



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

Wednesday 19 December 2018



ANNUAL REPORT 2017/2018



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SHIRE PRESIDENT'S REPORT

The 2017-18 Financial Year has once again seen the Shire undergo considerable change. With the departure of long-term President Michelle Bagley, CEO Martin Whitely and Finance Manager Durga Ojha and the appointment of two new Elected Members to Council it has been a time of adjustment for Staff and Councillors.

On reflection it has been a year of opportunity, as we have seen the creation of new leaders within the organisation and welcomed to the team Neil Hartley, who was appointed to the role of Acting CEO. Mr Hartley has provided leadership and guidance to our administrative team and assisted council in awarding contracts to assist with the delivery of the \$3.2m WANDRRA road flood damage project, the commencement of the netball courts reconstruction (worth approximately \$200,000) and a range of in-house governance matters.

April heralded the official opening of the Independent Living Units and it was fitting that Former President Bagley was invited to open the Units as it had been a long-term project that she was committed to. Our town – like many across the country – has an ageing population, and it's important that we can provide facilities for our older residents to comfortably remain in town.

In looking ahead to the 2018-19 Financial Year, Council will be focussed on reviewing its Strategic Community Plan in consultation with the people of the Shire. This is our guiding strategic document and provides direction to Councillors and Shire staff in terms of the type of Shire we would like Mingenew to be, and the steps we can take to get there. The new Financial Year will also see the commencement of our new CEO, Nils Hay. I wish him all the best in the role.

I would like to close by giving thanks, to Mr Whitely, Mr Hartley and all the Shire staff who work so hard to maintain our roads, parks, public facilities and ensure that organisation's finance and compliance are in order. It's easy to forget that our staff have the same responsibilities and legislative requirements as every other Local Government in WA, but far fewer resources than most. I would also like to acknowledge my fellow Councillors for all their efforts, and recognise the service of Cr Karl Criddle and Former President Michelle Bagley – both of whom resigned at the October 2017 election. This marked the end of 18 years of service on Council for Mrs Bagley, and her significant contribution to the Shire of Mingenew must be commended.

Finally, I want to give a big thankyou to the people of Mingenew who do so much to help us make this a tremendous place to live. Even through our challenges, you prove time and again that we are a resilient, positive, generous, and welcoming community and I hope that we, as a Council, can continue to deliver for you in our areas of responsibility.

Helen Newton

Shire President



We'll see you in Mingenew!



CHIEF EXECUTIVE OFFICER'S REPORT

Whilst only at Mingenew in the capacity of its Acting Chief Executive Officer (between Mr Martin Whitely leaving and Mr Nils Hay's arrival) I was very pleased to have been able to play a role as its CEO during that time. As a "recycled" ex Mingenew employee of the early 1980's it was a most enjoyable experience to again be in Mingenew and working for the Shire.

Staff

The 2017/18 financial year from an organisational perspective was one of great challenges. Mr Whitely was responsible for implementing the April 2017 staff restructure, which would have taken a great deal of his time and effort to manage. In addition to this, coincidence resulted in the Shire's two most senior officers deciding to leave Mingenew within a week of each other, Martin to start his own private business, and the Finance Manager (Durga Ojha) to move interstate.

The Shire staff have performed marvellously throughout entire financial year, considering the heightened and changed workloads. My own period as Acting CEO was the result of Mr Whitely leaving the Shire, but thankfully both Martin and Durga provided some ongoing operational support whilst replacement full time staff positions were being secured. It would not have been possible to have maintained good quality and timely services without some form of supplementary support like that which was provided. The dedication of the other senior Shire employees like Rocky Brennan (Works Supervisor), Belinda Bow (Governance Officer), and Ella Budrikis (Community Development Officer) were also key to ensuring the operations of the Shire was able to proceed in as normal a service delivery mode as possible. I thank them all for their support – Mingenew is very lucky to have such dedicated officers.

Finances and Operations

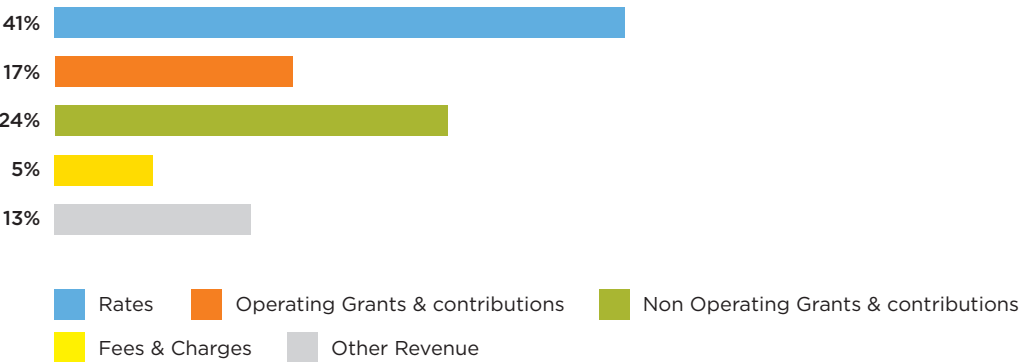
With only a small staff and with considerable responsibilities, management of the Shire's financial and operational environments is a constant challenge, but through the efforts of our team, acceptable levels of accountability were achieved. Moving forward, this aspect will require review, as with the recent legislated change of having the State Auditor General now take on responsibility for the auditing all WA local governments (and noting that the costs for the new audits are approximately double what most local governments have been accustomed to paying) it is expected that the standards required will more closely reflect those set for state government agencies. It is entirely possible therefore that this might convert to the requirement for additional internal resourcing to achieve those new standards. Recent Auditor General Performance Reports on Credit Cards, and Payment of Creditors, would seem to support that potential outcome.

It is a common criticism of local government organisations that they appear overstaffed, and compared to private businesses with similar-sized balanced sheets, we certainly look that way. What is often less visible is both the sheer volume of legislative and compliance requirements placed upon public institutions which are not present in the private sector. While these checks and balances are designed to ensure that we are managing public funds prudently and transparently, they also constitute a resourcing burden – especially on small Shires like ours.

Finance Statistics

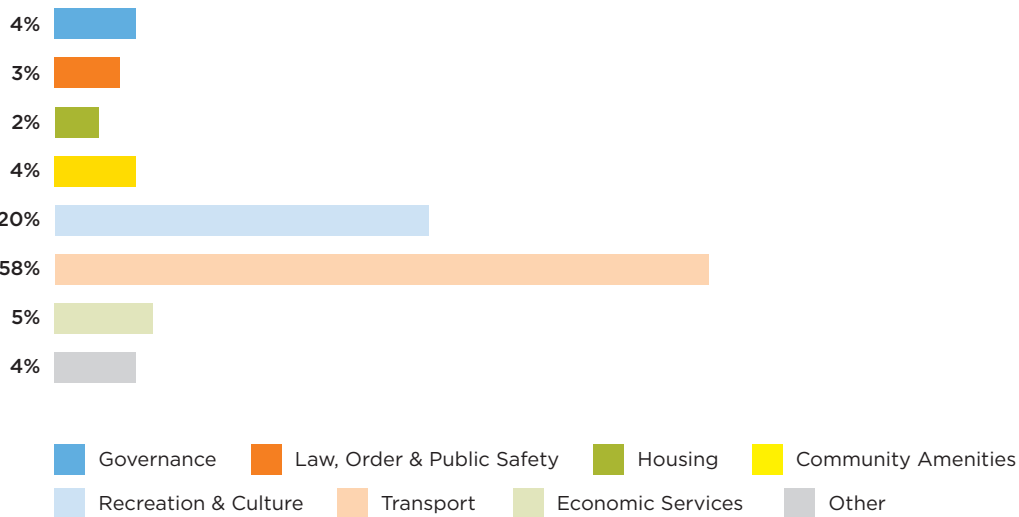
The Shire of Mingenew had a Total Operating Revenue of \$4.45m (including operating and capital grants) for the 2017/18 financial year. A total of 24% (\$1.07m) of the Shire's revenue for 2017/18 was Non-Operating Grants which helped to fund a number of key capital projects. Operating Grants and Contributions account for 17% of total revenue, while Rates (41%) and Fees & Charges (5%) are also significant contributing factors to the total revenue figure. The remaining revenue comes from interest received and other miscellaneous services carried out by the Shire during the financial year. There was a total of 13% (\$657k) of revenue made up of Reimbursements & Other Income. This amount was predominately made up of police licensing (\$457k).

Revenue



The revenue generated by the Shire is spent providing infrastructure and services for the community. The Shire provides many services including maintaining and improving roads, parks and gardens, leisure services and other community projects. A significant amount of the Shire’s resources (68%) are spent on maintaining road infrastructure and the provision of recreation services.

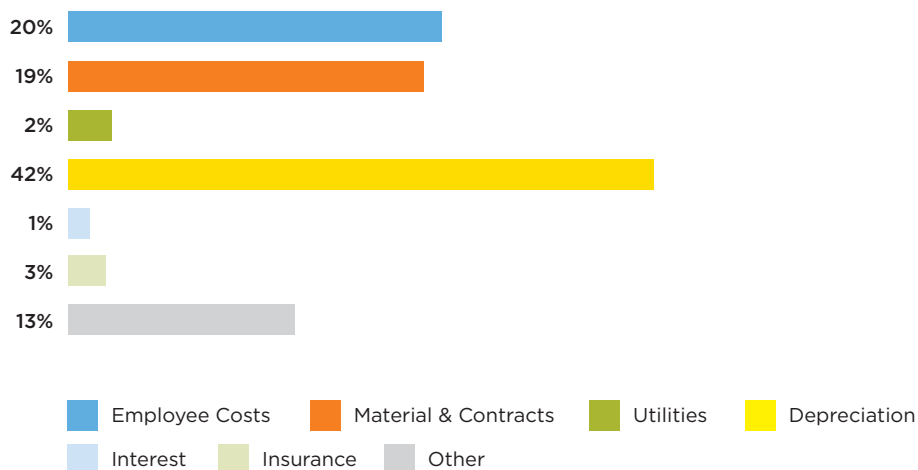
Expenditure by Program





When comparing the breakdown of these costs by nature and type, a significant 42% of all operating expenditure is attributed to depreciation charges. Depreciation is a non cash item and is attributed to the Shire having in excess of \$48m worth of assets, of which 72% is attributed to the Shire's road network and other related infrastructure whilst a further 24% is attributed to Property, Plant & Equipment. Other significant expenditure includes Employee Costs (20%), Materials & Contracts (19%) and Other Expenditure (13%). As with Revenue the majority of these Other Expenditure costs are attributed to police licensing costs.

Expenditure by Nature & Type



Reserve Funds

As at 30 June 2018 the balance in the Reserve Accounts was \$406,324 and comprised as listed below;

| Reserve | Balance |
|--|------------------|
| Land & Building Reserve | \$60,169 |
| Sportsground Improvement Reserve | \$2,811 |
| Plant Replacement Reserve | \$152,726 |
| Accrued Leave Reserve | \$64,509 |
| Aged Persons Units Reserve | \$20,868 |
| Economic Development & Marketing Reserve | \$19,310 |
| Environmental Rehabilitation Reserve | \$18,570 |
| Industrial Area Development Reserve | \$5,454 |
| RTC/PO/NAB Reserve | \$21,025 |
| Insurance Reserve | \$40,882 |
| TOTAL | \$406,324 |

The above represents a modest increase from reserves held of \$396,475 at 30 June 2017. The Shire will continue to make a concerted effort to improve our cash reserves for the provision of future acquisitions and proposed developments.

CHIEF EXECUTIVE OFFICER'S REPORT continued

Loan Liability

As at 30 June 2018 the outstanding principal on all loans was \$640,504 which represents a significant reduction in debt from the outstanding balance of \$791,276 at the end of the last financial year. The last of the current loans are due to expire at the end of the 2022/23 financial year.

Activities and Projects:

In addition to the normal operating activities, a number of significant capital works projects were undertaken during the 2017/18 financial year to the value of \$2.11m. Some of this year's capital works highlights include:

| | |
|--|-----------|
| Transport | |
| Mingenew Mullewa Road – 3.5km Widen & Reseal | \$450,087 |
| Coalseam Road – 3km Widen & Reseal | \$373,137 |
| Mooriary Road – 6km Gravel Sheeting | \$115,244 |
| John Deere Grader | \$333,000 |
| Land & Buildings | |
| Independent Living Units | \$304,905 |
| Recreation & Culture | |
| Oval Lights | \$157,164 |
| Community Amenities | |
| Town Hall | \$33,000 |
| Child Care Facility | \$20,000 |
| Waste Transfer Station | \$164,740 |
| Littlewell Reserve | \$42,755 |

WANDRRA

The most significant project in both financial size and potential impact upon the Shire's operations was the Western Australian Natural Disaster Relief and Recovery Arrangements (WANDRRA) flood event of early 2017. The Shire had successfully secured the authority to undertake the repair works itself, supplemented by contractors as required. With some \$3m of grant funds provided for the project, the total project was well beyond the capacity of the Shire's small roadworks crew and its plant to undertake completely – although certainly elements will be completed in order to gain additional revenue for the Shire. With contractor support, the works will all be completed by the deadline date of 30 June 2019. Whilst some physical roadworks were able to be undertaken, much of 2017/18 was allocated to planning and calling tenders for supervisory support to meet the grant conditions, and also to invite interest from contractors wishing to actually be involved with the civil construction works.



Littlewell Heritage Development

The Littlewell heritage project was first considered several years ago, however was not pursued due to lack of funding. Mr Whitely was however able to secure the assistance of a grant from Lotterywest, and so the project was able to be substantially progressed over the 2017/18 financial year. Whilst a good deal of the civil works was completed within the financial year, the installation of interpretive signage and the finalisation of a safe crossover onto the Midlands Road will be undertaken in the first half of the 2018/19 year. Also to be provided as part of the project will be a link on the Shire's website to photos and audio recordings of people that lived at Littlewell. Overall, the Littlewell project provides an important recognition of part of the aboriginal heritage of Mingenew, and it also protects the remaining physical infrastructure of the site for the broader Mingenew community and its visitors to enjoy.

Mingenew Transfer Station

With the assistance of a \$50,000 grant from the Mid West Development Commission, the Shire progressed the development of the new Waste Transfer Station. The new facility will provide an improved bulk waste service, in a controlled environment, thus ensuring that the existing site provides a long term solution for Mingenew's waste.

The transfer station area was relocated to the front entrance precinct of the waste disposal site, a new liquid waste dam was constructed, an attendant's office, and an "internal boundary fence" was installed that will allow for the improved management of waste overall. During 2018/19 the Shire will engage the community on how best to design and implement a waste management strategy for this important Mingenew service.

Council and Councillors

The best run local governments have a President and its Councillors playing a key strategic and respectful overseeing role of the Shire's operations. The Shire Council is made up of members with a broad blend of the Mingenew community and collectively, they have an excellent level of local knowledge and local government experience. This make-up, led by President Helen Newton, provides an excellent foundation for a very professionally led local government. During my short time back in Mingenew I was very pleased to have had the chance to undertake my Acting CEO role in partnership with the Mingenew Shire Council.

Neil Hartley

Acting Chief Executive Officer

COUNCILLORS & STAFF



Shire President
Helen Newton



Deputy President
Crispian Lucken



Councillor
Gary Cosgrove



Councillor
Leah Eardley



Councillor
Robert Newton



Councillor
Kym McGlinn



Councillor
Justin Bagley

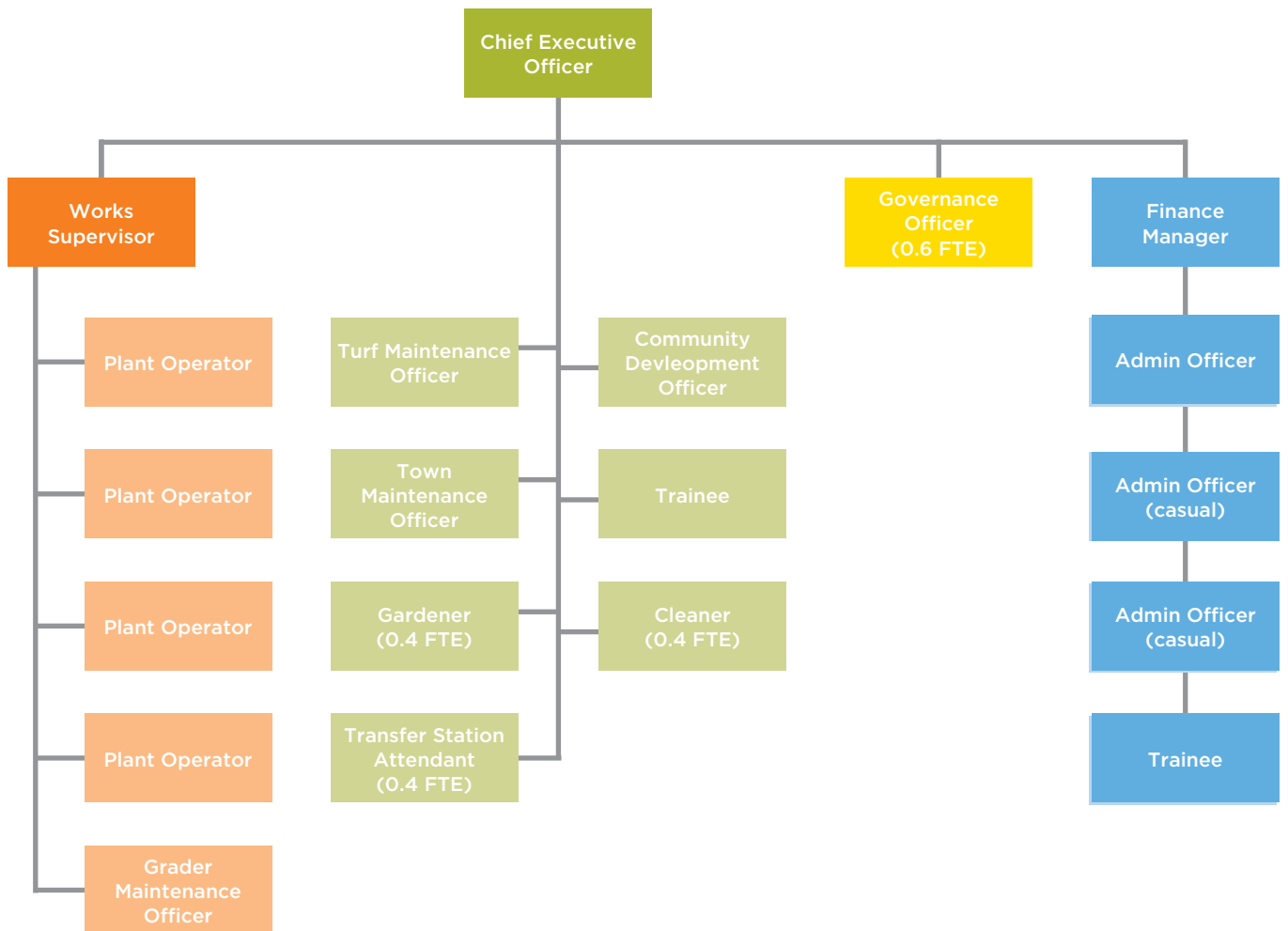
Management Team

| | |
|-------------------------------|---------------|
| Chief Executive Officer | Neil Hartley |
| Finance Manager | Durga Ojha |
| Works Supervisor | Rocky Brennan |
| Governance Officer | Belinda Bow |
| Community Development Officer | Ella Budrikis |





Organisational Chart







STRATEGIC COMMUNITY PLAN

- Completed a successful Wildflower Tourism Campaign in conjunction with Lateral Aspect.
- Looking to progress Astro-tourism in the next financial year.
- Completed the Little Well Reserve Interpretative Site.
- Completion and opening of 2 new aged persons units.
- Provision of 2 Traineeships.
- Continued efforts to access Grant Funding.
- Council representation on the Tourism and Promotion Committee.

Objectives & Outcomes

ECONOMIC | *To be a diverse and innovative economy with a range of local employment opportunities*

The Shire of Mingenew is fortunate to be supported by one of Western Australia's most productive agricultural regions. The Shire acknowledges the need to proactively stem any population decline and ensure the continued provision of an adequate level of services and infrastructure. The Shire will promote managed growth ensuring Mingenew continues to be recognised as an attractive place to live, work and invest as Council seek to maximise its advantages to secure future economic stability. In addition to supporting existing businesses, the Shire will help facilitate the provision of adequate services to support economic growth and leverage opportunities such as tourism, mining and improved telecommunications.

CIVIC LEADERSHIP | *A collaborative and innovative community with strong and vibrant leadership*

Mingenew's volunteers are the backbone of the community and the Shire will continue to encourage young leaders to step up, to ensure civic and volunteer leadership remains as robust and proactive in the future, as it is today. The Community encouraged the Shire to continue to be a respected, professional and trusted organisation and the Shire aims to continue to lead by example and strive to be forward thinking, have strong representation and provide good leadership and planning.

- In consultation with the school delivers a Youth Leadership Award.
- Adoption of 2 new Local Laws relating to Standing Orders and the Cemetery.
- The serving of Councillors and Staff on Committees and Community Group Boards.
- Hosts the WA Northern Country Zone Meeting for Local Governments within the region.

STRATEGIC COMMUNITY PLAN continued

ELECTED MEMBER ATTENDANCE | *Elected Member attendance – 1 July 2017 to 30 June 2018*

Council (3) Number of meetings held

N/A Elected member not required to attend

| Elected Member | Term Commenced | Term Expires | Ward | Council (11) | Special Council (4) | Audit & Risk Committee (2) | Executive Committee (3) | Electors Meeting (1) |
|----------------|----------------|--------------|-------|--------------|---------------------|----------------------------|-------------------------|----------------------|
| Pr H Newton | 2017 | 2021 | Town | 7 (of 7) | 4 | 2 | 2 | 1 |
| Cr C Lucken | 2014 | 2021 | Town | 9 | 2 | 1 | 2 | 1 |
| Cr G Cosgrove | 2011 | 2019 | Rural | 10 | 3 | 2 | 1 | 1 |
| Cr L Eardley | 2015 | 2019 | Town | 9 | 4 | 1 | | 1 |
| Cr J Bagley | 2017 | 2019 | Rural | 7 (of 7) | 4 | 2 | | 1 |
| Cr R Newton | 2017 | 2021 | Rural | 7 (of 7) | 3 | 2 | 1 | 1 |
| Cr K McGlenn | 2017 | 2019 | Town | 7 (of 7) | 4 | 2 | | 1 |
| Cr K Criddle | 2015 | 2017 | Town | 4 (of 4) | | | | 0 |
| Cr M Bagley | 1999 | 2017 | Rural | 4 (of 4) | | | 1 | 0 |

ENVIRONMENT | *A sustainable natural and built environment that meets current and future community needs*

Mingenew is a well presented and appealing town, which the community is proud to be a part of and Council are continuously looking at opportunities to enhance and improve our heritage assets and ancillary infrastructure. Council also remain proactive in looking to implement sustainable work practises in the maintenance and management of the town's environmental assets whilst continuing to acknowledge our cultural and indigenous heritage.

- Completion of the construction phase for the Mingenev Transfer Station.
- Expenditure of \$374,000 (rounded) on community facility upgrades.
- Expenditure of \$1.27m on capital road works and transport.
- Commenced the process to update the Shire's Local Planning Scheme.
- Provision of Environmental Health Services- Mosquito Management, Asbestos Monitoring, Property Inspections, Food Safety Stand Inspections, Issuing of Permits.
- Provision of Ranger and Emergency Services- Firebreak and Airstrip Inspections, Ranger Patrols and Animal Complaint Resolution.



SOCIAL | *A safe and welcoming community where everyone has the opportunity to contribute and belong*

Mingenew's strength is the strong sense of stewardship held by local residents and businesses. Continuing to support and encourage such a proactive communal spirit will ensure the Town remains an attractive, comfortable and welcoming place to live and visit. Opportunities exist for Mingenew over the next decade to retain and increase the population base, ensuring services and infrastructure are maintained and enhanced. The Shire acknowledges that nurturing this strong sense of community and local pride and maintaining high quality infrastructure will be vital to Mingenew's future survival.

- Provision of bulk billed medical services through Midwest Aero Medical
- Provision of free / subsidised dental services through Karara Dental Van.
- Completion of 2 Independent Living Units for Seniors.
- Seniors Activities, delivered in consultation with the CRC.
- Development of the Mental Health CheckMate Program.
- Delivered Community Movie Nights and the Annual Christmas Party in consultation with the CRC and MIG.
- Provision of Ranger and Emergency Services- Firebreak and Airstrip Inspections, Ranger Patrols and Animal Complaint Resolution.
- Provision of Environmental Health Services- Mosquito Management, Asbestos Monitoring, Property Inspections, Food Safety Stand Inspections, Issuing of Permits.
- Community Emergency Services- Bushfire Brigades.

STATUTORY REPORTING

EMPLOYEE RENUMERATION

In accordance with s19(b) of the Local Government (Administration) Regulations 1996, the number of Shire employees entitled to an annual salary of \$100,000 or more during the 2017/18 year were:

| Salary Range | Number of Employees |
|-------------------------|---------------------|
| \$100 000 to \$109 999 | |
| \$110 000 to \$119 999 | |
| \$120 000 to \$129 999 | |
| \$130 000 to \$139 999 | |
| \$140 000 to \$149 999 | |
| \$150 000 to \$159 999 | |
| \$ 160 000 to \$169 999 | 2 |



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

The Local Government Act 1995 requires all existing Local Laws to be reviewed every eight years. A review was undertaken in 2017 with the process ending in the creation of 2 new local laws - The Shire of Mingenew Standing Orders Local Law and The Shire of Mingenew Cemeteries Local Law. These can be accessed from the Shire website www.mingenew.wa.gov.au

Freedom of Information

The Shire aims to make information available, whenever possible, outside the freedom of information process. However on occasion access to documents will require an application via the Freedom of Information Act 1992. Should community members wish to access information and documents held by the Shire please access the annually updated Shire of Mingenew Information Statement located on the Shire website to guide you in this process.

The Shire received zero valid freedom of information applications in 2017-18.



ACCESS AND INCLUSION PLAN

The Shire's Disability Access and Inclusion Plan (DAIP) 2013-18, last reviewed in 2016, is a key strategic document that outlines the Shire's approach to working towards a more accessible and inclusive community. The DAIP ensures that services, facilities and information meet the needs of people with disability, their families and carers and supports an environment in which people with disability have the same opportunities, rights and responsibilities enjoyed by all other people in the community. Key strategies include:

- I. Ensuring that staff, volunteers, agents and contractors are aware of, and comply with, the requirements of the DAIP
- II. Ensuring occupational safety and health procedures are in place to safeguard people with disability in the workplace, in the event of a fire, evacuation or other critical incident or while attending an event organised by the department
- III. Ensuring all new content meets Web Content Accessibility Guidelines (WCAG) 2.0 Level A accessibility standards and publications, templates and relevant documentation are available in alternative formats
- IV. Ensuring the Shire's complaints management system processes are accessible for people with disability and that systems are reviewed annually
- V. Ensuring information regarding consultation is available in alternative formats for people with disability, upon request

Reporting on the Shire's 2017-18 DAIP action plan was provided to the Disability Services Commission prior to 30 June 2018.

OFFICIAL CONDUCT- COMPLAINTS REGISTER

The Shire of Mingenew, in accordance with s5.120 of the Local Government Act 1995, does not have a designated Complaints Officer and the Chief Executive Officer fulfils this role in terms of subsection (2). As required in accordance with s5.121 'Register of certain complaints of minor breaches' of the Act, the Shire maintains an electronic register that is managed by the CEO and Governance Officer. The Shire reports no complaints as defined under s5.110 (6) (b) or (c) of the Act for the period ending 30 June 2018.

PUBLIC DISCLOSURES

The Public Interest Disclosure Act 2013 (Commonwealth) aims to ensure openness and accountability in government. Disclosures are treated in confidence and persons making a disclosure are protected from detrimental action. The CEO is the appointed Public Disclosure Officer for the Shire. During 201/18 the Shire did not receive any disclosures.

RECORD KEEPING STATEMENT

The Shire of Mingenew is committed to the reliable and systematic management of government records, in accordance with legislative requirements and best practice standards.

Record-keeping plan:

Council adopted the Shire's Record-Keeping Plan in 2015.

Information management systems:

Through the engagement of the City of Greater Geraldton, the Shire has cleared a back-log of archiving and destruction of physical records, and will be looking to implement systems to further improve the recordkeeping processes in the next financial year.



ANNUAL FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30TH JUNE 2018

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**SHIRE OF MINGENEW
FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2018**

*Local Government Act 1995
Local Government (Financial Management) Regulations 1996*

STATEMENT BY CHIEF EXECUTIVE OFFICER

The attached financial report of the Shire of Mingenew for the financial year ended for the financial year ended 30 June 2018 is based on proper accounts and records to present fairly the financial position of the Shire of Mingenew at 30 June 2018 and the results of the operations for the financial year then ended in accordance with the *Local Government Act 1995* and, to the extent that they are not inconsistent with the Act, the Australian Accounting Standards.

Signed on the **13th** day of **December** 2018



Chief Executive Officer

Nils Hay

Name of Chief Executive Officer

STATEMENT OF COMPREHENSIVE INCOME
BY NATURE OR TYPE
FOR THE YEAR ENDED 30TH JUNE 2018

| | NOTE | 2018 Actual \$ | 2018 Budget \$ | 2017 Actual \$ |
|---|-------|----------------------|----------------------|----------------------|
| Revenue | | | | |
| Rates | 16(a) | 1,812,113 | 1,816,568 | 1,757,549 |
| Operating grants, subsidies and contributions | 2(a) | 760,958 | 3,023,945 | 1,132,003 |
| Fees and charges | 2(a) | 224,011 | 257,210 | 266,510 |
| Interest earnings | 2(a) | 71,031 | 65,440 | 36,577 |
| Other revenue | 2(a) | 508,947 | 660,550 | 615,807 |
| | | 3,377,060 | 5,823,713 | 3,808,446 |
| Expenses | | | | |
| Employee costs | | (859,291) | (1,456,983) | (1,066,022) |
| Materials and contracts | | (784,253) | (3,097,470) | (701,170) |
| Utility charges | | (99,837) | (136,355) | (99,315) |
| Depreciation on non-current assets | 8(b) | (1,765,304) | (2,190,310) | (2,100,736) |
| Interest expenses | 2(b) | (23,006) | (22,523) | (121,634) |
| Insurance expenses | | (106,984) | (91,762) | (127,662) |
| Other expenditure | | (537,101) | (686,900) | (611,374) |
| | | (4,175,776) | (7,682,303) | (4,827,913) |
| | | (798,716) | (1,858,590) | (1,019,467) |
| Non-operating grants, subsidies and contributions | 2(a) | 1,068,271 | 1,429,305 | 1,557,937 |
| Profit on asset disposals | 8(a) | 0 | 40,000 | 5,060 |
| (Loss) on asset disposals | 8(a) | (15,098) | 0 | (5,340) |
| Net result | | 254,457 | (389,285) | 538,190 |
| Other comprehensive income | | | | |
| <i>Items that will not be reclassified subsequently to profit or loss</i> | | | | |
| Changes on revaluation of non-current assets | 9 | 8,152,870 | 0 | (434,800) |
| Total other comprehensive income | | 8,152,870 | 0 | (434,800) |
| Total comprehensive income | | 8,407,327 | (389,285) | 103,390 |

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

**STATEMENT OF COMPREHENSIVE INCOME
BY PROGRAM
FOR THE YEAR ENDED 30TH JUNE 2018**

| | NOTE | 2018 Actual \$ | 2018 Budget \$ | 2017 Actual \$ |
|---|------|----------------------|----------------------|----------------------|
| Revenue | 2(a) | | | |
| Governance | | 69,010 | 12,586 | 22,145 |
| General purpose funding | | 2,474,407 | 2,018,071 | 2,678,185 |
| Law, order, public safety | | 74,280 | 60,874 | 31,522 |
| Health | | 361 | 371 | 2,870 |
| Education and welfare | | 3,768 | 3,755 | 2,197 |
| Housing | | 104,375 | 104,924 | 113,631 |
| Community amenities | | 66,802 | 83,595 | 82,713 |
| Recreation and culture | | 37,670 | 38,665 | 57,011 |
| Transport | | 464,805 | 3,372,042 | 632,685 |
| Economic services | | 6,441 | 11,355 | 6,373 |
| Other property and services | | 75,140 | 117,475 | 179,114 |
| | | 3,377,059 | 5,823,713 | 3,808,446 |
| Expenses | 2(b) | | | |
| Governance | | (286,119) | (205,931) | (175,998) |
| General purpose funding | | (58,319) | (47,511) | (63,516) |
| Law, order, public safety | | (124,559) | (124,627) | (135,091) |
| Health | | (73,570) | (111,511) | (66,221) |
| Education and welfare | | (59,532) | (72,931) | (54,768) |
| Housing | | (194,969) | (154,827) | (77,680) |
| Community amenities | | (240,644) | (314,842) | (202,149) |
| Recreation and culture | | (1,063,346) | (892,729) | (951,002) |
| Transport | | (2,061,919) | (5,220,335) | (2,748,193) |
| Economic services | | (283,353) | (400,524) | (248,211) |
| Other property and services | | 293,561 | (114,012) | 16,550 |
| | | (4,152,769) | (7,659,780) | (4,706,279) |
| Finance Costs | 2(b) | | | |
| Education and welfare | | (3,041) | (3,088) | (16,063) |
| Housing | | (9,005) | (8,930) | (47,140) |
| Recreation and culture | | (2,920) | (2,964) | (15,421) |
| Transport | | (8,040) | (7,541) | (43,010) |
| | | (23,006) | (22,523) | (121,634) |
| | | (798,716) | (1,858,590) | (1,019,467) |
| Non-operating grants, subsidies and contributions | 2(a) | 1,068,271 | 1,429,305 | 1,557,937 |
| Profit on disposal of assets | 8(a) | 0 | 40,000 | 5,060 |
| (Loss) on disposal of assets | 8(a) | (15,098) | 0 | (5,340) |
| | | 1,053,173 | 1,469,305 | 1,557,657 |
| Net result | | 254,457 | (389,285) | 538,190 |
| Other comprehensive income | | | | |
| <i>Items that will not be reclassified subsequently to profit or loss</i> | | | | |
| Changes on revaluation of non-current assets | 9 | 8,152,870 | 0 | (434,800) |
| Total other comprehensive income | | 8,152,870 | 0 | (434,800) |
| Total comprehensive income | | 8,407,327 | (389,285) | 103,390 |

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

**STATEMENT OF FINANCIAL POSITION
AS AT 30TH JUNE 2018**

| | NOTE | 2018 \$ | 2017 \$ |
|---|-------|-------------------|-------------------|
| CURRENT ASSETS | | | |
| Cash and cash equivalents | 3 | 2,034,227 | 2,241,222 |
| Trade and other receivables | 4 | 83,257 | 192,197 |
| Inventories | 5 | 43,459 | 43,591 |
| TOTAL CURRENT ASSETS | | 2,160,943 | 2,477,010 |
| NON-CURRENT ASSETS | | | |
| Inventories | 5 | 35,000 | 35,000 |
| Property, plant and equipment | 6 | 11,590,264 | 11,659,704 |
| Infrastructure | 7 | 34,708,778 | 26,203,959 |
| TOTAL NON-CURRENT ASSETS | | 46,334,042 | 37,898,663 |
| TOTAL ASSETS | | 48,494,985 | 40,375,673 |
| CURRENT LIABILITIES | | | |
| Trade and other payables | 9 | 207,243 | 318,736 |
| Current portion of long term borrowings | 10(a) | 115,473 | 150,775 |
| Provisions | 11 | 214,319 | 231,014 |
| TOTAL CURRENT LIABILITIES | | 537,035 | 700,525 |
| NON-CURRENT LIABILITIES | | | |
| Long term borrowings | 10(a) | 525,031 | 640,502 |
| Provisions | 11 | 15,497 | 24,552 |
| TOTAL NON-CURRENT LIABILITIES | | 540,528 | 665,054 |
| TOTAL LIABILITIES | | 1,077,563 | 1,365,579 |
| NET ASSETS | | 47,417,422 | 39,010,094 |
| EQUITY | | | |
| Retained surplus | | 28,898,097 | 28,653,488 |
| Reserves - cash backed | 3 | 406,325 | 396,477 |
| Revaluation surplus | 9 | 18,113,000 | 9,960,129 |
| TOTAL EQUITY | | 47,417,422 | 39,010,094 |

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

**STATEMENT OF CHANGES IN EQUITY
FOR THE YEAR ENDED 30TH JUNE 2018**

| | | RESERVES | | | |
|-----------------------------------|------|---------------------|----------------|------------------------|-------------------|
| | NOTE | RETAINED SURPLUS | CASH BACKED | REVALUATION SURPLUS | TOTAL EQUITY |
| | | \$ | \$ | \$ | \$ |
| Balance as at 1 July 2016 | | 28,203,156 | 308,619 | 10,394,929 | 38,906,704 |
| Comprehensive income | | | | | |
| Net result | | 538,190 | 0 | 0 | 538,190 |
| Changes on revaluation of assets | 9 | 0 | 0 | (434,800) | (434,800) |
| Total comprehensive income | | 538,190 | 0 | (434,800) | 103,390 |
| Transfers from/(to) reserves | | (87,858) | 87,858 | 0 | 0 |
| Balance as at 30 June 2017 | | 28,653,488 | 396,477 | 9,960,129 | 39,010,094 |
| Comprehensive income | | | | | |
| Net result | | 254,457 | 0 | 0 | 254,457 |
| Changes on revaluation of assets | 9 | 0 | 0 | 8,152,871 | 8,152,871 |
| Total comprehensive income | | 254,457 | 0 | 8,152,871 | 8,407,328 |
| Transfers from/(to) reserves | | (9,848) | 9,848 | 0 | 0 |
| Balance as at 30 June 2018 | | 28,898,097 | 406,325 | 18,113,000 | 47,417,422 |

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

STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 30TH JUNE 2018

| | NOTE | 2018 Actual \$ | 2018 Budget \$ | 2017 Actual \$ |
|---|------|----------------------|----------------------|----------------------|
| CASH FLOWS FROM OPERATING ACTIVITIES | | | | |
| Receipts | | | | |
| Rates | | 1,851,170 | 1,856,568 | 1,711,326 |
| Operating grants, subsidies and contributions | | 819,163 | 3,062,233 | 1,054,081 |
| Fees and charges | | 224,011 | 257,210 | 270,941 |
| Interest earnings | | 71,031 | 65,440 | 36,577 |
| Goods and services tax | | 239,195 | 30,077 | (26,017) |
| Other revenue | | 508,947 | 660,550 | 615,808 |
| | | 3,713,517 | 5,932,078 | 3,662,716 |
| Payments | | | | |
| Employee costs | | (889,311) | (1,500,681) | (1,140,269) |
| Materials and contracts | | (1,044,421) | (3,272,470) | (631,989) |
| Utility charges | | (99,837) | (136,355) | (99,315) |
| Interest expenses | | (33,924) | (33,792) | (142,294) |
| Insurance expenses | | (106,984) | (91,762) | (127,662) |
| Goods and services tax | | (63,522) | 0 | 0 |
| Other expenditure | | (537,101) | (686,900) | (611,374) |
| | | (2,775,100) | (5,721,960) | (2,752,903) |
| Net cash provided by (used in) operating activities | 12 | 938,417 | 210,118 | 909,813 |
| CASH FLOWS FROM INVESTING ACTIVITIES | | | | |
| Payments for development of | | | | |
| Land held for resale | | 0 | (200,000) | 0 |
| Payments for purchase of property, plant & equipment | | (760,995) | (1,671,084) | (735,396) |
| Payments for construction of infrastructure | | (1,346,464) | (1,754,100) | (998,428) |
| Non-operating grants, subsidies and contributions | | 1,068,276 | 1,429,305 | 1,557,937 |
| Proceeds from sale of fixed assets | | 44,545 | 365,650 | 456,621 |
| Net cash provided by (used in) investment activities | | (994,638) | (1,830,229) | 280,734 |
| CASH FLOWS FROM FINANCING ACTIVITIES | | | | |
| Repayment of long term borrowings | | (150,774) | (150,774) | (181,409) |
| Proceeds from new long term borrowings | | 0 | 85,507 | 85,507 |
| Net cash provided by (used in) financing activities | | (150,774) | (65,267) | (95,902) |
| Net increase (decrease) in cash held | | (206,995) | (1,685,378) | 1,094,644 |
| Cash at beginning of year | | 2,241,222 | 2,241,222 | 1,146,578 |
| Cash and cash equivalents at the end of the year | 12 | 2,034,227 | 555,844 | 2,241,222 |

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

**RATE SETTING STATEMENT
FOR THE YEAR ENDED 30TH JUNE 2018**

| | NOTE | 2018 Actual \$ | 2018 Budget \$ | 2017 Actual \$ |
|---|-------|----------------------|----------------------|----------------------|
| OPERATING ACTIVITIES | | | | |
| Net current assets at start of financial year - surplus/(deficit) | | 1,721,405 | 1,722,222 | 653,606 |
| | | 1,721,405 | 1,722,222 | 653,606 |
| Revenue from operating activities (excluding rates) | | | | |
| Governance | | 69,010 | 12,586 | 22,145 |
| General purpose funding | | 697,818 | 237,027 | 955,293 |
| Law, order, public safety | | 74,280 | 60,874 | 31,522 |
| Health | | 361 | 371 | 2,870 |
| Education and welfare | | 3,768 | 3,755 | 2,197 |
| Housing | | 104,375 | 104,924 | 113,631 |
| Community amenities | | 66,802 | 83,595 | 82,713 |
| Recreation and culture | | 37,670 | 38,665 | 57,012 |
| Transport | | 464,805 | 3,372,042 | 637,745 |
| Economic services | | 6,441 | 11,355 | 6,373 |
| Other property and services | | 75,140 | 157,475 | 179,114 |
| | | 1,600,470 | 4,082,669 | 2,090,615 |
| Expenditure from operating activities | | | | |
| Governance | | (286,119) | (205,931) | (175,998) |
| General purpose funding | | (58,319) | (47,511) | (63,516) |
| Law, order, public safety | | (124,559) | (124,627) | (135,091) |
| Health | | (73,570) | (111,511) | (66,221) |
| Education and welfare | | (62,573) | (76,019) | (70,831) |
| Housing | | (203,974) | (163,757) | (124,820) |
| Community amenities | | (240,644) | (314,842) | (202,149) |
| Recreation and culture | | (1,066,266) | (895,693) | (966,423) |
| Transport | | (2,085,057) | (5,227,876) | (2,796,544) |
| Economic services | | (283,353) | (400,524) | (248,211) |
| Other property and services | | 293,561 | (114,012) | 16,550 |
| | | (4,190,873) | (7,682,303) | (4,833,254) |
| Operating activities excluded | | | | |
| (Profit) on disposal of assets | 8(a) | 0 | (40,000) | (5,060) |
| Loss on disposal of assets | 8(a) | 15,098 | 0 | 5,340 |
| Movement in employee benefit provisions | | (25,749) | 0 | (110,443) |
| Depreciation and amortisation on assets | 8(b) | 1,765,304 | 2,190,310 | 2,100,736 |
| Amount attributable to operating activities | | 885,655 | 272,899 | (98,460) |
| INVESTING ACTIVITIES | | | | |
| Non-operating grants, subsidies and contributions | | 1,068,271 | 1,429,305 | 1,557,937 |
| Proceeds from disposal of assets | 8(a) | 44,545 | 365,650 | 456,621 |
| Purchase of land held for resale | | 0 | (200,000) | 0 |
| Purchase of property, plant and equipment | | (760,995) | (1,671,084) | (735,396) |
| Purchase and construction of infrastructure | | (1,346,464) | (1,754,100) | (998,428) |
| Amount attributable to investing activities | | (994,643) | (1,830,229) | 280,734 |
| FINANCING ACTIVITIES | | | | |
| Repayment of long term borrowings | 10(a) | (150,774) | (150,774) | (181,409) |
| Proceeds from new long term borrowings | 10(a) | 0 | 85,507 | 85,507 |
| Transfers to reserves (restricted assets) | 3 | (9,848) | (125,510) | (106,454) |
| Transfers from reserves (restricted assets) | 3 | 0 | 0 | 18,596 |
| Amount attributable to financing activities | | (160,622) | (190,777) | (183,760) |
| Surplus / (Deficiency) before general rates | | (269,610) | (1,748,107) | (1,486) |
| Total amount raised from general rates | 16 | 1,776,589 | 1,781,044 | 1,722,892 |
| Net current assets at June 30 c/fwd - surplus/(deficit) | 17 | 1,506,979 | 32,938 | 1,721,403 |

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

**NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2018**

1. 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 and to the extent they are not inconsistent with the *Local Government Act 1995* and accompanying regulations.), Australian Accounting Interpretations, other authoritative pronouncements of the Australian Accounting Standards Board, the *Local Government Act 1995* and accompanying regulations. Accounting policies which have been adopted in the preparation of this financial report have been consistently applied unless stated otherwise.

Except for cash flow and rate setting information, the report has 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.

THE LOCAL GOVERNMENT REPORTING ENTITY

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

THE LOCAL GOVERNMENT REPORTING ENTITY (Continued)

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 in Note 18.

**AUSTRALIAN ACCOUNTING STANDARDS - INCONSISTENCY
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 Shire.

**NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2018**

2. REVENUE AND EXPENSES

| (a) Revenue | 2018 | 2017 |
|---|---------|---------|
| | Actual | Actual |
| | \$ | \$ |
| Significant revenue | | |
| Advance Financial Assistance Grants | 318,719 | 309,762 |
| * An estimate of \$3,210,715 has been approved for WANDRRA Event AGRN 743 and costs for this event are expected to be reimbursed in the 2018/19 financial year. | | |
| Other revenue | | |
| Reimbursements and recoveries | 456,845 | 543,945 |
| Other | 52,102 | 71,863 |
| | 508,947 | 615,808 |
| Fees and Charges | | |
| Governance | 131 | 6,110 |
| General purpose funding | 2,635 | 3,560 |
| Law, order, public safety | 1,858 | 2,724 |
| Health | 361 | 270 |
| Education and welfare | 200 | 1,115 |
| Housing | 102,335 | 100,619 |
| Community amenities | 66,234 | 78,510 |
| Recreation and culture | 32,584 | 33,543 |
| Transport | 890 | 14,622 |
| Economic services | 5,207 | 6,003 |
| Other property and services | 11,576 | 19,433 |
| | 224,011 | 266,510 |

There were no changes during the year to the amount of the fees or charges detailed in the original budget.

**NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2018**

2. REVENUE AND EXPENSES (Continued)

(a) Revenue (Continued)

Grant Revenue

Grants, subsidies and contributions are included as operating and non-operating revenues in the Statement of Comprehensive Income:

| | 2018 | 2017 |
|--|------------------|------------------|
| | \$ | \$ |
| Operating grants, subsidies and contributions | | |
| Governance | 62,223 | 13,457 |
| General purpose funding | 597,435 | 884,157 |
| Law, order, public safety | 67,781 | 28,649 |
| Health | 0 | 2,600 |
| Education and welfare | 3,568 | 1,000 |
| Housing | 0 | 12,286 |
| Community amenities | 0 | 4,000 |
| Recreation and culture | 5,000 | 23,438 |
| Transport | 2,399 | 74,576 |
| Other property and services | 22,552 | 87,840 |
| | 760,958 | 1,132,003 |
| Non-operating grants, subsidies and contributions | | |
| General purpose funding | 498,000 | 210,000 |
| Housing | 0 | 395,455 |
| Community amenities | 0 | 45,000 |
| Recreation and culture | 45,000 | 153,907 |
| Transport | 525,271 | 698,135 |
| Economic services | 0 | 55,440 |
| | 1,068,271 | 1,557,937 |
| Total grants, subsidies and contributions | 1,829,229 | 2,689,940 |

SIGNIFICANT ACCOUNTING POLICIES

Grants, Donations and Other Contributions

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

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

Grants, Donations and Other Contributions (Continued)

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 15.

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 period.

| | 2018 | 2018 | 2017 |
|---|---------------|---------------|---------------|
| | Actual | Budget | Actual |
| | \$ | \$ | \$ |
| Interest earnings | | | |
| - Reserve funds | 9,848 | 9,510 | 3,509 |
| - Other funds | 41,848 | 43,750 | 15,626 |
| Other interest revenue (refer note 16(b)) | 19,335 | 12,180 | 17,442 |
| | 71,031 | 65,440 | 36,577 |

NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2018

2. REVENUE AND EXPENSES (Continued)

(b) Expenses

| | 2018 | 2017 |
|--|--------|---------|
| | \$ | \$ |
| Auditors remuneration | | |
| Audit of the Annual Financial Report | 10,480 | 10,180 |
| Audit of Grant Acquittals | 0 | 3,200 |
| Disbursements | 3,592 | 3,882 |
| Financial Management System Review | 0 | 5,500 |
| | 14,072 | 22,762 |
| Interest expenses (finance costs) | | |
| Long term borrowings (refer Note 10(a)) | 23,006 | 36,127 |
| Refinancing Cost | 0 | 85,507 |
| | 23,006 | 121,634 |

**NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2018**

3. CASH AND CASH EQUIVALENTS

| | NOTE | 2018 | 2017 |
|--------------|------|------------------|------------------|
| | | \$ | \$ |
| Unrestricted | | 906,323 | 1,276,249 |
| Restricted | | 1,127,904 | 964,973 |
| | | <u>2,034,227</u> | <u>2,241,222</u> |

The following restrictions have been imposed by regulations or other externally imposed requirements:

| | | | |
|--|----|------------------|----------------|
| Land & Building Reserve | 3 | 60,169 | 58,767 |
| Plant Reserve | 3 | 152,727 | 148,056 |
| Recreation Reserve | 3 | 2,811 | 2,725 |
| Employee Entitlement Reserve | 3 | 64,509 | 64,065 |
| Aged Persons Units Reserve | 3 | 20,868 | 20,230 |
| Environmental Reserve | 3 | 18,570 | 18,002 |
| Industrial Area Development Reserve | 3 | 5,454 | 5,287 |
| RTC/PO/NAB Building Reserve | 3 | 21,025 | 20,382 |
| Insurance Reserve | 3 | 40,882 | 40,243 |
| Economic Development & Marketing Reserve | 3 | 19,309 | 18,719 |
| Unspent grants | 15 | 721,580 | 568,498 |
| | | <u>1,127,904</u> | <u>964,974</u> |

SIGNIFICANT ACCOUNTING POLICIES

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

Cash and cash equivalents (Continued)

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

NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2018

3. RESERVES - CASH BACKED

| | 2018 Actual Opening Balance | 2018 Actual Transfer to | 2018 Actual Transfer (from) | 2018 Budget Opening Balance | 2018 Budget Transfer to | 2018 Budget Transfer (from) | 2018 Budget Closing Balance | 2017 Actual Opening Balance | 2017 Actual Transfer to | 2017 Actual Transfer (from) | 2017 Actual Closing Balance |
|--|--------------------------------------|----------------------------------|--------------------------------------|--------------------------------------|----------------------------------|--------------------------------------|--------------------------------------|--------------------------------------|----------------------------------|--------------------------------------|--------------------------------------|
| | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ |
| Land & Building Reserve | 58,767 | 1,402 | 0 | 58,767 | 77,450 | 0 | 136,217 | 43,920 | 14,847 | 0 | 58,767 |
| Plant Reserve | 148,056 | 4,671 | 0 | 148,056 | 3,700 | 0 | 151,756 | 146,392 | 1,664 | 0 | 148,056 |
| Recreation Reserve | 2,725 | 86 | 0 | 2,726 | 60 | 0 | 2,786 | 2,694 | 31 | 0 | 2,725 |
| Employee Entitlement Reserve | 64,065 | 444 | 0 | 64,065 | 1,250 | 0 | 65,315 | 13,907 | 50,158 | 0 | 64,065 |
| Aged Persons Units Reserve | 20,230 | 638 | 0 | 20,868 | 500 | 0 | 20,729 | 20,003 | 227 | 0 | 20,230 |
| Environmental Reserve | 18,002 | 568 | 0 | 18,570 | 450 | 0 | 18,451 | 17,800 | 202 | 0 | 18,002 |
| Industrial Area Development Reserve | 5,287 | 167 | 0 | 5,287 | 125 | 0 | 5,412 | 5,227 | 59 | 0 | 5,286 |
| RTC/PO/NAB Building Reserve | 20,382 | 643 | 0 | 20,382 | 500 | 0 | 20,882 | 20,153 | 229 | 0 | 20,382 |
| Insurance Reserve | 40,243 | 639 | 0 | 40,882 | 41,000 | 0 | 81,244 | 20,016 | 20,228 | 0 | 40,244 |
| Economic Development & Marketing Reserve | 18,720 | 591 | 0 | 19,311 | 475 | 0 | 19,193 | 0 | 18,720 | 0 | 18,720 |
| Town Street Maintenance Reserve | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 14,305 | 70 | (14,375) | 0 |
| Painted Road Reserve | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 4,201 | 20 | (4,221) | 0 |
| | 396,477 | 9,848 | 0 | 406,325 | 125,510 | 0 | 521,985 | 308,618 | 106,455 | (18,596) | 396,477 |

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

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

| Name of Reserve | Purpose of the reserve |
|--|--|
| Land & Building Reserve | To be used for the acquisition, construction and maintenance of land and buildings. |
| Plant Reserve | To be used for the purchase of plant and equipment. |
| Recreation Reserve | To be used for the improvement of the sportsground. |
| Employee Entitlement Reserve | To be used to fund annual, sick and long service leave and accrued staff bonuses. |
| Aged Persons Units Reserve | To be used for the funding of future operating shortfalls of the aged persons units in accordance with the Homewest Joint Venture arrangement. |
| Environmental Reserve | To be used for the rehabilitation of sites such as gravel pits, refuse and contaminated sites. |
| Industrial Area Development Reserve | To be used for the development of the industrial area. |
| RTC/PO/NAB Building Reserve | To be used for the maintenance of the buildings. |
| Insurance Reserve | To be used for the settlement of minor property expenses under \$5,000 that would otherwise be insurance claims. |
| Economic Development & Marketing Reserve | To be used for Economic Development and Marketing of the Shire of Mingenew. |
| Town Street Maintenance Reserve | No longer in use |
| Painted Road Reserve | No longer in use |

**NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2018**

4. TRADE AND OTHER RECEIVABLES

Current

| | 2018 | 2017 |
|------------------------------|---------------|----------------|
| | \$ | \$ |
| Rates outstanding | 44,775 | 83,832 |
| Sundry debtors | 21,668 | 79,873 |
| GST receivable | 18,399 | 30,077 |
| Provision for Doubtful Debts | (1,585) | (1,585) |
| | <u>83,257</u> | <u>192,197</u> |

Information with respect to the impairment or otherwise of the totals of rates outstanding and sundry debtors is as follows:

Rates outstanding

| | | |
|---------------------------|---------------|---------------|
| Past due and not impaired | 44,775 | 83,832 |
| Past due and impaired | 0 | 0 |
| Past due and not impaired | | |
| - up to 1 month | 0 | 0 |
| - 1 to 3 months | 0 | 0 |
| - 3 months to 1 year | 0 | 0 |
| - 1 to 5 Years | 44,775 | 83,832 |
| | <u>44,775</u> | <u>83,832</u> |

Sundry debtors

| | | |
|---------------------------|---------------|---------------|
| Past due and not impaired | 21,047 | 79,873 |
| Past due and impaired | 621 | 0 |
| Past due and not impaired | | |
| - up to 1 month | 13,653 | 16,414 |
| - 1 to 3 months | 1,300 | 1,825 |
| - 3 months to 1 year | 6,094 | 61,484 |
| - 1 to 5 Years | 0 | 150 |
| | <u>21,047</u> | <u>79,873</u> |

SIGNIFICANT ACCOUNTING POLICIES

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.

Classification and subsequent measurement

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.

**NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2018**

5. INVENTORIES

Current

Fuel & Materials
Land held for resale - cost
Cost of acquisition

Non-current

Land held for resale - cost
Cost of acquisition

| | 2018 | 2017 |
|-----------------------------|---------------|---------------|
| | \$ | \$ |
| Fuel & Materials | 3,065 | 3,197 |
| Land held for resale - cost | | |
| Cost of acquisition | 40,394 | 40,394 |
| | 43,459 | 43,591 |
| Land held for resale - cost | | |
| Cost of acquisition | 35,000 | 35,000 |
| | 35,000 | 35,000 |

SIGNIFICANT ACCOUNTING POLICIES

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.

Land held for sale (Continued)

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 the Council's intentions to release for sale.

**NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2018**

3. CASH AND CASH EQUIVALENTS

| | NOTE | 2018 | 2017 |
|--------------|------|------------------|------------------|
| | | \$ | \$ |
| Unrestricted | | 906,323 | 1,276,249 |
| Restricted | | 1,127,904 | 964,973 |
| | | <u>2,034,227</u> | <u>2,241,222</u> |

The following restrictions have been imposed by regulations or other externally imposed requirements:

| | | | |
|--|----|------------------|----------------|
| Land & Building Reserve | 3 | 60,169 | 58,767 |
| Plant Reserve | 3 | 152,727 | 148,056 |
| Recreation Reserve | 3 | 2,811 | 2,725 |
| Employee Entitlement Reserve | 3 | 64,509 | 64,065 |
| Aged Persons Units Reserve | 3 | 20,868 | 20,230 |
| Environmental Reserve | 3 | 18,570 | 18,002 |
| Industrial Area Development Reserve | 3 | 5,454 | 5,287 |
| RTC/PO/NAB Building Reserve | 3 | 21,025 | 20,382 |
| Insurance Reserve | 3 | 40,882 | 40,243 |
| Economic Development & Marketing Reserve | 3 | 19,309 | 18,719 |
| Unspent grants | 15 | 721,580 | 568,498 |
| | | <u>1,127,904</u> | <u>964,974</u> |

SIGNIFICANT ACCOUNTING POLICIES

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

Cash and cash equivalents (Continued)

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

**NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2018**

6 (a). PROPERTY, PLANT AND EQUIPMENT

| | 2018 | 2017 |
|---|-------------------|-------------------|
| | \$ | \$ |
| Land and buildings | | |
| Land - freehold land at: | | |
| - Independent valuation 2017 - level 2 | 859,100 | 859,100 |
| - Independent valuation 2017 - level 3 | 253,000 | 253,000 |
| | <u>1,112,100</u> | <u>1,112,100</u> |
| Land - vested in and under the control of Council at: | | |
| - Independent valuation 2017 - level 3 | 200,000 | 200,000 |
| | <u>200,000</u> | <u>200,000</u> |
| Total land | <u>1,312,100</u> | <u>1,312,100</u> |
| Buildings - non-specialised at: | | |
| - Independent valuation 2017 - level 2 | 625,000 | 625,000 |
| Less: accumulated depreciation | <u>(29,223)</u> | <u>0</u> |
| | 595,777 | 625,000 |
| Buildings - specialised at: | | |
| - Independent valuation 2017 - level 3 | 8,188,710 | 7,514,500 |
| - Management valuation 2017 - level 3 | 0 | 443,592 |
| - Additions after valuation - at cost | 364,105 | 230,618 |
| Less: accumulated depreciation | <u>(530,091)</u> | <u>0</u> |
| | 8,022,724 | 8,188,710 |
| Total buildings | <u>8,618,501</u> | <u>8,813,710</u> |
| Total land and buildings | <u>9,930,601</u> | <u>10,125,810</u> |
| Furniture and equipment at: | | |
| - Management valuation 2016 - level 3 | 85,232 | 81,914 |
| - Additions after valuation - at cost | 0 | 3,318 |
| Less: accumulated depreciation | <u>(27,506)</u> | <u>(13,421)</u> |
| | 57,726 | 71,811 |
| Plant and equipment at: | | |
| Independent valuation 2016 - level 2 | 1,173,486 | 1,098,985 |
| - Disposals after valuation | <u>(74,585)</u> | <u>(441,901)</u> |
| - Additions after valuation - at cost | 396,890 | 501,460 |
| Less: accumulated depreciation | <u>(267,602)</u> | <u>(116,086)</u> |
| | 1,228,189 | 1,042,458 |
| Tools at: | | |
| - Independent valuation 2016 - level 2 | 4,616 | 4,616 |
| Less: accumulated depreciation | <u>(955)</u> | <u>(477)</u> |
| | 3,661 | 4,139 |
| Bushfire Equipment at: | | |
| - Independent valuation 2016 - level 2 | 460,885 | 460,885 |
| Less: accumulated depreciation | <u>(90,798)</u> | <u>(45,399)</u> |
| | 370,087 | 415,486 |
| Total property, plant and equipment | <u>11,590,264</u> | <u>11,659,704</u> |

NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2018

6. PROPERTY, PLANT AND EQUIPMENT (Continued)

(b) 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.

| | Land - vested in and under the control of Council | | Buildings - non- specialised | | | Buildings - specialised | | Total buildings | | Total land and buildings | | Furniture and equipment | | Plant and equipment | | Tools | | Bushfire Equipment | | Total property, plant and equipment | |
|--|--|---------|---------------------------------|-------------|-----------|----------------------------|------------|--------------------|-----------|--------------------------------|----------|-------------------------------|----|------------------------|----|-------|----|-----------------------|----|--|----|
| Land - freehold land | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ |
| Balance at 1 July 2016 | 1,471,016 | 200,000 | 1,671,016 | 7,229,097 | 1,855,637 | 9,084,734 | 10,755,750 | 81,914 | 1,118,085 | 4,616 | 460,885 | 12,421,250 | | | | | | | | | |
| Additions | 0 | 0 | 0 | 0 | 230,618 | 230,618 | 230,618 | 3,318 | 501,460 | 0 | 0 | 735,396 | | | | | | | | | |
| (Disposals) | (14,397) | 0 | (14,397) | 0 | 14,397 | 14,397 | 0 | 0 | (441,901) | 0 | 0 | (441,901) | | | | | | | | | |
| Revaluation increments/ (decrements) transferred to revaluation surplus | (246,600) | 0 | (246,600) | (198,017) | 0 | (198,017) | (444,617) | 0 | 0 | 0 | 0 | (444,617) | | | | | | | | | |
| Depreciation (expense) | 0 | 0 | 0 | (40,981) | (374,960) | (415,941) | (415,941) | (13,421) | (135,186) | (477) | (45,399) | (610,424) | | | | | | | | | |
| Transfers | (97,919) | | (97,919) | (6,365,099) | 6,463,018 | 97,919 | 0 | | | | | 0 | | | | | | | | | |
| Carrying amount at 30 June 2017 | 1,112,100 | 200,000 | 1,312,100 | 625,000 | 8,188,710 | 8,813,710 | 10,125,810 | 71,811 | 1,042,458 | 4,139 | 415,486 | 11,659,704 | | | | | | | | | |
| Additions | 0 | 0 | 0 | 0 | 364,105 | 364,105 | 364,105 | 0 | 396,890 | 0 | 0 | 760,995 | | | | | | | | | |
| (Disposals) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | (59,643) | 0 | 0 | (59,643) | | | | | | | | | |
| Depreciation (expense) | 0 | 0 | 0 | (29,223) | (530,091) | (559,314) | (559,314) | (14,085) | (151,516) | (478) | (45,399) | (770,792) | | | | | | | | | |
| Carrying amount at 30 June 2018 | 1,112,100 | 200,000 | 1,312,100 | 595,777 | 8,022,724 | 8,618,501 | 9,930,601 | 57,726 | 1,228,189 | 3,661 | 370,087 | 11,590,264 | | | | | | | | | |

NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2018

6. PROPERTY, PLANT AND EQUIPMENT (Continued)

(c) Fair Value Measurements

| Asset Class | Fair Value Hierarchy | Valuation Technique | Basis of Valuation | Date of Last Valuation | Inputs Used |
|---|----------------------|---|-------------------------------|------------------------|--|
| Land and buildings | | | | | |
| Land - freehold land | 2 | Market approach using recent observable market data for similar properties | Independent Registered Valuer | June 2017 | Price per hectare |
| Land - freehold land | 3 | Market approach using recent observable market data for similar properties | Independent Registered Valuer | June 2017 | Price per hectare |
| Land - vested in and under the control of Council | 3 | Market approach using recent observable market data for similar properties | Independent Registered Valuer | June 2017 | Market data/Improvements to land using construction costs and current condition (level 2), residual values and remaining useful life assessments (Level 3) inputs. |
| Buildings - non-specialised | 3 | Cost approach using depreciated replacement cost | Independent Registered Valuer | June 2017 | Market data/Improvements to land using construction costs and current condition (level 2), residual values and remaining useful life assessments (Level 3) inputs. |
| Buildings - specialised | 2 | Market approach using recent observable market data for similar properties | Independent Registered Valuer | June 2017 | Market data/Improvements to land using construction costs and current condition (level 2), residual values and remaining useful life assessments (Level 3) inputs. |
| Furniture and equipment | 3 | Market approach using recent observable market data for similar properties | Management Valuation | June 2016 | Market data/costs and current condition (Level 2), residual values and remaining useful life assessments |
| Plant and equipment | 3 | Market approach using recent observable market data for similar assets/cost approach using depreciated replacement cost | Independent Registered Valuer | June 2016 | Market data/costs and current condition (Level 2), residual values and remaining useful life assessments |
| Tools | 2 | Market approach using recent observable market data for similar assets/cost approach using depreciated replacement cost | Management Valuation | June 2016 | Market data/costs and current condition (Level 2), residual values and remaining useful life assessments |
| Bushfire Equipment | 2 | Market approach using recent observable market data for similar assets/cost approach using depreciated replacement cost | Management Valuation | June 2016 | Market data/costs and current condition (Level 2), residual values and remaining useful life assessments |

Level 3 inputs are based on assumptions with regards to future values and patterns of consumption utilising current information. If the basis of these assumptions were varied, they have the potential to result in a significantly higher or lower fair value measurement.

During the period there were no changes in the valuation techniques used by the local government to determine the fair value of property, plant and equipment using either level 2 or level 3 inputs.

**NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2018**

7 (a). INFRASTRUCTURE

| | 2018 | 2017 |
|--|--------------------------|--------------------------|
| | \$ | \$ |
| Infrastructure - Roads | | |
| - Independent valuation 2019 - level 3 | 28,954,566 | 0 |
| - Management valuation 2017 - level 3 | 0 | 37,731,065 |
| - Additions after valuation - cost | 0 | 835,729 |
| Less: accumulated depreciation | 0 | (17,720,928) |
| | <u>28,954,566</u> | <u>20,845,866</u> |
| Footpaths | | |
| - Independent valuation 2019 - level 3 | 256,678 | 0 |
| - Independent valuation 2015 - level 3 | 0 | 834,860 |
| Less: accumulated depreciation | 0 | (609,294) |
| | <u>256,678</u> | <u>225,566</u> |
| Airfields | | |
| - Management valuation 2019 - level 3 | 147,420 | 0 |
| - Management valuation 2015 - level 3 | 0 | 147,420 |
| Less: accumulated depreciation | (72,576) | (63,504) |
| | <u>74,844</u> | <u>83,916</u> |
| Drainage | | |
| - Independent valuation 2019 - level 3 | 138,219 | 0 |
| - Independent valuation 2015 - level 3 | 0 | 206,064 |
| - Additions after valuation - cost | 0 | 3,102 |
| Less: accumulated depreciation | 0 | (50,920) |
| | <u>138,219</u> | <u>158,246</u> |
| Bridges | | |
| - Independent valuation 2019 - level 3 | 3,195,583 | 0 |
| - Independent valuation 2015 - level 3 | 0 | 6,812,250 |
| Less: accumulated depreciation | 0 | (3,798,281) |
| | <u>3,195,583</u> | <u>3,013,969</u> |
| Recreation Areas | | |
| - Independent valuation 2017 - level 3 | 1,793,457 | 1,525,457 |
| - Management valuation 2017 - level 3 | 0 | 32,658 |
| - Additions after valuation - cost | 0 | 35,424 |
| Less: accumulated depreciation | (142,730) | 0 |
| | <u>1,650,727</u> | <u>1,593,539</u> |
| Other Infrastructure | | |
| - Independent valuation 2017 - level 3 | 453,988 | 132,900 |
| - Management valuation 2017 - level 3 | 0 | 25,784 |
| - Additions after valuation - cost | 0 | 124,173 |
| Less: accumulated depreciation | (15,827) | 0 |
| | <u>438,161</u> | <u>282,857</u> |
| Total infrastructure | <u>34,708,778</u> | <u>26,203,959</u> |

NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2018

INFRASTRUCTURE (Continued)

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.

| | Infrastructure - Roads | Footpaths | Airfields | Drainage | Bridges | Recreation Areas | Other Infrastructure | Total Infrastructure |
|---|---------------------------|-----------|-----------|-----------|-----------|---------------------|-------------------------|-------------------------|
| | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ |
| Balance at 1 July 2016 | 24,116,135 | 243,357 | 92,988 | 157,755 | 3,150,214 | 857,605 | 108,607 | 28,726,661 |
| Additions | 835,729 | 0 | 0 | 3,102 | 0 | 35,424 | 124,173 | 998,428 |
| Revaluation increments/ (decrements) transferred to revaluation surplus | 0 | 0 | 0 | 0 | 0 | 797,854 | 60,969 | 858,823 |
| Impairment (losses)/reversals | (2,889,644) | 0 | 0 | 0 | 0 | 0 | 0 | (2,889,644) |
| Depreciation (expense) | (1,216,355) | (17,791) | (9,072) | (2,611) | (136,245) | (97,345) | (10,893) | (1,490,312) |
| Carrying amount at 30 June 2017 | 20,845,865 | 225,566 | 83,916 | 158,246 | 3,013,969 | 1,593,538 | 282,857 | 26,203,956 |
| Additions | 975,413 | 0 | 0 | 0 | 0 | 199,919 | 171,132 | 1,346,464 |
| Revaluation increments/ (decrements) transferred to revaluation surplus | 7,947,747 | 48,903 | 0 | (161,639) | 317,859 | 0 | 0 | 8,152,870 |
| Depreciation (expense) | (670,234) | (17,791) | (9,072) | (2,613) | (136,245) | (142,730) | (15,827) | (994,512) |
| Transfers | (144,225) | 0 | 0 | 144,225 | 0 | 0 | 0 | 0 |
| Carrying amount at 30 June 2018 | 28,954,566 | 256,678 | 74,844 | 138,219 | 3,195,583 | 1,650,727 | 438,162 | 34,708,778 |

NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2018

7. INFRASTRUCTURE (Continued)

(c) Fair Value Measurements

| Asset Class | Fair Value Hierarchy | Valuation Technique | Basis of Valuation | Date of Last Valuation | Inputs Used |
|------------------------|----------------------|---------------------|-------------------------------|------------------------|--|
| Infrastructure - Roads | 3 | Depreciated Cost | Independent specialist valuer | June 2018 | Depreciated cost value of similar assets adjusted for condition and comparability. |
| Footpaths | 3 | Depreciated Cost | Independent specialist valuer | June 2018 | Depreciated cost value of similar assets adjusted for condition and comparability. |
| Airfields | 3 | Depreciated Cost | Independent specialist valuer | June 2018 | Depreciated cost value of similar assets adjusted for condition and comparability. |
| Drainage | 3 | Depreciated Cost | Independent specialist valuer | June 2018 | Depreciated cost value of similar assets adjusted for condition and comparability. |
| Bridges | 3 | Depreciated Cost | Independent specialist valuer | June 2018 | Depreciated cost value of similar assets adjusted for condition and comparability. |
| Recreation Areas | 3 | Depreciated Cost | Independent specialist valuer | June 2017 | Depreciated cost value of similar assets adjusted for condition and comparability. |
| Other Infrastructure | 3 | Depreciated Cost | Independent specialist valuer | June 2017 | Depreciated cost value of similar assets adjusted for condition and comparability. |

Level 3 inputs are based on assumptions with regards to future values and patterns of consumption utilising current information. If the basis of these assumptions were varied, they have the potential to result in a significantly higher or lower fair value measurement.

During the period there were no changes in the valuation techniques used to determine the fair value of infrastructure using level 3 inputs.

**NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2018**

8. FIXED ASSETS

SIGNIFICANT ACCOUNTING POLICIES

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.

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.

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 Shire 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, are recognised at cost and disclosed as being at fair value as management believes cost approximates fair value. They are subject to subsequent revaluation at the next anniversary date in accordance with the mandatory measurement framework.

Revaluation

The fair value of fixed assets is determined at least every three years in accordance with the regulatory framework. At the end of each period the valuation is reviewed and where appropriate the fair value is updated to reflect current market conditions. This process is considered to be in accordance with *Local Government (Financial Management) Regulation 17A (2)* which requires property, plant and equipment to be shown at fair value.

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 class of asset are recognised against revaluation surplus directly in equity. All other decreases are recognised in profit or loss.

Land under control

In accordance with *Local Government (Financial Management) Regulation 16(a)(ii)*, the Shire 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.

NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2018

8. FIXED ASSETS (Continued)

(a) Disposals of Assets

The following assets were disposed of during the year.

| | Actual Net Book Value | Actual Sale Proceeds | Actual Profit | Actual Loss | Budget Net Book Value | Budget Sale Proceeds | Budget Profit | Budget Loss |
|--------------------------------------|-----------------------------|----------------------------|------------------|----------------|-----------------------------|----------------------------|------------------|----------------|
| | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ |
| Plant and Equipment | | | | | | | | |
| Governance | | | | | | | | |
| Administration Vehicle Changeovers | 0 | 0 | 0 | 0 | 209,000 | 209,000 | 0 | 0 |
| Housing | | | | | | | | |
| Lot 89 Victoria Street, Mingenew | 0 | 0 | 0 | 0 | 36,000 | 76,000 | 40,000 | 0 |
| Transport | | | | | | | | |
| Wilson Slasher | 6,198 | 4,545 | 0 | (1,653) | 0 | 0 | 0 | 0 |
| Caterpillar 120H Grader | 53,445 | 40,000 | 0 | (13,445) | 0 | 0 | 0 | 0 |
| Works Supervisor Vehicle Changeovers | 0 | 0 | 0 | 0 | 80,650 | 80,650 | 0 | 0 |
| | 59,643 | 44,545 | 0 | (15,098) | 325,650 | 365,650 | 40,000 | 0 |

(b) Depreciation

| | 2018 | 2017 |
|-----------------------------|-----------|-----------|
| | \$ | \$ |
| Buildings - non-specialised | 29,223 | 40,981 |
| Buildings - specialised | 530,091 | 374,960 |
| Furniture and equipment | 14,085 | 13,421 |
| Plant and equipment | 151,516 | 135,186 |
| Tools | 478 | 477 |
| Bushfire Equipment | 45,399 | 45,399 |
| Infrastructure - Roads | 670,234 | 1,216,355 |
| Footpaths | 17,791 | 17,791 |
| Airfields | 9,072 | 9,072 |
| Drainage | 2,613 | 2,611 |
| Bridges | 136,245 | 136,245 |
| Recreation Areas | 142,730 | 97,345 |
| Other Infrastructure | 15,827 | 10,893 |
| | 1,765,304 | 2,100,736 |

NOTES TO AND FORMING PART OF THE FINANCIAL REPORT FOR THE YEAR ENDED 30TH JUNE 2018

8. FIXED ASSETS (Continued)

(b) Depreciation (Continued)

SIGNIFICANT ACCOUNTING POLICIES

Depreciation

The depreciable amount of all fixed assets including buildings but excluding freehold land and vested 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:

- The gross carrying amount is adjusted in a manner that is consistent with the revaluation of the carrying amount of the asset. For example, the gross carrying amount may be restated by reference to observable market data or it may be restated proportionately to the change in the carrying amount. The accumulated depreciation at the date of the revaluation is adjusted to equal the difference between the gross carrying amount and the carrying amount of the asset after taking into account accumulated impairment losses; or
- Eliminated against the gross carrying amount of the asset and the net amount restated to the revalued amount of the asset.

Depreciation rates

| | |
|----------------------------------|--------------|
| Buildings - non-specialised | 30-50 Years |
| Buildings - specialised | 30-50 Years |
| Furniture and equipment | 4-10 Years |
| Plant and equipment | 5-15 Years |
| Infrastructure - Roads | 12-50 Years |
| Infrastructure - Footpaths | 10-40 Years |
| Infrastructure - Drainage | 10-80 Years |
| Infrastructure - Parks and ovals | 10-100 Years |
| Infrastructure - Other | 5-50 Years |
| Infrastructure - Bridges | 80 Years |
| Infrastructure - Airfield | 50 Years |

Depreciation (Continued)

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.

NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2018

9. REVALUATION SURPLUS

| | 2018 | | | | 2017 | | | |
|--|-----------------|-----------------------|-------------------------|-------------------------------|-----------------|-----------------|-----------------------|-------------------------|
| | 2018 | 2018 | 2018 | 2018 | 2017 | 2017 | 2017 | 2017 |
| | Opening Balance | Revaluation Increment | Revaluation (Decrement) | Total Movement on Revaluation | Closing Balance | Opening Balance | Revaluation Increment | Revaluation (Decrement) |
| | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ |
| Revaluation surplus -Land - freehold land | 4,466,433 | 0 | 0 | 0 | 4,466,433 | 4,713,033 | (246,600) | 0 |
| Revaluation surplus -Land - vested in and under the control of Council | 185,000 | 0 | 0 | 0 | 185,000 | 0 | 185,000 | 0 |
| Revaluation surplus -Buildings - non-specialised | (198,017) | 0 | 0 | 0 | (198,017) | 0 | (198,017) | 0 |
| Revaluation surplus -Buildings - specialised | 1,855,638 | 0 | 0 | 0 | 1,855,638 | 0 | 1,855,638 | 0 |
| Revaluation surplus -Plant and equipment | 156,598 | 0 | 0 | 0 | 156,598 | 156,598 | 0 | 0 |
| Revaluation surplus - Infrastructure - Roads | 670,741 | 7,947,748 | 0 | 7,947,748 | 8,618,489 | 3,560,385 | 0 | (2,889,644) |
| Revaluation surplus - Footpaths | 99,085 | 48,903 | 0 | 48,903 | 147,988 | 99,085 | 0 | 0 |
| Revaluation surplus - Airfields | 102,060 | 0 | 0 | 0 | 102,060 | 102,060 | 0 | 0 |
| Revaluation surplus - Drainage | 929,908 | 0 | (161,639) | (161,639) | 768,269 | 132,054 | 797,854 | 0 |
| Revaluation surplus - Bridges | 1,169,324 | 317,859 | 0 | 317,859 | 1,487,183 | 1,169,324 | 0 | 0 |
| Revaluation surplus - Recreation Areas | 415,462 | 0 | 0 | 0 | 415,462 | 354,493 | 60,969 | 0 |
| Revaluation surplus - Other Infrastructure | 107,897 | 0 | 0 | 0 | 107,897 | 107,897 | 0 | 0 |
| | 9,960,129 | 8,314,510 | (161,639) | 8,152,871 | 18,113,000 | 10,394,929 | 2,454,844 | (2,889,644) |
| | | | | | | | | (434,800) |
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Movements on revaluation of fixed assets are not able to be reliably attributed to a program as the assets were revalued by class as provided for by AASB 116 Aus 40.1.

**NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2018**

9. TRADE AND OTHER PAYABLES

Current

| |
|--|
| Sundry creditors |
| Accrued interest on long term borrowings |
| Accrued salaries and wages |
| ATO liabilities |

| 2018 | 2017 |
|----------------|----------------|
| \$ | \$ |
| 165,319 | 261,624 |
| 2,496 | 13,414 |
| 1,977 | 1,977 |
| 37,451 | 41,721 |
| 207,243 | 318,736 |

SIGNIFICANT ACCOUNTING POLICIES

Trade and other payables

Trade and other payables represent liabilities for goods and services provided to the Shire prior to the end of the financial year that are unpaid and arise when the Shire becomes obliged to make future payments in respect

Trade and other payables (Continued)

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.

9. SHORT-TERM BORROWINGS

Unsecured

Unrestricted – Municipal bank overdraft

| | |
|----------------|----------------|
| 721,580 | 568,498 |
|----------------|----------------|

NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2018

10. INFORMATION ON BORROWINGS

(a) Repayments - Borrowings

| Particulars | Principal 1 July 2017 | Principal Repayments | | Principal 30 June 2018 | | Interest Repayments | |
|-------------------------------------|--------------------------|-------------------------|---------|---------------------------|---------|------------------------|--------|
| | \$ | Actual | Budget | Actual | Budget | Actual | Budget |
| Education and welfare | | | | | | | |
| Loan 137 - Senior Citizen Buildings | 102,736 | 20,671 | 19,576 | 82,065 | 83,160 | 3,042 | 3,088 |
| Housing | | | | | | | |
| Loan 133 - Triplex | 68,849 | 13,171 | 13,195 | 55,678 | 55,654 | 1,978 | 1,967 |
| Loan 134 - Phillip Street | 52,112 | 10,033 | 9,930 | 42,079 | 42,182 | 1,501 | 1,499 |
| Loan 136 - Moore Street | 121,951 | 25,021 | 23,656 | 96,930 | 98,295 | 3,777 | 3,738 |
| Loan 142- 15 Field Street | 62,956 | 11,555 | 11,996 | 51,401 | 50,960 | 1,749 | 1,726 |
| Recreation and culture | | | | | | | |
| Loan 138 - Pavilion Fitout | 101,225 | 19,845 | 18,792 | 81,381 | 82,433 | 2,920 | 2,964 |
| Transport | | | | | | | |
| Loan 139 - Roller | 27,194 | 4,865 | 5,182 | 22,329 | 22,012 | 799 | 727 |
| Loan 141- Grader | 92,207 | 16,891 | 17,570 | 75,316 | 74,637 | 2,610 | 2,523 |
| Loan 143- 2 X Trucks | 0 | 0 | 0 | 0 | 0 | 120 | 0 |
| Loan 144 - Side Tripper | 62,956 | 11,555 | 11,996 | 51,401 | 50,960 | 1,749 | 1,726 |
| Loan 145 - Drum Roller | 99,090 | 17,167 | 18,881 | 81,923 | 80,209 | 2,761 | 2,565 |
| | 791,276 | 150,774 | 150,774 | 640,504 | 640,502 | 23,006 | 22,523 |

Borrowings

| | 2018 | 2017 |
|-------------|---------|---------|
| | \$ | \$ |
| Current | 115,473 | 150,775 |
| Non-current | 525,031 | 640,502 |
| | 640,504 | 791,277 |

**NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2018**

10. INFORMATION ON BORROWINGS (Continued)

(b) Undrawn Borrowing Facilities

Credit Standby Arrangements

| | 2018 | 2017 |
|--------------------------------------|----------------|---------------|
| | \$ | \$ |
| Bank overdraft limit | 500,000 | 50,000 |
| Bank overdraft at balance date | 0 | 0 |
| Credit card limit | 14,500 | 9,500 |
| Credit card balance at balance date | 259 | 0 |
| Total amount of credit unused | 514,241 | 59,500 |

Loan facilities

Loan facilities - current

Loan facilities - non-current

Total facilities in use at balance date

| | | |
|--|----------------|----------------|
| | 115,473 | 150,775 |
| | 525,031 | 640,502 |
| | 640,504 | 791,277 |

Unused loan facilities at balance date

Nil

Nil

SIGNIFICANT ACCOUNTING POLICIES

Financial liabilities

Financial liabilities are recognised at fair value when the Borrowing costs are recognised as an expense when incurred except becomes a party to the contractual provisions to the inst where they are directly attributable to the acquisition, construction or production of a qualifying asset. Where this is the case, they are

Non-derivative financial liabilities (excluding financial guarantee capitalised as part of the cost of the particular asset until such time as are subsequently measured at amortised cost. Gains or the asset is substantially ready for its intended use or sale. are recognised in profit or loss.

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.

Borrowing costs

**NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2018**

11. PROVISIONS

Opening balance at 1 July 2017

Current provisions
Non-current provisions

Additional provision

Balance at 30 June 2018

Comprises

Current
Non-current

| | Provision for Annual Leave | Provision for Long Service Leave | Total |
|--|----------------------------------|--|----------|
| | \$ | \$ | \$ |
| | 86,110 | 144,904 | 231,014 |
| | 0 | 24,552 | 24,552 |
| | 86,110 | 169,456 | 255,566 |
| | (8,942) | (16,808) | (25,750) |
| | 77,168 | 152,648 | 229,816 |
| | 77,168 | 137,151 | 214,319 |
| | | 15,497 | 15,497 |
| | 77,168 | 152,648 | 229,816 |

SIGNIFICANT ACCOUNTING POLICIES

Employee benefits

Short-term employee benefits

Provision is made for the Shire'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 Shire'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.

Other long-term employee benefits

The Shire's obligations for employees' annual leave and long service leave entitlements are recognised as provisions in the statement of financial position.

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

Other long-term employee benefits (Continued)

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 Shire's obligations for long-term employee benefits are presented as non-current provisions in its statement of financial position, except where the Shire 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.

Provisions

Provisions are recognised when the Shire 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.

**NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2018**

12. NOTES TO THE STATEMENT OF CASH FLOWS

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:

| | 2018 Actual | 2018 Budget | 2017 Actual |
|---------------------------|------------------------|------------------------|------------------------|
| | \$ | \$ | \$ |
| Cash and cash equivalents | 2,034,227 | 555,844 | 2,241,222 |

**Reconciliation of Net Cash Provided By
Operating Activities to Net Result**

| | | | |
|---|-------------|-------------|-------------|
| Net result | 254,457 | (389,285) | 538,190 |
| Non-cash flows in Net result: | | | |
| Depreciation | 1,765,304 | 2,190,310 | 2,100,736 |
| (Profit)/loss on sale of asset | 15,098 | (40,000) | 279 |
| Changes in assets and liabilities: | | | |
| (Increase)/decrease in receivables | 108,940 | 108,365 | (145,730) |
| (Increase)/decrease in inventories | 132 | 0 | 10,088 |
| Increase/(decrease) in payables | (111,493) | (229,967) | 74,630 |
| Increase/(decrease) in provisions | (25,750) | 0 | (110,443) |
| Grants contributions for the development of assets | (1,068,271) | (1,429,305) | (1,557,937) |
| Net cash from operating activities | 938,417 | 210,118 | 909,813 |

**NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2018**

13. TOTAL ASSETS CLASSIFIED BY FUNCTION AND ACTIVITY

| | 2018 | 2017 |
|-----------------------------|-------------------|-------------------|
| | \$ | \$ |
| Governance | 1,358,613 | 462,608 |
| General purpose funding | 1,682,526 | 2,521,524 |
| Law, order, public safety | 425,592 | 511,495 |
| Health | 102,353 | 36,265 |
| Education and welfare | 518,888 | 775,698 |
| Housing | 2,936,805 | 2,469,341 |
| Community amenities | 1,524,382 | 359,798 |
| Recreation and culture | 4,120,976 | 4,488,348 |
| Transport | 34,154,251 | 26,453,670 |
| Economic services | 1,153,296 | 532,821 |
| Other property and services | 517,305 | 1,355,965 |
| Unallocated | 0 | 408,140 |
| | 48,494,986 | 40,375,673 |

**NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2018**

13. JOINT ARRANGEMENTS

In 1997/98, Council, in conjunction with Homeswest, constructed 3 x two bedroom and 1 x 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 18.58%. Fair Value assessment of the property was undertaken in 2013/14 along with all other Council Land and Building Assets. The amount shown below is 18.58% of the fair value of \$470,000 and is included in Note 6.

| | 2018 | 2017 |
|--------------------------------|----------------|---------------|
| | \$ | \$ |
| Non-current assets | | |
| Land and buildings | 87,326 | 87,326 |
| Less: accumulated depreciation | (2,733) | 0 |
| | 84,593 | 87,326 |

SIGNIFICANT ACCOUNTING POLICIES

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 arrangements providing joint ventures with an interest to net assets are classified as a joint venture and accounted for using the equity method.

Interests in joint arrangements (Continued)

Joint operations represent arrangements whereby joint operators maintain direct interests in each asset and exposure to each liability of the arrangement. The Shire's interests in the assets, liabilities, revenue and expenses of joint operations are included in the respective line items of the financial statements.

**NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2018**

13. COMMITMENTS

(a) Capital Commitments

The capital expenditure project outstanding at the end of the current reporting period represents the construction of the new recreation centre and purchase of a new truck (the prior year commitment was for the construction of the new recreation centre).

(b) Operating Lease Commitments

Non-cancellable operating leases contracted for but

Payable:

- not later than one year
- later than one year but not later than five years
- later than five years

| | 2018 | 2017 |
|---|------|-------|
| | \$ | \$ |
| - not later than one year | 843 | 5,056 |
| - later than one year but not later than five years | 0 | 863 |
| - later than five years | 0 | 0 |
| | 843 | 5,919 |

SIGNIFICANT ACCOUNTING POLICIES

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 Shire, are classified as finance leases.

Finance leases are capitalised recording an asset and a liability at the lower of 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.

Leases (Continued)

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 on a straight line basis over the lease term.

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

14. RELATED PARTY TRANSACTIONS

Elected Members Remuneration

| | 2018 Actual | 2018 Budget | 2017 Actual |
|--|----------------|----------------|----------------|
| The following fees, expenses and allowances were paid to council members and/or the President. | \$ | \$ | \$ |
| Meeting Fees | 27,295 | 28,433 | 27,565 |
| President's allowance | 7,824 | 7,222 | 7,150 |
| Deputy President's allowance | 1,359 | 1,812 | 1,794 |
| Travelling expenses | 0 | 1,183 | 0 |
| | 36,478 | 38,650 | 36,509 |

Key Management Personnel (KMP) Compensation Disclosure

| | 2018 \$ | 2017 \$ |
|--|------------|------------|
| The total of remuneration paid to KMP of the Shire during the year are as follows: | | |
| Short-term employee benefits | 384,140 | 593,509 |
| Post-employment benefits | 46,979 | 62,525 |
| Other long-term benefits | (85,880) | 65,034 |
| Termination benefits | 77,388 | 111,241 |
| | 422,627 | 832,309 |

Short-term employee benefits

These amounts include all salary, paid leave, fringe benefits and cash bonuses awarded to KMP except for details in respect to fees and benefits paid to elected members which may be found above.

Post-employment benefits

These amounts are the current-year's estimated cost of providing for the Shire's superannuation contributions made during the year.

Other long-term benefits

These amounts represent long service benefits accruing during the year.

Termination benefits

These amounts represent termination benefits paid to KMP (Note: may or may not be applicable in any given year).

Transactions with related parties

Transactions between related parties, and the Shire are on normal commercial terms and conditions no more favourable than those available to other parties unless otherwise stated.

No outstanding balances or provisions for doubtful debts or guaranties exist in relation to related parties at year end.

| | 2018 \$ | 2017 \$ |
|---|------------|------------|
| The following transactions occurred with related parties: | | |
| Sale of goods and services | 0 | 0 |
| Purchase of goods and services | 22,199 | 50,501 |

Joint venture entities:

| | | |
|--|---|---|
| Distributions received from joint venture entities | 0 | 0 |
|--|---|---|

Amounts outstanding from related parties:

| | | |
|-----------------------------------|---|---|
| Trade and other receivables | 0 | 0 |
| Loans to associated entities | 0 | 0 |
| Loans to key management personnel | 0 | 0 |

Amounts payable to related parties:

| | | |
|--------------------------------|-----|---|
| Trade and other payables | 373 | 0 |
| Loans from associated entities | 0 | 0 |

Related Parties

The Shire's main related parties are as follows:

i. Key management personnel

Any person(s) having authority and responsibility for planning, directing and controlling the activities of the entity, directly or indirectly, including any elected member, are considered key management personnel.

iii. Joint venture entities accounted for under the proportionate consolidation method

The Shire has a one-third interest in an environmental health and building service. The interest in the joint venture entity is accounted for in these financial statements using the proportionate consolidation method of accounting. For details of interests held in joint venture entities, refer to Note 13.

NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2018

15. CONDITIONS OVER GRANTS/CONTRIBUTIONS

| Grant/Contribution | Opening Balance ⁽¹⁾ 1/07/16 | Received ⁽²⁾ 2016/17 | Expended ⁽³⁾ 2016/17 | Closing Balance ⁽¹⁾ 30/06/17 | Received ⁽²⁾ 2017/18 | Expended ⁽³⁾ 2017/18 | Closing Balance 30/06/18 |
|--|--|------------------------------------|------------------------------------|---|------------------------------------|------------------------------------|--------------------------------|
| | \$ | \$ | \$ | \$ | \$ | \$ | \$ |
| General purpose funding | | | | | | | |
| Grants Commission - Special Purpose Grant | 210,000 | 0 | 0 | 210,000 | 0 | 0 | 210,000 |
| Grants Commission - Special Purpose Grant | 0 | 0 | 0 | 0 | 498,000 | 0 | 498,000 |
| Community amenities | | | | | | | |
| Department of Planning - Town Revitalisation Plan | 60,000 | 0 | 0 | 60,000 | 0 | (60,000) | 0 |
| Department of Planning - Town Planning Scheme | 25,000 | 0 | 0 | 25,000 | 0 | (25,000) | 0 |
| Mid West Development Commission - Transfer Station | 0 | 45,000 | 0 | 45,000 | 0 | (45,000) | 0 |
| Recreation and culture | | | | | | | |
| Mid West Development Commission - Museum Upgrade | 0 | 13,712 | 0 | 13,712 | 0 | (13,712) | 0 |
| Lotterywest - Little Well Project | 0 | 13,580 | 0 | 13,580 | 0 | 0 | 13,580 |
| Department of LG & Communities - Oval Lighting | 0 | 50,000 | 0 | 50,000 | 0 | (50,000) | 0 |
| Transport | | | | | | | |
| Department of Infrastructure - Roads to Recovery | 128,096 | 354,802 | (331,692) | 151,206 | 983 | (152,189) | 0 |
| Total | 423,096 | 477,094 | (331,692) | 568,498 | 498,983 | (345,901) | 721,580 |

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.

NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2018

16. RATING INFORMATION

(a) Rates

| RATE TYPE | Rate in \$ | Number of Properties | Value | Rate Revenue | Interim Rates | Total Revenue | Budget Rate Revenue | Budget Total Revenue |
|--|-------------------|----------------------|-------------|--------------|---------------|---------------|---------------------|----------------------|
| Differential general rate / general rate | \$ | | \$ | \$ | \$ | \$ | \$ | \$ |
| Gross rental valuations | | | | | | | | |
| GRV - Mingenew | 0.1454 | 127 | 1,131,000 | 164,447 | (2,312) | 162,135 | 164,447 | 164,447 |
| GRV - Yandanooka | 0.1454 | 2 | 13,884 | 2,019 | 0 | 2,019 | 2,019 | 2,019 |
| GRV- Commercial | 0.1454 | 14 | 349,700 | 50,846 | 0 | 50,846 | 50,846 | 50,846 |
| GRV - Industrial | 0.1454 | 1 | 12,480 | 1,815 | 0 | 1,815 | 1,815 | 1,815 |
| Unimproved valuations | | | | | | | | |
| UV Rural & Mining | 0.0134 | 113 | 110,861,500 | 1,480,001 | (676) | 1,479,325 | 1,480,001 | 1,480,001 |
| UV Mining | 0.0134 | 0 | 0 | 0 | | 0 | 0 | 0 |
| Sub-Total | | 257 | 112,368,564 | 1,699,128 | (2,988) | 1,696,140 | 1,699,128 | 1,699,128 |
| Minimum payment | Minimum \$ | | | | | | | |
| Gross rental valuations | | | | | | | | |
| GRV - Mingenew | 682 | 64 | 28,026 | 43,648 | 0 | 43,648 | 43,648 | 43,648 |
| GRV - Yandanooka | 682 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| GRV- Commercial | 682 | 9 | 6,200 | 6,138 | 0 | 6,138 | 6,138 | 6,138 |
| GRV - Industrial | 682 | 2 | 1,850 | 1,364 | 0 | 1,364 | 1,364 | 1,364 |
| Unimproved valuations | | | | | | | | |
| UV Rural & Mining | 1,025 | 23 | 671,100 | 23,575 | 0 | 23,575 | 23,575 | 23,575 |
| UV Mining | 1,025 | 8 | 39,885 | 8,200 | 0 | 8,200 | 8,200 | 8,200 |
| Sub-Total | | 106 | 747,061 | 82,925 | 0 | 82,925 | 82,925 | 82,925 |
| Discounts/concessions (refer note 16(b)) | | 363 | 113,115,625 | 1,782,053 | (2,988) | 1,779,065 | 1,782,053 | 1,782,053 |
| Total amount raised from general rate | | | | | | (2,476) | | (1,009) |
| Ex-gratia rates | | | | | | 1,776,589 | | 1,781,044 |
| Totals | | | | | | 35,524 | | 35,523 |
| | | | | | | 1,812,113 | | 1,816,567 |

SIGNIFICANT ACCOUNTING POLICIES

Rates

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

NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2018

16. **RATING INFORMATION (Continued)**

Waivers or Concessions

| Rate or Fee and Charge to which the Waiver or Concession is Granted | Type | Discount % | Discount \$ | Actual \$ | Budget \$ |
|--|-------------|-------------------|--------------------|------------------|------------------|
| Yandanooka Townsite | Concession | 50.00% | 1,009 | 1,009 | 1,009 |
| Murchison Regional Aboriginal Corporation | Concession | 80.00% | 1,467 | 1,467 | 0 |
| | | | | 2,476 | 1,009 |

| Rate or Fee and Charge to which the Waiver or Concession is Granted | Circumstances in which the Waiver or Concession is Granted and to whom it was available | Objects and/or Reasons for the Waiver or Concession |
|--|--|--|
| Yandanooka Townsite | Recognise the reduced level of services | Recognise the reduced level of services |
| Murchison Regional Aboriginal Corporation | Charitable organisation | Compliance with the Local Government Act 1995 |

16. RATING INFORMATION (Continued)

(b) Interest Charges & Instalments

| Instalment Options | Date Due | Instalment Plan Admin Charge | Instalment Plan Interest Rate | Unpaid Rates Interest Rate |
|---------------------|------------|------------------------------|-------------------------------|----------------------------|
| | | \$ | % | % |
| Option One | | | | |
| Single full payment | 29/09/2017 | | | 11.00% |
| Option Two | | | | |
| First instalment | 29/09/2017 | | 5.50% | 11.00% |
| Second instalment | 30/11/2017 | 15 | 5.50% | 11.00% |
| Option Three | | | | |
| First instalment | 29/09/2017 | | 5.50% | 11.00% |
| Second instalment | 30/11/2017 | 15 | 5.50% | 11.00% |
| Third instalment | 31/01/2018 | 15 | 5.50% | 11.00% |
| Fourth instalment | 1/04/2018 | 15 | 5.50% | 11.00% |

| | 2018 Actual | 2018 Budget |
|----------------------------|-------------|-------------|
| | \$ | \$ |
| Interest on unpaid rates | 19,335 | 12,180 |
| Charges on instalment plan | 2,490 | 3,200 |
| | 21,825 | 15,380 |

**NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2018**

17. NET CURRENT ASSETS

Composition of net current assets for
the purposes of the Rate Setting Statement

| | 2018 (30 June 2018 Carried Forward) \$ | 2018 (1 July 2017 Brought Forward) \$ | 2017 (30 June 2017 Carried Forward) \$ |
|--|---|--|---|
| Surplus/(Deficit) 1 July 17 brought forward | 1,506,979 | 1,721,405 | 1,721,405 |
| CURRENT ASSETS | | | |
| Cash and cash equivalents | | | |
| Unrestricted | 906,323 | 1,276,249 | 1,276,249 |
| Restricted | 1,127,904 | 964,973 | 964,973 |
| Receivables | | | |
| Rates outstanding | 44,775 | 83,832 | 83,832 |
| Sundry debtors | 21,668 | 79,873 | 79,873 |
| GST receivable | 18,399 | 30,077 | 30,077 |
| Provision for Doubtful Debts | (1,585) | (1,585) | (1,585) |
| Inventories | | | |
| Fuel & Materials | 3,065 | 3,197 | 3,197 |
| Land held for resale - cost | | | |
| Cost of acquisition | 40,394 | 40,394 | 40,394 |
| LESS: CURRENT LIABILITIES | | | |
| Trade and other payables | | | |
| Sundry creditors | (165,321) | (261,624) | (261,624) |
| Accrued interest on long term borrowings | (2,496) | (13,414) | (13,414) |
| Accrued salaries and wages | (1,977) | (1,977) | (1,977) |
| ATO liabilities | (37,451) | (41,721) | (41,721) |
| Current portion of long term borrowings | (115,473) | (150,775) | (150,775) |
| Provisions | | | |
| Provision for annual leave | (77,168) | (86,110) | (86,110) |
| Provision for long service leave | (137,151) | (144,904) | (144,904) |
| Unadjusted net current assets | 1,623,906 | 1,776,485 | 1,776,485 |
| Adjustments | | | |
| Less: Reserves - restricted cash | (406,325) | (396,475) | (396,475) |
| Less: Land held for resale - cost | | | |
| Less: Cost of acquisition | (40,394) | (40,394) | (40,394) |
| Add: Current portion of long term borrowings | 115,473 | 150,775 | 150,775 |
| Add: Provision for Annual Leave | 77,168 | 86,110 | 86,110 |
| Add: Provision for Long Service Leave | 137,151 | 144,904 | 144,904 |
| Adjusted net current assets - surplus/(deficit) | 1,506,979 | 1,721,405 | 1,721,405 |

Difference

There was no difference between the surplus/(deficit) 1 July 2017 brought forward position used in the 2018 audited financial report and the surplus/(deficit) carried forward position as disclosed in the 2017 audited financial report.

**NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2018**

18. FINANCIAL RISK MANAGEMENT

The Shire's activities expose it to a variety of financial risks including price risk, credit risk, liquidity risk and interest rate risk. The Shire's overall risk management focuses on the unpredictability of financial markets and seeks to minimise potential adverse effects on the financial performance of the Shire.

The Shire 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 Shire held the following financial instruments at balance date:

| | Carrying Value | | Fair Value | |
|-------------------------------|----------------|-----------|------------|-----------|
| | 2018 | 2017 | 2018 | 2017 |
| | \$ | \$ | \$ | \$ |
| Financial assets | | | | |
| Cash and cash equivalents | 2,034,227 | 2,241,222 | 2,034,227 | 2,241,222 |
| Receivables (Refer to Note a) | 64,858 | 162,120 | 64,858 | 162,120 |
| | 2,099,085 | 2,403,342 | 2,099,085 | 2,403,342 |
| Financial liabilities | | | | |
| Payables (Refer to Note b) | 169,792 | 277,015 | 169,792 | 277,015 |
| Borrowings | 640,504 | 791,277 | 640,504 | 791,277 |
| | 810,296 | 1,068,292 | 810,296 | 1,068,292 |

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.

Notes:

(a) The amount excludes GST Receivable from ATO (Statutory Receivable)

(b) The amount excludes ATO Liabilities (Statutory Payable)

**NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2018**

18. FINANCIAL RISK MANAGEMENT (Continued)

(a) Cash and Cash Equivalents

The Shire's objective is to maximise its return on cash whilst maintaining an adequate level of liquidity and preserving capital. The finance area manages the cash portfolio. 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.

Cash is 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 the Shire.

The Shire manages these risks by diversifying its portfolio and only investing in investments authorised by Local Government (Financial Management) Regulation 19C.

| | | |
|--|--------|--------|
| Impact of a 1% ⁽¹⁾ movement in interest rates on cash | \$ | \$ |
| - Equity | 20,342 | 22,412 |
| - Statement of Comprehensive Income | 20,342 | 22,412 |

Notes:

⁽¹⁾ Sensitivity percentages based on management's expectation of future possible interest rate movements.

| | Weighted Average Interest Rate | Carrying Amounts | Variable Interest Rate | Non Interest Bearing |
|---------------------------|---|-----------------------------|---------------------------------------|---------------------------------|
| 2018 | | | | |
| Cash and Cash Equivalents | 1.25% | 2,034,227 | 2,034,227 | 0 |
| 2017 | | | | |
| Cash and Cash Equivalents | 0.70% | 2,241,222 | 2,241,222 | 0 |

**NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2018**

18. FINANCIAL RISK MANAGEMENT (Continued)

(b) Receivables

The Shire'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. The Shire 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 the Shire to recover these debts as a secured charge over the land, that is, the land can be sold to recover the debt. The Shire 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.

The Shire 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 Shire's credit risk at balance date was:

| | 2018 | 2017 |
|--|-------------|-------------|
| | % | % |
| Percentage of rates and annual charges | | |
| - Current | 0% | 0% |
| - Overdue | 100% | 100% |
| Percentage of other receivables | | |
| - Current | 63% | 21% |
| - Overdue | 37% | 79% |

**NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2018**

18. FINANCIAL RISK MANAGEMENT (Continued)

(c) Payables and 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. The Shire 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 the Shire's Payables and Borrowings are set out in the Liquidity Table below:

| | Due within 1 year | Due between 1 & 5 years | Due after 5 years | Total contractual cash flows | Carrying values |
|-------------|-------------------------|-------------------------------|-------------------------|------------------------------------|--------------------|
| 2018 | \$ | \$ | \$ | \$ | \$ |
| Payables | 169,792 | 0 | 0 | 169,792 | 169,792 |
| Borrowings | 115,472 | 525,031 | 0 | 640,503 | 640,504 |
| | 285,264 | 525,031 | 0 | 810,295 | 810,296 |
| 2017 | | | | | |
| Payables | 277,015 | 0 | 0 | 277,015 | 277,015 |
| Borrowings | 150,775 | 640,502 | 0 | 791,277 | 791,277 |
| | 427,790 | 640,502 | 0 | 1,068,292 | 1,068,292 |

Borrowings are also subject to interest rate risk - the risk that movements in interest rates could adversely affect funding costs. The Shire 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:

| Year ended 30 June 2018 | <1 year | >1<2 years | >2<3 years | >3<4 years | >4<5 years | >5 years | Total | Weighted Average Effective Interest Rate |
|--------------------------------|-------------------|-------------------------|-------------------------|-------------------------|-------------------------|--------------------|--------------|---|
| | \$ | \$ | \$ | \$ | \$ | \$ | \$ | % |
| Borrowings | | | | | | | | |
| Fixed rate | | | | | | | | |
| Long term borrowings | 115,472 | 197,118 | 161,995 | 165,918 | | | 640,503 | 2.40% |
| Weighted average | | | | | | | | |
| Effective interest rate | 2.40% | 2.40% | 2.40% | 2.40% | | | | |
| Year ended 30 June 2017 | | | | | | | | |
| Borrowings | | | | | | | | |
| Fixed rate | | | | | | | | |
| Long term borrowings | 150,774 | 115,472 | 197,118 | 161,995 | 165,918 | | 791,277 | 2.40% |
| Weighted average | | | | | | | | |
| Effective interest rate | 2.40% | 2.40% | 2.40% | 2.40% | 2.40% | | | |

**NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2018**

18. 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:

| | 1 July 2017 | Amounts Received | Amounts Paid | 30 June 2018 |
|--|-------------|---------------------|-----------------|-----------------|
| | \$ | \$ | \$ | \$ |
| BCITF Levy | 0 | 495 | 0 | 495 |
| BRB Levy | 4 | 511 | (514) | 1 |
| Councillor Nomination Fees | 0 | 560 | (560) | 0 |
| Autumn Committee | 974 | 0 | 0 | 974 |
| Community Bus | 2,200 | 400 | (400) | 2,200 |
| ANZAC Day Breakfast Donation | 501 | 0 | 0 | 501 |
| Building Relocation Bond | 1,000 | 0 | 0 | 1,000 |
| Mid West Industry Road Safety Alliance | 21,294 | 68,700 | (51,985) | 38,009 |
| Mingenew Cemetery Group | 4,314 | 0 | 0 | 4,314 |
| Housing Bonds | 1,428 | 0 | 0 | 1,428 |
| Cool Room Bond | 530 | 430 | (430) | 530 |
| Outdoor Camera Bond | 350 | 0 | 0 | 350 |
| Animal Trap Bond | 0 | 100 | (100) | 0 |
| Other Bonds | 200 | 0 | 0 | 200 |
| Rates Incentive Prizes | 100 | 0 | 0 | 100 |
| Tree Planter - LCDC | 88 | 0 | 0 | 88 |
| Weary Dunlop Memorial | 87 | 0 | 0 | 87 |
| Mingenew P & C - NBN Rental | 0 | 6,376 | 0 | 6,376 |
| Joan Trust | 2,161 | 0 | (2,155) | 6 |
| Youth Advisory Council | 746 | 0 | 0 | 746 |
| Centenary Committee | 897 | 0 | 0 | 897 |
| Community Christmas Tree | 432 | 0 | 0 | 432 |
| Seniors Donations | 50 | 0 | 0 | 50 |
| | 37,356 | | | 58,784 |

NOTES TO AND FORMING PART OF THE FINANCIAL REPORT FOR THE YEAR ENDED 30TH JUNE 2018

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 Shire.

Management's assessment of the new and amended pronouncements that are relevant to the Shire, applicable to future reporting periods and which have not yet been adopted are set out as follows:

| Title | Issued / Compiled | Applicable (1) | 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 15 Revenue from Contracts with Customers | December 2014 | 1 January 2018 | This Standard establishes 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. The effect of this Standard will depend on the nature of future transactions the Shire has with those third parties it has dealings with. It may or may not be significant. |
| (iii) AASB 16 Leases | February 2016 | 1 January 2019 | Under AASB 16 there is no longer a distinction between finance and operating leases. Lessees will now bring to account a right-to-use asset and lease liability into the statement of financial position for all leases. Effectively this means the vast majority of operating leases as defined by the current AASB 117 Leases which currently do not impact the statement of financial position will be required to be capitalised on the statement of financial position when AASB 16 is adopted. Currently, operating lease payments are expensed as incurred. This will cease and will be replaced by both depreciation and interest charges. Based on the current number of operating leases held by the Shire, the impact is not expected to be significant. |

Notes:

(1) Applicable to reporting periods commencing on or after the given date.

**NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2018**

| Title | Issued / Compiled | Applicable (1) | Impact |
|--|--------------------------|-----------------------|---|
| (iv) AASB 1058 Income of Not-for-Profit Entities | December 2016 | 1 January 2019 | <p>These standards are likely to have a significant impact on the income recognition for NFP's. Key areas for consideration are:</p> <ul style="list-style-type: none"> - Assets received below fair value; - Transfers received to acquire or construct non-financial assets; - Grants received; - Prepaid rates; - Leases entered into at below market rates; and - Volunteer services. <p>Whilst it is not possible to quantify the financial impact (or if it is material) of these key areas until the details of future transactions are known, they will all have application to the Shire's operations.</p> |

Notes:

(1) Applicable to reporting periods commencing on or after the given date.

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.

Whilst many reflected consequential changes associate with the amendment of existing standards, the only new standard with material application is as follows:

- | | | |
|------|---|----------------|
| (i) | AASB 2016-4 Amendments to Australian Accounting Standards - Recoverable Amount of Non-Cash-Generating Specialised Assets of Not-for-Profit Entities | 1 January 2017 |
| (ii) | AASB 2016-7 Amendments to Accounting Standards - Deferral of AASB 15 for Not-for-Profit Entities | 1 January 2017 |

20. OTHER SIGNIFICANT ACCOUNTING POLICIES

a) 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.

b) Current and non-current classification

The asset or liability is classified as current if it is expected to be settled within the next 12 months, being the Shire's operational cycle. In the case of liabilities where the Shire 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 or non-current based on the Shire's intentions to release for sale.

c) Rounding off figures

All figures shown in this annual financial report, other than a rate in the dollar, are rounded to the nearest dollar. Amounts are presented in Australian Dollars.

d) Comparative figures

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

When the Shire applies an accounting policy retrospectively, makes a retrospective restatement or reclassifies items in its financial statements that has a material effect on the statement of financial position, 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.

e) 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.

f) Superannuation

The Shire contributes to a number of Superannuation Funds on behalf of employees. All funds to which the Shire contributes are defined contribution plans.

g) Fair value of assets and liabilities

Fair value is the price that the Shire 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 or liability. 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 or liability (i.e. the market with the greatest volume and level of activity for the asset or liability) 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.

h) 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 Shire 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 Shire 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.

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 the service capacity of an asset.

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 Shire 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 are 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.

i) Impairment of assets

In accordance with Australian Accounting Standards the Shire's cash generating non-specialised 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 specialised assets that are measured under the revaluation model, such as roads, drains, public buildings and the like, no annual assessment of impairment is required. Rather AASB 116.31 applies and revaluations need only be made with sufficient regulatory to ensure the carrying value does not differ materially from that which would be determined using fair value at the ends of the reporting period.

**NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2018**

21. ACTIVITIES/PROGRAMS

Shire operations as disclosed in these financial statements encompass the following service orientated activities/programs.

| PROGRAM NAME | OBJECTIVE | ACTIVITIES |
|------------------------------------|---|---|
| GOVERNANCE | To provide a decision making process for the efficient allocation of scarce resources. | Administration and operation of facilities and services to members of council; other costs that relate to the tasks of assisting elected members and ratepayers on matters which do not concern specific Council services |
| GENERAL PURPOSE FUNDING | To collect revenue to allow for the provision of services. | Rates, general purpose government grants and interest revenue. |
| LAW, ORDER, PUBLIC SAFETY | To provide services to help ensure a safer community. | Fire prevention, animal control and safety. |
| HEALTH | To provide services to help ensure a safer community. | Food quality, pest control and inspections. |
| EDUCATION AND WELFARE | To meet the needs of the community in these areas. | Includes education programs, youth based activities, care of families, the aged and disabled. |
| HOUSING | Provide housing services required by the community and for staff. | Maintenance of staff, aged and rental housing. |
| COMMUNITY AMENITIES | Provide services required by the community. | Rubbish collection services, landfill maintenance, town site storm water drainage control and maintenance, administration of the Town Planning Scheme and maintenance of cemeteries. |
| RECREATION AND CULTURE | To establish and manage efficiently, infrastructure and resources which will help the social well being of the community. | Maintenance of halls, recreation centres and various reserves, operation of library, support of community events and matters relating to heritage. |
| TRANSPORT | To provide effective and efficient transport services to the community. | Construction and maintenance of streets, road and footpaths, cleaning and lighting of streets, roads and footpaths, traffic signs and depot maintenance. |
| ECONOMIC SERVICES | To help promote the Shire and improve its economic wellbeing. | The regulation and provision of tourism, area promotion, building control and noxious weeds. |
| OTHER PROPERTY AND SERVICES | To provide effective and efficient administration, works operations and plant and fleet services. | Private works operations, plant repairs and operational costs. Administration overheads. |

**NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2018**

22. FINANCIAL RATIOS

| | 2018 | 2017 | 2016 |
|-----------------------------------|--------|--------|--------|
| Current ratio | 2.17 | 2.38 | 1.07 |
| Asset consumption ratio | 0.98 | 0.63 | 0.50 |
| Asset renewal funding ratio | N/A | 0.39 | 0.95 |
| Asset sustainability ratio | 1.17 | 0.83 | 0.49 |
| Debt service cover ratio | 5.61 | 3.97 | 3.40 |
| Operating surplus ratio | (0.32) | (0.39) | (0.60) |
| Own source revenue coverage ratio | 0.61 | 0.54 | 0.57 |

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 consumption ratio | $\frac{\text{depreciated replacement costs of depreciable assets}}{\text{current replacement cost of depreciable assets}}$ |
| Asset renewal funding ratio | $\frac{\text{NPV of planned capital renewal over 10 years}}{\text{NPV of required capital expenditure over 10 years}}$ |
| 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:

The Shire's Asset Management Plan is currently in draft format and the Long Term Financial now outdated therefore the information in these plans is not considered to be reliable for the calculation of the Asset Renewal Funding Ratio.

Three of the ratios disclosed above were distorted by the early receipt of Financial Assistance Grants. In addition, two of the ratios were impacted by revenue and expenses associated with flood damage re-instatement which is considered one-off in nature.

| | 2017/18 | 2016/17 | 2015/16 |
|--|---------|---------|---------|
| | \$ | \$ | \$ |
| Amount of Financial Assistance Grant received during the year relating to the subsequent year. | 318,719 | 309,762 | 0 |
| Amount of Financial Assistance Grant received in prior year relating to current year. | 309,762 | 0 | 300,764 |
| Amount of reimbursement for flood damage received | 0 | 0 | 0 |
| Expenditure on flood damage re-instatement | | | |

If the events detailed above did not occur, the impacted ratios in the 2018, 2017 and 2016 columns above would be as follows:

| | 2018 | 2017 | 2016 |
|-----------------------------------|--------|--------|--------|
| Current ratio | 2.19 | 1.89 | 1.50 |
| Debt service cover ratio | 5.56 | 2.95 | 4.69 |
| Operating surplus ratio | (0.32) | (0.50) | (0.49) |
| Own source revenue coverage ratio | 0.61 | 0.54 | 0.57 |

**INDEPENDENT AUDITOR'S REPORT
TO THE MEMBERS OF THE SHIRE OF MINGENEW**

Report on the Financial Report

Opinion

We have audited the financial report of the Shire of Mingenew, which comprises the statement of financial position as at 30 June 2018, and the statement of comprehensive income, statement of changes in equity and statement of cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies, and the declaration by the Chief Executive Officer.

In our opinion, the financial report of the Shire of Mingenew is in accordance with the underlying records of the Shire, including:

- a) giving a true and fair view of the Shire's financial position as at 30 June 2018 and of its performance for the year ended on that date; and
- b) complying with Australian Accounting Standards (including Australia Accounting Interpretations), the Local Government Act 1995 (as amended) and the Local Government (Financial Management) Regulations 1996 (as amended).

Basis for Opinion

We have conducted our audit in accordance with Australian Auditing Standards. Our responsibilities under those Standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Report* section of our report.

We are independent of the Shire in accordance with the auditor independence requirements of the Accounting Professional and Ethical Standards Board's APES 110 Code of Ethics for Professional Accountants (the Code) that are relevant to our audit of the financial report in Australia. We have also fulfilled our ethical requirements in accordance with the Code.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Other Information

Management is responsible for the other information. The other information comprises the information in the Shire's annual report for the year ended 30 June 2018 but does not include the financial report and the auditor's report thereon.

Our opinion on the financial report does not cover the other information and accordingly we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial report, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial report or our knowledge obtained in the audit or otherwise appears to be materially misstated.

If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Shire's Responsibility for the Financial Report

The Shire's Council is responsible for the preparation of the financial report which gives a true and fair view in accordance with Australian Accounting Standards (including Australia Accounting Interpretations), the Local Government Act 1995 (as amended), the Local Government (Financial Management) Regulations 1996 (as amended) and for such internal control as the Council determines is necessary to enable the preparation of the financial report that is free from material misstatement, whether due to fraud or error.

Auditor's Responsibilities for the Audit of the Financial Report

Our objectives are to obtain reasonable assurance about whether the financial report as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion.

Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with the Australian Auditing Standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of the financial report.

As part of an audit in accordance with the Australia Auditing Standards, we exercise professional judgement and maintain professional scepticism throughout the audit. We also:

- Identify and assess risks of material misstatement of the financial report, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Shire's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Councillors.

- Conclude on the appropriateness of Shire's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Shire's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial report or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Shire to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial report, including the disclosures, and whether the financial report represents the underlying transactions and events in a manner that achieves fair presentation.

We communicate with Council regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide Council with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

Emphasis of Matter

Without modifying our opinion, we draw attention to page 50 of the financial report "Financial Ratios", which describes certain ratio information relating to the financial report. Management's calculation of these ratios includes assumptions about future capital expenditure and hence falls outside our audit scope. We do not therefore express an opinion on these ratios.

However, we have reviewed the calculations as presented and in our opinion these are based on verifiable information and appear reasonable.

Reporting on Other Legal and Regulatory Requirements

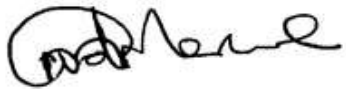
We did not, during the course of our audit, become aware of any instances where the Shire did not comply with the statutory requirements of the Local Government Act (1995) (as amended) and the Local Government (Financial Management) Regulations 1996 (as amended) other than the following:

- a) The Shire has not presented the asset renewal ratio as Council has not yet adopted the Strategic Community Plan in order to finalise the Asset Management Plan.

In accordance with the Local Government (audit) Regulations 1996, we also report that:

- a) Apart from the operating surplus ratio that does not meet the minimum benchmark, there are no material matters that in our opinion indicate significant adverse trends in the financial position or the financial management practices of the Shire.
- b) The Shire substantially complied with Part 6 of the Local Government Act 1995 (as amended) and the Local Government (Financial Management) Regulations 1996 (as amended).
- c) All information and explanations required were obtained by us.
- d) All audit procedures were satisfactorily completed in conducting our audit.

BUTLER SETTINERI (AUDIT) PTY LTD



MARIUS VAN DER MERWE CA
Director

Perth
Date: 13 December 2018





Mingenew Office 21 Victoria Street (PO Box 120) Mingenew WA 6522
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mingenew.wa.gov.au

Attachment 9.2.1 Monthly Financial Report

SHIRE OF MINGENEW

MONTHLY FINANCIAL REPORT

For the Period Ended 30 November 2018

LOCAL GOVERNMENT ACT 1995

LOCAL GOVERNMENT (FINANCIAL MANAGEMENT) REGULATIONS 1996

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Shire of Mingenew
Compilation Report
For the Period Ended 30 November 2018

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 30 November 2018 of \$2,294,216.

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

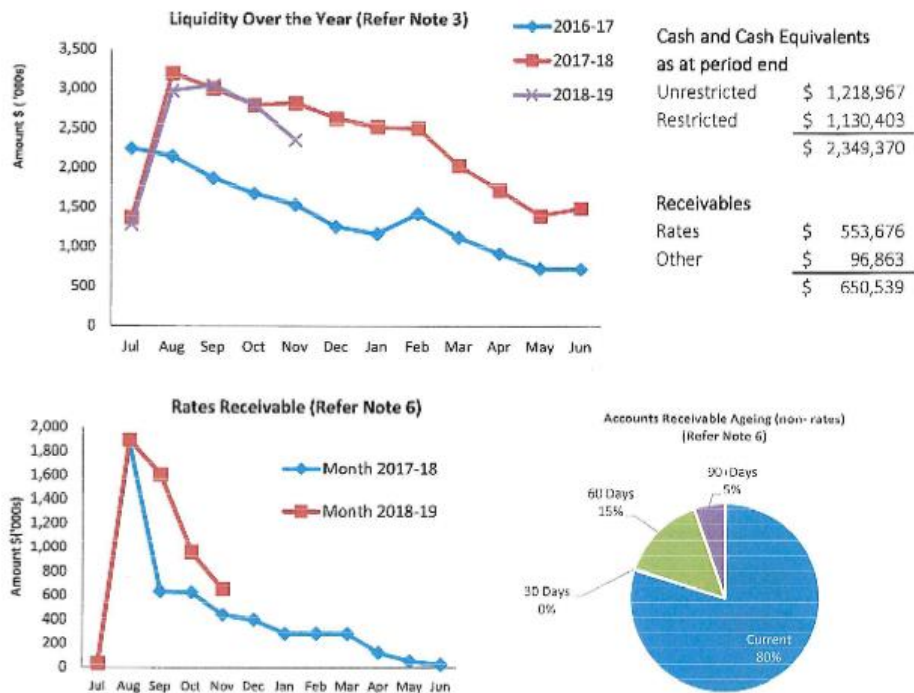
Preparation

Prepared by: Cherie Delmage

Reviewed by:

Date prepared: 10/12/2018

Shire of Mingenew
Monthly Summary Information
For the Period Ended 30 November 2018



Comments

Rates to be issued on 30 August 2018
First instalment due 5 October 2018
Final notices were issued 3rd October 2018
Second Instalment due 6 December 2018
Third instalment due 7 February 2019
4th & Final instalment due 8 April 2019

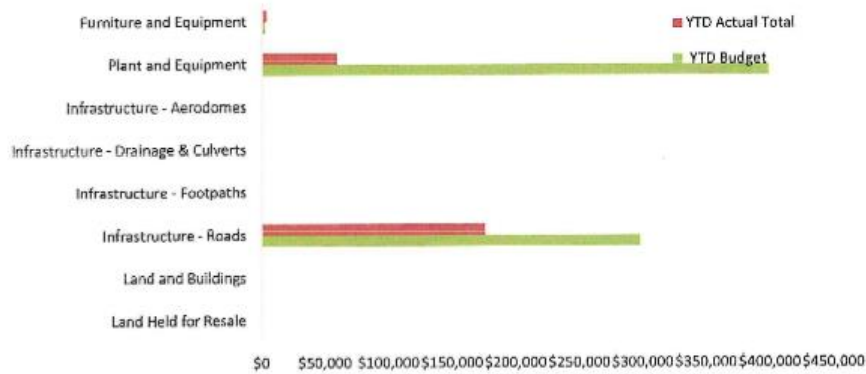
SUMMARY OF BILLING

| | |
|---------|------------------|
| Rates | 1,822,985 |
| Rubbish | 65,394 |
| ESL | 29,438 |
| | <u>1,917,817</u> |

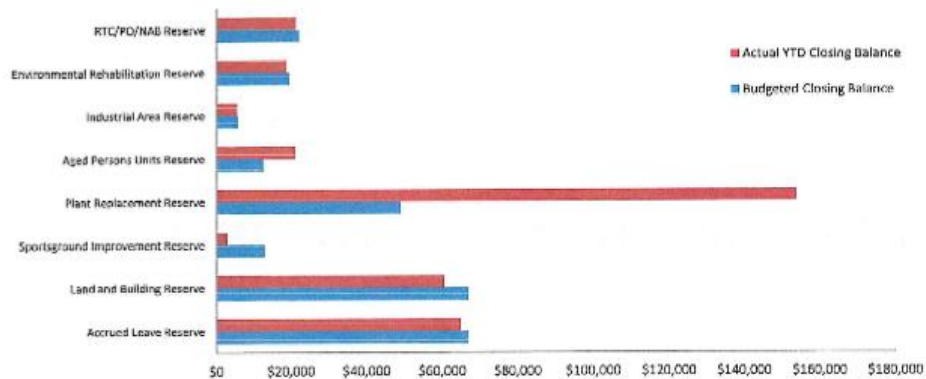
This information is to be read in conjunction with the accompanying Financial Statements and notes.

Shire of Mingenew
Monthly Summary Information
For the Period Ended 30 November 2018

Capital Expenditure Program YTD (Refer Note 13)



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

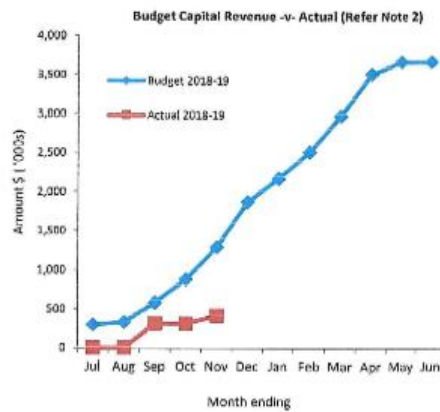


Comments

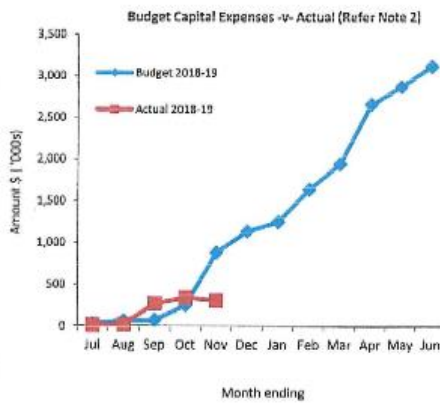
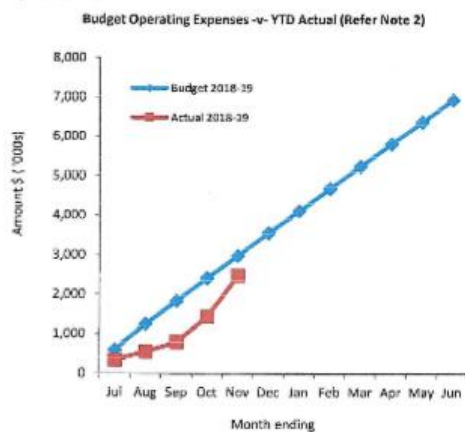
This information is to be read in conjunction with the accompanying Financial Statements and notes.

Shire of Mingenew
Monthly Summary Information
For the Period Ended 30 November 2018

Revenues



Expenditure



Comments

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

SHIRE OF MINGENEW
STATEMENT OF FINANCIAL ACTIVITY
(Statutory Reporting Program)
For the Period Ended 30 November 2018

| | | 2018/19 Budget (a) | 2018/19 YTD Budget (a) | 2018/19 YTD Actual (b) | Var. \$ (b)-(a) | Var. % (b)-(a)/(a) | Var. |
|------------------------------------|--|--------------------------|---------------------------------|---------------------------------|--------------------|-----------------------|------|
| Note | | \$ | \$ | \$ | \$ | % | |
| Operating Revenues | | | | | | | |
| | General Purpose Funding | 2,177,109 | 2,013,950 | 2,038,963 | 25,013 | 1.24% | |
| | Governance | 16,669 | 6,935 | 26,944 | 20,009 | 288.53% | ▲ |
| | Law, Order and Public Safety | 33,037 | 15,864 | 12,286 | (3,577) | (22.55%) | |
| | Health | 371 | 150 | 270 | 120 | 80.00% | |
| | Education and Welfare | 3,755 | 1,555 | 691 | (864) | (55.57%) | |
| | Housing | 102,729 | 42,795 | 43,400 | 605 | 1.41% | |
| | Community Amenities | 73,722 | 69,072 | 74,772 | 5,700 | 8.25% | |
| | Recreation and Culture | 33,960 | 33,165 | 32,471 | (694) | (2.09%) | |
| | Transport | 560,585 | 259,940 | 321,864 | 61,924 | 23.82% | ▲ |
| | Economic Services | 10,445 | 4,335 | 5,207 | 872 | 20.12% | |
| | Other Property and Services | 112,925 | 70,375 | 29,069 | (41,306) | (58.69%) | ▼ |
| | Total Operating Revenue | 3,125,307 | 2,518,135 | 2,585,936 | 67,801 | | |
| Operating Expense | | | | | | | |
| | General Purpose Funding | (100,797) | (41,990) | (31,907) | 10,083 | 24.01% | ▲ |
| | Governance | (218,578) | (172,607) | (159,734) | 12,872 | 7.46% | |
| | Law, Order and Public Safety | (154,914) | (66,934) | (52,697) | 14,237 | 21.27% | ▲ |
| | Health | (138,237) | (57,878) | (31,107) | 26,771 | 46.25% | ▲ |
| | Education and Welfare | (82,152) | (34,240) | (21,056) | 13,184 | 38.50% | ▲ |
| | Housing | (180,208) | (79,887) | (97,013) | (17,125) | (21.44%) | ▼ |
| | Community Amenities | (271,710) | (113,610) | (77,767) | 35,842 | 31.55% | ▲ |
| | Recreation and Culture | (942,475) | (402,324) | (513,950) | (111,526) | (27.75%) | ▼ |
| | Transport | (4,348,541) | (1,811,616) | (1,519,585) | 292,031 | 16.12% | ▲ |
| | Economic Services | (387,508) | (162,531) | (183,783) | 28,748 | 17.69% | ▲ |
| | Other Property and Services | (109,139) | (98,113) | 165,271 | 263,384 | 268.45% | ▲ |
| | Total Operating Expenditure | (6,934,259) | (3,041,730) | (2,473,329) | 568,401 | | |
| Funding Balance Adjustments | | | | | | | |
| | Add back Depreciation | 1,850,261 | 770,920 | 606,600 | (164,320) | (21.31%) | ▼ |
| 8 | Adjust (Profit)/Loss on Asset Disposal | (50,000) | (20,415) | 0 | 20,415 | (100.00%) | |
| | Adjust Provisions and Accruals | 0 | 0 | 0 | 0 | | |
| | Net Cash from Operations | (2,008,691) | 226,910 | 719,207 | 492,297 | | |
| Capital Revenues | | | | | | | |
| 11 | Grants, Subsidies and Contributions | 3,525,415 | 1,287,536 | 379,755 | (907,781) | (70.51%) | ▼ |
| 8 | Proceeds from Disposal of Assets | 157,000 | 157,000 | 31,818 | (125,182) | (79.73%) | ▼ |
| | Total Capital Revenues | 3,682,415 | 1,444,536 | 411,573 | (1,032,963) | | |
| Capital Expenses | | | | | | | |
| 13 | Land Held for Resale | 0 | 0 | 0 | 0 | | |
| 13 | Land and Buildings | (163,321) | 0 | 0 | 0 | | |
| 13 | Infrastructure - Roads | (2,084,696) | (298,450) | (175,881) | 122,569 | 41.07% | ▲ |
| 13 | Infrastructure - Footpaths | 0 | 0 | 0 | 0 | | |
| 13 | Infrastructure - Drainage & Culverts | 0 | 0 | 0 | 0 | | |
| | Infrastructure - Other | (401,000) | (79,700) | (63,941) | 15,759 | 19.77% | |
| 13 | Plant and Equipment | (450,000) | (399,165) | (59,091) | 340,074 | 85.10% | ▲ |

SHIRE OF MINGENOW
STATEMENT OF FINANCIAL ACTIVITY
(Statutory Reporting Program)
For the Period Ended 30 November 2018

| | | 2018/19 Budget (a) | 2018/19 YTD Budget (a) | 2018/19 YTD Actual (b) | Var. \$ (b)-(a) | Var. % (b)-(a)/(a) | Var. |
|------|---------------------------------------|--------------------------|---------------------------------|---------------------------------|--------------------|-----------------------|----------|
| Note | | | | | | | |
| | Furniture and Equipment | 13 | (10,000) | (2,500) | (3,871) | (3,371) | (54.83%) |
| | Total Capital Expenditure | | (3,109,017) | (779,815) | (302,784) | 477,031 | |
| | Net Cash from Capital Activities | | 573,398 | 664,721 | 108,789 | (555,932) | |
| | Financing | | | | | | |
| | Proceeds from New Debentures | | 0 | 0 | 0 | 0 | |
| | Proceeds from Advances | | 0 | 0 | 0 | 0 | |
| | Self-Supporting Loan Principal | | 0 | 0 | 0 | 0 | |
| 7 | Transfer from Reserves | | 120,544 | 0 | 0 | 0 | |
| 10 | Repayment of Debentures | | (154,525) | (38,261) | (38,261) | 0 | 0.00% |
| 7 | Transfer to Reserves | | (22,710) | (2,500) | (2,500) | 0 | (0.01%) |
| | Net Cash from Financing Activities | | (56,691) | (40,761) | (40,760) | 0 | |
| | Net Operations, Capital and Financing | | (1,491,984) | 850,871 | 787,236 | (63,635) | |
| | Opening Funding Surplus(Deficit) | 3 | 1,491,987 | 1,491,987 | 1,506,980 | 14,992 | 1.00% |
| | Closing Funding Surplus(Deficit) | 3 | 0 | 2,342,858 | 2,294,216 | (48,642) | |

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 FINANCIAL ACTIVITY
(By Nature or Type)
For the Period Ended 30 November 2018

| | | 2018/19 Budget (a) | 2018/19 YTD Budget (a) | 2018/19 YTD Actual (b) | Var. \$ (b)-(a) | Var. % (b)-(a)/(a) | |
|------|---|--------------------------|---------------------------------|---------------------------------|--------------------|-----------------------|---|
| Note | | | | | | | |
| | Operating Revenues | \$ | \$ | \$ | \$ | % | |
| 9 | Rates | 1,857,912 | 1,858,516 | 1,865,579 | 7,063 | 0.38% | |
| | Operating Grants, Subsidies and Contributions | | | | 0 | | |
| 11 | Fees and Charges | 364,398 | 202,732 | 335,433 | 132,701 | 65.46% | ▲ |
| | Service Charges | 237,487 | 156,297 | 182,412 | 26,115 | 16.71% | ▲ |
| | Interest Earnings | 0 | 0 | 0 | 0 | | |
| | Other Revenue | 58,710 | 24,430 | 25,231 | 801 | 3.28% | |
| | Profit on Disposal of Assets | 556,800 | 255,330 | 177,282 | (78,048) | (30.57%) | ▼ |
| 8 | | 50,000 | 20,830 | 0 | (20,830) | (100.00%) | |
| | Total Operating Revenue | 3,125,307 | 2,518,135 | 2,585,936 | 67,801 | | |
| | Operating Expense | | | | | | |
| | Employee Costs | (1,083,085) | (450,990) | (555,785) | (104,795) | (23.24%) | ▼ |
| | Materials and Contracts | (3,150,044) | (1,376,135) | (948,448) | 427,687 | 31.08% | ▲ |
| | Utility Charges | (124,853) | (51,080) | (31,958) | 70,022 | 38.52% | ▲ |
| | Depreciation on Non-Current Assets | (1,850,261) | (770,920) | (606,600) | 164,320 | 21.31% | ▲ |
| | Interest Expenses | (17,799) | (4,450) | (6,409) | (1,959) | (44.04%) | |
| | Insurance Expenses | (129,616) | (129,155) | (124,537) | 4,618 | 3.58% | |
| | Other Expenditure | (578,601) | (258,100) | (199,591) | 58,509 | 22.67% | ▲ |
| 8 | Loss on Disposal of Assets | 0 | 0 | 0 | 0 | | |
| | Total Operating Expenditure | (6,934,259) | (3,041,730) | (2,473,329) | 568,401 | | |
| | Funding Balance Adjustments | | | | | | |
| | Add back Depreciation | 1,850,261 | 770,920 | 606,600 | (164,320) | (21.31%) | ▼ |
| 8 | Adjust (Profit)/Loss on Asset Disposal | (50,000) | (20,415) | 0 | 20,415 | (100.00%) | |
| | Adjust Provisions and Accruals | 0 | 0 | 0 | 0 | | |
| | Net Cash from Operations | (2,008,691) | 226,910 | 719,207 | 492,297 | | |
| | Capital Revenues | | | | | | |
| 11 | Grants, Subsidies and Contributions | 3,525,415 | 1,287,536 | 379,755 | (907,781) | (70.51%) | ▼ |
| 8 | Proceeds from Disposal of Assets | 157,000 | 157,000 | 31,818 | (125,182) | (79.73%) | ▼ |
| | Total Capital Revenues | 3,682,415 | 1,444,536 | 411,573 | (1,032,963) | | |
| | Capital Expenses | | | | | | |
| 13 | Land Held for Resale | 0 | 0 | 0 | 0 | | |
| 13 | Land and Buildings | (163,321) | 0 | 0 | 0 | | |
| 13 | Infrastructure - Roads | (2,084,636) | (298,450) | (175,881) | 0 | 0 | |
| 13 | Infrastructure - Footpaths | 0 | 0 | 0 | 0 | | |
| 13 | Infrastructure - Drainage & Culverts | 0 | 0 | 0 | 0 | | |
| 13 | Infrastructure - Other | (401,000) | (79,700) | (63,941) | | | |
| 13 | Plant and Equipment | (450,000) | (399,165) | (59,091) | 340,674 | 85.20% | ▲ |
| 13 | Furniture and Equipment | (10,000) | (2,500) | (3,871) | (1,371) | (54.83%) | |
| | Total Capital Expenditure | (3,109,017) | (779,815) | (302,784) | 338,703 | | |
| | Net Cash from Capital Activities | 573,398 | 664,721 | 108,789 | (694,259) | | |
| | Financing | | | | | | |
| | Proceeds from New Debentures | 0 | 0 | 0 | 0 | | |
| | Proceeds from Advances | 0 | 0 | 0 | 0 | | |

SHIRE OF MINGENEW
STATEMENT OF FINANCIAL ACTIVITY
(By Nature or Type)
For the Period Ended 30 November 2018

| | | 2018/19 Budget (a) | 2018/19 YTD Budget (a) | 2018/19 YTD Actual (b) | Var. \$ (b) - (a) | Var. % (b) - (a) / (a) | |
|---------------------------------------|------|--------------------------|---------------------------------|---------------------------------|----------------------|---------------------------|--|
| | Note | | | | | | |
| Self-Supporting Loan Principal | | 0 | 0 | 0 | 0 | | |
| Transfer from Reserves | 7 | 120,544 | 0 | 0 | 0 | | |
| Repayment of Debentures | 10 | (154,525) | (38,261) | (38,261) | 0 | 0.00% | |
| Transfer to Reserves | 7 | (22,710) | (2,500) | (2,500) | 0 | 0.01% | |
| Net Cash from Financing Activities | | (56,691) | (40,761) | (40,760) | 0 | | |
| Net Operations, Capital and Financing | | (1,491,984) | 850,871 | 787,236 | (201,962) | | |
| Opening Funding Surplus(Deficit) | 3 | 1,491,987 | 1,491,987 | 1,506,980 | 14,992 | 1.00% | |
| Closing Funding Surplus(Deficit) | 3 | 0 | 2,342,858 | 2,294,216 | | | |

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.

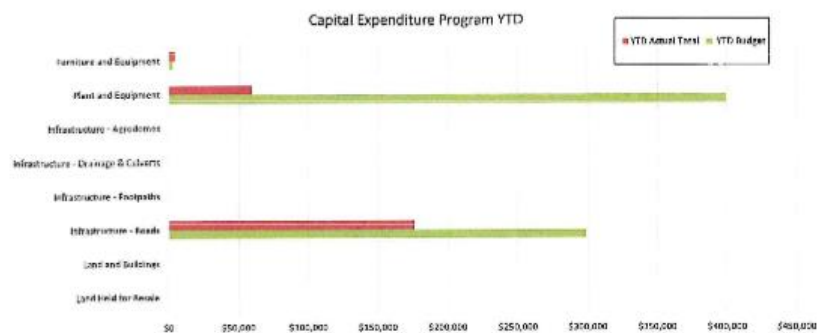
SHIRE OF MINGENOW
STATEMENT OF CAPITAL ACQUISITIONS AND CAPITAL FUNDING
For the Period Ended 30 November 2018

| YTD 30.11.2018 | | | | | | |
|--------------------------------------|------|-----------------------------|--|------------------|------------|---------------------------|
| | Note | YTD Actual New / Upgrade | YTD Actual (Renewal Expenditure) | YTD Actual Total | YTD Budget | Original Annual Budget |
| | | (a) | (b) | (c) = (a)+(b) | (d) | (e) - (d) |
| Land Held for Resale | 13 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 |
| Land and Buildings | 13 | 0 | 0 | 0 | 0 | 163,321 |
| Infrastructure - Roads | 13 | 175,881 | 0 | 175,881 | 298,450 | 2,084,696 |
| Infrastructure - Footpaths | 13 | 0 | 0 | 0 | 0 | 0 |
| Infrastructure - Drainage & Culverts | 13 | 0 | 0 | 0 | 0 | 0 |
| Infrastructure - Aerodromes | 13 | 0 | 0 | 0 | 0 | 0 |
| Infrastructure - Other | 13 | 63,941 | 0 | 63,941 | 79,700 | 401,000 |
| Plant and Equipment | 13 | 59,091 | 0 | 59,091 | 399,165 | 450,000 |
| Furniture and Equipment | 13 | 3,871 | 0 | 3,871 | 2,500 | 10,000 |
| Capital Expenditure Totals | | 302,784 | 0 | 302,784 | 779,815 | 3,109,017 |

Funded By:

| | | | | |
|---|----------|-----------|-----------|-----------|
| Capital Grants and Contributions | 379,755 | 1,287,536 | 3,525,415 | 907,783 |
| Borrowings | 0 | 0 | 0 | 0 |
| Other (Disposals & C/F/rd) | 0 | 157,000 | 157,000 | (157,000) |
| Own Source Funding - Cash Backed Reserves | | | | |
| Land and Building Reserve | 0 | 0 | 0 | 0 |
| Sportground Improvement Reserve | 0 | 0 | 0 | 0 |
| Plant Replacement Reserve | 0 | 0 | 0 | 0 |
| Aged Persons Units Reserve | 0 | 0 | 111,463 | 0 |
| Street Light Upgrade Reserve | 0 | 0 | 8,581 | 0 |
| Painted Road Reserve | 0 | 0 | 0 | 0 |
| Industrial Area Reserve | 0 | 0 | 0 | 0 |
| Total Own Source Funding - Cash Backed Reserves | 0 | 0 | 120,044 | 0 |
| Own Source Funding - Operations | (78,971) | (884,721) | (814,486) | 587,750 |
| Capital Funding Total | 302,784 | 779,815 | 3,109,017 | (477,031) |

Comments and graphs:



SHIRE OF MINGENEW
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 30 November 2018

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.

SHIRE OF MINGENEW
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 30 November 2018

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

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

(f) 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

SHIRE OF MINGENEW
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 30 November 2018

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

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

(j) Depreciation of Non-Current Assets

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

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

| | |
|---|----------------|
| Buildings | 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

SHIRE OF MINGENEW
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 30 November 2018

and salary levels, experience of employee departures and periods of service. Expected future payments are discounted using market yields at the reporting date on national government bonds with terms to maturity and currency that match as closely as possible, the estimated future cash outflows. Where the Shire does not have the unconditional right to defer settlement beyond 12 months, the liability is recognised as a current liability.

(m) Interest-bearing Loans and Borrowings

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

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

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

Borrowing Costs

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

(n) Provisions

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

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

(o) Current and Non-Current Classification

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

(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

SHIRE OF MINGENEW
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 30 November 2018

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, and 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 these as television and radio broadcasting, underground electricity and neighbourhood surveillance services. Excludes 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.

SHIRE OF MINGENEW
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 30 November 2018

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.

(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

SHIRE OF MINGENEW
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 30 November 2018

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.

(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.

SHIRE OF MINGENEW
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 30 November 2018

Note 2: EXPLANATION OF MATERIAL VARIANCES

| Reporting Program | Var. \$ | Var. % | Var. | Timing/ Permanent | Explanation of Variance |
|-------------------------------------|-----------|----------|------|----------------------|---|
| Operating Revenues | \$ | % | | | |
| General Purpose Funding | 25,013 | 1.24% | | | |
| Governance | 20,009 | 288.53% | ▲ | Timing | Relates to proceeds from sale of asset still to be processed in system; requires correction |
| Law, Order and Public Safety | (3,577) | (22.55%) | | | |
| Health | 120 | 80.00% | | | |
| Education and Welfare | (864) | (55.57%) | | | |
| Housing | 605 | 1.41% | | | |
| Community Amenities | 5,700 | 8.25% | | | |
| Recreation and Culture | (694) | (2.09%) | | | |
| Transport | 61,924 | 23.82% | ▲ | Permanent | MRWA Direct Grant higher than budget |
| Economic Services | 872 | 20.12% | | | |
| Other Property and Services | (41,306) | (58.69%) | ▼ | Permanent | MWIRSA Reimbursement deferred; offset by no expenditure to occur in 2018/2019 |
| Operating Expenses | | | | | |
| General Purpose Funding | 10,083 | 24.01% | ▲ | Timing | Budget Profiling |
| Governance | 12,872 | 7.46% | | | |
| Law, Order and Public Safety | 14,237 | 21.27% | ▲ | Timing | Budget Profiling |
| Health | 26,771 | 46.25% | ▲ | Timing | Budget Profiling |
| Education and Welfare | 13,184 | 38.50% | ▲ | Timing | Budget Profiling |
| Housing | (17,126) | (21.44%) | ▼ | Timing | Housing Allocations & requires budget review |
| Community Amenities | 35,842 | 31.55% | ▲ | Timing | Requires budget review |
| Recreation and Culture | (111,626) | (27.75%) | ▼ | Timing | Requires budget review |
| Transport | 292,031 | 16.12% | ▲ | Timing | Requires budget review |
| Economic Services | 28,748 | 17.69% | ▲ | Timing | Requires budget review |
| Other Property and Services | 263,384 | 268.45% | ▲ | Permanent | Salaries & POC Allocations require review; also MRWIRSA Expenditure deferred as per revenue |
| Capital Revenues | | | | | |
| Grants, Subsidies and Contributions | (907,781) | (70.51%) | ▼ | Timing | RRG Projects not yet commenced so unable to claim any additional funds |
| Proceeds from Disposal of Assets | (125,182) | (79.73%) | ▼ | Timing | Asset disposal still to be processed in Synergy; requires correction |
| Capital Expenses | | | | | |
| Land Held for Resale | 0 | | | | |

SHIRE OF MINGENEW
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 30 November 2018

Note 2: EXPLANATION OF MATERIAL VARIANCES

| Reporting Program | Var. \$ | Var. % | Var. | Timing/ Permanent | Explanation of Variance |
|--------------------------------------|---------|----------|------|----------------------|--|
| Land and Buildings | 0 | | | | |
| Infrastructure - Roads | 122,569 | 41.07% | ▲ | Timing | Yarragadee Bridge; only partial payment made; follow up with MRWA |
| Infrastructure - Footpaths | 0 | | | | |
| Infrastructure - Drainage & Culverts | 0 | | | | |
| Plant and Equipment | 340,074 | 85.20% | ▲ | Timing | Loader purchased but not processed in the system; budget profiling |
| Furniture and Equipment | (1,371) | (54.83%) | | | |
| Financing | | | | | |
| Loan Principal | 0 | 0.00% | | | |

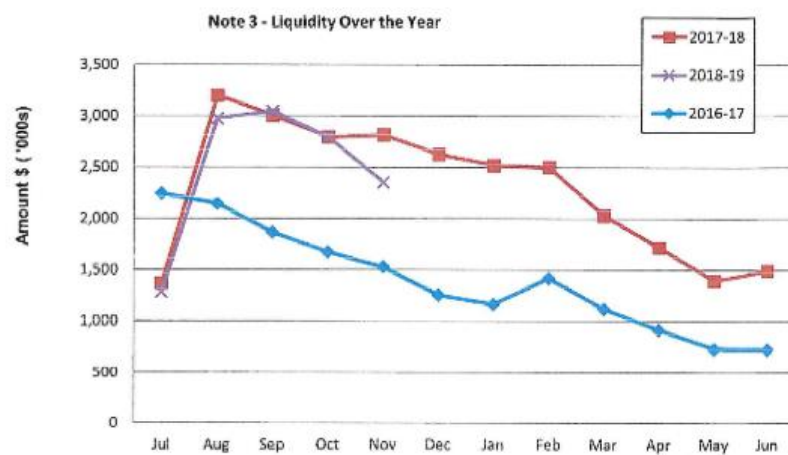
SHIRE OF MINGENEW
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 30 November 2018

Note 3: NET CURRENT FUNDING POSITION

| | | Positive=Surplus (Negative=Deficit) | | |
|---|---|-------------------------------------|------------------|--------------------|
| Note | | YTD 30 Nov 2018 | 30 June 2018 | YTD 30 Nov 2017 |
| | | \$ | \$ | \$ |
| Current Assets | | | | |
| | 4 | 1,218,967 | 1,044,403 | 1,852,396 |
| Cash - Unrestricted | | | | |
| | 4 | 408,823 | 406,324 | 396,475 |
| Cash - Restricted Reserves | | | | |
| Cash - Restricted Unspent Grants | | 721,580 | 583,500 | 568,498 |
| Cash - Trust | | 22,586 | 58,784 | 71,623 |
| Investments | | 0 | 0 | 0 |
| Rates - Current | 6 | 553,676 | 44,775 | 449,318 |
| Sundry Debtors | 6 | 96,863 | 21,668 | 66,033 |
| Provision for Doubtful Debts | | (1,585) | (1,585) | (1,585) |
| ESL Levy | | 0 | 0 | 0 |
| GST Receivable | | 111,239 | 18,399 | 12,789 |
| Receivables - Other | | 0 | 0 | 0 |
| Inventories - Fuel & Materials | | 3,065 | 3,065 | 3,065 |
| Inventories - Land Held for Resale | | 40,394 | 40,394 | 80,788 |
| | | 3,175,608 | 2,219,727 | 3,499,402 |
| Current Liabilities | | | | |
| Sundry Creditors | | (298,210) | (165,321) | (79,989) |
| GST Payable | | (59,521) | (21,340) | (15,609) |
| PAYG | | (48,859) | (16,111) | (24,766) |
| Accrued Interest on Debentures | | (2,496) | (2,496) | (11,269) |
| Accrued Salaries & Wages | | (1,977) | (1,977) | (1,977) |
| Current Employee Benefits Provision | | (214,319) | (214,319) | (231,014) |
| Trust Liability | | (21,575) | (58,784) | (71,623) |
| Current Loan Liability | | (77,213) | (115,473) | (113,420) |
| | | (724,169) | (595,822) | (549,667) |
| NET CURRENT ASSETS | | 2,451,438 | 1,623,905 | 2,949,735 |
| Less: | | | | |
| Cash - Restricted Reserves | | (408,823) | (406,324) | (396,475) |
| Inventories - Land Held for Resale | | (40,394) | (40,394) | (80,788) |
| Add Back: | | | | |
| Current Loan Liability | | 77,213 | 115,473 | 113,420 |
| Cash Backed Employee Provisions | 7 | 214,319 | 214,319 | 231,014 |
| Net Current Funding Position (Surplus / Deficit) | | 2,293,753 | 1,506,980 | 2,816,905 |

SHIRE OF MINGENEW
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 30 November 2018

Note 3: NET CURRENT FUNDING POSITION



Comments - Net Current Funding Position

SHIRE OF MINGENEW
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 30 November 2018

Note 4: CASH AND INVESTMENTS

| | Interest Rate | Unrestricted \$ | Restricted \$ | Trust \$ | Total Amount \$ | Institution | Maturity Date |
|-------------------------------|---------------|------------------|------------------|---------------|------------------|-------------|------------------|
| (a) Cash Deposits | | | | | | | |
| Municipal Bank Account | | 1,203,940 | 0 | | 1,203,940 | NAB | At Call |
| Trust Bank Account | | | | 22,586 | 22,586 | NAB | At Call |
| Cash Maximiser Account (Muni) | | 0 | 0 | | 0 | NAB | At Call |
| Cash On Hand | | 300 | | | 300 | NAB | At Call |
| Reserve Funds | | | 408,823 | | 408,823 | NAB | 29 December 2018 |
| (b) Term Deposits | | | | | | | |
| Short Term Deposits | 2.50% | 14,427 | 721,580 | | 736,007 | NAB | 29 December 2018 |
| Total | | 1,218,667 | 1,130,403 | 22,586 | 2,371,656 | | |

Comments/Notes - Investments

Funds shown on the Municipal bank statements do not reconcile to the general ledger.

Restricted Cash

(1) Municipal Fund

| Purpose for Funds Being Restricted | Funding Organisation | Due Date to be Expended | Amount |
|------------------------------------|----------------------|-------------------------|----------|
| 1 Nil | | | |
| 2 Nil | | | |
| Sub-total | | | - |

SHIRE OF MINGENEW
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 30 November 2018

Note 4: CASH AND INVESTMENTS

| <u>(2) Cash on Hand</u> | | Funding Organisation | Date to be Expended | Amount |
|------------------------------------|----------------------------------|-----------------------------|---------------------|---------|
| Purpose for Funds Being Restricted | | | | |
| 1 | Nil | | | |
| 2 | Nil | | | |
| | Sub-total | | | - |
| <u>(3) Term Deposits</u> | | | | |
| Purpose for Funds Being Restricted | | Funding Organisation | Date to be Expended | Amount |
| 1 | Special Purpose Grants - Bridges | Financial Assistance Grants | 30 June 2019 | 210,000 |
| 2 | Special Purpose Grants - Bridges | Financial Assistance Grants | 30 June 2019 | 498,000 |
| 3 | Little Well Reserve | Lotterywest | 30 June 2019 | 13,580 |
| | Sub-total | | | 721,580 |

SHIRE OF MINGENEE

Note 5: BUDGET AMENDMENTS

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

[illegible]

SHIRE OF MINGENEE
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 30 November 2018

Note 6: RECEIVABLES

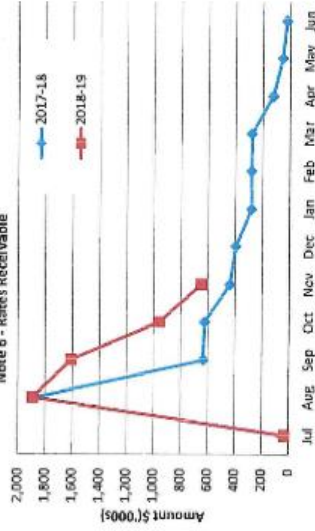
Receivables - Rates & Rubbish Receivable

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

Net Rates Collectable
% Collected

| | YTD 30 Nov 2018 | 30 June 2018 |
|-------------|--------------------|--------------|
| | \$ | \$ |
| 44,775 | 83,832 | |
| 1,859,536 | 1,852,748 | |
| (1,350,635) | (1,891,805) | |
| 553,676 | 44,775 | |
| 553,676 | 44,775 | |
| 70.93% | 97.65% | |

Note 6 - Rates Receivable



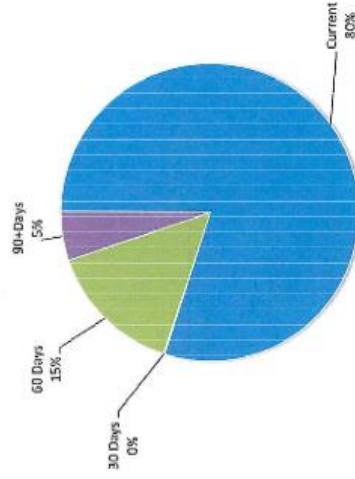
Comments/Notes - Receivables Rates

Installment Due Dates:

- Installment 1 5-Oct-18
- Installment 2 6-Dec-18
- Installment 3 7-Feb-19
- Installment 4 8-Apr-19

| Receivables - General | Current | 30 Days | 60 Days | 90+ Days |
|---------------------------------------|---------|---------|---------|----------|
| | \$ | \$ | \$ | \$ |
| Receivables - General | 77,340 | 147 | 14,210 | 5,166 |
| Total Receivables General Outstanding | | | | 96,863 |

Note 6 - Accounts Receivable (non-rates)



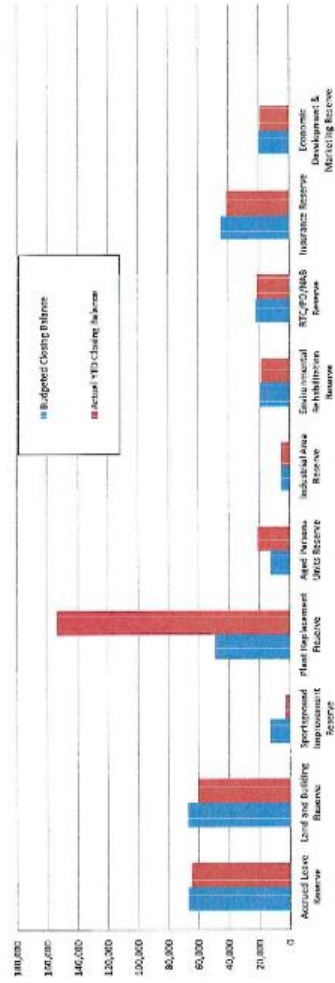
Comments/Notes - Receivables General

SHEEP OF MANAGEMENT
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 30 November 2018

Note 7: Cash Backlog Reserve

| Name | Opening Balance | Budget Interest Earned | Actual Interest Earned | Budget Transfers In (+) | YTD Actual Transfers In (+) | YTD Budget Transfers Out (-) | YTD Actual Transfers Out (-) | Transfer at Reference | Endorse Closing Balance | Actual YTD Closing Balance |
|--|-----------------|------------------------|------------------------|-------------------------|-----------------------------|------------------------------|------------------------------|-----------------------|-------------------------|----------------------------|
| Accrued Lease Reserve | \$ 94,169 | \$ 1,250 | \$ 997 | \$ 1,250 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 97,009 | \$ 64,305 |
| Land and Building Reserve | 80,168 | 3,425 | 370 | 3,425 | 0 | 0 | 0 | 0 | 87,019 | 60,239 |
| Sportground Improvement Reserve | 2,811 | 60 | 37 | 10,060 | 0 | 0 | 0 | 0 | 12,551 | 2,829 |
| Plant Replacement Reserve | 151,727 | 3,875 | 940 | 3,875 | 0 | 111,453 | 0 | 0 | 49,014 | 153,667 |
| Agled Person Unit Reserve | 20,608 | 522 | 118 | 502 | 0 | (8,293) | 0 | 0 | 12,767 | 20,896 |
| Insurance Area Reserve | 54,554 | 125 | 34 | 125 | 0 | 0 | 0 | 0 | 5,704 | 5,487 |
| Environmental Remediation Reserve | 18,570 | 450 | 114 | 450 | 0 | 0 | 0 | 0 | 19,470 | 18,694 |
| RTCP/PM&B Reserve | 21,215 | 200 | 128 | 500 | 0 | 0 | 0 | 0 | 22,025 | 21,154 |
| Insurance Reserve | 42,852 | 2,025 | 252 | 2,025 | 0 | 0 | 0 | 0 | 44,332 | 41,134 |
| Economic Development & Marketing Reserve | 18,339 | 500 | 118 | 500 | 0 | 0 | 0 | 0 | 20,859 | 19,428 |
| | 465,324 | 12,730 | 2,500 | 22,710 | 0 | (120,540) | 0 | 0 | 321,200 | 408,825 |

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



SHIRE OF MINGENOW
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 30 November 2018

Note 8 CAPITAL DISPOSALS

| Actual YTD Profit/(Loss) of Asset Disposal | | | | Disposals | Original Budget | | | Comments |
|--|------------|----------|------------------|-----------------------|--------------------------------------|--------------------------------------|----------|----------|
| Cost | Accum Depn | Proceeds | Profit (Loss) | | YTD 30 11 2018 | | | |
| | | | | | 2018/2019 Budget Profit/(Loss) | 2018/2019 Actual Profit/(Loss) | Variance | |
| \$ | \$ | \$ | \$ | | \$ | \$ | \$ | |
| 0 | | | 0 | Plant and Equipment | | | | |
| 0 | | | 0 | CEO Vehicle | 1,000 | 0 | (1,000) | |
| 0 | | | 0 | Case JCB5 Tractor | 9,000 | 0 | (9,000) | |
| 0 | | | 0 | Volvo Loader | 40,000 | 0 | (40,000) | |
| 0 | | | 0 | Works Manager Vehicle | 0 | 0 | 0 | |
| 0 | 0 | 0 | 0 | | 50,000 | 0 | (50,000) | |

Comments - Capital Disposal/Replacements

A45B 101.10(e)
A45B 101.11
A45B 101.12

SHIRE OF MINGENEW
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period ended 30 November 2018

9. RATING INFORMATION
(GA Sec 2(4)(b)
(14 Reg 23(a))

| RATE TYPE | Rate in \$ | Number of properties | Rateable value \$ | 2018-19 interim rates \$ | 2018-19 back rates \$ | Actual Rate Revenue \$ | 2018-19 Budgeted rate revenue \$ | 2018-19 Budgeted interim rates \$ | 2018-19 Budgeted back rates \$ | 2018-19 Budgeted total revenue \$ |
|---|------------|----------------------|-------------------|--------------------------|-----------------------|------------------------|----------------------------------|-----------------------------------|--------------------------------|-----------------------------------|
| General rate | | | | | | | | | | |
| GRV - Mingenew | 0.149035 | 127 | 1,103,699 | | | 164,490 | 164,400 | | | 164,400 |
| GRV - Yandnooka | 0.149035 | 2 | 13,884 | | | 2,069 | 2,069 | | | 2,069 |
| GRV - Commercial | 0.149035 | 14 | 349,700 | | | 52,118 | 52,118 | | | 52,118 |
| GRV - Industrial | 0.149035 | 1 | 12,480 | | | 1,860 | 1,860 | | | 1,860 |
| UV Rural & Mining | 0.013684 | 115 | 110,855,505 | | | 1,517,398 | 1,516,949 | | | 1,516,949 |
| UV Mining | 0.013684 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Sub-Totals | | 258 | 112,335,268 | 0 | 0 | 1,731,935 | 1,731,485 | 0 | 0 | 1,731,485 |
| Minimum payment | | | | | | | | | | |
| GRV - Mingenew | 700 | 64 | 28,162 | | | 44,800 | 44,800 | | | 44,800 |
| GRV - Yandnooka | 700 | 0 | 0 | | | 0 | 0 | | | 0 |
| GRV - Commercial | 700 | 9 | 6200 | | | 6,300 | 6,300 | | | 6,300 |
| GRV - Industrial | 700 | 2 | 1,850 | | | 1,400 | 1,400 | | | 1,400 |
| UV Rural & Mining | 1050 | 23 | 691,595 | | | 24,150 | 24,150 | | | 24,150 |
| UV Mining | 1050 | 8 | 27,199 | | | 8,400 | 8,400 | | | 8,400 |
| Sub-Totals | | 106 | 755,006 | 0 | 0 | 85,050 | 85,050 | 0 | 0 | 85,050 |
| Discounts/concessions (Refer note 23) | | | | | | | | | | |
| Total amount raised from general rates | | 365 | 113,090,274 | 0 | 0 | 1,822,985 | 1,822,535 | 0 | 0 | 1,822,535 |
| Specified area rates (Refer note 10) | | | | | | | | | | |
| Ex Gratia Rates | | | | | | | | | | |
| Total rates | | | | | | 1,821,950 | | | | 1,821,950 |
| | | | | | | (1,035) | | | | (1,035) |
| | | | | | | 37,586 | | | | 36,412 |
| | | | | | | 1,859,536 | | | | 1,857,912 |

SHIRE OF MINGENEW
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 30 November 2018

10. INFORMATION ON BORROWINGS

(a) Debenture Repayments

| Particulars | Principal | Principal | | Principal | | Interest | |
|--------------------------------------|-----------|---------------|------------|---------------|---------|---------------|--------|
| | 1-Jul-18 | Repayments | | Outstanding | | Repayments | |
| | | YTD Actual | YTD Budget | YTD Actual | Budget | YTD Actual | Budget |
| | | \$ | \$ | \$ | \$ | \$ | \$ |
| Education & Welfare | | | | | | | |
| Loan 137 - Senior Citizens Buildings | 87,814 | 5,747 | 21,172 | 82,572 | 66,642 | 858 | 2,440 |
| Housing | | | | | | | |
| Loan 133 - Triplex | 55,957 | 3,340 | 13,490 | 52,612 | 47,462 | 547 | 1,555 |
| Loan 134 - SC Housing | 42,623 | 2,544 | 10,276 | 40,079 | 32,347 | 417 | 1,185 |
| Loan 136 - Staff Housing | 106,294 | 6,345 | 25,627 | 99,949 | 80,667 | 1,039 | 2,954 |
| Loan 142 - Staff Housing | 49,086 | 2,955 | 11,935 | 46,131 | 37,151 | 480 | 1,364 |
| Recreation & Culture | | | | | | | |
| Loan 138 - Pavilion Fitout | 84,302 | 5,032 | 20,325 | 79,270 | 63,977 | 824 | 2,342 |
| Transport | | | | | | | |
| Loan 139 - Roller | 20,665 | 1,234 | 4,982 | 19,431 | 15,683 | 202 | 574 |
| Loan 141 - Grader | 71,754 | 4,283 | 17,300 | 67,471 | 54,484 | 701 | 1,994 |
| Loan 144 - Side Tipping Trailer | 49,086 | 2,930 | 11,835 | 46,156 | 37,251 | 480 | 1,364 |
| Loan 145 - Drum Roller | 72,526 | 4,353 | 17,583 | 68,573 | 55,343 | 713 | 2,027 |
| | 640,502 | 38,261 | 154,575 | 602,241 | 485,977 | 6,260 | 17,799 |

All debenture repayments were financed by general purpose revenue.

(b) New Debentures

Nil

SHIRE OF MARGARET
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 30 November 2018

NOTE 11: GRANTS AND CONTRIBUTIONS

| Project/Details | Grant Provider | Approval | 2018/2019 Approved Budget | 2018/2019 Original Budget | 2018/2019 Actuals (Additional) | Overhead 2018/2019 Budget | Centre 2018/2019 Budget | Balance 2018/2019 YTD Actual | Balance 2018/2019 YTD Budget |
|---|---|----------|------------------------------|------------------------------|--------------------------------------|---------------------------------|-------------------------------|------------------------------------|------------------------------------|
| GENERAL PURPOSE FUNDS | | | | | | | | | |
| Financial Assistance Grant - Roads | Grants Commission | Y | 150,866 | 150,866 | 0 | 150,866 | 0 | 74,595 | 99,933 |
| Financial Assistance Grant - General | Grants Commission | Y | 129,381 | 129,381 | 0 | 129,381 | 0 | 71,181 | 96,091 |
| GOVERNANCE | | | | | | | | | |
| Reimbursable | Miscellaneous | Y | 10,154 | 10,154 | 0 | 10,154 | 0 | 0 | 4,230 |
| Reimbursable | Miscellaneous | Y | 1,000 | 1,000 | 0 | 1,000 | 0 | 0 | 415 |
| Reimbursable | Miscellaneous | Y | 1,000 | 1,000 | 0 | 1,000 | 0 | 1,425 | 415 |
| LABOUR, OROU, PUBLIC SAFETY | | | | | | | | | |
| Local Administration Grants | Department of Fire & Emergency Services | Y | 4,000 | 4,000 | 0 | 4,000 | 0 | 0 | 2,865 |
| ES - Annual Grant | Department of Fire & Emergency Services | Y | 25,287 | 25,287 | 0 | 25,287 | 0 | 6,350 | 22,844 |
| HEALTH | | | | | | | | | |
| NI | | N | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| EDUCATION & WELFARE | | | | | | | | | |
| Senior's Meal Grant | COTAWA | N | 1,000 | 1,000 | 0 | 1,000 | 0 | 0 | 415 |
| Community Outreach Free | COH | N | 2,000 | 2,000 | 0 | 2,000 | 0 | 485 | 810 |
| HOUSING | | | | | | | | | |
| Independent Living Unit | WVC IS | Y | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| COMMUNITY AMENITIES | | | | | | | | | |
| Thank's Volunteer Day | Department of Local Government & Comm | N | 2,000 | 2,000 | 0 | 2,000 | 0 | 0 | 850 |
| Transfer Station | Mid West Development Commission | Y | 5,000 | 5,000 | 0 | 0 | 5,000 | 0 | 2,050 |
| RECREATION AND CULTURE | | | | | | | | | |
| Netball Courts | DSH | Y | 121,657 | 121,657 | 0 | 0 | 121,657 | 55,438 | 66,456 |
| TRANSPORT | | | | | | | | | |
| Flood Damage Funding | NAWARRA | Y | 2,441,696 | 2,441,696 | 0 | 0 | 2,441,696 | 75,753 | 660,200 |
| Forest Grant | Main Roads WA | Y | 45,210 | 45,210 | 0 | 45,210 | 0 | 73,479 | 42,210 |
| Backstop Funding | Main Roads WA | Y | 188,811 | 188,811 | 0 | 0 | 188,811 | 75,554 | 351,178 |
| Regional Road Group | Main Roads WA | Y | 544,674 | 544,674 | 0 | 0 | 544,674 | 237,733 | 217,870 |
| Road's Recovery | Department of Infrastructure | Y | 233,487 | 233,487 | 0 | 0 | 233,487 | 0 | 0 |
| Street Lighting | Main Roads WA | Y | 2,500 | 2,500 | 0 | 2,500 | 0 | 0 | 1,040 |
| ECONOMIC SERVICES | | | | | | | | | |
| Dumalizer | Reimbursable | N | 1,000 | 1,000 | 0 | 1,000 | 0 | 0 | 415 |
| OTHER PROPERTY & SERVICES | | | | | | | | | |
| Self Fire Ops Reimbursable | Reimbursable | Y | 0 | 0 | 0 | 0 | 0 | 2,738 | 0 |
| Expense Recovered | Reimbursable | Y | 0 | 0 | 0 | 0 | 0 | 8,484 | 0 |
| TOTALS | | | 3,889,813 | 3,889,813 | 0 | 584,396 | 3,525,415 | 654,233 | 1,490,258 |
| Grants | | | 351,244 | 351,244 | 0 | 0 | 338,011 | 203,540 | |
| Grants | | | 3,525,415 | 3,525,415 | 0 | 0 | 338,725 | 1,287,296 | |
| Contribution & Reimbursement | | | 13,154 | 13,154 | 0 | 0 | 27,422 | 2,033 | |
| | | | 3,889,813 | 3,889,813 | 0 | 584,396 | 703,158 | 1,490,258 | |

SHIRE OF MINGENEW
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 30 November 2018

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:

| | Opening Balance | Amount | Amount | Closing Balance |
|--|--------------------|----------|----------|--------------------|
| Description | 1 Jul 18 | Received | Paid | 30-Nov-18 |
| | \$ | \$ | \$ | \$ |
| Councillors Nomination Fees | 0 | 0 | 0 | 0 |
| BCITF Levy | 495 | 0 | 0 | 495 |
| BRB Levy | 1 | 57 | (57) | 1 |
| Autumn Committee | 974 | 0 | 0 | 974 |
| Community Bus | 2,200 | 1,200 | (400) | 3,000 |
| ANZAC Day Breakfast Donation | 501 | 0 | 0 | 501 |
| Building Relocation Bond | 1,000 | 0 | 0 | 1,000 |
| Mid West Industry Road Safety Alliance | 38,010 | 0 | (38,010) | (0) |
| Mingenew Cemetery Group | 4,314 | 0 | 0 | 4,314 |
| Bonds | 0 | 0 | 0 | 0 |
| Housing Bonds | 1,428 | 0 | 0 | 1,428 |
| Cool Room Bond | 670 | 0 | 0 | 670 |
| Outdoor Camera Bond | 350 | 0 | 0 | 350 |
| Animal Trap Bond | 0 | 0 | 0 | 0 |
| Projector Screen | 0 | 0 | 0 | 0 |
| Other Bonds | 200 | 0 | 0 | 200 |
| Rates Incentive Prizes | 100 | 0 | 0 | 100 |
| Sinosteel Community Trust Fund | 0 | 0 | 0 | 0 |
| Tree Planter - LCDC | 88 | 0 | 0 | 88 |
| Weary Dunlop Memorial | 87 | 0 | 0 | 87 |
| Mingenew P & C - NBN Rental | 6,376 | 0 | 0 | 6,376 |
| Joan Trust | 6 | 0 | 0 | 6 |
| Youth Advisory Council | 746 | 0 | 0 | 746 |
| Centenary Committee | 897 | 0 | 0 | 897 |
| Community Christmas Tree | 432 | 0 | 0 | 432 |
| Silverchain Committee | 0 | 0 | 0 | 0 |
| Seniors Donations | 50 | 0 | 0 | 50 |
| | 58,925 | 1,257 | (38,466) | 21,715 |

Note: Trust does not reconcile back to the general ledger

SHIRE OF MINGENEW
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 30 November 2018

Note 13: CAPITAL ACQUISITIONS

| Infrastructure Assets | Amended Annual Budget | Original Full Year Budget | YTD Budget | YTD Actual | Variance (Over)/Under | Comment |
|--|-----------------------|---------------------------|------------|------------|-----------------------|---------|
| Land Held for Resale | | | | | | |
| Community Amenities | | | | | | |
| Other Property & Services | | | | | | |
| Industrial Area Development | | | | | | |
| Total Land Held for Resale | 4504 | 0 | 0 | 0 | 0 | 0 |
| Land & Buildings | | | | | | |
| Shire Office | A001 | 10,000 | 10,000 | 0 | 0 | 10,000 |
| Council Chambers | A302 | 10,000 | 10,000 | 0 | 0 | 10,000 |
| Staff Housing - 2 Bedroom Key Worker Housing | H007 | 10,000 | 10,000 | 0 | 0 | 10,000 |
| Town Hall | 2434 | 123,321 | 123,321 | 0 | 0 | 123,321 |
| Old Railway Station | 0070 | 10,000 | 10,000 | 0 | 0 | 10,000 |
| Business Incubator | 5964 | 0 | 0 | 0 | 0 | 0 |
| Total Land & Building Total | 163,321 | 163,321 | 0 | 0 | 163,321 | |
| Infrastructure - Drainage/Culverts | | | | | | |
| Transport | | | | | | |
| Moore Street Drainage | 3284 | 0 | 0 | 0 | 0 | 0 |
| Transport Total | 0 | 0 | 0 | 0 | 0 | 0 |
| Infrastructure - Footpaths | | | | | | |
| Transport | | | | | | |
| Midlands Road Town Footpaths | 1291 | 0 | 0 | 0 | 0 | 0 |
| Transport Total | 0 | 0 | 0 | 0 | 0 | 0 |
| Infrastructure - Other | | | | | | |
| Waste Transfer Station | 3064 | 75,000 | 25,000 | 25,000 | 12,678 | 12,322 |
| Little Well Project | 0071 | 25,000 | 25,000 | 23,700 | 32,788 | (7,788) |
| Mingenew Hill Project | 0142 | 40,000 | 40,000 | 0 | 7,600 | 32,400 |

SHIRE OF MINGENEW
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 30 November 2018

Note 13: CAPITAL ACQUISITIONS

| Infrastructure Assets | Amended Annual Budget | Original Full Year Budget | YTD Budget | YTD Actual | Variance (Over)/Under | Comment |
|---|-----------------------|---------------------------|----------------|---------------|-----------------------|---------|
| Wildflower Town Entrance | 0145 | 10,000 | 10,000 | 0 | 10,000 | |
| Drovers Rest | 0144 | 6,000 | 6,000 | 0 | 6,000 | |
| Net Ball Court | 0169 | 200,000 | 200,000 | 10,874 | 189,126 | |
| Parks & Gardens | 0 | 0 | 0 | 0 | 0 | |
| Tennis Court Lights | 0150 | 25,000 | 25,000 | 0 | 25,000 | |
| Water Tanks & Reticulation | 0167 | 0 | 0 | 0 | 0 | |
| Digital Farm Network | 3874 | 70,000 | 70,000 | 0 | 70,000 | |
| Total Other Infrastructure | 401,000 | 401,000 | 79,700 | 63,941 | 337,059 | |
| Furniture & Office Equip. | | | | | | |
| Chair Trolley | 0014 | 0 | 0 | 388 | (388) | |
| Office PCs & Laptops | A201 | 10,000 | 10,000 | 3,483 | 6,517 | |
| Total Furniture & Office Equip. | | 10,000 | 2,500 | 3,871 | 6,129 | |
| Plant, Equip. & Vehicles | | | | | | |
| Governance | | | | | | |
| CEO Vehicle Replacement | A101 | 60,000 | 0 | 59,091 | 909 | |
| Account Closed; Incorrectly linked to Land & Buildings Category | A100 | 0 | 60,000 | 0 | 0 | |
| Transport | | | | | | |
| Works Manager Vehicle | 0170 | 45,000 | 45,000 | 0 | 45,000 | |
| Sundry Plant | 0171 | 10,000 | 10,000 | 0 | 10,000 | |
| Loader | 0175 | 280,000 | 280,000 | 0 | 280,000 | |
| Tractor | 0180 | 55,000 | 55,000 | 0 | 55,000 | |
| Total Plant, Equipment & Vehicles | | 450,000 | 399,165 | 59,091 | 390,909 | |
| Roads & Bridges | | | | | | |
| Roadworks Construction - Own Resources | 0001 | 52,850 | 52,850 | 0 | 52,850 | |
| Roadworks Construction - Own Resources | 6073 | 0 | 0 | 9,206 | (9,206) | |
| Yandanooka North East Road | 1221 | 223,467 | 223,467 | 0 | 223,467 | |

SHIRE OF MINGENEE
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 30 November 2018

Note 13: CAPITAL ACQUISITIONS

| Infrastructure Assets | Amended Annual Budget | Original Full Year Budget | YTD Budget | YTD Actual | Variance (Over)/Under | Comment |
|---|-----------------------|---------------------------|------------|------------|-----------------------|---------|
| 6075 | 0 | 0 | 0 | 0 | 0 | |
| Special Purpose Grant - Yarragadee Bridge | 210,000 | 210,000 | 210,000 | 163,336 | 46,666 | |
| Special Purpose Grant - Yarragadee Bridge | 498,000 | 498,000 | 0 | 0 | 498,000 | |
| Special Purpose Grant - Coalseam Bridge | 441,500 | 441,500 | 0 | 0 | 441,500 | |
| Mingenew Mullewa Road Rescul (RRG) | 45,000 | 45,000 | 0 | 0 | 45,000 | |
| Mingenew Morawa / Yandnooka North East Intersection | 238,367 | 238,367 | 66,140 | 3,341 | 235,026 | |
| Yandnooka Melara / Narandig / Manarra Rd Intersection | 375,512 | 375,512 | 0 | 0 | 375,512 | |
| RRG - Coalseam Road | 2,084,696 | 2,084,696 | 298,450 | 175,881 | 1,908,815 | |
| Total Roads & Bridges | | | | | | |
| Capital Expenditure Total | 3,109,017 | 3,109,017 | 779,815 | 302,784 | 2,806,233 | |

NOTE: CEO Vehicle replacement was processed twice in error in October 2018 & has been corrected in November 2018.

Attachment 9.2.2 List of Payments

USER: Cherie Delmage - Proj
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SHIRE OF MINGENEW
List of Accounts for 1 November 2018 to 30 November 2018

Date: 09/12/2018
Time: 10:26:07AM

| Cheque /EFT No | Date | Name | Invoice Description | Bank Code | INV Amount | Amount |
|-------------------|------------|---------------------------------------|------------------------------------|--------------|---------------|------------|
| NAB0911 | 09/11/2018 | NATIONAL AUSTRALIAN BANK | NAB Connect Fee September 2018 | M | | 55.74 |
| 8575 | 05/11/2018 | SYNERGY | One Bed Unit Power Account | M | | 1,915.80 |
| 8576 | 13/11/2018 | SYNERGY | Street Lights Power Account | M | | 1,869.65 |
| 8577 | 22/11/2018 | SYNERGY | Rec Centre Power Account | M | | 1,703.05 |
| DD011118 | 01/11/2018 | WESTNET | Monthly Internet Charge | M | | 114.32 |
| NAB011118 | 01/11/2018 | NATIONAL AUSTRALIAN BANK | Merchant Fees November 2018 | M | | 1,239.81 |
| DOT011118 | 05/11/2018 | DEPARTMENT OF TRANSPORT | Licensing Transactions; 01/11/2018 | M | | 70.90 |
| EFT11953 | 05/11/2018 | Australian Services Union | Payroll deductions | M | | 25.90 |
| EFT11954 | 05/11/2018 | CHILD SUPPORT AGENCY | Payroll deductions | M | | 275.02 |
| EFT11955 | 05/11/2018 | LGRCEU | Payroll deductions | M | | 20.50 |
| EFT11956 | 05/11/2018 | Shire Of Mingenew | Payroll deductions | M | | 180.00 |
| EFT11957 | 05/11/2018 | Motorpass | Fuel Purchases October 2018 | M | | 14,648.36 |
| EFT11958 | 05/11/2018 | Martin's Motorcycle & Driver Training | Driving Lesson Costs | M | | 3,420.00 |
| EFT11959 | 13/11/2018 | Cherie Delmage | Reimbursement Costs | M | | 259.57 |
| EFT11960 | 13/11/2018 | BUNNINGS Group Limited | Building Materials | M | | 176.72 |
| EFT11961 | 13/11/2018 | BOLTS-R-US | Fittings for Backhoe | M | | 292.40 |
| EFT11962 | 13/11/2018 | BPH | Flood Damage Repairs | M | | 102,900.40 |
| EFT11963 | 13/11/2018 | Courier Australia | Freight Charges | M | | 119.65 |

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Time: 10:26:07AM

SHIRE OF MINGENEW
List of Accounts for 1 November 2018 to 30 November 2018

USER: Cherie Delmage - Proj
PAGE: 2

| Cheque /EFT No | Date | Name | Invoice Description | Bank Code | INV Amount | Amount |
|-------------------|------------|---|--|--------------|---------------|-----------|
| EFT11964 | 13/11/2018 | Department of Mines, Industry Regulation & Safety | Building Services Levy | M | | 344.33 |
| EFT11965 | 13/11/2018 | Cassandra Eva | Reimbursement | M | | 368.90 |
| EFT11966 | 13/11/2018 | GHID PTY LTD | WANDRRA Project Management | M | | 5,399.54 |
| EFT11967 | 13/11/2018 | Hays Specialist Recruitment | Recruitment Fees | M | | 16,260.75 |
| EFT11968 | 13/11/2018 | FLICK ANTICIMEX PTY LTD | Annual Sanitary Disposal Service Fee | M | | 2,578.15 |
| EFT11969 | 13/11/2018 | SHIRE OF IRWIN | Consultant Services | M | | 791.14 |
| EFT11970 | 13/11/2018 | Main Roads Midwest Region | Grant Payment | M | | 73,752.53 |
| EFT11971 | 13/11/2018 | Moora Toyota | Purchase of New CEO vehicle | M | | 30,000.00 |
| EFT11972 | 13/11/2018 | MARKETFORCE | Advertising Fees | M | | 455.21 |
| EFT11973 | 13/11/2018 | Mdf Services | Hose Replacement for Backhoe | M | | 67.73 |
| EFT11974 | 13/11/2018 | Officeworks | Water Bottles for Office | M | | 169.15 |
| EFT11975 | 13/11/2018 | Patricia Julianne Phillips | 55 King Street Rent Payment | M | | 800.00 |
| EFT11976 | 13/11/2018 | PALM ROADHOUSE | Roadhouse Account September/October 2018 | M | | 148.00 |
| EFT11977 | 13/11/2018 | Perfect Computer Solutions Pty Ltd | IT Support Charges | M | | 467.50 |
| EFT11978 | 13/11/2018 | QUALITY TRAFFIC MANAGEMENT PTY LTD | Traffic Management Control | M | | 1,370.33 |
| EFT11979 | 13/11/2018 | MAGPIE SQUAWK | Advertising Fees | M | | 40.00 |
| EFT11980 | 13/11/2018 | Starling Mechanical Services | Mechanical Works Completed on MI 027 | M | | 6,653.50 |
| EFT11981 | 13/11/2018 | Stargazers Club WA | Astrotourism Payment | M | | 4,500.00 |
| EFT11982 | 13/11/2018 | Telstra Corporation | TIMS Account October 2018 | M | | 253.50 |

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Time: 10:26:07AM

SHIRE OF MINGENEW
List of Accounts for 1 November 2018 to 30 November 2018

USER: Cherie Delmage - Proj
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| Cheque / EFT No | Date | Name | Invoice Description | Bank Code | INV Amount | Amount |
|--------------------|------------|----------------------------|---|--------------|---------------|-----------|
| EFT11983 | 13/11/2018 | Shire Of Three Springs | Reimbursement Expenses | M | | 13.86 |
| EFT11984 | 13/11/2018 | Three Springs - Arrino RSL | Donation for Remembrance Day | M | | 500.00 |
| EFT11985 | 13/11/2018 | T- QUIP | Mower Blades | M | | 928.00 |
| EFT11986 | 13/11/2018 | VELPIC | Velpic Monthly Fees | M | | 495.00 |
| EFT11987 | 13/11/2018 | WALGA | Local Government Week Registration Fees | M | | 1,641.00 |
| EFT11988 | 13/11/2018 | Wise Workplace | Investigation Costs | M | | 4,950.00 |
| EFT11989 | 13/11/2018 | Wayne Angus Wynne | 4 Willima Street Rent Payment | M | | 600.00 |
| EFT11990 | 13/11/2018 | Ben Copley | REFUND OF COMMUNITY BUS BOND | M | | 400.00 |
| EFT11992 | 19/11/2018 | Australian Taxation Office | BAS Return October 2018 | M | | 29,158.14 |
| EFT11993 | 19/11/2018 | Australian Services Union | Payroll deductions | M | | 25.90 |
| EFT11994 | 19/11/2018 | CHILD SUPPORT AGENCY | Payroll deductions | M | | 275.02 |
| EFT11995 | 19/11/2018 | LGRCEU | Payroll deductions | M | | 20.50 |
| EFT11996 | 19/11/2018 | Shire Of Mingenew | Payroll deductions | M | | 180.00 |
| EFT11997 | 22/11/2018 | AUSTRALIA POST | October 2018 Postage Fees | M | | 192.88 |
| EFT11998 | 22/11/2018 | Agri Equipment | Purchase of Couplings | M | | 187.26 |
| EFT11999 | 22/11/2018 | BUNNINGS Group Limited | Purchase of Various Materials | M | | 977.41 |
| EFT12000 | 22/11/2018 | Moore Stephens | Workshop Fees | M | | 3,190.00 |
| EFT12001 | 22/11/2018 | BOC GASES | Gas Bottle Hire Charges | M | | 47.20 |

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Time: 10:26:07AM

SHIRE OF MINGENUEW
List of Accounts for 1 November 2018 to 30 November 2018

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| Cheque /EFT No | Date | Name | Invoice Description | Bank Code | INV Amount | Amount |
|-------------------|------------|---|--|--------------|---------------|----------|
| EFT12002 | 22/11/2018 | Courier Australia | Freight Costs | M | | 41.10 |
| EFT12003 | 22/11/2018 | CATWEST | Cold Mix Charges | M | | 193.60 |
| EFT12004 | 22/11/2018 | CENTRAL REGIONAL TAFE | Course Fees | M | | 477.80 |
| EFT12005 | 22/11/2018 | LANDGATE | Interim Vals | M | | 224.80 |
| EFT12006 | 22/11/2018 | DONGARA IGA | IGA Account October 2018 | M | | 13.40 |
| EFT12007 | 22/11/2018 | ELDERS LIMITED | Fencing Materials | M | | 367.40 |
| EFT12008 | 22/11/2018 | GREENFIELD TECHNICAL SERVICES | CRSF Funding Application | M | | 1,430.00 |
| EFT12009 | 22/11/2018 | GREAT SOUTHERN FUEL SUPPLIES | Fuel Purchases October 2018 | M | | 201.10 |
| EFT12010 | 22/11/2018 | HARVEY NORMAN | Computer Charger | M | | 75.00 |
| EFT12011 | 22/11/2018 | Steve Hill | Fuel Reimbursement | M | | 50.00 |
| EFT12012 | 22/11/2018 | IT Vision | Payroll Health Check | M | | 3,162.50 |
| EFT12013 | 22/11/2018 | LATERAL ASPECT | Service Fee October | M | | 3,758.33 |
| EFT12014 | 22/11/2018 | LGIS INSURANCE BROKING | 2017/18 Motor Vehicle Premium Adjustment | M | | 2,265.24 |
| EFT12015 | 22/11/2018 | STARICK TYRES | Tyre Account October 2018 | M | | 2,867.39 |
| EFT12016 | 22/11/2018 | MILES GLASS & FLYSCREENS | Reglaze Window | M | | 120.00 |
| EFT12017 | 22/11/2018 | MIDWEST AERO MEDICAL AIR AMBULANCE P/L | Professional Services Provided in October 2018 | M | | 5,250.00 |
| EFT12018 | 22/11/2018 | MINGENUEW SPRING CARAVAN PARK | Accommodation Fees | M | | 1,763.00 |
| EFT12019 | 22/11/2018 | MINGENUEW BAKERY | Bakery Account October 2018 | M | | 215.15 |

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Time: 10:26:07AM

SHIRE OF MINGENEEW
List of Accounts for 1 November 2018 to 30 November 2018

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| Cheque /EFT No | Date | Name | Invoice Description | Bank Code | INV Amount | Amount |
|-------------------|------------|---|--|--------------|---------------|----------|
| EFT12020 | 22/11/2018 | Midwest Telehandlers | Littlewell Turn Off Works | M | | 6,600.00 |
| EFT12021 | 22/11/2018 | Mingenew Hotel Motel | Catering Costs | M | | 738.00 |
| EFT12022 | 22/11/2018 | Officeworks | Office Stationery | M | | 49.86 |
| EFT12023 | 22/11/2018 | Perfect Computer Solutions Pty Ltd | IT Support Charges | M | | 807.50 |
| EFT12024 | 22/11/2018 | POOL & SPA MART | Pool Accessories | M | | 55.90 |
| EFT12025 | 22/11/2018 | PUBLIC LIBRARIES WESTERN AUSTRALIA | PLWA Membership | M | | 110.00 |
| EFT12026 | 22/11/2018 | Rapid Print Finishing | Printing of Council Minutes | M | | 584.10 |
| EFT12027 | 22/11/2018 | LANDMARK | Purchase of Power Pump | M | | 380.00 |
| EFT12028 | 22/11/2018 | Shire Of Carnamah | Ranger Service Fees | M | | 3,729.23 |
| EFT12029 | 22/11/2018 | Starling Mechanical Services | Mechanical Works Completed on MI 528 | M | | 4,116.84 |
| EFT12030 | 22/11/2018 | Telstra Corporation | Telstra Account October 2018 | M | | 1,628.37 |
| EFT12031 | 22/11/2018 | TRUCKLINE | Various Equipment | M | | 125.68 |
| EFT12032 | 22/11/2018 | WALGA | Fees for Asset Disposal | M | | 734.33 |
| EFT12033 | 22/11/2018 | George Vernon Whitecross | Drum Muster Wages | M | | 104.21 |
| EFT12034 | 22/11/2018 | Wine | Gas Masks | M | | 650.93 |
| EFT12035 | 22/11/2018 | Department of Mines, Industry Regulation & Safety | BSL OCTOBER 2018 | M | | 56.65 |
| DOT061118 | 08/11/2018 | DEPARTMENT OF TRANSPORT | Licensing Transactions: 06/11/2018 | M | | 29.90 |
| DOT071118 | 09/11/2018 | DEPARTMENT OF TRANSPORT | Licensing Transactions: 07/11/2018 | M | | 234.50 |
| DOT081118 | 12/11/2018 | DEPARTMENT OF TRANSPORT | DOT Licensing Transactions: 08/11/2018 | M | | 933.85 |

Date: 09/12/2018
Time: 10:26:07AM

SHIRE OF MINGENEW
List of Accounts for 1 November 2018 to 30 November 2018

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| Cheque /EFT No | Date | Name | Invoice Description | Bank Code | INV Amount | Amount |
|-------------------|------------|--|--|--------------|---------------|----------|
| DD8669.1 | 14/11/2018 | WA SUPER | Payroll deductions | M | | 4,306.96 |
| DD8669.2 | 14/11/2018 | Host Plus Superannuation Fund | Superannuation contributions | M | | 206.43 |
| DD8669.3 | 14/11/2018 | PRIME SUPER | Superannuation contributions | M | | 292.07 |
| DD8669.4 | 14/11/2018 | Sun Super | Superannuation contributions | M | | 307.90 |
| DD8669.5 | 14/11/2018 | LGIA Super | Superannuation contributions | M | | 951.92 |
| DD8669.6 | 14/11/2018 | Australian Super | Superannuation contributions | M | | 537.79 |
| DD8669.7 | 14/11/2018 | Australian Super | Superannuation contributions | M | | 204.81 |
| DD8669.8 | 14/11/2018 | loof Portfolio Service Superannuation Fund | Superannuation contributions | M | | 87.94 |
| DD8669.9 | 14/11/2018 | ANZ Smart Choice Super | Superannuation contributions | M | | 90.15 |
| DD8682.1 | 28/11/2018 | WA SUPER | Payroll deductions | M | | 4,229.87 |
| DD8682.2 | 28/11/2018 | Sun Super | Superannuation contributions | M | | 307.90 |
| DD8682.3 | 28/11/2018 | LGIA Super | Superannuation contributions | M | | 951.92 |
| DD8682.4 | 28/11/2018 | loof Portfolio Service Superannuation Fund | Superannuation contributions | M | | 224.04 |
| DD8682.5 | 28/11/2018 | Australian Super | Superannuation contributions | M | | 328.85 |
| DD8682.6 | 28/11/2018 | MLC SUPER FUND | Superannuation contributions | M | | 151.17 |
| DD8682.7 | 28/11/2018 | Host Plus Superannuation Fund | Superannuation contributions | M | | 206.43 |
| DD8682.8 | 28/11/2018 | PRIME SUPER | Superannuation contributions | M | | 292.07 |
| DOT091118 | 13/11/2018 | DEPARTMENT OF TRANSPORT | DOT Licensing Transactions: 09/11/2018 | M | | 1,234.05 |

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Time: 10:26:07AM

SHIRE OF MINGENEW
List of Accounts for 1 November 2018 to 30 November 2018

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| Cheque /EFT No | Date | Name | Invoice Description | Bank Code | INV Amount | Amount |
|-------------------|------------|--|---|--------------|---------------|-----------|
| NAB102018 | 30/11/2018 | NATIONAL AUSTRALIAN BANK | NAB Connect Fee October 2018 | M | | 56.99 |
| DOT121118 | 14/11/2018 | DEPARTMENT OF TRANSPORT | DOT Licensing Transactions: 12/11/2018 | M | | 820.80 |
| DOT141118 | 16/11/2018 | DEPARTMENT OF TRANSPORT | Licensing Transactions: 14/11/2018 | M | | 505.85 |
| DOT161118 | 20/11/2018 | DEPARTMENT OF TRANSPORT | DoT Licensing Transactions: 16/11/2018 | M | | 8,272.40 |
| DOT181118 | 22/11/2018 | DEPARTMENT OF TRANSPORT | DoT Licensing Transactions: 20/11/2018 | M | | 589.20 |
| DOT191118 | 21/11/2018 | DEPARTMENT OF TRANSPORT | DoT Licensing Transaction: 19/11/2018 | M | | 1,015.70 |
| DOT211118 | 23/11/2018 | DEPARTMENT OF TRANSPORT | DoT Licensing Transactions: 21/11/2018 | M | | 2,339.50 |
| DOT221118 | 26/11/2018 | DEPARTMENT OF TRANSPORT | DoT Licensing Transaction: 26/11/2018 | M | | 1,371.05 |
| DOT231118 | 27/11/2018 | DEPARTMENT OF TRANSPORT | Dot Licensing Transaction 23/11/2018 | M | | 337.75 |
| DOT261118 | 28/11/2018 | DEPARTMENT OF TRANSPORT | DoT Licensing Transactions: 26/11/2018 | M | | 634.75 |
| DOT271118 | 29/11/2018 | DEPARTMENT OF TRANSPORT | DoT Licensing Transactions: 27/11/2018 | M | | 297.00 |
| DOT301018 | 01/11/2018 | DEPARTMENT OF TRANSPORT (DOT) | Department of Transport Licensing: 30/10/2018 | M | | 139.65 |
| DD301118 | 30/11/2018 | WESTERN AUSTRALIAN TREASURY CORPORATION | WATC - 1st Quarterly Loan Repayment, Principal & Interest | M | | 42,103.55 |
| DD301118A | 30/11/2018 | WEST AUSTRALIAN TREASURY CORPORATION | WATC - 1st Quarter Guarantee Fee | M | | 2,416.97 |
| NAB301118 | 30/11/2018 | NATIONAL AUSTRALIAN BANK | NAB Bank Fees - 30/11/2018 | M | | 38.40 |
| DLL0711201 | 07/11/2018 | DE LAGE LANDEN | Photocopier Rental | M | | 356.80 |
| DD8669 10 | 14/11/2018 | MLC SUPER FUND | Superannuation contributions | M | | 244.07 |
| DD8669 11 | 14/11/2018 | REST Super Fund | Superannuation contributions | M | | 51.59 |

SHIRE OF MINGENEW
List of Accounts for 1 November 2018 to 30 November 2018

Date: 09/12/2018
Time: 10:26:07AM

| Cheque / EFT No | Date | Name | Invoice Description | Bank Code | INV Amount | Amount |
|--------------------|------------|--------------------------|--|--------------|---------------|----------|
| 23731-74 | 15/11/2018 | BUSINESS 1300 | After Hours Telephone Service - OCTOBER 2018 | M | | 268.13 |
| NAB3011182 | 30/11/2018 | NATIONAL AUSTRALIAN BANK | NAB Bank Fees: 30/11/2018 | M | | 50.00 |
| NAB3011183 | 30/11/2018 | NATIONAL AUSTRALIAN BANK | NAB MERCH FEE NOVEMBER 2018 | M | | 185.82 |
| DOT3110201 | 02/11/2018 | DEPARTMENT OF TRANSPORT | Licensing transactions; 31/10/2018 | M | | 2,779.85 |

REPORT TOTALS

| Bank Code | Bank Name | TOTAL |
|-----------|---------------------------|------------|
| M | MUNI - NATIONAL AUST BANK | 441,423.97 |
| TOTAL | | 441,423.97 |

Shire of Mingenew
Budget Review - Interim
For The Period Ended 30 November 2018

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| Note 5 Predicted variances | 18 to 20 |

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

Shire of Mingenew
STATEMENT OF BUDGET REVIEW
(Statutory Reporting Program)
For The Period Ended 30 November 2018

FM Reg 33A(2A)(a)

FM Reg 33A(2A)(c)

| Note | Budget v Actual | | Predicted | | Year End \$ (a)+(c)+(d) | |
|--|----------------------------|-------------------------|------------------------------|--|----------------------------|---|
| | Annual Budget \$ (a) | YTD Actual \$ (b) | Variance Permanent (c) | Variance Timing (Carryover) (d) | | |
| Operating Revenues | \$ | \$ | \$ | \$ | \$ | |
| General Purpose Funding | 2,037,243 | 2,038,963 | 0 | | 2,037,243 | |
| Governance | 16,669 | 26,944 | 6,000 | | 22,669 | ▲ |
| Law, Order and Public Safety | 33,037 | 12,286 | 0 | | 33,037 | |
| Health | 371 | 270 | 0 | | 371 | |
| Education and Welfare | 3,755 | 691 | 0 | | 3,755 | |
| Housing | 102,729 | 43,400 | 13,406 | | 116,135 | ▲ |
| Community Amenities | 73,722 | 74,772 | 7,650 | | 81,372 | ▲ |
| Recreation and Culture | 33,960 | 32,471 | 0 | | 33,960 | |
| Transport | 560,585 | 321,864 | 0 | | 560,585 | |
| Economic Services | 10,445 | 5,207 | 0 | | 10,445 | |
| Other Property and Services | 112,925 | 29,069 | 0 | | 112,925 | |
| | 2,985,441 | 2,585,936 | 27,056 | 0 | 3,012,497 | |
| Operating Expense | | | | | | |
| General Purpose Funding | (100,797) | (31,907) | (37,001) | | (137,797) | ▲ |
| Governance | (218,578) | (159,734) | 6,000 | | (212,578) | ▼ |
| Law, Order and Public Safety | (154,914) | (52,697) | 0 | | (154,914) | |
| Health | (138,237) | (31,107) | 3,655 | | (134,582) | ▼ |
| Education and Welfare | (82,152) | (21,056) | 0 | | (82,152) | |
| Housing | (180,208) | (97,013) | (14,900) | | (195,108) | ▲ |
| Community Amenities | (271,710) | (77,767) | 13,500 | | (258,210) | ▼ |
| Recreation and Culture | (942,475) | (513,950) | (100,500) | | (1,042,975) | ▲ |
| Transport | (4,348,541) | (1,519,585) | (151,475) | | (4,500,016) | ▲ |
| Economic Services | (387,508) | (133,783) | (3,526) | | (391,034) | ▲ |
| Other Property and Services | (109,139) | 165,271 | 40,380 | | (68,759) | ▼ |
| | (6,934,259) | (2,473,329) | (243,867) | 0 | (7,178,126) | |
| Funding Balance Adjustment | | | | | | |
| Add Back Depreciation | 1,850,261 | 606,600 | 0 | | 1,850,261 | |
| Adjust (Profit)/Loss on Asset Disposal | (50,000) | 0 | 0 | | (50,000) | |
| Adjust Provisions and Accruals | 0 | 0 | 0 | | 0 | |
| Net Operating | (2,148,557) | 719,207 | (216,811) | 0 | (2,365,368) | |
| Capital Revenues | | | | | | |
| Grants, Subsidies & Contributions | 3,665,281 | 379,755 | 0 | | 3,665,281 | |
| Proceeds from Disposal of Assets | 157,000 | 31,818 | (10,000) | (30,000) | 117,000 | ▼ |
| | 3,822,281 | 411,573 | (10,000) | (30,000) | 3,782,281 | |
| Capital Expenses | | | | | | |
| Land Held for Resale | 0 | 0 | 0 | 0 | 0 | |
| Land and Buildings | (163,321) | 0 | 0 | 36,817 | (126,504) | ▼ |
| Plant and Equipment | (450,000) | (59,091) | 35,000 | 45,000 | (370,000) | ▼ |
| Furniture and Equipment | (10,000) | (3,871) | 0 | 0 | (10,000) | |
| Infrastructure Assets - Roads | (2,084,696) | (175,881) | 30,000 | | (2,054,696) | ▼ |

Shire of Mingenew
STATEMENT OF BUDGET REVIEW
(Statutory Reporting Program)
For The Period Ended 30 November 2018

FM Reg 33A(2A)(a)

FM Reg 33A(2A)(c)

| Note | Budget v Actual | | Predicted | | | |
|---|-------------------------|----------------------|---------------------------|------------------------------------|----------------------------|---|
| | Annual Budget \$ (a) | YTD Actual \$ (b) | Variance Permanent (c) | Variance Timing (Carryover) (d) | Year End \$ (a)+(c)+(d) | |
| Infrastructure Assets - Other | (401,000) | (63,941) | (5,000) | 100,000 | (306,000) | ▼ |
| Total Capital Expenditure | (3,109,017) | (302,784) | 60,000 | 181,817 | (2,867,200) | |
| Net Cash from Capital Activities | 713,264 | 108,789 | 50,000 | 151,817 | 915,081 | |
| Financing | | | | | | |
| Transfer from Reserves | 120,544 | 0 | 0 | | 120,544 | |
| Proceeds from New Debentures | 0 | 0 | 0 | | 0 | |
| Repayment of Debentures | (154,525) | (38,261) | 0 | | (154,525) | |
| Advances to Community Groups | 0 | 0 | 0 | | 0 | |
| Transfer to Reserves | (22,710) | (2,500) | 0 | | (22,710) | |
| Net Cash from Financing Activities | (56,691) | (40,761) | 0 | 0 | (56,691) | |
| Net Capital | 656,573 | 68,028 | 50,000 | 151,817 | 858,390 | |
| Net Operating, Capital and Financing | (1,491,987) | 787,235 | (166,811) | 151,817 | (1,506,979) | |
| Opening Funding Surplus(Deficit) | 1,491,987 | 1,506,980 | 14,992 | | 1,506,979 | ▲ |
| Closing Funding Surplus(Deficit) | (0) | 2,294,213 | (151,819) | 151,817 | (0) | ▲ |

Shire of Mingenew
STATEMENT OF BUDGET REVIEW
(Nature or Type)
For The Period Ended 30 November 2018

FM Reg 33A(2A)(a)

FM Reg 33A(2A)(c)

| Note | Budget v Actual | | Predicted | | | |
|---|----------------------|--------------------|------------------------|---------------------------------|-------------------------|---|
| | Annual Budget \$ (a) | YTD Actual \$ (b) | Variance Permanent (c) | Variance Timing (Carryover) (d) | Year End \$ (a)+(c)+(d) | |
| Operating Revenues | \$ | \$ | \$ | \$ | \$ | |
| Rate Revenue | 1,857,912 | 1,865,579 | 6,000 | 0 | 1,863,912 | ▲ |
| Grants, Subsidies and Contributions | 224,532 | 335,433 | 0 | 0 | 224,532 | |
| Fees and Charges | 237,487 | 182,412 | 21,056 | 0 | 258,543 | ▲ |
| Service Charges | 0 | 0 | 0 | 0 | 0 | |
| Interest Earnings | 58,710 | 25,231 | 0 | 0 | 58,710 | |
| Other Revenue | 556,800 | 177,282 | 0 | 0 | 556,800 | |
| Profit on Asset Disposal | 50,000 | 0 | 0 | 0 | 50,000 | |
| | 2,985,441 | 2,585,936 | 27,056 | 0 | 3,012,497 | |
| Operating Expense | | | | | | |
| Employee Costs | (1,083,085) | (555,785) | (101,734) | 0 | (1,184,819) | ▲ |
| Materials and Contracts | (3,150,044) | (948,448) | (127,233) | 0 | (3,277,277) | ▲ |
| Utilities Charges | (124,853) | (31,958) | 0 | 0 | (124,853) | |
| Depreciation (Non-Current Assets) | (1,850,261) | (606,600) | 0 | 0 | (1,850,261) | |
| Interest Expenses | (17,799) | (6,409) | 0 | 0 | (17,799) | |
| Insurance Expenses | (129,616) | (124,537) | 0 | 0 | (129,616) | |
| Other Expenditure | (578,601) | (199,591) | (14,900) | 0 | (593,501) | ▲ |
| Loss on Asset Disposal | 0 | 0 | 0 | 0 | 0 | |
| | (6,934,259) | (2,473,329) | (243,867) | 0 | (7,178,126) | |
| Funding Balance Adjustment | | | | | | |
| Add Back Depreciation | 1,850,261 | 606,600 | 0 | 0 | 1,850,261 | |
| Adjust (Profit)/Loss on Asset Disposal | (50,000) | 0 | 0 | 0 | (50,000) | |
| Adjust Provisions and Accruals | 0 | 0 | 0 | 0 | 0 | |
| Net Operating | (2,148,557) | 719,207 | (216,811) | 0 | (2,365,368) | |
| Capital Revenues | | | | | | |
| Grants, Subsidies and Contributions | 3,665,281 | 379,755 | 0 | 0 | 3,665,281 | |
| Proceeds from Disposal of Assets | 157,000 | 31,818 | (10,000) | (30,000) | 117,000 | ▼ |
| | 3,822,281 | 411,573 | (10,000) | (30,000) | 3,782,281 | |
| Capital Expenses | | | | | | |
| Land Held for Resale | 0 | 0 | 0 | 0 | 0 | |
| Land and Buildings | (163,321) | 0 | 0 | 36,817 | (126,504) | ▼ |
| Plant and Equipment | (450,000) | (59,091) | 35,000 | 45,000 | (370,000) | ▼ |
| Furniture and Equipment | (10,000) | (3,871) | 0 | 0 | (10,000) | |
| Infrastructure Assets - Roads | (2,084,696) | (175,881) | 30,000 | 0 | (2,054,696) | ▼ |
| Infrastructure Assets - Other | (401,000) | (63,941) | (5,000) | 100,000 | (306,000) | ▼ |
| Total Capital Expenditure | (3,109,017) | (302,784) | 60,000 | 181,817 | (2,867,200) | |
| Net Cash from Capital Activities | 713,264 | 108,789 | 50,000 | 151,817 | 915,081 | |
| Financing | | | | | | |
| Transfer from Reserves | 120,544 | 0 | 0 | 0 | 120,544 | |
| Proceeds from New Debentures | 0 | 0 | 0 | 0 | 0 | |
| Repayment of Debentures | (154,525) | (38,261) | 0 | 0 | (154,525) | |
| Advances to Community Groups | 0 | 0 | 0 | 0 | 0 | |
| Transfer to Reserves | (22,710) | (2,500) | 0 | 0 | (22,710) | |
| Net Cash from Financing Activities | (56,691) | (40,760) | 0 | 0 | (56,691) | |
| Net Capital | 656,573 | 68,029 | 50,000 | 151,817 | 858,390 | |
| Net Operating + Capital | (1,491,987) | 787,236 | (166,811) | 151,817 | (1,506,979) | |
| Opening Funding Surplus(Deficit) | 1,491,987 | 1,506,980 | 14,992 | 0 | 1,506,979 | ▲ |
| Closing Funding Surplus(Deficit) | (0) | 2,294,213 | (151,819) | 151,817 | (0) | ▲ |

Shire of Mingenew
Note To The Budget Review Report
For The Period Ended 30 November 2018

1. SIGNIFICANT ACCOUNTING POLICIES

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

(a) Basis of Accounting

This statement is a special purpose financial report, prepared in accordance with applicable Australian Accounting Government Act 1995 (as amended) and accompanying regulations (as amended).

(b) The Local Government Reporting Entity

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

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

(c) Rounding Off Figures

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

(d) Rates, Grants, Donations and Other Contributions

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

(e) Goods and Budget amendments

In accordance with recommended practice, revenues, expenses and assets capitalised are stated net of any GST Predicted variances

(f) Cash and Cash Equivalents

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

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

(g) Trade and Other Receivables

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

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

(h) Inventories

General

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

Shire of Mingenew
Note To The Budget Review Report
For The Period Ended 30 November 2018

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

Land Held for Resale

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

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

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

(i) Fixed Assets

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

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

(j) Depreciation of Non-Current Assets

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

Depreciation is recognised on a straight-line basis, using rates which are reviewed each reporting period. Major depreciation periods used for each class of depreciable asset are:

| | |
|---------------------------|---------------|
| Buildings | 30 - 50 years |
| Furniture and Equipment | 4 - 10 years |
| Plant and Equipment | 5 - 15 years |
| Motor Vehicles | 4 years |
| Roads - Aggregate | 20 years |
| Roads - Unsealed - Gravel | 50 years |
| Drains and Sewers | 100 years |
| Airfield - Runways | 25 years |

(k) Impairment

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

Where such an indication exists, an estimate of the recoverable amount of the asset is made in accordance with AASB 136 "Impairment of Assets" and appropriate adjustments made.

Shire of Mingenew
Note To The Budget Review Report
For The Period Ended 30 November 2018

An impairment loss is recognised whenever the carrying amount of an asset or its cash-generating unit exceeds its recoverable amount. Impairment losses are recognised in the Income Statement.

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.

At the time of preparing this report, it is not possible to estimate the amount of impairment losses (if any) as at 30 June 2019.

In any event, an impairment loss is a non-cash transaction and consequently, has no impact on the Monthly Statement of Financial Position from a budgetary perspective.

(l) Trade and Other Payables

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

(m) 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 municipality 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 Council 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 Council does not have the unconditional right to defer settlement beyond 12 months, the liability is recognised as a current liability.

(n) 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

Shire of Mingenew
Note To The Budget Review Report
For The Period Ended 30 November 2018

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

(o) Provisions

Provisions are recognised when: 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.

(p) Current and Non-Current Classification

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

(q) Nature or Type Classifications

Rates

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

Operating Grants, Subsidies and Contributions

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

Non-Operating Grants, Subsidies and Contributions

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

Profit on Asset Disposal

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

Fees and Charges

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

Service Charges

Service charges imposed under Division 6 of Part 6 of the Local Government Act 1995. Regulation 54

Shire of Mingenew
Note To The Budget Review Report
For The Period Ended 30 November 2018

of the Local Government (Financial Management) Regulations 1996 identifies these as television and radio broadcasting, underground electricity, neighbourhood surveillance services and water. 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 associated 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.

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 Department of Fire and Emergency Services Levy and State taxes. Donations and subsidies made to community groups.

(r) Statement of Objectives

In order to discharge its responsibilities to the community, the Council has developed a set of

Shire of Mingenew
Note To The Budget Review Report
For The Period Ended 30 November 2018

operational and financial objectives. These objectives have been established both on an overall basis and for each of its broad activities/programs.

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

GOVERNANCE

Details expenses related to Councils seven councillors, who normally meet the third Wednesday of each month, make policy decisions, review Councils operations, plan for current and future service provision requirements and undertake necessary appropriate training and attend conferences.

GENERAL PURPOSE FUNDING

Rates - the amount raised is determined by Councils budget "shortfall" that is known income and desired expenditure.

General purpose grants - are the grant amounts paid to the shire from Federal Government funding as determined by and via the Western Australian Local Government Grants Commission.

Interest - interest earned on monies invested or deposited by Council.

LAW, ORDER, PUBLIC SAFETY

Supervision of by-laws, fire prevention and animal control.
Requirements that Council carries out by statute.

HEALTH

Food quality control, immunisation, contributions to medical, health and assistance to the child health clinic.

EDUCATION AND WELFARE

Assists in the provision of the Aged and Community Care services, Seniors and Pensioner requirements.

HOUSING

Provides and maintains housing rented to staff and non-staff. Council is a major landlord, providing accommodation for aged, pensioner, single, married and Government Employees.

COMMUNITY AMENITIES

Operation and control of cemeteries, public conveniences and sanitation service. Provides public amenities.
Controls and maintains one rubbish disposal site

RECREATION AND CULTURE

Maintenance of hall, the aquatic centre, library and various reserves.

TRANSPORT

Construction and maintenance of roads, footpaths, drainage works and cleaning of streets.
Provision of infrastructure necessary to ensure adequate transport, communication, freight, social access routes and environmental enhancement within the shire.

ECONOMIC SERVICES

Tourism, pest control, building controls and natural resource management. Tourism facilities, information and directional signs. Weed and pest control services. Necessary building control services.

Shire of Mingenew
Note To The Budget Review Report
For The Period Ended 30 November 2018

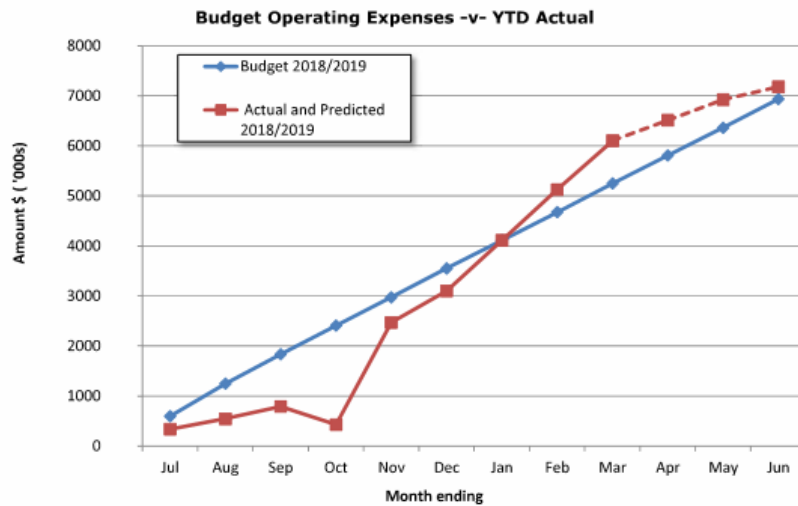
OTHER PROPERTY & SERVICES

Private works carried out by council and indirect cost allocation pools.

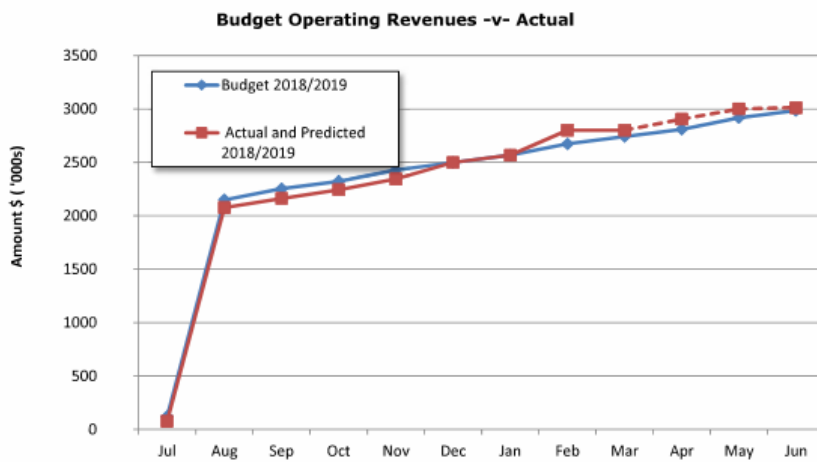
Public Works Overheads, plant operation and administrative costs are allocated to the various functions, works and services provided by Council.

Shire of Mingenew
NOTES TO THE BUDGET REVIEW REPORT
For The Period Ended 30 November 2018

Note 2 - Graphical Representation - Source Statement of Financial Activity



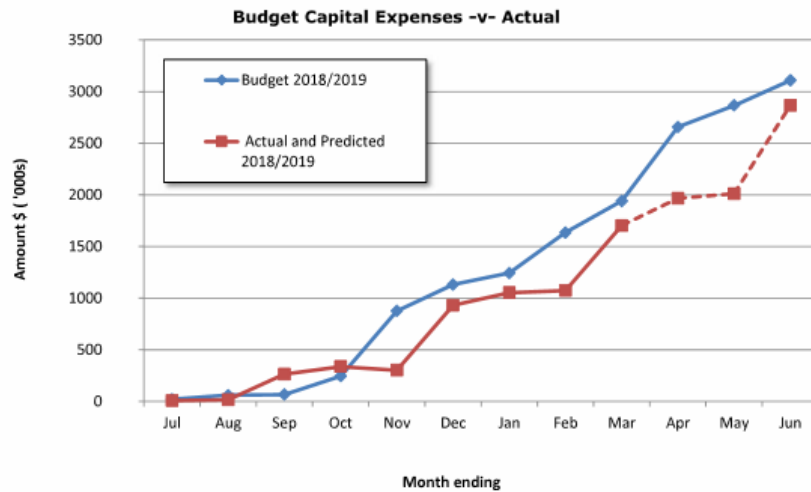
Comments/Notes - Operating Expenses



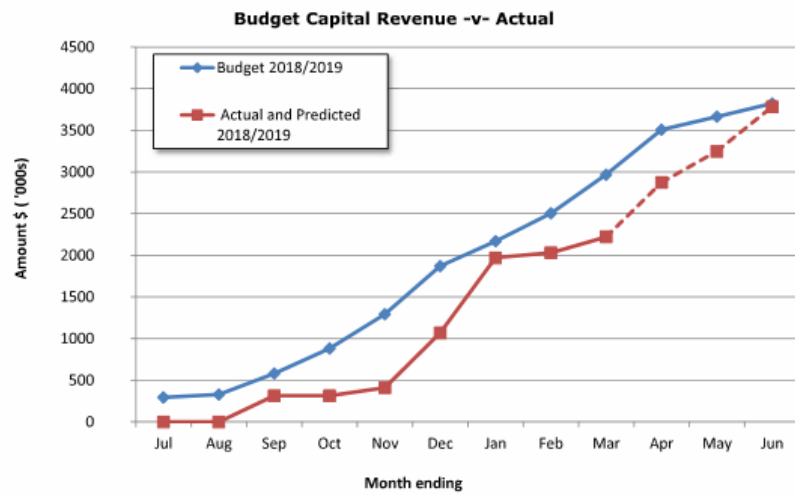
Comments/Notes - Operating Revenues

Shire of Mingenew
NOTES TO THE BUDGET REVIEW REPORT
For the Period Ended 28th February 2018

Note 2 - Graphical Representation - Source Statement of Financial Activity



Comments/Notes - Capital Expenses

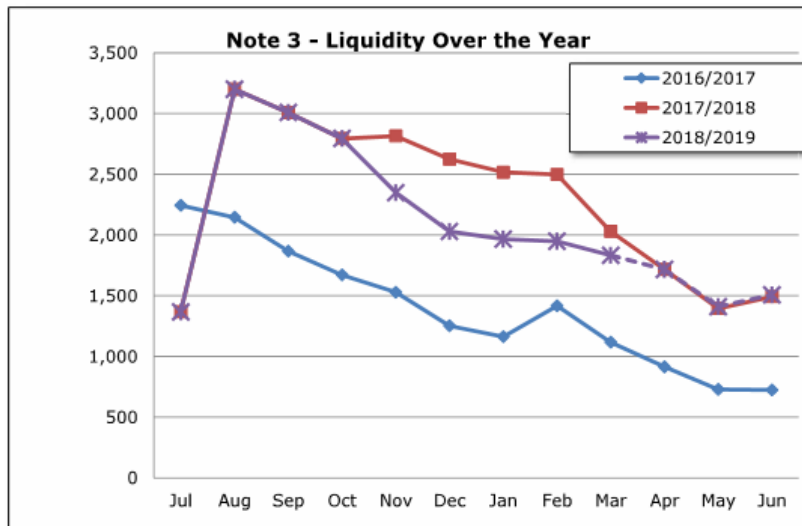


Comments/Notes - Capital Revenues

Shire of Mingenew
NOTES TO THE BUDGET REVIEW REPORT
For The Period Ended 30 November 2018

Note 3: NET CURRENT FUNDING POSITION

| Positive=Surplus (Negative=Deficit) | | | |
|--|------------------|------------------|------------------|
| 1 | | | |
| Note | YTD 30 Nov 2018 | 30 June 2018 | YTD 30 Nov 2017 |
| | \$ | \$ | \$ |
| Current Assets | | | |
| Cash Unrestricted | 1,218,967 | 1,044,403 | 1,852,396 |
| Cash Restricted | 1,130,403 | 989,824 | 964,973 |
| Receivables - Rates and Rubbish | 553,676 | 44,775 | 449,318 |
| Receivables -Other | 207,528 | 21,668 | 66,033 |
| Inventories | 43,459 | 43,459 | 43,459 |
| | 3,154,033 | 2,144,129 | 3,376,179 |
| Less: Current Liabilities | | | |
| Payables | (411,063) | (423,569) | (87,619) |
| Provisions | (291,532) | (261,493) | (335,250) |
| | (702,595) | (685,062) | (422,869) |
| Less: Cash Restricted Reserves | (408,823) | (406,324) | (396,475) |
| Less: Inventories - Land held for resale | (40,394) | (40,394) | (40,394) |
| Add Back: Current loan liability | 77,213 | 115,473 | 113,420 |
| Add back Employee Provisions | 214,319 | 214,319 | 231,014 |
| Net Current Funding Position | 2,293,757 | 1,342,140 | 2,860,875 |



Comments/Notes - Net Current Funding Position

Shire of Mingenew
NOTES TO THE BUDGET REVIEW REPORT
For The Period Ended 30 November

Note 4: BUDGET AMENDMENTS
Amendments to original budget since budget adoption. Surplus/(Deficit)

| GL Account / Job No. | Description | Council Resolution | Classification | No Change - (Non Cash Items) Adjust. | Increase in Available Cash | Decrease in Available Cash | Amended Budget Running Balance |
|-------------------------|---|-----------------------|--------------------------|---|----------------------------------|----------------------------------|--------------------------------------|
| Budget Adoption | | | | | | | |
| | Actual Opening value as per audited financial report 30/06/2018 | | Opening Surplus(Deficit) | \$ | \$ | \$ | \$ |
| 0121 | Interim Rates Levied | | | | 14,992 | | 1,491,987 |
| 0482 | Rates Legal Costs | Proposed | Operating Revenue | | 6,000 | | 1,506,979 |
| 0272 | Salaries (Muni Fund) | Proposed | Operating Expenses | | 6,000 | | 1,512,979 |
| 0282 | Superannuation | Proposed | Operating Expenses | | | (30,000) | 1,518,979 |
| 0992 | Employee Expenses - Other | Proposed | Operating Expenses | | | (15,000) | 1,488,979 |
| 0302 | Staff Training | Proposed | Operating Expenses | | | (5,000) | 1,473,979 |
| 0322 | Staff Conferences | Proposed | Operating Expenses | | | (5,000) | 1,468,979 |
| 0422 | Advertising | Proposed | Operating Expenses | | 5,000 | (5,000) | 1,463,979 |
| 0532 | Asset Management Expenditure | Proposed | Operating Expenses | | 8,000 | | 1,468,979 |
| 0562 | Computer S / W Licensing & Support | Proposed | Operating Expenses | | 5,000 | | 1,476,979 |
| 0582 | CEO Recruitment Expenses | Proposed | Operating Expenses | | | (5,000) | 1,481,979 |
| 1002 | Maternal & Infant Health Clinic | Proposed | Operating Expenses | | 5,000 | | 1,476,979 |
| 1582 | Medical Practitioner Support | Proposed | Operating Expenses | | | (5,000) | 1,481,979 |
| 1706 | Rental Revenue - 4 William Street, Mingenew | Proposed | Operating Expenses | | 8,655 | | 1,476,634 |
| 1707 | Rental Revenue - 55 King Street, Mingenew | Proposed | Operating Revenue | | 8,000 | | 1,485,634 |
| 1708 | Rental Revenue - 13 Moore Street, Mingenew | Proposed | Operating Revenue | | 10,000 | | 1,503,634 |
| 1716 | Rental Expenditure - 4 William Street, Mingenew | Proposed | Operating Revenue | | 9,250 | (6,500) | 1,512,884 |
| | | | Operating Expenses | | | | 1,506,384 |

Shire of Mingenew
NOTES TO THE BUDGET REVIEW REPORT
For The Period Ended 30 November

Note 4: BUDGET AMENDMENTS
Amendments to original budget since budget adoption. Surplus/(Deficit)

| GL Account / Job No. | Description | Council Resolution | Classification | No Change - (Non Cash Items) Adjust. | Increase in Available Cash | Decrease in Available Cash | Amended Budget Running Balance |
|-------------------------|--|-----------------------|--------------------|---|----------------------------------|----------------------------------|--------------------------------------|
| 1717 | Budget amendments | Proposed | Operating Expenses | \$ | \$ | \$ | \$ |
| 1743 | Rent Silver Chain | Proposed | Operating Revenue | | | (8,400) | 1,497,984 |
| 1773 | Predicted variances | Proposed | Operating Expenses | | | (8,844) | 1,489,140 |
| 1772 | Rubbish Site Maintenance | Proposed | Operating Expenses | | | (5,000) | 1,484,140 |
| 2233 | Town Planning - Development Application Fees | Proposed | Operating Revenue | | 21,000 | | 1,505,140 |
| 2142 | Mingenew Revitalisation Plan Project | Proposed | Operating Expenses | | 7,650 | | 1,512,790 |
| 2322 | Public Conveniences | Proposed | Operating Expenses | | 5,000 | | 1,517,790 |
| 2422 | Public Halls | Proposed | Operating Expenses | | | (12,500) | 1,505,290 |
| 2642 | Public Gardens & Reserves | Proposed | Operating Expenses | | | (11,000) | 1,494,290 |
| 2652 | Sporting Complex & Amenities | Proposed | Operating Expenses | | | (49,500) | 1,444,790 |
| 3322 | Maintenance Grading | Proposed | Operating Expenses | | | (40,000) | 1,404,790 |
| 3342 | Asset Preservation Urban | Proposed | Operating Expenses | | | (14,363) | 1,390,427 |
| 3352 | Asset Preservation Rural | Proposed | Operating Expenses | | | (31,369) | 1,359,058 |
| 3432 | Street Cleaning | Proposed | Operating Expenses | | | (113,243) | 1,245,815 |
| 3442 | Traffic Signs & Control Equipment | Proposed | Operating Expenses | | 14,500 | | 1,260,315 |
| 3452 | Tree Pruning | Proposed | Operating Expenses | | 5,000 | | 1,265,315 |
| 3842 | Noxious Weeds / Pest Plants | Proposed | Operating Expenses | | | (12,000) | 1,253,315 |
| 4332 | Engineering Contractor | Proposed | Operating Expenses | | 6,475 | | 1,259,790 |
| 7412 | Tool Box Talks & Safety Team Meetings | Proposed | Operating Expenses | | | (10,000) | 1,249,790 |
| 7442 | Occ. H.S. & Welfare | Proposed | Operating Expenses | | 5,380 | | 1,255,170 |
| | | | | | 5,000 | | 1,260,170 |

Shire of Mingenew
NOTES TO THE BUDGET REVIEW REPORT
For The Period Ended 30 November

Note 4: BUDGET AMENDMENTS
Amendments to original budget since budget adoption. Surplus/(Deficit)

| GL Account / Job No. | Description | Council Resolution | Classification | No Change - (Non Cash Items) Adjust. | Increase in Available Cash | Decrease in Available Cash | Amended Budget Running Balance |
|---|--|--------------------|--------------------|--------------------------------------|----------------------------|----------------------------|--------------------------------|
| 4472 | Fuel & Oils | Proposed | Operating Expenses | \$ | \$ 20,000 | \$ | \$ 1,280,170 |
| 4482 | Tyres & Sundries | Proposed | Operating Expenses | | 20,000 | | 1,300,170 |
| 2434 | Town Hall Refurbishment | Proposed | Capital Expenses | | 36,817 | | 1,336,987 |
| 0001 | Road Construction; Own Resources | Proposed | Capital Expenses | | 30,000 | | 1,366,987 |
| 0145 | Wildflower Town Entrance Statements | Proposed | Capital Expenses | | 5,000 | | 1,371,987 |
| 0142 | Mingenew Hill Walk Trail (Installation) | Proposed | Capital Expenses | | 15,000 | | 1,386,987 |
| 3874 | Digital Farm Network Project | Proposed | Capital Expenses | | 70,000 | | 1,456,987 |
| 0150 | Tennis Court Lighting | Proposed | Capital Expenses | | 15,000 | | 1,471,987 |
| 0071 | Little Well Project | Proposed | Capital Expenses | | | (10,000) | 1,461,987 |
| 0175 | Loader | Proposed | Capital Expenses | | 55,000 | | 1,516,987 |
| | Trade in of Loader | Proposed | Capital Revenue | | | (10,000) | 1,506,987 |
| 0180 | Tractor | Proposed | Capital Expenses | | | (20,000) | 1,486,987 |
| 0170 | Works Managers Vehicle - Capital Purchase | Proposed | Capital Expenses | | 45,000 | | 1,531,987 |
| 0170 | Trade in of Works Manager Vehicle | Proposed | Capital Revenue | | | (30,000) | 1,501,987 |
| 5152 | PO Building Maintenance - includes utility charges | Proposed | Capital Expenses | | | (10,000) | 1,491,987 |
| Amended Budget Cash Position as per Council Resolution | | | | 0 | 467,719 | (467,719) | 1,491,987 |

Shire of Mingenew
NOTES TO THE BUDGET REVIEW REPORT
For The Period Ended 30 November

Note 5: PREDICTED VARIANCES

| GL: | Comments/Reason for Variance | Variance \$ | |
|------|--|-------------|--------|
| | | Permanent | Timing |
| | Audited Surplus as at 30 June 2018 | 14,992 | |
| 0121 | No budget allocation in original budget | 6,000 | |
| 0482 | No expectation of legal process 2018/2019 based on rates processes to date | 6,000 | |
| 0272 | Allowance for temp Finance Officer to increase team capacity and improve governance processes | (30,000) | |
| 0282 | Based on higher wages & salaries as above | (15,000) | |
| 0992 | To separate employee expenses (e.g. medicals, police checks) from office expenses | (5,000) | |
| 0302 | New staff requiring additional training; offset by GL: 0322 | (5,000) | |
| 0322 | Reduction in conference costs; offset by GL: 0302 | 5,000 | |
| 0422 | Local Laws advertising - largely deferred as capacity to review Local Laws currently limited | 8,000 | |
| 0532 | Partial project deferment to 2019/2020; offset by GL: 0562 | 5,000 | |
| 0562 | Additional IT resources required; offset by GL: 0532 | (5,000) | |
| 0582 | Costs included in 2017/2018; may require allocation in 2018/2019 budget for relocation reimbursement | 5,000 | |
| 1002 | Increased maintenance work undertaken | (5,000) | |
| 1582 | Based on average expenditure for past two financial years and YTD expenditure | 8,655 | |
| 1706 | Unbudgeted rental revenue (BPH contractors); partially offset by GL: 1716 | 8,000 | |
| 1707 | Unbudgeted rental revenue (BP contractors); partially offset by GL: 1717 | 10,000 | |
| 1708 | Unbudgeted rental revenue (BPH contractors); Shire owned residence | 9,250 | |
| 1716 | Unbudgeted rental expenditure (private rental for BPH); partially offset by GL: 1706 | (6,500) | |
| 1717 | Unbudgeted rental expenditure (private rental for BPH); partially offset by GL: 1707 | (8,400) | |
| 1743 | Silver Chain vacancy; no rental income - rental against staff housing line item | (8,844) | |
| 1773 | Units not fully rented; expected tenant unable to take up lease - will be readvertised in New Year | (5,000) | |

Shire of Mingenew
NOTES TO THE BUDGET REVIEW REPORT
For The Period Ended 30 November

Note 5: PREDICTED VARIANCES

| GL: | Comments/Reason for Variance | Variance \$ | | Timing |
|------|--|-------------|---------------------|--------|
| | | Permanent | | |
| 1772 | Based on average expenditure for past three financial years; public consultation around transfer station to happen in New Year | 7,650 | Budget amendments | |
| 2233 | Based on actual fees & charges received to date (unexpected DA received) | | Predicted variances | |
| 2142 | Project deferred to 2019/2020 - will be influenced by Strategic Community Plan outcomes | (12,500) | | |
| 2322 | Original budget insufficient; high tourist numbers required additional servicing | (11,000) | | |
| 2422 | Based on current actual & average expenditure for past three financial years | (49,500) | | |
| 2642 | Based on current actual & average expenditure for past three financial years | (40,000) | | |
| 2652 | Based on current actual & average expenditure for past three financial years | (14,363) | | |
| 3322 | Based on current actual & average expenditure for past three financial years | (31,369) | | |
| 3342 | Based on current actual & average expenditure for past three financial years | (113,243) | | |
| 3352 | Based on current actual & average expenditure for past three financial years | 14,500 | | |
| 3432 | Costings being allocated to Asset Preservation Rural; partially offset GL: 3342 | 5,000 | | |
| 3442 | Costings being allocated to Asset Preservation Rural; partially offset GL: 3342 | (12,000) | | |
| 3452 | Unbudgeted expenditure; safety risk/ongoing property damage requires work to be undertaken | 6,475 | | |
| 3842 | Partial offset to GL: 2642 Public Gardens & Reserves | (10,000) | | |
| 4332 | Includes \$11k Greenfields valuation & requirement for Roads Program | 5,380 | | |
| 7412 | Full budgeted funds not required | 5,000 | | |
| 7442 | Full budgeted funds not required | 20,000 | | |
| 4472 | Based on current actual & average expenditure for past three financial years | 20,000 | | |
| 4482 | Based on current actual & average expenditure for past three financial years | 36,817 | | |
| 2434 | Allowance for design; plan & tender; defer to 2019/2020 & minimal required associated works; Council Funded | 30,000 | | |
| 0001 | Staff working on flood damage & road maintenance; Council funded | | | |

Shire of Mingenew
NOTES TO THE BUDGET REVIEW REPORT
For The Period Ended 30 November

Note 5: PREDICTED VARIANCES

| GL: | Comments/Reason for Variance | Variance \$ Permanent | Timing |
|------|---|--------------------------|----------------|
| 0145 | Partial Project deferred 2019/2020 (as part of Townsite Revitalisation); Council funded | | 5,000 |
| 0142 | Project deferred 2019/2020; planning and land tenure items being resolved in current FY; Council funded | | 15,000 |
| 3874 | Project deferred 2019/2020; initial project being funded by State | | 70,000 |
| 0150 | Partial Project deferred 2019/2020; repair/safety works carried out in FY18-19; Council funded | | 15,000 |
| 0071 | Project overbudget; partially grant funded | (10,000) | |
| 0175 | Savings on purchase price; partial offset GL: 0180 Tractor | 55,000 | |
| | Less trade in received for loader | (10,000) | |
| 0180 | Higher purchase price; offset by Loader savings; GL: 0175 | (20,000) | |
| 0170 | Purchase deferred to 2018/2019 | | 45,000 |
| 0170 | Purchase deferred to 2018/2019 | | (30,000) |
| 5152 | Repairs to CRC Ceiling (Capital Works) | (10,000) | |
| | | (120,000) | 120,000 |

Attachment 9.2.3b Average Spend Roads, P&G

| GL: 3322 Maintenance Grading | 2018/2019 | | 2017/2018 | Actual | | Prior Three Year Average |
|---------------------------------|----------------|----------------|----------------|----------------|----------------|-----------------------------|
| | Budget | YTD Actual | | 2017/2016 | 2016/2015 | |
| Employee Costs | 46,667 | 23,487 | 43,790 | 53,480 | 33,765 | 43,678 |
| Materials & Contracts | 14,000 | 0 | 0 | 818 | 0 | 273 |
| Labour Overhead | 37,333 | 30,533 | 56,927 | 69,523 | 39,887 | 55,446 |
| Internal Plant Hire | 70,000 | 31,755 | 52,318 | 68,397 | 44,698 | 55,138 |
| Internal Plant Depreciation | 0 | 20,799 | 24,244 | 26,223 | 21,870 | 24,112 |
| | 168,000 | 106,574 | 177,279 | 218,441 | 140,220 | 178,647 |

| GL: 3342 Urban Road Maintenance | 2018/2019 | | 2017/2018 | Actual | | Prior Three Year Average |
|------------------------------------|---------------|---------------|---------------|---------------|---------------|-----------------------------|
| | Budget | YTD Actual | | 2016/2017 | 2015/2016 | |
| Employee Costs | 2,500 | 14,780 | 10890 | 14,842 | 22,243 | 15,992 |
| Materials & Contracts | 22,500 | 611 | 11530 | 4,319 | 12,811 | 9,553 |
| Labour Overhead | 2,000 | 19,214 | 14156 | 19,296 | 29,516 | 20,989 |
| Internal Plant Hire | 2,000 | 9,933 | 10863 | 10,031 | 8,344 | 9,746 |
| Internal Plant Depreciation | 0 | 4,467 | 4576 | 3,144 | 4,547 | 4,089 |
| | 29,000 | 49,005 | 52,015 | 51,632 | 77,461 | 60,369 |

| GL: 3352 Rural Road Maintenance | 2018/2019 | | 2017/2018 | Actual | | Prior Three Year Average |
|------------------------------------|---------------|----------------|---------------|----------------|----------------|-----------------------------|
| | Budget | YTD Actual | | 2016/2017 | 2015/2016 | |
| Employee Costs | 11,667 | 29,911 | 9917 | 87,116 | 29,643 | 42,225 |
| Materials & Contracts | 14,350 | 613 | 3123 | -60,297 | 11,132 | -15,347 |
| Labour Overhead | 11,936 | 37,495 | 37677 | 110,642 | 36,536 | 61,618 |
| Internal Plant Hire | 2,182 | 31,989 | 15693 | 78,807 | 34,099 | 42,866 |
| Internal Plant Depreciation | 0 | 18,151 | 19294 | 41,096 | 12,117 | 24,169 |
| | 40,135 | 118,159 | 85,704 | 257,364 | 123,527 | 155,532 |

| GL: 2642 Public Gardens & Reserves | 2018/2019 | | 2017/2018 | Actual | | Prior Three Year Average |
|---------------------------------------|---------------|---------------|----------------|----------------|----------------|-----------------------------|
| | Budget | YTD Actual | | 2016/2017 | 2015/2016 | |
| Employee Costs | 33,250 | 22,113 | 37,424 | 46,336 | 66,636 | 50,132 |
| Materials & Contracts | 23,500 | 4,471 | 8,937 | 4,084 | 8,405 | 7,142 |
| Utilities | 3,500 | 676 | 7,029 | 13,086 | 10,203 | 10,106 |
| Insurance | 101 | 161 | 157 | 800 | 57 | 338 |
| Labour Overhead | 26,600 | 28,746 | 48,650 | 60,242 | 86,628 | 65,173 |
| Internal Plant Hire | 2,200 | 15,397 | 24,191 | 9,264 | 7,790 | 13,748 |
| Internal Plant Depreciation | 0 | 8,418 | 9,928 | 5,181 | 4,394 | 6,501 |
| | 89,151 | 79,982 | 136,316 | 138,993 | 184,113 | 153,141 |

| GL: 2652 Sporting Complexes & A | 2018/2019 | | 2017/2018 | Actual | | Prior Three Year Average |
|------------------------------------|-----------|------------|-----------|-----------|-----------|-----------------------------|
| | Budget | YTD Actual | | 2016/2017 | 2015/2016 | |
| Employee Costs | 99,250 | 40,046 | 82,164 | 91,167 | 86,941 | 86,757 |
| Materials & Contracts | 72,100 | 27,333 | 53,790 | 77,684 | 62,684 | 64,719 |
| Utilities | 19,482 | 6,044 | 21,876 | 17,275 | 25,560 | 21,570 |

| | | | | | | |
|-----------------------------|----------------|----------------|----------------|----------------|----------------|----------------|
| Insurance | 11,672 | 11983 | 11235 | 20446 | 16591 | 16,091 |
| Depreciation | | 186 | 444 | 444 | 1,387 | 758 |
| Labour Overhead | 66,600 | 52,059 | 105,942 | 116,714 | 113,024 | 111,893 |
| Internal Plant Hire | 7,600 | 18,764 | 28,127 | 33,948 | 14,243 | 25,439 |
| Internal Plant Depreciation | 0 | 5,574 | 9,840 | 13,040 | 7,926 | 10,269 |
| | 276,704 | 161,989 | 313,418 | 370,718 | 328,356 | 337,497 |

GL: 1772

| | 2018/2019 | | | Actual | | Prior Three |
|---------------------------------|------------------|-------------------|------------------|------------------|------------------|---------------------|
| Rubbish Site Maintenance | Budget | YTD Actual | 2017/2018 | 2016/2017 | 2015/2016 | Year Average |
| Employee Costs | 26,559 | 850 | 84 | 9,525 | 2,122 | 3,910 |
| Materials & Contracts | 37,116 | 8,039 | 20,808 | 18,626 | 16,898 | 18,777 |
| Utilities | 0 | 0 | 0 | 162 | 160 | 107 |
| Insurance | 0 | 0 | 0 | 0 | 0 | 0 |
| Depreciation | 0 | 0 | 0 | 0 | 0 | 0 |
| Labour Overhead | 2,000 | 1,105 | 109 | 12,383 | 2,759 | 5,084 |
| Internal Plant Hire | 500 | 441 | 58 | 13,493 | 3,515 | 5,689 |
| Internal Plant Depreciation | 0 | 222 | 22 | 7,617 | 2,275 | 3,305 |
| | 66,175 | 10,657 | 21,081 | 61,806 | 27,729 | 36,872 |

GL: 2322

| | 2018/2019 | | | Actual | | Prior Three |
|-----------------------------|------------------|-------------------|------------------|------------------|------------------|---------------------|
| Public Conveniences | Budget | YTD Actual | 2017/2018 | 2016/2017 | 2015/2016 | Year Average |
| Employee Costs | 10,000 | 7,246 | 15,867 | 10,985 | 5,599 | 10,817 |
| Materials & Contracts | 3,400 | 6,356 | 6,189 | 2,897 | 3,640 | 4,242 |
| Utilities | 1,800 | 234 | 763 | 570 | 726 | 686 |
| Insurance | 830 | 830 | 808 | 834 | 826 | 823 |
| Depreciation | 0 | 0 | 0 | 0 | 0 | 0 |
| Labour Overhead | 8,000 | 9,420 | 20,628 | 14,281 | 7,279 | 14,063 |
| Internal Plant Hire | 0 | 306 | 20 | 47 | | 34 |
| Internal Plant Depreciation | 0 | 137 | 3 | 27 | | 15 |
| | 24,030 | 24,529 | 44,278 | 29,641 | 18,070 | 30,663 |

GL: 2422

| | 2018/2019 | | | Actual | | Prior Three |
|-----------------------------|------------------|-------------------|------------------|------------------|------------------|---------------------|
| Public Halls | Budget | YTD Actual | 2017/2018 | 2016/2017 | 2015/2016 | Year Average |
| Employee Costs | 700 | 1,821 | 1,188 | 221 | 147 | 519 |
| Materials & Contracts | 1,400 | 387 | 34,494 | 4,626 | 1,689 | 13,603 |
| Utilities | 1,900 | 650 | 1,268 | 1,985 | 1,521 | 1,591 |
| Insurance | 2,311 | 2,311 | 1,346 | 6,788 | 6,721 | 4,952 |
| Depreciation | 0 | 0 | 0 | 0 | 0 | 0 |
| Labour Overhead | 560 | 2,367 | 704 | 284 | 191 | 393 |
| Internal Plant Hire | 0 | 620 | 432 | 54 | 0 | 162 |
| Internal Plant Depreciation | 0 | 187 | 250 | 31 | 0 | 94 |
| | 6,871 | 8,343 | 39,682 | 13,989 | 10,269 | 21,313 |

| GL: 2642 | 2018/2019 | | Actual | | Prior Three | |
|--------------------------------------|------------------|-------------------|------------------|------------------|--------------------|---------------------|
| Public Gardens & Reserves | Budget | YTD Actual | 2017/2018 | 2016/2017 | 2015/2016 | Year Average |
| Employee Costs | 33,250 | 22,113 | 37,424 | 46,336 | 66,636 | 50,132 |
| Materials & Contracts | 23,500 | 4,471 | 8,937 | 4,084 | 8,405 | 7,142 |
| Utilities | 3,500 | 676 | 7,029 | 13,086 | 10,203 | 10,106 |
| Insurance | 101 | 161 | 157 | 800 | 57 | 338 |
| Depreciation | 0 | 0 | 0 | 0 | 0 | 0 |
| Labour Overhead | 26,600 | 28,746 | 48,650 | 60,242 | 86,628 | 65,173 |
| Internal Plant Hire | 2,200 | 15,397 | 24,191 | 9,264 | 7,790 | 13,748 |
| Internal Plant Depreciation | 0 | 8,417 | 9,928 | 5,180 | 4,394 | 6,501 |
| | 89,151 | 79,981 | 136,316 | 138,992 | 184,113 | 153,140 |

| GL: 2652 | 2018/2019 | | Actual | | Prior Three | |
|------------------------------------|------------------|-------------------|------------------|------------------|--------------------|---------------------|
| Sporting Complexes & Am | Budget | YTD Actual | 2017/2018 | 2016/2017 | 2015/2016 | Year Average |
| Employee Costs | 700 | 1,821 | 1,188 | 221 | 147 | 519 |
| Materials & Contracts | 1,400 | 387 | 34,494 | 4,626 | 1,689 | 13,603 |
| Utilities | 1,900 | 650 | 1,268 | 1,985 | 1,521 | 1,591 |
| Insurance | 2,311 | 2,311 | 1,346 | 6,788 | 6,721 | 4,952 |
| Depreciation | 0 | 0 | 0 | 0 | 0 | 0 |
| Labour Overhead | 560 | 2,367 | 704 | 284 | 191 | 393 |
| Internal Plant Hire | 0 | 620 | 432 | 54 | 0 | 162 |
| Internal Plant Depreciation | 0 | 187 | 250 | 31 | 0 | 94 |
| | 6,871 | 8,343 | 39,682 | 13,989 | 10,269 | 21,313 |



POSITION DESCRIPTION

Position Title: Relief Finance/Admin Officer
Classification: Level 5
Tenure: Full Time (Temporary Contract)
Award: Local Government Industry Award 2010
Department/section: Administration/Finance

1. POSITION OBJECTIVES

- Assist and provide support in all Synergy Soft modules
- Complete finance/admin related projects as required within the level of this position and the broad banding
- Provide assistance to the Finance Manager in finance and administration within the level of this position and the broad banding

2. KEY RESPONSIBILITY AREAS

2.1. Customer Service

- Provide excellent external customer service at all times
- Interact professionally with all Council staff at all times

2.2. Finance/Administration Projects

- Work on the following projects to improve internal systems and processes, and manage compliance/operational legacy matters:
 - Provide training for staff in processing transactions in relevant Synergy Soft modules
 - Work with IT Vision and the Shire's ICT provider to improve security in the following Synergy Soft modules; creditors, payroll and records
 - Implement Synergy Soft Purchase Order module
 - Review procurements processes, including creditors, with focus on improving financial controls and security
 - Reconcile Trust account and Trust ledger
 - Review Procedure Manual for Finance and Administration activities
 - Develop, document, and implement Finance and Administration procedures currently absent from Procedure Manual
 - Capture finance compliance items in the Shire's Governance Calendar

2.3. General Finance/Administration Duties

- Assist with completing bank reconciliations and process journal adjustments as required
- Assist in ensuring rental debtors and creditors are correctly processed, and rental bonds are paid
- Assist with ATO matters, such as BAS and FBT

- Assist with complying with Taxable Payment Reports (TPAR) for creditors

2.4. Other

- Assist with any other projects as directed
- Any other duties consistent with the level of this position and the principles of broad banding

3. ORGANISATIONAL RELATIONSHIPS

Reports to: Finance Manager

Supervision of: Nil

Internal Liaisons: CEO
Shire Employees

External Liaisons: Guests and Visitors
General Public / Ratepayers
Creditors / Debtors

4. EXTENT OF AUTHORITY

Works under direct supervision and performance outcomes are regularly monitored by the Finance Manager.

5. SELECTION CRITERIA

5.1. Essential

- Sound knowledge of Synergy Soft
- Finance and Administration experience in WA Local Government
- 3-5 years experience in a finance role
- Sound communication skills - both written and verbal
- Sound word processing and publishing skills
- Ability to work individually and in a team environment
- Possession of a National Police Clearance
- Be prepared to undergo a medical examination
- High School Certificate
- Hold a current "C" class Driver's License

5.2. Desirable

- Knowledge of local Shire and surrounding areas
- Tertiary qualification in relevant discipline

Attachment 9.3.1 Elected Member Entitlement Policy



COUNCIL POLICY Elected Members

1.1.1

| | |
|--------------------------------|---|
| Title: | 1.1.1 ELECTED MEMBERS ENTITLEMENTS |
| Adopted: | 19 December 2018 |
| Last Reviewed: | 21 March 2018 |
| Associated Legislation: | Sections 5.98, 5.98A, 5.99, 5.99A and 5.100A of the Local Government Act 1995. Regulations 30, 31, 32 and 34AC of the Local Government (Administration) Regulations 1996 Salaries and Allowances Act 1975 |
| Associated Documents: | |
| Review Responsibility: | Chief Executive Officer |
| Delegation: | Nil |

Previous Policy Number/s 1004, 1005, 1006

Objective:

The Shire of Mingenew's Elected Members are required to carry out certain functions and responsibilities under the Local Government Act. In order to assist in the facilitation of their roles this policy details the entitlements that Elected Members must be provided with in order to be effective in their role.

Policy Statement:

In recognition of the complexity and demands on Elected Members in undertaking their role, the Shire of Mingenew is committed to ensuring adequate funding is included within the Annual Budget to allow for

- a) Elected Member compensation and reimbursement;
- b) The provision of appropriate facilities, equipment, material and information to support professional development; and
- c) Acknowledgement of service.

1. Payment of Fees and Allowances

1.1 Annual Meeting Attendance Fees in lieu of Council Meeting and Committee Meeting Attendance Fees:

- a) In lieu of paying the *President* meeting attendance fee for each prescribed meeting, the Shire will pay 33% of the maximum annual attendance fee set by the Salaries and Allowances Tribunal through a determination published in the Government Gazette from time to time.
- b) In lieu of paying *Councillors* a meeting attendance fee for each prescribed meeting, the Shire will pay 40% of the maximum annual attendance fee set by the Salaries and Allowances Tribunal through a determination published in the Government Gazette from time to time.
- c) Payments will be made quarterly in arrears on a pro-rata basis throughout the annual period.

1.2 Annual Local Government Allowances — President and Deputy President:

- a) The Shire will pay an Annual Local Government Allowance for the President that is 37% of the maximum set by the Salaries and Allowances Tribunal through a determination published in the Government Gazette from time to time.
- b) The Shire will pay an Annual Local Government Allowance for the Deputy President that is equivalent to 25% of the President's Allowance.
- c) Payments will be made quarterly on a pro-rata basis throughout the annual period.

1.3 Conditions of Payment

- a) All allowances and fees shall be paid automatically into a nominated bank account unless an Elected Member has advised the Chief Executive Officer (CEO), in writing, that he/she does not want to claim any or part of those fees and allowances.
- b) If an Elected Member advises that he/she does not want all or part of the fees and allowances to which he/she is entitled, any subsequent request for full or additional payment will not be back-paid but accrue from the date of the CEO receiving such a request.

1.4 Information, Communication and Technology (ICT) Equipment & Use

- a) The following equipment will be issued to Elected Members upon commencement of role:
 - (i) A mobile device with keyboard or equivalent technology and inclusive of a data SIM Card.
- b) *Conditions*
 - (i) Any damage or loss of the equipment during that time is the responsibility of the Elected Member to repair and fund.
 - (ii) The equipment is strictly to be used for Shire purposes only including, researching Council related matters, Shire approved social media, Shire related pictures or filming, receiving and despatching email correspondence, diary requests and Council meeting agendas.
 - (iii) The CEO, if requested, may provide assistance to Elected Members with user training and support.
 - (iv) All information on Shire issued equipment is subject to Freedom of Information requests.
 - (v) All Councillor's will receive an @mingenew.wa.gov.au email address which is to be used for all Shire related correspondence.
 - (vi) All emails received and sent through the @mingenew.wa.gov.au email account are to be captured in the Shire's Record Keeping System.
 - (vii) Any costs associated with upgrades or additional requirements over and above the standard equipment being offered should be met by the Elected Member.
- c) An Elected Member who incurs an ICT expense, as defined by the SAT, is entitled to be reimbursed for that expense up to **\$100.00**. As such the Shire will not pay an ICT Annual Allowance.

2. Attendance at Conferences and Training within Australia

2.1 Annual Conference and Training Expense Allocation

The following Conference and Training Expense Allocation shall be made available to Elected Members each financial year.

- a) The President shall be entitled to \$1,000.00 inflated by the CPI Rate on 1st July each year and rounded to the nearest \$10.
- b) All Councillors shall be entitled to \$750.00 inflated by the CPI Rate on the 1st July each year and rounded to the nearest \$10.
- c) In addition to the above, the President and Councillors shall be entitled to attend the Annual West Australian Local Government Association conference.
- d) Any unused allocation will be carried forward at the completion of each annual period, however forfeited at the biennial local government elections.
- e) An Elected Member may agree to meet conference/training costs for another Elected Member and may forfeit the relevant amount from his/her allocation, to enable another elected member to attend a training event, where that member has insufficient funds remaining in their allocation. Such an agreement must be in writing.
- f) All fees associated with that training event or conference, including travel, meals and accommodation expenses and course fees etc, are to come out of the annual allowance.
- g) Travel for any prescribed meeting (as prescribed in 30(3A) of the LG Regulations) or community consultation is excluded from the allowance and will be separately reimbursed.

2.2 Approval

- a) The CEO will approve all requests made by each Elected Member to attend any locally (within the state) provided Conference or Training within the categories outlined at clause 2.2 providing it is within the funds allocated in the Annual Budget.
- a) All interstate and overseas requests will require Council approval.
- b) Councillors whom wish to represent Council at a conference shall request nomination at a Council meeting. Council will decide by resolution to nominate such representatives as Council may consider appropriate.

2.3 Conferences and Training that May be Attended

- a) The Conferences and Training to which this policy applies shall generally be limited to the following:
 - West Australian Local Government Association and Australian Local Government Association conferences.
 - Special 'one off' conferences called for or sponsored by the West Australian Local Government Association and/or Australian Local Government Association on important issues.
 - Annual conferences of the major professions in local government and other institutions of relevance to local government activities.
 - Municipal Training Service's Councillor Induction Program.
 - West Australian Local Government Association Elected Member Training and Development.
 - Training relating to the role of Elected Members.
 - Other local government-specific training courses, workshops and forums, relating to such things as understanding the roles/responsibilities of Elected Members, meeting procedures, etc.

2.4 Community and other Consultation

- a) In order for Councillors to consult with communities in an official Shire capacity outside the Mingenew townsite, and in the case of a Council vehicle not being available (private vehicle used) the Shire will reimburse associated vehicle costs at the rate set by the Salaries and Allowances Tribunal through a determination published in the Government Gazette from time to time. Additionally, accommodation and meals will be reimbursed at cost.
- b) Elected members are required to prepare a report for presentation to Council, detailing the purpose of the visit and a summary of the outcomes achieved during the consultation process.

2.5 Support Activities

- a) The Shire will pay all costs for Elected Members that are charged by organisers for support activities, including those costs relating to official luncheons, dinners and tours/inspections that are relevant to the conference and training event.

2.6 Extent of Expenses to be reimbursed

- a) An Elected Member attending a Conference and Training event is entitled to be reimbursed for 'normally accepted' living costs while travelling. Such living costs are to be reimbursed in accordance with the Salaries and Allowances Tribunal through a determination published in the Government Gazette from time to time and include, but are not limited to:
 - meals and refreshments for the Elected Member (that are not covered by the conference and Training registration costs);
 - dry-cleaning and laundry expenses; and
 - reasonable telephone, internet and facsimile charges.
- b) Elected Members will generally not be reimbursed for the cost of meals or refreshments for other people with the exception of an accompanying person as specified in 2.8 of this policy.
- c) Expenses will generally be reimbursed from the time an Elected Member leaves home to attend an event to the time the Elected Member returns home. Should an Elected Member extend a visit by leaving prior to the time necessary to arrive for the event or return after the time at which the Elected Member could have returned following the event, reimbursements will be paid:
 - for the days of the Conference and Training event only; and
 - for the cost of travel to and from the airport to the accommodation to be used for the Conference and Training.
- d) The extent to which an Elected Member can be reimbursed for intrastate and interstate travel and accommodation costs incurred in any of the circumstances referred to in regulation 32(1) of the Regulations is set by the Salaries and Allowances Tribunal through a determination published in the Government Gazette from time to time.
- e) Costs of taxi fares, ride-share services, vehicle hire and parking, which are reasonable, required and incurred in attending Conferences and Training, will be reimbursed by the Shire in accordance with Salaries and Allowances Tribunal through a determination published in the Government Gazette from time to time.
- f) All reimbursements require substantiation with details of the date, activity attended, the actual costs incurred and original receipts being provided and attached to the claim form.
- g) Should an Elected Member withdraw their registration from a conference or training course past the last cancellation date, any costs incurred by Council that cannot be recouped from event organisers shall be reimbursed to Council by that Councillor.

2.7 Air Travel

- a) All air travel must be economy class, any upgrades to other classes must be paid by the elected member

2.8 Elected Member/Delegate Accompanying Person

- a) Where an Elected Member is accompanied at a conference or training event, all costs incurred by the accompanying person, including, but not limited to, travel, breakfast, meals, registration and/or participation in any event programs, are to be borne by the Elected Member / accompanying person and not by the Shire.
- b) The exception to the above being the cost of attending any official conference/training event dinner where partners would normally attend as well as accommodation costs associated with a shared room with the Elected Member, where such costs are not above a room rate for the Elected Member alone.
- c) Where the Shire meets an account containing any expenditure or cost incurred on behalf of the accompanying person attending, such expenditure must be repaid to Shire by the Elected Member / accompanying person within 30 days of being invoiced for such expenditure following the conclusion of the conference / training event.

3. Other Entitlements

3.1 Acknowledgement of Service

- a) Council will upon retirement of Elected Members, acknowledge their service through the provision of an appropriate gift. The value of any gift provided to a retiring Elected Member is limited to the prescribed amount set out below and is in accordance with Regulation 34AC of the Local Government (Administration) Regulations 1996.
 - (i) Up to 4 years service:
A certificate of appreciation
 - (ii) Greater than 4 years and up to and including 8 years of service:
A gift up to the value of **\$200**
 - (iii) Greater than 8 years and up to and including 12 years of service:
A gift up to the value of **\$300**
 - (iv) Greater than 12 years of service:
\$300 plus **\$25** per year of service to the maximum value of **\$1,000**.
- a) Recognition will not take the form of a cash payment.
- b) In the event that a sitting or retiring Councillor has performed an extensive range of functions on behalf of the municipality and the community which are beyond that normally associated with a Councillors day to day duties, the Council may at its discretion grant the title of "Honorary Freeman of the municipality".

COMMUNITY ASSISTANCE SCHEME 2019/2020

Round I

Closing date: 5 June 2019

UP TO \$5,000

All Applications should be submitted to:

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

For further information contact
CDO: 08 9928 1102 or cdo@mingenew.wa.gov.au

COMMUNITY ASSISTANCE SCHEME

Council allocates approximately 1% of the value of rates per financial year to the Financial Assistance Policy. The allocated funding is then distributed between four funding categories in the following way:

- 80% is allocated to the **Community Assistance Scheme** and
- 20% is allocated to the, **Waiver of Fees and Sundry Donations** combined.

The Community Assistance Scheme (CAS) provides financial assistance up to \$5,000 to support community events or projects. CAS grants are open in two rounds each year with the schedule being advertised on the Shire of Mingenew website. CAS application forms outlining details of the project or events accompanied with a detailed budget and supporting documentation should be submitted to the Shire of Mingenew Community Development Officer. Applicants will be acknowledged within 10 business days of submitting the application.

Community Assistance Scheme applications will be considered for projects or events that;

- Are open for attendance by the local community;
- Encourage participation by a community organisation;
- Encourage volunteer participation;
- Enhance community spirit and quality of life within the Shire of Mingenew; and
- Promote the development of social, economic, recreational, sporting, art or cultural projects

Restrictions on Funding

Community Assistance Scheme funding is available to a maximum value of \$5,000 per application.

Each organisation is eligible to submit one application per round, provided the total cumulative amount of successful applications does not exceed \$5,000. The Shire of Mingenew reserves the right to approve partial funding. It is not guaranteed the full amount requested will be awarded.

The community organisation is encouraged to have made application to source additional funding for the project or event.

Eligibility – Who Can Apply?

To be eligible for funding the applicant must be a not for profit, incorporated, community organisation or has been sponsored by an incorporated organisation.

Ineligible for Funding

Funding will not be provided to or considered for:

- Individual persons;
- Commercial organisations or businesses;
- Funding to undertake commercial activities or
- Funding to assist with organisational operating costs; or
- Projects on behalf of political organisations or political events.

How to Apply

- Step 1** Speak with the Shire of Mingenew Community Development Officer about your idea. This is to confirm your eligibility for funding, and to learn more about scheduled information sessions that can assist with grant writing.
- Step 2** Complete the application form below in full. Include a detailed budget for the entire program/project/event, a current audited financial statement or the latest treasurer's report covering the previous 12 months and the name and contact details of two referees.
- Step 3** Submit your completed application prior to the advertised closing date via the following means:

Email: cdo@Mingenew.wa.gov.au

Post: PO Box 120 WA 6522

In person: 21 Victoria Street. Mingenew WA 6522

Please ensure your application is complete as the committee is unable to assess incomplete applications.

Please Note:

- Proposed projects should not start before **1 July 2019**;
- Applications cannot be amended after the closing date; and
- A maximum of two A4 pages of support material may be attached to this application.

Assessment Criteria

Applications are assessed against the selection criteria by the Shire of Mingenew CAS Committee. Recommendations by the CAS Assessment Panel will be submitted to Council for consideration.

Selection Criteria

Each application will be assessed and weighted against the following criteria

| Selection Criteria | Weighting % |
|---|--------------------|
| The capacity of the applicant to successfully complete the project | 20 |
| Ability to achieve tangible outcomes for the benefit of the Shire of Mingenew community | 20 |
| A balanced, realistic and complete project budget including a cash or in-kind contribution to the project by their group/organisation | 20 |
| Levels of volunteer participation and wider community participation | 25 |

| | |
|--|----|
| Effort for cooperative and partnership arrangements with others | 10 |
| Evidence of consultations with relevant others in and out of Shire of Mingenew | 5 |

Successful applicants

All applications will be reviewed by the Community Assistance Scheme Assessment Panel in accordance with the funding criteria. Recommendations from the panel will be considered by Council. Community Assistance Scheme funding will only be available until all allocated funding has been expended.

Applicants who wish to host an event or festival are required to complete an **Events Application** in addition to any funding applications that are submitted. The Events Application has been designed to assist Council, sporting and community groups in the running of public events within the Shire of Mingenew and to protect the health, safety and welfare of those who may be affected by the event. It also outlines the responsibility of the event organiser to ensure he or she is aware of, and complies with all relevant legislation

Evaluation and Acquittal

Groups or organisations receiving grants from the Community Assistance Scheme must submit an acquittal and evaluation of the outcomes of the grant on the prescribed forms provided by 30 days of either the conclusion of the project or activity, or the end of the financial year, whichever occurs first. Information to be provided will include:

Financial Report

- A statement of actual and budgeted expenditure in relation to the grant;
- Copies of supporting documentation such as receipts, invoices, accounts and financial statement;
- Signed annual audited report; and
- Receipts for the full amount of funding received.

Grant Evaluation

Recipients of the grant will be asked to assess their performance according to the following indicators:

- Demonstrated achievement of outcomes identified;
- The level of public awareness of their activity of project;
- Involvement of volunteers;
- Public presentation (attendance level);
- Acknowledgement of the contribution of the Shire of Mingenew.

Tangible evidence to support your acquittal may be submitted such as photos, press clippings, copies of fliers etc.

Failure to satisfactorily complete performance evaluation and acquittals may disqualify recipients from further grants from the Community Assistance Scheme.

Funds will be made available on a recoup basis, once the Council is satisfied the outcomes have been met. Should the applicant require the funds prior to the completion of the event they may apply to the Manager Community Capacity for consideration. The funds shall only be paid over to the organisation once Council has received an official Tax Invoice.

The Shire of Mingenew is under no obligation to check bank details (if supplied) prior to the transferral of any funds to the organisation

Unspent Funds

Funds which are unspent at the conclusion of the funding period must be returned to Council within 60 days of the completion of the project, activity or event, or the end of the financial year, whichever occurs first.

Unsuccessful Applicants

Failure to receive funding is not necessarily due to a poor application but may be the result of the demand for funds. For feedback on your grant application, please contact the Community Development Officer at the Shire of Mingenew.

Acknowledging the shire's support

Successful applicants are to acknowledge the Shire of Mingenew in all advertising and on any material relating to the activity or event for which the funding has been provided.

APPLICATION – SHIRE OF MINGENEW COMMUNITY ASSISTANCE SCHEME

Applicant Details

Official Name of Organisation: _____

Street Address: _____

Postal Address: _____

Community Assistance Scheme

Draft

E-mail: _____

ABN: _____

Is the organisation GST registered? Yes ☐ No ☐

Is the organisation incorporated? Yes ☐ No ☐

Number of Paid Staff: _____

Number of Volunteers: _____

Contact Person: _____

Position Title: _____

Phone Number (s): _____

Fax Number: _____

E-mail: _____

Best Time to contact: _____

Project Details

Project Name: _____

Project Start Date: _____

Finish Date: _____

Funds Requested from Council: _____

Incorporated Sponsor Details (If Applicable)

Organisation: _____

Address: _____

Contact Person: _____

Telephone: _____

Is this the first time your organisation has applied for/received funding through the Shire of Mingenew Community Assistance Scheme?

Yes ☐ No ☐

If No, please provide details of previous application/funding:

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Briefly outline the nature of your organisation and its primary purpose.

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What is the main purpose of your Project?

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Main Location of Activities for this Event/Activity? (Please outline the activities involved in your Project).

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Describe the target group for your project, and how they will benefit from the project.

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Commencement and Completion Date of Event/Activity (Can only commence after funds approved)

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List who will be involved (Including any partnering organisations)

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Should available funding be less than the requested amount, how will this affect the delivery and outcomes of the Project?

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List any additional grants that you have applied for/or will apply for in relation to this Project.

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How will you gauge the success of your project?

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How will Council be recognised for its contribution to this project?

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Appendix A

Sample Budget – Grant

| PROJECT TITLE : MINGENEW COMMUNITY GARDEN | | | | | |
|---|------------------------------|----------------|-------------------------|----------------------------------|----------------|
| EXPENSES | | | INCOME | | |
| Item | Cost/Description | Amount | Type | Description | Amount |
| Volunteer Labour | 50hrs @ \$15.00 p/h | \$750 | Applicant Contributions | Cash | \$1,000 |
| Materials | Treated Pine | \$2,000 | | In kind volunteer workers | \$750 |
| | Bolts 250 @ 0.60¢ each | \$150 | | | |
| Plants | 500 @ \$1 each | \$500 | Grants and Sponsorship | Lotteries West | \$1,000 |
| Equipment Hire Charges | Bobcat 5 hrs @ \$150 p/h | \$750 | | Local Service Clubs | \$1,500 |
| | Hand Tools 10hrs @ \$15 p/h | \$150 | | Community Assistance Scheme Fund | \$1,500 |
| | Brush Cutter 5hrs @ \$45 p/h | \$225 | Donated Materials | Seedlings | \$275 |
| | Mini Van 2 days | \$250 | | Mulch | \$200 |
| Signage | Interpretive signs | \$1,000 | | Refreshments | \$100 |
| Promotion | Brochures | \$250 | Other Income | | |
| | Advertising | \$100 | | | |
| | Opening Launch | \$200 | | | |
| | | | | | |
| Total Expenses | | \$6,325 | Total Income | | \$6,325 |

Community Assistance Scheme Fund Request = \$1,500

Appendix B

Budget – Grant

| PROJECT TITLE : | | | | | | |
|-----------------|----------------------|--------|-----|---------------------------|--|--------|
| EXPENSES | | | | INCOME | | |
| Item | Cost/ Description | Amount | GST | Type | Description | Amount |
| | | | | Applicant Contribution | Cash | |
| | | | | | In kind | |
| | | | | | | |
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| | | | | | | |
| | | | | Grants/ Sponsors | | |
| | | | | | Community Assistance Scheme Fund | |
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| | | | | Donations | | |
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| | | | | Other Income | | |
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| | | | | | | |
| Total Expenses | | | | Total Income | | |

Declaration

This declaration is made by the applicant (an eligible incorporated organisation) or an appropriated sponsoring body on behalf of the applicant:

- I declare that I am currently authorised to sign legal documents on behalf of the organisation;
- I declare that all the information provided is true and accurate;
- I give permission to the Shire of Mingenew to contact any persons or organisations in the processing of this application and understand that information may be provided to other agencies, as appropriate;
- If a grant is provided I am aware that grant Terms and Conditions as outlined in the Guidelines will apply to ensure the project is appropriately completed and accountability requirements are met;
- If a grant is provided I agree to ensure that appropriate insurances are in place (eg. Worker's compensation, volunteers, professional indemnity, public liability, motor vehicle);
- I agree to run the project as stated, and provide a final acquittal report and Statement of Financial Income and Expenditure to demonstrate how the grant funds were utilised to the Shire of Mingenew within 8 weeks of completion of the project and that the final report will need to demonstrate achievement of the project objectives; and
- I declare that the organisation is financially viable and is able to meet all accountability requirements.

Signed: _____

Date: _____

Name: _____

Position: _____

Closing Date: 1 July 2019

A maximum of two A4 pages of support material may be attached to this application.

Checklist

Please attach the Relevant Documents

- ☐ A copy of your organisation's latest financial statement (if available please send audited copy)
- ☐ A copy of your Certificate of Incorporation
- ☐ A copy of your current Public Liability Insurance Certificate
- ☐ Copies of all relevant quotes as verification to costing's
- ☐ Letters of support from groups etc. relevant to your project (if required);
- ☐ An endorsed letter from the sponsoring organisation