlanningSaferCommunities.pdf>

### **5. Disaster Preparedness and Emergency Management**

You should consider incorporating or integrating the Shires Disaster Management and Emergency Response Plan (DMERP) with the proposed strategy to maximize common infrastructure requirements.

The DMERP and the strategy should address the potential public health impacts and recovery management strategies of applicable incidents identified in the *"Critical Infrastructure Emergency Risk Management and Assurance Handbook"* (Emergency Management Australia, 2<sup>nd</sup> Ed May 2004, <http://www.em.gov.au/Publications/Corporatepublications/Pages/CriticalInfrastructureEmergencyRiskManagementandAssuranceHandbook.aspx>)

Should you have queries or require further information please contact Vic Andrich on 9388 4978 or [vic.andrich@health.wa.gov.au](mailto:vic.andrich@health.wa.gov.au)

Yours sincerely



Dr Michael Lindsay  
**ACTING DIRECTOR**  
**ENVIRONMENTAL HEALTH DIRECTORATE**

7 October 2015



## Evidence supporting the creation of environments that encourage healthy active living

This evidence brief summarises the literature supporting the creation of environments that encourage healthy active living. It is designed to be used by State and Local Governments and developers, seeking to create new or redevelop existing neighbourhoods. It is structured according to six key components of urban development, and includes a rationale for action and a summary of the key design elements that have demonstrated effectiveness in increasing healthy active living

The way in which our neighbourhoods and cities are designed can have a profound impact on the degree to which people can live healthy lifestyles (particularly in relation to active living and access to fresh and healthy food). Creating supportive built environments is well recognised as a means of improving health and wellbeing, whilst also contributing to a reduction in traffic congestion and parking problems, and improved social and environmental outcomes.

The Department of Health supports the incorporation of healthy design elements into urban development that encourage healthy active living. Design elements that are supported by current evidence are described below. Further information on each design element and the evidence base supporting these can be found at [www.healthyactivebydesign.com.au](http://www.healthyactivebydesign.com.au)

### Mixed Land Use

The location of different land uses and destinations relative to each other has a large impact on how accessible they are and how people travel to and between different places<sup>1</sup>. A good land use mix enables residents to fulfil a variety of daily activities where they live, work and play (e.g. shopping precincts, schools, employment, community spaces, recreation facilities and open spaces). The more of these land uses and destinations that exist within walking distance, the more likely residents are to walk, cycle or use public transport to get to those places<sup>2,3</sup>.

Convenient access to fresh and healthy food can improve healthy eating<sup>4-6</sup>. Land use planning can impact on all parts of the 'paddock to plate' food chain (growing/producing, processing, transporting, distributing and selling food) which in turn affects the supply, access and cost of fresh and healthy food for the community<sup>7-9</sup>.

### Design Elements

- Developments should have a compact mix of land uses and groupings of destinations within walking distance of most residents<sup>9,10-16</sup>. Key destinations include retail, fresh and healthy food outlets, public open space, services, sport and recreation, local employment, schools, and community facilities.
- To ensure the availability and accessibility of fresh and nutritious food, arable land needs to be protected and appropriate land should be available for the production, storage, distribution and transportation of food<sup>11,18</sup>. On a smaller scale, vacant public land, parks and streetscapes can be used to provide local opportunities to produce locally grown fruit and vegetables.

### **Activity Centres**

Developing activity centres and main streets with a mix of land uses and destinations within walking distance of most residential dwellings can support active transport<sup>3, 10-12, 17</sup>. The co-location and grouping of destinations within the centre allows for multiple activities to be undertaken which is more conducive for active transport (walking, cycling and public transport). With growth and higher residential density increasingly occurring around the network of activity centres, it is even more critical that access via active transport modes is prioritised.

The provision of fresh and healthy food stores within the mix of destinations in a centre is important to provide access to fresh and healthy food and encourage its consumption<sup>10-12, 15, 17</sup>. This could be through large supermarkets, grocery stores, smaller fruit and vegetable retailers and farmers markets.

#### **Design elements**

- Developments should create activity centres with a mix of land uses and destinations that meet daily living needs within walking distance of most residential dwellings<sup>3, 11-14</sup> and near public transport.
- Centres should be surrounded by walking, cycling and public transport routes that are put in place early to enable access to key services and destinations from the outset<sup>18</sup>.
- Centres should provide a high quality, attractive and safe public realm, and be structured in main street formats that are not dominated by car parking.
- Centres should provide a variety of fresh and nutritious food outlets (supermarkets, grocery stores, farmers markets)<sup>10-12, 15, 17</sup>.

### **Movement Network**

Active transport is well recognised as a means of improving health and wellbeing, whilst also contributing to a reduction in traffic congestion and parking problems and improved environmental and social outcomes<sup>19, 20</sup>.

Car-centric infrastructure and urban planning has seen an increasing reliance on the car, associated traffic congestion, less walking and cycling for short trips and increased sedentary behaviour. Creating environments that support replacing short car trips with walking, cycling or public transport (which usually involves a walking or cycling trip to the stops and between destinations) and recreational walking and cycling can reduce overweight and obesity and improve overall health<sup>19</sup>.

Local access to a variety of good quality, affordable fresh and healthy food is reliant on the food transport system. As well as costing more, the range and quality of foods available decrease with increasing distance from Perth. A movement network that provides an effective food transport system locally and across the state can help to overcome this.

#### **Design elements**

- Developments should provide an accessible, connected movement network integrating walking, cycling and public transport in which neighbourhoods, centres and destinations are connected to each other<sup>11-15</sup>. Walking and cycling routes should be continuous, connected<sup>21-28</sup>, convenient, direct and legible with paths located on at least one, but ideally both sides of the street<sup>3, 11-13, 21-23, 29-31</sup>.
- Development should provide a safe, functional and attractive environment to support walking, cycling and public transport and maximise pedestrian safety by heightening visibility<sup>32</sup>, providing safe places to cross streets<sup>22, 33</sup>, minimising the potential for conflicts with motorists and providing amenities that enhance functionality and comfort<sup>34, 35</sup>.
- Public transport should be available and accessible and be a viable and attractive alternative transport option. Transit stops should be located within walkable catchments of all residents, workplaces and key destinations along well connected streets and in safe locations<sup>2, 36, 37</sup>.
- The movement network should integrate appropriate infrastructure for the efficient and timely transport of fresh and healthy food around the state to ensure access by all.

### **Public Open Space**

The provision of high quality attractive parks and public open spaces helps to create an enjoyable and attractive neighbourhood environment in which to walk or cycle<sup>28, 38</sup>. Parks provide opportunities to be active within them and those living closer to a park or having more parks are more likely to be active<sup>24, 39-44</sup> and have a healthier weight<sup>44</sup>. Having more parks and a greater public open space area<sup>45</sup> can also increase physical activity. The inclusion of footpaths, trails, natural play spaces, sport facilities/courts, equipment and playgrounds has been shown to encourage park use and physical activity within parks<sup>45-48</sup>. This is becoming increasingly important for those living in higher density housing without a private backyard<sup>49</sup>.

Parks can provide opportunities to grow and provide local access to fresh and healthy foods. Community gardens can positively influence a healthy diet, provide greater access to fruit and vegetables<sup>50, 51</sup>, enable residents to consume more fruit and vegetables<sup>52</sup> and provide opportunities to be active<sup>51, 52</sup>. Parks and community gardens also improve social activity and social connections with neighbours<sup>50, 53</sup> and offer improved mental health outcomes<sup>51, 52</sup>.

#### **Design elements**

- Developments should provide a range of quality public open spaces to contribute towards the recreation, physical activity, health and social needs of the community.
- Parks and open spaces should be located within walking distance of most residents<sup>3, 11-13</sup>, along connected routes<sup>3, 12, 13</sup> and be co-located with other community facilities to encourage access by walking or cycling.
- The design of parks and open space and the infrastructure provided within them should cater for a variety of users to undertake a mix of activities that increase physical activity, provide access to healthy nutritious foods (though community gardens) and prevent injury.

### **Housing Diversity**

A combination of higher residential density and mixed land use can increase walking among adults, particularly walking for transport<sup>24, 41, 48, 54-57</sup>. Higher densities and smaller lot sizes generally result in the creation of more compact uses of land decreasing the distances between destinations. This increases the likelihood that people will walk and cycle for transport,<sup>58-61</sup> and also provides increased patronage to support local businesses, services and facilities<sup>3, 62</sup>.

#### **Design elements**

- Developments should provide a range of residential lot sizes and choice of housing types within walking distance of key destinations<sup>14</sup>.
- Residential densities should be increased in areas within close proximity to mixed use centres, local employment, community facilities and public transport<sup>3, 14, 20</sup>.
- Lot layouts could be oriented to maximise opportunities for residents to grow fruit and vegetables, especially in areas with limited access to fresh and healthy food.
- *Crime Prevention Through Environmental Design* features should be incorporated to lessen the opportunity for crime and enhance personal safety, traffic safety, property safety and security. This will contribute to streetscape amenity which in turn encourages walking, cycling and use of public spaces<sup>32, 36</sup>.

## **Schools**

Environments that support children and their parents to walk, cycle or use public transport to get to school increases their physical activity and reduces traffic in the local community<sup>63</sup>. Living in close proximity to school is one of the most consistent predictors of walking or cycling to school<sup>63, 64-66</sup>. Infrastructure that maximises connectivity and safety is also critical so the environment surrounding the school must also incorporate connected pathways, traffic management and safe crossings<sup>69</sup>.

Schools grounds are an ideal location for students to achieve part of their daily physical activity needs. The provision of playspaces, sports facilities, line markings for games and grassed areas increases the likelihood that students will be active during recess and lunch<sup>70-73</sup>. Enabling community use of these facilities outside of school hours has also been shown to increase the community's physical activity<sup>74, 75</sup>.

Growing fresh and healthy food through school kitchen gardens can increase children's exposure to fruit and vegetables<sup>76</sup> and can encourage healthier diets and fruit and vegetable consumption<sup>76</sup>. Extending the school garden to be accessible to the wider community outside of school hours can facilitate shared maintenance and shared benefits.

The food environment and presence of food stores around schools also plays an important role in children's daily exposure of healthy or unhealthy foods, which can influence healthy eating behaviours. Emerging evidence is showing that the closer someone is to fresh and healthy food outlets the more likely they are to consume healthy products<sup>77</sup>.

### Design elements

- Developments should locate schools within 800m walkable catchments of most residents that are integrated with connected walking and cycling networks and serviced by public transport routes (where appropriate) to enable students to conveniently and safely access the school via means other than the car<sup>3</sup>.
- School grounds and facilities should be designed to encourage active and unstructured play during school hours. Site design should enable shared use by the general public outside of school hours.
- End of trip facilities should be provided within schools to encourage walking and cycling to school (e.g. bike racks).
- School grounds could be utilised to grow fresh and healthy food<sup>3</sup>.
- School car parks and ovals could be designed to host farmers markets to enable fresh and healthy food to be sold locally, particularly in areas underserved by fresh and healthy food stores.
- Consider limiting the location of fast food outlets in close proximity of schools<sup>78</sup>.

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# **Guidelines for Separation of Agricultural and Residential Land Uses**

**Establishment of Buffer Areas**

**August 2012**

## Definitions

**Agricultural land use** - The use of land for the production of food, fibre and timber, including grazing, cropping, horticulture and forestry.

**Buffer area/zone** - A buffer is formed to create an area of separation between conflicting land uses.

**Buffer element** - A natural or artificial feature within a buffer area that mitigates an adverse impact, including open ground, vegetation or constructed/acoustic barrier.

**No-spray zone** - An area in which direct application of the agricultural chemical is prohibited; this area is specified in distance between the closest point of direct chemical application and the nearest boundary of a site to be protected, unless otherwise specified on a product label (APVMA).

**Registered pesticide** - A pesticide that is registered under the Agvet Code of Western Australia Part 2

**Residential development** - Urban subdivision, low-density residential subdivision and rural allotments created primarily for residential purposes and other places used as human accommodation, excluding dwellings associated with bonafide agricultural holdings.

**Sensitive land use** - Land uses considered to be potentially sensitive to emissions from industry and infrastructure including residential developments, hospitals, hotels, motels, hostels, caravan parks, schools, hospitals, nursing homes, child care facilities, shopping centres, playgrounds, and some public buildings.

**Separation distances** - The total linear distance between a source and a sensitive receptor.

**Spray Drift** - The movement of pesticide away from the target area in the atmosphere. The three main forms of drift are droplet drift, vapour drift and particulate drift.

**Vegetative barrier** - A vegetative barrier is usually a tree or shrub line that is located on the downwind side of a sprayed area to protect an area susceptible to spray drift. Vegetation is sometimes planted deliberately to filter spray drift from the environment.

## Abbreviations

**APVMA** - Australian Pesticides and Veterinary Medicine Authority, a Commonwealth government statutory authority established in 1993 to centralise the registration of all agricultural and veterinary chemical products and labels into the Australian marketplace

**DOH** - Department of Health

## Introduction

This document has been developed to consolidate the current Department of Health (DOH) position for the establishment of buffer areas in new residential subdivisions where possible conflicts with existing agricultural land use exist. The need for a formal policy arises as an increasing number of residential developments encroach on land previously occupied for agricultural use and concerns are raised or health impacts reported. Buffer areas can reduce conflict, health impacts and resulting complaints from conflicting agricultural, residential and other urban land uses.

The DOH has largely adopted the best practice standards described by the Queensland Department of Natural Resources in their "Planning Guidelines: Separating Agricultural and Residential Land Uses – August 1997" and supported by CSIRO (2002). Other jurisdictions have used similar processes.

## Purpose

This document provides specific requirements to assist local governments, developers, land owners and consultants in providing adequate separation from conflicting land uses. These guidelines should be used in conjunction with State Planning Policy 4.1 (draft for public comment WAPC July 2009) and *Guidance for the Assessment of Environmental Factors No 3 Separation distances between industrial and sensitive land uses* (Environmental Protection Authority, (June 2005).

All chemical use must comply with existing legislation. Spraying practices will also need to comply with the APVMA "no spray zone" which is being introduced to the labels of new and existing pesticides. A designated buffer area under these guidelines will contribute to the area included as a "no spray zone", allowing a greater portion of agricultural land to be available for crops where a large "no spray zone" applies.

## Scope

This document provides recommendations on the minimum separation distance required between agricultural land use and residential land use based on current scientific knowledge and industry practice. These separation distances may be applied to other proposed sensitive land uses.

Single residential dwellings located in land zoned Rural, Agricultural or equivalent in local and regional planning schemes are excluded from this document.

## Objective

The objective of this guideline is to avoid conflicts arising from proposed residential developments and other sensitive land use near existing agricultural land. This guideline will assist in minimising health and nuisance impacts from chemical use and dust.

## Limitations

Considering the complexity in determining a safe buffer distance applicable to multiple situations it is important that the design of buffer areas is based on the best possible evidence and is conservative in its approach.

Vegetative buffers may not be suitable where the chemicals in use may result in vapour drift (eg. soil fumigants) or where herbicide spray drift would impact on the vegetative buffer. In these circumstances a 300m buffer distance would apply.

Safe application of chemicals, design and use of spray technology/equipment and requirements under existing legislation are not specifically covered by this document. Buffers are not substitutes for good spray management practices.

## Establishment and maintenance of buffer areas

New residential developments should protect the rights of the existing agricultural producers to continue to perform farming activities on their land.

The following measures should be implemented at the earliest possible planning stage to minimise impacts on public health:

1. Where land is approved for subdivision or residential development the prospective proponent must be advised by the local government of the requirement for buffer areas to be included.
2. Applications for development are to consider and describe the existence and location of surrounding land uses, including viticultural and agricultural activities, and site the development in a position which will not result in the potential for land use conflict between neighbouring land uses.
3. Applications for a site being developed for residential purposes are to include buffer areas that are planned and funded by the proponent of that development, unless otherwise determined by mutual agreement with existing land owners (including land owned by State and Local Authorities).
4. Buffer areas should apply from the boundary to boundary of the conflicting land uses.
5. Consideration needs to be given to the time in which an area remains "mixed use". Buffer areas may be temporary and can be reserved for public open spaces or further residential development once conflicting agricultural land use has ceased. Residential subdivision applications may include future residential lots that will fall within the buffer area that will be constructed only when neighbouring agricultural activities have ceased.
6. Persons intending to live in or adjacent to an agricultural land use area need to be fully informed of the agricultural practices and their potential impact on health or amenity before they settle into the area.

7. Where a vegetative buffer is planned, the proposals must state who is responsible for planting and maintaining the buffer area vegetation. The vegetative buffer needs to be planted and established before building approval is granted. A legal agreement must be established that specifies the legal and ongoing obligations on the developers, local government and landowners.
8. Any alternative design is based on a thorough analysis of the specific site conditions by an expert and should be approved by the Environmental Protection Authority/ Department of Health.

EPA Guidelines require the following separation distances for common agricultural uses:

Industry	Description of Industry	Buffer Distances
Market Gardens	Broad Scale Operations	300-500m
Orchards		500m
Turf-farms and lawns		500m
Vineyards		500m

The precise design of the buffer will depend on many different factors including the chemicals used, method of application, the site, the proposed land-uses and the adjacent or nearby land use and characteristics including road reserves and existing vegetation.

The following minimum requirements will be considered suitable by the DoH:

1. A separation distance of 300m for to control spray drift, dust, smoke and ash.
2. Alternatively a 40 m separation distance can be used where a vegetative buffer has been adequately designed, implemented and maintained in accordance with these guidelines.
3. Vegetative buffers will not be operational until trees reach the minimum effective height to control spray drift. Residential areas should not be developed within 300m until this time.

Natural geographical features (watercourses and ridge lines), public open spaces, road reserves etc. can be used to meet the required separation distances. Areas reserved for public open spaces should not be designed for recreational use (eg. playground, community facilities) until agricultural activities are ceased.

In some circumstances a temporary, suitably designed constructed buffer with 50% porosity and of sufficient height may be accepted (ie. where residential development of existing agricultural land is likely to occur before a vegetative buffer can be established and chemicals used are of low public health risk). Temporary buffers are subject to the same design criteria as permanent ones to ensure their effectiveness. Constructed buffers should be submitted for approval as an alternative design.

## **Requirements for Vegetative buffers**

To be effective barriers to spray drift, the vegetated buffers need to meet the following criteria:

- Be located as close as practicable to the point of release of the spray.
- A minimum total width of 40m made up of 10m cleared fire break area either side of a 20 m wide planted area.
- Contain random plantings of a variety of tree and shrub species of differing growth habitats, at spacings of 4-5m.
- Include species with long, thin (needle-like) and rough (furry/hairy) foliage which facilitates the more efficient capture of spray droplets and which are fast growing and hardy;
- Foliage should be from the base to the crown; mixed plantings of trees may be required to ensure there are no gaps in the lower canopy.
- Provide a permeable barrier which allows air to pass through the buffer. A porosity of 0.5 is acceptable (that is, approximately 50% of the screen should be air space).
- Have a mature tree height twice the height of the spray release height.
- Have mature height and width dimensions which do not detrimentally impact upon adjacent crop land.

Applications for development where biological buffers are proposed shall include a detailed landscaping plan indicating the extent of the buffer area, the location and spacing of trees and shrubs and a list of tree and shrub species. The application shall also contain details concerning the proposed ownership of the buffer area and the means by which the effectiveness of the buffer is to be maintained.

**This document is available in alternative formats on request for a person with a disability.**



ABN: 50 880 678 021

Enquiries: Isabel Huston on 08 9956 1238  
Our Ref: 08/1769, D15#588138, D15#595337  
Your Ref: ADM0175

26/10/2015

Martin Whitely  
Chief Executive Officer  
Shire of Mingenew  
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Mingenew 6522

By email: [enquiries@mingenew.wa.gov.au](mailto:enquiries@mingenew.wa.gov.au)

Dear Mr Whitely *Martin,*

#### **Draft Mingenew Townsite Strategy**

Thank you for consulting Main Roads on the proposed Mingenew Townsite Strategy.

In general Main Roads supports the future plans set out within the document, although we have concerns over the proposed bypass, as below.

The strategy proposes a heavy vehicle bypass route that utilises a rail crossing located approximately 40m north of Midlands Road and Mingenew-Morawa Road Intersection. All new heavy vehicle routes have to be assessed by Main Roads' Heavy Vehicle Services team and in this case, it is considered unlikely that the route proposed would be supported due to the inadequate stacking distance at the rail crossing. Main Roads would be happy to discuss alternative options with the Shire of Mingenew.

Main Roads' general approach is to minimise the number of accesses to roads under our control, consolidating accesses where possible. We would highlight that new accesses should be sought from local roads or access roads where available. This is particularly relevant for the future commercial and industrial developments shown to the west and north of the townsite, which may also require further structure planning to address matters including access.

We would also like to take this opportunity to request that where subdivisions or developments could have an impact on Midlands Road or Mingenew-Morawa Road, applications are submitted together with a Traffic Statement or Assessment (as appropriate), produced in accordance with the WAPC's Transport Assessment Guidelines For Developments.

In addition, the Shire of Mingenew should consult Main Roads Mid West-Gascoyne Region regarding any proposal involving the alteration or installation of signage located within the road reserve under Main Roads jurisdiction.

If you would like any further information, please contact Isabel Huston on 08 9956 1238.

Yours sincerely

Bernie Miller  
Regional Manager  
Mid West-Gascoyne Region

CC: Alan Stewart, Manager Planning RoweGroup, [Alan.Stewart@rowegroup.com.au](mailto:Alan.Stewart@rowegroup.com.au)



Government of Western Australia  
Department of Mines and Petroleum

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HO-2015  
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CEO

Chief Executive Officer  
Shire of Mingenew  
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Dear Sir

**DRAFT MINGENEW TOWNSITE STRATEGY - SHIRE OF MINGENEW**

Thank you for your letter dated 22 September 2015 inviting comment on the above draft townsite strategy which proposes expansion of 'Rural Residential' development to the northwest in the medium term, and expansion of 'Industrial' development to the northeast in the medium-long term.

The Geological Survey of Western Australia (GSWA) has assessed this proposal on behalf of the Department of Mines and Petroleum (DMP) with respect to access to mineral and petroleum resources, geothermal energy and basic raw materials. The GSWA has no concerns with the proposals presented within the draft strategy proposals, including the future expansion of the Mingenew townsite to the north.

Yours sincerely

for

Rick Rogerson  
Executive Director  
GEOLOGICAL SURVEY OF WESTERN AUSTRALIA

29 September 2015



Government of Western Australia  
Department of Parks and Wildlife

Your ref: ADM0175  
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Mr Martin Whitely  
Chief Executive Officer  
Shire of Mingenew  
PO Box 120  
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Dear Mr Whitely

### **MINGENEW TOWNSITE STRATEGY**

Thank you for your letter of 22 September 2015 requesting submissions on the above mentioned strategy.

The following advice gives a broad overview of conservation issues within the Mingenew townsite strategy area. More specific advice can be provided if required. The primary point of contact for Land Use Planning within the Department of Parks and Wildlife Midwest Region is Liz Rushforth (08 9888 6000)

#### **Overview**

Parks and Wildlife recommends that all local planning strategies are aligned with the advice and recommendations in the:

- Environmental Protection Authority (EPA) Guidance Statement No.33 – 'Environmental Guidance for Planning and Development'; and
- Western Australian Planning Commission (WAPC) Statement of Planning Policy No.2 – 'Environment and Natural Resource Policy'.

The objectives of these guidance statements, policies and guidelines include;

- To integrate environmental and natural resource management with broader land use planning and decision making;
- To protect, conserve and enhance the natural environment; and
- To promote and assist in the sustainable use and management of natural resources.

The above EPA and WAPC documents should be the primary references in relation to biodiversity and environmental matters in preparation of the local planning strategy.

#### **Threatened Species and Communities**

In Western Australia, the *Wildlife Conservation Act 1950* provides for species, subspecies and varieties, (taxa) of native plants and animals to be specifically protected because they are under identifiable threat of extinction are rare, or otherwise in need of special protection. Such specially protected plants and animals are considered to be threatened. Parks and Wildlife maintains threatened flora (Declared Rare Flora (DRF)) lists and also maintains lists of priority flora that are not ranked as threatened but are considered a high priority for protection.

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Within the townsite strategy area there are two known species that have been identified that have not been mentioned in the document. The DRF species *Grevillea phanerophlebia* has been found in the Mingenew Golf Course near the 17<sup>th</sup> fairway and the priority flora *Malleostemon decipiens* has been found on Victoria Road, near the water reservoir.

These areas are not subject at this stage to any future development as per the townsite strategy map but if any clearing or modifying of these areas was to occur they should be surveyed for DRF and priority flora prior to disturbance. Flora surveys should be carried out in accordance with the EPA's Guidance Statement . 51 'Terrestrial Flora and Vegetation Surveys for Environmental Impact Assessment in Western Australia'. If DRF is identified and the development is likely to disturb it then an 'Application for permit to take DRF' pursuant to Section 23F of the *Wildlife Conservation Act 1950* will need to be completed and approved by the Minister for the Environment prior to any disturbance.

### Native Vegetation

Native vegetation is protected through the State by the *Environmental Protection Act 1986* (EP Act) and Environmental Protection (Clearing of Native Vegetation) Regulations 2004 (regulations). Any clearing of native vegetation requires a clearing permit or an exemption listed under schedule 6 of the EP Act or the regulations. It should be noted there are no exemptions for areas listed as Environmentally Sensitive Areas, Including Threatened Ecological Communities, riparian zones, and known habitats of DRF and/or endangered and threatened fauna.

The National Objectives and *Targets for Biodiversity Conservation 2001-2005* (Commonwealth of Australia 2001) recognise that the retention of 30 percent or more of the pre-clearing extent of each ecological community is necessary if Australia's biological diversity is to be protected.

This is the threshold level, below which species loss appears to accelerate and loss below this level should not be permitted. This level of recognition is in keeping with the targets recommended in the review of the *National Strategy for the Conservation of Australia's Biological Diversity* (ANZECC 2000) and in *EPA Position Statement No. 2* on Environmental Protection of Native Vegetation in Western Australia (EPA 2000).

The Mingenew Townsite Strategy has two native vegetation associations (*Beard's Vegetation Survey of Western Australia 1976*). See Table 1 for the extent of each association.

It is recommended that in the townsite strategy the purpose of the clearing regulations and target retention rate of 30 percent of Beard's vegetation association are addressed. In addition the acquisition of the additional areas containing vegetation associations poorly represented in the conservation reserve system should be considered.

**Table 1: Mingenew Townsite Strategy study area native vegetation associations and comparative extents. Source CAR System Analysis Report 2012 – Department of Parks and Wildlife**

Beard Vegetation Association	Pre-European Extent (ha)	Current Extent (ha)	% Remaining	Current extent in All Parks and Wildlife Managed Lands (ha)	% Current extent in All Parks and Wildlife Managed Lands
354	91,254.36	10,783.34	11.82	894.90	8.30
379	1,229.69	236.92	19.27	15.37	6.49

### Conservation Tenure

The townsite strategy area boundary is adjacent to the Mingenew Nature Reserve, which is vested in the Conservation Commission of Western Australia and managed by Parks and Wildlife for the conservation of flora and fauna.


**Bushfire Mitigation**

The Eastern section of the strategy area (Lot 800) is immediately adjacent to Mingenew Nature Reserve. This area is highlighted to be developed as a rural residential expansion area in the medium term on the townsite strategy map. When this area is planned and developed, bushfire mitigation measures will need to be implemented to ensure the subsequent lots are protectable if threatened in an extreme bush fire event. All fire protection requirements will need to be provided for on the property itself and do not place impositions or reliance upon the management of the adjoining Nature Reserve. Fire breaks should be contained entirely within the boundary of the Lot 800 and should not be planned in consideration of firebreaks within the nature reserve, as outlined in the document *Planning for Bushfire Protection Guidelines* (WAPC, 2010)

**Boundary Interface**

The proposed future rural residential development on Lot 800 should not impact directly on Mingenew Nature Reserve, however it is likely to place increasing pressure on the reserve from visitation and the presence of domestic animals. It is important that the interface between residential development and the Nature Reserve is designed to minimise impact on conservation values of the reserve and the impacts of reserve management on local residents are minimised. Accordingly Parks and Wildlife recommends that if this area is developed, that a fence with appropriate gates and signage is constructed to the satisfaction of Parks and Wildlife along the adjoining boundary. Any landscaping put in place should not include species known to be invasive or environmentally damaging and surface water runoff should also not be directed into the nature reserve.

Yours sincerely



Anthony Desmond  
A/REGIONAL MANAGER  
Midwest Region

14 October 2015

Your Ref: (Insert Applicant's Reference Number here)  
Our Ref: JT1 2012 01855 V01 - LPS340689  
Enquiries: Mark Willson  
Direct Tel: 08 9923 4910  
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09 October 2015

Chief Executive Officer  
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Attention of: Martin Whitely

**Re: Shire of Mingenew Townsite Strategy**

Thank you for your letter dated 22 September 2015. The Water Corporation offers the following comments in regard to this proposal.

**Proposed development areas outside of water system planning boundary**

The following proposed development areas are outside of the water system planning boundary, therefore a reticulated potable water supply is not immediately available;

- No. 22 Heritage Tourism Site
- No. 14 Mingenew Hill – rural res. expansion area

If a reticulated water connection is required the proponent should arrange for water infrastructure planning to be undertaken. A formal submission by the proponent should be made in a timely manner considering the proposed development schedule and the water infrastructure planning review.

There are areas in the proposed Mingenew Hill rural residential expansion location that are unable to be provided with the required standard service pressure from the existing Mingenew Tank on the opposite side of town. The maximum height / level which can be provided with the required standard service pressure from the existing Mingenew Tank would need to be confirmed in a review. Areas which cannot be provided with the correct pressure would likely require headworks to boost the pressure.

**Proposed changes in landuse within the water system planning boundary.**

The proposed changes in landuse for the development areas listed below may result in additional water demands. Therefore upgrading of the current system may be required to prevent existing customers being affected by the proposed development. When the proposed demands are provided the Water Corporation can review the proposed development.

- No. 1 Commercial Expansion
- No. 16 & 17 Expansion of Industrial areas
- No. 3 Redevelopment

### **Asset Protection - Buffer**

Please be aware that there is a chemical storage buffer for chlorine as part of the water treatment plant facility at the Mingenew Tank site . This should be located on strategy maps and scheme plans when they are next up for review. The buffer is 60m in diameter measured from the centre of the building. The building and tank site is located approx.. 0.5 Km south of Phillip St on Victoria Rd.

### **Urban Water**

It would be expected that the Strategy should also make reference to to contain a District Water Management Strategy. The need is to address the State Water Strategy 2003, State Water Plan 2007 and the State Planning Policy 2.9.

Should you have any queries or require further clarification on any of the above issues, please do not hesitate to contact the Enquiries Officer.

*Mark Willson*

Mark Willson  
Development Planner  
Development Services

## MINGENEW SHIRE COUNCIL ORDINARY MEETING AGENDA – 18 November 2015

### 9.2 FINANCE

#### 9.2.1 FINANCIAL STATEMENTS FOR PERIOD ENDING 31<sup>st</sup> October 2015

**Location/Address:** Shire of Mingenew  
**Name of Applicant:** Shire of Mingenew  
**Disclosure of Interest:** Nil  
**File Reference:** ADM0304  
**Date:** 13 November 2015  
**Author:** Nita Jane, Manager Finance and Administration  
**Senior Officer:** Martin Whitely, Chief Executive officer

#### **Summary**

The Monthly Statement of Financial Activity report for the period ending 31<sup>st</sup> October 2015 is presented to Council for adoption.

#### **Attachment**

Finance Report for period ending 31<sup>st</sup> October 2015.

#### **Background**

The Monthly Financial Report to the 31<sup>st</sup> October 2015 is prepared in accordance with the requirements of the Local Government Act and the Local Government (Financial Management) Regulations and includes the following:

- Statement of Financial Activity by Nature & Type
- Statement of Financial Activity by Program
- Statement of Capital Acquisitions and Capital Funding
- Explanation of Material Variances
- Net Current Funding Position
- Cash and Investments
- Budget Amendments
- Receivables
- Cash Backed Reserves
- Capital Disposals
- Rating Information
- Information on Borrowings
- Grants & Contributions
- Trust

#### **Comment**

SUMMARY OF FUNDS – SHIRE OF MINGENEW	
Municipal Account	151,850
Business Cash Maximiser (Municipal Funds)	1,189,161
Trust Account	155,287
Reserve Maximiser Account	273,301

## MINGENEW SHIRE COUNCIL ORDINARY MEETING AGENDA – 18 November 2015

Debtor's accounts continue to be monitored with all efforts being made to ensure that monies are recovered. The following remains outstanding as at 31<sup>st</sup> October 2015:

	<b>Current</b>	<b>30+ Days</b>	<b>60+ Days</b>	<b>90+ Days</b>	<b>TOTAL</b>
Amount	2,712	307	23,098	1,478	27,595

Rates Outstanding at 31<sup>st</sup> October 2015 were:

	<b>Current</b>	<b>Arrears</b>	<b>TOTAL</b>
Rates	375,699	28,660	404,359
Rubbish	6,587	0	6,587
<b>TOTAL</b>	<b>382,286</b>	<b>28,660</b>	<b>410,946</b>

The Statement of Financial Activities Report contains explanations of Councils adopted variances for the 2015 / 2016 financial year.

### **Consultation**

Chief Executive Officer  
Senior Finance Officer

### **Statutory Environment**

Local Government Act 1995 Section 6.4

Local Government (Financial Management) Regulations 1996 Section 34

34. Financial activity statement required each month (Act s. 6.4)

(1A) In this regulation —

***committed assets*** means revenue unspent but set aside under the annual budget for a specific purpose.

(1) A local government is to prepare each month a statement of financial activity reporting on the revenue and expenditure, as set out in the annual budget under regulation 22(1)(d), for that month in the following detail —

- (a) annual budget estimates, taking into account any expenditure incurred for an additional purpose under section 6.8(1)(b) or (c); and
- (b) budget estimates to the end of the month to which the statement relates; and
- (c) actual amounts of expenditure, revenue and income to the end of the month to which the statement relates; and
- (d) material variances between the comparable amounts referred to in paragraphs (b) and (c); and
- (e) the net current assets at the end of the month to which the statement relates.

(2) Each statement of financial activity is to be accompanied by documents containing —

- (a) an explanation of the composition of the net current assets of the month to which the statement relates, less committed assets and restricted assets; and
- (b) an explanation of each of the material variances referred to in subregulation (1)(d); and
- (c) such other supporting information as is considered relevant by the local government.

## MINGENEW SHIRE COUNCIL ORDINARY MEETING AGENDA – 18 November 2015

- (3) The information in a statement of financial activity may be shown —
  - (a) according to nature and type classification; or
  - (b) by program; or
  - (c) by business unit.
- (4) A statement of financial activity, and the accompanying documents referred to in subregulation (2), are to be —
  - (a) presented at an ordinary meeting of the council within 2 months after the end of the month to which the statement relates; and
  - (b) recorded in the minutes of the meeting at which it is presented.
- (5) Each financial year, a local government is to adopt a percentage or value, calculated in accordance with the AAS, to be used in statements of financial activity for reporting material variances.

### **Policy Implications**

Nil

### **Financial Implications**

Financial implications are outlined in comments.

### **Strategic Implications**

Nil

### **Voting Requirements**

Simple Majority

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

That the Monthly Statement of Financial Activity for the period 1<sup>st</sup> July 2015 to 31<sup>st</sup> October 2015 be received.

**SHIRE OF MINGENEW**  
**MONTHLY FINANCIAL REPORT**  
**For the Period Ended 31 October 2015**

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

**TABLE OF CONTENTS**

Compilation Report	2
Monthly Summary Information	3 - 5
Statement of Financial Activity by Program	6
Statement of Financial Activity By Nature or Type	7
Statement of Capital Acquisitions and Capital Funding	8
Statement of Budget Amendments	9
Note 1      Significant Accounting Policies	10 - 16
Note 2      Explanation of Material Variances	17
Note 3      Net Current Funding Position	18
Note 4      Cash and Investments	19
Note 5      Budget Amendments	20
Note 6      Receivables	21
Note 7      Cash Backed Reserves	22
Note 8      Capital Disposals	23
Note 9      Rating Information	24
Note 10     Information on Borrowings	25
Note 11     Grants and Contributions	26
Note 12     Trust	27
Appendix A   Details of Capital Acquisitions	28 - 29

## Report Purpose

This report is prepared to meet the requirements of *Local Government (Financial Management) Regulations 1996*, Regulation 34 .

## Overview

Summary reports and graphical progressive graphs are provided on page 3, 4 and 5.

No matters of significance are noted.

## Statement of Financial Activity by reporting program

Is presented on page 6 and shows a surplus as at 31 October 2015 of \$1,671,724.

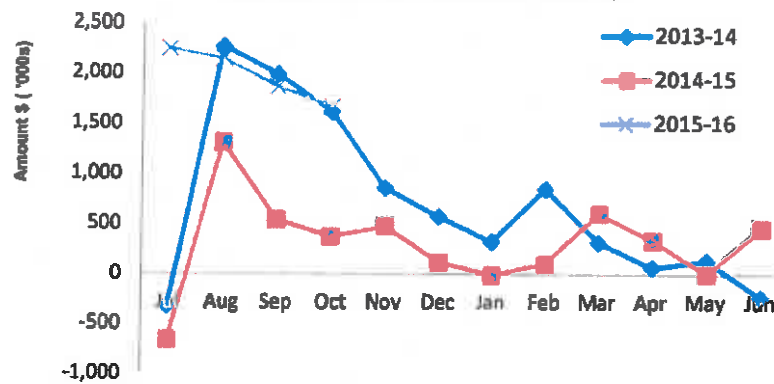
Note: The Statements and accompanying notes are prepared based on all transactions recorded at the time of preparation and may vary.

## Preparation

Prepared by: Nita Jane  
Reviewed by: Martin Whitely  
Date prepared: 13/11/2015

**Shire of Mingenew**  
**Monthly Summary Information**  
For the Period Ended 31 October 2015

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



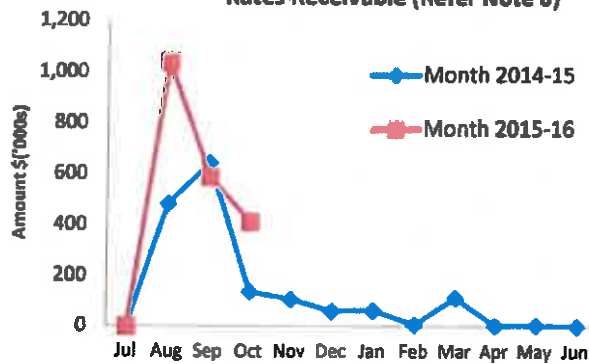
**Cash and Cash Equivalents  
as at period end**

Unrestricted	\$	1,019,681
Restricted	\$	603,119
	\$	<u>1,622,799</u>

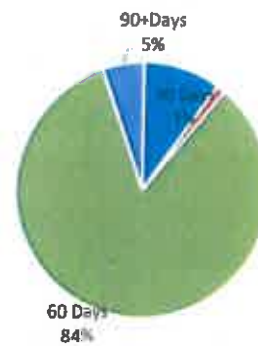
**Receivables**

Rates	\$	412,069
Other	\$	27,596
	\$	<u>439,665</u>

**Rates Receivable (Refer Note 6)**



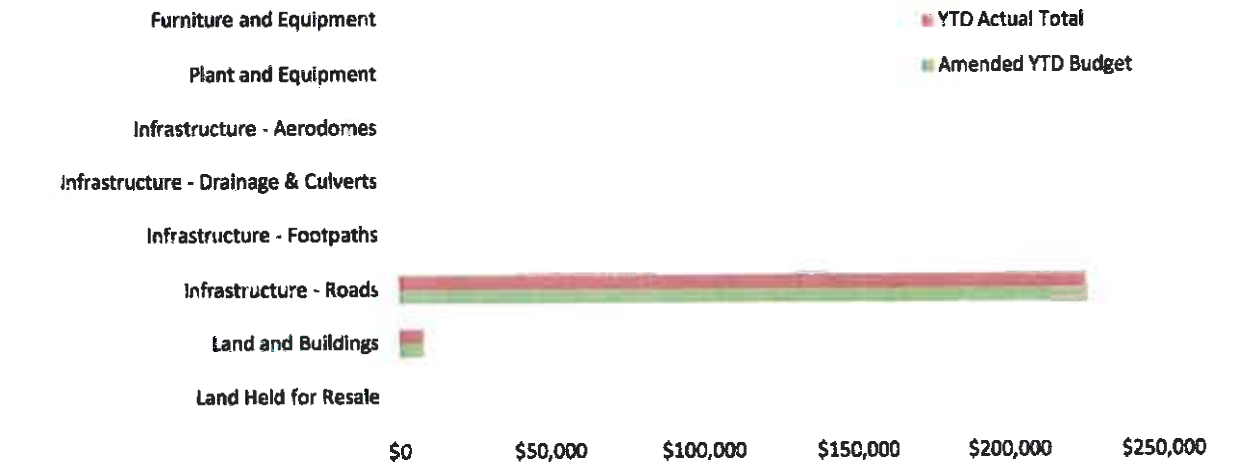
**Accounts Receivable Ageing (non-rates)  
(Refer Note 6)**



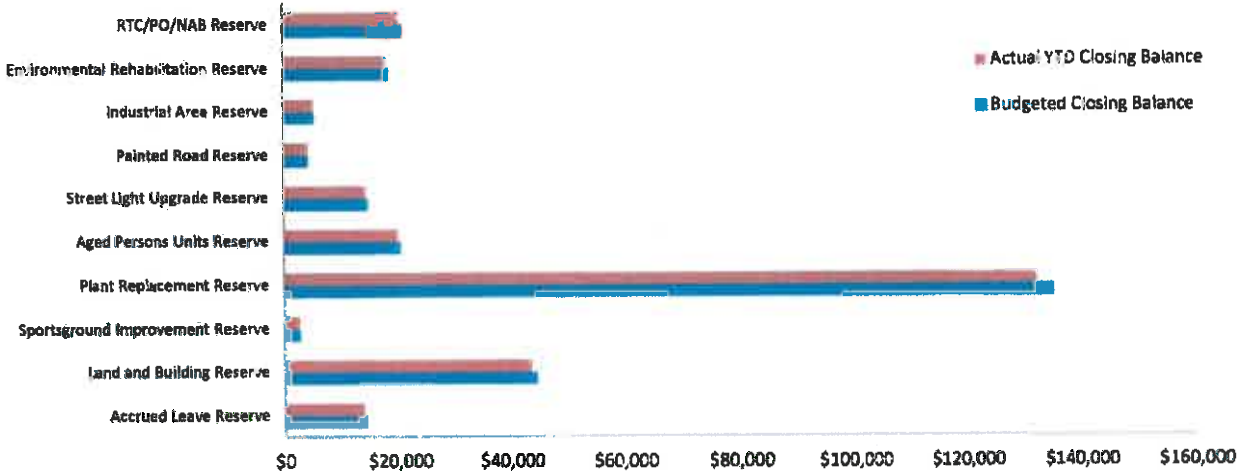
Comments

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

Capital Expenditure Program YTD (Refer Note 13)



Year To Date Reserve Balance to End of Year Estimate (Refer Note 7)



Comments

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

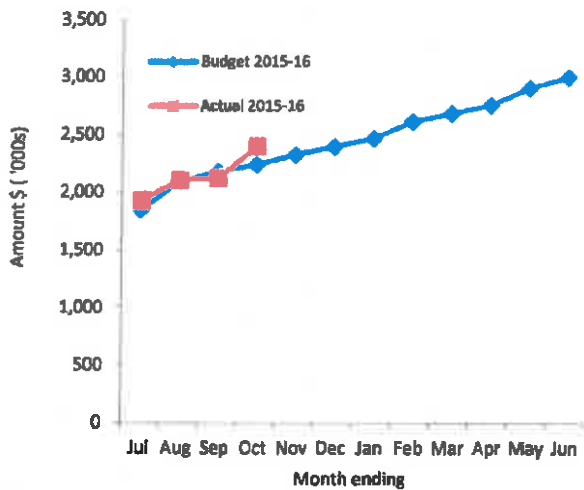
# Shire of Mingenew

## Monthly Summary Information

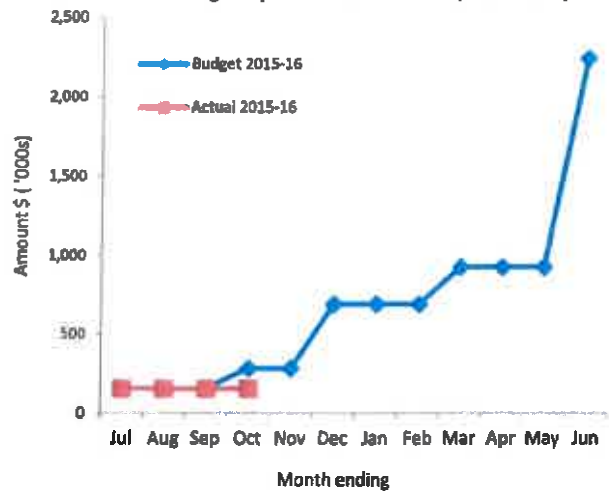
For the Period Ended 31 October 2015

### Revenues

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

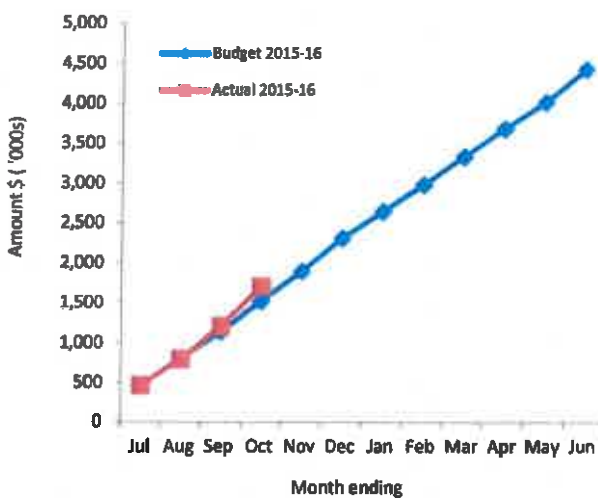


Budget Capital Revenue -v- Actual (Refer Note 2)

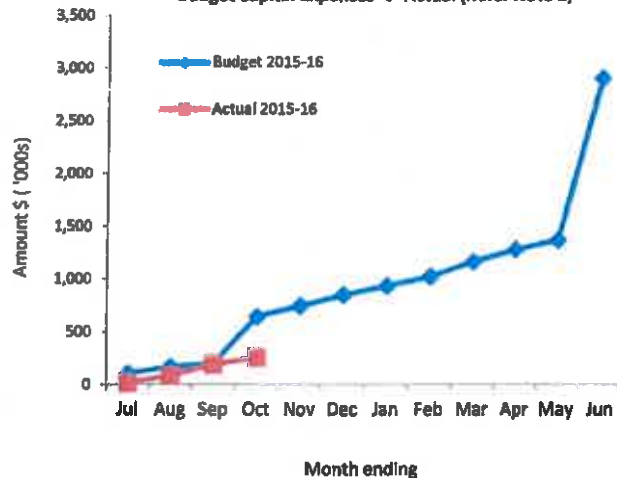


### Expenditure

Budget Operating Expenses -v- YTD Actual (Refer Note 2)



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



Comments

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

**SHIRE OF MINGENOW**  
**STATEMENT OF FINANCIAL ACTIVITY**  
**(Statutory Reporting Program)**  
**For the Period Ended 31 October 2015**

	Note	2015/16 YTD Budget (a)	2015/16 Original Budget (a)	2015/16 YTD Budget (a)	2015/16 YTD Actual (b)	Variance YTD (b)-(a)	Variance YTD Percentage (b)-(a)/(a)	Variance YTD
<b>Operating Revenues</b>								
General Purpose Funding		2,063,128	2,063,128	1,838,781	1,787,697	(40,749)	(2.22%)	
Governance		12,584	12,584	9,524	15,348	5,825	61.16%	
Law, Order and Public Safety		33,780	33,780	14,180	13,807	(373)	(2.63%)	
Health		1,000	1,000	332	0	(332)	(100.00%)	
Education and Welfare		5,280	5,280	1,760	1,110	(650)	(36.83%)	
Housing		117,343	117,343	39,104	32,832	(6,472)	(16.55%)	
Community Amenities		86,175	86,175	77,247	71,479	(5,768)	(7.47%)	
Recreation and Culture		31,086	31,086	30,308	30,497	188	0.62%	
Transport		651,558	651,558	218,598	253,247	33,651	15.32%	▲
Economic Services		10,830	10,830	3,632	3,800	268	7.59%	
Other Property and Services		128,358	128,358	39,028	39,767	741	1.90%	
<b>Total Operating Revenue</b>		<b>3,070,913</b>	<b>3,070,913</b>	<b>2,273,381</b>	<b>2,268,685</b>	<b>(27,078)</b>		
<b>Operating Expenses</b>								
General Purpose Funding		(65,830)	(63,830)	(19,486)	(15,527)	2,959	15.23%	
Governance		(200,235)	(200,235)	(100,270)	(98,667)	1,612	1.61%	
Law, Order and Public Safety		(155,639)	(153,839)	(43,189)	(46,341)	3,148	15.86%	
Health		(39,122)	(39,122)	(21,081)	(18,118)	2,962	14.05%	
Education and Welfare		(50,731)	(55,731)	(20,510)	(21,072)	(522)	(2.56%)	
Housing		(278,427)	(278,427)	(96,314)	(97,408)	(1,094)	(1.59%)	
Community Amenities		(186,161)	(186,161)	(58,444)	(47,161)	9,283	16.41%	
Recreation and Culture		(603,725)	(543,725)	(283,814)	(328,850)	(34,268)	(11.56%)	▼
Transport		(2,205,314)	(2,295,314)	(794,203)	(827,264)	(463,091)	(21.34%)	▼
Economic Services		(225,403)	(228,403)	(71,032)	(71,744)	(712)	(1.50%)	
Other Property and Services		(32,808)	(32,808)	8,381	(42,813)	(52,194)	(558.38%)	
<b>Total Operating Expenditure</b>		<b>(4,432,234)</b>	<b>(4,432,234)</b>	<b>(1,476,728)</b>	<b>(1,707,477)</b>	<b>(228,751)</b>		
<b>Funding Balance Adjustments</b>								
Add back Depreciation		1,850,000	1,850,000	616,656	780,588	173,942	28.21%	▲
Adjust (Profit)/Loss on Asset Disposals	6	(25,370)	(25,370)	(6,420)	0	8,020	(100.00%)	
Adjust Provisions and Accruals		0	0	0	0	0		
<b>Net Cash from Operations</b>		<b>463,309</b>	<b>463,309</b>	<b>1,483,301</b>	<b>1,342,806</b>	<b>(140,711)</b>		
<b>Capital Revenues</b>								
Grants, Subsidies and Contributions	11	2,055,347	2,055,347	159,447	165,888	(5,531)	(2.25%)	
Proceeds from Disposal of Assets	8	110,000	110,000	40,000	0	(40,000)	(100.00%)	▼
<b>Total Capital Revenues</b>		<b>2,175,347</b>	<b>2,175,347</b>	<b>199,447</b>	<b>165,888</b>	<b>(43,581)</b>		
<b>Capital Expenses</b>								
Land Held for Resale	13	(205,000)	(205,000)	0	0	0		
Land and Buildings	13	(966,804)	(966,804)	(34,600)	(36,271)	(1,671)	(4.90%)	
Infrastructure - Roads	13	(1,151,751)	(1,151,751)	(314,152)	(225,862)	88,550	28.19%	▲
Infrastructure - Footpaths	13	(154,000)	(154,000)	0	0	0		
Infrastructure - Drainage & Culverts	13	0	0	0	0	0		
Infrastructure - Aerodromes	13	0	0	0	0	0		
Infrastructure - Other	13	(280,000)	(280,000)	0	0	0		
Plant and Equipment	13	(125,000)	(125,000)	0	0	0		
Furniture and Equipment	13	(28,000)	(28,000)	(13,000)	0	13,000	100.00%	▲
<b>Total Capital Expenditure</b>		<b>(2,561,555)</b>	<b>(2,561,555)</b>	<b>(361,752)</b>	<b>(281,863)</b>	<b>99,889</b>		
<b>Net Cash from Capital Activities</b>		<b>(726,208)</b>	<b>(726,208)</b>	<b>(162,363)</b>	<b>(115,977)</b>	<b>56,386</b>		
<b>Financing</b>								
Proceeds from New Debentures		0	0	0	0	0		
Proceeds from Advances		0	0	0	0	0		
Self-Supporting Loan Principal		0	0	0	0	0		
Transfer from Reserves	7	0	0	0	0	0		
Advances to Community Groups		0	0	0	0	0		
Repayment of Debentures	10	(172,463)	(172,463)	(70,041)	(51,067)	981	1.37%	
Transfer to Reserves	7	(25,428)	(25,428)	0	(1,337)	(1,337)		
<b>Net Cash from Financing Activities</b>		<b>(197,891)</b>	<b>(197,891)</b>	<b>(70,041)</b>	<b>(70,417)</b>	<b>(376)</b>		
<b>Net Operations, Capital and Financing</b>		<b>(460,791)</b>	<b>(460,791)</b>	<b>1,170,955</b>	<b>1,166,392</b>	<b>(4,563)</b>		
<b>Opening Funding Surplus(Deficit)</b>	3	<b>467,988</b>	<b>467,988</b>	<b>467,988</b>	<b>505,333</b>	<b>37,345</b>	<b>7.98%</b>	
<b>Closing Funding Surplus(Deficit)</b>	3	<b>7,197</b>	<b>7,197</b>	<b>1,638,943</b>	<b>1,671,724</b>	<b>32,781</b>		

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

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

**SHIRE OF MINGENEE**  
**STATEMENT OF FINANCIAL ACTIVITY**  
**(By Nature or Type)**  
**For the Period Ended 31 October 2015**

	Note	2015/16 Amended Annual Budget	2015/16 Original Budget (\$)	2015/16 YTD Budget (\$)	2015/16 YTD Actual (\$)	Var. \$ (b)-(a)	Var. % (b)-(a)/(a)	
<b>Operating Revenues</b>								
Rates	9	1,754,614	1,754,614	1,751,010	1,710,565	(40,445)	(2.31%)	
Operating Grants, Subsidies and Contributions	11	522,884	522,884	189,933	217,371	27,438	14.45%	▲
Fees and Charges		296,559	296,559	167,296	156,235	(11,061)	(6.61%)	
Service Charges		0	0	0	0	0		
Interest Earnings		24,498	24,498	8,140	16,962	8,822	108.37%	
Other Revenue		446,988	446,988	148,992	158,553	9,561	6.42%	
Profit on Disposal of Assets	8	25,370	25,370	8,020	0			
<b>Total Operating Revenue</b>		<b>3,070,913</b>	<b>3,070,913</b>	<b>2,273,391</b>	<b>2,259,685</b>	<b>(5,686)</b>		
<b>Operating Expenses</b>								
Employee Costs		(861,988)	(861,988)	(278,084)	(393,597)	(115,513)	(41.54%)	▼
Materials and Contracts		(828,372)	(828,372)	(244,345)	(128,925)	115,420	47.24%	▲
Utility Charges		(161,042)	(161,042)	(46,543)	(26,477)	20,066	43.11%	▲
Depreciation on Non-Current Assets		(1,850,000)	(1,850,000)	(616,656)	(790,598)	(173,942)	(28.21%)	▼
Interest Expenses		(63,422)	(63,422)	(26,074)	(26,557)	(483)	(1.85%)	
Insurance Expenses		(166,025)	(166,025)	(89,028)	(171,523)	(82,495)	(32.66%)	▼
Other Expenditure		(501,385)	(501,385)	(177,956)	(169,800)	8,196	4.60%	
Loss on Disposal of Assets	8	0	0	0	0			
<b>Total Operating Expenditure</b>		<b>(4,432,234)</b>	<b>(4,432,234)</b>	<b>(1,478,726)</b>	<b>(1,707,477)</b>	<b>(328,751)</b>		
<b>Funding Balance Adjustments</b>								
Add back Depreciation		1,850,000	1,850,000	616,656	790,598	173,942	28.21%	▲
Adjust (Profit)/Loss on Asset Disposal	8	(25,370)	(25,370)	(8,020)	0	8,020	(100.00%)	
Adjust Provisions and Accruals		0	0	0	0	0		
<b>Net Cash from Operations</b>		<b>463,399</b>	<b>463,399</b>	<b>1,403,301</b>	<b>1,342,806</b>	<b>(62,475)</b>		
<b>Capital Revenues</b>								
Grants, Subsidies and Contributions	11	2,065,347	2,065,347	159,447	155,866	(3,581)	(2.25%)	
Proceeds from Disposal of Assets	8	110,000	110,000	40,000	0	(40,000)	(100.00%)	▼
<b>Total Capital Revenues</b>		<b>2,175,347</b>	<b>2,175,347</b>	<b>199,447</b>	<b>155,866</b>	<b>(43,581)</b>		
<b>Capital Expenses</b>								
Land Held for Resale	13	(200,000)	(200,000)	0	0	0		
Land and Buildings	13	(966,804)	(966,804)	(34,600)	(36,261)	(1,661)	(4.80%)	
Infrastructure - Roads	13	(1,151,751)	(1,151,751)	(314,152)	(225,602)	88,550	28.19%	▲
Infrastructure - Footpaths	13	(150,000)	(150,000)	0	0	0		
Infrastructure - Drainage & Culverts	13	0	0	0	0	0		
Infrastructure - Aerodromes	13	0	0	0	0	0		
Infrastructure - Other	13	(280,000)	(280,000)	0	0	0		
Plant and Equipment	13	(125,000)	(125,000)	0	0	0		
Furniture and Equipment	13	(28,000)	(28,000)	(13,000)	0	13,000	100.00%	▲
<b>Total Capital Expenditure</b>		<b>(2,901,555)</b>	<b>(2,901,555)</b>	<b>(361,752)</b>	<b>(261,863)</b>	<b>99,889</b>		
<b>Net Cash from Capital Activities</b>		<b>(726,206)</b>	<b>(726,206)</b>	<b>(162,305)</b>	<b>(105,997)</b>	<b>56,308</b>		
<b>Financing</b>								
Proceeds from New Debentures		0	0	0	0	0		
Proceeds from Advances		0	0	0	0	0		
Self-Supporting Loan Principal		0	0	0	0	0		
Transfer from Reserves	7	0	0	0	0	0		
Advances to Community Groups		0	0	0	0	0		
Repayment of Debentures	10	(172,463)	(172,463)	(70,041)	(69,080)	961	1.37%	
Transfer to Reserves	7	(25,428)	(25,428)	0	(1,337)	(1,337)		
<b>Net Cash from Financing Activities</b>		<b>(197,891)</b>	<b>(197,891)</b>	<b>(70,041)</b>	<b>(70,417)</b>	<b>(376)</b>		
<b>Net Operations, Capital and Financing</b>		<b>(460,791)</b>	<b>(460,791)</b>	<b>1,170,955</b>	<b>1,166,382</b>	<b>3,457</b>		
<b>Opening Funding Surplus(Deficit)</b>	3	<b>467,988</b>	<b>467,988</b>	<b>467,988</b>	<b>505,333</b>	<b>37,345</b>	<b>7.98%</b>	
<b>Closing Funding Surplus(Deficit)</b>	3	<b>7,197</b>	<b>7,197</b>	<b>1,638,943</b>	<b>1,671,724</b>	<b>40,601</b>		

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

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

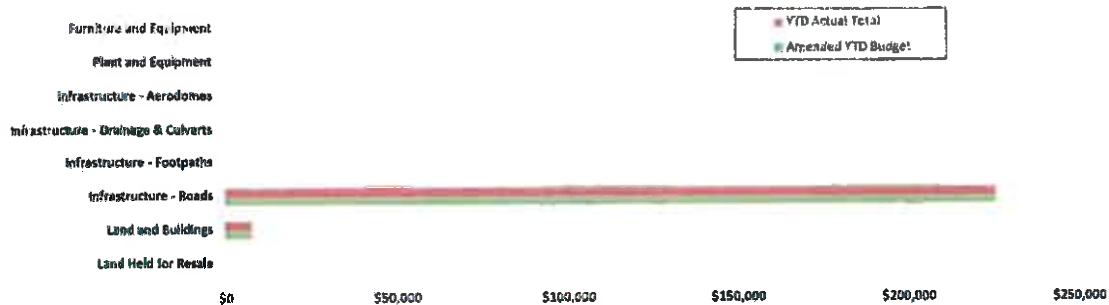
**SHIRE OF MINGENEW**  
**STATEMENT OF CAPITAL ACQUISITIONS AND CAPITAL FUNDING**  
For the Period Ended 31 October 2015

		YTD 31 10 2015					
Capital Acquisitions	Note	YTD Actual New (Upgrade) (a)	YTD Actual (Renewal Expenditure) (b)	YTD Actual Total (a) + (b) (Yd)	Amended YTD Budget (m)	Amended Annual Budget	Variance (d) - (c)
		\$	\$	\$	\$	\$	\$
Land Held for Resale	13	0	0	0	0	280,000	0
Land and Buildings	13	8,118	0	8,118	8,118	968,804	0
Infrastructure - Roads	13	220,369	5,233	225,602	225,602	1,151,781	0
Infrastructure - Footpaths	13	0	0	0	0	150,000	0
Infrastructure - Drainage & Culverts	13	0	0	0	0	0	0
Infrastructure - Aerodomes	13	0	0	0	0	0	0
Infrastructure - Other	13	0	0	0	0	280,000	0
Plant and Equipment	13	0	0	0	0	125,000	0
Furniture and Equipment	13	0	0	0	0	28,000	0
<b>Capital Expenditure Totals</b>		<b>228,487</b>	<b>5,233</b>	<b>233,720</b>	<b>233,720</b>	<b>2,901,555</b>	<b>0</b>

**Funded By:**

Capital Grants and Contributions	155,888	159,447	2,131,147	3,581
Borrowings	0	0	0	0
Other (Disposals & C/Fwd)	0	40,000	110,000	(40,000)
Own Source Funding - Cash Backed Reserves				
Land and Building Reserve	0	0	0	0
Sportsground Improvement Reserve	0	0	0	0
Plant Replacement Reserve	0	0	0	0
Aged Persons Units Reserve	0	0	0	0
Street Light Upgrade Reserve	0	0	0	0
Painted Road Reserve	0	0	0	0
Industrial Area Reserve	0	0	0	0
Total Own Source Funding - Cash Backed Reserves	0	0	0	0
Own Source Funding - Operations	77,854	34,273	680,408	43,581
<b>Capital Funding Total</b>	<b>233,720</b>	<b>233,720</b>	<b>2,901,555</b>	<b>0</b>

**Capital Expenditure Program YTD**



**SHIRE OF MINGENEW**  
**STATEMENT OF BUDGET AMENDMENTS**  
**(Statutory Reporting Program)**  
**For the Period Ended 31 October 2015**

	Adopted Budget	Adopted Budget Amendments (Note 5)	Amended Annual Budget	Amended YTD Budget (a)
	\$	\$	\$	\$
<b>Operating Revenues</b>				
General Purpose Funding - Rates	2,093,128	0	2,093,128	1,838,781
Governance	12,564	0	12,564	9,524
Law, Order and Public Safety	33,780	0	33,780	14,180
Health	1,000	0	1,000	332
Education and Welfare	5,290	0	5,290	1,760
Housing	117,343	0	117,343	39,104
Community Amenities	86,175	0	86,175	77,247
Recreation and Culture	31,086	0	31,086	30,309
Transport	551,558	0	551,558	219,596
Economic Services	10,630	0	10,630	3,532
Other Property and Services	128,359	0	128,359	39,026
<b>Total Operating Revenue</b>	<b>3,070,913</b>	<b>0</b>	<b>3,070,913</b>	<b>2,273,391</b>
<b>Operating Expense</b>				
General Purpose Funding	(83,538)	0	(83,538)	(10,406)
Governance	(200,235)	0	(200,235)	(100,279)
Law, Order and Public Safety	(133,639)	0	(133,639)	(43,189)
Health	(89,122)	0	(89,122)	(21,081)
Education and Welfare	(56,731)	0	(56,731)	(20,610)
Housing	(278,427)	0	(278,427)	(96,318)
Community Amenities	(180,101)	0	(180,101)	(58,444)
Recreation and Culture	(903,726)	0	(903,726)	(285,554)
Transport	(2,208,314)	0	(2,208,314)	(764,203)
Economic Services	(228,403)	0	(228,403)	(71,032)
Other Property and Services	(52,098)	0	(52,098)	9,381
<b>Total Operating Expenditure</b>	<b>(4,432,234)</b>	<b>0</b>	<b>(4,432,234)</b>	<b>(1,478,726)</b>
<b>Funding Balance Adjustments</b>				
Add back Depreciation	1,850,000	0	1,850,000	616,656
Adjust (Profit)/Loss on Asset Disposal	(25,370)	0	(25,370)	(8,020)
Adjust Provisions and Accruals	0	0	0	0
<b>Net Cash from Operations</b>	<b>463,309</b>	<b>0</b>	<b>463,309</b>	<b>1,403,301</b>
<b>Capital Revenues</b>				
Grants, Subsidies and Contributions	2,065,347	0	2,065,347	159,447
Proceeds from Disposal of Assets	110,000	0	110,000	40,000
<b>Total Capital Revenues</b>	<b>2,175,347</b>	<b>0</b>	<b>2,175,347</b>	<b>199,447</b>
<b>Capital Expenses</b>				
Land Held for Resale	(200,000)	0	(200,000)	0
Land and Buildings	(966,804)	0	(966,804)	(34,600)
Infrastructure - Roads	(1,151,751)	0	(1,151,751)	(314,152)
Infrastructure - Footpaths	(150,000)	0	(150,000)	0
Infrastructure - Drainage & Culverts	0	0	0	0
Infrastructure - Aerodomes	0	0	0	0
Infrastructure - Other	(280,000)	0	(280,000)	0
Plant and Equipment	(125,000)	0	(125,000)	0
Furniture and Equipment	(28,000)	0	(28,000)	(13,000)
<b>Total Capital Expenditure</b>	<b>(2,901,555)</b>	<b>0</b>	<b>(2,901,555)</b>	<b>(361,752)</b>
<b>Net Cash from Capital Activities</b>	<b>(726,208)</b>	<b>0</b>	<b>(726,208)</b>	<b>(162,305)</b>
<b>Financing</b>				
Proceeds from New Debentures	0	0	0	0
Proceeds from Advances	0	0	0	0
Self-Supporting Loan Principal	0	0	0	0
Transfer from Reserves	0	0	0	0
Advances to Community Groups	0	0	0	0
Repayment of Debentures	(172,463)	0	(172,463)	(70,041)
Transfer to Reserves	(25,428)	0	(25,428)	0
<b>Net Cash from Financing Activities</b>	<b>(197,891)</b>	<b>0</b>	<b>(197,891)</b>	<b>(70,041)</b>
<b>Net Operations, Capital and Financing</b>	<b>(460,790)</b>	<b>0</b>	<b>(460,790)</b>	<b>1,170,955</b>
<b>Opening Funding Surplus(Deficit)</b>	<b>467,988</b>	<b>0</b>	<b>467,988</b>	<b>467,988</b>
<b>Closing Funding Surplus(Deficit)</b>	<b>7,197</b>	<b>0</b>	<b>7,197</b>	<b>1,638,943</b>

**SHIRE OF MINGENEW**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**For the Period Ended 31 October 2015**

**1. SIGNIFICANT ACCOUNTING POLICIES**

**(a) Basis of Accounting**

This statement comprises a special purpose financial report which has been prepared in accordance with Australian Accounting Standards (as they apply to local governments and not-for-profit entities), Australian Accounting Interpretations, other authoritative pronouncements of the Australian Accounting Standards Board, the Local Government Act 1995 and accompanying regulations. Material accounting policies which have been adopted in the preparation of this statement are presented below and have been consistently applied unless stated otherwise.

Except for cash flow and rate setting information, the report has also been prepared on the accrual basis and is based on historical costs, modified, where applicable, by the measurement at fair value of selected non-current assets, financial assets and liabilities.

**Critical Accounting Estimates**

The preparation of a financial report in conformity with Australian Accounting Standards requires management to make judgements, estimates and assumptions that effect the application of policies and reported amounts of assets and liabilities, income and expenses.

The estimates and associated assumptions are based on historical experience and various other factors that are believed to be reasonable under the circumstances; the results of which form the basis of making the judgements about carrying values of assets and liabilities that are not readily apparent from other sources. Actual results may differ from these estimates.

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

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

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

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

**(c) Rounding Off Figures**

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

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

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

**(e) Goods and Services Tax**

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

Receivables and payables are stated inclusive of GST receivable or payable.

The net amount of GST recoverable from, or payable to, the ATO is included with receivables or payables in the statement of financial position.

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

**SHIRE OF MINGENEW**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**For the Period Ended 31 October 2015**

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

**(f) Cash and Cash Equivalents**

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

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

**(g) Trade and Other Receivables**

Trade and other receivables include amounts due from ratepayers for unpaid rates and service charges and other amounts due from third parties for goods sold and services performed in the ordinary course of business.

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

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

**(h) Inventories**

**General**

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

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

**Land Held for Resale**

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

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

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

**(i) Fixed Assets**

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

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

**SHIRE OF MINGENOW**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**For the Period Ended 31 October 2015**

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

**(j) Depreciation of Non-Current Assets**

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

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

Buildings	25 to 50 years
Construction other than Buildings (Public Facilities)	5 to 50 years
Furniture and Equipment	4 to 10 years
Plant and Equipment	5 to 15 years
Heritage Assets	25 to 50 years
Roads	25 years
Footpaths	50 years
Sewerage Piping	75 years
Water Supply Piping and Drainage Systems	75 years

**(k) Trade and Other Payables**

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

**(l) Employee Benefits**

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

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

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

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

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

**SHIRE OF MINGENEW**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**For the Period Ended 31 October 2015**

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

**(m) Interest-bearing Loans and Borrowings**

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

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

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

**Borrowing Costs**

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

**(n) Provisions**

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

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

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

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

**SHIRE OF MINGENOW**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**For the Period Ended 31 October 2015**

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

**(p) Nature or Type Classifications**

**Rates**

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

**Operating Grants, Subsidies and Contributions**

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

**Non-Operating Grants, Subsidies and Contributions**

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

**Profit on Asset Disposal**

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

**Fees and Charges**

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

**Service Charges**

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

**Interest Earnings**

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

**Other Revenue / Income**

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

**Employee Costs**

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

**Materials and Contracts**

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

**Utilities (Gas, Electricity, Water, etc.)**

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

**SHIRE OF MINGENEW**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**For the Period Ended 31 October 2015**

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

**(q) Nature or Type Classifications (Continued)**

**Insurance**

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

**Loss on asset disposal**

Loss on the disposal of fixed assets.

**Depreciation on non-current assets**

Depreciation expense raised on all classes of assets.

**Interest expenses**

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

**Other expenditure**

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

**(r) Statement of Objectives**

Council has adopted a 'Plan for the future' comprising a Strategic Community Plan and Corporate Business Plan to provide the long term community vision, aspirations and objectives.

Based upon feedback received from the community the vision of the Shire is:

*"Standing proud, growing strong"*

The Strategic Community Plan defines the key objectives of the Shire as:

*"Economic: To be a diverse and innovative economy with a range of local employment opportunities.*

*Environment: A sustainable natural and built environment that meets current and future community needs.*

*Social: A safe and welcoming community where everyone has the opportunity to contribute and belong.*

*Civic Leadership: A collaborative and innovative community with strong and vibrant leadership."*

**(s) Reporting Programs**

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

**GOVERNANCE**

Expenses associated with provision of services to members of council and elections. Also included are costs associated with computer operations, corporate accounting, corporate records and asset management. Costs reported as administrative expenses are redistributed in accordance with the principle of activity based costing (ABC).

**GENERAL PURPOSE FUNDING**

Rates and associated revenues, general purpose government grants, interest revenue and other miscellaneous revenues. The costs associated with raising the above mentioned revenues, eg. Valuation expenses, debt collection and overheads.

**LAW, ORDER, PUBLIC SAFETY**

Enforcement of Local Laws, fire prevention, animal control and provision of ranger services.

**HEALTH**

Health inspection services, food quality control, mosquito control and contributions towards provision of medical health services.

**SHIRE OF MINGENEW**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**For the Period Ended 31 October 2015**

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

**(s) Reporting Programs (Continued)**

**EDUCATION AND WELFARE**

Support of day care for children. Autumn Centre for Senior Citizens.  
Youth & seniors projects.

**HOUSING**

Provision and maintenance of rented housing accommodation for pensioners and employees

**COMMUNITY AMENITIES**

Sanitation, sewerage, stormwater drainage, protection of the environment, public conveniences, cemeteries and town planning.

**RECREATION AND CULTURE**

Parks, gardens and recreation reserves, library services, walk trails, youth recreation.  
Public halls and Mingenew Recreation Centre.

**TRANSPORT**

Construction and maintenance of roads, footpaths, drainage works, parking facilities, traffic control, depot operations, plant purchase and cleaning of streets.

**ECONOMIC SERVICES**

Tourism, community development, pest control, building services and private works.

**OTHER PROPERTY & SERVICES**

Plant works, plant overheads and stock of materials.

**Note 2: EXPLANATION OF MATERIAL VARIANCES**

Reporting Program	Var. \$	Var. %	Var.	Timing/ Permanent	Explanation of Variance
<b>Operating Revenues</b>	\$	%			
General Purpose Funding	(40,784)	(2.22%)			
Governance	5,825	61.16%			
Law, Order and Public Safety	(373)	(2.63%)			
Health	(332)	(100.00%)			
Education and Welfare	(650)	(36.93%)			
Housing	(6,472)	(16.55%)			
Community Amenities	(5,768)	(7.47%)			
Recreation and Culture	188	0.62%			
Transport	33,651	15.32%	▲		Increased costs recovered relating to MWLGSA
Economic Services	268	7.59%			
Other Property and Services	741	1.90%			
<b>Operating Expenses</b>					
General Purpose Funding	2,969	15.23%			
Governance	1,612	1.61%			
Law, Order and Public Safety	6,848	15.86%			
Health	2,962	14.05%			
Education and Welfare	(522)	(2.55%)			
Housing	(1,589)	(1.65%)			
Community Amenities	9,263	16.41%			
Recreation and Culture	(34,296)	(11.60%)	▼		Increased depreciation due to revaluation (\$24k)
Transport	(183,091)	(21.34%)	▼		Increased depreciation due to revaluation (\$130k)
Economic Services	(712)	(1.00%)			
Other Property and Services	(52,194)	556.38%			
<b>Capital Revenues</b>					
Grants, Subsidies and Contributions	(3,581)	(2.25%)			
Proceeds from Disposal of Assets	(40,000)	(100.00%)	▼		Delay in changeover of vehicles
<b>Capital Expenses</b>					
Land Held for Resale	0				
Land and Buildings	(1,661)	(4.80%)			
Infrastructure - Roads	88,550	28.19%	▲		Mingenew Mullewa Road project not yet commenced
Infrastructure - Footpaths	0				
Infrastructure - Drainage & Culverts	0				
Infrastructure - Aerodomes	0				
Plant and Equipment	0				
Furniture and Equipment	13,000	100.00%	▲		No purchases made to date
<b>Financing</b>					
Loan Principal	961	1.37%			

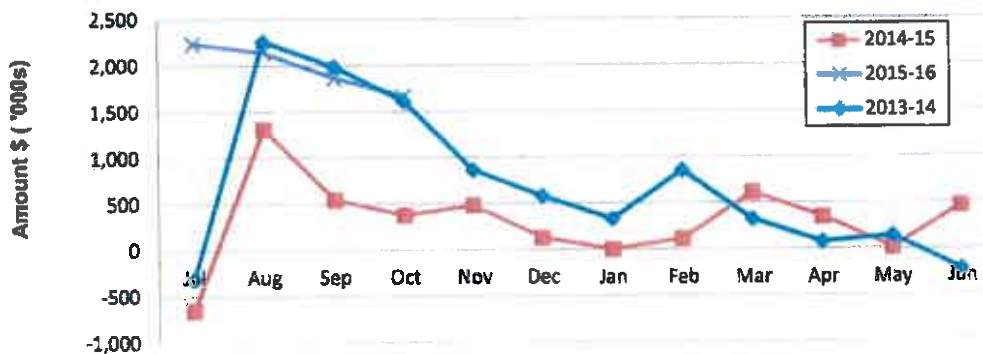
**SHIRE OF MINGENOW**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**For the Period Ended 31 October 2015**

**Note 3: NET CURRENT FUNDING POSITION**

		Positive=Surplus (Negative=Deficit)		
Note		YTD 31 Oct 2015	30th June 2015	YTD 31 Oct 2014
		\$	\$	\$
<b>Current Assets</b>				
Cash - Unrestricted	4	1,019,681	482,373	499,371
Cash - Restricted Reserves	4	273,301	271,964	372,288
Cash - Restricted Unspent Grants		329,818	329,818	0
Investments		0	0	0
Rates - Current	6	412,069	34,985	420,219
Sundry Debtors	6	27,596	54,737	33,360
Provision for Doubtful Debts		(1,585)	(1,585)	(1,370)
ESL Levy		0	0	0
GST Receivable		15,022	0	15,247
Receivables - Other		0	0	0
Inventories - Fuel & Materials		8,650	9,025	26,413
Inventories - Land Held for Resale		40,394	80,788	40,394
		2,124,946	1,262,105	1,405,923
<b>Current Liabilities</b>				
Sundry Creditors		(148,947)	(368,901)	(326,614)
GST Payable		(3,612)	6	(6,389)
PAYG		(11,778)	5,876	(19,070)
Accrued Interest on Debentures		24,810	(24,734)	(17,236)
Accrued Salaries & Wages		0	(16,268)	(15,670)
Current Employee Benefits Provision		(239,906)	(239,906)	(225,457)
Current Loan Liability		(103,383)	(172,463)	(67,213)
		(482,815)	(816,389)	(677,550)
<b>NET CURRENT ASSETS</b>		<b>1,642,130</b>	<b>445,716</b>	<b>728,273</b>
<b>Less:</b>				
Cash - Restricted Reserves		(273,301)	(271,964)	(372,288)
Inventories - Land Held for Resale		(40,394)	(80,788)	(40,394)
<b>Add Back:</b>				
Current Loan Liability		103,383	172,463	67,213
Cash Backed Employee Provisions	7	239,906	239,906	225,457
<b>Net Current Funding Position (Surplus / Deficit)</b>		<b>1,671,724</b>	<b>505,333</b>	<b>608,261</b>

(0)

**Note 3 - Liquidity Over the Year**



Comments - Net Current Funding Position

**SHIRE OF MINGENEW**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**For the Period Ended 31 October 2015**

**Note 4: CASH AND INVESTMENTS**

	Interest Rate	Unrestricted \$	Restricted \$	Trust \$	Total Amount \$	Institution	Maturity Date
<b>(a) Cash Deposits</b>							
Municipal Bank Account	2.35%	1,019,382	329,817		1,349,199	NAB	At Call
Trust Bank Account	0.00%			155,287	155,287	NAB	At Call
Cash Maximiser Account (Muni)	2.35%					NAB	At Call
Cash On Hand	Nil	300	0		300	NAB	At Call
Reserve Funds	2.35%	0	273,301		273,301	NAB	At Call
<b>(b) Term Deposits</b>							
Short Term Deposits	0.00%	0	0		0		
<b>Total</b>		<b>1,019,682</b>	<b>603,118</b>	<b>155,287</b>	<b>1,778,086</b>		

**Comments Notes - Investments**

**Restricted Cash**

**(1) Municipal Fund**

**Purpose for Funds Being Restricted**

	Funding Organisation	Date to be Expended	Amount
1 Depot Hill Rd	2012/13 CLGF Regional	28 February 2016	51,630
2 2014/15 Road Projects	Roads to Recovery	30 June 2018	134,248
3 Yarragadee Bridge	Roads to Recovery	30 June 2016	35,871
4 Ambulance Set Down Bay	Mid West Development Commission	31 January 2016	23,400
5 Men's Shed Ablution	Mid West Development Commission	30 November 2015	31,025
6 Rural Watch	Office of Crime Prevention	30 September 2015	3,643
7 Mingenev Mullerwa Rd	2012/13 CLGF Individual	28 February 2016	50,000
<b>Sub-total</b>			<b>329,817</b>

**SHIRE OF MINGENEW**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**For the Period Ended 31 October 2015**

### Note 5: BUDGET AMENDMENTS

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

GA Account Code	Description	Current Resolution	Classification	Actuals Available	Encumbrances Available	Disbursements Available	Available Budget Request
	Budget Adoption Permanent Changes		Opening Surplus	\$	\$	\$	\$
				0	0	0	0

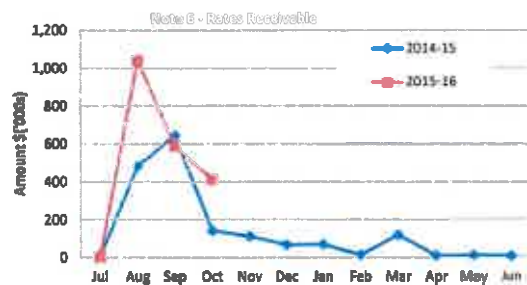
**SHIRE OF MINGENOW**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
For the Period Ended 31 October 2015

**Note 5: RECEIVABLES**

**Receivables - Rates Receivable**

Opening Arrears Previous Years  
Levied this year  
Less Collections to date  
Equals Current Outstanding  
  
Net Rates Collectable  
% Collected

	31 Oct 2015	30 June 2015
	\$	\$
Opening Arrears Previous Years	22,680	18,152
Levied this year	1,710,565	1,473,879
Less Collections to date	(1,321,157)	(1,469,371)
Equals Current Outstanding	412,088	22,660
Net Rates Collectable	412,088	22,660
% Collected	76.23%	88.48%



**Comments Notes - Receivables Rates**

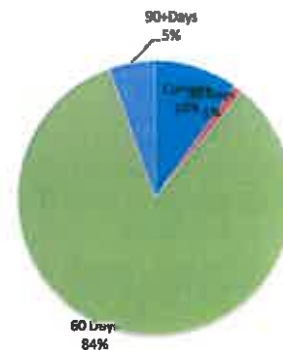
Final notices were sent 14 September and letters of demand were sent mid-October.

**Receivables - General**

	\$	\$	\$	\$
Receivables - General	2,713	307	23,096	1,478
<b>Total Receivables General Outstanding</b>			<b>27,586</b>	

Amounts shown above include GST (where applicable)

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



**Comments Notes - Receivables General**

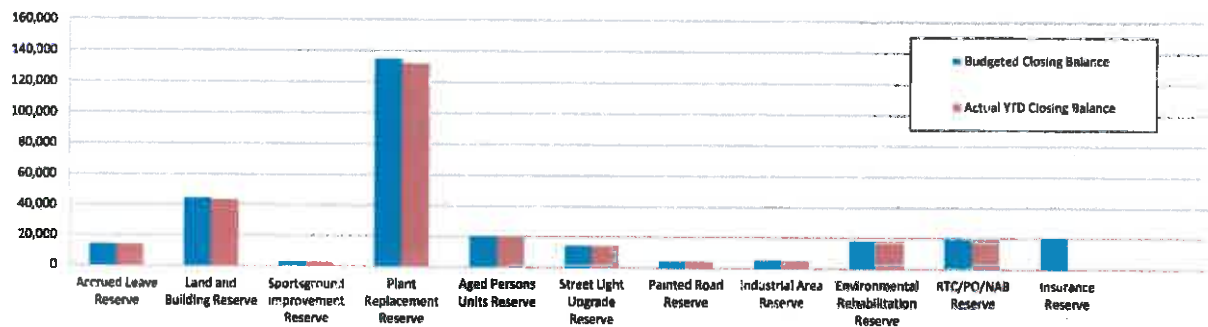
Of the >60 days - \$21,654 relates to Sporting Club - Annual charges  
Debtors >90 days have been sent to AMPAC for further action

**SHIRE OF MINGENEW**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
For the Period Ended 31 October 2015

**Note 7: Cash Related Reserve**

Name	Closing Balance	YTD Budget Interest Earned	Actual Interest Earned	YTD Budget Transfers In (+)	YTD Actual Transfers In (+)	YTD Budget Transfers Out (-)	YTD Actual Transfers Out (-)	Transfer net Balance	Budgeted Closing Balance	Actual YTD Closing Balance
Accrued Leave Reserve	13,724	88	67	274	0	0	0		14,086	13,791
Land and Building Reserve	43,342	268	213	869	0	0	0		44,436	43,555
Sportsground Improvement Reserve	2,659	18	13	53	0	0	0		2,728	2,672
Plant Replacement Reserve	131,625	872	647	2,678	0	0	0		135,123	132,272
Aged Persons Units Reserve	19,739	128	97	394	0	0	0		20,261	19,836
Street Light Upgrade Reserve	14,118	92	69	282	0	0	0		14,492	14,187
Painted Road Reserve	4,146	24	20	83	0	0	0		4,263	4,167
Industrial Area Reserve	5,159	32	25	103	0	0	0		5,294	5,184
Environmental Rehabilitation Reserve	17,565	116	86	360	0	0	0		18,031	17,661
RTG/PO/NAB Reserve	19,887	132	98	397	0	0	0		20,416	19,885
Insurance Reserve	0	0	0	20,000	0	0	0		20,000	0
	271,984	1,788	1,387	25,428	0	0	0	0	285,180	273,301

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



**SHIRE OF MINGENEE**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**For the Period Ended 31 October 2015**

**Note 8 CAPITAL DISPOSALS**

Actual YTD Profit/(Loss) of Asset Disposal				Disposals	Amended Current Budget YTD 31.10.2015			Comments
Cost	Accum. Depr.	Proceeds	Profit (Loss)		2015/16 Budget Profit/(Loss)	2015/16 Actual Profit/(Loss)	Variance	
\$	\$	\$	\$		\$	\$	\$	
0	0	0	0	Plant and Equipment				
0	0	0	0	CEO Vehicle	8,020	0	(8,020)	
0	0	0	0	Road Inspector Vehicle	7,000	0	(7,000)	
0	0	0	0	Works Manager Vehicle	10,350	0	(10,350)	
0	0	0	0		25,370	0	(25,370)	

Comments - Capital Disposal/Replacements

**SHIRE OF MINGENEW**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
For the Period Ended 31 October 2015

**Note 9: RATING INFORMATION**

	Rate in \$	Number of Properties	Rateable Value \$	Rate Revenue \$	Income Rates \$	Back Rates \$	Total Revenue \$	2014/15 Budget Rate Revenue \$	2015/16 Budget Income Rate \$	2015/16 Budget Back Rate \$	2015/16 Budget Total Revenue \$
<b>Differential General Rate</b>											
GRV - Mingenew - Residential	13.1289	136	1,322,980	173,680	(12.867)	129	161,447	173,680	1,500	400	176,580
GRV - Mingenew - Commercial	13.1289	17	384,380	50,465	(3.009)		47,457	50,465			50,465
GRV - Mingenew - Industrial	13.1289	1	12,480	1,638			1,638	1,638			1,638
GRV - Yandanooka	8.9845	2	14,718	966			966	966			966
UV - Rural	1.4310	125	97,586,500	1,396,449	83		1,366,532	1,396,449	3,300		1,399,949
UV - Mining	30.0030	7	53,155	15,847	0	(3.361)	12,864	21,924			21,924
<b>Sub-Totals</b>		<b>287</b>	<b>98,373,111</b>	<b>1,638,144</b>	<b>(13.337)</b>	<b>(3.361)</b>	<b>1,620,903</b>	<b>1,645,121</b>	<b>5,000</b>	<b>400</b>	<b>1,650,521</b>
<b>Minimum Payment \$</b>											
GRV - Mingenew - Residential	636	75	92,612	47,700	(7.632)		40,068	48,428	0	0	48,428
GRV - Mingenew - Commercial	636	10	16,896	8,380	(5.248)		1,272	8,380	0	0	8,380
GRV - Mingenew - Industrial	636	4	9,583	2,544	(1.978)		636	2,544	0	0	2,544
GRV - Yandanooka	318	1	20	318	(5.18)		0	0	0	0	0
UV - Rural	636	19	504,100	12,084			12,084	12,084	0	0	12,084
UV - Mining	636	5	(5.949)	3,180		(1.272)	1,908	3,180	0	0	3,180
<b>Sub-Totals</b>		<b>114</b>	<b>614,052</b>	<b>72,186</b>	<b>(14.946)</b>	<b>(1.272)</b>	<b>55,968</b>	<b>70,596</b>	<b>0</b>	<b>0</b>	<b>70,596</b>
<b>Discounts</b>							<b>1,676,871</b>				<b>1,721,117</b>
<b>Amount from General Rates</b>							<b>0</b>				<b>0</b>
<b>Ex Gratia Rates</b>							<b>1,876,871</b>				<b>1,721,117</b>
<b>Specified Area Rates</b>							<b>33,494</b>				<b>33,497</b>
<b>Totals</b>							<b>1,710,365</b>				<b>1,754,614</b>

Amounts in brackets are negative

**SHIRE OF MINGENEE**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**For the Period Ended 31 October 2015**

**10. INFORMATION ON BORROWINGS**  
**(a) Debenture Repayments**

Particulars	Principal 1-Jul-15	New Loans	Principal Repayments		Principal Outstanding		Interest Repayments	
			YTD Actual \$	YTD Budget \$	YTD Actual \$	YTD Budget \$	YTD Actual \$	YTD Budget \$
<b>Education &amp; Welfare</b>								
Loan 137 - Senior Citizens Buildings	101,512		2,351	2,395	99,151	99,116	3,056	6,751
<b>Housing</b>								
Loan 133 - Triplex	83,767		5,226	5,315	78,541	78,452	2,819	3,064
Loan 134 - SC Housing	57,444		2,616	2,657	54,828	54,787	1,755	1,944
Loan 136 - Staff Housing	125,720		5,839	3,829	119,881	122,091	3,992	4,375
Loan 142 - Staff Housing	75,003		4,539	4,596	70,464	70,407	1,879	2,084
<b>Recreation &amp; Culture</b>								
Loan 138 - Pavilion Filout	97,452		0	2,301	97,452	95,151	2,933	2,160
<b>Transport</b>								
Loan 139 - Roller	53,149		6,878	6,991	46,271	46,158	1,743	1,208
Loan 141 - Grader	129,354		11,250	11,423	118,104	117,931	3,965	2,828
Loan 143 - 2x Trucks	107,044		25,832	28,137	81,212	80,907	2,526	1,728
Loan 144 - Side Tipping Trailer	75,003		4,539	4,596	70,464	70,407	1,879	1,388
Loan 145 - Drums Roller	154,192	0	0	0	0	0	0	1,920
	<b>1,059,940</b>	<b>0</b>	<b>99,080</b>	<b>70,041</b>	<b>836,368</b>	<b>835,407</b>	<b>26,546</b>	<b>28,460</b>

All debenture repayments were financed by general purpose revenue.

**(b) New Debentures**  
**Nil**

**SHIRE OF MINGOGENEW**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
For the Period Ended 31 October 2015

**Note 11: GRANTS AND CONTRIBUTIONS**

Program/Project	Grant Provider	Approved	2015-16 Forecast Budget	2015-16 Original Budget	2015-16 Adjusted Budget	Operating 2015-16 Budget	Capital 2015-16 Budget	2015-16 1 To Actual	2015-16 YTD Budget
		(Y/N)	\$	\$	\$	\$	\$	\$	\$
<b>GENERAL PURPOSE FUNDING</b>									
Financial Assistance Grant - Roads	Grants Commission	Y	164,636	164,636	0	164,636	0	37,943	41,159
Financial Assistance Grant - General	Grants Commission	Y	136,128	136,128	0	136,128	0	31,044	34,037
<b>LAW, ORDER, PUBLIC SAFETY</b>									
ESL Administration Grant	Department of Fire & Emergency Services	Y	4,400	4,400	0	4,400	0	0	4,400
ESL Annual Grant	Department of Fire & Emergency Services	Y	25,000	25,000	0	25,000	0	5,260	9,332
<b>HEALTH</b>									
Ambulance Set Down Bay	Mid West Development Commission	Y	2,600	2,600	0	0	2,600	0	0
Ambulance Set Down Bay	State Chain	Y	15,000	15,000	0	0	15,000	0	0
Childcare Facility Upgrade	Lobbywest	N	10,000	10,000	0	0	10,000	0	0
<b>EDUCATION &amp; WELFARE</b>									
Seniors Week	Department of Local Government & Communities	Y	2,600	2,600	0	2,000	0	0	664
Men's Shed Abolition	Mid West Development Commission	Y	3,447	3,447	0	0	3,447	0	3,447
<b>HOUSING</b>									
Apod Care Units	Mid West Development Commission	N	80,000	80,000	0	0	80,000	0	0
<b>COMMUNITY SERVICES</b>									
Thank a Volunteer Day	Department of Local Government & Communities	N	500	500	0	500	0	0	0
Anzac Day	Lobbywest	N	3,000	3,000	0	3,000	0	0	1,164
Cemetery Upgrade	Mid West Development Commission	N	50,000	50,000	0	0	50,000	0	0
War Memorial Project	Mid West Development Commission	N	100,000	100,000	0	0	100,000	0	0
<b>RECREATION AND CULTURE</b>									
Museum	Lobbywest	N	30,000	30,000	0	0	30,000	0	0
Shanty Barn	State Heritage Council	N	50,000	50,000	0	0	50,000	0	0
Old Roads Board	State Heritage Council	N	20,000	20,000	0	0	20,000	0	0
Railway Station	Lobbywest	N	120,000	120,000	0	0	120,000	0	0
Town Hall / Recreation Centre Upgrade	Lobbywest	N	150,000	150,000	0	0	150,000	0	0
Water Park	Lobbywest	N	150,000	150,000	0	0	150,000	0	0
Tennis Courts	Department of Sport & Recreation	N	80,000	80,000	0	0	80,000	0	7,916
Outdoor Cinema	Lobbywest	N	15,000	15,000	0	0	15,000	0	7,916
<b>TRANSPORT</b>									
Direct Grant	Main Roads WA	Y	65,800	65,800	0	65,800	0	65,800	65,800
Regional Road Group	Main Roads WA	Y	389,867	389,867	0	0	389,867	156,868	156,000
Roads To Recovery	Department of Infrastructure	Y	337,133	337,133	0	0	337,133	0	0
Main Street Footpaths	Mid West Development Commission	N	150,000	150,000	0	0	150,000	0	0
Street Lighting	Main Roads WA	Y	7,000	7,000	0	7,000	0	0	0
<b>ECONOMIC SERVICES</b>									
Business Incubator	Mid West Development Commission	N	112,500	112,500	0	0	112,500	0	0
<b>ECONOMIC SERVICES</b>									
Industrial Subdivision	Mid West Development Commission	N	100,000	100,000	0	0	100,000	0	0
Rural Residential Subdivision	Mid West Development Commission	N	100,000	100,000	0	0	100,000	0	6,333
<b>TOTALS</b>			<b>2,473,611</b>	<b>2,473,611</b>	<b>0</b>	<b>696,464</b>	<b>2,885,347</b>	<b>298,673</b>	<b>223,337</b>
Operating	Operating		342,664	342,664				141,037	91,370
Non-Operating	Non-operating		2,131,147	2,131,147				155,866	222,464
			<b>2,473,611</b>	<b>2,473,611</b>				<b>296,903</b>	<b>313,834</b>

**SHIRE OF MINGENEW**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**For the Period Ended 31 October 2015**

**Note 12: TRUST FUND**

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

Description	Opening Balance 1 Jul 15	Amount Received	Amount Paid	Closing Balance 31-Oct-15
	\$	\$	\$	\$
BCITF Levy	0	904	0	904
BRB Levy	0	888	0	888
Autumn Committee	974	0	0	974
Community Bus	2,660	300	(900)	2,060
ANZAC Day Breakfast Donation	279	0	0	279
Building Relocation Bond	1,000	0	0	1,000
Mid West Industry Road Safety Alliance	47,343	19,250	(6,939)	59,654
Mingenew Cemetery Group	4,314	0	0	4,314
Other Bonds	1,878	565	(125)	2,318
Rates Incentive Prizes	100	0	(100)	0
Rec Centre Kitchen Upgrade	1,000	0	(1,000)	0
Sinosteel Community Trust Fund	63,415	0	0	63,415
Tree Planter - LCDC	88	0	0	88
Weary Dunlop Memorial	87	0	0	87
Mingenew P & C - NBN Rental	5,838	0	0	5,838
Joan Trust	4,461	500	0	4,961
Youth Advisory Council	746	0	0	746
Centenary Committee	897	0	0	897
Community Christmas Tree	132	0	0	132
Silverchain Committee	2,267	0	0	2,267
Nomination Fees	0	320	0	320
	<b>137,477</b>	<b>22,726</b>	<b>(9,064)</b>	<b>151,139</b>

**SHRZ OF NINGXIN**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
For the Period Ended 31 October 2015

**Note 12: CAPITAL ACQUISITIONS**

Capital Acquisition	Account Code	Budget	Actual	Variance	Balance	Commitment
<b>Land Held for Resale</b>						
Community Activities						
Other Property & Services						
Industrial Area Development	0019	100,000	100,000	0	0	100,000
Rural Residential Area Development	0020	100,000	100,000	0	0	100,000
<b>Other Property &amp; Services Total</b>		<b>200,000</b>	<b>200,000</b>	<b>0</b>	<b>0</b>	<b>200,000</b>
<b>Land &amp; Buildings</b>						
Government						
Shin Office	0004	10,000	10,000	0	0	10,000
<b>Shin Office Total</b>		<b>10,000</b>	<b>10,000</b>	<b>0</b>	<b>0</b>	<b>10,000</b>
Health						
Anticancer Bed Down Bay	0076	85,804	85,804	26,002	144	85,804
Child Care Facility	0115	18,000	18,000	0	0	18,000
<b>Health Total</b>		<b>103,804</b>	<b>103,804</b>	<b>26,002</b>	<b>144</b>	<b>103,804</b>
Education & Welfare						
Men's Street Abolition Road	0048	30,000	30,000	5,000	23,611	12,389
<b>Education &amp; Welfare Total</b>		<b>30,000</b>	<b>30,000</b>	<b>5,000</b>	<b>23,611</b>	<b>12,389</b>
<b>Land &amp; Buildings</b>						
Housing						
Construction - Staff Housing	0004	0	0	0	3,495	17,403
Construction - Staff Housing	0005	0	0	0	903	1,001
Construction - Staff Housing	0010	25,000	25,000	0	4,118	10,882
Local Care Unit	1774	100,000	100,000	0	0	100,000
<b>Housing Total</b>		<b>125,000</b>	<b>125,000</b>	<b>0</b>	<b>8,616</b>	<b>119,286</b>
Recreation And Culture						
Recreation Center Town Hall	2634	150,000	150,000	0	0	150,000
Wetland Park	2634	150,000	150,000	0	0	150,000
Energy Park	0067	50,000	50,000	0	0	50,000
Museum	0068	30,000	30,000	0	0	30,000
Old House Building	0069	20,000	20,000	0	0	20,000
Old House Building	0070	150,000	150,000	0	0	150,000
<b>Recreation And Culture Total</b>		<b>500,000</b>	<b>500,000</b>	<b>0</b>	<b>0</b>	<b>500,000</b>
<b>Transport</b>						
Digital	3274	25,000	25,000	0	0	25,000
<b>Transport Total</b>		<b>25,000</b>	<b>25,000</b>	<b>0</b>	<b>0</b>	<b>25,000</b>
<b>Education &amp; Welfare</b>						
Education & Welfare	0064	150,000	150,000	0	0	150,000
<b>Education &amp; Welfare Total</b>		<b>150,000</b>	<b>150,000</b>	<b>0</b>	<b>0</b>	<b>150,000</b>
<b>Infrastructure - Transport/Other</b>						
Transport						
Transport	00	0	0	0	0	0
<b>Transport Total</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Infrastructure - Transport/Other</b>						
Infrastructure - Transport						
Infrastructure - Transport	0001	150,000	150,000	0	0	150,000
<b>Infrastructure - Transport Total</b>		<b>150,000</b>	<b>150,000</b>	<b>0</b>	<b>0</b>	<b>150,000</b>
<b>Infrastructure - Other</b>						
Community Activities						
Wetland Park	0071	30,000	30,000	0	0	30,000
Wetland Park	0072	30,000	30,000	0	0	30,000
<b>Community Activities Total</b>		<b>60,000</b>	<b>60,000</b>	<b>0</b>	<b>0</b>	<b>60,000</b>
Infrastructure - Other						
Infrastructure - Other	0073	150,000	150,000	0	0	150,000
<b>Infrastructure - Other Total</b>		<b>150,000</b>	<b>150,000</b>	<b>0</b>	<b>0</b>	<b>150,000</b>
<b>Community Activities Total</b>		<b>210,000</b>	<b>210,000</b>	<b>0</b>	<b>0</b>	<b>210,000</b>

**SHIRE OF MARGARET**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
For the Period Ended 31 October 2015

**Note 15: CAPITAL ACQUISITIONS**

Capital Asset Category	2014-15 Budget	2014-15 Actual	2015-16 Budget	2015-16 Actual	2016-17 Budget	2016-17 Actual
<b>Furniture &amp; Office Equip.</b>						
Governance						
Laptops / iPads	0014	8,000	6,000	6,000	0	6,000
PA System	0584	2,000	2,000	2,000	0	2,000
Governance Total		10,000	8,000	8,000	0	8,000
Recreation						
Outdoor Cinema	2854	15,000	15,000	0	0	15,000
Christmas Lights	2854	3,000	3,000	3,000	0	3,000
Recreation Total		18,000	18,000	3,000	0	18,000
Transport						
Nil				0	0	0
Transport Total				0	0	0
<b>Infrastructure - Aerodromes</b>						
Transport						
Nil						
Transport Total						
<b>Plant, Equip. &amp; Vehicles</b>						
Governance						
CEO Vehicle Replacement	0554	60,000	60,000	0	0	60,000
Governance Total		60,000	60,000	0	0	60,000
Law, Order And Public Safety						
Nil				0	0	0
Law, Order And Public Safety Total				0	0	0
Transport						
Vehicle Manager Vehicle	3554	60,000	60,000	0	0	60,000
Bundy Plant	3554	15,000	15,000	0	0	15,000
Transport Total		75,000	75,000	0	0	75,000
<b>Roads &amp; Bridges</b>						
Transport						
2014/15 Wingview Meadows Rd (P402)	P404	100,000	150,000	0	0	150,000
2015/16 Wingview Meadows Rd (P402)	P403	434,500	434,500	100,374	6,812	424,688
Mears Drive	0008	0	0	0	0	0
Capot Hill North Rd (P250)	0086	340,874	344,874	114,840	195,987	147,607
Yanderoo Meadows Rd (P250)	0007	138,307	138,307	32,631	12,785	113,712
Capot Hill Road (C2, C3)	C2, C3	60,000	60,000	50,000	0	60,000
Yanderoo Bridge	1227	35,874	35,874	0	5,233	30,641
Transport Total		1,079,555	1,134,755	307,845	25,830	925,720

## MINGENEW SHIRE COUNCIL ORDINARY MEETING AGENDA – 18 November 2015

### 9.2.2 ACCOUNTS FOR PAYMENT – MONTH ENDING 31<sup>st</sup> October 2015

**Location/Address:** Shire of Mingenew  
**Name of Applicant:** Shire of Mingenew  
**File Reference:** ADM0042  
**Disclosure of Interest:** Nil  
**Date:** 9<sup>th</sup> November 2015  
**Author:** Julie Borrett, Senior Finance Officer  
**Senior Officer:** Nita Jane, Manager of Administration and Finance

#### **Summary**

Council to confirm the payment of creditors for the month of October 2015 in accordance with the Local Government (Financial Management) Regulations 1996 section 13(1).

#### **Attachment**

Copy of list of accounts due (EFT & cheque payments), which will enable Council to confirm the payment of its creditors in accordance with Local Government (Financial Management) Regulations 1996, Section 13(1).

#### **Background**

Financial Regulations require a schedule of payments made through the Council bank accounts to be presented to Council for their inspection. The list includes details for each account paid incorporating the payee's name, amount of payment, date of payment and sufficient information to identify the transaction.

#### **Comment**

Invoices supporting all payments are available for inspection. All invoices and vouchers presented to Council have been certified as to the receipt of goods and the rendition of services and as to prices, computations and costings, and that the amounts shown were due for payment.

#### **Consultation**

Nil

#### **Statutory Environment**

Local Government Act 1996, Section 6.4

Local Government (Financial Management) Regulations 1996, Sections 12, 13 and 15

#### **Policy Implications**

Payments have been made under delegation.

#### **Financial Implications**

Funds available to meet expenditure.

## MINGENew SHIRE COUNCIL ORDINARY MEETING AGENDA – 18 November 2015

### **Strategic Implications**

Nil

### **Voting Requirements**

Simple Majority

<b>OFFICER RECOMMENDATION – ITEM 9.2.2</b>
--

That Council confirm the accounts as presented for October 2015 from the Municipal Fund totalling \$281,712.37 represented by Electronic Funds Transfers of EFT 9297 to EFT9368, Direct Deduction DD7354.1, 2, 3 and 4, DD7378.1 2,3 and 4, Trust Cheque numbers 459 to 462 and Cheque numbers 8005-8013.

Date: 09/11/2015  
Time: 3:03:07PM

Shire of MINGENEW  
List of accounts for October 2015

USER: SFO  
PAGE: 1

Cheque /EFT No	Date	Name	Invoice Description	Bank Code	INV Amount	Amount
459	05/10/2015	MINGENEW SHIRE COUNCIL	MWIRSA REFUND CR39	T		2,000.00
460	12/10/2015	MINGENEW SHIRE COUNCIL	TRUST REFUND MWIRSA CA86	T		616.00
461	19/10/2015	John Dilley	REFUND OF COMMUNITY BUS BOND	T		300.00
462	26/10/2015	MINGENEW SHIRE COUNCIL	MWIRSA REFUND CA89	T		176.00
8005	05/10/2015	MINGENEW SHIRE COUNCIL	Payroll deductions	M		175.00
8006	12/10/2015	MINGENEW SHIRE COUNCIL	Payroll deductions	M		175.00
8007	12/10/2015	TELSTRA	TELSTRA	M		1,911.88
8008	19/10/2015	MINGENEW SHIRE COUNCIL	RATES	M		1,035.00
8009	19/10/2015	SYNERGY	POWER	M		1,952.30
8010	19/10/2015	WATER CORPORATION	WATER	M		3,587.65
8011	19/10/2015	Department Of Commerce	BOND	M		880.00
8012	26/10/2015	MINGENEW SHIRE COUNCIL	Payroll deductions	M		175.00
8013	26/10/2015	SYNERGY	POWER	M		7,191.15
EFT9297	05/10/2015	LEADING EDGE COMPUTERS	GOODS	M		57.00
EFT9298	05/10/2015	ASB MARKETING	CHARGES	M		616.00
EFT9299	05/10/2015	Courier Australia	FREIGHT	M		28.60
EFT9300	05/10/2015	DONGARA DRILLING & ELECTRICAL	CHARGES	M		192.50
EFT9301	05/10/2015	DELTAZONE NOMINEES PTY LTD T/AS MIDWEST FIRE PROTECTION SERVICES	CHARGES	M		201.30

Date: 09/11/2015  
Time: 3:03:07PM

**Shire of MINGENEW**  
**List of accounts for October 2015**

USER: SFO  
PAGE: 2

Cheque /EFT No	Date	Name	Invoice Description	Bank Code	INV Amount	Amount
EFT9302	05/10/2015	Great Northern Rural Services	CHARGES	M		489.00
EFT9303	05/10/2015	GLOBE AUSTRALIA PTY LTD	CHARGES	M		1,848.00
EFT9304	05/10/2015	SHIRE OF IRWIN	FEES	M		117.91
EFT9305	05/10/2015	IRWIN PLUMBING SERVICES	CHARGES	M		6,314.00
EFT9306	05/10/2015	ROWE GROUP	CHARGES	M		907.50
EFT9307	05/10/2015	SLATER-GARTRELL SPORTS	GOODS	M		610.50
EFT9308	05/10/2015	WESTRAC PTY LTD	PARTS	M		94.52
EFT9309	06/10/2015	AUSCO MODULAR PTY LTD	CHARGES	M		8,159.58
EFT9310	07/10/2015	Shire of Mingenew - Payroll	PAYROLL	M		31,656.96
EFT9311	07/10/2015	Australian Services Union	Payroll deductions	M		25.80
EFT9312	07/10/2015	CHILD SUPPORT AGENCY	Payroll deductions	M		247.73
EFT9313	07/10/2015	LGRCEU	Payroll deductions	M		19.40
EFT9314	12/10/2015	FIVE STAR BUSINESS EQUIPMENT & COMMUNICATIONS	LEASE	M		421.30
EFT9315	12/10/2015	FIVE STAR BUSINESS EQUIPMENT & COMMUNICATIONS	CHARGES	M		740.15
EFT9316	12/10/2015	Australian Taxation Office	BAS	M		11,591.00
EFT9317	12/10/2015	VEOLIA ENVIRONMENTAL SERVICES AUSTRALIA PTY LTD	RUBBISH	M		7,194.41
EFT9318	12/10/2015	IRWIN PLUMBING SERVICES	CHARGES	M		440.00
EFT9319	12/10/2015	CANINE CONTROL	FEES	M		998.80

Date: 09/11/2015  
Time: 3:03:07PM

Shire of MINGENEW  
List of accounts for October 2015

USER: SFO  
PAGE: 3

Cheque / EFT No	Date	Name	Invoice Description	Bank Code	INV Amount	Amount
EFT9320	12/10/2015	LANDMARK OPERATIONS LTD	Rates refund for assessment A426 33 BRIDE STREET MINGENEW 6522	M		1,728.50
EFT9321	12/10/2015	Reliance Petroleum	FUEL	M		8,684.28
EFT9322	12/10/2015	MOOREVIEW PLANTS & TREES	TREES	M		283.30
EFT9323	12/10/2015	PEST A KILL WA	CHARGES	M		4,425.30
EFT9324	12/10/2015	RECORDS ARCHIVES & HISTORICAL MANAGEMENT	CHARGES	M		2,200.00
EFT9325	19/10/2015	NAB BUSINESS VISA	CREDIT CARD	M		1,280.34
EFT9326	19/10/2015	ADMEDIA	CHARGES	M		176.00
EFT9327	19/10/2015	BUNNINGS BUILDING SUPPLIES PTY LTD	GOODS	M		153.70
EFT9328	19/10/2015	DK & CK CONTRACTING	CHARGES	M		11,602.80
EFT9329	19/10/2015	LANDGATE	CHARGES	M		64.00
EFT9330	19/10/2015	DONGARA DRILLING & ELECTRICAL	CHARGES	M		550.59
EFT9331	19/10/2015	Great Northern Rural Services	CHARGES	M		3,995.25
EFT9332	19/10/2015	JR & A HERSEY PTY LTD	GOODS	M		570.90
EFT9333	19/10/2015	MINGENEW IGA	GROCERIES	M		100.91
EFT9334	19/10/2015	STARICK TYRES	TYRES	M		2,571.36
EFT9335	19/10/2015	WESTERN AUSTRALIAN TREASURY CORPORATION	LOAN	M		10,616.42
EFT9336	21/10/2015	Shire of Mingenew - Payroll	PAYROLL	M		26,428.41
EFT9337	21/10/2015	Australian Services Union	Payroll deductions	M		25.80

Date: 09/11/2015  
Time: 3:03:07PM

Shire of MINGENEW  
List of accounts for October 2015

USER: SFO  
PAGE: 4

Cheque /EFT No	Date	Name	Invoice Description	Bank Code	INV Amount	Amount
EFT9338	21/10/2015	CHILD SUPPORT AGENCY	Payroll deductions	M		247.73
EFT9339	21/10/2015	LGRCEU	Payroll deductions	M		19.40
EFT9340	26/10/2015	AUSTRALIA POST	POSTAGE	M		545.15
EFT9341	26/10/2015	AUSCO MODULAR PTY LTD	CHARGES	M		906.62
EFT9342	26/10/2015	Cr Michelle Bagley	FEES	M		3,300.00
EFT9343	26/10/2015	BINGO AUSTRALIA PTY LTD	CHARGES	M		198.00
EFT9344	26/10/2015	Courier Australia	FREIGHT	M		8.50
EFT9345	26/10/2015	CR GARY COSGROVE	FEES	M		887.50
EFT9346	26/10/2015	DONGARA DRILLING & ELECTRICAL	CHARGES	M		210.71
EFT9347	26/10/2015	DORMA	CHARGES	M		706.64
EFT9348	26/10/2015	BJ DIESEL	CHARGES	M		336.27
EFT9349	26/10/2015	FESA	ESL	M		1,632.00
EFT9350	26/10/2015	CR PETER GLEDHILL	FEES	M		972.50
EFT9351	26/10/2015	JR & A HERSEY PTY LTD	CHARGES	M		132.00
EFT9352	26/10/2015	FLICK ANTICIMEX PTY LTD	CHARGES	M		2,190.10
EFT9353	26/10/2015	Crispian Charles Reginald Lucken	FEES	M		887.50
EFT9354	26/10/2015	Reliance Petroleum	FUEL	M		4,069.77
EFT9355	26/10/2015	LGIS LIABILITY	INSURANCE	M		12,433.62
EFT9356	26/10/2015	LGIS WORKCARE	INSURANCE	M		17,320.23

Date: 09/11/2015  
Time: 3:03:07PM

Shire of MINGENEW  
List of accounts for October 2015

USER: SFO  
PAGE: 5

Cheque /EFT No	Date	Name	Invoice Description	Bank Code	INV Amount	Amount
EFT9357	26/10/2015	LGIS PROPERTY	INSURANCE	M		39,723.56
EFT9358	26/10/2015	MARKETFORCE	CHARGES	M		1,563.29
EFT9359	26/10/2015	CR HELEN NEWTON	FEES	M		887.50
EFT9360	26/10/2015	PEST A KILL WA	CHARGES	M		856.25
EFT9361	26/10/2015	CR MARGUERITE PEARCE	FEES	M		887.50
EFT9362	26/10/2015	PRIME MEDIA GROUP PTY	ADVERTISING	M		4,147.00
EFT9363	26/10/2015	RECORDS ARCHIVES & HISTORICAL MANAGEMENT	FEES	M		1,320.00
EFT9364	26/10/2015	CR ALAN SOBEY	FEES	M		887.50
EFT9365	26/10/2015	TRUCKLINE	CHARGES	M		77.98
EFT9366	26/10/2015	TROPHIES AND TREASURES	CHARGES	M		887.50
EFT9367	26/10/2015	MINGENEW FABRICATORS	CHARGES	M		1,881.00
EFT9368	26/10/2015	MINGENEW EXPO CATERING	REFUND OF MONEY PUT IN TRUST FOR REC CENTRE OVEN UPGRADE NOT USED	T		1,000.00
DD7354.1	07/10/2015	WA SUPER	Payroll deductions	M		5,267.97
DD7354.2	07/10/2015	PERSONAL CHOICE PRIVATE FUND EWRAP SUPER	Superannuation contributions	M		1,051.20
DD7354.3	07/10/2015	PRIME SUPER	Superannuation contributions	M		195.88
DD7354.4	07/10/2015	AMP Corporate Superannuation	Superannuation contributions	M		168.59
DD7378.1	21/10/2015	WA SUPER	Payroll deductions	M		4,577.59

Date: 09/11/2015  
Time: 3:03:07PM

Shire of MINGENEW  
List of accounts for October 2015

USER: SFO  
PAGE: 6

Cheque /EFT No	Date	Name	Invoice Description	Bank Code	INV Amount	Amount
DD7378.2	21/10/2015	PERSONAL CHOICE PRIVATE FUND EWRAP SUPER	Superannuation contributions	M		1,051.20
DD7378.3	21/10/2015	PRIME SUPER	Superannuation contributions	M		195.88
DD7378.4	21/10/2015	AMP Corporate Superannuation	Superannuation contributions	M		244.73

REPORT TOTALS

Bank Code	Bank Name	TOTAL
M	MUNI - NATIONAL AUST BANK	277,620.37
T	TRUST- NATIONAL AUST BANK	4,092.00
<b>TOTAL</b>		<b>281,712.37</b>

## NATIONAL BUSINESS MASTERCARD

01 October to 31 October 2015

### CEO - Martin Whitley

Diesel	\$	156.69
Diesel	\$	173.94
Accommodation	\$	155.00
Goods for Golf Day	\$	1,767.00
Goods for Golf Day	\$	1,014.15
Prizes for Golf Day	\$	354.00
Diesel	\$	147.66
Goods for Golf Day	\$	137.85
Meals at meeting	\$	26.30
Accommodation	\$	155.00
Trophy for Golf Day	\$	137.50
Bank Fees	\$	9.00
	\$	4,234.09

### Work's Manager - Warren Borrett

Keys cut	\$	19.80
Retain plate fee	\$	24.70
Bank Fees	\$	9.00
	\$	53.50

### Manager of Admin and Finance - Nita Jane

Internet	\$	179.90
Refreshments	\$	44.99
Title search fee	\$	24.60
Refreshments	\$	23.34
Gift card for MWIRSA	\$	150.00
Goods for Pound and cleaning goods	\$	33.39
Refreshments	\$	69.08
Refreshments	\$	133.97
Refreshments	\$	128.93
Bank Fees	\$	9.00
	\$	797.20

Total Direct Debit Payment made on 1st October 2015 \$ 5,084.79

## POLICE LICENSING

Direbt Debits from Muni Account

**01 October to 31 October 2015**

Thursday, 1 October 2015	\$ 730.05
Friday, 2 October 2015	\$ 1,018.50
Monday, 5 October 2015	\$ 132.00
Tuesday, 6 October 2015	\$ 536.80
Wednesday, 7 October 2015	\$ 1,208.05
Thursday, 8 October 2015	\$ 3,091.40
Friday, 9 October 2015	\$ 81.60
Monday, 12 October 2015	\$ 492.65
Tuesday, 13 October 2015	\$ 1,852.25
Wednesday, 14 October 2015	\$ 4,708.00
Thursday, 15 October 2015	\$ 2,753.75
Friday, 16 October 2015	\$ 482.00
Monday, 19 October 2015	\$ 885.10
Tuesday, 20 October 2015	\$ 880.60
Wednesday, 21 October 2015	\$ 1,665.65
Thursday, 22 October 2015	\$ 3,923.65
Friday, 23 October 2015	\$ 850.90
Monday, 26 October 2015	\$ 1,907.45
Tuesday, 27 October 2015	\$ 36,323.10
Wednesday, 28 October 2015	\$ 2,818.95
Thursday, 29 October 2015	\$ 323.85
Friday, 30 October 2015	\$ 448.95
	<b>\$ 67,115.25</b>

**BANK FEES**

**Direct debits from Muni Account  
01 October to 31 October 2015**

Total direct debited from Municipal Account	<b>\$ 433.03</b>
---	------------------

**PAYROLL**

**Direct Payments from Muni Account  
01 October to 31 October 2015**

Wednesday, 7th October 2015	\$ 45,770.31
Wednesday, 21st October 2015	\$ 38,918.07
	<b>\$ 84,688.38</b>

**9.2.3 2014/2015 ANNUAL REPORT**

**Location/Address:** Shire of Mingenew  
**Name of Applicant:** Shire of Mingenew  
**Disclosure of Interest:** Nil  
**Date:** 13<sup>th</sup> November 2015  
**Author:** Nita Jane – Manager Finance & Administration

**SUMMARY**

To consider and accept the Shire of Mingenew Annual Report (Incorporating the Annual Financial Report) for the year ending 30 June 2015.

**ATTACHMENT**

2014/2015 Annual Report.

**BACKGROUND**

The Local Government Act 1995 requires Council to prepare and accept an Annual Report for each financial year by 31 December after that financial year.

The Annual Report highlights the Shire of Mingenew achievements from the Strategic Community Plan in the 2014/2015 Financial Year.

**COMMENT**

The Annual Report, prepared in accordance with the requirements of the Local Government Act, is enclosed with the agenda papers for Councillors' perusal, consideration and acceptance.

Council's Auditors, RSM Bird Cameron, have completed an audit of Council's financial records and have forwarded an audit report to the Shire President as well as a management letter.

The audit report is included in the annual report with no matter, in the opinion of the auditors, to indicate significant adverse trends in the financial position or the financial management practices of the Shire and no other matters indicating non-compliance with Part 6 of the Local Government Act 1995, Local Government (Financial Management) Regulations 1996.

Once the Annual Report has been accepted, Council is required to give local public notice of the availability of the Annual Report as soon as practicable.

**CONSULTATION**

Nil

**STATUTORY ENVIRONMENT**

Local Government Act 1995, sections 5.53 provides that the Annual Report is to contain the following:

- A report from the Shire President
- A report from the Chief Executive Officer
- An overview of the plan for the future of the district made in accordance with Section 5.56, including major initiatives that are proposed to commence or continue in the next financial year
- The financial report for the financial year
- Such information as may be prescribed in relation to the payments made to employees
- The auditor's report for the financial year
- A matter on which a report must be made under section 29(2) of the Disability Services Act 1993
- Details of entries made under section 5.121 during the financial year in the register of complaints, including –

## MINGENEW SHIRE COUNCIL ORDINARY MEETING AGENDA – 18 November 2015

- The number of complaints recorded in the register of complaints; and
  - How the recorded complaints were dealt with; and
  - Any other details that the regulations may require;
    - And
- Such other information as may be prescribed.

The Local Government Act 1995 Section 7.2 provides:

The accounts and annual financial report of a local government for each financial year are required to be audited by an auditor appointed by each local government.

The Local Government Act 1995 Section 7.12A provides:

- (3) A local government is to examine the report of the auditor prepared under section 7.9(1), and any report prepared under section 7.9(3) forwarded to it, and is to –
  - (a) determine if any matters raised by the report, or reports, require action to be taken by the local government; and
  - (b) ensure that appropriate action is taken in respect of those matters.
- (4) A local government is to –
  - (a) prepare a report on any actions under subsection (3) in respect of an audit conducted in respect of a financial year; and
  - (b) forward a copy of that report to the Minister,  
By the end of the next financial year, or 6 months after the last report prepared under section 7.9 is received by the local government, whichever is the latest in time.

### POLICY IMPLICATIONS

Nil

### FINANCIAL IMPLICATIONS

There is no financial or budget implications.

### STRATEGIC IMPLICATIONS

Nil

### VOTING REQUIREMENTS

Absolute Majority

<b>COMMITTEE RECOMMENDATION – ITEM 9.2.3</b>
--

1. That Council receives the Audit Report from Council's Auditors, RSM Bird Cameron, for the year ending 30 June 2015.
2. That Council accepts the 2014/15 Annual Report, as circulated for the year ended 30 June 2015.



SHIRE OF MINGENEW  
ANNUAL REPORT  
2014/2015

# CONTENTS

2. Shire President's Report
3. Chief Executive Officer's Report
4. Councillors
5. Staff/Org Structure
6. 2014/15 in Pictures
7. Strategic Community Plan
8. Annual Financial Statements
  - a. Statement by Chief Executive Officer
  - b. Income Statement by Nature & Type
  - c. Income Statement by Programme
  - d. Statement of Financial Position
  - e. Statement of Changes in Equity
  - f. Statement of Cash Flows
  - g. Notes to Financial Statements
  - h. Independent Audit Report
9. Statutory Reporting
  - a. Employees Remuneration
  - b. National Competition Policy
  - c. Freedom of Information
  - d. Record Keeping Plan
  - e. Public Interest Disclosures
  - f. Disability Access and Inclusion Plan
  - g. Register of Complaints
  - h. Local Laws
10. 2015/16 Projects

## 4. COUNCILLORS



**SHIRE PRESIDENT**

*Michelle Bagley*



**DEPUTY PRESIDENT**

*Peter Gledhill*



**COUNCILLOR**

*Marguerite Pearce*



**COUNCILLOR**

*Gary Cosgrove*



**COUNCILLOR**

*Helen Newton*



**COUNCILLOR**

*Alan Sobey*



**COUNCILLOR**

*Crispian Lucken*

## 5. STAFF

### Administration Staff

Chief Executive Officer  
Manager, Finance & Administration  
Senior Finance Officer  
Community Development Officer  
Customer Service/Library Officer

Martin Whitely  
Nita Jane  
Julie Borrett  
Megan Criddle  
Paulette Lucken

### Works & Services Staff

Manager, Works and Services

Warren Borrett

### Road Construction & Maintenance Crew

Leading Hand/Grader Operator  
Grader Operator – Maintenance  
Plant Operator  
Plant Operator  
Plant Operator  
Plant Operator

Rocky Brennan  
Noel Page  
Edward Brennan  
Brady Brennan  
Phillip Greaves  
Robert Spice

### Town Maintenance Crew

Leading Hand/Gardener  
Gardener  
Gardener  
Gardener  
Gardener  
Cleaner

Robert Stephens  
Yvonne Woodbrook  
George Whitecross  
Michael Warren  
Clara Eaton  
Fay Knock

## 6. 2014/15 .....in Pictures



Reseal Depot Hill Road – 6 kilometres



New Roller



Mingenew Mens Shed – Opening



**Moore Street Reconstruction**



## ANZAC – 100<sup>th</sup> Anniversary

# 7. STRATEGIC COMMUNITY PLAN

## Strategic Community Plan 2012 - 2022

The Shire of Mingenew Strategic Community Plan reflects a vision for the future and is the principal strategic guide for planning and activities. Based on community engagement, the Shire has set out a vision for the future and captured the community's aspirations and values.

A strategic objective has been developed for each of the four key areas of community interest:

- Economic
- Environmental
- Social
- Civic leadership

Desired outcomes have been determined to achieve each of the four objectives after considering the Shire's current and future resources along with demographic trends.

Strategic plans are only effective if resourced adequately to ensure an outcome. The strategies will be prioritised and actions applied (after an assessment of available resources) through the development of the Corporate Business Plan and subsequently the Annual Budget.

Copies of the Strategic Community Plan 2012 - 2022 are available from the Shire's Administration Office or on Councils website at [www.mingenew.wa.gov.au](http://www.mingenew.wa.gov.au)

## COMMUNITY ASPIRATIONS AND VALUES

The community identified the following aspirations and values:

- Strong leaders, good decisions;
- Striving to be innovative and progressive;
- Respecting our environment and each other; and
- Proud independent community spirit.

## OBJECTIVES & OUTCOMES

- 1 **ECONOMIC** - To be a diverse and innovative economy with a range of local employment opportunities.
  - a. Increase the number of visitors and extend the tourism season within the region.
  - b. Increased availability of serviced residential, commercial and industrial land.
  - c. TO maintain and increase the number of local businesses, industries and services that will provide a range of employment opportunities for the people of Mingenew.
  - d. Protect and enhance economic infrastructure.
  - e. Ensure the provision of adequate services to support economic growth.
- 2 **ENVIRONMENT** – A sustainable natural and built environment that meets current and future community needs.
  - a. Our natural environment is enhanced, promoted, rehabilitated and leveraged so it continues to be an asset to our community.
  - b. Our indigenous and cultural heritage is acknowledged.
  - c. To retain Mingenew as an attractive town that is a comfortable and welcoming place to live and visit, and reflects our lifestyle values.
  - d. To provide recognition and retention of places of heritage.
  - e. Safe and functional road and ancillary infrastructure.
  - f. Efficient usage of resources.
- 3 **SOCIAL** – A safe and welcoming community where everyone has the opportunity to contribute and belong.
  - a. Maintain and increase population.
  - b. Maintain the provision of high quality community infrastructure.
  - c. Affordable housing options that respond to community needs.
  - d. Improved community health and well-being.
  - e. Improved capacity of education and training.
  - f. Community events continue to be supported.
  - g. Maintain a safe community environment.
- 4 **CIVIC LEADERSHIP** – A collaborative and innovative community with strong and vibrant leadership.
  - a. A well informed and engaged community that actively participates.
  - b. An open and accountable local government that is respected, professional and trustworthy.
  - c. Improved partnerships.
  - d. Long term planning and strategic management.
  - e. Achieve a high level of compliance.

## 8. ANNUAL FINANCIAL STATEMENTS



**SHIRE OF MINGENEW**  
**FINANCIAL REPORT**  
**FOR THE YEAR ENDED 30TH JUNE 2015**

**TABLE OF CONTENTS**

Statement by Chief Executive Officer	2
Statement of Comprehensive Income by Nature or Type	3
Statement of Comprehensive Income by Program	4
Statement of Financial Position	5
Statement of Changes in Equity	6
Statement of Cash Flows	7
Rate Setting Statement	8
Notes to and Forming Part of the Financial Report	9 - 63
Independent Audit Report	64 - 65
Supplementary Ratio Information	66
Principal place of business:	
Victoria Street	
PO Box 120	
MINGENEW WA 6522	

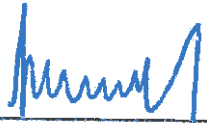
**SHIRE OF MINGENEW  
FINANCIAL REPORT  
FOR THE YEAR ENDED 30TH JUNE 2015**

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

**STATEMENT BY CHIEF EXECUTIVE OFFICER**

The attached financial report of the Shire of Mingenew being the annual financial report and other information for the financial year ended 30 June 2015 are in my opinion properly drawn up to present fairly the financial position of the Shire of Mingenew at 30th June 2015 and the results of the operations for the financial year then ended in accordance with the Australian Accounting Standards and comply with the provisions of the Local Government Act 1995 and the regulations under that Act.

Signed as authorisation of issue on the 5TH day of NOVEMBER 2015

  
\_\_\_\_\_  
Martin Whitely  
Chief Executive Officer

**SHIRE OF MINGENEW**  
**STATEMENT OF COMPREHENSIVE INCOME**  
**BY NATURE OR TYPE**  
**FOR THE YEAR ENDED 30TH JUNE 2015**

	NOTE	2014/15 \$	2014/15 Budget \$	2013/14 \$
<b>Revenue</b>				
Rates	22	1,657,864	1,618,296	1,473,879
Operating Grants, Subsidies and Contributions	28	1,426,474	1,032,319	928,555
Fees and Charges	27	272,587	424,351	448,398
Interest Earnings	2(a)	29,162	33,367	40,892
Other Revenue		7,124	8,000	12,270
		<u>3,393,211</u>	<u>3,116,333</u>	<u>2,903,994</u>
<b>Expenses</b>				
Employee Costs		(1,071,366)	(1,023,655)	(1,019,092)
Materials and Contracts		(826,199)	(927,390)	(1,823,296)
Utility Charges		(103,469)	(99,050)	(142,327)
Depreciation on Non-Current Assets	2(a)	(1,816,963)	(1,454,710)	(1,447,689)
Interest Expenses	2(a)	(64,156)	(64,527)	(64,513)
Insurance Expenses		(192,139)	(242,782)	(204,245)
Other Expenditure		(54,224)	(98,450)	(95,679)
		<u>(4,128,516)</u>	<u>(3,910,564)</u>	<u>(4,796,841)</u>
		<u>(735,305)</u>	<u>(794,231)</u>	<u>(1,892,847)</u>
<b>Non-Operating Grants, Subsidies and Contributions</b>	28	1,839,758	1,491,586	1,787,618
Profit on Asset Disposals	20	3,320	4,193	0
Loss on Asset Disposals	20	<u>(35,123)</u>	<u>(11,460)</u>	<u>(31,319)</u>
<b>NET RESULT</b>		<b>1,072,650</b>	<b>690,088</b>	<b>(136,548)</b>
<b>Other Comprehensive Income</b>				
Items not reclassified subsequently to profit & loss				
Changes on Revaluation of Non-Current Assets	12	(9,417,460)	0	4,713,033
<b>Total Other Comprehensive Income</b>		<u>(9,417,460)</u>	<u>0</u>	<u>4,713,033</u>
<b>Total Comprehensive Income</b>		<u><b>(8,344,810)</b></u>	<u><b>690,088</b></u>	<u><b>4,576,485</b></u>

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

**SHIRE OF MINGENOW**  
**STATEMENT OF COMPREHENSIVE INCOME**  
**BY PROGRAM**  
**FOR THE YEAR ENDED 30TH JUNE 2015**

	NOTE	2014/15 \$	2014/15 Budget \$	2013/14 \$
<b>Revenue</b>				
Governance		31,070	32,986	37,966
General Purpose Funding		2,576,776	2,258,372	1,789,942
Law, Order, Public Safety		33,940	27,100	32,642
Health		23,620	0	0
Education and Welfare		34,540	3,795	3,525
Housing		110,284	92,204	82,560
Community Amenities		67,286	56,979	37,946
Recreation and Culture		75,486	73,446	31,870
Transport		256,281	288,813	218,560
Economic Services		53,760	11,012	5,168
Other Property and Services		130,168	271,626	663,815
		<u>3,393,211</u>	<u>3,116,333</u>	<u>2,903,994</u>
<b>Expenses</b>				
Governance		(277,145)	(151,940)	(34,014)
General Purpose Funding		(63,452)	(55,096)	(224,902)
Law, Order, Public Safety		(101,143)	(99,789)	(97,727)
Health		(59,863)	(81,856)	(54,626)
Education and Welfare		(34,167)	(22,355)	(22,824)
Housing		(266,619)	(167,252)	(823,536)
Community Amenities		(159,959)	(136,322)	(126,854)
Recreation & Culture		(951,250)	(796,371)	(752,933)
Transport		(1,927,038)	(1,938,565)	(1,896,698)
Economic Services		(170,503)	(147,993)	(152,966)
Other Property and Services		(53,222)	(248,498)	(545,247)
		<u>(4,064,361)</u>	<u>(3,846,037)</u>	<u>(4,732,327)</u>
<b>Financial Costs</b>				
General Purpose Funding		(2,384)	0	(65)
Education and Welfare		(6,355)	(6,392)	(6,603)
Housing		(22,115)	(22,593)	(23,836)
Recreation & Culture		(6,101)	(6,137)	(6,339)
Transport		(27,201)	(29,405)	(27,671)
		<u>(64,156)</u>	<u>(64,527)</u>	<u>(64,514)</u>
<b>Non-Operating Grants, Subsidies and Contributions</b>				
Law, Order, Public Safety		388,690	0	0
Education and Welfare		64,000	0	0
Recreation & Culture		22,461	35,900	10,495
Transport		1,364,608	1,455,686	1,773,942
Other Property and Services		0	0	3,181
		<u>1,839,759</u>	<u>1,491,586</u>	<u>1,787,618</u>
<b>Profit/(Loss) on Disposal of Assets</b>				
Governance		3,320	4,193	(16,410)
Law, Order, Public Safety		(18,691)	0	0
Recreation & Culture		(8,051)	0	0
Transport		(8,381)	(11,460)	(14,909)
		<u>(31,803)</u>	<u>(7,267)</u>	<u>(31,319)</u>
<b>Net Result</b>		<b>1,072,650</b>	<b>690,088</b>	<b>(136,548)</b>
<b>Other Comprehensive Income</b>				
Items not reclassified subsequently to profit & loss				
Changes on revaluation of non-current assets	12	(9,417,460)	0	4,713,033
<b>Total Other Comprehensive Income</b>		<b>(9,417,460)</b>	<b>0</b>	<b>4,713,033</b>
<b>Total Comprehensive Income</b>		<b><u>(8,344,810)</u></b>	<b><u>690,088</u></b>	<b><u>4,576,485</u></b>

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

**SHIRE OF MINGENEW  
STATEMENT OF FINANCIAL POSITION  
AS AT 30TH JUNE 2015**

	NOTE	2015 \$	2014 \$
<b>CURRENT ASSETS</b>			
Cash and Cash Equivalents	3	1,084,154	304,786
Trade and Other Receivables	4	88,138	436,062
Inventories	5	49,419	60,708
<b>TOTAL CURRENT ASSETS</b>		<u>1,221,711</u>	<u>801,556</u>
<b>NON-CURRENT ASSETS</b>			
Inventories	5	50,000	50,000
Property, Plant and Equipment	6	11,138,778	11,466,125
Infrastructure	7	29,247,377	37,878,191
<b>TOTAL NON-CURRENT ASSETS</b>		<u>40,436,155</u>	<u>49,394,316</u>
<b>TOTAL ASSETS</b>		<u>41,657,866</u>	<u>50,195,872</u>
<b>CURRENT LIABILITIES</b>			
Trade and Other Payables	8	404,019	701,315
Current Portion of Long Term Borrowings	9	172,463	132,611
Provisions	10	239,905	225,457
<b>TOTAL CURRENT LIABILITIES</b>		<u>816,387</u>	<u>1,059,383</u>
<b>NON-CURRENT LIABILITIES</b>			
Long Term Borrowings	9	887,178	905,449
Provisions	10	90,452	22,381
<b>TOTAL NON-CURRENT LIABILITIES</b>		<u>977,630</u>	<u>927,830</u>
<b>TOTAL LIABILITIES</b>		<u>1,794,017</u>	<u>1,987,213</u>
<b>EQUITY</b>			
Retained Surplus		29,057,128	27,977,199
Reserves - Cash Backed	11	271,963	279,242
Revaluation Surplus	12	10,534,758	19,952,218
<b>TOTAL EQUITY</b>		<u>39,863,849</u>	<u>48,208,659</u>

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

**SHIRE OF MINGENEW  
STATEMENT OF CHANGES IN EQUITY  
FOR THE YEAR ENDED 30TH JUNE 2015**

	NOTE	RETAINED SURPLUS \$	RESERVES CASH BACKED \$	REVALUATION SURPLUS \$	TOTAL EQUITY \$
<b>Balance as at 1 July 2013</b>		<b>28,186,971</b>	<b>206,018</b>	<b>15,239,185</b>	<b>43,632,174</b>
Comprehensive Income					
Net Result		(136,548)	0	0	(136,548)
Changes on Revaluation of Non-Current Assets	12	0	0	4,713,033	4,713,033
Total Comprehensive Income		(136,548)	0	4,713,033	4,576,485
Transfers from/(to) Reserves		(73,224)	73,224	0	0
<b>Balance as at 30 June 2014</b>		<b>27,977,199</b>	<b>279,242</b>	<b>19,952,218</b>	<b>48,208,659</b>
Comprehensive Income					
Net Result		1,072,650	0	0	1,072,650
Changes on Revaluation of Non-Current Assets	12	0	0	(9,417,460)	(9,417,460)
Total Comprehensive Income		1,072,650	0	(9,417,460)	(8,344,810)
Transfers from/(to) Reserves		7,279	(7,279)	0	0
<b>Balance as at 30 June 2015</b>		<b>29,057,128</b>	<b>271,963</b>	<b>10,534,758</b>	<b>39,863,849</b>

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

**SHIRE OF MINGENew**  
**STATEMENT OF CASH FLOWS**  
**FOR THE YEAR ENDED 30TH JUNE 2015**

	NOTE	2015 \$	2015 Budget \$	2014 \$
<b>Cash Flows From Operating Activities</b>				
<b>Receipts</b>				
Rates		1,631,706	1,618,296	1,476,505
Operating Grants, Subsidies and Contributions		1,754,438	1,223,919	943,975
Fees and Charges		272,587	424,351	448,398
Interest Earnings		29,162	33,367	40,892
Goods and Services Tax		46,118	2,631	298,052
Other Revenue		7,124	8,000	455,158
		<u>3,741,135</u>	<u>3,310,564</u>	<u>3,662,980</u>
<b>Payments</b>				
Employee Costs		(988,249)	(1,023,655)	(940,016)
Materials and Contracts		(1,079,159)	(1,017,847)	(1,294,642)
Utility Charges		(103,469)	(99,050)	(142,327)
Interest Expenses		(56,658)	(64,527)	(66,620)
Insurance Expenses		(192,139)	(242,782)	(204,245)
Goods and Services Tax		(41,143)	0	(336,562)
Other Expenditure		(54,225)	(98,450)	(538,567)
		<u>(2,515,042)</u>	<u>(2,546,311)</u>	<u>(3,522,979)</u>
<b>Net Cash Provided By (Used In) Operating Activities</b>	13(b)	<u>1,226,093</u>	<u>764,253</u>	<u>140,001</u>
<b>Cash Flows from Investing Activities</b>				
Payments for Purchase of Property, Plant & Equipment		(532,735)	(494,400)	(661,744)
Payments for Construction of Infrastructure		(1,474,414)	(1,803,085)	(1,771,780)
Non-Operating Grants, Subsidies and Contributions		1,425,760	1,491,586	1,787,618
Proceeds from Sale of Fixed Assets		113,082	131,700	124,091
<b>Net Cash Provided by (Used in) Investment Activities</b>		<u>(468,307)</u>	<u>(674,199)</u>	<u>(521,815)</u>
<b>Cash Flows from Financing Activities</b>				
Repayment of Debentures		(148,419)	(162,587)	(125,549)
Proceeds from New Debentures		170,000	170,000	0
<b>Net Cash Provided By (Used In) Financing Activities</b>		<u>21,581</u>	<u>7,413</u>	<u>(125,549)</u>
<b>Net Increase (Decrease) in Cash Held</b>		779,368	97,467	(507,363)
<b>Cash at Beginning of Year</b>		304,786	303,370	812,149
<b>Cash and Cash Equivalents at the End of the Year</b>	13(a)	<u>1,084,154</u>	<u>400,837</u>	<u>304,786</u>

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

**SHIRE OF MINGENOW  
RATE SETTING STATEMENT  
FOR THE YEAR ENDED 30TH JUNE 2015**

	NOTE	2015 Actual \$	2015 Budget \$	2014 Actual \$
<b>Revenue</b>				
Governance		34,390	37,179	37,966
General Purpose Funding		918,912	640,076	316,063
Law, Order, Public Safety		422,630	27,100	32,642
Health		23,620	0	0
Education and Welfare		98,540	3,795	3,525
Housing		110,284	92,204	82,560
Community Amenities		67,286	56,979	37,946
Recreation and Culture		97,947	109,346	42,365
Transport		1,620,889	1,733,039	2,435,390
Economic Services		53,760	11,012	5,168
Other Property and Services		130,168	271,626	666,996
		<u>3,578,426</u>	<u>2,982,356</u>	<u>3,660,621</u>
<b>Expenses</b>				
Governance		(277,145)	(151,940)	(50,424)
General Purpose Funding		(65,836)	(55,096)	(224,967)
Law, Order, Public Safety		(119,834)	(99,789)	(97,727)
Health		(59,863)	(81,856)	(54,626)
Education and Welfare		(40,522)	(28,747)	(29,427)
Housing		(288,734)	(189,845)	(847,372)
Community Amenities		(159,959)	(136,322)	(126,854)
Recreation and Culture		(965,402)	(802,508)	(759,272)
Transport		(1,962,620)	(1,967,970)	(2,382,166)
Economic Services		(170,503)	(147,993)	(152,966)
Other Property and Services		(53,222)	(248,498)	(545,247)
		<u>(4,163,640)</u>	<u>(3,910,564)</u>	<u>(5,271,048)</u>
<b>Net Result Excluding Rates</b>		<b>(585,214)</b>	<b>(928,208)</b>	<b>(1,610,427)</b>
<b>Adjustments for Cash Budget Requirements:</b>				
(Profit)/Loss on Asset Disposals	20	31,803	7,267	31,319
Donated Asset - Bushfire Equipment	2(a)	(413,998)	0	0
Change in value of Bridge	7(a)	35,871	0	0
Movement in Employee Benefit Provisions		82,520	0	33,672
Depreciation and Amortisation on Assets	2(a)	1,816,963	1,454,710	1,447,689
<b>Capital Expenditure and Revenue</b>				
Purchase Land and Buildings	6(a)	(273,982)	(176,700)	(418,717)
Purchase Furniture and Equipment	6(a)	(6,454)	0	(47,211)
Purchase Plant and Equipment	6(a)	(252,299)	(317,700)	(195,816)
Purchase Roads	7(a)	(1,480,683)	(1,803,085)	(1,300,144)
Purchase Footpaths	7(a)	0	0	(128,130)
Purchase Drainage	7(a)	0	0	(566)
Purchase Recreation	7(a)	(29,602)	0	(2,160)
Purchase Bridges	7(a)	0	0	(340,780)
Proceeds from Disposal of Fixed Assets	20	113,082	131,700	124,091
Repayment of Debentures	21(a)	(148,419)	(162,587)	(125,549)
Proceeds from New Debentures	21(a)	170,000	170,000	0
Transfers to Reserves (Restricted Assets)	11	(26,618)	(97,467)	(109,131)
Transfers from Reserves (Restricted Assets)	11	33,897	0	35,907
<b>ADD</b> Estimated Surplus/(Deficit) July 1 B/Fwd	22(b)	<b>(219,395)</b>	<b>33,967</b>	<b>912,679</b>
<b>LESS</b> Estimated Surplus/(Deficit) June 30 C/Fwd	22(b)	<b>505,335</b>	<b>(69,807)</b>	<b>(219,395)</b>
<b>Total Amount Raised from General Rate</b>	<b>22(a)</b>	<b><u>(1,657,864)</u></b>	<b><u>(1,618,296)</u></b>	<b><u>(1,473,879)</u></b>

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

**SHIRE OF MINGENEW**  
**NOTES TO AND FORMING PART OF THE FINANCIAL REPORT**  
**FOR THE YEAR ENDED 30TH JUNE 2015**

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**(a) Basis of Preparation**

The financial report comprises general purpose financial statements which have been prepared in accordance with Australian Accounting Standards (as they apply to local governments and not-for-profit entities), Australian Accounting Interpretations, other authoritative pronouncements of the Australian Accounting Standards Board, the Local Government Act 1995 and accompanying regulations. Material accounting policies which have been adopted in the preparation of this financial report are presented below and have been consistently applied unless stated otherwise.

Except for cash flow and rate setting information, the report has also been prepared on the accrual basis and is based on historical costs, modified, where applicable, by the measurement at fair value of selected non-current assets, financial assets and liabilities.

**Critical Accounting Estimates**

The preparation of a financial report in conformity with Australian Accounting Standards requires management to make judgements, estimates and assumptions that effect the application of policies and reported amounts of assets and liabilities, income and expenses.

The estimates and associated assumptions are based on historical experience and various other factors that are believed to be reasonable under the circumstances; the results of which form the basis of making the judgements about carrying values of assets and liabilities that are not readily apparent from other sources. Actual results may differ from these estimates.

**Provision for impairment of receivables**

The provision for impairment of receivables assessment requires a degree of estimation and judgement. The level of provision is assessed by taking into account the recent revenue experience, the ageing of receivables, historical collection rates and specific knowledge of the individual debtors financial position.

**Provision for impairment of inventories**

The provision for impairment of inventories assessment requires a degree of estimation and judgement. The level of the provision is assessed by taking into account the recent revenue experience, the ageing of inventories and other factors that affect inventory obsolescence.

**Estimation of useful lives of assets**

The Council determines the estimated useful lives and related depreciation and amortisation charges for its property, plant and equipment and infrastructure. The useful lives could change significantly as a result of technical innovations or some other event. The depreciation charge will increase where the useful lives are less than previously estimated lives, or technically obsolete or non-strategic assets that have been abandoned or sold will be written off or written down.

**Employee benefits provision**

The liability for employee benefits expected to be settled more than 12 months from the reporting date are recognised and measured at the present value of the estimated future cash flows to be made in respect of all employees at the reporting date. In determining the present value of the liability, estimates of attrition rates and pay increases through promotion and inflation have been taken into account.

**The Local Government Reporting**

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

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. A separate statement of those monies appears at Note 19. to these financial statements.

**SHIRE OF MINGENEW**  
**NOTES TO AND FORMING PART OF THE FINANCIAL REPORT**  
**FOR THE YEAR ENDED 30TH JUNE 2015**

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

**(b) Goods and Services Tax (GST)**

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.

**(c) Cash and Cash Equivalents**

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

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

**(d) Trade and Other Receivables**

Trade and other receivables include amounts due from ratepayers for unpaid rates and service charges and other amounts due from third parties for goods sold and services performed in the ordinary course of business.

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

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

**(e) 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 Sale***

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

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

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

**SHIRE OF MINGENEW**  
**NOTES TO AND FORMING PART OF THE FINANCIAL REPORT**  
**FOR THE YEAR ENDED 30TH JUNE 2015**

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

**(f) Fixed Assets**

Each class of fixed assets within either property, plant and equipment or infrastructure, is carried at cost or fair value as indicated less, where applicable, any accumulated depreciation and 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 2013, 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 2014, 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 2015, the fair value of all of the assets of the local government.

Thereafter, in accordance with the regulations, each asset class must be revalued at least every 3 years.

In 2013, Council commenced the process of adopting Fair Value in accordance with the Regulations.

Relevant disclosures, in accordance with the requirements of Australian Accounting Standards, have been made in the financial report as necessary.

***Land Under Control***

In accordance with Local Government (Financial Management) Regulation 16(a), the Council was 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 the 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 2014.

**SHIRE OF MINGENEW**  
**NOTES TO AND FORMING PART OF THE FINANCIAL REPORT**  
**FOR THE YEAR ENDED 30TH JUNE 2015**

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

**(f) Fixed Assets (Continued)**

***Initial Recognition and Measurement between Mandatory Revaluation Dates***

All assets are initially recognised at cost and subsequently revalued in accordance with the mandatory measurement framework detailed above.

In relation to this initial measurement, cost is determined as the fair value of the assets given as consideration plus costs incidental to the acquisition. For assets acquired at no cost or for nominal consideration, cost is determined as fair value at the date of acquisition. The cost of non-current assets constructed by the Council includes the cost of all materials used in construction, direct labour on the project and an appropriate proportion of variable and fixed overheads.

Individual assets acquired between initial recognition and the next revaluation of the asset class in accordance with the mandatory measurement framework detailed above, are carried at cost less accumulated depreciation as management believes this approximates fair value. They will be subject to subsequent revaluation at the next anniversary date in accordance with the mandatory measurement framework detailed above.

***Revaluation***

Increases in the carrying amount arising on revaluation of assets are credited to a revaluation surplus in equity. Decreases that offset previous increases of the same asset are recognised against revaluation surplus directly in equity. All other decreases are recognised in profit or loss.

**SHIRE OF MINGENEW**  
**NOTES TO AND FORMING PART OF THE FINANCIAL REPORT**  
**FOR THE YEAR ENDED 30TH JUNE 2015**

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

**(f) Fixed Assets (Continued)**

***Land Under Roads***

In Western Australia, all land under roads is Crown Land, the responsibility for managing which, is vested in the local government.

Effective as at 1 July 2008, Council elected not to recognise any value for land under roads acquired on or before 30 June 2008. This accords with the treatment available in Australian Accounting Standard AASB 1051 Land Under Roads and the fact Local Government (Financial Management) Regulation 16(a)(i) prohibits local governments from recognising such land as an asset.

In respect of land under roads acquired on or after 1 July 2008, as detailed above, Local Government (Financial Management) Regulation 16(a)(i) prohibits local governments from recognising such land as an asset.

Whilst such treatment is inconsistent with the requirements of AASB 1051, Local Government (Financial Management) Regulation 4(2) provides, in the event of such an inconsistency, the Local Government (Financial Management) Regulations prevail.

Consequently, any land under roads acquired on or after 1 July 2008 is not included as an asset of the Council.

**SHIRE OF MINGENOW**  
**NOTES TO AND FORMING PART OF THE FINANCIAL REPORT**  
**FOR THE YEAR ENDED 30TH JUNE 2015**

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

**(f) Fixed Assets (Continued)**

***Depreciation***

The depreciable amount of all fixed assets including buildings but excluding freehold land, are depreciated on a straight-line basis over the individual asset's useful life from the time the asset is held ready for use. Leasehold improvements are depreciated over the shorter of either the unexpired period of the lease or the estimated useful life of the improvements.

When an item of property, plant and equipment is revalued, any accumulated depreciation at the date of the revaluation is treated in one of the following ways:

- a) Restated proportionately with the change in the gross carrying amount of the asset so that the carrying amount of the asset after revaluation equals its revalued amount; or
- b) Eliminated against the gross carrying amount of the asset and the net amount restated to the revalued amount of the asset.

Major depreciation periods used for each class of depreciable asset 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
Formed roads (unsealed)	
formation	not depreciated
pavement	50 years
Footpaths - slab	20 years
Sewerage piping	100 years
Water supply piping and 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 in the period in which they arise.

When revalued assets are disposed of, amounts included in the revaluation surplus relating to that asset are transferred to retained surplus.

***Capitalisation Threshold***

Expenditure on items of equipment under \$2,000 is not capitalised. Rather, it is recorded on an asset inventory listing.

**SHIRE OF MINGENew**  
**NOTES TO AND FORMING PART OF THE FINANCIAL REPORT**  
**FOR THE YEAR ENDED 30TH JUNE 2015**

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

**(g) Fair Value of Assets and Liabilities**

When performing a revaluation, the Council uses a mix of both independent and management valuations using the following as a guide:

Fair Value is the price that Council would receive to sell the asset or would have to pay to transfer a liability, in an orderly (i.e. unforced) transaction between independent, knowledgeable and willing market participants at the measurement date.

As fair value is a market-based measure, the closest equivalent observable market pricing information is used to determine fair value. Adjustments to market values may be made having regard to the characteristics of the specific asset. The fair values of assets that are not traded in an active market are determined using one or more valuation techniques. These valuation techniques maximise, to the extent possible, the use of observable market data.

To the extent possible, market information is extracted from either the principal market for the asset (i.e. the market with the greatest volume and level of activity for the asset or, in the absence of such a market, the most advantageous market available to the entity at the end of the reporting period (i.e. the market that maximises the receipts from the sale of the asset after taking into account transaction costs and transport costs).

For non-financial assets, the fair value measurement also takes into account a market participant's ability to use the asset in its highest and best use or to sell it to another market participant that would use the asset in its highest and best use.

***Fair Value Hierarchy***

AASB 13 requires the disclosure of fair value information by level of the fair value hierarchy, which categorises fair value measurement into one of three possible levels based on the lowest level that an input that is significant to the measurement can be categorised into as follows:

**Level 1**

Measurements based on quoted prices (unadjusted) in active markets for identical assets or liabilities that the entity can access at the measurement date.

**Level 2**

Measurements based on inputs other than quoted prices included in Level 1 that are observable for the asset or liability, either directly or indirectly.

**Level 3**

Measurements based on unobservable inputs for the asset or liability.

The fair values of assets and liabilities that are not traded in an active market are determined using one or more valuation techniques. These valuation techniques maximise, to the extent possible, the use of observable market data. If all significant inputs required to measure fair value are observable, the asset or liability is included in Level 2. If one or more significant inputs are not based on observable market data, the asset or liability is included in Level 3.

***Valuation techniques***

The Council selects a valuation technique that is appropriate in the circumstances and for which sufficient data is available to measure fair value. The availability of sufficient and relevant data primarily depends on the specific characteristics of the asset or liability being measured. The valuation techniques selected by the Council are consistent with one or more of the following valuation approaches:

**Market approach**

Valuation techniques that use prices and other relevant information generated by market transactions for identical or similar assets or liabilities.

**SHIRE OF MINGENEW**  
**NOTES TO AND FORMING PART OF THE FINANCIAL REPORT**  
**FOR THE YEAR ENDED 30TH JUNE 2015**

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

**(g) Fair Value of Assets and Liabilities (Continued)**

**Income approach**

Valuation techniques that convert estimated future cash flows or income and expenses into a single discounted present value.

**Cost approach**

Valuation techniques that reflect the current replacement cost of an asset at its current service capacity.

Each valuation technique requires inputs that reflect the assumptions that buyers and sellers would use when pricing the asset or liability, including assumptions about risks. When selecting a valuation technique, the Council gives priority to those techniques that maximise the use of observable inputs and minimise the use of unobservable inputs. Inputs that are developed using market data (such as publicly available information on actual transactions) and reflect the assumptions that buyers and sellers would generally use when pricing the asset or liability and considered observable, whereas inputs for which market data is not available and therefore are developed using the best information available about such assumptions are considered unobservable.

As detailed above, the mandatory measurement framework imposed by the Local Government (Financial Management) Regulations requires, as a minimum, all assets carried at a revalued amount to be revalued at least every 3 years.

**(h) Financial Instruments**

***Initial Recognition and Measurement***

Financial assets and financial liabilities are recognised when the Council becomes a party to the contractual provisions to the instrument. For financial assets, this is equivalent to the date that the Council commits itself to either the purchase or sale of the asset (i.e. trade date accounting is adopted).

Financial instruments are initially measured at fair value plus transaction costs, except where the instrument is classified 'at fair value through profit or loss', in which case transaction costs are expensed to profit or loss immediately.

***Classification and Subsequent Measurement***

Financial instruments are subsequently measured at fair value, amortised cost using the effective interest rate method, or at cost.

Amortised cost is calculated as:

- (a) the amount in which the financial asset or financial liability is measured at initial recognition;
- (b) less principal repayments and any reduction for impairment; and
- (c) plus or minus the cumulative amortisation of the difference, if any, between the amount initially recognised and the maturity amount calculated using the effective interest rate method.

The effective interest method is used to allocate interest income or interest expense over the relevant period and is equivalent to the rate that discounts estimated future cash payments or receipts (including fees, transaction costs and other premiums or discounts) through the expected life (or when this cannot be reliably predicted, the contractual term) of the financial instrument to the net carrying amount of the financial asset or financial liability. Revisions to expected future net cash flows will necessitate an adjustment to the carrying value with a consequential recognition of an income or expense in profit or loss.

**SHIRE OF MINGENEW**  
**NOTES TO AND FORMING PART OF THE FINANCIAL REPORT**  
**FOR THE YEAR ENDED 30TH JUNE 2015**

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

**(h) Financial Instruments (Continued)**

***Classification and Subsequent Measurement (Continued)***

***(i) Financial assets at fair value through profit and loss***

Financial assets are classified at "fair value through profit or loss" when they are held for trading for the purpose of short-term profit taking. Such assets are subsequently measured at fair value with changes in carrying amount being included in profit or loss. Assets in this category are classified as current assets.

***(ii) Loans and receivables***

Loans and receivables are non-derivative financial assets with fixed or determinable payments that are not quoted in an active market and are subsequently measured at amortised cost. Gains or losses are recognised in profit or loss.

Loans and receivables are included in current assets where they are expected to mature within 12 months after the end of the reporting period.

***(iii) Held-to-maturity investments***

Held-to-maturity investments are non-derivative financial assets with fixed maturities and fixed or determinable payments that the Council has the positive intention and ability to hold to maturity. They are subsequently measured at amortised cost. Gains or losses are recognised in profit or loss.

Held-to-maturity investments are included in non-current assets, where they are expected to mature within 12 months after the end of the reporting period. All other investments are classified as non-current.

***(iv) Available-for-sale financial assets***

Available-for-sale financial assets are non-derivative financial assets that are either not suitable to be classified into other categories of financial assets due to their nature, or they are designated as such by management. They comprise investments in the equity of other entities where there is neither a fixed maturity nor fixed or determinable payments.

They are subsequently measured at fair value with changes in such fair value (i.e. gains or losses) recognised in other comprehensive income (except for impairment losses). When the financial asset is derecognised, the cumulative gain or loss pertaining to that asset previously recognised in other comprehensive income is reclassified into profit or loss.

Available-for-sale financial assets are included in current assets, where they are expected to be sold within 12 months after the end of the reporting period. All other available-for-sale financial assets are classified as non-current.

***(v) Financial liabilities***

Non-derivative financial liabilities (excluding financial guarantees) are subsequently measured at amortised cost. Gains or losses are recognised in profit or loss.

**SHIRE OF MINGENEW**  
**NOTES TO AND FORMING PART OF THE FINANCIAL REPORT**  
**FOR THE YEAR ENDED 30TH JUNE 2015**

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

**(h) Financial Instruments (Continued)**

***Impairment***

A financial asset is deemed to be impaired if, and only if, there is objective evidence of impairment as a result of one or more events (a "loss event") having occurred, which will have an impact on the estimated future cash flows of the financial asset(s).

In the case of available-for-sale financial assets, a significant or prolonged decline in the market value of the instrument is considered a loss event. Impairment losses are recognised in profit or loss immediately. Also, any cumulative decline in fair value previously recognised in other comprehensive income is reclassified to profit or loss at this point.

In the case of financial assets carried at amortised cost, loss events may include: indications that the debtors or a group of debtors are experiencing significant financial difficulty, default or delinquency in interest or principal payments; indications that they will enter bankruptcy or other financial reorganisation; and changes in arrears or economic conditions that correlate with defaults.

For financial assets carried at amortised cost (including loans and receivables), a separate allowance account is used to reduce the carrying amount of financial assets impaired by credit losses. After having taken all possible measures of recovery, if management establishes that the carrying amount cannot be recovered by any means, at that point the written-off amounts are charged to the allowance account or the carrying amount of impaired financial assets is reduced directly if no impairment amount was previously recognised in the allowance account.

***Derecognition***

Financial assets are derecognised where the contractual rights to receipt of cash flows expire or the asset is transferred to another party whereby the Council no longer has any significant continual involvement in the risks and benefits associated with the asset.

Financial liabilities are derecognised where the related obligations are discharged, cancelled or expired. The difference between the carrying amount of the financial liability extinguished or transferred to another party and the fair value of the consideration paid, including the transfer of non-cash assets or liabilities assumed, is recognised in profit or loss.

**(i) Impairment of Assets**

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 (e.g. AASB 116) whereby 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.

**(j) 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.

**SHIRE OF MINGENEW**  
**NOTES TO AND FORMING PART OF THE FINANCIAL REPORT**  
**FOR THE YEAR ENDED 30TH JUNE 2015**

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

**(k) Employee Benefits**

**Short-Term Employee Benefits**

Provision is made for the Council's obligations for short-term employee benefits. Short-term employee benefits are benefits (other than termination benefits) that are expected to be settled wholly before 12 months after the end of the annual reporting period in which the employees render the related service, including wages, salaries and sick leave. Short-term employee benefits are measured at the (undiscounted) amounts expected to be paid when the obligation is settled.

The Council's obligations for short-term employee benefits such as wages, salaries and sick leave are recognised as a part of current trade and other payables in the statement of financial position. The Council's obligations for employees' annual leave and long service leave entitlements are recognised as provisions in the statement of financial position.

**Other Long-Term Employee Benefits**

Provision is made for employees' long service leave and annual leave entitlements not expected to be settled wholly within 12 months after the end of the annual reporting period in which the employees render the related service. Other long-term employee benefits are measured at the present value of the expected future payments to be made to employees. Expected future payments incorporate anticipated future wage and salary levels, durations of service and employee departures and are discounted at rates determined by reference to market yields at the end of the reporting period on government bonds that have maturity dates that approximate the terms of the obligations. Any remeasurements for changes in assumptions of obligations for other long-term employee benefits are recognised in profit or loss in the periods in which the changes occur.

The Council's obligations for long-term employee benefits are presented as non-current provisions in its statement of financial position, except where the Council does not have an unconditional right to defer settlement for at least 12 months after the end of the reporting period, in which case the obligations are presented as current provisions.

**(l) 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 until such time as the asset is substantially ready for its intended use or sale.

**(m) Provisions**

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

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

**SHIRE OF MINGENEW**  
**NOTES TO AND FORMING PART OF THE FINANCIAL REPORT**  
**FOR THE YEAR ENDED 30TH JUNE 2015**

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

**(n) Leases**

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

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

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

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

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

**(o) Investment in Associates**

An associate is an entity over which the Council has significant influence. Significant influence is the power to participate in the financial operating policy decisions of that entity but is not control or joint control of those policies. Investments in associates are accounted for in the financial statements by applying the equity method of accounting, whereby the investment is initially recognised at cost and adjusted thereafter for the post-acquisition change in the Council's share of net assets of the associate. In addition, the Council's share of the profit or loss of the associate is included in the Council's profit or loss.

The carrying amount of the investment includes, where applicable, goodwill relating to the associate. Any discount on acquisition, whereby the Council's share of the net fair value of the associate exceeds the cost of investment, is recognised in profit or loss in the period in which the investment is acquired.

Profits and losses resulting from transactions between the Council and the associate are eliminated to the extent of the Council's interest in the associate.

When the Council's share of losses in an associate equals or exceeds its interest in the associate, the Council discontinues recognising its share of further losses unless it has incurred legal or constructive obligations or made payments on behalf of the associate. When the associate subsequently makes profits, the Council will resume recognising its share of those profits once its share of the profits equals the share of the losses not recognised.

**(p) Interests in Joint Arrangements**

Joint arrangements represent the contractual sharing of control between parties in a business venture where unanimous decisions about relevant activities are required.

Separate joint venture entities providing joint venturers with an interest to net assets are classified as a joint venture and accounted for using the equity method. Refer to note 1(o) for a description of the equity method of accounting.

Joint venture operations represent arrangements whereby joint operators maintain direct interests in each asset and exposure to each liability of the arrangement. The Council's interests in the assets, liabilities, revenue and expenses of joint operations are included in the respective line items of the financial statements. Information about the joint ventures is set out in Note 16.

**SHIRE OF MINGENEW**  
**NOTES TO AND FORMING PART OF THE FINANCIAL REPORT**  
**FOR THE YEAR ENDED 30TH JUNE 2015**

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

**(q) Revenue**

**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.

Where contributions recognised as revenues during the reporting period were obtained on the condition that they be expended in a particular manner or used over a particular period, and those conditions were undischarged as at the reporting date, the nature of and amounts pertaining to those undischarged conditions are disclosed in Note 2(c). That note also discloses the amount of contributions recognised as revenues in a previous reporting period which were obtained in respect of the local government's operations for the current reporting period.

**Fees and Charges**

Revenue (other than service charges) from the use of facilities and charges made for local government services, sewerage rates, rentals, hire charges, fee for service, photocopying charges, licences, sale of goods or information, fines, penalties and administration fees

**Service Charges**

Service charges imposed under Division 6 of Part 6 of the Local Government Act 1995. Regulation 54 of the Local Government (Financial Management) Regulations identifies the charges which can be raised. These are television and radio rebroadcasting, underground electricity, property surveillance and security and water services. Excludes rubbish removal and charges for the provision of waste services

**Interest earnings**

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

**Other Revenue**

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

**(r) 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.

**(s) 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 sale where it is held as non-current based on the Council's intentions to release for sale.

**(t) Rounding Off Figures**

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

**SHIRE OF MINGENEW**  
**NOTES TO AND FORMING PART OF THE FINANCIAL REPORT**  
**FOR THE YEAR ENDED 30TH JUNE 2015**

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

**(u) Comparative Figures**

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

When the Council applies an accounting policy retrospectively, makes a retrospective restatement or reclassifies items in its financial statement, an additional (third) statement of financial position as at the beginning of the preceding period in addition to the minimum comparative financial statements is presented.

**(v) Budget Comparative Figures**

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

**SHIRE OF MINGENEW**  
**NOTES TO AND FORMING PART OF THE FINANCIAL REPORT**  
**FOR THE YEAR ENDED 30TH JUNE 2015**

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

**(w) New Accounting Standards and Interpretations for Application in Future Periods**

The AASB has issued a number of new and amended Accounting Standards and Interpretations that have mandatory application dates for future reporting periods, some of which are relevant to the Council.

Management's assessment of the new and amended pronouncements that are relevant to the Council, applicable to future reporting periods and which have not yet been adopted are set out as follows:

Title	Issued / Compiled	Applicable <sup>(1)</sup>	Impact
(i) AASB 9 – Financial Instruments (Incorporating AASB 2014-7 and AASB 2014-8)	December 2014	1 January 2018	Nil – The objective of this Standard is to improve and simplify the approach for classification and measurement of financial assets compared with the requirements of AASB 139. Given the nature of the financial assets of the Shire, it is not anticipated the standard will have any material effect.
(ii) AASB 2010 -7 Amendments to Australian Accounting Standards arising from AASB 9 (December 2010)	September 2012	1 January 2018	Nil - The revisions embodied in this standard give effect to the consequential changes arising from the issuance of AASB 9 which is not anticipated to have any material effect on the Shire (refer (i) above).
[AASB 1, 3, 4, 5, 7, 101, 102, 108, 112, 118, 120, 121, 127, 128, 131, 132, 136, 137, 139, 1023 & 1038 and Interpretations 2, 5, 10, 12, 19 & 127]			

**SHIRE OF MINGENEW**  
**NOTES TO AND FORMING PART OF THE FINANCIAL REPORT**  
**FOR THE YEAR ENDED 30TH JUNE 2015**

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

**(w) New Accounting Standards and Interpretations for Application In Future Periods (Continued)**

Title	Issued / Compiled	Applicable <sup>(1)</sup>	Impact
(iii) AASB 15 Revenue from Contracts with Customers	December 2014	1 January 2017	<p>This standard established principles for entities to apply to report useful information to users of financial statements about the nature, amount, timing and uncertainty of revenue and cash flows arising from a contract with a customer.</p> <p>The effect of this Standard will depend upon the nature of future transactions the Shire has with those third parties it has dealings with. It may or may not be significant.</p>
(iv) AASB 2012-9 Amendments to Australian Accounting Standards - Conceptual Framework, Materiality and Financial Instruments [Operative Date: Part C Financial Instruments - 1 January 2015]	December 2013	Refer title column	<p>Part C of this Standard makes consequential amendments to AASB 9 and numerous other Standards and amends the permissions around certain applications relating to financial liabilities reissued at fair value.</p> <p>As the bulk of changes relate either to editorial or reference changes it is not expected to have a significant impact on the Shire.</p>

**SHIRE OF MINGENEW**  
**NOTES TO AND FORMING PART OF THE FINANCIAL REPORT**  
**FOR THE YEAR ENDED 30TH JUNE 2015**

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

**(w) New Accounting Standards and Interpretations for Application in Future Periods (Continued)**

Title	Issued / Compiled	Applicable <sup>(1)</sup>	Impact
(v) AASB 2014 - 3: Amendments to Australian Accounting Standards - Accounting for Acquisitions of Interests in Joint Operations [AASB 1 & AASB 11]	August 2014	1 January 2016	<p>This Standard amends AASB 11: Joint Arrangements to require the acquirer of an interest (both initial and additional) in a joint operation in which the activity constitutes a business, as defined in AASB 3: Business Combinations, to apply all of the principles on business combinations accounting in AASB 3 and other Australian Accounting Standards except for those principles that conflict with the guidance in AASB 11; and disclose the information required by AASB 3 and other Australian Accounting Standards for business combinations.</p> <p>Since adoption of this Standard would impact only acquisitions of interests in joint operations on or after 1 January 2016, management believes it is impracticable at this stage to provide a reasonable estimate of such impact on the Shire's financial statements.</p>
(vi) AASB 2014-4 Amendments to Australian Accounting Standards - Clarification of Acceptable Methods of Depreciation and Amortisation. [AASB 116 & 138]	August 2014	1 January 2016	<p>This Standard amends AASB 116 and AASB 138 to establish the principles for the basis of depreciation and amortisation as being the expected pattern of consumption of the future economic benefits of an asset. It also clarifies the use of revenue-based methods to calculate the depreciation of an asset is not appropriate nor is revenue generally an appropriate basis for measuring the consumption of the economic benefits embodied in an intangible asset.</p> <p>Given the Shire currently uses the expected pattern of consumption of the future economic benefits of an asset as the basis of calculation of depreciation, it is not expected to have a significant impact.</p>
(vii) AASB 2014-5 Amendments to Australian Accounting Standards arising from AASB 15	December 2014	1 January 2017	<p>Consequential changes to various Standards arising from the issuance of AASB 15.</p>

**SHIRE OF MINGENEW**  
**NOTES TO AND FORMING PART OF THE FINANCIAL REPORT**  
**FOR THE YEAR ENDED 30TH JUNE 2015**

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

**(w) New Accounting Standards and Interpretations for Application in Future Periods (Continued)**

<b>Title</b>	<b>Issued / Compiled</b>	<b>Applicable <sup>(1)</sup></b>	<b>Impact</b>
(viii) AASB 2015-2 Amendments to Australian Accounting Standards - Disclosure Initiative: Amendments to AASB 101.	January 2015	1 January 2016	<p>This Standard amends AASB 101 to provide clarification regarding the disclosure requirements in AASB 101. Specifically, the Standard proposes narrow-focus amendments to address some of the concerns expressed about existing presentation and disclosure requirements and to ensure entities are able to use judgement when applying a Standard in determining what information to disclose in their financial statements.</p> <p>This Standard also makes editorial and consequential amendments as a result of amendments to the Standards listed in the title column.</p> <p>It is not anticipated it will have any significant impact on disclosures</p>

**SHIRE OF MINGENOW**  
**NOTES TO AND FORMING PART OF THE FINANCIAL REPORT**  
**FOR THE YEAR ENDED 30TH JUNE 2015**

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

**(w) New Accounting Standards and Interpretations for Application in Future Periods (Continued)**

	<b>Title</b>	<b>Issued / Complied</b>	<b>Applicable <sup>(1)</sup></b>	<b>Impact</b>
(ix)	AASB 2015-3 Amendments to Australian Accounting Standards arising from the withdrawal of AASB 1031 Materiality/	January 2015	1 July 2015	<p>This Standard completes the withdrawal of references to AASB 1031 in all Australian Accounting Standards and Interpretations, allowing it to be completely withdrawn.</p> <p>It is not anticipated it will have a significant impact as the principles of materiality remain largely unchanged.</p>
(x)	AASB 2015-6 Amendments to Australian Accounting Standards - Extending Related Party Disclosures to Not-for-Profit Public Sector Entities.  [AASB 10, 124 & 1049]	March 2015	1 July 2016	<p>The objective of this Standard is to extend the scope of AASB 124 Related Party Disclosures to include not-for-profit sector entities.</p> <p>The Standard is expected to have a significant disclosure impact on the financial report of the Shire as both Elected Members and Senior Management will be deemed to be Key Management Personnel and resultant disclosures will be necessary.</p>

Notes:

<sup>(1)</sup> Applicable to reporting periods commencing on or after the given date.

**SHIRE OF MINGENEW  
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT  
FOR THE YEAR ENDED 30TH JUNE 2015**

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

**(x) Adoption of New and Revised Accounting Standards**

During the current year, the Shire adopted all of the new and revised Australian Accounting Standards and interpretations which were compiled, became mandatory and which were applicable to its operations.

These new and revised standards were:

AASB 2011-7  
AASB 2012-3  
AASB 2013-3  
AASB 2013-8  
AASB 2013-9 Parts A & B

Most of the standards adopted had a minimal effect on the accounting and reporting practices of the Shire as they did not have a significant impact on the accounting or reporting practices or were either not applicable, largely editorial in nature, were revisions to help ensure consistency with presentation, recognition and measurement criteria of IFRSs or related to topics not relevant to operations.

**SHIRE OF MINGENEW**  
**NOTES TO AND FORMING PART OF THE FINANCIAL REPORT**  
**FOR THE YEAR ENDED 30TH JUNE 2015**

**2. REVENUE AND EXPENSES**

	<b>2015</b>	<b>2014</b>
	<b>\$</b>	<b>\$</b>
<b>(a) Net Result</b>		
The Net Result includes:		
(i) Charging as an Expense:		
<b>Auditors Remuneration</b>	<b>24,477</b>	<b>22,245</b>
- Audit of the annual financial report	9,850	0
- Interim audit	2,925	3,682
- Project Acquitall Audits	<u>37,252</u>	<u>25,927</u>
 <b>Depreciation</b>		
Non-Specialised Buildings	409,894	116,757
Furniture and Equipment	49,095	54,180
Plant and Equipment	253,406	233,224
Bushfire Equipment	6,503	6,503
Tools	1,247	1,506
Roads	896,512	844,979
Footpaths	42,224	40,379
Drainage	5,675	5,664
Recreation	1,099	0
Bridges	<u>151,308</u>	<u>144,497</u>
	<u>1,816,963</u>	<u>1,447,689</u>
 <b>Interest Expenses (Finance Costs)</b>		
Debentures (refer Note 21.(a))	61,772	64,448
Overdraft Interest	2,384	65
	<u>64,156</u>	<u>64,513</u>
 <b>Rental Charges</b>		
- Operating Leases	<u>18,755</u>	<u>3,880</u>
	<u>18,755</u>	<u>3,880</u>
(ii) Crediting as Revenue:		
 <b>Significant Revenue</b>		
Donation of Asset	413,999	0
	<u>413,999</u>	<u>0</u>
This significant revenue in 2015 relates to the supply of a Fire Truck by DFES.		
 <b>Other Revenue</b>		
Other	<u>7,124</u>	<u>12,270</u>
	<u>7,124</u>	<u>12,270</u>
 <b>Reimbursements &amp; Recoveries</b>	<b>406,784</b>	<b>603,603</b>

	<b>2014/15</b>	<b>2014/15</b>	<b>2013/14</b>
	<b>Actual</b>	<b>Budget</b>	<b>Actual</b>
	<b>\$</b>	<b>\$</b>	<b>\$</b>
<b>Interest Earnings</b>			
- Reserve Funds	6,618	6,867	12,431
- Other Funds	9,873	20,000	17,991
Other Interest Revenue (refer note 26)	<u>12,672</u>	<u>6,500</u>	<u>10,470</u>
	<u>29,162</u>	<u>33,367</u>	<u>40,892</u>

**SHIRE OF MINGENEW**  
**NOTES TO AND FORMING PART OF THE FINANCIAL REPORT**  
**FOR THE YEAR ENDED 30TH JUNE 2015**

**2. REVENUE AND EXPENSES (Continued)**

**(b) Statement of Objective**

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

**COMMUNITY VISION**

Standing proud. Growing strong.

**COMMUNITY ASPIRATIONS AND VALUES**

Strong leaders, good decisions.  
Striving to be innovative and progressive.  
Respecting our environment and each other.  
Proud independent community spirit.

Council operations as disclosed in these financial statements encompass the following service orientated activities/programs.

**GOVERNANCE**

**Objective:**

To provide a decision making process for the efficient allocation of scarce resources.

**Activities:**

Includes the activities of members of council and the administrative support available to the council for the provision of governance of the district. Other costs relate to the task of assisting elected members and ratepayers on matters which do not concern specific council services.

**GENERAL PURPOSE FUNDING**

**Objective:**

To collect revenue to allow for the provision of services.

**Activities:**

Rates, general purpose government grants and interest revenue.

**LAW, ORDER, PUBLIC SAFETY**

**Objective:**

To provide services to help ensure a safer and environmentally conscious community.

**Activities:**

Supervision and enforcement of various local laws relating to fire prevention, animal control and other aspects of public safety including emergency services.

**HEALTH**

**Objective:**

To provide an operational framework for environmental and community health.

**Activities:**

Inspection of food outlets and their control, noise control and waste disposal compliance.

**EDUCATION AND WELFARE**

**Objective:**

To provide services to disadvantaged persons, the elderly, children and youth

**Activities:**

Support of day care centre, Autumn Centre Senior Citizens.  
Youth and seniors projects.

**HOUSING**

**Objective:**

To provide and maintain housing for staff, senior citizens and the community.

**Activities:**

Provision and maintenance of housing.

**SHIRE OF MINGENEW  
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT  
FOR THE YEAR ENDED 30TH JUNE 2015**

**2. REVENUE AND EXPENSES (Continued)**

**(b) Statement of Objective (Continued)**

**COMMUNITY AMENITIES**

**Objective:**

To provide services required by the community.

**Activities:**

Rubbish collection services, operation of rubbish disposal sites, litter control, administration of town planning schemes, maintenance of the cemetery and public conveniences.

**RECREATION AND CULTURE**

**Objective:**

To establish and effectively manage infrastructure and resource which will help the social well being of the community.

**Activities:**

Maintenance of recreational and cultural facilities including the recreation centre and various sporting facilities. Provision and maintenance of parks, gardens and playgrounds. Operation of library, museum and other cultural facilities.

**TRANSPORT**

**Objective:**

To provide safe, effective and efficient transport services to the community

**Activities:**

Construction and maintenance of roads, streets, footpaths, depots, parking facilities and traffic control. Cleaning of streets and maintenance of street trees, street lighting etc.

**ECONOMIC SERVICES**

**Objective:**

To help promote the shire and its economic wellbeing.

**Activities:**

Tourism and area promotion including support of the Tourist and Promotions group. Provision of rural services including weed control, vermin control and standpipes. Building Control. Drum Muster.

**OTHER PROPERTY AND SERVICES**

**Objective:**

To monitor and control council's overheads operating accounts.

**Activities:**

Private works operation, plant repair and operation costs and engineering operation costs.

**SHIRE OF MINGENEW**  
**NOTES TO AND FORMING PART OF THE FINANCIAL REPORT**  
**FOR THE YEAR ENDED 30TH JUNE 2015**

**2. REVENUE AND EXPENSES (Continued)**

**(c) Conditions Over Grants/Contributions**

Grant/Contribution	Function/ Activity	Opening Balance <sup>(1)</sup> 01/07/13 \$	Received <sup>(2)</sup> 2013/14 \$	Expended <sup>(3)</sup> 2013/14 \$	Closing Balance <sup>(1)</sup> 30/06/14 \$	Received <sup>(2)</sup> 2014/15 \$	Expended <sup>(3)</sup> 2014/15 \$	Closing Balance 30/06/15 \$
Dept of Local Govt LTFF	Governance	8,000	0	0	8,000	0	(8,000)	0
Dept of Local Govt Strategic Planning	Governance	9,376	0	0	9,376	0	(9,376)	0
Royalties for Regions	Housing	533,111	0	(927,070)	6,041	0	(6,041)	0
DFES	Law, Order & Public Safety	2,545	0	0	2,545	0	(2,545)	0
Royalties for Regions - CLGF Regional (Depot Hill Rd)	Transport	0	333,111	(103,321)	229,790	0	(178,159)	51,631
Roads to Recovery	Transport	0	479,390	(427,390)	52,000	325,189	(242,941)	134,248
Roads to Recovery	Transport	0	0	0	0	200,000	(164,129)	35,871
Mid West Development Commission - Ambulance Set Down Bay	Health	0	0	0	0	23,400	0	23,400
Mid West Development Commission - Men's Shed Ablution	Education & Welfare	0	0	0	0	31,025	0	31,025
Office of Crime Prevention - Rural Watch	Law, Order & Public Safety	0	0	0	0	3,643	0	3,643
Royalties for Regions - 2012/13 CLGF (Mingenew Mullewa Rd)	Transport	0	0	0	0	293,823	(233,823)	50,000
<b>Total</b>		<b>953,032</b>	<b>812,501</b>	<b>(1,457,781)</b>	<b>307,752</b>	<b>867,080</b>	<b>(845,014)</b>	<b>329,818</b>

**Notes:**

- (1) - Grants/contributions recognised as revenue in a previous reporting period which were not expended at the close of the previous reporting period.
- (2) - New grants/contributions which were recognised as revenues during the reporting period and which had not yet been fully expended in the manner specified by the contributor.
- (3) - Grants/contributions which had been recognised as revenues in a previous reporting period or received in the current reporting period and which were expended in the current reporting period in the manner specified by the contributor.

**SHIRE OF MINGENOW**  
**NOTES TO AND FORMING PART OF THE FINANCIAL REPORT**  
**FOR THE YEAR ENDED 30TH JUNE 2015**

	Note	2015 \$	2014 \$
<b>3. CASH AND CASH EQUIVALENTS</b>			
Unrestricted		464,823	(282,208)
Restricted		619,332	586,994
		<u>1,084,154</u>	<u>304,786</u>
The following restrictions have been imposed by regulations or other externally imposed requirements:			
Leave Reserve	11	13,724	13,455
Plant Replacement Reserve	11	131,625	115,239
Land and Building Reserve	11	43,342	68,999
Sportsground Improvement Reserve	11	2,659	2,604
Aged Persons Units Reserve	11	19,739	19,330
Street Lighting Upgrade Reserve	11	14,118	13,826
Painted Road Reserve	11	4,146	4,056
Environmental Rehabilitation Reserve	11	17,565	17,201
Industrial Area Development Reserve	11	5,159	5,056
RTC/PO/NAB Reserve	11	19,887	19,476
Unspent Loans	21(b)	17,550	0
Unspent Grants	2(c)	329,818	307,752
		<u>619,332</u>	<u>586,994</u>
<b>4. TRADE AND OTHER RECEIVABLES</b>			
<b>Current</b>			
Rates Outstanding		34,985	8,827
Sundry Debtors		53,153	381,117
GST Receivable		0	46,118
		<u>88,138</u>	<u>436,062</u>
<b>Non-Current</b>			
		<u>0</u>	<u>0</u>
<b>5. INVENTORIES</b>			
<b>Current</b>			
Fuel and Materials		9,025	20,314
Land Held for Resale			
Development Costs		40,394	40,394
		<u>49,419</u>	<u>60,708</u>
<b>Non-Current</b>			
Land Held for Resale			
Development Costs		50,000	50,000
		<u>50,000</u>	<u>50,000</u>

**SHIRE OF MINGENEW**  
**NOTES TO AND FORMING PART OF THE FINANCIAL REPORT**  
**FOR THE YEAR ENDED 30TH JUNE 2015**

	2015 \$	2014 \$
<b>6. PROPERTY, PLANT AND EQUIPMENT</b>		
Land and Buildings		
Freehold Land at:		
- Independent Valuation 2014	1,471,016	1,471,016
	<u>1,471,016</u>	<u>1,471,016</u>
Land Vested In and Under the Control of Council at:		
- Independent Valuation 2014	15,000	15,000
	<u>15,000</u>	<u>15,000</u>
Total Land	<u>1,486,016</u>	<u>1,486,016</u>
Non-Specialised Buildings at:		
- Independent Valuation 2014	7,732,912	7,982,994
- Additions after Valuation - Cost	273,982	0
Less: Accumulated Depreciation	(420,001)	0
	<u>7,586,893</u>	<u>7,982,994</u>
Total Buildings	<u>7,586,893</u>	<u>7,982,994</u>
Total Land and Buildings	<u>9,072,909</u>	<u>9,469,010</u>
Furniture and Equipment at:		
- Management Valuation 2015	81,780	0
- Cost	0	887,450
Less Accumulated Depreciation	0	(609,557)
	<u>81,780</u>	<u>277,893</u>
Plant and Equipment at:		
- Management Valuation 2013	1,747,572	1,896,550
- Additions after Valuation - Cost	252,299	34,885
Less Accumulated Depreciation	(487,359)	(277,542)
	<u>1,512,512</u>	<u>1,653,893</u>
Bushfire Equipment at:		
- Management Valuation 2015	466,411	0
- Cost	0	97,789
Less Accumulated Depreciation	0	(38,873)
	<u>466,411</u>	<u>58,916</u>
Tools at:		
- Management Valuation 2015	5,166	0
- Cost	0	13,221
Less Accumulated Depreciation	0	(6,808)
	<u>5,166</u>	<u>6,413</u>
	<u>11,138,778</u>	<u>11,466,125</u>

**SHIRE OF MINGENEW**  
**NOTES TO AND FORMING PART OF THE FINANCIAL REPORT**  
**FOR THE YEAR ENDED 30TH JUNE 2015**

**6. PROPERTY, PLANT AND EQUIPMENT (CONTINUED)**

**Land and Buildings:**

The Shire's land and building were revalued at 30 June 2014.  
The revaluation was carried out by independent valuers.  
Valuations were made on the basis of Market Value, the estimated amount for which an asset should exchange on the date of valuation between a willing buyer and a willing seller in an arm's length transaction after proper marketing wherein the parties had each acted knowledgeably, prudently and without compulsion.

**Plant and Equipment:**

The Shire's plant and equipment were revalued at 30 June 2013.  
Major plant and equipment were revalued by independent valuers.  
Valuations were made on the basis of Market Value, the estimated amount for which an asset should exchange on the date of valuation between a willing buyer and a willing seller in an arm's length transaction after proper marketing wherein the parties had each acted knowledgeably, prudently and without compulsion.

All other plant and equipment were subject to a management valuation.  
The management revaluation had regard for the current replacement cost, condition assessment (Level 2 inputs in the fair value hierarchy), residual values and remaining estimated useful life (Level 3 inputs). Given the significance of the Level 3 inputs into the overall fair value measurement, the assets are deemed to have been valued using Level 3 inputs.

**Furniture and Equipment**

The Shire's furniture and equipment were revalued at 30 June 2015.  
These assets were subject to a management valuation.  
The management valuation had regard for the current replacement cost, condition assessment (Level 2 inputs in the fair value hierarchy), residual values and remaining useful life (Level 3 inputs). Given the significance of the Level 3 inputs into the overall fair value measurement, the assets are deemed to have been valued using Level 3 inputs.

**Tools**

The Shire's tools were revalued at 30 June 2015.  
These assets were subject to a management valuation.  
The management valuation had regard for the current replacement cost, condition assessment (Level 2 inputs in the fair value hierarchy), residual values and remaining useful life (Level 3 inputs). Given the significance of the Level 3 inputs into the overall fair value measurement, the assets are deemed to have been valued using Level 3 inputs.

**Fire Fighting Equipment**

The Shire's fire fighting equipment were revalued at 30 June 2015.  
These assets were subject to a management valuation.  
The management valuation had regard for the current replacement cost, condition assessment (Level 2 inputs in the fair value hierarchy), residual values and remaining useful life (Level 3 inputs). Given the significance of the Level 3 inputs into the overall fair value measurement, the assets are deemed to have been valued using Level 3 inputs.

**SHIRE OF MINGENEW**  
**NOTES TO AND FORMING PART OF THE FINANCIAL REPORT**  
**FOR THE YEAR ENDED 30TH JUNE 2015**

**6. PROPERTY, PLANT AND EQUIPMENT (Continued)**

**(a) Movements in Carrying Amounts**

Movement in the carrying amounts of each class of property, plant and equipment between the beginning and the end of the current financial year.

		Balance at the Beginning of the Year \$	Additions \$	(Disposals) \$	Revaluation Increments/ (Decrements) \$	Transfer Between Classes \$	Depreciation (Expense) \$	Carrying Amount at the End of Year \$
Freehold Land	(Level 2)	1,471,016	0	0	0	0	0	1,471,016
Land Vested In and Under the Control of Council	(Level 3)	15,000	0	0	0	0	0	15,000
<b>Total Land</b>		<b>1,486,016</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,486,016</b>
Non-Specialised Buildings	(Level 2)	7,982,994	273,982	0	0	(260,189)	(409,894)	7,586,893
<b>Total Buildings</b>		<b>7,982,994</b>	<b>273,982</b>	<b>0</b>	<b>0</b>	<b>(260,189)</b>	<b>(409,894)</b>	<b>7,586,893</b>
<b>Total Land and Buildings</b>		<b>9,469,010</b>	<b>273,982</b>	<b>0</b>	<b>0</b>	<b>(260,189)</b>	<b>(409,894)</b>	<b>9,072,909</b>
Furniture and Equipment	(Level 3)	277,893	6,454		0	(153,472)	(49,095)	81,780
Plant and Equipment	(Level 2)	1,653,893	252,299	(136,834)	0	(3,440)	(253,406)	1,512,512
Bushfire Equipment	(Level 3)	58,916	413,998		0	0	(6,503)	466,411
Tools	(Level 3)	6,413	0	0	0	0	(1,247)	5,166
<b>Total Property, Plant and Equipment</b>		<b>11,466,125</b>	<b>946,733</b>	<b>(136,834)</b>	<b>0</b>	<b>(417,101)</b>	<b>(720,145)</b>	<b>11,138,778</b>

**SHIRE OF MINGENEW**  
**NOTES TO AND FORMING PART OF THE FINANCIAL REPORT**  
**FOR THE YEAR ENDED 30TH JUNE 2015**

	2015 \$	2014 \$
<b>7. INFRASTRUCTURE</b>		
<b>Roads</b>		
- Management Valuation 2015	39,526,452	0
- Management Valuation 2011	0	36,747,786
- Additions after Valuation - Cost	0	4,016,900
Less Accumulated Depreciation	<u>(15,135,042)</u>	<u>(8,727,760)</u>
	24,391,410	32,036,926
<b>Footpaths</b>		
-Management Valuation 2015	834,860	0
- Management Valuation 2011	0	1,453,680
- Additions after Valuation - Cost	0	235,268
Less Accumulated Depreciation	<u>(573,712)</u>	<u>(1,355,844)</u>
	261,148	333,104
<b>Drainage</b>		
- Management Valuation 2015	184,000	0
- Management Valuation 2011	0	283,200
- Additions after Valuation - Cost	0	566
Less Accumulated Depreciation	<u>(46,000)</u>	<u>(201,446)</u>
	138,000	82,320
<b>Recreation</b>		
- Management Valuation 2015	948,800	0
- Additions after Valuation - Cost	0	77,721
- Cost	0	114,394
Less Accumulated Depreciation	<u>0</u>	<u>(33,860)</u>
	948,800	158,255
<b>Other Infrastructure</b>		
- Management Valuation 2015	119,500	0
- Cost	0	14,387
Less Accumulated Depreciation	<u>0</u>	<u>(4,285)</u>
	119,500	10,102
<b>Airfields</b>		
- Management Valuation 2015	147,420	0
- Cost	0	16,987
Less Accumulated Depreciation	<u>(45,360)</u>	<u>(16,987)</u>
	102,060	0
<b>Bridges</b>		
- Management Valuation 2015	6,812,250	0
- Management Valuation 2011	0	4,900,000
- Additions after Valuation - Cost	0	2,665,398
Less Accumulated Depreciation	<u>(3,525,791)</u>	<u>(2,307,914)</u>
	3,286,459	5,257,484
	<u>29,247,377</u>	<u>37,878,191</u>

**SHIRE OF MINGENEW**  
**NOTES TO AND FORMING PART OF THE FINANCIAL REPORT**  
**FOR THE YEAR ENDED 30TH JUNE 2015**

**7. INFRASTRUCTURE continued**

**Roads:**

The Shire's Road Infrastructure were revalued in 2015 as part of the mandatory requirements embodied in Local Government (Financial Management) Regulation 17A.

**Footpaths:**

The Shire's Footpath Infrastructure were revalued in 2015 as part of the mandatory requirements embodied in Local Government (Financial Management) Regulation 17A.

**Drainage:**

The Shire's Drainage Infrastructure were revalued in 2015 as part of the mandatory requirements embodied in Local Government (Financial Management) Regulation 17A.

**Recreation:**

The Shire's Recreation Infrastructure were revalued in 2015 as part of the mandatory requirements embodied in Local Government (Financial Management) Regulation 17A.

**Other:**

The Shire's Other Infrastructure were revalued in 2015 as part of the mandatory requirements embodied in Local Government (Financial Management) Regulation 17A.

**Airfields:**

The Shire's Airfield Infrastructure were revalued in 2015 as part of the mandatory requirements embodied in Local Government (Financial Management) Regulation 17A.

**Bridges:**

The Shire's Bridges Infrastructure were revalued in 2015 as part of the mandatory requirements embodied in Local Government (Financial Management) Regulation 17A.

**General Note**

The Shire's Infrastructure was revalued as 30 June 2015 by Greenfield Technical Services, an independent specialist valuer.

All the valuations were made on the basis of depreciated cost value of similar assets adjusted for condition and comparability (Level 3 inputs in the fair value hierarchy.)

The revaluation of infrastructure assets in 2015 resulted in an overall reduction in asset value by \$9,417,460. (Refer to Note 12 for detail.)

**SHIRE OF MINGENEW**  
**NOTES TO AND FORMING PART OF THE FINANCIAL REPORT**  
**FOR THE YEAR ENDED 30TH JUNE 2016**

**7. INFRASTRUCTURE (Continued)**

**(a) Movements in Carrying Amounts**

Movement in the carrying amounts of each class of infrastructure between the beginning and the end of the current financial year.

		Balance as at the Beginning of the Year \$	Additions \$	(Disposals) \$	Revaluation Increments/ (Decrements) \$	Transfers Between Classes \$	Depreciation (Expense) \$	Carrying Amount at the End of Year \$
Roads	(Level 3)	32,036,926	1,480,683	0	(8,229,687)	0	(896,512)	24,391,410
Footpaths	(Level 3)	333,104	0	0	(29,732)	0	(42,224)	261,148
Drainage	(Level 3)	82,320	0	0	61,355	0	(5,675)	138,000
Recreation	(Level 3)	158,255	29,602	(8,051)	354,493	415,600	(1,099)	948,800
Other Infrastructure	(Level 3)	10,102	0	0	107,897	1,501	0	119,500
Airfields	(Level 3)	0	0	0	102,060	0	0	102,060
Bridges	(Level 3)	5,257,484	(35,871)	0	(1,783,846)	0	(151,308)	3,286,459
<b>Total</b>		<b>37,878,191</b>	<b>1,474,414</b>	<b>(8,051)</b>	<b>(9,417,460)</b>	<b>417,101</b>	<b>(1,096,818)</b>	<b>29,247,377</b>

**SHIRE OF MINGENEW**  
**NOTES TO AND FORMING PART OF THE FINANCIAL REPORT**  
**FOR THE YEAR ENDED 30TH JUNE 2015**

	2014/15 \$	2013/14 \$
<b>8. TRADE AND OTHER PAYABLES</b>		
<b>Current</b>		
Sundry Creditors	363,017	367,645
Accrued Interest on Debentures	16,480	17,236
Accrued Salaries and Wages	16,268	15,670
ATO Liabilities	0	41,143
Accrued Expenditure	8,254	259,621
	<u>404,019</u>	<u>701,315</u>

**9. LONG-TERM BORROWINGS**

<b>Current</b>		
Secured by Floating Charge Debentures	172,463	132,611
	<u>172,463</u>	<u>132,611</u>
<b>Non-Current</b>		
Secured by Floating Charge Debentures	887,178	905,449
	<u>887,178</u>	<u>905,449</u>

Additional detail on borrowings is provided in Note 21.

**10. PROVISIONS**

Analysis of Total Provisions

Current	239,905	225,457
Non-Current	90,452	22,381
	<u>330,357</u>	<u>247,838</u>

	Provision for Annual Leave \$	Provision for Long Service Leave \$	Total \$
Opening balance at 1 July 2014	123,334	124,504	247,838
Additional provision	93,857	72,752	166,609
Amounts used	(81,628)	(2,462)	(84,090)
Balance at 30 June 2015	<u>135,563</u>	<u>194,794</u>	<u>330,357</u>

**SHIRE OF MINGENEW**  
**NOTES TO AND FORMING PART OF THE FINANCIAL REPORT**  
**FOR THE YEAR ENDED 30TH JUNE 2014**

	2014/15 \$	2014/15 Budget \$	2013/14 \$
<b>11. RESERVES - CASH BACKED</b>			
<b>(a) Leave Reserve</b>			
Opening Balance	13,455	13,456	44,720
Amount Set Aside / Transfer to Reserve	269	236	4,642
Amount Used / Transfer from Reserve	0	0	(35,907)
	<u>13,724</u>	<u>13,692</u>	<u>13,455</u>
<b>(b) Plant Replacement Reserve</b>			
Opening Balance	115,239	68,999	14,304
Amount Set Aside / Transfer to Reserve	22,964	42,322	100,935
Amount Used / Transfer from Reserve	(6,578)	0	0
	<u>131,625</u>	<u>111,321</u>	<u>115,239</u>
<b>(c) Land and Building Reserve</b>			
Opening Balance	68,999	2,604	67,371
Amount Set Aside / Transfer to Reserve	1,662	65	1,628
Amount Used / Transfer from Reserve	(27,319)	0	0
	<u>43,342</u>	<u>2,669</u>	<u>68,999</u>
<b>(d) Sportsground Improvement Reserve</b>			
Opening Balance	2,604	115,239	2,542
Amount Set Aside / Transfer to Reserve	55	52,875	62
Amount Used / Transfer from Reserve	0	0	0
	<u>2,659</u>	<u>168,114</u>	<u>2,604</u>
<b>(e) Aged Persons Units Reserve</b>			
Opening Balance	19,330	19,330	18,874
Amount Set Aside / Transfer to Reserve	409	482	456
Amount Used / Transfer from Reserve	0	0	0
	<u>19,739</u>	<u>19,812</u>	<u>19,330</u>
<b>(f) Street Lighting Upgrade Reserve</b>			
Opening Balance	13,826	13,825	13,499
Amount Set Aside / Transfer to Reserve	292	345	327
Amount Used / Transfer from Reserve	0	0	0
	<u>14,118</u>	<u>14,170</u>	<u>13,826</u>
<b>(g) Painted Road Reserve</b>			
Opening Balance	4,056	4,057	3,961
Amount Set Aside / Transfer to Reserve	90	101	95
Amount Used / Transfer from Reserve	0	0	0
	<u>4,146</u>	<u>4,158</u>	<u>4,056</u>
<b>(h) Environmental Rehabilitation Reserve</b>			
Opening Balance	17,201	17,201	16,795
Amount Set Aside / Transfer to Reserve	364	429	406
Amount Used / Transfer from Reserve	0	0	0
	<u>17,565</u>	<u>17,630</u>	<u>17,201</u>

	2014/15 \$	2014/15 Budget \$	2013/14 \$
<b>11. RESERVES - CASH BACKED continued</b>			
<b>(i) Industrial Area Development Reserve</b>			
Opening Balance	5,056	5,056	4,936
Amount Set Aside / Transfer to Reserve	103	126	120
Amount Used / Transfer from Reserve	0	0	0
	<u>5,159</u>	<u>5,182</u>	<u>5,056</u>
<b>(j) RTC/PO/NAB Reserve</b>			
Opening Balance	19,476	19,476	19,016
Amount Set Aside / Transfer to Reserve	412	486	460
Amount Used / Transfer from Reserve	0	0	0
	<u>19,888</u>	<u>19,962</u>	<u>19,476</u>
<b>TOTAL RESERVES</b>	<u>271,963</u>	<u>376,710</u>	<u>279,242</u>
Total Opening Balance	279,242	279,243	206,018
Total Amount Set Aside / Transfer to Reserve	26,618	97,467	109,131
Total Amount Used / Transfer from Reserve	<u>(33,897)</u>	0	<u>(35,907)</u>
<b>TOTAL RESERVES</b>	<u>271,963</u>	<u>376,710</u>	<u>279,242</u>

All of the reserve accounts are supported by money held in financial institutions and match the amount shown as restricted cash in Note 3 to this financial report.

**SHIRE OF MINGENEW**  
**NOTES TO AND FORMING PART OF THE FINANCIAL REPORT**  
**FOR THE YEAR ENDED 30TH JUNE 2015**

**11. RESERVES - CASH BACKED (continued)**

In accordance with council resolutions in relation to each reserve account, the purpose for which the funds are set aside are as follows:

- (a) Accrued Leave Reserve**
  - to be used to fund annual and long service leave requirements
- (b) Plant Replacement Reserve**
  - to be used for the purchase of plant.
- (c) Land and Building Reserve**
  - to be used for the acquisition, construction and maintenance of land and buildings.
- (d) Sportsground Improvement Reserve**
  - to be used for the improvement of the sportsground.
- (e) Aged Persons Units Reserve**
  - to be used for the funding of future operating shortfalls of the aged persons units in accordance with the management agreement Council has with Department of Housing.
- (f) Street Lighting Upgrade Reserve**
  - to be used for the upgrade of street lights in the town of Mingenew.
- (g) Painted Road Reserve**
  - to be used for the painted road project.
- (h) Environmental Rehabilitation Reserve**
  - to be used for the rehabilitation of gravel pits.
- (i) Industrial Area Development Reserve**
  - to be used for the development of the industrial area.
- (j) RTC/PO/NAB Reserve**
  - to be used for the maintenance and upkeep of the Rural Transaction Centre.

The Reserves are not expected to be used within a set period as further transfers to the reserve accounts are expected as funds are utilised.

**SHIRE OF MINGENOW**  
**NOTES TO AND FORMING PART OF THE FINANCIAL REPORT**  
**FOR THE YEAR ENDED 30TH JUNE 2015**

**12. REVALUATION SURPLUS**

Revaluation surpluses have arisen on revaluation of the following classes of non-current assets:

	2015 \$	2014 \$
<b>(a) Land &amp; Buildings</b>		
Opening Balance	4,713,033	4,713,033
Revaluation Increment	0	(0)
Revaluation Decrement	0	0
	<u>4,713,033</u>	<u>4,713,033</u>
<b>(b) Roads</b>		
Opening Balance	11,790,072	11,790,072
Revaluation Increment	0	0
Revaluation Decrement	(8,229,688)	0
	<u>3,560,385</u>	<u>11,790,072</u>
<b>(c) Footpaths</b>		
Opening Balance	128,817	128,817
Revaluation Increment	(0)	(0)
Revaluation Decrement	(29,732)	0
	<u>99,085</u>	<u>128,817</u>
<b>(d) Drainage</b>		
Opening Balance	70,699	70,699
Revaluation Increment	61,355	(0)
Revaluation Decrement	0	0
	<u>132,054</u>	<u>70,699</u>
<b>(e) Bridges</b>		
Opening Balance	2,953,170	2,953,170
Revaluation Increment	0	0
Revaluation Decrement	(1,783,846)	0
	<u>1,169,324</u>	<u>2,953,170</u>
<b>(f) Plant &amp; Equipment</b>		
Opening Balance	296,427	296,427
Revaluation Increment	0	(0)
Revaluation Decrement	0	0
	<u>296,427</u>	<u>296,427</u>
<b>(g) Infrastructure - Recreation</b>		
Opening Balance	0	0
Revaluation Increment	354,493	0
Revaluation Decrement	0	0
	<u>354,493</u>	<u>0</u>
<b>(h) Infrastructure - Other</b>		
Opening Balance	0	0
Revaluation Increment	107,897	0
Revaluation Decrement	0	0
	<u>107,897</u>	<u>0</u>
<b>(i) Infrastructure - Airfield</b>		
Opening Balance	0	0
Revaluation Increment	102,060	0
Revaluation Decrement	0	0
	<u>102,060</u>	<u>0</u>
<b>TOTAL ASSET REVALUATION SURPLUS</b>	<u><u>10,534,758</u></u>	<u><u>19,952,218</u></u>

**SHIRE OF MINGENEW**  
**NOTES TO AND FORMING PART OF THE FINANCIAL REPORT**  
**FOR THE YEAR ENDED 30TH JUNE 2015**

**13. NOTES TO THE STATEMENT OF CASH FLOWS**

**(a) Reconciliation of Cash**

For the purposes of the Statement of Cash Flows, cash includes cash and cash equivalents, net of outstanding bank overdrafts. Cash at the end of the reporting period is reconciled to the related items in the Statement of Financial Position as follows:

	2014/15 \$	2014/15 Budget \$	2013/14 \$
Cash and Cash Equivalents	<u>1,084,154</u>	<u>400,837</u>	<u>304,786</u>

**(b) Reconciliation of Net Cash Provided By Operating Activities to Net Result**

Net Result	1,072,651	690,088	(136,548)
Depreciation	1,816,963	1,454,710	1,447,689
(Profit)/Loss on Sale of Asset	31,803	7,267	31,319
(Increase)/Decrease in Receivables	347,924	194,231	(20,464)
(Increase)/Decrease in Inventories	11,289	468	6,837
Increase/(Decrease) in Payables	(297,298)	(90,925)	565,116
Increase/(Decrease) in Employee Provisions	82,519	0	33,670
Grants Contributions for the Development of Assets	(1,839,758)	(1,491,586)	(1,787,618)
Loss on Revaluation of Fixed Assets	0		
Non-Current Assets recognised due to changes in legislative requirements	0	0	0
Net Cash from Operating Activities	<u>1,226,093</u>	<u>764,253</u>	<u>140,001</u>

	2015 \$	2014 \$
<b>(c) Undrawn Borrowing Facilities</b>		
<b>Credit Standby Arrangements</b>		
Bank Overdraft limit	400,000	400,000
Bank Overdraft at Balance Date	0	0
Credit Card limit	14,500	14,500
Credit Card Balance at Balance Date	1,378	0
<b>Total Amount of Credit Unused</b>	<u>413,122</u>	<u>414,500</u>
<b>Loan Facilities</b>		
Loan Facilities - Current	172,463	132,611
Loan Facilities - Non-Current	887,178	905,449
<b>Total Facilities in Use at Balance Date</b>	<u>1,059,641</u>	<u>1,038,060</u>
<b>Unused Loan Facilities at Balance Date</b>	<u>NIL</u>	<u>NIL</u>

**SHIRE OF MINGENEW**  
**NOTES TO AND FORMING PART OF THE FINANCIAL REPORT**  
**FOR THE YEAR ENDED 30TH JUNE 2015**

**14. CONTINGENT LIABILITIES**

Contaminated Sites Disclosure

Lot 6272 on Deposited Plan 217619 and Lot 11884 on Deposited Plan 240331 are vested with the Shire of Mingenew and operated as a waste management facility. The site is located within the Mingenew Water Reserve. A Water Corporation production bore is located in the southern portion of Lot 6272. The site was reported to DER under the Contaminated Sites Act 2003 on 13 March 2007 on the basis that the site was used as a landfill. On 11 June 2007, the Shire was notified that the site had been classified as *possibly contaminated - investigation required* under section 13 of the CS Act. This classification requires that the site be assessed in accordance with the guidance set out in DER's Contaminated Sites Guidelines and the National Environment Protection (Assessment of Site Contamination) Measure 1999 to determine whether contamination is present at the site that poses a risk of harm to human health, the environment or Environmental values. To date no investigations, monitoring or management of contamination has been undertaken at the site.

Until the Shire conducts an investigation to determine the presence and scope of contamination, assess the risk and agree with the DER the need and criteria for remediation, the Shire is unable to accurately quantify its clean-up liabilities for potentially contaminated sites. The Shire will progressively monitor the sites and undertake site investigations and remediation on a risk based approach. This approach is consistent with DER guidelines.

<b>15. CAPITAL AND LEASING COMMITMENTS</b>	<b>2015</b>	<b>2014</b>
	<b>\$</b>	<b>\$</b>
<b>(a) Operating Lease Commitments</b>		
Non-cancellable operating leases contracted for but not capitalised in the accounts.		
Payable:		
- not later than one year	9,506	17,402
- later than one year but not later than five years	10,088	19,594
- later than five years	0	0
	<u>19,594</u>	<u>36,996</u>

**(b) Capital Expenditure Commitments**

The Shire did not have any future capital expenditure commitments at the reporting date.

**16. JOINT VENTURE ARRANGEMENTS**

In 1997/98, Council in conjunction with Homeswest, constructed 3 two bedroom and 1 one bedroom Aged Persons' Units in the Mingenew townsite. The terms of the joint venture agreement provided for Council to contribute \$59,136 which equates to an equity of 13.92%. Council has subsequently capitalised expenditure on the units.

The recalculated equity % for Council is 18.53%. Fair Value assessment of the property was undertaken in 2013/2014 along with all other Council Land and Building Assets.

The amount shown below is 18.53% of the fair value of \$630,000

	<b>2015</b>	<b>2014</b>
	<b>\$</b>	<b>\$</b>
<b>Non-Current Assets</b>		
Land & Buildings - Independent valuation 2014	117,110	117,110
Land & Buildings - cost	0	0
Less: Accumulated Depreciation	(3,491)	0
	<u>113,619</u>	<u>117,110</u>

**SHIRE OF MINGENOW**  
**NOTES TO AND FORMING PART OF THE FINANCIAL REPORT**  
**FOR THE YEAR ENDED 30TH JUNE 2015**

**17. TOTAL ASSETS CLASSIFIED BY FUNCTION AND ACTIVITY**

	2015 \$	2014 \$
Governance	448,126	521,559
General Purpose Funding	34,985	21,739
Law, Order, Public Safety	519,760	161,986
Health	58,400	35,000
Education and Welfare	797,551	694,435
Housing	1,974,700	1,925,885
Community Amenities	343,154	313,669
Recreation and Culture	3,883,716	3,555,564
Transport	29,101,697	38,734,185
Economic Services	1,199,036	1,296,542
Other Property and Services	1,472,244	1,503,565
Unallocated	1,824,497	1,431,743
	<u>41,657,866</u>	<u>50,195,872</u>

**18. FINANCIAL RATIOS**

	2015	2014	2013
Current Ratio	0.75	0.50	0.33
Asset Sustainability Ratio	1.10	1.49	3.09
Debt Service Cover Ratio	5.33	(2.17)	2.54
Operating Surplus Ratio	(0.32)	(0.75)	(0.51)
Own Source Revenue Coverage Ratio	0.57	0.49	0.54

The above ratios are calculated as follows:

Current Ratio	$\frac{\text{current assets minus restricted assets}}{\text{current liabilities minus liabilities associated with restricted assets}}$
Asset Sustainability Ratio	$\frac{\text{capital renewal and replacement expenditure}}{\text{Depreciation expenses}}$
Debt Service Cover Ratio	$\frac{\text{annual operating surplus before interest and depreciation}}{\text{principal and interest}}$
Operating Surplus Ratio	$\frac{\text{operating revenue minus operating expenses}}{\text{own source operating revenue}}$
Own Source Revenue Coverage Ratio	$\frac{\text{own source operating revenue}}{\text{operating expenses}}$

**Notes:**

Information relating to the **Asset Consumption Ratio** and the **Asset Renewal Funding Ratio** can be found at Supplementary Ratio Information on Page 66 of this document.

**SHIRE OF MINGENEW**  
**NOTES TO AND FORMING PART OF THE FINANCIAL REPORT**  
**FOR THE YEAR ENDED 30TH JUNE 2015**

**19. TRUST FUNDS**

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

	Balance 1 July 2014 \$	Amounts Received \$	Amounts Paid (\$)	Balance 30 June 2015 \$
BCITF Levy	241	2,147	(2,147)	241
BRB Levy	376	1,455	(1,455)	376
Centenary/Autumn Committee	1,734	0	0	1,734
Community Bus	2,060	1,500	(600)	2,960
ANZAC Day	795	0	0	795
Industrial Land Bonds	1,000	0	0	1,000
Mid West Industry Road Safety Alliance	41,371	70,950	(64,979)	47,342
Mingenew Cemetery Group	366	0	0	366
Other Bonds	3,633	513	(300)	3,846
Rates Incentive Prizes	0	100	0	100
Rec Centre Kitchen Upgrade	2,000	0	0	2,000
Sinosteel Community Trust Fund	63,415	0	0	63,415
Tree Planter - LCDC	288	0	0	288
Weary Dunlop Memorial	1,906	0	0	1,906
Mingenew P & C - NBN Rental	0	5,836	0	5,836
Joan Trust	0	8,600	0	8,600
Youth Advisory Council	1,811	0	0	1,811
	<u>120,996</u>			<u>142,616</u>

**SHIRE OF MINGENOW**  
**NOTES TO AND FORMING PART OF THE FINANCIAL REPORT**  
**FOR THE YEAR ENDED 30TH JUNE 2015**

**20. DISPOSALS OF ASSETS - 2014/15 FINANCIAL YEAR**

The following assets were disposed of during the year.

	Net Book Value		Sale Price		Profit (Loss)	
	Actual \$	Budget \$	Actual \$	Budget \$	Actual \$	Budget \$
<b>Plant &amp; Equipment</b>						
<b>Governance</b>						
CEO Vehicle		40,511		44,500	0	3,989
Admin & Finance Vehicle (A# 0659)	30,771	32,796	34,091	33,000	3,320	204
<b>Law, Order, Public Safety</b>						
Fire Truck (A# 0530)	44,000	0	25,309	0	(18,691)	0
<b>Transport</b>						
Works Manager Vehicle (A# 0657)	35,400	37,971	34,182	34,200	(1,218)	(3,771)
Vibe Roller (A# 0431)	26,663	27,689	19,500	20,000	(7,163)	(7,689)
<b>Furniture &amp; Equipment</b>						
<b>Governance</b>						
Microfiche Reader (A# 0086)	0	0	0	0	0	0
Office Chair (A# 0156)	0	0	0	0	0	0
Computer Desk (A# 0157)	0	0	0	0	0	0
Refrigerator (A# 0163)	0	0	0	0	0	0
Phone Cabinet (A# 0167)	0	0	0	0	0	0
Refrigerator (A# 0176)	0	0	0	0	0	0
Executive Chairs (A# 0179)	0	0	0	0	0	0
Typists Chairs (A# 0180)	0	0	0	0	0	0
Chair (A# 0184)	0	0	0	0	0	0
Desk (A# 0185)	0	0	0	0	0	0
Jarraah Cabinet (A# 0275)	0	0	0	0	0	0
Green Book Chair (A# 0299)	0	0	0	0	0	0
Computer Hardware (A# 0301)	0	0	0	0	0	0
Hewlett Packard Printer (A# 0302)	0	0	0	0	0	0
Typist & Office Chairs (A# 0327)	0	0	0	0	0	0
Toshiba Notebook (A# 0420)	0	0	0	0	0	0
Air Conditioner (A# 0456)	0	0	0	0	0	0
Dictaphone (A# 0471)	0	0	0	0	0	0
Fax Machine (A# 0472)	0	0	0	0	0	0
Photocopier (A# 0523)	0	0	0	0	0	0
Computer (A# 0549)	0	0	0	0	0	0
Computer (A# 0550)	0	0	0	0	0	0
Laptop (A# 0556)	0	0	0	0	0	0
Printer (A# 0564)	0	0	0	0	0	0
Computer (A# 0565)	0	0	0	0	0	0
Computer (A# 0566)	0	0	0	0	0	0
Answering Machine (A# 0567)	0	0	0	0	0	0
Computer (A# 0596)	0	0	0	0	0	0
Computer (A# 0597)	0	0	0	0	0	0
Notebook Computer (A# F0402)	0	0	0	0	0	0
Laptop Computer (A# F0404)	0	0	0	0	0	0
Laptop Computer (A# F0405)	0	0	0	0	0	0
Laptop Computer (A# F0412)	0	0	0	0	0	0

**SHIRE OF MINGENOW**  
**NOTES TO AND FORMING PART OF THE FINANCIAL REPORT**  
**FOR THE YEAR ENDED 30TH JUNE 2015**

**20. DISPOSALS OF ASSETS - 2014/15 FINANCIAL YEAR continued**

	Net Book Value		Sale Price		Profit (Loss)	
	Actual \$	Budget \$	Actual \$	Budget \$	Actual \$	Budget \$
<b>Recreation and Culture</b>						
Chairs (A# 0085)	0	0	0	0	0	0
Stakka Chairs (A# 0098)	0	0	0	0	0	0
Bain Marie (A# 0099)	0	0	0	0	0	0
Portable Power Board (A# 0102)	0	0	0	0	0	0
Tables (A# 0105)	0	0	0	0	0	0
Chairs (A# 0106)	0	0	0	0	0	0
Desk (A# 0107)	0	0	0	0	0	0
Stoves (A# 0108)	0	0	0	0	0	0
Freezer (A# 0109)	0	0	0	0	0	0
Refrigerator (A# 0110)	0	0	0	0	0	0
PA System/Airconditioner (A# 0112)	0	0	0	0	0	0
Mobile Food Bar (A# 0123)	0	0	0	0	0	0
Piano - Yandy Hall (A# 0128)	0	0	0	0	0	0
Simpson Wall Oven (A# 0132)	0	0	0	0	0	0
Bramel Polisher (A# 0134)	0	0	0	0	0	0
Pie Warmer (A# 0139)	0	0	0	0	0	0
Refrigerator (A# 0140)	0	0	0	0	0	0
Refrigerator (A# 0149)	0	0	0	0	0	0
Library Shelving (A# 0166)	0	0	0	0	0	0
Library Furniture (A# 0182)	0	0	0	0	0	0
Microwave/Cupboard/Toys (A# 0329)	0	0	0	0	0	0
Vacuum Cleaner (A# 0466)	0	0	0	0	0	0
<b>Bush Fire Equipment</b>						
<b>Law, Order, Public Safety</b>						
Hand Held Radios (A# 0083)	0		0		0	0
<b>Land &amp; Buildings</b>						
<b>Housing</b>						
Breezair Air Conditioner (A# 0325)	0	0	0	0	0	0
Breezair Air Conditioner (A# 0326)	0	0	0	0	0	0
<b>Transport</b>						
AK7 Air Conditioner (A# 0247)	0	0	0	0	0	0

**SHIRE OF MINGENEW**  
**NOTES TO AND FORMING PART OF THE FINANCIAL REPORT**  
**FOR THE YEAR ENDED 30TH JUNE 2015**

**20. DISPOSALS OF ASSETS - 2014/15 FINANCIAL YEAR continued**

	Net Book Value		Sale Price		Profit (Loss)	
	Actual \$	Budget \$	Actual \$	Budget \$	Actual \$	Budget \$
<b>Infrastructure - Recreation</b>						
<b>Recreation and Culture</b>						
Basketball Scoreboards (A# 0100)	0	0	0	0	0	0
Basketball Backboards (A# 0104)	490	0	0	0	(490)	0
Race Club Fixtures (A# 0202)	38	0	0	0	(38)	0
Sportsground Seats (A# 0215)	0	0	0	0	0	0
Bride Street Parkland (A#0216)	0	0	0	0	0	0
Golf Course Signs (A# 0219)	3,631	0	0	0	(3,631)	0
Cecil Newton Park (A# 0228)	0	0	0	0	0	0
Playground Equipment (A# 0333)	0	0	0	0	0	0
Park Furniture (A# 0403)	1,048	0	0	0	(1,048)	0
Spring Street Park (A# 0412)	0	0	0	0	0	0
Basketball Backboards (A# 0426)	1,011	0	0	0	(1,011)	0
Reticulation (A# 0538)	0	0	0	0	0	0
Playground Equipment (A# 0547)	0	0	0	0	0	0
Mingenew Entry Statements (A# 0557)	0	0	0	0	0	0
Reticulation (A# 0571)	0	0	0	0	0	0
Frankland Bin Surrounds (A# 0581)	0	0	0	0	0	0
Cecil Newton Park (A# 774)	0	0	0	0	0	0
Playground Equipment (A# 799)	0	0	0	0	0	0
Frankland Bin Surrounds (A# F1002)	0	0	0	0	0	0
Infrastructure Recreation (A# IRA01)	0	0	0	0	0	0
					0	0
<b>Other Property and Services</b>						
Westrail Area (A# 0440)	0	0	0	0	0	0
					0	0
<b>Tools</b>						
<b>Recreation and Culture</b>						
Brushcutter (A# 0637)	0	0	0	0	0	0
					0	0
	143,051	138,967	113,082	131,700	(29,970)	(7,267)

Profit	3,320	(7,267)
Loss	(35,123)	0
	<u>(31,803)</u>	<u>(7,267)</u>

**SHIRE OF MINGENEW**  
**NOTES TO AND FORMING PART OF THE FINANCIAL REPORT**  
**FOR THE YEAR ENDED 30TH JUNE 2015**

**21. INFORMATION ON BORROWINGS**

**(a) Repayments - Debentures**

Particulars	Principal 1 July 2014 \$	New Loans \$	Principal Repayments		Principal 30 June 2015		Interest Repayments	
			Actual \$	Budget \$	Actual \$	Budget \$	Actual \$	Budget \$
<b>Education and Welfare</b>								
Loan 137 - Senior Citizens Buildings	106,030		4,517	4,517	101,513 0	101,513	6,355	6,392
<b>Housing</b>								
Loan 133 - Triplex	93,708		9,941	9,941	83,767	83,767	6,032	6,233
Loan 134 - SC Housing	62,443		4,999	4,999	57,444	57,444	3,726	3,801
Loan 136 - Staff Housing	132,536		9,019	8,819	123,520	125,720	8,326	8,414
Loan 142 - Staff Housing	83,751		8,748	8,748	75,003	75,003	4,031	4,145
<b>Recreation and Culture</b>								
Loan 138 - Pavilion Fitout	101,788		2,136	4,336	99,652 0	97,452	6,101	6,137
<b>Transport</b>								
Loan 139 - Roller	66,256		13,107	13,107	53,149	53,149	3,858	4,207
Loan 141 - Grader	150,860		21,506	21,506	129,354	129,354	8,643	9,052
Loan 143 - 2 x Trucks	156,936		49,891	49,891	107,045	107,045	6,398	6,868
Loan 144 - Side Tipping Trailer	83,751		8,748	8,748	75,003	75,003	4,031	4,145
Loan 145 - Drum Roller		170,000	15,808	29,972	154,192	140,023	4,261	5,033
	<b>1,038,062</b>	<b>170,000</b>	<b>148,419</b>	<b>162,584</b>	<b>1,059,841</b>	<b>1,045,473</b>	<b>61,772</b>	<b>64,527</b>

All loan repayments were financed by general purpose revenue.

**SHIRE OF MINGENEW**  
**NOTES TO AND FORMING PART OF THE FINANCIAL REPORT**  
**FOR THE YEAR ENDED 30TH JUNE 2015**

**21. INFORMATION ON BORROWINGS (Continued)**

**(b) New Debentures - 2014/15**

Particulars/Purpose	Amount Borrowed		Institution	Loan Type	Term (Years)	Total Interest & Charges \$	Interest Rate %	Amount Used		Balance Unspent \$
	Actual \$	Budget \$						Actual \$	Budget \$	
Loan 145 - Drum Roller	170,000	170,000	WA Treasury	Debenture	5	185,843	3.21	152,450	170,000	17,550
	170,000	170,000				185,843		152,450	170,000	17,550

**(c) Unspent Debentures**

The Shire had \$17,550 of unspent debentures as at 30 June 2015. Refer Note 21(b) for details.

**(d) Overdraft**

Council established an overdraft facility of \$400,000 to assist with short term liquidity requirements.  
The balance of the bank overdraft at 1 July 2014 and 30 June 2015 was \$nil.

**SHIRE OF MINGENEW**  
**NOTES TO AND FORMING PART OF THE FINANCIAL REPORT**  
**FOR THE YEAR ENDED 30TH JUNE 2015**

**22. RATING INFORMATION - 2014/15 FINANCIAL YEAR**

**(a) Rates**

<b>RATE TYPE</b>	<b>Rate in \$</b>	<b>Number of Properties</b>	<b>Rateable Value \$</b>	<b>Rate Revenue \$</b>	<b>Interim Rates \$</b>	<b>Back Rates \$</b>	<b>Total Revenue \$</b>	<b>Budget Rate Revenue \$</b>	<b>Budget Interim Rate \$</b>	<b>Budget Back Rate \$</b>	<b>Budget Total Revenue \$</b>
<b>Differential General Rate / General Rate</b>											
GRV - Mingenew - Residential	12.3858	133	1,301,144	161,157	2,790	82	164,029	161,157	0	0	161,157
GRV - Mingenew - Commercial	12.3858	18	398,860	49,154	0	0	49,154	49,154	0	0	49,154
GRV - Yandanooka	6.1988	2	14,716	912	115	0	1,027	912	0	0	912
UV - Rural	1.3510	127	97,543,500	1,317,812	206	0	1,318,018	1,317,812	0	0	1,317,812
UV - Mining	30.0000	9	63,470	19,041	6,148	15	25,204	19,041	0	0	19,041
<b>Sub-Totals</b>		<b>289</b>	<b>99,319,690</b>	<b>1,548,076</b>	<b>9,259</b>	<b>97</b>	<b>1,557,432</b>	<b>1,548,076</b>	<b>0</b>	<b>0</b>	<b>1,548,076</b>
<b>Minimum Payment</b>	<b>Minimum \$</b>										
GRV - Mingenew - Residential	600	77	82,422	46,200	(1,402)	0	44,798	46,200	0	0	46,200
GRV - Mingenew - Commercial	600	14	26,269	8,400	0	0	8,400	8,400	0	0	8,400
GRV - Yandanooka	320	1	840	320	0	0	320	320	0	0	320
UV - Rural	600	18	473,600	10,800	(320)	0	10,480	10,800	0	0	10,800
UV - Mining	750	6	7,198	4,500	333	0	4,833	4,500	0	0	4,500
<b>Sub-Totals</b>		<b>116</b>	<b>590,329</b>	<b>70,220</b>	<b>(1,389)</b>	<b>0</b>	<b>68,831</b>	<b>70,220</b>	<b>0</b>	<b>0</b>	<b>70,220</b>
<b>Ex-Gratia Rates</b>							<b>1,626,263</b>				<b>1,618,296</b>
<b>Discounts (refer note 25.)</b>							<b>31,601</b>				<b>0</b>
<b>Total Amount Raised From General Rate</b>							<b>0</b>				<b>0</b>
<b>Specified Area Rate (refer note 23.)</b>							<b>1,657,864</b>				<b>1,618,296</b>
<b>Totals</b>							<b>0</b>				<b>0</b>
							<b>1,657,864</b>				<b>1,618,296</b>

**SHIRE OF MINGENEW**  
**NOTES TO AND FORMING PART OF THE FINANCIAL REPORT**  
**FOR THE YEAR ENDED 30TH JUNE 2015**

**22. RATING INFORMATION - 2014/15 FINANCIAL YEAR (Continued)**

**(b) Information on Surplus/(Deficit) Brought Forward**

	<b>2014/15</b> <b>(30 June 2015</b> <b>Carried Forward)</b>	<b>2014/15</b> <b>(1 July 2014</b> <b>Brought Forward)</b>	<b>2013/14</b> <b>(30 June 2014</b> <b>Carried Forward)</b>
	<b>\$</b>	<b>\$</b>	<b>\$</b>
<b>Surplus/(Deficit) 1 July 14 Brought Forward</b>	<b><u>505,335</u></b>	<b><u>(219,395)</u></b>	<b><u>(219,395)</u></b>
<b><u>Comprises:</u></b>			
Cash and Cash Equivalents			
Unrestricted	482,373	(282,208)	(282,208)
Restricted	601,782	586,994	586,994
Receivables			
Rates Outstanding	34,985	8,827	8,827
Sundry Debtors	53,153	381,117	381,117
GST Receivable	0	46,118	46,118
Inventories			
Fuel and Materials	9,025	20,314	20,314
Land Held for Resale			
Development Costs	40,394	40,394	40,394
<b><u>Less:</u></b>			
Trade and other Payables			
Sundry Creditors	(363,018)	(367,645)	(367,645)
Accrued Interest on Debentures	(16,480)	(17,236)	(17,236)
Accrued Salaries and Wages	(16,268)	(15,670)	(15,670)
ATO Liabilities	0	(41,143)	(41,143)
Accrued Expenditure	(8,254)	(259,621)	(259,621)
Current Portion of Long Term Borrowings			
Secured by Floating Charge Debentures	(172,463)	(132,611)	(132,611)
Provisions			
Provision for Annual Leave	(135,563)	(123,334)	(123,334)
Provision for Long Service Leave	(104,342)	(102,123)	(102,123)
<b><u>Net Current Assets</u></b>	<b><u>405,324</u></b>	<b><u>(257,827)</u></b>	<b><u>(257,827)</u></b>
<b><u>Less:</u></b>			
Reserves - Restricted Cash	(271,964)	(279,242)	(279,242)
Land Held for Resale			
Cost of Acquisition		0	0
Development Costs	(40,394)	(40,394)	(40,394)
<b><u>Add:</u></b>			
Secured by Floating Charge Debentures	172,463	132,611	132,611
Provision for Annual Leave	135,563	123,334	123,334
Provision for Long Service Leave	104,342	102,123	102,123
<b>Surplus/(Deficit)</b>	<b><u>505,335</u></b>	<b><u>(219,395)</u></b>	<b><u>(219,395)</u></b>

**Difference**

There was no difference between the Surplus/(Deficit) 1 July 2014 Brought Forward position used in the 2015 audited financial report and the Surplus/(Deficit) Carried Forward position as disclosed in the 2014 audited financial report.

**SHIRE OF MINGENEW**  
**NOTES TO AND FORMING PART OF THE FINANCIAL REPORT**  
**FOR THE YEAR ENDED 30TH JUNE 2015**

**23. SPECIFIED AREA RATE - 2014/15 FINANCIAL YEAR**

The Shire did not impose any Specified Area Rates.

**24. SERVICE CHARGES - 2014/15 FINANCIAL YEAR**

The Shire did not impose any service charges.

**25. DISCOUNTS, INCENTIVES, CONCESSIONS, & WRITE-OFFS  
- 2014/15 FINANCIAL YEAR**

No discounts or incentive scheme were offered for the early payment of rates in the 2014/15 financial year.

**26. INTEREST, CHARGES AND INSTALMENTS - 2014/15 FINANCIAL YEAR**

	Interest Rate %	Admin. Charge \$	Revenue \$	Budgeted Revenue \$
Interest on Unpaid Rates & ESL	11.00%		12,595	11,400
Interest on Instalments Plan	5.50%		77	0
Charges on Instalment Plan		15	2,340	6,500
Pensioner Deferred Rate Interest	0		0	0
			15,012	17,900

Ratepayers had three options of paying rates:

**Option 1 (Full Payment)**

Full amount of rates and charges including arrears to be paid on or before 17 September 2014 or 35 days after the date of service appearing on the rate notice, whichever is the later.

**Option 2 (Two Instalments)**

First instalment to be received on or before 17 September 2014 or 35 days after the date of service appearing on the rate notice, whichever is the later and is to include all arrears and half of the current rates and charges. The second instalment is to be made on or before the 19 November 2014.

**Option 3 (Four Instalments)**

First instalment to be received on or before 17 September 2014 or 35 days after the date of service appearing on the rate notice, whichever is the later and is to include all arrears and quarter of the current rates and charges. The second, third and fourth instalments are to be made on or before the 19 November 2014, 21 January 2015 and 25 March 2015 respectively or the date on the instalments notices, whichever is the later.

The costs of the instalment plans comprises simple interest of 5.5% pa calculated from the date the first instalment is due, together with an administration fee of \$15.00 for each instalment notice (ie \$45 for Option 3).

Total interest received was \$12,672.

**SHIRE OF MINGENEW**  
**NOTES TO AND FORMING PART OF THE FINANCIAL REPORT**  
**FOR THE YEAR ENDED 30TH JUNE 2015**

<b>27. FEES &amp; CHARGES</b>	<b>2014/15</b>	<b>2013/14</b>
	<b>\$</b>	<b>\$</b>
Governance	15,168	16,269
General Purpose Funding	14,440	16,430
Law, Order, Public Safety	2,723	0
Health	3	3,470
Education and Welfare	3,187	80,252
Housing	90,459	37,631
Community Amenities	65,640	27,474
Recreation and Culture	31,338	11,363
Transport	15,282	3,803
Economic Services	12,906	12,893
Other Property and Services	21,440	238,813
	<u>272,587</u>	<u>448,398</u>

The following amendments were made to Fees & Charges during the year:

	<u>Adopted Budget</u>	<u>Revised</u>
Aged Persons Units - 1 bedroom	\$85 per week	As calculated when applying
Aged Persons Units - 2 bedroom	\$120 per week	the requirements of the JV Agreement

These changes were adopted at the Council meeting held on 18th February 2015, resolution number 9.2.3

**28. GRANT REVENUE**

Grants, subsidies and contributions are included as operating revenues in the Statement of Comprehensive Income:

	<b>2014/15</b>	<b>2013/14</b>
	<b>\$</b>	<b>\$</b>
<b>By Nature or Type:</b>		
Operating Grants, Subsidies and Contributions	1,426,474	928,555
Non-Operating Grants, Subsidies and Contributions	1,839,758	1,787,618
	<u>3,266,233</u>	<u>2,716,173</u>
<b>By Program:</b>		
Governance	16,361	17,055
General Purpose Funding	881,276	266,397
Law, Order, Public Safety	419,831	30,125
Health	23,618	0
Education and Welfare	95,352	55
Housing	17,755	9
Community Amenities	0	0
Recreation and Culture	66,554	14,730
Transport	1,602,393	1,979,978
Economic Services	40,353	687
Other Property and Services	102,740	407,139
	<u>3,266,233</u>	<u>2,716,173</u>

**SHIRE OF MINGENEW**  
**NOTES TO AND FORMING PART OF THE FINANCIAL REPORT**  
**FOR THE YEAR ENDED 30TH JUNE 2015**

**29. EMPLOYEE NUMBERS**

The number of full-time equivalent employees at balance date

18	20
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**30. ELECTED MEMBERS REMUNERATION**

The following fees, expenses and allowances were paid to council members and/or the president.

	2014/15 \$	2014/15 Budget \$	2013/14 \$
Meeting Fees	27,078	27,500	26,506
President's Allowance	7,000	7,000	7,000
Deputy President's Allowance	1,750	1,750	1,731
Travelling Expenses	0	1,000	0
	35,828	37,250	35,237

**31. MAJOR LAND TRANSACTIONS**

Council did not participate in any major land transactions during the 2014/15 financial year.

**32. TRADING UNDERTAKINGS AND MAJOR TRADING UNDERTAKINGS**

Council did not participate in any trading undertakings or major trading undertakings during the 2014/15 financial year.

**33. SUBSEQUENT EVENTS**

Events that occur between the end of the reporting period (ending 30 June 2015 and the date when the financial statements are "authorised for issue") have been taken into account in preparing these statements.

Council has adopted the date of receipt of the Auditors' Report as the applicable "authorised for issue" date relating to these General Purpose Financial Statements.

Events that occur after the Reporting Period represent one of two types:

- i. Events that provide evidence of conditions that existed at the Reporting Period

These financial statements (and the figures therein) incorporate all "adjusting events" that provided evidence of conditions that existed at 30 June 2015.

- ii. Events that provide evidence of conditions that arose after the Reporting Period

The Council is not aware of any material or significant 'non-adjusting events' that should be disclosed.

**SHIRE OF MINGENOW**  
**NOTES TO AND FORMING PART OF THE FINANCIAL REPORT**  
**FOR THE YEAR ENDED 30TH JUNE 2015**

**34. FINANCIAL RISK MANAGEMENT**

Council's activities expose it to a variety of financial risks including price risk, credit risk, liquidity risk and interest rate risk. The Council's overall risk management focuses on the unpredictability of financial markets and seeks to minimise potential adverse effects on the financial performance of the Council.

Council does not engage in transactions expressed in foreign currencies and is therefore not subject to foreign currency risk.

Financial risk management is carried out by the finance area under policies approved by the Council.

*The Council held the following financial instruments at balance date:*

	Carrying Value		Fair Value	
	2015	2014	2015	2014
	\$	\$	\$	\$
<b>Financial Assets</b>				
Cash and cash equivalents	1,084,154	304,786	1,084,154	304,786
Receivables	88,138	436,062	88,138	436,062
	<u>1,172,292</u>	<u>740,848</u>	<u>1,172,292</u>	<u>740,848</u>
<b>Financial Liabilities</b>				
Payables	404,019	701,315	404,019	701,315
Borrowings	1,059,641	1,038,060	1,059,641	910,928
	<u>1,463,660</u>	<u>1,739,375</u>	<u>1,463,660</u>	<u>1,612,243</u>

Fair value is determined as follows:

- Cash and Cash Equivalents, Receivables, Payables - estimated to the carrying value which approximates net market value.
- Borrowings, Held to Maturity Investments, estimated future cash flows discounted by the current market interest rates applicable to assets and liabilities with similar risk profiles.

**SHIRE OF MINGENEW**  
**NOTES TO AND FORMING PART OF THE FINANCIAL REPORT**  
**FOR THE YEAR ENDED 30TH JUNE 2015**

**34. FINANCIAL RISK MANAGEMENT (Continued)**

**(a) Cash and Cash Equivalents**

**Financial assets at fair value through profit and loss**

**Available-for-sale financial assets**

**Held-to-maturity investments**

Council's objective is to maximise its return on cash and investments whilst maintaining an adequate level of liquidity and preserving capital. The finance area manages the cash and investments portfolio with the assistance of independent advisers (where applicable). Council has an investment policy and the policy is subject to review by Council. An Investment Report is provided to Council on a monthly basis setting out the make-up and performance of the portfolio.

The major risk associated with investments is price risk - the risk that the capital value of investments may fluctuate due to changes in market prices, whether these changes are caused by factors specific to individual financial instruments of their issuers or factors affecting similar instruments traded in a market.

Cash and investments are also subject to interest rate risk - the risk that movements in interest rates could affect returns.

Another risk associated with cash is credit risk – the risk that a contracting entity will not complete its obligations under a financial instrument resulting in a financial loss to Council.

Council manages these risks by diversifying its portfolio and only investing in registered commercial banks. Council also seeks advice from independent advisers (where applicable) before placing any cash and investments.

	<b>2015</b>	<b>2014</b>
	<b>\$</b>	<b>\$</b>
Impact of a 1% <sup>(1)</sup> movement in interest rates on cash		
- Equity	6,776	8,450
- Statement of Comprehensive Income	6,776 <sup>(2)</sup>	8,450 <sup>(*)</sup>

**Notes:**

<sup>(1)</sup> Sensitivity percentages based on management's expectation of future possible market movements.

<sup>(2)</sup> Maximum impact.

**SHIRE OF MINGENEW**  
**NOTES TO AND FORMING PART OF THE FINANCIAL REPORT**  
**FOR THE YEAR ENDED 30TH JUNE 2015**

**34. FINANCIAL RISK MANAGEMENT (Continued)**  
**(b) Receivables**

Council's major receivables comprise rates and annual charges and user charges and fees. The major risk associated with these receivables is credit risk – the risk that the debts may not be repaid. Council manages this risk by monitoring outstanding debt and employing debt recovery policies. It also encourages ratepayers to pay rates by the due date through incentives.

Credit risk on rates and annual charges is minimised by the ability of Council to recover these debts as a secured charge over the land – that is, the land can be sold to recover the debt. Council is also able to charge interest on overdue rates and annual charges at higher than market rates, which further encourages payment.

The level of outstanding receivables is reported to Council monthly and benchmarks are set and monitored for acceptable collection performance.

Council makes suitable provision for doubtful receivables as required and carries out credit checks on most non-rate debtors.

There are no material receivables that have been subject to a re-negotiation of repayment terms.

The profile of the Council's credit risk at balance date was:

	2015	2014
<b>Percentage of Rates and Annual Charges</b>		
- Current	0%	0%
- Overdue	100%	100%
<b>Percentage of Other Receivables</b>		
- Current	93%	83%
- Overdue	7%	17%

**SHIRE OF MINGENEW**  
**NOTES TO AND FORMING PART OF THE FINANCIAL REPORT**  
**FOR THE YEAR ENDED 30TH JUNE 2015**

**34. FINANCIAL RISK MANAGEMENT (Continued)**

**(c) Payables**

**Borrowings**

Payables and borrowings are both subject to liquidity risk – that is the risk that insufficient funds may be on hand to meet payment obligations as and when they fall due. Council manages this risk by monitoring its cash flow requirements and liquidity levels and maintaining an adequate cash buffer. Payment terms can be extended and overdraft facilities drawn upon if required.

The contractual undiscounted cash flows of Council's Payables and Borrowings are set out in the Liquidity Sensitivity Table below:

	Due within 1 year \$	Due between 1 & 5 years \$	Due after 5 years \$	Total contractual cash flows \$	Carrying values \$
<b>2015</b>					
Payables	404,019	0	0	404,019	404,019
Borrowings	229,018	871,516	405,469	1,506,004	1,059,641
	<u>633,037</u>	<u>871,516</u>	<u>405,469</u>	<u>1,910,023</u>	<u>1,463,660</u>
<b>2014</b>					
Payables	706,100	0	0	706,100	701,315
Borrowings	192,105	646,044	523,627	1,361,776	1,038,060
	<u>898,205</u>	<u>646,044</u>	<u>523,627</u>	<u>2,067,876</u>	<u>1,739,375</u>

**SHIRE OF MINGENEW**  
**NOTES TO AND FORMING PART OF THE FINANCIAL REPORT**  
**FOR THE YEAR ENDED 30TH JUNE 2015**

**34. FINANCIAL RISK MANAGEMENT (Continued)**

**(c) Payables**  
**Borrowings (Continued)**

Borrowings are also subject to interest rate risk - the risk that movements in interest rates could adversely affect funding costs. Council manages this risk by borrowing long term and fixing the interest rate to the situation considered the most advantageous at the time of negotiation.

The following tables set out the carrying amount, by maturity, of the financial instruments exposed to interest rate risk:

	<1 year \$	>1<2 years \$	>2<3 years \$	>3<4 years \$	>4<5 years \$	>5 years \$	Total \$	Weighted Average Effective Interest Rate %
<b>Year Ended 30 June 2015</b>								
<b>Borrowings</b>								
Fixed Rate Debentures	0	107,044	0	53,149	283,546	615,902	1,059,641	5.49%
Weighted Average Effective Interest Rate	0.00%	4.72%	0.00%	6.56%	4.54%	5.97%		
<b>Year Ended 30 June 2014</b>								
<b>Borrowings</b>								
Fixed Rate Debentures	0	0	156,936	0	66,256	814,869	1,038,061	5.84%
Weighted Average Effective Interest Rate	0.00%	0.00%	4.72%	0.00%	6.60%	5.99%		

**SHIRE OF MINGENEW  
SUPPLEMENTARY RATIO INFORMATION  
FOR THE YEAR ENDED 30TH JUNE 2015**

**RATIO INFORMATION**

The following information relates to those ratios which only require attestation they have been checked and are supported by verifiable information. It does not form part of the audited financial report

	2015	2014	2013
Asset Consumption Ratio	0.51	0.76	0.61
Asset Renewal Funding Ratio	0.92	0.89	1.02

The above ratios are calculated as follows:

Asset Consumption Ratio	$\frac{\text{depreciated replacement costs of assets}}{\text{current replacement cost of depreciable assets}}$
Asset Renewal Funding Ratio	$\frac{\text{NPV of planning capital renewal over 10 years}}{\text{NPV of required capital expenditure over 10 years}}$

**N/A - In keeping with amendments to Local Government (Financial Management) Regulations 50, comparatives for the two preceeding years (being 2012 and 2011) have not been reported as financial information is not available.**

## 9. STATUTORY REPORTING

### Employees Remuneration

For the purpose of Regulation 19B of the Local Government (Administration) Regulations 1996 the following is required to be contained in Council's Annual Report.

The number of employees of the Local Government entitled to an annual salary of \$100,000 or more and the number of those employees with an annual salary entitlement that fall within each band of \$10,000 over \$100,000.

Salary Range	2015	2014
\$140,000 - \$149,999	1	1

### National Competition Policy

In 1995 the Council of Australian Governments entered into a number of agreements, collectively known as the National Competition Policy.

Local government is affected mainly where it operates significant business activities which compete, or could compete, with private sector businesses. Local government will also be affected where local laws unnecessarily affect competition.

The shire is required to comply with certain policies contained with the National Competition Policy Statement and report on progress in connection with Competitive Neutrality Principles and review of Local Laws.

The Shire of Mingenew is not considered a natural monopoly, nor does it conduct any business activities that can be considered a public monopoly. Therefore the principle of Structural Reform of Public Monopolies does not apply to the Shire of Mingenew.

### Competitive Neutrality

These principles have been designed to ensure that a Local Authority has no unfair advantage over any competitor in the market place.

The principles also only apply to business activities that receive more than \$200,000 in annual income, of which the Shire of Mingenew has none, and therefore do not apply the Shire of Mingenew.

### Legislative Review

All Local Governments are required to assess which of their Local Laws might impact on competition and conduct a review of each to determine how any restrictive practices might be overcome.

The Annual Report is to include a statement of which Local Laws have been reviewed, the conclusions of those reviews, and a forward strategy for all Local Laws still to be reviewed.

No new Local Laws were created during 2014/15 nor any existing Local Laws reviewed.

### Freedom of Information

The Shire of Mingenew has a requirement to comply with the Freedom of Information Act. A Freedom of Information Statement for 2013 was adopted by Council at their meeting held in October 2013. This was amended in December 2014. The Information Statement is published by Council in accordance with the requirements of Section 96 of the Freedom of Information Act 1992 (Western Australia). The Council is pleased to comply with the legislation and welcomes enquiries. A copy of this statement is available from the Shire's Administration Office.

During the 2014/15 financial year no applications were received for information under the terms of this legislation.

### Record Keeping Plan

The State Records Act 2000 requires all government organisations to include in their Annual Report, a statement on that organisation's compliance with its recordkeeping plan.

Principle 6 of the State Records Commission SRC Standard 2 – Recordkeeping Plans Act requires Council to comment on the following five compliance requirements:

1. The efficiency and effectiveness of the organisation's recordkeeping systems is evaluated not less than once every 5 years.
2. The organisation conducts a recordkeeping training program.
3. The efficiency and effectiveness of the recordkeeping training program is reviewed from time to time.
4. The organisation's induction program addresses employee roles and responsibilities in regard to their compliance with the organisation's recordkeeping plan.
5. The organisation includes within its Annual Report an appropriate section that addresses Points 1 – 4.

#### Comments:

The Shire of Mingenew undertook a comprehensive evaluation of its Record Keeping Plan. This resulted in the preparation of an amended Record Keeping Plan which was submitted to the State Records Office in April 2015.

Several recordkeeping training sessions have been undertaken in 2014/15 to improve staff awareness of their responsibilities in regards to recordkeeping.

The efficiency and effectiveness of the record keeping training programme was reviewed and continues to be reviewed.

Roles and responsibilities regarding recordkeeping are outlined in position descriptions and inductions.

#### Public Interest Disclosures

The Public Interest Disclosure Act 2003 facilitates the disclosure of public interest information, and provides protection for those making such disclosure and those who are the subject of disclosures. The Act provides a system for the matters disclosed to be investigated and for appropriate action to be taken.

There were no Public Interest Disclosures reported to the Shire of Mingenew during the reporting period.

#### Disability Access and Inclusion Plan

Under the *Disability Services Act 1993*, all Western Australian local governments are required to develop and implement a Disability Access and Inclusion Plan (DAIP), addressing six desired outcomes, to be reviewed on an annual basis and reported on to the Disability Services Commission (DSC) by 31 July each year.

Council adopted a DAIP in June 2007 for implementation in July 2007. This was reviewed in August 2014

- 1 Council is continually adapting our existing services to give people with disabilities the same opportunities as other people to access the services of, and any events organised by the Shire.
- 2 Council also continues with improvement to buildings and footpath infrastructure to assist both wheelchair and gopher access.
- 3 Wherever possible people with disabilities can receive information from the Shire in a format that will enable them to access the information as readily as other people are able to access it. This includes a comprehensive website and the ability to change documents to large font size.
- 4 The Staff are always encouraged to be aware of the needs of people with disabilities to ensure they receive the same level and quality of service as other people receive. We are also working with our contractors to ensure they are aware of their responsibilities.

- 5 People with disabilities have the same opportunities as other people to make complaints to the staff. This can be via written letters, email, SMS or verbally.
- 6 Council provides many ways for people to participate in public consultation and we are more than happy to discuss any grievances community members may have regarding the services available to the disabled.

A review was conducted to ascertain the progress on the implementation of the Plan. The DAIP is now a document for ongoing assessment and implementation of the activities that have been listed.

#### Register of Complaints

The Shire of Mingenew did not receive any complaints in the 2014/15 financial year and therefore has no entries in the Register of Complaints, as required under section 5.121 of the Local Government Act 1995.

#### Local Laws

The Local Government Act 1995 requires all existing Local Laws to be reviewed every eight years. A review is due and is intended to be carried out during the 2015/16 year.

## 10. 2015/16 PROJECTS

### PROJECTS PLANNED FOR 2015/16

- Mingenew Mullewa Road – Reconstruct 4 kilometres
- Depot Hill North Road – Gravel Resheeting
- Yandanooka Melara Road – Gravel Resheeting
- Ambulance Set Down Area @ Silverchain
- Little Well Project
- Recordkeeping Archive Room
- Mens Shed Ablution Block

**9.2.4 ANNUAL ELECTORS MEETING**

**Location/Address:** Shire of Mingenew  
**Name of Applicant:** Shire of Mingenew  
**Disclosure of Interest:** Nil  
**Date:** 13<sup>th</sup> November 2015  
**Author:** Nita Jane – Manager Finance & Administration

**SUMMARY**

To set a date for the Annual Electors Meeting.

**ATTACHMENT**

Nil.

**BACKGROUND**

The Local Government Act 1995 requires Council to hold a general meeting of electors once every financial year and not more than 56 days after accepting the annual report from the previous financial year.

**COMMENT**

Council will be considering the 2014/2015 Annual Report at this Council meeting and once this is adopted consideration is required for the time and location to hold this years Annual Electors Meeting.

Once the Annual Electors Meeting has been set, public notice will be given.

**CONSULTATION**

Nil

**STATUTORY ENVIRONMENT**

Local Government Act 1995, sections 5.27

**5.27 Electors' general meetings**

- (1) A general meeting of the electors of a district is to be held once every financial year.
- (2) A general meeting is to be held on a day selected by the local government but not more than 56 days after the local government accepts the annual report for the previous financial year.

**5.29 Convening elector's meetings**

- (1) The CEO is to convene an electors' meeting by giving –
  - (a) at least 14 days local public notice; and
  - (b) each council member at least 14 days notice, of the date, time, place and purpose of the meeting.
- (2) The local public notice referred to in subsection (1)(a) is to be treated as having commenced at the time of publication of the notice under section 1.7(1)(a) and is to continue by way of exhibition under section 1.7(1)(b) and (c) until the meeting has been held.

**POLICY IMPLICATIONS**

Nil

**FINANCIAL IMPLICATIONS**

There is no financial or budget implications.

**MINGENew SHIRE COUNCIL ORDINARY MEETING AGENDA – 18 November 2015**

**STRATEGIC IMPLICATIONS**

Nil

**VOTING REQUIREMENTS**

Absolute Majority

<b>COMMITTEE RECOMMENDATION – ITEM 9.2.4</b>
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**That Council**

**Holds the Annual Electors Meeting at 6.00 pm on Wednesday 16<sup>th</sup> December 2015  
In the Council Chambers, Victoria Street, Mingenew.**

### 9.3 ADMINISTRATION

#### 9.3.1 DELEGATIONS TO COMMITTEES AND COMMUNITY ORGANISATIONS

<b>Location/Address:</b>	Shire of Mingenew
<b>Name of Applicant:</b>	Shire of Mingenew
<b>Disclosure of Interest:</b>	Nil
<b>File Reference:</b>	ADM0303
<b>Date:</b>	3 November 2015
<b>Author:</b>	Nita Jane, Manager Finance & Administration
<b>Senior Officer:</b>	Martin Whitely, Chief Executive Officer

#### SUMMARY

Following the recent Local Government Elections and with changes in Elected Members, Council is requested to review and appoint delegates to the various committees and community organisations.

#### ATTACHMENT

Nil.

#### BACKGROUND

It is common practice for many local authorities to review appointments of Elected Members and Staff to serve on various Committee's and Community Organisations. It should be noted that this is a separate exercise to appointing members of a Council Committee.

Delegations to Committee were last reviewed in February 2015 and below is a record of the appointments from the February 2015 Ordinary Council meeting:

##### **WALGA Northern Country Zone**

Delegates: President Bagley & Cr Pearce  
Proxy: Deputy President Gledhill

##### **Tourist & Promotion Committee**

Delegates: Cr Pearce & Community Development Officer  
Proxy: Nil

##### **Lions Expo Committee**

Delegates: Cr Newton  
Proxy: Cr Cosgrove

##### **Main Roads Western Australia Regional Road Group**

Delegates: Cr Cosgrove  
Proxy: Deputy President Gledhill

##### **Silver Chain Branch Committee**

Delegates: Cr Sobey  
Proxy: Cr Newton

##### **Community Resource Centre Management Committee**

Delegates: Cr Sobey  
Proxy: Cr Lucken

## **MINGENEW SHIRE COUNCIL ORDINARY MEETING AGENDA – 18 November 2015**

### **Autumn Centre Committee**

Delegates: Cr Pearce  
Proxy: Cr Sobey

### **Local Emergency Management Committee**

Delegates: Cr Cosgrove  
Proxy: Deputy President Gledhill

### **Midwest Local Government Service Agreement Governance Team**

Delegates: President Bagley  
Proxy: Deputy President Gledhill

### **Development Assessment Panels**

Delegates: President Bagley & Deputy President Gledhill  
Proxy: Cr Cosgrove & Cr Sobey

### **Mingenew Business Alliance**

Delegates: Cr Lucken  
Proxy: Cr Newton

### **Mingenew Men's Shed**

Delegates: Cr Sobey  
Proxy: Cr Lucken

### **Wildflower Country Inc**

Delegates: Cr Pearce  
Proxy: President Bagley  
Proxy: CEO or other appointed staff member

### **COMMENT**

Since the last review of delegations to Committees was completed, Cr Sobey and Cr Gledhill have retired and Cr Eardley and Cr Criddle have joined Council, so now provides a good opportunity to look at the existing representatives on each of the Committees.

### **CONSULTATION**

Nil.

### **STATUTORY ENVIRONMENT**

Appointments to the above Committees are at the discretion of Council and are not subject to the provisions of the Local Government Act.

### **POLICY IMPLICATIONS**

Nil.

### **FINANCIAL IMPLICATIONS**

Nil

### **STRATEGIC IMPLICATIONS**

Nil.

### **VOTING REQUIREMENTS**

Absolute Majority.

<b>OFFICER RECOMMENDATION – ITEM 9.3.1</b>
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**That Council review the various Committees and appoint delegates to the various Committees and Community Organisations.**

**9.3.2 APPOINTMENT OF AUDIT COMMITTEE**

<b>Location/Address:</b>	Shire of Mingenew
<b>Name of Applicant:</b>	Shire of Mingenew
<b>Disclosure of Interest:</b>	Nil
<b>File Reference:</b>	ADM0057
<b>Date:</b>	3 November 2015
<b>Author:</b>	Nita Jane, Manager Finance & Administration
<b>Senior Officer:</b>	Martin Whitely, Chief Executive Officer

**SUMMARY**

Following the recent Local Government Elections and with changes in Elected Members, Council is requested to review and appoint delegates to the Audit Committee.

**ATTACHMENT**

Nil.

**BACKGROUND**

Council is required to establish an Audit Committee in accordance with the provisions of the Local Government Act 1995.

Section 7.1A of the Local Government Act 1995 outlines the requirements of the Audit Committee and in summary requires;

1. The Committee to consist of three or more persons
2. At least three of the Audit Committee members need to be elected council members decided by an absolute majority
3. The CEO is not be a member of the Audit Committee
4. No other employees are to be a member of the Audit Committee

Regulation 16 of the Local Government (Audit) Regulations 1996 lists the functions of the Audit Committee as follows;

- (a) is to provide guidance and assistance to the local government —
  - (i) as to the carrying out of its functions in relation to audits carried out under Part 7 of the Act; and
  - (ii) as to the development of a process to be used to select and appoint a person to be an auditor;  
and
- (b) may provide guidance and assistance to the local government as to —
  - (i) matters to be audited; and
  - (ii) the scope of audits; and
  - (iii) its functions under Part 6 of the Act; and
  - (iv) the carrying out of its functions relating to other audits and other matters related to financial management;

## MINGENEW SHIRE COUNCIL ORDINARY MEETING AGENDA – 18 November 2015

### **COMMENT**

There is no requirement under the Local Government Act 1995 to review the Audit Committee on an annual basis however it is probably best practise to review the structure on a regular basis.

Since the Audit Committee was last reviewed in February 2015 Cr Sobey and Cr Gledhill have resigned and Cr Eardley and Cr Criddle have since joined Council so it is timely to have a review.

In the past the full Council have been appointed to the Audit Committee and I don't see any reason why this needs to be changed.

It is my suggestion that the Audit Committee should be reviewed at least every two years with the changing of elected members.

It is also important to point out to Council that since the introduction of the Integrated Planning Framework and the growing significance of Risk Management that the role of the Audit Committee has increased significantly. With that in mind it would also be best practise for the Audit Committee to meet more regularly than just once a year to discuss the Annual Report as has historically been the in case in most smaller local governments.

### **CONSULTATION**

Nil.

### **STATUTORY ENVIRONMENT**

Local Government Act 1995 – Section 7.1A  
Local Government (Audit) Regulations 1996

### **POLICY IMPLICATIONS**

Nil.

### **FINANCIAL IMPLICATIONS**

Nil

### **STRATEGIC IMPLICATIONS**

Community Strategic Plan

Outcome 4.5.1

Ensure compliance with local, town planning, building and health and all other relevant legislation.

The Audit Committee plays an important role in many of the Shire's strategic documents, including, but not limited to, the Integrated Planning Framework and Risk Management Governance Framework of the organisation.

### **VOTING REQUIREMENTS**

Absolute Majority.

<b>OFFICER RECOMMENDATION – ITEM 9.3.2</b>
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**That each Councillor is appointed as a member of the Audit Committee with the term expiring on the next election day.**

**9.3.3 DELEGATIONS TO OTHER COUNCIL COMMITTEES**

<b>Location/Address:</b>	Shire of Mingenew
<b>Name of Applicant:</b>	Shire of Mingenew
<b>Disclosure of Interest:</b>	Nil
<b>File Reference:</b>	ADM0303
<b>Date:</b>	3 November 2015
<b>Author:</b>	Nita Jane, Manager Finance & Administration
<b>Senior Officer:</b>	Martin Whitely, Chief Executive Officer

**SUMMARY**

Council is requested to review and appoint delegates to the Executive Management Committee.

**ATTACHMENT**

Nil.

**BACKGROUND**

Other than the Audit Committee, currently there is only one other Council Committee and this is the Executive Management Committee.

A Committee must consist of 3 or more persons and Section 5.9 of the Local Government Act 1995 specifies the make up of a Committee with some examples below:

Council members only  
Council members and employees  
Council members, employees and other persons  
Council members and other persons

Council is required to review delegations to committees every financial year as per section 5.18 of the Local Government Act 1995.

**COMMENT**

The Executive Management Committee is currently made up of 3 elected members and the CEO:

- President Bagley
- Deputy President Gledhill
- Cr Cosgrove
- Mr Martin Whitely, CEO

Section 5.22 of the Local Government Act requires minutes of Committee Meetings to be submitted at the next Ordinary Council Meeting for confirmation.

It should also be noted that all Council Committee meetings are generally open to the public with the exception of the matters listed at section 5.23(2) of the Local Government Act where the meeting would be closed to the public. Examples of such exceptions would be matters relating to an employee, personal affairs of any person, contractual agreements and matters where legal advice has been obtained.

Due to the nature of the governance restraints on Council Committees it is common to have the CEO and/or other senior employees appointed to such committees.

**CONSULTATION**

Nil.

**STATUTORY ENVIRONMENT**

Local Government Act 1995 – Section 5.8 & 5.9

Local Government Act 1995 – Section 5.16, 5.17 & 5.18

Local Government Act 1995 – Section 5.22 & 5.23

**POLICY IMPLICATIONS**

Nil.

**FINANCIAL IMPLICATIONS**

Nil

**STRATEGIC IMPLICATIONS**

Community Strategic Plan

Outcome 4.5.1

Ensure compliance with local, town planning, building and health and all other relevant legislation.

**VOTING REQUIREMENTS**

Absolute Majority.

<b>OFFICER RECOMMENDATION – ITEM 9.3.3</b>
--

**That Council appoint the following persons to form the Executive Management Committee:**

- **President**
- **Deputy President**
- **Councillor**
- **CEO.**

## MINGENEW SHIRE COUNCIL ORDINARY MEETING AGENDA – 18 November 2015

### 9.3.4 COUNCIL MEETINGS FOR 2016

<b>Location/Address:</b>	Shire of Mingenew
<b>Name of Applicant:</b>	Shire of Mingenew
<b>Disclosure of Interest:</b>	Nil
<b>File Reference:</b>	ADM0
<b>Date:</b>	3 November 2015
<b>Author:</b>	Nita Jane, Manager Finance and Administration
<b>Senior Officer:</b>	Martin Whitely, Chief Executive officer

#### **Summary**

Council is requested to formally agree to the Council meeting dates for 2016 as outlined in the body of this report.

#### **Attachment**

Nil

#### **Background**

Nil

#### **Comment**

Council has an obligation under the Local Government Act 1995 and associated regulations to advertise at least once a year the proposed meeting dates, times and place for the coming year.

There is the ability to change the date and/or time of a meeting if required and also the ability to call a Special Council Meeting if required. These changes are to be advertised if time permits.

The Shire of Mingenew has traditionally met on the third Wednesday of the month apart from September when the meeting has been altered to fit in with the dates of the Mingenew Expo if deemed necessary. The ordinary council meetings have commenced at 4.00pm in the Council Chambers, Victoria Street, Mingenew.

Council does not usually hold a meeting in January but has the option of calling a meeting if required.

The meeting dates proposed for 2016 are as follows:

January 2016	No Meeting
17 February 2016	
16 March 2016	
20 April 2016	
18 May 2016	
15 June 2016	
20 July 2016	
17 August 2016	
21 September 2016	
19 October 2016	
16 November 2016	
21 December 2016	

The Mingenew Expo Committee are currently reviewing the dates for the Expo with a possible change from September to August. A change of meeting date can be made during the year if required to ensure no conflict between the Expo and Council Meeting.

## MINGENEW SHIRE COUNCIL ORDINARY MEETING AGENDA – 18 November 2015

### **Consultation**

Martin Whitely - Chief Executive Officer

### **Statutory Environment**

Local Government Act 1995 Section 5.25(1)g

Local Government Act 1995 – Administration Regulations – 12(1)

#### **12. Meetings, public notice of**

*(1) At least once each year a local government is to give local public notice of the dates on which and the time and place at which –*

*(a) the ordinary council meetings; and*

*(b) the committee meetings that are required under the Act to be open to members of the public or that are proposed to be open to members of the public,*

*Are to be held in the next 12 months.*

*(2) A local government is to give local public notice of any change to the date, time or place of a meeting referred to in subregulation (1).*

### **Policy Implications**

Nil

### **Financial Implications**

Advertising costs are included in the annual operational budget.

### **Strategic Implications**

Nil

### **Voting Requirements**

Simple Majority

<b>OFFICER RECOMMENDATION – ITEM 9.3.4</b>
--

**That Council set the 2016 Council meeting dates as:**

<b>January 2016</b>	<b>No Meeting</b>
<b>17 February 2016</b>	
<b>16 March 2016</b>	
<b>20 April 2016</b>	
<b>18 May 2016</b>	
<b>15 June 2016</b>	
<b>20 July 2016</b>	
<b>17 August 2016</b>	
<b>21 September 2016</b>	
<b>19 October 2016</b>	
<b>16 November 2016</b>	
<b>21 December 2016</b>	

**To be held at 4.00pm in Council Chambers, Victoria Street, Mingenew; and**

**That local public notice of these Meeting Dates be given.**

**MINGENEW SHIRE COUNCIL ORDINARY MEETING AGENDA – 18 November 2015**

- 10.0 ELECTED MEMBERS/MOTIONS OF WHICH PREVIOUS NOTICE HAS BEEN GIVEN**
- 11.0 NEW BUSINESS OF AN URGENT NATURE INTRODUCED BY DECISION OF MEETING**
  - 11.1 ELECTED MEMBERS**
  - 11.2 STAFF**
- 12.0 CONFIDENTIAL ITEMS**

Nil
- 13.0 TIME AND DATE OF NEXT MEETING**

Next Ordinary Council Meeting to be held on Wednesday 16<sup>th</sup> December, 2015  
Commencing at 4.00pm.
- 14.0 CLOSURE**

