



**ATTACHMENT BOOKLET FOR  
ORDINARY COUNCIL MEETING**

18 December 2019 at 4:30pm

**ATTACHMENT: 7.1**

**Minutes of the 20 November 2019 Special Council Meeting**



# **MINUTES FOR THE SPECIAL COUNCIL MEETING**

**20 NOVEMBER 2019**

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**AGENDA FOR THE SPECIAL MEETING OF COUNCIL TO BE HELD IN COUNCIL CHAMBERS ON  
20 NOVEMBER 2019 COMMENCING AT 3.15PM**

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

The Chief Executive Officer, in the absence of an elected Presiding Member, declared the meeting open at 4:30pm and welcomed all in attendance.

**2.0 RECORD OF ATTENDANCE/APOLOGIES/APPROVED LEAVE OF ABSENCE  
COUNCILLORS**

GJ Cosgrove	President	Town Ward
RW Newton	Deputy President	Rural Ward
JD Bagley	Councillor	Rural Ward
CV Farr	Councillor	Town Ward
HR McTaggart	Councillor	Rural Ward
HM Newton	Councillor	Town Ward
AR Smyth	Councillor	Town Ward

**APOLOGIES**

Nil.

**STAFF**

N Hay	Chief Executive Officer
J Clapham	Finance Manager
E Greaves	Governance Officer

**3.0 ELECTION OF SHIRE PRESIDENT**

The CEO called for nominations for the position of Shire President. Two nominations were received in writing at the meeting (no nominations were received prior to the meeting): from Cr Helen Newton and Cr Gary Cosgrove.

Ballot papers were prepared and issued for a vote to be conducted by secret ballot by the CEO, as Returning Officer. The results were as follows:

<b>Candidate</b>	<b>Number of Votes</b>
Cr Helen Newton	3
Cr Gary Cosgrove	4

The CEO declared Cr Gary Cosgrove elected as Shire President with the term expiring 16 October 2021.

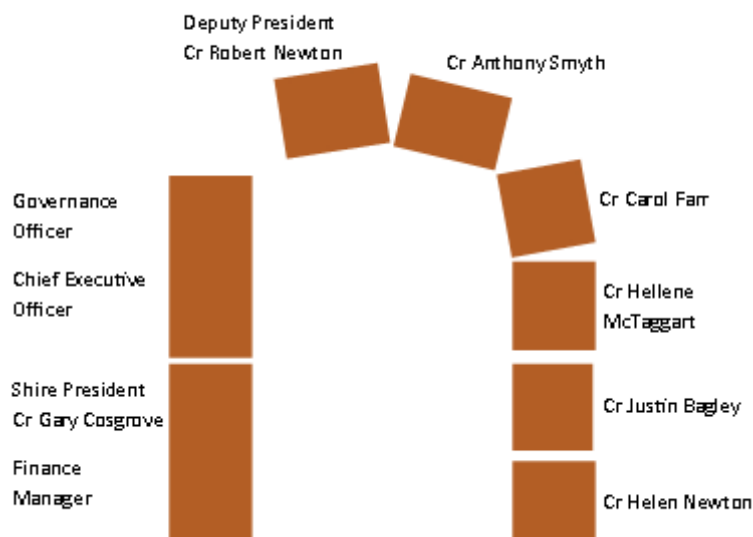
**4.0 ELECTION OF THE DEPUTY SHIRE PRESIDENT**

The CEO called for nominations for the position of Deputy President. One nomination was received in writing at the meeting (no nominations were received prior to the meeting) from Cr Robert Newton.

No further nominations were received. Therefore, Cr Robert Newton was elected unopposed as Deputy President.

## 5.0 COUNCILLOR SEATING ALLOCATION

Councillor seating allocations were allotted by random draw in accordance with the figure below, with the Shire President and Deputy President seats fixed.



Cr Gary Cosgrove and Cr Robert Newton read aloud and signed the Declaration by Elected Member of Council (Form 7), Local Government (Constitution) Regulations 1998, section 13(1)(c) witnessed by Nils Hay, Chief Executive Officer.

Cr Gary Cosgrove took up the seat of Shire President and presided over the remainder of the meeting.

## 6.0 PUBLIC QUESTION TIME/PUBLIC STATEMENT TIME

Nil.

## 7.0 APPLICATIONS FOR LEAVE OF ABSENCE

Nil.

## 8.0 DECLARATIONS OF INTEREST

Nil.

## 9.0 REPORTS BY THE CHIEF EXECUTIVE OFFICER

### 9.1 APPOINTMENTS FOR SHIRE OF MINGENEW AUDIT & RISK COMMITTEE

<b>Location/Address:</b>	Shire of Mingenew
<b>Name of Applicant:</b>	Shire of Mingenew
<b>File Reference:</b>	ADM0303
<b>Disclosure of Interest:</b>	Nil
<b>Date:</b>	4 November 2019
<b>Author:</b>	Erin Greaves
<b>Authorising Officer:</b>	Nils Hay, Chief Executive Officer
<b>Voting Requirements:</b>	Absolute Majority

#### Summary

Following the recent ordinary local government elections, Council are required to review and appoint Council representatives to the various Council, industry and community Committees. Whilst it is proposed that these appointments will be put to Council at the November Ordinary meeting, the appointments to the Audit & Risk Committee are required in order for a meeting of the Committee to be convened prior to the Ordinary meeting.

#### Key Points

- Appointments of Elected Members expire after each ordinary election or as per s5.11 of the Local Government Act 1995
- The Shire of Mingenew Audit & Risk Committee Terms of Reference require that the Committee consists of at least four members (three elected members and one external person)
- The CEO and employees are not to be members but may attend to provide information/advice/guidance to the Committee
- A quorum shall consist of at least 50% of the number of offices of committee members, unless a reduction is approved by Council under s5.15 of the *Local Government Act 1995*
- External persons appointed to the Committee will have business or financial management/reporting knowledge and experience and be conversant with financial and other reporting requirements.
- Appointments of external independent persons will be made following a public advertisement and be for a maximum term of two years. The evaluation of potential members will be reviewed by the CEO and appointments will be approved by Council.
- This Committee does not have delegated authority to make decisions on behalf of Council but it may make recommendations to Council.
- A presiding member for the Committee may be elected by members of the Committee at a Committee meeting

#### **OFFICER RECOMMENDATION AND COUNCIL DECISION - ITEM 9.1 - Resolution S20111901**

**Moved: Cr AR Smyth**

**Seconded: Cr HM Newton**

**That Council appoints the following members to the Shire of Mingenew Audit & Risk Committee: Cr HR McTaggart, Cr AR Smyth, Cr RW Newton and confirms Mr M Battilana's appointment as an independent member (appointed by Council 20 March 2019 Resolution 20031910).**

**VOTING DETAILS:**

**CARRIED BY SIMPLE MAJORITY: 7/0**

## **Attachments**

### **6.1.1 Audit & Risk Committee Terms of Reference**

## **Background**

Traditionally, Committee appointments are made at the first ordinary meeting of Council following a Local Government Ordinary Election. However, this year the next meeting is not scheduled until a month after the elections.

## **Comment**

In order to consider the Shire's Annual Report, Annual Financial Report and results of the Regulation 17 Audit, the Audit & Risk Committee is meeting just prior to the 20 November 2019 Ordinary Council meeting, at which it may make recommendations to Council for consideration at that meeting later in the day. Therefore, the appointment of elected members must be made before holding this meeting.

## **Statutory Environment**

*Local Government Act 1995*

### **5.8. Establishment of committees**

*A local government may establish\* committees of 3 or more persons to assist the council and to exercise the powers and discharge the duties of the local government that can be delegated to committees.*

*\* Absolute majority required.*

### **5.9. Committees, types of**

- (1) *In this section —*  
*other person means a person who is not a council member or an employee.*
- (2) *A committee is to comprise —*
- (a) *council members only; or*
  - (b) *council members and employees; or*
  - (c) *council members, employees and other persons; or*
  - (d) *council members and other persons; or*
  - (e) *employees and other persons; or*
  - (f) *other persons only.*

### **5.10. Committee members, appointment of**

- (1) *A committee is to have as its members —*
- (a) *persons appointed\* by the local government to be members of the committee (other than those referred to in paragraph (b)); and*
  - (b) *persons who are appointed to be members of the committee under subsection (4) or (5).*
- \* Absolute majority required.*
- (2) *At any given time each council member is entitled to be a member of at least one committee referred to in section 5.9(2)(a) or (b) and if a council member nominates himself or herself to be a member of such a committee or committees, the local government is to include that council member in the persons appointed under subsection (1)(a) to at least one of those committees as the local government decides.*
- (3) *Section 52 of the Interpretation Act 1984 applies to appointments of committee members other than those appointed under subsection (4) or (5) but any power exercised under section 52(1) of that Act can only be exercised on the decision of an absolute majority of the local government.*
- (4) *If at a meeting of the council a local government is to make an appointment to a committee that has or could have a council member as a member and the mayor or president informs the local government of his or her wish to be a member of the committee, the local government is to appoint the mayor or president to be a member of the committee.*

- (5) *If at a meeting of the council a local government is to make an appointment to a committee that has or will have an employee as a member and the CEO informs the local government of his or her wish —*
- (a) *to be a member of the committee; or*
  - (b) *that a representative of the CEO be a member of the committee, the local government is to appoint the CEO or the CEO's representative, as the case may be, to be a member of the committee.*

**5.12. Presiding members and deputies, election of**

- (1) *The members of a committee are to elect a presiding member from amongst themselves in accordance with Schedule 2.3, Division 1 as if the references in that Schedule —*
- (a) *to "office" were references to "office of presiding member"; and*
  - (b) *to "council" were references to "committee"; and*
  - (c) *to "councillors" were references to "committee members".*
- (2) *The members of a committee may elect a deputy presiding member from amongst themselves but any such election is to be in accordance with Schedule 2.3, Division 2 as if the references in that Schedule —*
- (a) *to "office" were references to "office of deputy presiding member"; and*
  - (b) *to "council" were references to "committee"; and*
  - (c) *to "councillors" were references to "committee members"; and*
  - (d) *to "mayor or president" were references to "presiding member".*

**Policy Implications**

Nil

**Financial Implications**

Nil

**Strategic Implications**

Community Strategic Plan:

Strategy 1.2.2 Enhance open and trusting communication between Council and the community, and deliver high quality services in partnership with external stakeholders

## **10.0 CLOSURE**

The meeting was declared closed at 3.31pm.

**These minutes were confirmed at an Ordinary Council meeting on 18 December 2019.**

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

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

**ATTACHMENT: 7.2**

**Minutes of the 20 November 2019 Ordinary Council Meeting**



# **MINUTES FOR THE ORDINARY COUNCIL MEETING**

**20 NOVEMBER 2019**



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**MINUTES FOR THE ORDINARY MEETING OF COUNCIL HELD IN COUNCIL CHAMBERS ON  
20 NOVEMBER 2019 COMMENCING AT 5.00PM**

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

The President GJ Cosgrove declared the meeting open at 5:00pm and welcomed all in attendance.

**2.0 RECORD OF ATTENDANCE/APOLOGIES/APPROVED LEAVE OF ABSENCE  
COUNCILLORS**

GJ Cosgrove	President	Town Ward
RW Newton	Deputy President	Rural Ward
JD Bagley	Councillor	Rural Ward
CV Farr	Councillor	Town Ward
HR McTaggart	Councillor	Rural Ward
HM Newton	Councillor	Town Ward
AR Smyth	Councillor	Town Ward

**APOLOGIES**

Nil.

**STAFF**

N Hay	Chief Executive Officer
J Clapham	Finance Manager
E Greaves	Governance Officer

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

Nil.

**4.0 PUBLIC QUESTION TIME/PUBLIC STATEMENT TIME**

Nil.

**5.0 APPLICATIONS FOR LEAVE OF ABSENCE**

Nil.

**6.0 PETITIONS/DEPUTATIONS/PRESENTATIONS/SUBMISSIONS**

Nil.

**7.0 CONFIRMATION OF PREVIOUS MEETING MINUTES**

## **7.1 ORDINARY COUNCIL MEETING HELD 16 OCTOBER 2019**

### **OFFICER RECOMMENDATION AND COUNCIL DECISION - ITEM 7.1 - Resolution 20111901**

**Moved: Cr Bagley**

**Seconded: Cr Smyth**

**That the Minutes of the Ordinary Meeting of the Shire of Mingenew held in the Council Chambers on 16 October 2019 be confirmed as a true and accurate record of proceedings.**

**VOTING DETAILS:**

**CARRIED BY SIMPLE MAJORITY: 7/0**

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

Nil.

### **9.0 DECLARATIONS OF INTEREST**

Nil.

### **10.0 RECOMMENDATIONS OF COMMITTEES**

#### **10.1 AUDIT & RISK COMMITTEE MEETING HELD 20 NOVEMBER 2019**

### **COMMITTEE RECOMMENDATION AND COUNCIL DECISION - ITEM 10.1.1 - Resolution 20111902**

**Moved: Cr McTaggart**

**Seconded: Cr Smyth**

**That Council on recommendation from the Audit Committee:**

- 1. Receives for inclusion into the Shire's 2018/19 Annual Report, the Annual Financial Report and Auditors Independent Audit Report for the financial year ended 30 June 2019 as attached; and**
- 2. Accepts the content of the Annual Report of the Shire of Mingenew for the 2018/19 financial year, as presented in the attachment to this report.**

**VOTING DETAILS:**

**CARRIED BY SIMPLE MAJORITY: 7/0**

### **COMMITTEE RECOMMENDATION AND COUNCIL DECISION - ITEM 10.1.2 - Resolution 20111903**

**Moved: Cr R Newton**

**Seconded: Cr C Farr**

**That Council:**

- 1. Endorses the Customer Service Charter content as attached, and**
- 2. Authorises the Chief Executive Officer to make minor amendments as required, from time to time, including formatting for promotional purposes.**

**VOTING DETAILS:**

**CARRIED BY SIMPLE MAJORITY: 7/0**

## **11.0 REPORTS BY THE CHIEF EXECUTIVE OFFICER**

### **11.1 APPOINTMENT OF COMMITTEE DELEGATES**

<b>Location/Address:</b>	Shire of Mingenew
<b>Name of Applicant:</b>	Shire of Mingenew
<b>File Reference:</b>	ADM0303
<b>Disclosure of Interest:</b>	Nil
<b>Date:</b>	6 November 2019
<b>Author:</b>	Erin Greaves
<b>Authorising Officer:</b>	Nils Hay, Chief Executive Officer
<b>Voting Requirements:</b>	Absolute Majority / Simple Majority

#### **Summary**

Council are asked to nominate and appoint members to Council's Committees and the various organisations that have Council representation.

#### **Key Points**

- The Shire President and Chief Executive Officer reserve the right to attend any meeting
- The Shire of Mingenew Executive Management Committee is the only committee of Council with delegated authority.

#### **OFFICER RECOMMENDATION AND COUNCIL DECISION - ITEM 11.1 - Resolution 20111904**

**Moved: Cr RW Newton**

**Seconded: Cr JD Bagley**

**That Council:**

1. **By Absolute Majority, appoints the following members to the Shire of Mingenew's Committees of Council:**

##### **SHIRE OF MINGENEW BUSH FIRE ADVISORY COMMITTEE MANAGEMENT COMMITTEE**

**Cr JD Bagley and Cr AR Smyth as proxy delegate.**

##### **SHIRE OF MINGENEW EXECUTIVE MANAGEMENT COMMITTEE**

**Cr RW Newton, Cr GJ Cosgrove and Cr JD Bagley, and Cr HR McTaggart as proxy delegate.**

##### **SHIRE OF MINGENEW LOCAL EMERGENCY MANAGEMENT COMMITTEE**

**Cr AR Smyth and the Chief Executive Officer (or his/her nominee), and Cr RW Newton as proxy delegate.**

2. **Delegates the following members to represent Council on community-run committees:**

##### **MINGENEW COMMUNITY RESOURCE CENTRE MANAGEMENT COMMITTEE**

**Cr HR McTaggart and the Community Development Officer, and Cr HM Newton as proxy delegate.**

##### **MINGENEW SILVER CHAIN BRANCH COMMITTEE**

**Cr HR McTaggart and the Community Development Officer, and Cr C Farr as proxy delegate.**

##### **MINGENEW TOURIST AND PROMOTIONS COMMITTEE**

**Cr CV Farr and the Community Development Officer, and Cr AR Smyth as proxy delegate.**

**3. Delegates the following members to represent the Shire of Mingenew on external committees and groups:**

**JOINT DEVELOPMENT ASSESSMENT PANEL**

Cr GJ Cosgrove and Cr CV Farr, and Cr JD Bagley and Cr HM Newton as proxy delegates.

**NORTH MIDLANDS REGIONAL ROAD GROUP**

Cr GJ Cosgrove and Cr JD Bagley, and Cr AR Smyth as proxy delegate.

**NORTHERN COUNTRY ZONE OF WALGA**

Cr GJ Cosgrove and Cr JD Bagley, and Cr CV Farr as proxy delegate.

**WILDFLOWER COUNTRY INC.**

Cr CV Farr and the Community Development Officer, and the Chief Executive Officer as proxy delegate.

**VOTING DETAILS:**

**CARRIED BY SIMPLE MAJORITY: 7/0**

**NOTE: At the Special Meeting of Council held at 3:30pm today (20 November 2019) Cr R Newton, Cr H McTaggart, Cr AR Smyth and Mr M Battilana were appointed delegates of the Audit & Risk Committee.**

**Attachments**

- 11.1.1 Local Emergency Management Committee Terms of Reference
- 11.1.2 Development Assessment Panels information booklet
- 11.1.3 Reference information for Elected Members on a Regional Road Group
- 11.1.4 Becoming a Zone Delegate or State Councillor

**Background**

Council appointed a majority of delegates following the 2017 local government ordinary election, and reviewed some appointments following a Councillor resignation in March 2019.

**Comment**

A summary of the purpose of each Committee is provided below:

**Executive Management Committee (EMC)**

The Executive Management Committee is purposed with coordinating and undertaking the CEO Performance Review each year. This Committee has delegated powers in accordance with s5.16 and s5.38 of the *Local Government Act* and R18D of the *Local Government (Administration) Regulations 1996* to "Review the performance of the Chief Executive Officer at least once in relation to every year of employment.". This authority is conditional on the following:

1. Authority is subject to the Local Government Act 1995 and its associated Regulations.
2. The review and report are to be presented to Council for acceptance [of the review], with or without modification, or to reject the review.

Council have authorised the Committee, in consultation with the CEO, to:

- Set the date of the Performance Review; and
- determine if an external facilitator is to be engaged to assist with future performance reviews and be involved in the selection of that third party.

### **Local Emergency Management Committee**

The Local Emergency Management Committee (LEMC) has been established in accordance with s38(1) of the *Emergency Management Act 2005* for the purpose of making the Shire of Mingenew a safe community by managing the risk of emergencies through the delivery and implementation of emergency prevention, preparedness, response and recovery strategies.

The Terms of Reference set out the specific objectives of the Committee and other management details.

Voting membership consists of one Councillor representative endorsed by Council.

### **Mingenew Community Resource Centre Management Committee (CRCMC)**

The Mingenew Community Resource Centre (CRC) Management Committee oversees the management of the Mingenew CRC and is not a Committee of Council.

Council have previously provided formal representation on this Committee to coordinate any projects and initiatives that require Council support or involvement.

Council representatives do not have voting power but can report back to the local government on any matters of interest or matters that are likely to require Council consideration. Council representatives may also update the Committee members on any matters that may impact them or require feedback on.

### **Mingenew Silver Chain Branch Committee (MSCBC)**

The Mingenew Silver Chain Branch Committee supports the local Silver Chain through in-kind and financial assistance to improve and renew equipment and services of the local branch.

Council have provided formal representation on this Committee to coordinate any projects and initiatives that require Council support or involvement.

Council representatives do not have voting power but can report back to the local government on any matters of interest or matters that are likely to require Council consideration. Council representatives may also update the Committee members on any matters that may impact them or require feedback on.

### **Mingenew Tourist and Promotions Committee**

The Mingenew Tourist and Promotions (T&P) Committee are a *“not-for-profit organisation comprised of community-minded volunteers who take pride in the appearance of our town and work to ensure that it is an appealing place to live, work and visit.”*

This Committee has outlined a desire to work with the Shire to meet its strategic objectives and achieve its aim: *“to put our Shire on the map by giving visitors a memorable experience while here and showcasing Mingenew as an appealing place to live. First impressions are the most lasting impressions, so the town’s appearance has to be a top priority. We aim to promote our natural and manmade environment to attract visitors all year round not just during the wildflower season”*. The Committee have requested that a Councillor representative be appointed to the Committee to facilitate discussion at a Council level on projects and ideas.

Council representatives do not have voting power but can report back to the local government on any matters of interest or matters that are likely to require Council consideration. Council representatives may also update the Committee members on any matters that may impact them or require feedback on.

### **Joint Development Assessment Panel (JDAP)**

A Joint Development Assessment Panel (JDAP) is made up of specialist and local government members and are established to determine development applications that meet set type and value thresholds as if it were

the responsible authority under the relevant planning instrument, such as the local planning scheme or region planning scheme. The DAP regulations state that DAP applications cannot be determined by local government or the Western Australian Planning Commission (WAPC).

There are 8 JDAPs in Western Australia with the Shire of Mingenew being members of the Mid-west/Wheatbelt region. Local members are members of a local government council who are nominated by that local government to sit on a DAP. Local governments are required to nominate two councillors as local members, and two deputy local members to be called on if an issue of quorum arises. The Minister will appoint the local government representatives in accordance with the local government's nomination.

Should the local government fail to nominate four representatives, the Minister has the power to appoint two alternative community representatives to ensure local representation is always present on a panel. The regulations require that these alternate representatives are residents of the local area and have relevant knowledge or experience that, in the opinion of the Minister, will enable them to represent the interests of their local community.

An information booklet has been provided as an attachment should Councillors and members of the community wish to learn more about Development Assessment panels and their role.

### **Mid-West Regional Road Group**

There are 10 Regional Road Groups (RRG) in WA, established under the State Road Funds to Local Government Agreement which is overseen by a State Advisory Committee (SAC). The RRGs make recommendations to SAC in relation to the Annual Local Government Roads Program for their Region and any other relevant issues.

The RRGs are comprised of elected representatives from each Local Government within the road group. Most groups are supported by a technical committee comprised of Local Government staff. Administrative support is provided by Main Roads WA. RRGs are important in providing Local Government with a voice in how the State Government's contribution to local roads is spent. Regional Road Group members serve a vital and valuable role in ensuring that road funding decisions maximise community benefits and preserve and improve the road system across Western Australia. The RRG is also responsible for reviewing the Restricted Access Vehicle (RAV) network.

Most decisions of this Committee are made by consensus and only one Council representative has voting rights. Council representatives are expected to keep Council informed of the business and decisions made by the Regional Road Group.

### **Northern Country Zone of WALGA**

State Councillors are elected to State Council from one of 17 Zones, which are groupings of Local Governments convened together on the basis of population, commonalities of interest and geographical alignment. Zones have an integral role in shaping the political and strategic direction of WALGA. Not only are Zones responsible for bringing relevant local and regional issues to the State decision making table, they are a key player in developing policy and legislative initiatives for Local Government.

Zone delegates are elected or appointed to represent their Council on the Zone and make decisions on their Council's behalf at the regional level. In fulfilling their role as Council's delegate, the Zone delegate should give regard to their Council's positions on policy issues. There is also an expectation that Zone delegates will report back to their Council about decisions made by the Zone.

**Wildflower Country Inc.**

Western Australia's Wildflower Country is the collective group of nine local government areas located just north of Perth in Western Australia; Carnamah, Coorow, Dalwallinu, Greater Geraldton – including Mullewa, Moora, Morawa, Mingenew, Perenjori and Three Springs.

The purpose of Wildflower Country Incorporated is to promote this beautiful region as a unique and captivating tourism destination, for the collective mutual benefit of the entire Wildflower Country region. Wildflower Country assists with collaborative destination marketing, and in producing memorable and positive visitor experiences, as well as assisting to develop the tourism industry within the area.

Each local government is entitled to one voting representative.

**Statutory Environment**

Local Government Act 1995

Local Government (Administration) Regulations 1996

Emergency Management Act 2005

**Policy Implications**

Nil

**Financial Implications**

Nil

**Strategic Implications**

Community Strategic Plan:

Strategy 1.3.1 Provide a high level of compliance with external regulation, in a resource-efficient manner

Strategy 1.3.2 Provide services and processes to enhance public safety



## 12.0 FINANCE

### 12.1 FINANCIAL REPORT FOR THE PERIOD ENDED 31 OCTOBER 2019

**Location/Address:** Shire of Mingenew  
**Name of Applicant:** Shire of Mingenew  
**Disclosure of Interest:** Nil  
**File Reference:** ADM0304  
**Date:** 11 November 2019  
**Author:** Jeremy Clapham – Finance Manager

#### Summary

This report recommends that the Monthly Financial Report for the period ending 31 October 2019 as presented to the Council be received.

#### **OFFICER RECOMMENDATION AND COUNCIL DECISION - ITEM 12.1 - Resolution 20111905**

**Moved: Cr RW Newton**

**Seconded: Cr AR Smyth**

**That the Monthly Financial Report for the period 1 July 2019 to 31 October 2019 be received.**

**VOTING DETAILS:**

**CARRIED BY SIMPLE MAJORITY: 7/0**

#### Attachment

Monthly Financial Report for period ending 31 October 2019

#### Background

The Monthly Financial Report to 31 October 2019 is prepared in accordance with the requirements of the Local Government Act and the Local Government (Financial Management) Regulations and includes the following:

- Summary Information
- Statement of Financial Activity by Program
- Statement of Financial Activity by Nature & Type
- Statement of Financial Activity Information
- Cash and Financial Assets
- Receivables
- Other Current Assets
- Payables
- Rating Revenue
- Disposal of Assets
- Capital Acquisitions
- Borrowings
- Cash Reserves
- Other Current Liabilities
- Grants and Contributions
- Trust Fund
- Explanation of Material Variances

**Comment**

Summary of Funds – Shire of Mingenew as at 31 October 2019	
Municipal Fund	\$2,264,099
Cash on Hand	\$100
Restricted Funds – 3 Month Term Deposit @ 2.50%	\$147,814
Trust Fund	\$1
Reserve fund (3 Month Term Deposit) @ 2.50%	\$310,035

Debtor's accounts continue to be monitored with all efforts being made to ensure that monies are recovered.

The Statement of Financial Activities Report contains explanations of Councils adopted variances for the 2019/20 financial year.

**Consultation**

Nil

**Statutory Environment**

Local Government Act 1995 Section 6.4

Local Government (Financial Management) Regulations 1996 Section 34

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

(1A) In this regulation —

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

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

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

**Policy Implications**

Nil

**Financial Implications**

No financial implications are indicated in this report.

**Strategic Implications**

Nil

## 12.2 LIST OF PAYMENTS FOR THE PERIOD ENDING 31 OCTOBER 2019

**Location/Address:** Shire of Mingenew  
**Name of Applicant:** Shire of Mingenew  
**File Reference:** ADM0042  
**Attachment/s:** List of Payments – October 2019  
**Disclosure of Interest:** Nil  
**Date:** 11 November 2019  
**Authorising Officer:** Jeremy Clapham, Finance Manager  
**Voting Requirement:** Simple Majority

### Summary

This report recommends that Council receive the list of payments for period ending 31 October 2019 in accordance with the Local Government (Financial Management) Regulations 1996 section 13(1).

### **OFFICER RECOMMENDATION AND COUNCIL DECISION - ITEM 12.2 - Resolution 20111906**

**Moved: Cr HM Newton**

**Seconded: Cr JD Bagley**

**That Council receive the attached list of payments for the month of October 2019 as follows:**

<b>\$6,551.60</b>	<b>Municipal Cheques;</b>
<b>\$224,243.23</b>	<b>Municipal EFT's;</b>
<b>\$74,236.75</b>	<b>Municipal Direct Debit Department of Transport (Licencing) Payments;</b>
<b>\$66,245.70</b>	<b>Municipal Direct Debit Other;</b>
<b>\$1,426.61</b>	<b>Municipal Other Charges.</b>

**Totalling \$372,703.89 as per attached list of payments.**

**Net Salaries not included in the attached list of payments - \$102,494.50**

**Total of all payments - \$475,198.39.**

**VOTING DETAILS:**

**CARRIED BY SIMPLE MAJORITY: 7/0**

### Background

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

### Comment

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

### Consultation

Nil

### Statutory Environment

Local Government Act 1996, Section 6.4

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

### Policy Implications

Payments have been made under delegation.

**Financial Implications**

Funds available to meet expenditure.

**Strategic Implications**

Nil

**12.0 MOTIONS OF WHICH PREVIOUS NOTICE HAS BEEN GIVEN/FOR CONSIDERATION AT FOLLOWING MEETING**

Nil.

**13.0 NEW BUSINESS OF AN URGENT NATURE INTRODUCED BY DECISION OF MEETING**

Nil.

**14.0 CONFIDENTIAL ITEMS**

Nil.

**15.0 TIME AND DATE OF NEXT MEETING**

Next Ordinary Council Meeting to be held on Wednesday 18 December 2019 commencing at 4.30pm.

**16.0 CLOSURE**

The meeting was declared closed at 5.32pm.

**These minutes were confirmed at an Ordinary Council meeting on 18 December 2019.**

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

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

**ATTACHMENT: 11.2**  
**2018/19 Annual Report**

**SHIRE OF MINGENEW**  
**ANNUAL REPORT**  
**2018/19**



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**This document is available in alternative formats upon request – please contact the Shire for further information or to make a request.**

## SHIRE PRESIDENT'S REPORT

We commenced the 2018/19 year with a strong focus on reviewing the Strategic Community Plan. I thank our community members and stakeholders for proactively participating in the various consultation activities that has led to the development of this Plan. It captures well the aspirations and character of the community we are and wish to be. As a result, the Shire of Mingenew Strategic Community Plan (2019-2029) was adopted in May 2019 and further progress is being made to update and implement the various other integrated planning requirements that support the achievement of our strategic objectives.

One initiative that enables us to deliver on the social and economic wellbeing of our community is the introduction of a Community Assistance Scheme. The Community Assistance Scheme was endorsed by Council to provide financial assistance of up to \$5,000 to contribute to community events or projects. Round 1 saw funding contributed towards CRC-run activities for seniors, a Historic Walk trail, Mingenew-Irwin Group "Through the Farm gate" initiative and further cattle static displays by the Mingenew Tourist & Promotions Committee. I look forward to these projects coming to fruition and seeing what the next round brings.

A major capital project undertaken by the Shire, in conjunction with the Mingenew Netball Club, was the replacement of two court surfaces, drainage work and the replacement of lights, completed in early 2019. The project was jointly funded by the Shire, Mingenew Netball Club and the State Government through its Community Sport and Recreation Facilities Fund (CSRFF). A great initiative that facilitates the provision of safe and functional sporting facilities to our local and regional clubs, thereby supporting community well-being, sport development and social inclusion.

The Shire's "We'll see you in Mingenew" marketing campaign has grown significant traction this year, with an increased online and TV presence seeing a global increase in reach. I must acknowledge the efforts of and the support from our local businesses and community groups in contributing to the welcoming environment that adds to the attraction and promotion of our community.

A large portion of the Shire's role is to comply with and enact the requirements of the *Local Government Act 1995* (the Act). Changes to the Act have recently been proposed and implemented to create future efficiencies and improve governance at the strategic and operational level, however, this continues to place resourcing pressure on us as a small, rural local government. We will continue to advocate for scalable requirements through regional and state collaboration.

In the meantime, Council have also taken a more proactive and participative approach with regard to financial and organisational performance with the establishment of an Audit & Risk Committee. The Committee has taken an interest in legislative compliance, financial management, risk management, and health and safety, over and above the traditional financial oversight, to ensure Councillors and staff are able to meet its statutory obligations, implement better practice and track performance against our Strategic Community Plan and Corporate Business Plan.

Congratulations and thanks to the CEO, Finance Manager and supporting staff for their work in delivering a clean audit report for the 2018/19 year, in which no adverse findings have been made. With the reduced corporate knowledge and experience within the workforce it is an applaudable effort.

Whilst continuing to deliver the traditional "roads, rates and rubbish", Council and staff are continually challenged with trying to prioritise and achieve community aspirations and deliver business efficiencies. I acknowledge the efforts and progress that we have made over the 2018/19 year and am heartened by the dedication and ability of our teams that promises more for 2019/20.

Finally, thank you to my fellow Elected Members; to those staying on after the October Elections, those who have retired in 2019, and newly elected members. Whilst the responsibility and commitment required in the role can be heavy at times, it is certainly a rewarding experience and it is a pleasure to represent such a passionate and active community.

**Helen Newton**  
**Shire President**

## CEO'S REPORT

It's hard to believe that my first year in Mingenew has already come and gone. As with any new role, there has been a reasonable amount of time spent simply getting acclimatised to the organisation and meeting our many local and regional stakeholders. That said, the 2018-19 year saw the Shire embark on a number of important internal and external initiatives.

Our outward-facing projects will be outlined elsewhere in this report, so I wanted to use this chance to highlight some of the internal milestones we have achieved this year. Local Governments often face criticism about staffing levels in their offices, as there is generally a minimal understanding of what actually takes place outside of the interactions we have when people pay a rates notice, change a licence plate or arrange a planning application.

As a sector, we are responsible for the administration of over 50 pieces of State and Federal legislation, and it is ensuring that we meet this compliance and governance framework that generates a significant amount of the workload for our office staff. This is becoming increasingly important as the Office of the Auditor General assumes control of the external audit function for Local Government in WA, and the level of scrutiny that we face grows.

Over the past 12 months significant time and effort has been spent to ensure that our compliance environment will stand up to that scrutiny, that our systems and processes are robust and that we are managing the public resources which sustain us in an accountable and responsible manner. As part of this process, we have:

- Developed and adopted a new Corporate Business Plan (2019-2023) to guide operational activities and key projects for the coming four years
- Completed the Shire's Disability Access & Inclusion Plan (DAIP)
- Developed a 3-year internal audit plan, to improve our internal accountability and operational efficiency
- Developed a 5-year road construction and maintenance plan to guide future investment in our most significant infrastructure asset
- Completed a major review of the Shire's Asset Management Plan
- Significantly progressed the Shire's Local Planning Scheme No. 4 (which should receive ministerial sign-off in late 2019/early 2020)
- Overhauled our Finance and Governance policy frameworks to provide greater clarity to staff, better procedural safeguards in key areas and a higher standard of legislative compliance

Whilst these things may not be particularly exciting to the outside observer, they all help to ensure that the Shire of Mingenew is soundly managed and satisfies our numerous regulators – many of whom are also significant sources of funding for the Shire.

On the topic of funding, significant time is also spent in the pursuit of grants and other external funding to allow us to complete more projects. 2018-19 saw the Shire awarded almost \$900,000 of unmatched funding as part of the Commodity Freight Route Fund to widen over 9.5km of Coalseam Road. We also received an additional \$700,000 from other sources (some of which requires a Shire co-contribution) for

further works on Coalseam and Yandanooka North East Roads. Indeed, it is expected that the focus in 2019-2020 will shift from our internal operations, given the progress made this year, to program delivery and process improvement in our external works.

Thanks to my fantastic team of staff, the support of our Councillors and the warmth of the Mingenew community I have thoroughly enjoyed my first 12 months as CEO here in Mingenew, and I am very much looking forward to what we can achieve in the years to come.

### **Staff**

2018-2019 has seen a number of staffing changes within the organisation. In addition to the regular comings and goings that an organisation experiences, three long-serving outside employees retired and three of our staff have had children, departing either permanently or on maternity leave.

We would like to recognise the many years of service of Sam Greaves, Dicko Brennan and Noel Page. Their experience will take time to replace. We would also like to congratulate Hanna Wallace, Belinda Bow and Steph Lucken (and their families) on the births of their children.

The loss of corporate memory as a result of these departures (in addition to Martin Whitely and Durga Ohja moving on at the end of the 2017-18) did create a number of challenges for the new team brought in to replace them. However, with time – and the strengthening of documented procedures – operational stability has been restored.

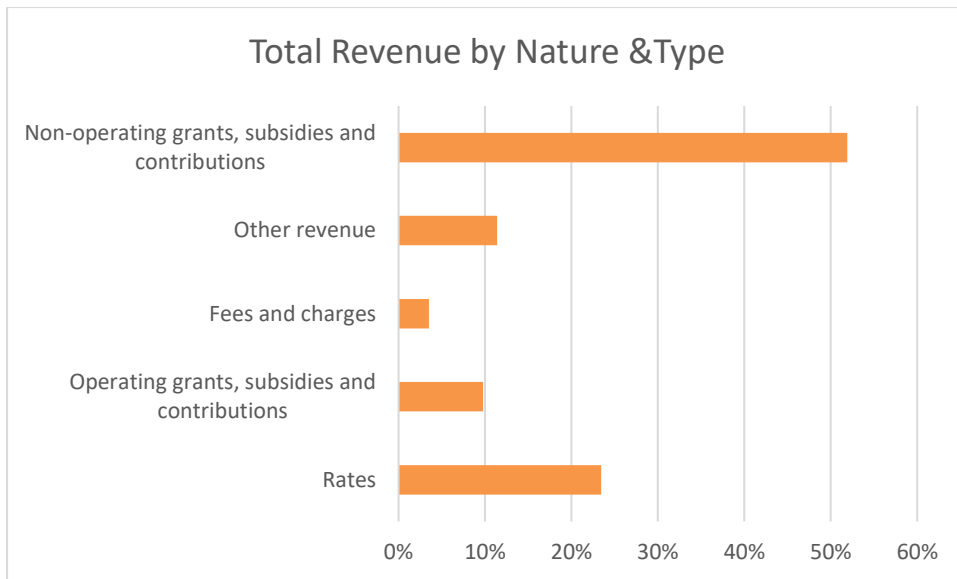
Structurally, there has been minimal change to the Shire workforce over the 2018-19 Financial Year. A part-time Finance Officer position was added to provide additional support to the Finance team. The positive impact from this additional capacity has been noticeable, with end-of-period and audit processes proceeding far more smoothly than this time last year.

### **Finance Statistics**

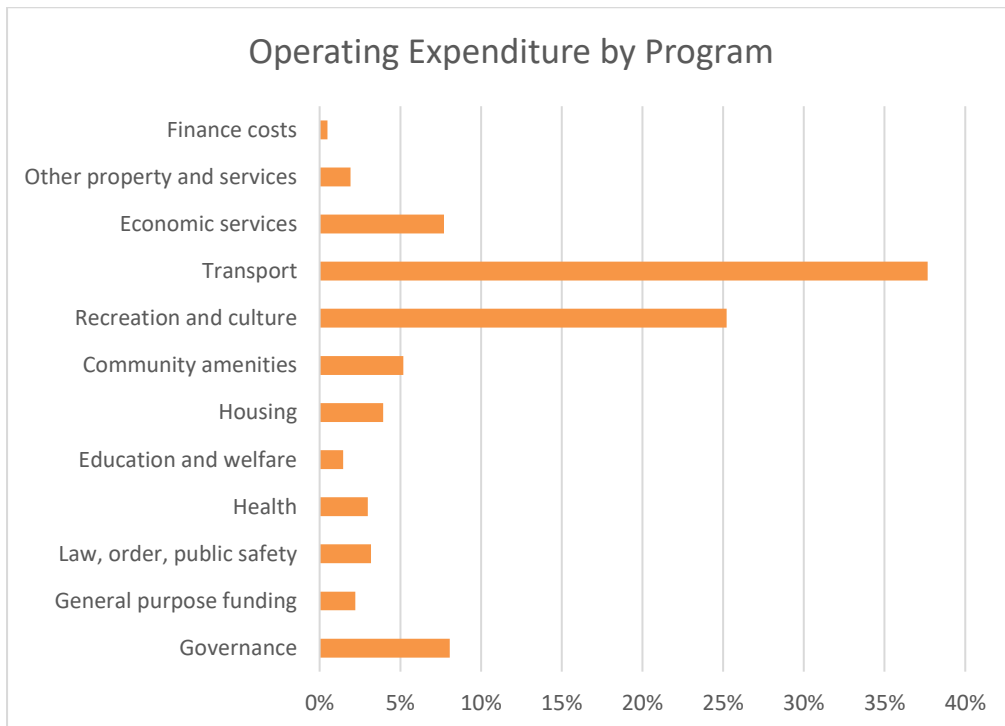
The Shire of Mingenew had a Total Revenue of \$7.96m (including operating and capital grants) for the 2018/19 financial year. A total of 52% (\$4.13m) of the Shire's revenue for 2018/19 was Non-Operating Grants which helped to fund a number of key capital projects, in particular the WANDRRA flooding event of 2017. Operating Grants and Contributions account for 10% of total revenue, while Rates (24%) and Fees & Charges (4%) 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 8% of revenue made up of Reimbursements & Other Income. This amount was predominately made up of police licensing.

### **Revenue**

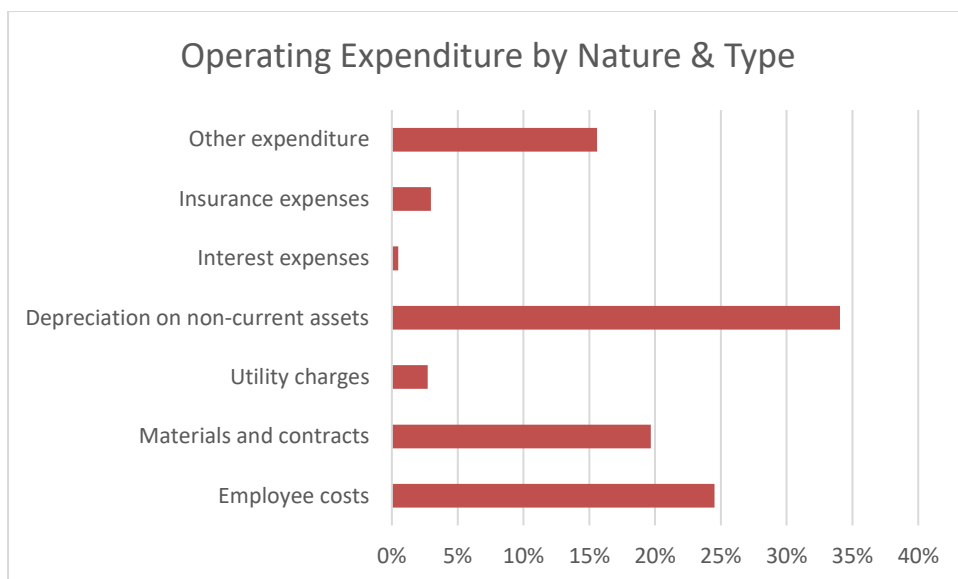
The revenue (Operating and Capital) generated by the Shire is spent providing infrastructure and services for the community. The Shire provides many services including maintaining and improving roads, parks and gardens, leisure services and other community projects. A significant amount of the Shire's resources are spent on maintaining road infrastructure and the provision of recreation services. In this financial year there was a large (non-operating) grant received for the WANDRRA event, resulting from the floods in January and February 2017.



### Operating Expenditure



When comparing the breakdown of these costs by nature and type a significant 34% 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 \$49m worth of assets, of which 79% is attributed to the Shire's road network and other related infrastructure whilst the other 21% is attributed to Property, Plant & Equipment.



### Reserve Funds

As at 30 June 2019 the balance in the Reserve Accounts was \$308,324 and comprised of the following:

Reserve	Balance
Land & Building Reserve	\$ 62,066
Plant Reserve	\$ 45,977
Recreation Reserve	\$ 12,900
Employee Entitlement Reserve	\$ 66,544
Aged Persons Units Reserve	\$ 12,444
Environmental Reserve	\$ 19,156
Industrial Area Development Reserve	\$ 5,626
RTC/PO/NAB Building Reserve	\$ 21,688
Insurance Reserve	\$ 42,171
Economic Development & Marketing Reserve	\$ 19,919
<b>Total</b>	<b>\$ 308,491</b>

There was a transfer from the Plant Replacement Reserve of \$111k this year to assist with the funding of new plant. A new loader and a new tractor, with a combined purchase price of \$275k were purchased. Council has indicated a desire to increase the reserves going forward in order to provide for future acquisitions and proposed developments.

### Capital

In addition to the normal operating activities, a number of significant capital works projects were undertaken during the 2018/19 financial year to the value of \$5.26. Some of this year's capital works highlights are shown above.

Waste Transfer Station	\$ 24,387
Little Well Project	\$ 30,459

Net Ball Court upgrade	\$ 218,087
Plant & Equipment	\$ 376,986
Yandanooka North East Road	\$ 225,176
Special Purpose Grant - Yarragadee Bridge	\$ 163,334
Special Purpose Grant - Coalseam Bridge	\$ 398,000
Flood damage - WANDRRA	\$ 3,034,912
Mingenew Mullewa Road Reseal (RRG)	\$ 441,340
Mingenew Mullewa Road - PN21115505	\$ 106,147
Yandanooka Melara / Narandagy / Manarra Rd Intersection	\$ 215,448

### Loan Liability

As at 30 June 2019 the outstanding principal on all loans was \$486,076 which represents a significant reduction in debt from the outstanding balance of \$640,504 at the end of the last financial year and if there is no need for any further loans, the Shire will be debt free at the end of the 2022/23 financial year.

### WANDRRA

A significant project that continued this year 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 \$3.2m of grant funds provided for the project, it was a great opportunity to maximise revenue for the Shire, and the roadwork crew priority has been to undertake as much of the work as was reasonably possible for it to achieve (whilst also undertaking its other standard roadworks commitments). The total project was well beyond the capacity of the Shire's small roadworks crew and its plant to undertake, but with contractor support, the work was completed before the end of June 2019.



### **Mingenew Netball Courts**

The Shire, in partnership with the Mingenew Netball Club, Department of Sport and Recreation and a number of smaller local contributors rebuilt and resurfaced the netball courts at the Mingenew Recreation Centre this year. The project included new lighting as well as line-marking and goalposts for both netball and basketball.

[photo of opening]

### **Little Well Heritage Development**

The Little Well heritage project was completed in 2018-19, with the installation of interpretive signage capturing the history of the Reserve. The works culminated in an official opening, including a smoking ceremony and the attendance of a number of the Reserve's former residents. The Littlewell Group, who helped to develop the project, were recognised in 2018-19 with numerous awards, including the Woolworths Community Group of the Year Award and 2019 NAIDOC Caring for Country Award.

[photo of opening ceremony]

### **Mingenew Transfer Station**

With the assistance of a \$50,000 grant from the Mid West Development Commission, the Shire further 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. Through 2019-20 the Shire will be transitioning from landfill to transfer station operations.

### **Tourism**

Through 2018-19 the Shire has continued with its 'We'll see you in Mingenew' campaign, and added a seasonal 'Making Mingenew the middle of your wildflower season' campaign. A mixture of digital, television and billboard advertising, local businesses have reported the positive impact the campaign is having on visitor numbers, and recognition of the Mingenew 'brand' outside of the Shire has grown as a result. With a very strong wildflower season in 2018, significant marketing collateral (in the form of video and photographic assets) were captured to assist with future campaigns. The Shire also participated in a regional episode of the 'Our Town' television show.

[wildflower/tourism photos]

2018-19 has also seen an increased in the Shire's involvement with WA's Wildflower Country Inc., a regional tourism body made up of nine Midwest local governments. Shire CEO, Nils Hay, has taken on the Chair role with this organisation.

### **Strategic Community Plan**

One of the biggest deliverables for the 2018-19 year was the Shire's new Strategic Community Plan 2019-29. This document serves as the guiding document for organisational strategy and operations over the coming decade, and we were very fortunate to have strong community interest and engagement in the drafting process. The adoption of this document helps to ensure that Council is delivering on the

priorities of our community, and also allows us to effectively communicate our values, goals and strategic direction to our many stakeholders. Thank you to all who contributed in the development of this document.

[photo of consultation session]

### **Council and Councillors**

2018-19 saw the resignation of Shire Deputy President, Cr Crispian Lucken and election (at an extraordinary election) of Cr Anthony Smyth. We thank Cris for his six years of service to the Shire of Mingenew and look forward to working with Anthony in the coming years.

**Nils Hay**

**Chief Executive Officer**

## COUNCILLORS

[photo of Councillors – Lateral Aspect]

Helen Newton -	Shire President
Robert Newton -	Deputy President
Gary Cosgrove -	Councillor
Leah Eardley -	Councillor
Kym McGlinn -	Councillor
Justin Bagley -	Councillor
Chris Lucken (to March 2019) -	Councillor
Anthony Smyth (from June 2019)	Councillor

## **STAFF**

### **Leadership Team**

Chief Executive Officer

Finance Manager

Works Supervisor

Governance Officer

Community Services Coordinator

Nils Hay

Jeremy Clapham

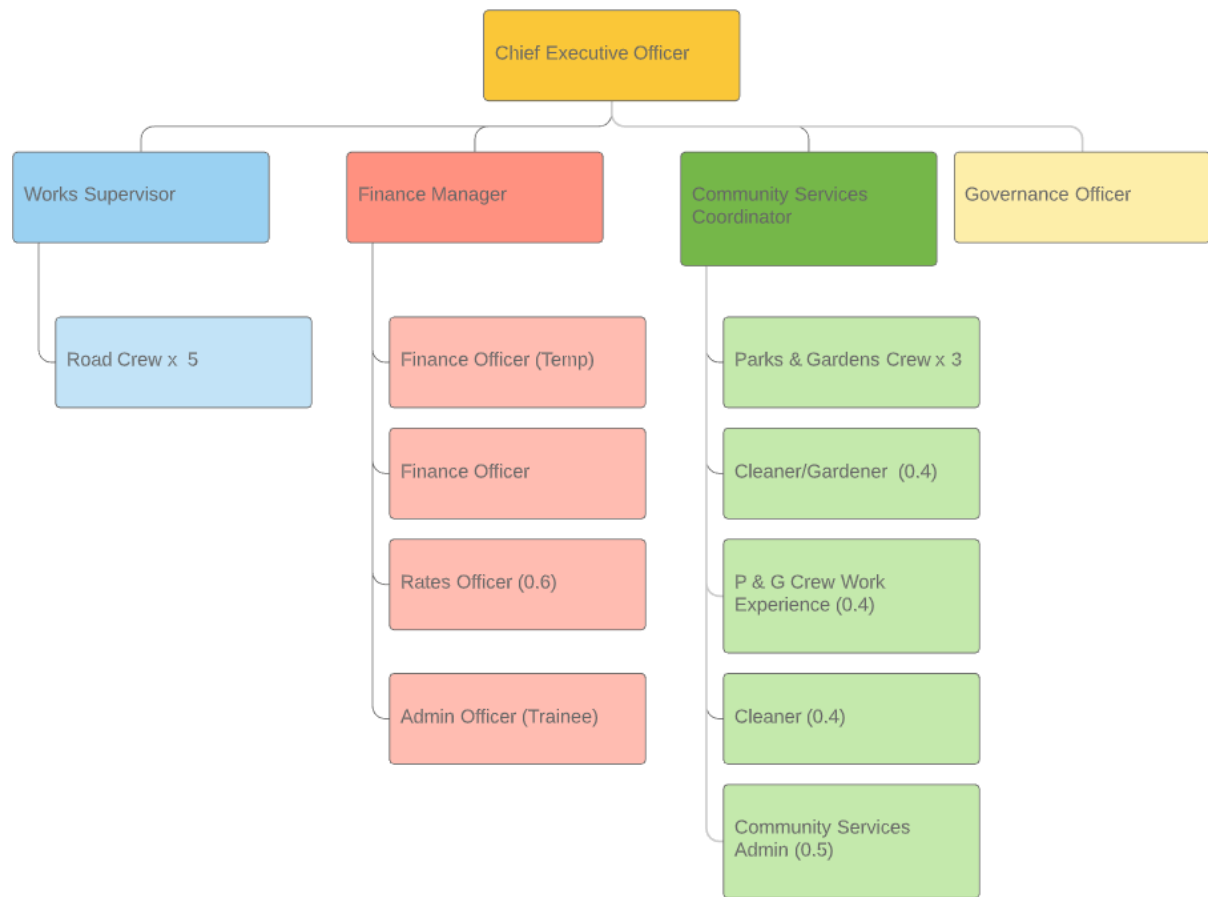
Rocky Brennan

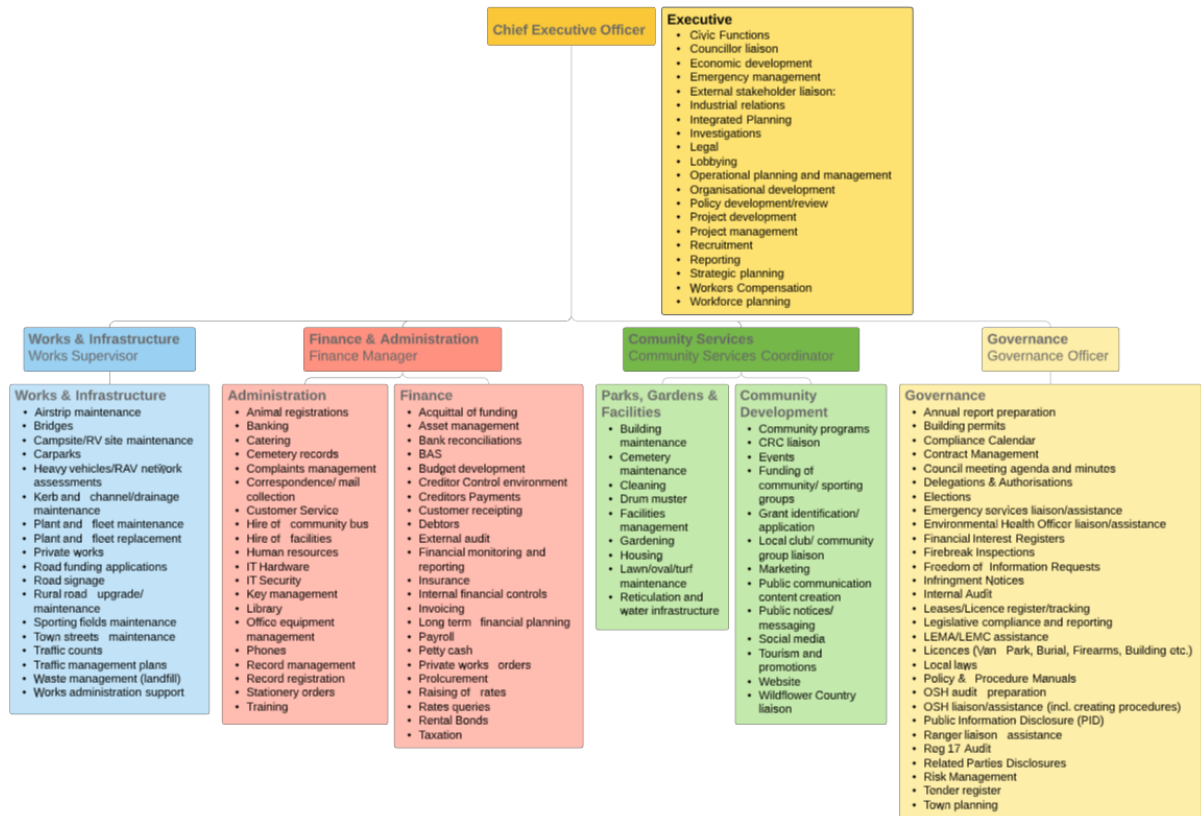
Belinda Bow / Erin Greaves

Ella Budrikis

[photo of Staff – Lateral Aspect]

## Organisational Charts





## STRATEGIC COMMUNITY PLAN OUTCOMES

As we conducted a major review of our Strategic Community Plan over the 2018-19 financial year, which was completed with the adoption of the plan on 1 May 2019.

Given the timing of this adoption, the outcomes reported will be in relation to the superseded Plan, but we have utilised the pillars of the incoming plan to provide alignment into the new Financial Year.

### **2019-29 PILLAR: LEADING MINGENEW**

***Council will provide accountable and transparent leadership with the Community to deliver on the Strategic Community Plan***

### **2012 OBJECTIVE: CIVIC LEADERSHIP**

***A collaborative and innovative community with strong and vibrant leadership.***


**Key Outcome:** Continue to support community groups.

This year we developed a new Community Assistance Scheme grant program to provide greater transparency for the delivery of Shire grants to community groups. The Shire committed 1.5% of its annual rates income to support this initiative. Projects arising from the first tranche of program are being delivered through the 2019-20 financial year.

**Key Outcome:** Improve our levels of engagement and communication with all sectors of our community.

Over the year, Council has sought to improve its public communications with the introduction of monthly Shire newsletters, increased use of social media and an improvement of its text messaging services.

**Key Outcome:** Community Volunteers continue to be supported and acknowledged

Council was successful in obtaining grant funding to hold a Thank a Volunteer Day event, at which a number of long-servicing Bushfire Brigade volunteers and other key community groups, including St. John's Ambulance and the Mingenew Branch of the WA Country Women's Association – who celebrated their 90<sup>th</sup> anniversary – were acknowledged. 

**Key Outcome:** To be strong advocates representing the Shire's Interests

We continue to engage at a regional level to ensure the interests of our Shire are upheld. Cr. Gary Cosgrove has remained the Chair of the Midwest Regional Road Group and CEO Nils Hay has taken on Chair duties for WA's Wildflower Country.

**Key Outcome:** Provision of professional development opportunities for councillors and staff

We maintain an annual budget for Councillor and staff training. This year has seen our staff take on a mixture of skills-based training, like traineeships and plant/vehicle operations and rates and payroll software management, as well as a number of more general training opportunities to enhance staff resilience and on-the-job safety.

**Key Outcome:** Develop and Implement Asset Management Planning

Our 2012 Asset Management Plan underwent a significant review and rewrite this year. It is now a more functional and current document and will continue to be improved as we undergo asset revaluations and an update of our long-term financial plan in the coming years.

**Key Outcome: Develop a Corporate Business Plan**

With the completion of our new Strategic Community Plan, Council adopted a new Corporate Business Plan 2019-2023, reflecting the aims of the updated SCP in June 2019.

**Key Outcome: Maintain, review and ensure relevance of Council policies and local laws.**

Throughout the year we conducted significant overhauls of our finance and governance policy and procedure frameworks to ensure that they are both legislatively compliant and practically implementable. Council has also strengthened its Audit and Risk Committee, with the addition of an external member and adoption of a 3-year Internal Audit Plan.

**Key Outcome: Ensure compliance with local, town planning, building and health and all other relevant legislation**

We are incredibly proud of this year's audit results. After significant work from our team, we have addressed all management items raised during and prior to the 2018-19 Interim Audit. Whilst there always remains room for improvement, this result should give the community confidence that their Shire is being managed in a practical and prudent manner.

**2012 OBJECTIVE: ENVIRONMENT**

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

**Key Outcome: Continue to manage feral flora and fauna**

The Shire continues to work with, and remains a Diamond Sponsor of, the Mingenew Irwin Group. MIG are active in this space and conduct an array of programs – including feral pig monitoring and baiting – to help to preserve our natural environment. [\[MIG field day photo\]](#)

**Key Outcome: Continue to liaise with the local indigenous and cultural groups**

This year we completed a number of improvements at the Littlewell Reserve, including the addition of interpretive signage to provide an insight into Mingenew's more recent indigenous history. The Littlewell Group has since received State and National recognition for this project, and we see further partnership with them in our future.

**Key Outcome: Maintain and enhance existing historical infrastructure**

The Shire assisted with a number of building upgrades at the Mingenew Historical Museum this year. Our local volunteers do an exceptional job in keeping this facility running and open during the tourist season. [\[museum photo\]](#)

**Key Outcome: Maintain and improve road assets**



Transport infrastructure remains our largest expenditure line item, by some margin, and this year saw the completion of over \$4m worth of flood damage works across the Shire, in addition to upgrades to Yandanooka North East, Narandagy and Mingenew-Morawa roads.

**2019-29 PILLAR: GROWING MINGENEW**

***Develop key enabling and underpinning investments to grow the community to a population of 500 by 2029***

**2012 OBJECTIVE: ECONOMIC**

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

**Key Outcome: Improved telecommunications**

The Shire supported the roll-out of the State Government's Digital Farms project, which is providing enterprise-grade fixed wireless broadband to a number of farming properties within the Shire.

**Key Outcome: Support sustainable farming and other industry developments including mining**

This year we have engaged with the Midwest Development Commission and existing Space Industry proponents to commence lobbying for infrastructure upgrades for the WA Space Centre. During the year Capricorn Space, a new commercial satellite tracking venture, commenced construction on their facility, which is expected to be operational late in 2019. [\[photo of Capricorn space\]](#)

**2012 OBJECTIVE: SOCIAL**

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

**Key Outcome: Develop new housing for the aged through a Joint Venture Program**

This year has seen residents start moving into the new Independent Living Units on King Street, following their completion and a public Expression of Interest Campaign. [\[photo of APUs\]](#)

**Key Outcome: Continue to develop housing for Shire employees**

With the ongoing employment of a Building Maintenance Officer, we have been able to conduct further ongoing maintenance on our Shire properties in a more cost-effective manner.

**2019-29 PILLAR: SEE YOU IN MINGENEW**

***Attract visitors to Mingenew by making it a highly desirable and dynamic place to visit and live, resulting in an increase in population***

**2012 OBJECTIVE: ECONOMIC**

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

**Key Outcome: Support and encourage tourism development**

The Shire has maintained its 'We'll see you in Mingenew' digital, billboard and television advertising campaign through this year. It has resulted in another strong tourist season, buoyed by an abundant

wildflower season. We have also signed on as an Astrotourism WA Astrotourism Town, and held our first Astrotourism event at Yandanooka Hall, with a turn-out of approximately 60 people. [\[photo\]](#)

**Key Outcome:** Continue to support local events and encourage new events

The Shire continues to support a range of local events, including the Mingenew Midwest Expo, Mingenew Races and Mingenew Christmas Tree. [\[expo and/or races photo\]](#)

**Key Outcome:** Participate and support the 'Wildflower Way'

Shire CEO, Nils Hay, has taken on the Chair role for WA's Wildflower Country and we continue to lead a number of projects for that group to deliver in the coming years. [\[photo showing wildflower country signage\]](#)

**2019-29 PILLAR: LOVE LIVING IN MINGENEW**

***Maintain and build a healthy, connected and sustainable community with great public open spaces, facilities and enable community volunteerism***

**2012 OBJECTIVE: SOCIAL**

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

**Key Outcome:** Maintain and further develop the recreation complex

This year, with the support of the Mingenew Netball Club and Department of Sport and Recreation – along with local volunteers and sponsors – we completed the upgrade of the netball and basketball courts. [\[photo of courts\]](#)

**Key Outcome:** Continue to support child care facilities

In partnership with the CRC, we have continued to support upgrades at Sister Cameron House to support the delivery of daycare services and playgroup activities for the children and families of Mingenew. [\[photo of daycare centre\]](#)

**Key Outcome:** Obtain and maintain a bus for community services

The Shire's community bus continues to be maintained for the use of local and regional community groups.

**Key Outcome:** Support and promote local traineeships

The Shire has two staff currently completing traineeships. They should both finish their training in the 2019-20 Financial Year.

**Key Outcome:** Improved provision of home and community care support services

The Shire continues to provide funding to the Mingenew CRC to assist them to deliver a range of valuable senior's activities.

**Key Outcome:** Continuously improve emergency services

Over the course of the year, a Mingenew Shire Local Emergency Management Committee was reconstituted to deliver an improved local focus on emergency management. This improves our compliance with relevant emergency management legislation and also gives our local agencies regular opportunities to meet and share information. [\[police station photo\]](#)

**2019-29 PILLAR: MAKING BUSINESS EASY IN MINGENEW**

***Ensure Mingenew is supporting local businesses to grow and maintain employment within the community***

**2012 OBJECTIVE: CIVIC LEADERSHIP**

***A collaborative and innovative community with strong and vibrant leadership.***

**Key Outcome:** Ensure compliance with local, town planning, building and health and all other relevant legislation

Following significant work this year, the Shire has almost completed its Local Planning Scheme No. 4, which is designed to modernise our Planning framework and continue to support business growth and new business development in Mingenew.

**2012 OBJECTIVE: ECONOMIC**

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

**Key Outcome:** Support and encourage business unity

In the lead-up to the 2019 Wildflower Season, Shire and Tourist and Promotions committee representatives met with local businesses to discuss the various ways that we could support each other to get the best possible outcome from the season. [\[local business photo\]](#)

## GOVERNANCE

### Elected Member Attendance

Elected Member attendance – 1 July 2018 to 30 June 2019

Council [3] .....Number of Meetings Held N/A .....not required to Attend Elected Member

Elected Member	Term Commenced	Term Expires	Ward	Council (11)	Special Council (2)	Audit & Risk Committee (3)	Executive Management Committee (1)	Bush Fire Advisory Committee (1)	Local Emergency Management Committee (1)	Electors Meeting (1)
Cr H Newton	2017	2021	Town	11	2	3	1		2	1
Cr C Lucken*	2014	2021	Town	4 (of 8)	-	0 (of 1)	1		-	1
Cr G Cosgrove	2011	2019	Rural	11	2	3			-	1
Cr L Eardley	2015	2019	Town	10	1	1			-	1
Cr J Bagley	2017	2019	Rural	10	2	3			-	1
Cr R Newton	2017	2021	Rural	11	2	3	1		2	1
Cr K McGlinn	2017	2019	Town	9	2	3			-	1
Cr A Smyth**	2019	2021	Town	1 (of 1)	0	1 (of 1)			-	-

\* Cr Lucken resigned in March 2019

\*\* Cr Smyth was elected in June 2019

### Employee Remuneration

In accordance with s19B of the Local Government (Administration) Regulations 1996, the number of Shire employees entitled to an annual salary of \$100,000 or more during the 2018/19 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	1

### Freedom of Information

The Shire aims to make information available, whenever possible, outside the freedom of information process. However, on occasion, access to documents may require an application in accordance with the Freedom of Information Act 1992. Should members of the public 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 did not receive any applications under the Freedom of Information Act in 2018/19.

### Disability and Access 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

The Shire of Mingenew commenced the process of community consultation and review of its Disability Access and Inclusion Plan in May 2019, with the intent of providing an updated five-year Disability Access and Inclusion Plan in the first quarter of the new financial year.

### **Complaints Register**

The Shire reports no complaints, as defined under s5.105 of the Act – 'Breaches by council members', for the period ending 30 June 2019. The complaints officer (CEO for the Shire of Mingenew) is required to maintain a register of complaints that result in a finding under s5.110(2)(a) that a minor breach has occurred. A copy of the Register is available on the Shire's website.

### **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 Chief Executive Officer is the appointed Public Interest Disclosure (PID) Officer for the Shire. During 2018/19 the Shire did not receive any disclosures.

### **Recordkeeping Plan**

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

Council adopted the Shire's Recordkeeping Plan in 2015.

The Shire of Mingenew will be commencing a review of its Recordkeeping Plan in the second quarter of 2019/20 with a view to adopting a new / revised Plan by June 2020. This review will include the development of strategies to address the appropriate capture of digital data and improve employee and elected member awareness of the Plan, associated procedures and statutory requirements. A review of employee and Councillor Induction programs are to specifically be reviewed to ensure personnel are aware of their responsibilities with regard to recordkeeping.

### **National Competition Policy**

The Federal and State governments have a Competition Principals Agreement in place, which is binding on local government.

The Agreement requires the Shire to carry out activities, including a report on those activities in each year's Annual Report. The three areas that affect local government are:

### 1. Competitive neutrality

To remove benefits (and costs) which accrue to government business as a result of their public ownership.

The objective of competitive neutrality policy is the elimination of resource allocation distortions arising out of the public ownership of entities engaged in significant business activities: Government businesses should not enjoy any net competitive advantage simply as a result of their public sector ownership.

There are several tests to apply that assist in determining if there is a 'significant business enterprise':

- Does the activity receive revenue from external sources that exceeds \$200,000 per annum? (In determining this amount, Council should disregard grant income, internal charges, and statutory fees.)
- Would the benefits to be realised from the implementation of competitive neutrality exceed the costs?

From an examination of the revenue statement of the Shire for the preceding period, there is no activity that satisfies this first part of the test, and accordingly the principles of competitive neutrality do not apply to any Shire of Mingenew activities.

### 2. Structural reform

Local government is required to reform the structure of publicly owned monopoly businesses where it is proposed to introduce competition.

In this area, Council has no monopoly activities.

What is basic to the function of restructuring public monopolies is the splitting or division of the regulatory role from the service provision role.

To address the question of monopoly, the following test has been applied to each activity:

- Definition: In regard to this service, does Council have 'exclusive or near exclusive control of the market supply of this service?'
- Dual function: Does Council have both a regulatory and supply function in this area of activity?

### 3. Legislation review

To review legislation that restricts competition.

Council does not have any local laws that relate to competition.

Council has a portfolio of local laws (previously known as by-laws). The Shire last conducted a review of its local laws in 2017 and have since adopted new local laws relating to Standing Orders (meeting procedures) and Cemeteries.

### **Freedom of Information (FOI)**

The Shire aims to make information available, wherever possible, outside of the freedom of information process. However, on occasion, the request to access documents may need to be made by application in accordance with the *Freedom of Information Act 1992*. The Shire's Information Statement is available on the Shire's website, which outlines how and where information may be accessed, including the FOI application process.

The Shire received zero valid FOI applications in 2018/19.

## ANNUAL FINANCIAL STATEMENTS

**SHIRE OF MINGENEW**  
**FINANCIAL REPORT**  
**FOR THE YEAR ENDED 30TH JUNE 2019**

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**COMMUNITY VISION**

Mingenew Shire is a safe, inclusive and connected community with a thriving local economy that provides opportunity for all to succeed.

Principal place of business:  
21 Victoria Street  
Mingenew WA 6522



**SHIRE OF MINGENEW  
FINANCIAL REPORT  
FOR THE YEAR ENDED 30TH JUNE 2019**

*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 30 June 2019 is based on proper accounts and records to present fairly the financial position of the Shire of Mingenew at 30 June 2019 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 19<sup>th</sup> day of NOVEMBER 2019

  
\_\_\_\_\_  
Nils Hay  
Chief Executive Officer

SHIRE OF MINGENEW  
STATEMENT OF COMPREHENSIVE INCOME  
BY NATURE OR TYPE  
FOR THE YEAR ENDED 30TH JUNE 2019

	NOTE	2019 Actual \$	2019 Budget \$	2018 Actual (Restated) \$
<b>Revenue</b>				
Rates	24(a)	1,865,935	1,857,912	1,812,113
Operating grants, subsidies and contributions	2(a)	778,421	224,532	760,958
Fees and charges	2(a)	279,884	237,487	224,011
Interest earnings	2(a)	56,917	58,710	71,031
Other revenue	2(a)	598,943	556,800	508,947
		<u>3,580,100</u>	<u>2,935,441</u>	<u>3,377,060</u>
<b>Expenses</b>				
Employee costs		(1,027,186)	(1,083,085)	(859,291)
Materials and contracts		(824,287)	(3,150,044)	(784,255)
Utility charges		(113,687)	(124,853)	(99,837)
Depreciation on non-current assets	11(b)	(1,427,014)	(1,850,261)	(1,754,977)
Interest expenses	2(b)	(20,635)	(17,799)	(23,006)
Insurance expenses		(124,537)	(129,616)	(106,984)
Other expenditure		(652,741)	(578,601)	(537,099)
		<u>(4,190,087)</u>	<u>(6,934,259)</u>	<u>(4,165,449)</u>
		(609,987)	(3,998,818)	(788,389)
Non-operating grants, subsidies and contributions	2(a)	4,132,897	3,665,281	1,068,271
Profit on asset disposals	11(a)	48,551	50,000	0
(Loss) on asset disposals	11(a)	0	0	(15,098)
Fair value adjustments to financial assets at fair value through profit or loss	8	52,543	0	0
		<u>4,233,991</u>	<u>3,715,281</u>	<u>1,053,173</u>
<b>Net result for the period</b>		<b>3,624,004</b>	<b>(283,537)</b>	<b>264,784</b>
<b>Other comprehensive income</b>				
<i>Items that will not be reclassified subsequently to profit or loss</i>				
Changes in asset revaluation surplus	12	0	0	8,170,163
<b>Total other comprehensive income for the period</b>		<b>0</b>	<b>0</b>	<b>8,170,163</b>
<b>Total comprehensive income for the period</b>		<b>3,624,004</b>	<b>(283,537)</b>	<b>8,434,947</b>

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

**SHIRE OF MINGENEW**  
**STATEMENT OF COMPREHENSIVE INCOME**  
**BY PROGRAM**  
**FOR THE YEAR ENDED 30TH JUNE 2019**

	NOTE	2019 Actual	2019 Budget	2018 Actual (Restated)
		\$	\$	\$
<b>Revenue</b>	2(a)			
Governance		38,310	15,669	69,010
General purpose funding		2,539,182	2,037,243	2,474,407
Law, order, public safety		25,420	33,037	74,280
Health		461	371	361
Education and welfare		801	3,755	3,768
Housing		119,163	102,729	104,375
Community amenities		87,409	73,722	66,802
Recreation and culture		30,574	33,960	37,670
Transport		641,504	511,585	464,805
Economic services		15,517	10,445	6,441
Other property and services		81,759	112,925	75,141
		<u>3,580,100</u>	<u>2,935,441</u>	<u>3,377,060</u>
<b>Expenses</b>	2(b)			
Governance		(337,605)	(218,578)	(280,211)
General purpose funding		(92,654)	(100,797)	(58,319)
Law, order, public safety		(133,701)	(154,914)	(124,212)
Health		(124,942)	(138,237)	(73,328)
Education and welfare		(60,718)	(79,712)	(59,197)
Housing		(164,636)	(173,150)	(192,816)
Community amenities		(216,941)	(271,710)	(238,246)
Recreation and culture		(1,056,955)	(940,133)	(1,051,889)
Transport		(1,578,499)	(4,342,582)	(2,081,038)
Economic services		(322,574)	(387,508)	(279,431)
Other property and services		(80,227)	(109,139)	296,244
		<u>(4,169,452)</u>	<u>(6,916,460)</u>	<u>(4,142,443)</u>
<b>Finance Costs</b>	2(b)			
General purpose funding		(149)	0	0
Education and welfare		(2,809)	(2,440)	(3,041)
Housing		(8,123)	(7,058)	(9,005)
Recreation and culture		(2,696)	(2,342)	(2,920)
Transport		(6,858)	(5,959)	(8,040)
		<u>(20,635)</u>	<u>(17,799)</u>	<u>(23,006)</u>
		<u>(609,987)</u>	<u>(3,998,818)</u>	<u>(788,389)</u>
Non-operating grants, subsidies and Contributions	2(a)	4,132,897	3,665,281	1,068,271
Profit on disposal of assets	11(a)	48,551	50,000	0
(Loss) on disposal of assets	11(a)	0	0	(15,098)
Fair value adjustments to financial assets at fair value through profit or loss	8	52,543	0	0
		<u>4,233,991</u>	<u>3,715,281</u>	<u>1,053,173</u>
<b>Net result for the period</b>		<b>3,624,004</b>	<b>(283,537)</b>	<b>264,784</b>
<b>Other comprehensive income</b>				
<i>Items that will not be reclassified subsequently to profit or loss</i>				
Changes in asset revaluation surplus	12	0	0	8,170,163
<b>Total other comprehensive income for the period</b>		<b>0</b>	<b>0</b>	<b>8,170,163</b>
<b>Total comprehensive income for the period</b>		<b>3,624,004</b>	<b>(283,537)</b>	<b>8,434,947</b>

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

SHIRE OF MINGENEW  
STATEMENT OF FINANCIAL POSITION  
AS AT 30TH JUNE 2019

	NOTE	2019 \$	2018 (Restated) \$	2017 (Restated) \$
<b>CURRENT ASSETS</b>				
Cash and cash equivalents	3	1,508,858	2,034,227	2,241,222
Trade receivables	5	309,534	85,181	192,197
Inventories	6	40,394	43,459	43,591
Other current assets	7	18,937	0	0
<b>TOTAL CURRENT ASSETS</b>		<b>1,877,723</b>	<b>2,162,867</b>	<b>2,477,010</b>
<b>NON-CURRENT ASSETS</b>				
Trade receivables	5	7,907	8,068	0
Other financial assets	8	52,551	8	0
Inventories	6	35,000	35,000	35,000
Property, plant and equipment	9	10,586,256	11,103,126	11,153,366
Infrastructure	10	38,811,085	34,565,370	26,052,139
<b>TOTAL NON-CURRENT ASSETS</b>		<b>49,492,799</b>	<b>45,711,572</b>	<b>37,240,505</b>
<b>TOTAL ASSETS</b>	17	<b>51,370,522</b>	<b>47,874,439</b>	<b>39,717,515</b>
<b>CURRENT LIABILITIES</b>				
Trade and other payables	13	332,783	217,235	318,736
Borrowings	14(a)	158,166	115,473	150,775
Employee related provisions	15	135,960	214,319	231,014
<b>TOTAL CURRENT LIABILITIES</b>		<b>626,909</b>	<b>547,027</b>	<b>700,525</b>
<b>NON-CURRENT LIABILITIES</b>				
Borrowings	14(a)	327,910	525,031	640,502
Employee related provisions	15	4,816	15,497	24,552
<b>TOTAL NON-CURRENT LIABILITIES</b>		<b>332,726</b>	<b>540,528</b>	<b>665,054</b>
<b>TOTAL LIABILITIES</b>		<b>959,635</b>	<b>1,087,555</b>	<b>1,365,579</b>
<b>NET ASSETS</b>		<b>50,410,886</b>	<b>46,786,884</b>	<b>38,351,936</b>
<b>EQUITY</b>				
Retained surplus		31,665,138	27,943,302	27,688,366
Reserves - cash backed	4	308,491	406,325	396,477
Revaluation surplus	12	18,437,257	18,437,257	10,267,093
<b>TOTAL EQUITY</b>		<b>50,410,886</b>	<b>46,786,884</b>	<b>38,351,936</b>

See Note 30 for details regarding the prior period restatement as a result of an error and change in accounting policy.

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



SHIRE OF MINGENOW  
STATEMENT OF CHANGES IN EQUITY  
FOR THE YEAR ENDED 30TH JUNE 2019

		RETAINED	RESERVES	REVALUATION	TOTAL
	NOTE	SURPLUS	CASH	SURPLUS	EQUITY
		\$	\$	\$	\$
<b>Balance as at 1 July 2017</b>		<b>28,653,488</b>	<b>396,477</b>	<b>9,960,129</b>	<b>39,010,094</b>
Prior period adjustments					
- change in accounting policy - restatement	30	(965,122)	0	665,683	(299,439)
- correction of error	30	0	0	(358,719)	(358,719)
<b>Restated total equity at the beginning of the financial year</b>		<b>27,688,366</b>	<b>396,477</b>	<b>10,267,093</b>	<b>38,351,936</b>
Comprehensive income					
Net result for the period		264,784	0	0	264,784
Changes on revaluation of assets	12	0	0	8,170,164	8,170,164
Total comprehensive income		264,784	0	8,170,164	8,434,948
Transfers from/(to) reserves		(9,848)	9,848	0	0
<b>Balance as at 30 June 2018 (Restated)</b>		<b>27,943,302</b>	<b>406,325</b>	<b>18,437,257</b>	<b>46,786,884</b>
Comprehensive income					
Net result for the period		3,624,004	0	0	3,624,004
Total comprehensive income		3,624,004	0	0	3,624,004
Transfers from/(to) reserves		97,832	(97,832)	0	0
<b>Balance as at 30 June 2019</b>		<b>31,665,138</b>	<b>308,491</b>	<b>18,437,257</b>	<b>50,410,886</b>

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

SHIRE OF MINGENEW  
STATEMENT OF CASH FLOWS  
FOR THE YEAR ENDED 30TH JUNE 2019

	NOTE	2019 Actual \$	2019 Budget \$	2018 Actual \$
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>				
<b>Receipts</b>				
Rates		1,889,986	1,877,912	1,851,170
Operating grants, subsidies and contributions		783,692	224,532	819,163
Fees and charges		289,206	237,487	224,011
Interest received		56,917	58,710	71,031
Goods and services tax received		486,620	0	239,195
Other revenue		598,943	556,800	508,947
		4,105,364	2,955,441	3,713,517
<b>Payments</b>				
Employee costs		(1,076,627)	(1,083,085)	(889,311)
Materials and contracts		(776,195)	(3,201,285)	(1,044,421)
Utility charges		(113,687)	(124,853)	(99,837)
Interest expenses		(24,015)	(17,799)	(33,924)
Insurance paid		(124,537)	(129,616)	(106,984)
Goods and services tax paid		(569,854)	0	(63,522)
Other expenditure		(652,741)	(578,601)	(537,101)
		(3,337,656)	(5,135,239)	(2,775,100)
<b>Net cash provided by (used in) operating activities</b>	16	767,708	(2,179,798)	938,417
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>				
Payments for purchase of property, plant & equipment		(376,986)	(623,320)	(760,995)
Payments for construction of infrastructure		(4,880,740)	(2,485,700)	(1,346,464)
Non-operating grants, subsidies and contributions		3,953,295	3,665,281	1,068,276
Proceeds from sale of property, plant & equipment		150,418	157,000	44,545
<b>Net cash provided by (used in) investment activities</b>		(1,154,013)	713,261	(994,638)
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>				
Repayment of borrowings		(154,427)	(154,525)	(150,774)
<b>Net cash provided by (used in) financing activities</b>		(154,427)	(154,525)	(150,774)
<b>Net increase (decrease) in cash held</b>		(540,732)	(1,621,062)	(206,995)
Cash at beginning of year		2,034,227	2,014,490	2,241,222
Reclassification of trust fund to restricted cash		15,364	0	0
<b>Cash and cash equivalents at the end of the year</b>	16	1,508,858	393,428	2,034,227

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

**SHIRE OF MINGENOW**  
**RATE SETTING STATEMENT**  
**FOR THE YEAR ENDED 30TH JUNE 2019**

	NOTE	2019 Actual \$	2019 Budget \$	2018 Actual (Restated) \$
<b>OPERATING ACTIVITIES</b>				
Net current assets at start of financial year - surplus/(deficit)	25 (b)	1,498,911	1,491,987	1,721,405
		1,498,911	1,491,987	1,721,405
<b>Revenue from operating activities (excluding rates)</b>				
Governance		40,301	16,669	69,010
General purpose funding		710,833	215,744	697,818
Law, order, public safety		25,420	33,037	74,280
Health		461	371	361
Education and welfare		801	3,755	3,768
Housing		119,163	102,729	104,375
Community amenities		87,409	73,722	66,802
Recreation and culture		30,574	33,960	37,670
Transport		688,064	560,585	464,805
Economic services		15,517	10,445	6,441
Other property and services		134,302	112,925	75,140
		1,852,845	1,163,942	1,600,470
<b>Expenditure from operating activities</b>				
Governance		(337,605)	(218,578)	(280,211)
General purpose funding		(92,803)	(100,797)	(58,319)
Law, order, public safety		(133,701)	(154,914)	(127,253)
Health		(124,942)	(138,237)	(73,328)
Education and welfare		(63,527)	(82,152)	(59,197)
Housing		(172,759)	(180,208)	(216,919)
Community amenities		(216,941)	(271,710)	(238,246)
Recreation and culture		(1,059,651)	(942,475)	(1,054,809)
Transport		(1,585,357)	(4,348,541)	(2,089,078)
Economic services		(322,574)	(387,508)	(279,431)
Other property and services		(80,226)	(109,139)	296,245
		(4,190,086)	(6,934,259)	(4,180,546)
Non-cash amounts excluded from operating activities	25(a)	1,237,041	1,800,261	1,736,258
Amount attributable to operating activities		398,711	(2,478,069)	877,587
<b>INVESTING ACTIVITIES</b>				
Non-operating grants, subsidies and contributions		4,132,897	3,665,281	1,068,271
Proceeds from disposal of assets	11(a)	150,418	157,000	44,545
Purchase of property, plant and equipment	9(a)	(376,986)	(623,320)	(760,995)
Purchase and construction of infrastructure	10(a)	(4,880,740)	(2,485,700)	(1,346,464)
Amount attributable to investing activities		(974,411)	713,261	(994,643)
<b>FINANCING ACTIVITIES</b>				
Repayment of borrowings	14(b)	(154,427)	(154,525)	(150,774)
Transfers to reserves (restricted assets)	4	(22,812)	(22,710)	(9,848)
Transfers from reserves (restricted assets)	4	120,646	120,544	0
Amount attributable to financing activities		(56,593)	(56,691)	(160,622)
Surplus/(deficit) before imposition of general rates		(632,293)	(1,821,499)	(277,678)
Total amount raised from general rates	24	1,828,349	1,821,499	1,776,589
Surplus/(deficit) after imposition of general rates	25(b)	1,196,056	0	1,498,911

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



## 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 Interpretations of the Australian Accounting Standards Board, and the *Local Government Act 1995* and accompanying regulations.

The *Local Government (Financial Management) Regulations 1996* take precedence over Australian Accounting Standards. Regulation 16 prohibits a local government from recognising as assets Crown land that is a public thoroughfare, such as land under roads, and land not owned by but under the control or management of the local government, unless it is a golf course, showground, racecourse or recreational facility of State or regional significance. Consequently, some assets, including land under roads acquired on or after 1 July 2008, have not been recognised in this financial report. This is not in accordance with the requirements of *AASB 1051 Land Under Roads* paragraph 15 and *AASB 116 Property, Plant and Equipment* paragraph 7.

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.

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

All monies held in the Trust Fund are excluded from the financial statements. A separate statement of those monies appears at Note 27 to these financial statements.



## 2. REVENUE AND EXPENSES

### (a) Revenue

#### Grant Revenue

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

	2019 Actual \$	2019 Budget \$	2018 Actual \$
<b>Operating grants, subsidies and contributions</b>			
Governance	21,357	12,154	62,223
General purpose funding	625,555	129,381	597,435
Law, order, public safety	23,450	29,287	67,781
Education and welfare	455	3,000	3,568
Housing	153	0	0
Community amenities	1,000	2,000	0
Recreation and culture	(2,245)	0	5,000
Transport	75,829	47,710	2,399
Economic services	5,420	1,000	0
Other property and services	27,447	0	22,552
	<b>778,421</b>	<b>224,532</b>	<b>760,958</b>
<b>Non-operating grants, subsidies and contributions</b>			
Governance	0	139,866	0
General purpose funding	0	0	498,000
Community amenities	5,000	5,000	0
Recreation and culture	121,458	121,667	45,000
Transport	4,006,439	3,398,748	525,271
	<b>4,132,897</b>	<b>3,665,281</b>	<b>1,068,271</b>
<b>Total grants, subsidies and contributions</b>	<b>4,911,318</b>	<b>3,889,813</b>	<b>1,829,229</b>

#### 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 23. That note also discloses the amount of contributions recognised as revenues in a previous reporting period which were obtained in respect of the local government's operations for the current reporting period.

## 2. REVENUE AND EXPENSES (Continued)

(a) Revenue (Continued)	2019 Actual	2019 Budget	2018 Actual
	\$	\$	\$
<b>Significant revenue</b>			
Advance Financial Assistance Grants	330,005	0	318,719
<b>Other revenue</b>			
Reimbursements and recoveries	36,440	0	77,265
Police Licensing	549,113	450,000	379,580
Other	13,390	106,800	52,102
	598,943	556,800	508,947
<b>Fees and Charges</b>			
Governance	9,373	240	131
General purpose funding	3,085	4,200	2,635
Law, order, public safety	1,817	3,500	1,858
Health	461	371	361
Education and welfare	183	755	200
Housing	116,455	91,004	102,335
Community amenities	75,696	71,272	66,234
Recreation and culture	32,731	33,900	32,584
Transport	11,746	10,000	890
Economic services	8,825	8,445	5,207
Other property and services	19,512	13,800	11,576
	279,884	237,487	224,011
There were no changes during the year to the amount of the fees or charges detailed in the original budget.			
<b>Interest earnings</b>			
Reserve accounts interest	12,812	12,710	9,848
Rates instalment and penalty interest (refer Note 24(c))	13,508	12,250	19,335
Other interest earnings	30,597	33,750	41,848
	56,917	58,710	71,031
(b) Expenses	2019 Actual	2019 Budget	2018 Actual
	\$	\$	\$
<b>Auditors remuneration</b>			
- Audit of the Annual Financial Report	22,000	13,620	10,480
- Other services	800	0	3,592
	22,800	13,620	14,072
<b>Interest expenses (finance costs)</b>			
Borrowings (refer Note 14(b))	20,487	17,799	23,006
Other	148	0	0
	20,635	17,799	23,006
<b>Rental charges</b>			
- Operating leases	5,711	0	0
	5,711	0	0

### 3. CASH AND CASH EQUIVALENTS

	NOTE	2019 \$	2018 \$
Cash at bank and on hand		956,913	1,450,727
Term deposits		551,945	583,500
		<u>1,508,858</u>	<u>2,034,227</u>
<b>Comprises:</b>			
- Unrestricted cash and cash equivalents		867,279	906,323
- Restricted cash and cash equivalents		641,579	1,127,904
		<u>1,508,858</u>	<u>2,034,227</u>
The following restrictions have been imposed by regulations or other externally imposed requirements:			
<b>Reserve accounts</b>			
Reserves cash backed - Land & Building Reserve	4	62,066	60,169
Reserves cash backed - Plant Reserve	4	45,977	152,727
Reserves cash backed - Recreation Reserve	4	12,900	2,811
Reserves cash backed - Employee Entitlement Reserve	4	66,544	64,509
Reserves cash backed - Aged Persons Units Reserve	4	12,444	20,868
Reserves cash backed - Environmental Reserve	4	19,156	18,570
Reserves cash backed - Industrial Area Development Reserve	4	5,626	5,454
Reserves cash backed - RTC/PO/NAB Building Reserve	4	21,688	21,025
Reserves cash backed - Insurance Reserve	4	42,171	40,882
Reserves cash backed - Economic Development & Marketing Re	4	19,919	19,310
		<u>308,491</u>	<u>406,325</u>
<b>Other restricted cash and cash equivalents</b>			
Unspent grants/contributions	23	317,724	721,580
Bonds and Deposits Held	27	15,364	0
<b>Total restricted cash and cash equivalents</b>		<u>641,579</u>	<u>1,127,904</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 with original maturities of three months or less that are readily convertible to known amounts of cash

#### Cash and cash equivalents (Continued)

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.

## NOTES TO AND FORMING PART OF THE FINANCIAL REPORT

FOR THE YEAR ENDED 30TH JUNE 2019

#### 4. RESERVES - CASH BACKED

[illegible]

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	Anticipated date of use	Purpose of the reserve
(a)	Reserves cash backed - Land & Building Reserve	Ongoing	To be used for the acquisition, construction and maintenance of land and buildings.
(b)	Reserves cash backed - Plant Reserve	Ongoing	To be used for the purchase of plant and equipment.
(c)	Reserves cash backed - Recreation Reserve	Ongoing	To be used for the improvement of the sportsground.
(d)	Reserves cash backed - Employee Entitlement Reserve	Ongoing	To be used to fund annual, sick and long service leave and accrued staff bonuses.
(e)	Reserves cash backed - Aged Persons Units Reserve	Ongoing	To be used for the funding of future operating shortfalls of the aged persons units in accordance with the Homeswest Joint Venture arrangement.
(f)	Reserves cash backed - Environmental Reserve	Ongoing	To be used for the rehabilitation of sites such as gravel pits, refuse and contaminated sites.
(g)	Reserves cash backed - Industrial Area Development Reserve	Ongoing	To be used for the development of the industrial area.
(h)	Reserves cash backed - RTC/PO/NAB Building Reserve	Ongoing	To be used for the maintenance of the buildings.
(i)	Reserves cash backed - Insurance Reserve	Ongoing	To be used for the settlement of minor property expenses under \$5,000 that would otherwise be insurance claims.
(j)	Reserves cash backed - Economic Development & Marketing Reserve	Ongoing	To be used for Economic Development and Marketing of the Shire of Mingenew



## 5. TRADE RECEIVABLES

### Current

Rates receivable	
Sundry receivables	
GST receivable	
Allowance for impairment of receivables	

### Non-current

Pensioner's rates and ESL deferred	
------------------------------------	--

2019	2018
\$	\$
22,809	46,699
190,213	21,668
101,633	18,399
(5,121)	(1,585)
309,534	85,181
7,907	8,068
7,907	8,068

## 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.

Trade receivables are recognised at original invoice amount less any allowances for uncollectible amounts (i.e. impairment). The carrying amount of net trade receivables is equivalent to fair value as it is due for settlement within 30 days.

### Impairment and risk exposure

Information about the impairment of trade receivables and their exposure to credit risk and interest rate risk can be found in Note 26.

### Classification and subsequent measurement

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.

Trade receivables are held with the objective to collect the contractual cashflows and therefore measures them subsequently at amortised cost using the effective interest rate method.

Due to the short term nature of current receivables, their carrying amount is considered to be the same as their fair value. Non-current receivables are indexed to inflation, any difference between the face value and fair value is considered immaterial.

### Movement of allowance for impairment of receivables

Opening balance	
Additions	
Write off	
Reversal	
Closing balance	

2019	2018
\$	\$
1,585	1,585
6,352	0
(1,231)	0
(1,585)	0
5,121	1,585

## 6. INVENTORIES

### Current

Fuels & Materials  
Land held for resale - cost - Lot 1 and Lot 4 Eleanor Street  
Cost of acquisition

### Non-current

Land held for resale - cost - Lot 7 Ernest Street  
Cost of acquisition

	2019	2018
	\$	\$
Fuels & Materials	0	3,065
Land held for resale - cost - Lot 1 and Lot 4 Eleanor Street		
Cost of acquisition	40,394	40,394
	40,394	43,459
Land held for resale - cost - Lot 7 Ernest Street		
Cost of acquisition	35,000	35,000
	35,000	35,000
Carrying amount at 1 July	78,459	78,591
Movements in inventory - expensed	(3,065)	(132)
Carrying amount at 30 June	75,394	78,459

The following movements in inventories occurred during the year:

## 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 resale

Land held for development and resale is valued at the lower of cost and net realisable value. Cost includes the cost of acquisition, development, borrowing costs and holding costs until completion of development.

### Land held for resale (Continued)

Borrowing 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 onto the buyer at this point.

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

## 7. OTHER ASSETS

### Other current assets

Prepayments

	2019	2018
	\$	\$
	18,937	0
	<u>18,937</u>	<u>0</u>

### SIGNIFICANT ACCOUNTING POLICIES

#### Other current assets

Other non-financial assets include prepayments which represent payments in advance of receipt of goods or services or that part of expenditure made in one accounting period covering a term extending beyond that period.

## 8. OTHER FINANCIAL ASSETS

### Non-current assets

Other financial assets at amortised cost  
Financial assets at fair value through profit and loss

2019	2018
\$	\$
0	8
52,551	0
52,551	8

### Other financial assets at amortised cost

Other financial assets at amortised cost - Units in Local Government House Trust	8
	0
	8

### Financial assets at fair value through profit and loss

#### - Unlisted equity investments

Units in Local Government House Trust

52,551	
52,551	0

During the year, the following gains/(losses) were recognised in profit and loss:  
Fair value gains/(losses) on equity investments at fair value through profit and loss are recognised in other gains/(losses) and classified as other property and services

52,543	0
52,543	0

### SIGNIFICANT ACCOUNTING POLICIES

#### Other financial assets at amortised cost

The Shire classifies financial assets at amortised cost if both of the following criteria are met:

- the asset is held within a business model whose objective is to collect the contractual cashflows, and
- the contractual terms give rise to cash flows that are solely payments of principal and interest.

#### Financial assets at fair value through profit and loss

The Shire classifies the following financial assets at fair value through profit and loss:

- debt investments which do not qualify for measurement at either amortised cost or fair value through other comprehensive income.
- equity investments which the Shire has not elected to recognise fair value gains and losses through other comprehensive income.

#### Impairment and risk

Information regarding impairment and exposure to risk can be found at Note 26.

### SIGNIFICANT ACCOUNTING POLICIES (Continued)

#### Previous accounting policy: available for sale financial assets

Available-for-sale financial assets were non-derivative financial assets that were either not suitable to be classified as other categories of financial assets due to their nature, or they are designated as such by management. They comprise investments in the equity of other entities where there is neither a fixed maturity nor fixed or determinable payments.

#### Previous accounting policy: Loans and receivables

Non-derivative financial assets with fixed or determinable payments that were not quoted in an active market and are solely payments of principal and interest were classified as loans and receivables and are subsequently measured at amortised cost, using the effective interest rate method.

Refer to Note 28 for explanations regarding the change in accounting policy and reclassification of available for sale financial assets to financial assets at fair value through profit and loss.



## 9. PROPERTY, PLANT AND EQUIPMENT

### (a) Movements in Carrying Amounts

Movement in the carrying amounts of each class of property, plant and equipment between the beginning and the end of the current financial year.

	Land - freehold land	Land - vested in and under the control of Council	Total land	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
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>Balance at 1 July 2017</b>	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
Prior period adjustment - change in accounting policy	(10,343)	0	(10,343)	(34,978)	(5,595)	(40,573)	(50,916)	(53,984)	(35,891)	(4,139)	(2,689)	(147,619)
Prior period adjustment - correction of error	0	0	0	(358,719)	0	(358,719)	(358,719)	0	0	0	0	(358,719)
<b>Restated balance</b>	1,101,757	200,000	1,301,757	231,303	8,183,115	8,414,418	9,716,175	17,827	1,006,567	0	412,797	11,153,366
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)
Prior period adjustment - change in accounting policy	0	0	0	2,938	387	3,325	3,325	9,774	5,331	478	299	19,207
Reclassification to Other Financial Assets	0	0	0	0	(8)	(8)	(8)	0	0	0	0	(8)
<b>Restated carrying amount at 30 June 2018</b>	1,101,757	200,000	1,301,757	205,018	8,017,508	8,222,526	9,524,283	13,516	1,197,630	0	367,697	11,103,126
<b>Comprises:</b>												
Gross carrying amount at 30 June 2018	1,101,757	200,000	1,301,757	231,303	8,547,212	8,778,515	10,080,272	22,138	1,454,569	0	457,898	12,014,877
Accumulated depreciation at 30 June 2018	0	0	0	(26,285)	(529,704)	(555,989)	(555,989)	(8,622)	(256,939)	0	(90,201)	(911,751)
<b>Restated carrying amount at 30 June 2018</b>	1,101,757	200,000	1,301,757	205,018	8,017,508	8,222,526	9,524,283	13,516	1,197,630	0	367,697	11,103,126
Additions	0	0	0	0	0	0	0	0	376,986	0	0	376,986
(Disposals)	0	0	0	0	0	0	0	0	(101,867)	0	0	(101,867)
Depreciation (expense)	0	0	0	(45,946)	(518,414)	(564,360)	(564,360)	(4,311)	(178,218)	0	(45,100)	(791,989)
<b>Carrying amount at 30 June 2019</b>	1,101,757	200,000	1,301,757	159,072	7,499,094	7,658,166	8,959,923	9,205	1,294,531	0	322,597	10,586,256
<b>Comprises:</b>												
Gross carrying amount at 30 June 2019	1,101,757	200,000	1,301,757	231,303	8,523,258	8,754,561	10,056,318	22,138	1,663,834	0	457,898	12,200,188
Accumulated depreciation at 30 June 2019	0	0	0	(72,231)	(1,024,164)	(1,096,395)	(1,096,395)	(12,933)	(369,303)	0	(135,301)	(1,613,932)
<b>Carrying amount at 30 June 2019</b>	1,101,757	200,000	1,301,757	159,072	7,499,094	7,658,166	8,959,923	9,205	1,294,531	0	322,597	10,586,256

## 9. PROPERTY, PLANT AND EQUIPMENT (Continued)

### (b) Fair Value Measurements

Asset Class	Fair Value Hierarchy	Valuation Technique	Basis of Valuation	Date of Last Valuation	Inputs Used
<b>Land and buildings</b>					
Land - freehold land	2	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 - 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 - non-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.
<b>Furniture and equipment</b>	2	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.
<b>Plant and equipment</b>	2	Market approach using recent observable market data for similar properties	Independent Registered Valuer	June 2016	Market data/costs and current condition (level 2), residual values and remaining useful life assessments.
<b>Tools</b>	2	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.
<b>Bushfire Equipment</b>	2	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.

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.

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NOTES TO AND FORMING PART OF THE FINANCIAL REPORT  
FOR THE YEAR ENDED 30TH JUNE 2019

10. INFRASTRUCTURE

(a) Movements in Carrying Amounts

Movement in the carrying amounts of each class of infrastructure between the beginning and the end of the current financial year.

	Infrastructure - Roads	Infrastructure - Footpaths	Infrastructure - Airfields	Infrastructure - Drainage	Infrastructure - Bridges	Infrastructure - Recreation Areas	Infrastructure - Other	Total Infrastructure
	\$	\$	\$	\$	\$	\$	\$	\$
<b>Balance at 1 July 2017</b>	20,845,865	225,566	83,916	158,246	3,013,969	1,593,538	282,857	26,203,957
Prior period adjustment - change in accounting policy	0	0	0	0	0	(97,739)	(54,084)	(151,823)
<b>Restated balance</b>	20,845,865	225,566	83,916	158,246	3,013,969	1,495,799	228,773	26,052,139
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)
Prior period adjustment - change in accounting policy	(148,722)	(2,688)	0	144,225	0	10,198	5,401	8,414
<b>Restated carrying amount at 30 June 2018</b>	28,950,069	253,990	74,844	138,219	3,195,583	1,563,186	389,479	34,565,370
<b>Comprises:</b>								
Gross carrying amount at 30 June 2018	28,950,069	253,990	147,420	138,219	3,195,583	1,705,916	406,965	34,798,162
Accumulated depreciation at 30 June 2018	0	0	(72,576)	0	0	(142,730)	(17,486)	(232,792)
<b>Restated carrying amount at 30 June 2018</b>	28,950,069	253,990	74,844	138,219	3,195,583	1,563,186	389,479	34,565,370
Additions	4,046,472	0	0	0	561,334	248,547	24,387	4,880,740
Depreciation (expense)	(406,707)	(6,436)	(9,072)	(1,728)	(64,834)	(135,823)	(10,425)	(635,025)
<b>Carrying amount at 30 June 2019</b>	32,589,834	247,554	65,772	136,491	3,692,083	1,675,910	403,441	38,811,085
<b>Comprises:</b>								
Gross carrying amount at 30 June 2019	32,996,541	253,990	147,420	138,219	3,756,917	1,944,648	424,292	39,662,027
Accumulated depreciation at 30 June 2019	(406,707)	(6,436)	(81,648)	(1,728)	(64,834)	(268,738)	(20,851)	(850,942)
<b>Carrying amount at 30 June 2019</b>	32,589,834	247,554	65,772	136,491	3,692,083	1,675,910	403,441	38,811,085



## 10. INFRASTRUCTURE (Continued)

### (b) 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.
Infrastructure - Footpaths	3	Depreciated Cost	Independent specialist valuer	June 2018	Depreciated cost value of similar assets adjusted for condition and comparability.
Infrastructure - Airfields	3	Depreciated Cost	Independent specialist valuer	June 2018	Depreciated cost value of similar assets adjusted for condition and comparability.
Infrastructure - Drainage	3	Depreciated Cost	Independent specialist valuer	June 2018	Depreciated cost value of similar assets adjusted for condition and comparability.
Infrastructure - Bridges	3	Depreciated Cost	Independent specialist valuer	June 2018	Depreciated cost value of similar assets adjusted for condition and comparability.
Infrastructure - Recreation Areas	3	Depreciated Cost	Independent specialist valuer	June 2017	Depreciated cost value of similar assets adjusted for condition and comparability.
Infrastructure - Other	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.

## 11. PROPERTY, PLANT AND EQUIPMENT (INCLUDING INFRASTRUCTURE)

### SIGNIFICANT ACCOUNTING POLICIES

#### Fixed assets

Each class of fixed assets within either 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 where the fair value of the asset at date of acquisition is equal to or above \$5,000. All assets are 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 and no more than five 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.

### AUSTRALIAN ACCOUNTING STANDARDS - INCONSISTENCY

#### 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.

#### 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)*

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.

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11. PROPERTY, PLANT AND EQUIPMENT (INCLUDING INFRASTRUCTURE) (Continued)

(a) Disposals of Assets

	2019 Actual Net Book Value \$	2019 Actual Sale Proceeds \$	2019 Actual Profit \$	2019 Actual Loss \$	2019 Budget Net Book Value \$	2019 Budget Sale Proceeds \$	2019 Budget Profit \$	2019 Budget Loss \$	2018 Actual Net Book Value \$	2018 Actual Sale Proceeds \$	2018 Actual Profit \$	2018 Actual Loss \$
Plant and equipment	101,867	150,418	48,551	0	107,000	157,000	50,000	0	59,643	44,545	0	(15,098)
	101,867	150,418	48,551	0	107,000	157,000	50,000	0	59,643	44,545	0	(15,098)

The following assets were disposed of during the year:

	2019 Actual Net Book Value \$	2019 Actual Sale Proceeds \$	2019 Actual Profit \$	2019 Actual Loss \$
<b>Plant and Equipment</b>				
Governance				
CEO Vehicle	29,827	31,818	1,991	0
Transport				
Case JC65 Tractor	7,269	10,455	3,186	0
Volvo Loader	39,764	70,000	30,236	0
Works Manager Vehicle	25,007	38,145	13,138	0
	101,867	150,418	48,551	0
	101,867	150,418	48,551	0



## 11. PROPERTY, PLANT AND EQUIPMENT (INCLUDING INFRASTRUCTURE) (Continued)

### (b) Depreciation

	2019 Actual	2019 Budget	2018 Actual (Restated)
	\$	\$	\$
Buildings - non-specialised	45,946	0	26,285
Buildings - specialised	518,414	572,212	529,704
Furniture and equipment	4,311	15,000	4,311
Plant and equipment	178,218	190,445	146,185
Tools	0	478	0
Bushfire Equipment	45,100	47,403	45,100
Infrastructure - Roads	406,707	700,000	669,852
Infrastructure - Footpaths	6,436	17,791	42,271
Infrastructure - Airfields	9,072	9,072	9,072
Infrastructure - Drainage	1,728	2,615	2,613
Infrastructure - Bridges	64,834	136,245	136,245
Infrastructure - Recreation Areas	135,823	143,000	132,914
Infrastructure - Other	10,425	16,000	10,425
	1,427,014	1,850,261	1,754,977

### 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.

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.

#### Depreciation rates

Typical estimated useful lives for the different asset classes for the current and prior years are included in the table below:

Asset Class	Useful life
Buildings	30 to 50 years
Furniture and equipment	4 to 10 years
Plant and equipment	5 to 15 years
Tools	5 to 10 years
Bushfire equipment	5 to 10 years
Sealed roads and streets	
formation	not depreciated
pavement	50 years
seal	
- bituminous seals	20 years
- asphalt surfaces	25 years
Gravel roads	
formation	not depreciated
pavement	50 years
Footpaths - slab	20 years
Sewerage piping	100 years
Water supply piping and drainage systems	75 years
Airfields	10 years
Bridges	50 years
Recreational areas	6 to 50 years
Other	6 to 50 years

#### Depreciation (Continued)

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.

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12. REVALUATION SURPLUS

	2019 Opening Balance	2019 Closing Balance	2018 Opening Balance (Previously Reported)	2017 Transfers	2017 Correction of error	2017 Change in Accounting Policy	2018 Opening Balance (Restated)	2018 Change in Accounting Policy	2018 Revaluation Increment	2018 Revaluation (Decrement)	2018 Total Movement on Revaluation	2018 Closing Balance
	\$	\$	\$						\$	\$	\$	\$
Revaluation surplus - Land - freehold land	963,119	963,119	4,466,433	(3,804,496)	0	301,182	963,119	0	0	0	0	963,119
Revaluation surplus - Land - vested in and under the control of Council	200,000	200,000	185,000	15,000	0	0	200,000	0	0	0	0	200,000
Revaluation surplus - Buildings - non-specialised	3,778,002	3,778,002	(198,017)	4,088,053	(358,719)	246,685	3,778,002	0	0	0	0	3,778,002
Revaluation surplus - Buildings - specialised	1,663,917	1,663,917	1,855,637	(298,557)	0	106,837	1,663,917	0	0	0	0	1,663,917
Revaluation surplus - Plant and equipment	232,384	232,384	116,197	0	0	116,187	232,384	0	0	0	0	232,384
Revaluation surplus - Bushfire Equipment	40,733	40,733	40,401	0	0	332	40,733	0	0	0	0	40,733
Revaluation surplus - Infrastructure - Roads	8,613,990	8,613,990	670,741	0	0	0	670,741	(4,499)	7,947,748	0	7,943,249	8,613,990
Revaluation surplus - Infrastructure - Footpaths	169,780	169,780	99,085	0	0	0	99,085	21,792	48,903	0	70,695	169,780
Revaluation surplus - Infrastructure - Airfields	102,060	102,060	102,060	0	0	0	102,060	0	0	0	0	102,060
Revaluation surplus - Infrastructure - Drainage	768,269	768,269	929,908	0	0	0	929,908	0	0	(161,639)	(161,639)	768,269
Revaluation surplus - Infrastructure - Bridges	1,487,183	1,487,183	1,169,324	0	0	0	1,169,324	0	317,859	0	317,859	1,487,183
Revaluation surplus - Infrastructure - Recreation Areas	344,620	344,620	415,463	0	0	(70,843)	344,620	0	0	0	0	344,620
Revaluation surplus - Infrastructure - Other	73,200	73,200	107,897	0	0	(34,697)	73,200	0	0	0	0	73,200
	18,437,257	18,437,257	9,960,129	0	(358,719)	665,683	10,267,093	17,293	8,314,510	(161,639)	8,170,164	18,437,257

Movements on revaluation of property, plant and equipment (including infrastructure) 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.



### 13. TRADE AND OTHER PAYABLES

#### Current

Sundry creditors
Rates paid in advance
Accrued salaries and wages
ATO liabilities
Accrued interest on long term borrowings
Bonds & Deposits Held (refer to Note 27)

2019	2018
\$	\$
231,779	165,319
6,612	9,992
21,789	1,977
57,239	37,451
0	2,496
15,364	0
332,783	217,235

#### 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.

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14. INFORMATION ON BORROWINGS

(a) Borrowings

	2019	2018
	\$	\$
Current	158,166	115,473
Non-current	327,910	525,031
	486,076	640,504

(b) Repayments - Borrowings

Particulars	Loan Number	Institution	Interest Rate	30 June 2019			30 June 2019			30 June 2019			30 June 2019			30 June 2019			30 June 2019			30 June 2018			30 June 2018			30 June 2018			30 June 2018		
				Actual Principal	Actual Interest	Actual repayments	Actual Principal	Actual Interest	Actual repayments	Budget Principal	Budget Interest	Budget repayments	Budget Principal	Budget Interest	Budget repayments	1 July 2018	1 July 2018	1 July 2018	1 July 2018	1 July 2018	1 July 2018	Actual Principal	Actual Interest	Actual repayments	Actual Principal	Actual Interest	Actual repayments	Actual Principal	Actual Interest	Actual repayments	Actual Principal	Actual Interest	Actual repayments
<b>Education and welfare</b>																																	
Senior Citizen Building	137	WATC*	2.40%	82,065	21,169	2,809	60,896			87,814	21,172	2,440	66,642									102,736	3,042	3,042	20,671								82,065
Housing																																	
Triplex	133	WATC*	2.40%	55,678	13,488	1,790	42,190			55,952	13,490	1,555	42,462									68,849	1,978	1,978	13,171								55,678
Phillip Street	134	WATC*	2.40%	42,079	10,275	1,363	31,804			42,623	10,276	1,185	32,347									52,112	1,501	1,501	10,033								42,079
Moore Street	136	WATC*	2.40%	96,930	25,623	3,400	71,307			106,294	25,627	2,954	80,667									121,951	3,777	3,777	25,021								96,930
15 Field Street	142	WATC*	2.40%	51,401	11,858	1,570	39,543			49,086	11,935	1,364	37,151									62,956	1,749	1,749	11,555								51,401
<b>Recreation and culture</b>																																	
Pavilion Fitout	138	WATC*	2.40%	81,381	20,322	2,696	61,059			84,301	20,325	2,342	63,976									101,225	2,920	2,920	19,845								81,381
Transport																																	
Roller	139	WATC*	2.40%	22,329	4,982	661	17,347			20,665	4,982	574	15,683									27,194	799	799	4,865								22,329
Grader	141	WATC*	2.40%	75,316	17,297	2,295	58,019			71,754	17,300	1,994	54,454									92,207	2,610	2,610	16,891								75,316
2 x Trucks	143	WATC*	2.40%	0	0	0	0			0	0	0	0									0	120	120	0								0
Side Tipper	144	WATC*	2.40%	51,401	11,833	1,570	39,568			49,086	11,835	1,364	37,251									62,956	1,749	1,749	11,555								51,401
Drum Roller	145	WATC*	2.40%	81,923	17,580	2,333	64,343			72,926	17,583	2,027	55,343									99,090	2,761	2,761	17,167								81,923
				640,503	154,427	20,487	486,076			640,501	154,525	17,799	485,976									791,276	23,006	23,006	150,774								640,503
				640,503	154,427	20,487	486,076			640,501	154,525	17,799	485,976									791,276	23,006	23,006	150,774								640,503

\* WA Treasury Corporation

Self supporting loans are financed by payments from third parties. These are shown in Note 8 as other financial assets at amortised cost.  
All other loan repayments were financed by general purpose revenue.

#### 14. INFORMATION ON BORROWINGS (Continued)

The Shire did not take up any new borrowings during the year ended 30 June 2019.

The Shire did not have any unspent borrowings as at 30 June 2019.

	2019	2018
	\$	\$
<b>(c) Undrawn Borrowing Facilities</b>		
<b>Credit Standby Arrangements</b>		
Bank overdraft limit	500,000	500,000
Bank overdraft at balance date	0	0
Credit card limit	14,500	14,500
Credit card balance at balance date	(1,131)	(259)
<b>Total amount of credit unused</b>	<b>513,369</b>	<b>514,241</b>
<b>Loan facilities</b>		
Loan facilities - current	158,166	115,473
Loan facilities - non-current	327,910	525,031
<b>Total facilities in use at balance date</b>	<b>486,076</b>	<b>640,504</b>
<b>Unused loan facilities at balance date</b>	<b>0</b>	<b>0</b>

#### SIGNIFICANT ACCOUNTING POLICIES

##### Financial liabilities

Financial liabilities are recognised at fair value when the Shire becomes a party to the contractual provisions to the instrument.

Non-derivative financial liabilities (excluding financial guarantees) are subsequently measured at amortised cost. Gains or losses 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

Borrowing costs are recognised as an expense when incurred except where they are directly attributable to the acquisition, construction or production of a qualifying asset. Where this is the case, they are capitalised as part of the cost of the particular asset until such time as the asset is substantially ready for its intended use or sale.

##### Risk

Information regarding exposure to risk can be found at Note 26.

## 15. EMPLOYEE RELATED PROVISIONS

### Employee Related Provisions

	Provision for Annual Leave	Provision for Long Service Leave	Total
	\$	\$	\$
Opening balance at 1 July 2018			
Current provisions	77,168	137,151	214,319
Non-current provisions	0	15,497	15,497
	77,168	152,648	229,816
Additional provision	112,730	(46,836)	65,894
Amounts used	(115,242)	(39,692)	(154,934)
Balance at 30 June 2019	74,656	66,120	140,776
Comprises			
Current	74,656	61,304	135,960
Non-current	0	4,816	4,816
	74,656	66,120	140,776

	2019	2018
	\$	\$
Amounts are expected to be settled on the following basis:		
Within 12 months of the end of the reporting period	135,960	214,319
More than 12 months after the end of the reporting period	4,816	15,497
	140,776	229,816

Timing of the payment of current leave liabilities is difficult to determine as it is dependent on future decisions of employees. Expected settlement timings are based on information obtained from employees and historical leave trends and assumes no events will occur to impact on these historical trends.

### 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.



## 16. 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:

	2019 Actual	2019 Budget	2018 Actual (Restated)
	\$	\$	\$
Cash and cash equivalents	1,508,858	393,428	2,034,227

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

Net result	3,624,004	(283,537)	264,784
Non-cash flows in Net result:			
Adjustments to fair value of financial assets	(52,543)	0	0
Depreciation	1,427,014	1,850,261	1,754,977
(Profit)/loss on sale of asset	(48,551)	(50,000)	15,098
Changes in assets and liabilities:			
(Increase)/decrease in receivables	(224,192)	20,000	108,940
(Increase)/decrease in other assets	(18,937)	0	0
(Increase)/decrease in inventories	3,065	0	132
Increase/(decrease) in payables	100,183	(51,241)	(111,493)
Increase/(decrease) in provisions	(89,040)	0	(25,750)
Grants contributions for the development of assets	(3,953,295)	(3,665,281)	(1,068,271)
Net cash from operating activities	767,708	(2,179,798)	938,417

## 17. TOTAL ASSETS CLASSIFIED BY FUNCTION AND ACTIVITY

	2019	2018
	\$	\$
Governance	897,882	1,358,613
General purpose funding	1,202,920	1,662,039
Law, order, public safety	373,684	422,816
Health	0	102,353
Education and welfare	716,152	517,087
Housing	2,926,716	2,561,569
Community amenities	495,196	1,494,774
Recreation and culture	4,809,481	4,035,248
Transport	38,712,604	34,091,884
Economic services	975,369	1,110,752
Other property and services	260,518	517,305
	51,370,522	47,874,439

## 18. CAPITAL AND LEASING COMMITMENTS

### (a) Capital Expenditure Commitments

Contracted for:

- capital expenditure projects

2019	2018
\$	\$
142,798	0
142,798	0

Payable:

- not later than one year

142,798

The capital expenditure project outstanding at the end of the current reporting period represents the bitumen expenditure on Mingenew-Mullewa Road.

### (b) Operating Lease Commitments

Non-cancellable operating leases contracted for but not capitalised in the accounts.

Payable:

- not later than one year

- later than one year but not later than five years

2019	2018
\$	\$
11,055	843
23,667	0
34,722	843

## 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

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.

## 19. RELATED PARTY TRANSACTIONS

### Elected Members Remuneration

The following fees, expenses and allowances were paid to council members and/or the President.

	2019 Actual \$	2019 Budget \$	2018 Actual \$
Meeting Fees	27,760	28,691	27,295
President's Allowance	7,285	7,288	7,824
Deputy President's Allowance	1,824	1,822	1,359
Travelling expenses	0	1,500	0
	36,869	39,301	36,478

### Key Management Personnel (KMP) Compensation Disclosure

The total remuneration of KMP of the Shire during the year are as follows:

	2019 Actual \$	2018 Actual \$
Short-term employee benefits	462,960	384,140
Post-employment benefits	53,593	46,979
Other long-term benefits	2,452	0
Termination benefits	1,721	77,388
	520,726	508,507

#### *Short-term employee benefits*

These amounts include all salary, 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 annual leave and long service leave 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).



## 19. RELATED PARTY TRANSACTIONS (Continued)

### 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 provisions for doubtful debts or guaranties exist in relation to related parties at year end.

	2019 Actual \$	2018 Actual \$
The following transactions occurred with related parties:		
Purchase of goods and services - other related parties	20,226	22,199
<b>Amounts outstanding from related parties:</b>		
Trade and other receivables - other related parties	1,268	0
<b>Amounts payable to related parties:</b>		
Trade and other payables - other related parties	110	373

### 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 (KMP).

KMP were employed by the Shire under normal employment terms and conditions.

##### ii. Other Related Parties

Any entity that is controlled by or over which KMP, or close family members of KMP have authority and responsibility for planning, directing and controlling the activities of the entity, directly or indirectly are considered parties in relation to the Shire.

##### iii. Entities subject to significant influence by the Shire

An entity that has the power to participate in the financial and operating policy decisions of an entity, but does not have control over those policies, is an entity which holds significant influence. Significant influence may be gained by share ownership, statute or agreement.

## 20. JOINT ARRANGEMENTS

### (a) Carrying amount of investment in joint operation

In 1997/98, Council, in conjunction with Homeswest, constructed 3 x 2 bedroom and 1 x 1 bedroom Aged Persons' Units in Mingenew townsite. The terms of the joint agreement provided for Council to contribute \$54,777 which equates to an equity of 15.34%. Council has subsequently capitalised expenditure on the units. The recalculated equity for Council is 18.58%. The agreement with Housing Authority (previously Homeswest) requires the Shire to account for its share of the assets and related liabilities as well as the Shires' share of all expenses and revenue relating to the arrangement. Fair Value assessment of the property was undertaken in 2016/17 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 9. The initial term of the agreement is 25 years, expiring on 20 August 2022.

#### Non-current assets

Land and buildings (Asset number 0254)  
Less: accumulated depreciation

2019	2018
\$	\$
87,326	87,326
(5,467)	(2,733)
81,859	84,593

#### Carrying amount at 30 June

81,859	84,593
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### Share of joint operations

#### Statement of comprehensive income

Housing revenue  
Housing expenditure  
Net result for the period

28,561	24,970
(22,565)	(36,896)
5,996	(11,926)

#### Total comprehensive income for the period

5,996	(11,926)
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## 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. The equity method of accounting, whereby the investment is initially recognised at cost and adjusted thereafter for the post-acquisition change in the Shire's share of net assets of the associate. In addition, the Shire's share of the profit or loss of the associate is included in the Shire's profit or loss.

### 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.

## 21. MAJOR LAND TRANSACTIONS

No Major Land Transactions were undertaken in the 2018/19 Financial Year.

## 22. TRADING UNDERTAKINGS AND MAJOR TRADING UNDERTAKINGS

No Trading Undertakings and Major Trading Undertakings were undertaken in the 2018/19 Financial Year.

## 23. CONDITIONS OVER GRANTS/CONTRIBUTIONS

Grant/Contribution	Opening Balance <sup>(1)</sup> 1/07/17	Received <sup>(2)</sup> 2017/18	Expended <sup>(3)</sup> 2017/18	Closing Balance <sup>(1)</sup> 30/06/18	Received <sup>(2)</sup> 2018/19	Expended <sup>(3)</sup> 2018/19	Closing Balance 30/06/19
	\$	\$	\$	\$	\$	\$	\$
<b>General purpose funding</b>							
Grants Commission - Special Purpose Grant	210,000	0	0	210,000	0	(163,334)	46,666
Grants Commission - Special Purpose Grant	0	498,000	0	498,000	0	(398,000)	100,000
<b>Community amenities</b>							
Department of Planning - Town Revitalisation Plan	60,000	0	(60,000)	0	0	0	0
Department of Planning - Town Planning Scheme	25,000	0	(25,000)	0	0	0	0
MidWest Development Commission - Transfer Station	45,000	0	(45,000)	0	0	0	0
<b>Recreation and culture</b>							
MidWest Development Commission - Museum Upgrade	13,712	0	(13,712)	0	0	0	0
Lotterywest - Little Well Project	13,580	0	0	13,580	0	(13,580)	0
Department of LG & Communities - Oval Lighting	50,000	0	(50,000)	0	0	0	0
<b>Transport</b>							
Department of Infrastructure - Roads to Recovery	151,206	983	(152,189)	0	0	0	0
Main Roads WA - RRG Mingenew Mullewa Road	0	0	0	0	238,934	(70,765)	168,169
<b>Economic services</b>							
Department Local Government, Sport & Cultural Industries - North	0	0	0	0	5,000	(2,111)	2,889
Midlands Trails Master Plan							
<b>Total</b>	<b>568,498</b>	<b>498,983</b>	<b>(345,901)</b>	<b>721,580</b>	<b>243,934</b>	<b>(647,790)</b>	<b>317,724</b>

Notes:

(1) - Grants/contributions recognised as revenue in a previous reporting period which were not expended at the close of the previous reporting period.

(2) - New grants/contributions which were recognised as revenues during the reporting period and which had not yet been fully expended in the manner specified by the contributor.

(3) - Grants/contributions which had been recognised as revenues in a previous reporting period or received in the current reporting period and which were expended in the current reporting period in the manner specified by the contributor.



## 24. RATING INFORMATION

### (a) Rates

RATE TYPE	Rate in \$	Number of Properties	2018/19				2018/19				2018/19				2017/18			
			Actual Rateable Value	Actual Rate	Actual Interim Rates	Actual Back Rates	Actual Total Rates	Actual Revenue	Actual Interim Rates	Actual Back Rates	Actual Total Rates	Budget Rate	Budget Revenue	Budget Total	Actual Revenue	Actual Total	Actual Revenue	Actual Total
Differential general rate / general rate			\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>Gross rental valuations</b>																		
GRV - Mingenew	0.149035	127	1,103,699	164,490	3,453	(325)		167,618				164,490	164,490		162,135			
GRV - Yandanooka	0.149035	2	13,884	2,069	0	0	0	2,069				2,069	2,069		2,019			
GRV - Commercial	0.149035	14	349,700	52,118	349	0	0	52,467				52,118	52,118		50,846			
GRV - Industrial	0.149035	1	12,480	1,860	0	198	0	2,058				1,860	1,860		1,815			
<b>Unimproved valuations</b>																		
UV - Rural & Mining	0.013684	115	110,855,505	1,517,398	102	0	0	1,517,500				1,516,947	1,516,947		1,479,325			
UV - Mining	0.013684	0	0	0	0	0	0	0				0	0		0			
<b>Sub-Total</b>		259	112,335,268	1,737,935	3,904	(127)		1,741,712				1,737,484	1,737,484		1,696,140			
<b>Minimum payment</b>																		
<b>Gross rental valuations</b>																		
GRV - Mingenew	700	64	28,162	44,800	1,400	(235)		45,965				44,800	44,800		43,648			
GRV - Yandanooka	700	0	0	0	0	0	0	0				0	0		0			
GRV - Commercial	700	9	6,200	6,300	0	0	0	6,300				6,300	6,300		6,138			
GRV - Industrial	700	2	1,850	1,400	0	0	0	1,400				1,400	1,400		1,364			
<b>Unimproved valuations</b>																		
UV - Rural & Mining	1,050	23	691,595	24,150	0	0	0	24,150				24,150	24,150		23,575			
UV - Mining	1,050	8	27,199	8,400	1,050	407	0	9,857				8,400	8,400		8,200			
<b>Sub-Total</b>		106	755,006	85,050	2,450	172		87,672				85,050	85,050		82,925			
<b>Discounts/concessions (refer Note 24(b))</b>																		
<b>Total amount raised from general rate</b>		365	113,090,274	1,822,985	6,354	45		1,829,384				1,822,534	1,822,534		1,779,065			
<b>Ex-gratia rates</b>								(1,035)					(1,035)		(2,476)			
<b>Totals</b>								1,828,349					1,821,499		1,776,589			
								37,586					36,412		35,524			
								1,865,935					1,857,912		1,812,113			

### 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.

## 24. RATING INFORMATION (Continued)

### (b) Discounts, Incentives, Concessions, & Write-offs

#### Waivers or Concessions

Rate or Fee and  
Charge to which  
the Waiver or  
Concession is Granted

Type	Discount	Discount	2019 Actual	2019 Budget	2018 Actual
	%	\$	\$	\$	\$
Yandanooka Townsite	Concession	50.00%	1,035	1,035	1,009
Murchison Regional Aboriginal Corporation	Concession	80.00%	0	0	1,467
			1,035	1,035	2,476

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	Charitable organisation	Compliance with the Local Government Act 1995
Aboriginal Corporation		

## 24. RATING INFORMATION (Continued)

### (c) Interest Charges & Instalments

Instalment Options	Date Due	Instalment Plan Admin Charge \$	Instalment Plan Interest Rate %	Unpaid Rates Interest Rate %
<b>Option One</b>				
Single full payment	05 Oct 2018	0.00	0.00%	11.00%
<b>Option Two</b>				
First instalment	05 Oct 2018	0.00	5.50%	11.00%
Second instalment	06 Dec 2018	15.00	5.50%	11.00%
<b>Option Three</b>				
First instalment	05 Oct 2018	0.00	5.50%	11.00%
Second instalment	06 Dec 2018	15.00	5.50%	11.00%
Third instalment	07 Feb 2019	15.00	5.50%	11.00%
Fourth instalment	08 Apr 2019	15.00	5.50%	11.00%

	2019 Actual \$	2019 Budget \$	2018 Actual \$
Interest on unpaid rates	13,508	12,250	19,335
Charges on instalment plan	2,625	3,200	2,490
	16,133	15,450	21,825

## 25. RATE SETTING STATEMENT INFORMATION

		2018/19 Budget (30 June 2019)	2018/19 Carried Forward)	2018/19 Brought Forward)
	Note	\$	\$	\$
<b>(a) Non-cash amounts excluded from operating activities</b>				
The following non-cash revenue or expenditure has been excluded from amounts attributable to operating activities within the Rate Setting Statement in accordance with <i>Financial Management Regulation 32</i> .				
<b>Adjustments to operating activities</b>				
Less: Profit on asset disposals	11(a)	(48,551)	(50,000)	0
Less: Fair value adjustments to financial assets through profit or loss		(52,543)	0	0
Movement in pensioner deferred rates (non-current)		161	0	(8,068)
Movement in employee benefit provisions		(89,040)	0	(25,749)
Add: Loss on disposal of assets	11(a)	0	0	15,098
Add: Depreciation on assets	11(b)	1,427,014	1,850,261	1,754,977
<b>Non cash amounts excluded from operating activities</b>		<b>1,237,041</b>	<b>1,800,261</b>	<b>1,736,258</b>
<b>(b) Surplus/(deficit) after imposition of general rates</b>				
The following current assets and liabilities have been excluded from the net current assets used in the Rate Setting Statement in accordance with <i>Financial Management Regulation 32</i> to agree to the surplus/(deficit) after imposition of general rates.				
<b>Adjustments to net current assets</b>				
Less: Reserves - restricted cash	3	(308,491)	(304,036)	(406,325)
Less: Cost of acquisition	6	(40,394)	(40,394)	(40,394)
Add: Borrowings	14(a)	158,166	155,204	115,473
Add: Provision for Annual Leave	15	74,656	77,168	77,168
Add: Provision for Long Service Leave	15	61,305	153,846	137,151
<b>Total adjustments to net current assets</b>		<b>(54,758)</b>	<b>41,788</b>	<b>(116,927)</b>
<b>Net current assets used in the Rate Setting Statement</b>				
Total current assets		1,877,723	500,144	2,162,867
Less: Total current liabilities		(626,909)	(541,932)	(547,029)
Less: Total adjustments to net current assets		(54,758)	41,788	(116,927)
<b>Net current assets used in the Rate Setting Statement</b>		<b>1,196,056</b>	<b>0</b>	<b>1,498,911</b>



## 26. FINANCIAL RISK MANAGEMENT

This note explains the Shire's exposure to financial risks and how these risks could affect the Shire's future financial performance.

Risk	Exposure arising from	Measurement	Management
<b>Market risk - interest rate</b>	Cash and cash equivalents and long term borrowings at variable rates	Sensitivity analysis	Utilise fixed interest rate borrowings and term deposits
<b>Credit risk</b>	Cash and cash equivalents, trade receivables, other financial assets and debt investments	Aging analysis Credit analysis	Diversification of bank deposits, credit limits. Investment policy
<b>Liquidity risk</b>	Borrowings and other liabilities	Rolling cash flow forecasts	Availability of committed credit lines and borrowing facilities

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 finance area identifies, evaluates and manages financial risks in close co-operation with the operating divisions. Council have approved the overall risk management policy and provide policies on specific areas such as investment policy.

### (a) Interest rate risk

#### Cash and cash equivalents

The Shire's main interest rate risk arises from cash and cash equivalents with variable interest rates, which exposes the Shire to cash flow interest rate risk. Short term overdraft facilities also have variable interest rates however these are repaid within 12 months, reducing the risk level to minimal.

Excess cash and cash equivalents are invested in fixed interest rate term deposits which do not expose the Shire to cash flow interest rate risk. Cash and cash equivalents required for working capital are held in variable interest rate accounts and non-interest bearing accounts. Carrying amounts of cash and cash equivalents at the 30 June and the weighted average interest rate across all cash and cash equivalents and term deposits held disclosed as financial assets at amortised cost are reflected in the table below.

	Weighted Average Interest Rate	Carrying Amounts	Fixed Interest Rate	Variable Interest Rate	Non Interest Bearing
	%		\$	\$	\$
<b>2019</b>					
Cash and cash equivalents	1.68%	1,508,858	860,436	648,422	0
<b>2018</b>					
Cash and cash equivalents	1.25%	2,034,227	989,824	1,044,403	0

#### Sensitivity

Profit or loss is sensitive to higher/lower interest income from cash and cash equivalents as a result of changes in interest rates.

	2019	2018
	\$	\$
Impact of a 1% movement in interest rates on profit and loss and equity*	6,484	10,444

\* Holding all other variables constant

#### Borrowings

Borrowings are 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 Shire does not consider there to be any interest rate risk in relation to borrowings. Details of interest rates applicable to each borrowing may be found at Note 14(b).

## 26. FINANCIAL RISK MANAGEMENT (Continued)

### (b) Credit risk

#### Trade Receivables

The Shire's major receivables comprise rates annual charges and user fees and charges. 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 applies the AASB 9 simplified approach to measuring expected credit losses using a lifetime expected loss allowance for all trade receivables. To measure the expected credit losses, rates receivable are separated from other trade receivables due to the difference in payment terms and security for rates receivable.

The expected loss rates are based on the payment profiles of rates and fees and charges over a period of 36 months (12 months for 2018/19) before 1 July 2018 or 1 July 2019 respectively and the corresponding historical losses experienced within this period. Historical credit loss rates are adjusted to reflect current and forward-looking information on macroeconomic factors such as the ability of ratepayers and residents to settle the receivables. Housing prices and unemployment rates have been identified as the most relevant factor in repayment rates, and accordingly adjustments are made to the expected credit loss rate based on these factors. There are no material receivables that have been subject to a re-negotiation of repayment terms.

The loss allowance as at 30 June 2019 and 1 July 2018 (on adoption of AASB 9) was determined as follows for rates receivable. No expected credit loss was forecast on 1 July 2018 or 30 June 2019 for rates receivable as penalty interest applies to unpaid rates and properties associated with unpaid rates may be disposed of to recover unpaid rates.

	Current	More than 1 year past due	More than 2 years past due	More than 3 years past due	Total
<b>30 June 2019</b>					
Rates receivable					
Expected credit loss	0.00%	0.00%	0.00%	0.00%	
Gross carrying amount	3,676	10,896	8,067	8,076	30,715
Loss allowance	0	0	0	0	0

#### 01 July 2018

Rates receivable					
Expected credit loss	0.00%	0.00%	0.00%	0.00%	
Gross carrying amount	4,038	32,437	9,884	8,408	54,767
Loss allowance	0	0	0	0	0

The loss allowance as at 30 June 2019 and 1 July 2018 (on adoption of AASB 9) was determined as follows for sundry receivables.

	Current	More than 30 days past due	More than 60 days past due	More than 90 days past due	Total
<b>30 June 2019</b>					
Sundry Receivables					
Expected credit loss	0.52%	0.56%	91.91%	50.95%	
Gross carrying amount	182,521	1,076	1,941	4,675	190,213
Loss allowance	949	6	1,784	2,382	5,121

#### 01 July 2018

Sundry Receivables					
Expected credit loss	0.00%	24.38%	0.00%	29.52%	
Gross carrying amount	16,073	1,300	0	4,295	21,668
Loss allowance	0	317	0	1,268	1,585

## 26. FINANCIAL RISK MANAGEMENT (Continued)

### (c) Liquidity risk

#### 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 and disclosed in Note 14(c).

The contractual undiscounted cash flows of the Shire's payables and borrowings are set out in the liquidity table below. Balances due within 12 months equal their carrying balances, as the impact of discounting is not significant.

The amount of payables excludes payables to the ATO (statutory payable).

	Due within 1 year	Due between 1 & 5 years	Due after 5 years	Total contractual cash flows	Carrying values
	\$	\$	\$	\$	\$
<b>2019</b>					
Payables	275,546	0	0	275,546	275,546
Borrowings	168,414	336,828	0	505,242	486,076
	443,960	336,828	0	780,788	761,622
<b>2018</b>					
Payables	179,784	0	0	179,784	179,784
Borrowings	168,414	505,243	0	673,657	640,504
	348,198	505,243	0	853,441	820,288



## 27. TRUST FUNDS

There are no funds held at the balance date which are required to be held in the trust fund.

In previous years, bonds and deposits were held as trust monies. They are now included in Restricted cash at Note 3 and shown as a current liability at Note 13.

	1 July 2018	Amounts Received	Amounts Paid	Reclassification to Restricted Cash	30 June 2019
	\$	\$	\$		\$
BCITF Levy	495	754	0	(1,249)	0
BRB Levy	1	1,035	(401)	(635)	0
Councillor Nomination Deposit	0	160	0	(160)	0
Autumn Committee	974	0	0	(974)	0
Community Bus	2,200	1,245	(400)	(3,045)	0
ANZAC Day Breakfast Donation	501	0	0	(501)	0
Building Relocation Bond	1,000	0	0	(1,000)	0
MidWest Industry Road Safety Alliance	38,009	0	(38,009)	0	0
Mingenew Cemetery Group	4,314	0	0	(4,314)	0
Housing Bonds	1,428	0	(1,428)	0	0
Cool Room Bonds	530	0	0	(530)	0
Outdoor Camera Bonds	350	0	0	(350)	0
Other Bonds	200	0	0	(200)	0
Rates Incentive Prizes	100	0	0	(100)	0
Tree Planter - LCDC	88	0	0	(88)	0
Weary Dunlop Memorial	87	0	0	(87)	0
Mingenew P&C - NBN Rental	6,376	0	(6,376)	0	0
Joan Trust	6	0	0	(6)	0
Youth Advisory Council	746	0	0	(746)	0
Centenary Committee	897	0	0	(897)	0
Community Christmas Tree	432	0	0	(432)	0
Seniors Donations	50	0	0	(50)	0
	58,784	3,194	(46,614)	(15,364)	0

## 28. INITIAL APPLICATION OF AUSTRALIAN 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 associated with the amendment of existing standards, the only new standard with material application is AASB 9 *Financial Instruments*.

### AASB 9 Financial instruments

AASB 9 *Financial Instruments* replaces AASB 139 *Financial Instruments: Recognition and Measurement* for annual reporting periods beginning on or after 1 January 2018, bringing together all three aspects of the accounting for financial instruments: classification and measurement; impairment; and hedge accounting.

The Shire applied AASB 9 prospectively, with an initial application date of 1 July 2018. The adoption of AASB 9 has resulted in changes in accounting policies and adjustments to the amounts recognised in the financial statements. In accordance with AASB 9.7.2.15, the Shire has not restated the comparative information which continues to be reported under AASB 139. Differences arising from adoption have been recognised directly in accumulated surplus/(deficit).

#### (a) Classification and measurement

Under AASB 9, financial assets are subsequently measured at amortised cost, fair value through other comprehensive income (fair value through OCI) or fair value through profit or loss (fair value through P/L). The classification is based on two criteria: the Shire's business model for managing the assets; and whether the assets' contractual cash flows represent 'solely payments of principal and interest' on the principal amount outstanding.

The assessment of the Shire's business model was made as of the date of initial application, 1 July 2018. The assessment of whether contractual cash flows on financial assets are solely comprised of principal and interest was made based on the facts and circumstances as at the initial recognition of the assets.

The classification and measurement requirements of AASB 9 did not have a significant impact on the Shire. The following are the changes in the classification of the Shire's financial assets:

- Trade receivables and Loans and advances (i.e. Other debtors) classified as Loans and receivables as at 30 June 2018 are held to collect contractual cash flows and give rise to cash flows representing solely payments of principal and interest. These are classified and measured as Financial assets at amortised cost beginning 1 July 2018.

In summary, upon the adoption of AASB 9, the Shire had the following required (or elected) reclassifications as at 1 July 2018:

AASB 139 category	AASB 139 value \$	AASB 9 category amortised cost \$	Fair value through OCI \$	Fair value through P/L \$
<b>Loans and receivables</b>				
Trade receivables*	74,850	74,850	0	0
Other financial assets	8	0	0	8
	<u>74,858</u>	<u>74,850</u>	<u>0</u>	<u>8</u>

\* Excludes GST receivable

#### (b) Impairment

The adoption of AASB 9 has fundamentally changed the Shire's accounting for impairment losses for financial assets by replacing AASB 139's incurred loss approach with a forward-looking expected credit loss (ECL) approach. AASB 9 requires the Shire to recognise an allowance for ECLs for all financial assets not held at fair value through P/L. Upon adoption of AASB 9, there are immaterial changes to the impairment on the Shire's Trade Receivables.

## 29. NEW ACCOUNTING STANDARDS AND INTERPRETATIONS FOR APPLICATION IN FUTURE YEARS

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.

This note explains management's assessment of the new and amended pronouncements that are relevant to the Shire, the impact of the adoption of AASB 15 *Revenue from Contracts with Customers*, AASB 16 *Leases* and AASB 1058 *Income for Not-for-Profit Entities*.

These standards are applicable to future reporting periods and have not yet been adopted.

The Shire is in the process of assessing the impact of these standards.

### (a) Revenue from Contracts with Customers

The Shire will adopt AASB 15 *Revenue from Contracts with Customers* and AASB 1058 *Income for Not for Profit Entities* (issued December 2014) on 1 July 2019 resulting in changes in accounting policies.

In accordance with the transition provisions AASB 15, the Shire will adopt the new rules retrospectively with the cumulative effect of initially applying these rules recognised on 1 July 2019.

AASB 15 introduces a five step process for revenue recognition with the core principle of the new Standard being for entities to recognise revenue to depict the transfer of goods or services to customers in amounts that reflect the consideration (that is, payment) to which the entity expects to be entitled in exchange for those goods or services as performance obligations have been met as specified in the contracts with customers.

### (b) Leases

The Shire will adopt AASB 16 from 1 July 2019 resulting in changes in accounting policies. In accordance with the transition provisions of AASB 16, the Shire will apply this Standard to its leases retrospectively, with the cumulative effect of initially applying AASB16 recognised on 1 July 2019.

AASB 16 will cause the majority of leases of an entity to be brought onto the statement of financial position. There are limited exceptions relating to short term leases and low value assets which may remain off balance sheet. The calculation of the lease liability will take into account appropriate discount rates, assumptions about lease term and increases in lease payments.

A corresponding right to use asset will be recognised which will be amortised over the term of the lease. Rent expenses will no longer be shown, the profit and loss impact of the leases will be through amortisation and interest charges.



**SHIRE OF MINGENOW**  
**NOTES TO AND FORMING PART OF THE FINANCIAL REPORT**  
**FOR THE YEAR ENDED 30TH JUNE 2019**

**30. PRIOR PERIOD ADJUSTMENTS**

**(a) Change in Accounting Policy**

On the 26 June 2018 Paragraph 17A (5) was inserted into Local Government (Financial Management) Regulations 1996. The regulation stated an asset is to be excluded from the assets of a local government if the fair value of the asset at the date of acquisition by the local government is under \$5 000. The adoption of the regulation constitutes a change in accounting policy.

The Shire has previously included assets with a fair value of under \$5,000 at the time of acquisition within the assets of the Shire.

**(b) Correction of Prior Period Error**

The error relates to the value of the property shown in the Joint Arrangement (see Note 20) with the Housing Authority that was incorrectly shown at 100% of the value instead of the Shire's portion of 18.58% when the property was revalued in 2017.

The Shire has retrospectively adjusted prior year balances by restating each of the affected financial statement line items for the prior periods as outlined in the table below:

Statement of Financial Position (Extract)	30 June 2018 (Previously Reported)	Correction of Error Increase/ (Decrease) 2017	Change in Accounting Policy Increase/ (Decrease) Relating to 2017	Change in Accounting Policy Increase/ (Decrease) Relating to 2018	30 June 2018 (Restated)	30 June 2017 (Previously Reported)	Correction of Error Increase/ (Decrease) 2017	Change in Accounting Policy Increase/ (Decrease) 2017	01 July 2017 (Restated)
	\$			\$	\$	\$	\$	\$	\$
Property, plant and equipment	11,590,264	(358,719)	(147,617)	19,207	11,103,135	11,659,704	(358,719)	(147,617)	11,153,368
Infrastructure	34,708,778	0	(151,822)	8,414	34,565,370	26,203,959	0	(151,822)	26,052,137
Net assets	47,417,422	(358,719)	(299,439)	27,620	46,786,884	39,010,094	(358,719)	(299,439)	38,351,936
Revaluation Surplus	18,113,000	(358,719)	665,683	17,292	18,437,256	9,960,129	(358,719)	665,683	10,267,093
Retained earnings	28,898,097	0	(965,122)	10,328	27,943,303	28,653,488	0	(965,122)	27,688,366
Total equity	47,417,422	(358,719)	(299,439)	27,620	46,786,884	39,010,094	(358,719)	(299,439)	38,351,936

Statement of Comprehensive Income (Extract)	2018 (Previously Reported)	Change in Accounting Policy Increase/ (Decrease)	2018 (Restated)
	\$	\$	\$
<i>By Nature or Type</i>			
Depreciation	(1,765,304)	(10,327)	(1,754,977)
<i>By program</i>			
<b>Expenses</b>			
Governance	(286,119)	(5,908)	(280,211)
General purpose funding	(58,319)	0	(58,319)
Law, order, public safety	(124,559)	(347)	(124,212)
Health	(73,570)	(242)	(73,328)
Education and welfare	(59,532)	(335)	(59,197)
Housing	(194,969)	(2,153)	(192,816)
Community amenities	(240,644)	(2,398)	(238,246)
Recreation and culture	(1,063,346)	(11,457)	(1,051,889)
Transport	(2,061,919)	19,119	(2,081,038)
Economic services	(283,353)	(3,922)	(279,431)
Other property and services	293,561	(2,684)	296,244
<b>Net result for the period</b>	<b>254,459</b>	<b>(10,327)</b>	<b>264,784</b>
<b>Other Comprehensive Income</b>			
Changes in revaluation of Non-Current Assets	8,152,870	17,292	8,170,162
<b>Total Other Comprehensive Income</b>	<b>8,152,870</b>	<b>17,292</b>	<b>8,170,162</b>

### 31. 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

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.



## 32. ACTIVITIES/PROGRAMS

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

### PROGRAM NAME AND OBJECTIVES

#### GOVERNANCE

To provide a decision making process for the efficient allocation of scarce resources.

### ACTIVITIES

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 inspections.

#### 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, townsite 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 wellbeing 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, 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.

### 33. FINANCIAL RATIOS

	2019 Actual	2018 Actual (Restated)	2017 Actual (Restated)
Current ratio	2.21	2.13	2.38
Asset consumption ratio	0.95	0.98	0.63
Asset renewal funding ratio	0.87	0.38	0.39
Asset sustainability ratio	2.68	1.18	0.83
Debt service cover ratio	5.37	5.61	3.97
Operating surplus ratio	(0.18)	(0.31)	(0.39)
Own source revenue coverage ratio	0.69	0.63	0.54

The above ratios are calculated as follows:

Current ratio	$\frac{\text{current assets minus restricted assets}}{\text{current liabilities minus liabilities associated with restricted assets}}$
Asset 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	$\frac{\text{capital renewal and replacement expenditure}}{\text{depreciation}}$
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	$\frac{\text{own source operating revenue}}{\text{operating expense}}$

Three of the ratios disclosed above were distorted by the early receipt of Financial Assistance Grant.

	2019 \$	2018 \$	2017 \$
Amount of Financial Assistance Grant received during the year relating to the subsequent year.	330,005	318,719	309,762
Amount of Financial Assistance Grant received in prior year relating to the current year.	318,719	309,762	0
	2019	2018 (Restated)	2017 (Restated)
Current ratio	2.23	2.11	1.89
Debt service cover ratio	5.30	5.66	2.95
Operating surplus ratio	(0.18)	(0.33)	(0.50)





## Auditor General

### INDEPENDENT AUDITOR'S REPORT

To the Councillors of the Shire of Mingenew

#### Report on the Audit of the Financial Report

##### **Opinion**

I have audited the annual financial report of the Shire of Mingenew which comprises the Statement of Financial Position as at 30 June 2019, the Statement of Comprehensive Income by Nature or Type, Statement of Comprehensive Income by Program, Statement of Changes in Equity, Statement of Cash Flows and Rate Setting Statement for the year then ended, and notes comprising a summary of significant accounting policies and other explanatory information, and the Statement by the Chief Executive Officer.

In my opinion the annual financial report of the Shire of Mingenew:

- (i) is based on proper accounts and records; and
- (ii) fairly represents, in all material respects, the results of the operations of the Shire for the year ended 30 June 2019 and its financial position at the end of that period in accordance with the *Local Government Act 1995* (the Act) and, to the extent that they are not inconsistent with the Act, Australian Accounting Standards.

##### **Basis for Opinion**

I conducted my audit in accordance with Australian Auditing Standards. My responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Report* section of my report. I am independent of the Shire in accordance with the *Auditor General Act 2006* and the relevant ethical requirements of the Accounting Professional and Ethical Standards Board's APES 110 *Code of Ethics for Professional Accountants* (the Code) that are relevant to my audit of the annual financial report. I have also fulfilled my other ethical responsibilities in accordance with the Code. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.

##### **Emphasis of Matter – Basis of Accounting**

I draw attention to Note 1 to the annual financial report, which describes the basis of accounting. The annual financial report has been prepared for the purpose of fulfilling the Shire's annual financial reporting responsibilities under the Act. Regulation 16 of the Local Government (Financial Management) Regulations 1996, does not allow a local government to recognise some categories of land, including land under roads, as assets in the annual financial report. My opinion is not modified in respect of this matter.

##### **Responsibilities of the Chief Executive Officer and Council for the Financial Report**

The Chief Executive Officer (CEO) of the Shire is responsible for the preparation and fair presentation of the annual financial report in accordance with the requirements of the Act, the Regulations and, to the extent that they are not inconsistent with the Act, Australian Accounting Standards. The CEO is also responsible for such internal control as the CEO determines is necessary to enable the preparation of an annual financial report that is free from material misstatement, whether due to fraud or error.

In preparing the annual financial report, the CEO is responsible for assessing the Shire's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the State government has made decisions affecting the continued existence of the Shire.

The Council is responsible for overseeing the Shire's financial reporting process.

### ***Auditor's Responsibility for the Audit of the Financial Report***

The objectives of my audit are to obtain reasonable assurance about whether the annual 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 my opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with 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 annual financial report.

As part of an audit in accordance with Australian Auditing Standards, I exercise professional judgment and maintain professional scepticism throughout the audit. I also:

- Identify and assess the risks of material misstatement of the annual 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 my 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 CEO.
- Conclude on the appropriateness of the CEO'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 I conclude that a material uncertainty exists, I am required to draw attention in my auditor's report to the related disclosures in the annual financial report or, if such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of my auditor's report, as we cannot predict future events or conditions that may have an impact.
- Evaluate the overall presentation, structure and content of the annual financial report, including the disclosures, and whether the annual financial report represents the underlying transactions and events in a manner that achieves fair presentation.

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

### **Report on Other Legal and Regulatory Requirements**

In accordance with the Local Government (Audit) Regulations 1996 I report that:

- (i) In my opinion, the following material matter indicates significant adverse trend in the financial position of the Shire:
  - a. The Operating Surplus Ratio has been below the Department of Local Government, Sport and Cultural Industries standard for the past three years.  
The financial ratios are reported in Note 33 of the financial report.
- (ii) All required information and explanations were obtained by me.
- (iii) All audit procedures were satisfactorily completed.
- (iv) In my opinion, the Asset Consumption Ratio and Asset Renewal Funding Ratio included in the annual financial report were supported by verifiable information and reasonable assumptions.



**Other Matter**

The annual financial report of the Shire for the year ended 30 June 2018 was audited by another auditor who expressed an unmodified opinion on that annual financial report. The financial ratios for 2017 and 2018 in Note 33 of the audited annual financial report were included in the supplementary information and/or audited annual financial report for those years.

**Matters Relating to the Electronic Publication of the Audited Financial Report**

This auditor's report relates to the annual financial report of the Shire of Mingenew for the year ended 30 June 2019 included on the Shire's website. The Shire's management is responsible for the integrity of the Shire's website. This audit does not provide assurance on the integrity of the Shire's website. The auditor's report refers only to the annual financial report described above. It does not provide an opinion on any other information which may have been hyperlinked to/from this annual financial report. If users of the annual financial report are concerned with the inherent risks arising from publication on a website, they are advised to refer to the hard copy of the audited annual financial report to confirm the information contained in this website version of the annual financial report.



DON CUNNINGHAME  
ASSISTANT AUDITOR GENERAL FINANCIAL AUDIT  
Delegate of the Auditor General for Western Australia  
Perth, Western Australia

24 November 2019

**ATTACHMENT: 11.3**  
**Elected Member Policies**



## **COUNCIL POLICY** **Elected Members**

1.1.1

<b>Title:</b>	<b>1.1.1 ELECTED MEMBERS ENTITLEMENTS</b>
<b>Adopted:</b>	20 February 2018
<b>Last Reviewed:</b>	18 December 2019 (amended)
<b>Associated Legislation:</b>	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
<b>Associated Documents:</b>	
<b>Review Responsibility:</b>	Chief Executive Officer
<b>Delegation:</b>	-

Previous Policy Number/s 1004, 1005, 1006, 1.1.1

### **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 accrued 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 per claim, providing sufficient evidence be submitted. As such the Shire will not pay an ICT Annual Allowance.



## **2. Attendance at Conferences and Training within Australia**

- a) Council will determine, as part of the annual budgetary process, the Annual Conference and Training budget, which is to be in addition to costs associated with attendance at the annual West Australian Local Government Week.
- a) All fees associated with a training event or conference, including travel, meals and accommodation expenses and course fees etc will be reimbursed by the Shire, to the extent listed in clause 2.6. Supporting evidence must be provided.
- b) Travel for any prescribed meeting (as prescribed in 30(3A) of the LG Regulations) or community consultation will be reimbursed by the Shire providing sufficient evidence is submitted.

### **2.1 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.

### **2.2 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.

### **2.3 Extent of Expenses to be reimbursed**

- a) The Shire will reimburse all accommodation costs associated with training and conferences providing the nightly rate is fair and reasonable.
- b) 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.
- c) 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.
- d) 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.



- e) 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.
- f) 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.
- g) 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.
- h) 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 or recovered through insurance shall be reimbursed to Council by that Councillor.

## **2.4 Air Travel**

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

## **2.5 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.

## **2.6 Loyalty Rewards or Bonus Points**

Consistent with the principle of not using public expenditure for private advantage, where travel and accommodation bookings or associated bookings are made and carry loyalty rewards or bonus points, they should not be personally claimed or used for private purposes. They may be used only for further official purposes.

## **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 Councillor's day to day duties, the Council may at its discretion grant the title of "Honorary Freeman of the municipality".



## **COUNCIL POLICY**

### **Elected Members**

**1.1.2**

<b>Title:</b>	<b>1.1.2 ELECTED MEMBERS COMMUNICATIONS</b>
<b>Adopted:</b>	21 March 2018
<b>Reviewed:</b>	18 December 2019 (amended)
<b>Associated Legislation:</b>	State Records Act 2000 Freedom of Information Act 2000 Local Government Act 1995 Local Government (Rules of Conduct) Regulations 2007
<b>Associated Documents:</b>	Shire of Mingenew Code of Conduct for Council Members, Committee & Working Group Members Shire of Mingenew Freedom of Information Statement Shire of Mingenew Recordkeeping Plan Shire of Mingenew Records Management Policy
<b>Review Responsibility:</b>	Governance Officer
<b>Delegation:</b>	

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Previous Policy Number/s 2003, 2014.

#### **Objective:**

To provide a policy position in respect to the expectation of Elected Members when engaging in communications, whether verbal, written, electronic or via social media, as an Elected Member of the Shire of Mingenew and, in some circumstances, a personal capacity

#### **Policy Statement:**

The Shire of Mingenew supports and implements good governance practices and applies these principals to the appropriate use of, and access to communication systems and information managed and retained by the Shire.

As such, it is the Shire's position that communications made on behalf of the Shire or Council, should be appropriately coordinated to ensure quality and consistent information is disseminated and to provide the community and Shire stakeholders with opportunities to be informed, participate, engage and contribute to the decisions made by Council on issues that affect them. In addition, communication should be carried out with regard to the Shire's Code of Conduct, the Local Government Act 1995 and the Local Government (Rules of Conduct) Regulations 2007.

Any breach of this Policy may also be considered a breach of the Shire of Mingenew Code of Conduct.



### 1.1.2 ELECTED MEMBERS COMMUNICATIONS MANAGEMENT PROCEDURE

**Relevant Council Policy**

1.1.2 Elected Members Communications

**Adoption Date:** 16 March 2018- CEO

**Appendix:**

**Relevant CEO Directive**

N/A

**Review:** Biennial

**Objective:**

To guide persons when engaging in communications, whether verbal, written, electronic or via social media, as an Elected Member of the Shire of Mingenew and, in some circumstances, a personal capacity.

**Policy Statement:**

The Shire of Mingenew supports and implements good governance practices and applies these principals to the appropriate use of, and access to communication systems and information managed and retained by the Shire.

As such, it is the Shire's position that communications made on behalf of the Shire or Council, should be appropriately coordinated to ensure quality and consistent information is disseminated and to provide the community and Shire stakeholders with opportunities to be informed, participate, engage and contribute to the decisions made by Council on issues that affect them. In addition, communication should be carried out with regard to the Shire's Code of Conduct Policy, the Local Government Act 1995 and the Local Government (Rules of Conduct) Regulations 2007.

Any breach of this Policy may also be considered a breach of the Shire of Mingenew Code of Conduct.

**Legislative Provisions:**

- a) State Records Act 2000 requires that all correspondence, including email, relating to the business of the Shire and the Council must be retained in the official records of the Shire.
- b) Section 2.8(1)(d) and 5.41(f) of the Local Government Act 1995, provides that only the Mayor/President may speak on behalf of the Shire (or the CEO if authorised by the President to do so).
- c) Freedom of Information Act 2000 requires preservation of correspondence and its availability for Freedom of Information purposes.
- d) Section 5.93 of the Local Government Act 1995 provides that an Elected Member (in addition to employees) must not make improper use of any information acquired.
- e) Regulation 6 of the Local Government (Rules of Conduct) Regulations 2007 provides for Elected Members to maintain confidentiality.

**Procedures:****1. Media Relations**

- a) In accordance with the Local Government Act 1995, the President only, can speak on behalf of the Shire, or if authorised by the President, the Chief Executive Officer.
- b) Communications must:
  - a) respect the decision making processes of the shjire;
  - b) be accurate, polite and professional;



- c) refrain from publicly criticising wither an Elected Member, a Committee member or an employee in a way that casts aspersions on their competence or credibility;
  - d) maintain the confidentiality of information that has been assigned that status, until the status is removed by either a decision of Council or advice from the CEO;
  - e) ensure that information relating to quasi-judicial decisions (for example: approvals, licences and permits) is communicated only in an official capacity by an authorised employee;
  - f) ensure that information concerning adopted policies, procedures and decisions of the Shire if conveyed accurately; and
  - g) be undertaken in a manner that promotes understanding, participation, accountability and responsibility.
- c) When speaking to the media, the President or delegated spokesperson may only represent the official view of the Shire, having regard to the guidance above and the Shire's Code of Conduct Policy, the Local Government Act 1995 and the Local Government (Rules of Conduct) Regulations 2007.

## **2. Social Media**

- a) Personal communications and statements made privately in conversation, written, recorded, emailed or posted in personal social media, have the potential to be made public, whether they were intended to be made public or not.
- b) Therefore, on the basis that personal or private communications may be shared or become public at some point in the future, Elected Members, External Committee Members and Employees must ensure that their personal and private communications do not breach the requirements of this Code of Conduct and for Elected Members, the Local Government (Rules of Conduct) Regulations 2007. Defamatory, disrespectful or deliberately misleading commentary provided on these platforms may bring staff or Councillors in breach of Council's Code of Conduct.
- c) Elected Members when using personal social media must not:
  - I. Disclose confidential information gained through the course of their duties.
  - II. Adversely reflect on Elected Members, Employees or a Council/Committee decision.
  - III. Compromise public confidence in the Council or Shire
  - IV. Ensure that no copyrighted or trademarked material is published without permission.
  - V. Use an official work email address, or anything else that connects the Elected Member to Council or the Shire.
  - VI. Use external social media tools for Council business related internal communications, excluding corporate networks such as SharePoint and Skype.

## **3. Correspondence**

- a) Each Elected Member is to be provided with a Shire of Mingenew email address and this email must be used for all electronic correspondence between the community, stakeholders and the Elected Member when it relates to the business of the Shire.
- b) Correspondence generated and received by Elected Members, including electronic correspondence, that relates to the business of the Shire is subject to State Records Act 2000, the Shire's Records Management Policy and Recordkeeping Plan, and as such must be retained within the Shire's corporate recordkeeping system.





**4. Access to Information**

- a) Access to corporate information by Elected Members is managed in accordance with section 5.92 of the Local Government Act and the Shire's Freedom of Information Statement.
- b) Elected Members who wish to view records outside of those records detailed within s5.92 of the Local Government Act 1995 and the Shire's Freedom of Information Statement, must demonstrate to the Chief Executive Officer the relevance of the information to their performance as an Elected Member. Should approval be granted, the Chief Executive Officer will determine the manner in which access is permitted.

**5. Local Government Elections**

- a) During a Local Government election period some communications including electronic and social media may fall into the category of 'election material'. Election material is any material which is published in any format which is intended to affect the result of the election. All election material must contain the name and the address of the person who authorises the material. Therefore, any communications including social media and email, which may in some way comment on candidates or Council during an election campaign must meet the requirements of the Local Government Act 1995 and associated Regulations (Local Government (Elections) Regulations 1997).



## **COUNCIL POLICY**

### **Elected Members**

**1.1.3**

<b>Title:</b>	<b>1.1.3 COMMUNICATION BETWEEN ELECTED MEMBERS AND STAFF</b>
<b>Adopted:</b>	21 March 2018
<b>Reviewed:</b>	18 December 2019 (amended)
<b>Associated Legislation:</b>	State Records Act 2000 Freedom of Information Act 2000 Local Government Act 1995 Local Government (Rules of Conduct) Regulations 2007- Regulation 6
<b>Associated Documents:</b>	Shire of Mingenew Code of Conduct for Council Members, Committee & Working Group Members Shire of Mingenew Code of Conduct for Shire Employees
<b>Review Responsibility:</b>	Governance Officer
<b>Delegation:</b>	-

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Previous Policy Number/s

#### **Objective:**

To provide a policy position in regards to the expectation of Elected Members and Shire Employees when engaging in communications with one another.

#### **Policy Statement:**

Elected Members and staff of the Shire are committed to establishing a respectful, harmonious and effective working relationship with one another to achieve the Council's corporate goals and implement Councils strategies.

To achieve that position communication channels between Elected Members and Shire Employees should be in accordance with the provisions of the Local Government Act 1995 whereby the Chief Executive Officer is the contact point for Elected Members.



### 1.1.3 COMMUNICATION BETWEEN ELECTED MEMBERS AND STAFF MANAGEMENT PROCEDURE

**Relevant Council Policy**

1.1.3 Communication between Elected Members and Staff

**Relevant CEO Directive**

N/A

**Adoption Date:** 16 March 2018- CEO

**Review:** Biennial

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**Objective**

To ensure that appropriate protocols and guidelines are in place to:

- Provide clearly defined communications and contact channels between Elected Members and shire staff.
- Ensure that duplication and loss of productive time is minimised.
- Facilitate Elected Members performing their role effectively.

**Legislation:**

- a) State Records Act 2000 requires that all correspondence, including email, relating to the business of the Shire and the Council must be retained in the official records of the Shire
- b) Freedom of Information Act 2000 requires preservation of correspondence and its availability for Freedom of Information purposes.
- c) Regulation 6 of the Local Government (Rules of Conduct) Regulations 2007 provides for Elected Members to maintain confidentiality.

**Procedures:****1. Requesting Information or a Service**

- a) Any Elected Member wishing to make an enquiry or obtain any information regarding an operational/strategic issue shall contact the Chief Executive Officer, with email being the preferred method of contact.
- b) Where an Elected Member chooses to make a request via telephone the details of the conversation will be recorded and logged into the Shire's record system if any action is required.

**2. Staff Contacting Elected Members**

- a) All staff other than the Chief Executive Officer are not permitted to contact Elected Members unless:
  - (i) They have been requested to do so by the Chief Executive Officer.
  - (ii) They are dealing with an ongoing matter and the Chief Executive Officer was aware of the ongoing contact.
- b) All staff contact with Elected Members, when approved, should be via email so appropriate records can be kept otherwise file notes may be required.
- c) It is acknowledged that the Finance Manager and Governance Officer are required to contact Elected Members for specific matters.

**3. Appointments with the Chief Executive Officer and Employees**

Elected Members in acknowledging the everyday responsibilities and pressures placed on Employees, will wherever possible make appointments in advance, to meet with the Chief Executive Officer and/or Employees, at the Chief Executive Officer's discretion, stating the nature of the request for a meeting.



# **Code of Conduct for Council Members, and Committee Members**



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## **PREAMBLE**

The Model Code of Conduct provides Council Members, and Committee Members in Local Government with consistent guidelines for an acceptable standard of professional conduct. The Code addresses in a concise manner the broader issue of ethical responsibility and encourages greater transparency and accountability in individual Local Governments.

The Model Code is complementary to the principles adopted in the Local Government Act and Regulations which incorporates four fundamental aims to result in: -

- (a) *better decision-making by local governments;*
- (b) *greater community participation in the decisions and affairs of local governments;*
- (c) *greater accountability of local governments to their communities; and*
- (d) *more efficient and effective local government.*

The Code provides a guide and a basis of expectations for Council Members, Committee Members and employees. It encourages a commitment to ethical and professional behaviour and outlines principles in which individual and collective Local Government responsibilities may be based.

## **STATUTORY ENVIRONMENT**

The Model Code of Conduct observes statutory requirements of *the Local Government Act 1995* (s.5.103 – Codes of Conduct) and *Local Government (Administration) Regulations 1996* (Regs 34B and 34C).

## **RULES OF CONDUCT**

Council Members acknowledge their activities, behaviour and statutory compliance obligations may be scrutinised in accordance with prescribed rules of conduct as described in the *Local Government Act 1995* and *Local Government (Rules of Conduct) Regulations 2007*.



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## 1. ROLES

### 1.1 Role of Council Member

The primary role of a Council Member is to represent the community, and the effective translation of the community's needs and aspirations into a direction and future for the Local Government will be the focus of the Council Member's public life.

The Role of Council Members as set out in S 2.10 of the Local Government Act 1995 follows:

*"A Councillor:*

- (a) represents the interests of electors, ratepayers and residents of the district;*
- (b) provides leadership and guidance to the community in the district;*
- (c) facilitates communication between the community and the council;*
- (d) participates in the local government's decision-making processes at council and committee meetings; and*
- (e) performs such other functions as are given to a Councillor by this Act or any other written law."*

A Council Member is part of the team in which the community has placed its trust to make decisions on its behalf and the community is therefore entitled to expect high standards of conduct from its elected representatives. In fulfilling the various roles, Council Members activities will focus on:

- achieving a balance in the diversity of community views to develop an overall strategy for the future of the community;
- achieving sound financial management and accountability in relation to the Local Government's finances;
- ensuring that appropriate mechanisms are in place to deal with the prompt handling of residents' concerns;
- working with other governments and organisations to achieve benefits for the community at both a local and regional level;
- having an awareness of the statutory obligations imposed on Council Members and on Local Governments.

In carrying out its functions a local government is to use its best endeavours to meet the needs of current and future generations through an integration of environmental protection, social advancement and economic prosperity.





### 1.3 Role of Council

The Role of the Council is in accordance with S 2.7 of the Local Government Act 1995:

- “(1) The council —*
- (a) governs the local government’s affairs; and*
  - (b) is responsible for the performance of the local government’s functions.*
- (2) Without limiting subsection (1), the council is to —*
- (a) oversee the allocation of the local government’s finances and resources; and*
  - (b) determine the local government’s policies.”*

### 1.2 Role of Employees

The role of employees is determined by the functions of the CEO as set out in S 5.41 of the Local Government Act 1995:

*“The CEO’s functions are to:*

- (a) advise the council in relation to the functions of a local government under this Act and other written laws;*
- (b) ensure that advice and information is available to the council so that informed decisions can be made;*
- (c) cause council decisions to be implemented;*
- (d) manage the day to day operations of the local government;*
- (e) liaise with the mayor or president on the local government’s affairs and the performance of the local government’s functions;*
- (f) speak on behalf of the local government if the mayor or president agrees;*
- (g) be responsible for the employment, management supervision, direction and dismissal of other employees (subject to S 5.37(2) in relation to senior employees);*
- (h) ensure that records and documents of the local government are properly kept for the purposes of this Act and any other written law; and*
- (i) perform any other function specified or delegated by the local government or imposed under this Act or any other written law as a function to be performed by the CEO.”*



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#### **1.4 Principles affecting the employment of employees by the Shire**

The following principles, set out in section 5.40 of the Act, apply to the employment of the Shire's employees:

- "(a) employees are to be selected and promoted in accordance with the principles of merit and equity; and*
- (b) no power with regard to matters affecting employees is to be exercised on the basis of nepotism or patronage; and*
- (c) employees are to be treated fairly and consistently; and*
- (d) there is to be no unlawful discrimination against employees or persons seeking employment by the Shire on a ground referred to in the Equal Opportunity Act 1984 or on any other ground; and*
- (e) employees are to be provided with safe and healthy working conditions in accordance with the Occupational Safety and Health Act 1984; and*
- (f) such other principles, not inconsistent with this Division, as may be prescribed."*

#### **1.5 Relationships between Council Members and Employees**

An effective Councillor will work as part of the Council team with the Chief Executive Officer and other members of staff. That teamwork will only occur if Council Members and employees have a mutual respect and co-operate with each other to achieve the Council's corporate goals and implement the Council's strategies. To achieve that position, Council Members need to observe their statutory obligations which include, but are not limited to, the following –

- accept that their role is a leadership, not a management or administrative one;
- acknowledge that they have no capacity to individually direct members of staff to carry out particular functions;
- refrain from publicly criticising employees in a way that casts aspersions on their professional competence and credibility.



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## **2. CONFLICT AND DISCLOSURE OF INTEREST**

### **2.1 Conflict of Interest**

- (a) Council and Committee Members will ensure that there is no actual (or perceived) conflict of interest between their personal interests and the impartial fulfilment of their professional duties. An "interest" is one that could reasonably be perceived to, adversely affect the impartiality of the person having the interest and includes an interest arising from kinship, friendship or membership of an association.
- (b) Council and Committee Members will lodge written notice with the Chief Executive Officer describing an intention to undertake a dealing in land within the local government district or which may otherwise be in conflict with the Council's functions (other than purchasing the principal place of residence).
- (c) Council and Committee Members who exercise a recruitment or other discretionary function will make disclosure before dealing with relatives or close friends and will disqualify themselves from dealing with those persons.

### **2.2 Financial Interest**

Council and Committee Members will adopt the principles of disclosure of financial interest as contained within the Local Government Act.



### **3. PERSONAL BENEFIT**

#### **3.1 Use of Confidential Information**

Council and Committee Members shall not use confidential information to gain improper advantage for themselves or another person or body in ways which are inconsistent with their obligation to act impartially and in good faith, or to improperly cause harm, detriment or impairment to any person, body, or the Council.

Due discretion shall be exercised by all those who have access to confidential or sensitive information. Every matter dealt with by, or brought before, a meeting sitting behind closed doors, shall be treated as strictly confidential, and shall not without the authority of the Council be disclosed to any person other than the Council members and/or employees of the Shire (and in the case of employees only so far as may be necessary for the performance of their duties) prior to the discussion of the matter at a meeting of the Council held with open doors.

Nothing in this section prevents a Council member from disclosing confidential information:

- to a legal practitioner for the purpose of obtaining legal advice; or
- if the disclosure is permitted by law.

#### **3.3 Improper or Undue Influence**

Council Members will not take advantage of their position to improperly influence other Council Members or employees in the performance of their duties or functions, in order to gain undue or improper (direct or indirect) advantage or gain for themselves or for any other person or body.

Council and Committee Members shall not take advantage of their position to improperly influence any other person in order to gain undue or improper (direct or indirect) advantage or gain, pecuniary or otherwise, for themselves or for any other person or body. Similarly, Council and Committee Members shall not take advantage of their positions to improperly disadvantage or cause detriment to the local government or any other person.



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## **4. CONDUCT OF COUNCIL AND COMMITTEE MEMBERS**

### **4.1 Personal Behaviour**

- (a) Council and Committee Members will:
- (i) act, and be seen to act, properly and in accordance with the requirements of the law and the terms of this Code;
  - (ii) perform their duties impartially and in the best interests of the Local Government uninfluenced by fear or favour;
  - (iii) act in good faith (i.e. honestly, for the proper purpose, and without exceeding their powers) in the interests of the Local Government and the community;
  - (iv) make no allegations which are improper or derogatory (unless true and in the public interest) and refrain from any form of conduct, in the performance of their official or professional duties, which may cause any reasonable person unwarranted offence or embarrassment; and
  - (v) always act in accordance with their obligation of fidelity to the Local Government.
- (b) Council Members will represent and promote the interests of the Local Government, while recognising their special duty to their own constituents.

### **4.2 Honesty and Integrity**

Council and Committee Members will:

- (a) observe the highest standards of honesty and integrity, and avoid conduct which might suggest any departure from these standards;
- (b) bring to the notice of the President any dishonesty or possible dishonesty on the part of any other member, and in the case of an employee to the Chief Executive Officer.
- (c) be frank and honest in their official dealing with each other.

### **4.3 Personal Communications and Social Media**

- (a) Personal communications and statements made privately in conversation, written, recorded, emailed or posted in personal social media, have the potential to be made public, whether intended or not.
- (c) Council Member comments which become public and breach the *Local Government (Rules of Conduct) Regulations 2007* may constitute a breach of the *Local Government Act 1995* and may be referred for investigation.



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#### **4.4 Performance of Duties**

Council and Committee Members will at all times exercise reasonable care and diligence in the performance of their duties, being consistent in their decision making but treating all matters on individual merits. Council members and committee members will be as informed as possible about the functions of the Council and treat all members of the community honestly and fairly.

#### **4.5 Compliance with Lawful Orders**

- (a) Council and Committee Members will comply with any lawful order given by any person having authority to make or give such an order, with any doubts as to the propriety of any such order being taken up with the Chief Executive Officer.
- (b) Council and Committee Members will give effect to the lawful decisions and policies of the Local Government, whether or not they agree with or approve of them.

#### **4.6 Administrative and Management Practices**

Council and Committee Members will ensure compliance with proper and reasonable administrative practices and conduct, and professional and responsible management practices.

#### **4.7 Corporate Obligations**

- (a) Standard of Dress

Council and Committee Members are expected to comply with neat and responsible dress standards at all times. Accordingly, Council Members and Committee Members will dress in a manner appropriate to their position, in particular when attending meetings or representing the Local Government in an official capacity.





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(b) Communication and Public Relations

- (i) As a representative of the community, Council Members need to be not only responsive to community views, but to adequately communicate the attitudes and decisions of the Council. In doing so Council Members should acknowledge that:
- as a member of the Council there is respect for the decision-making processes of the Council which are based on a decision of the majority of the Council;
  - information of a confidential nature ought not be communicated until it is no longer treated as confidential;
  - information relating to decisions of the Council on approvals, permits and so on ought only be communicated in an official capacity by a designated officer of the Council;
  - information concerning adopted policies, procedures and decisions of the Council is conveyed accurately.
- (ii) Committee Members accept and acknowledge it is their responsibility to observe any direction the Local Government may adopt in terms of advancing and promoting the objectives of the Committee to which they have been appointed.

#### **4.7 Appointments to Committees**

As part of their representative role Council Members are often asked to represent the Council on external organisations. It is important that Council Members:

- clearly understand the basis of their appointment; and
- provide regular reports on the activities of the organisation.



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## **5. DEALING WITH COUNCIL PROPERTY**

### **5.1 Use of Local Government Resources**

Council Members will:

- (a) be scrupulously honest in their use of the Local Government's resources and shall not misuse them or permit their misuse (or the appearance of misuse) by any other person or body;
- (b) use the Local Government resources entrusted to them effectively and economically in the course of their duties; and
- (c) not use the Local Government's resources (including the services of Council employees) for private purposes (other than when supplied as part of a contract of employment), unless properly authorised to do so, and appropriate payments are made (as determined by the Chief Executive Officer).

### **5.2 Travelling and Sustenance Expenses**

Council and Committee Members will only claim or accept travelling and sustenance expenses arising out of travel-related matters which have a direct bearing on the services, policies or business of the Local Government in accordance with Local Government policy, awards and the provisions of the Local Government Act.

### **5.3 Access to Information**

- (a) Employees will ensure that Council Members are given access to all information necessary for them to properly perform their functions and comply with their responsibilities.
- (b) Council Members will ensure that information provided will be used properly and to assist in the process of making reasonable and informed decisions on matters before the Council.



## **COUNCIL POLICY** **Elected Members**

**1.1.5**

<b>Title:</b>	<b>1.1.5 ELECTED MEMBER TRAINING AND PROFESSIONAL DEVELOPMENT</b>
<b>Adopted:</b>	18 December 2019
<b>Reviewed:</b>	NEW
<b>Associated Legislation:</b>	Local Government Act 1995 Local Government Amendment Act 2019
<b>Associated Documents:</b>	Shire of Mingenew Code of Conduct for Councillors and Committee Members and Elected Member Entitlements Policy
<b>Review Responsibility:</b>	Governance Officer
<b>Delegation:</b>	-

Previous Policy Number/s: Nil

### **Objective:**

To ensure that Elected Members have equitable access to a range of relevant training and professional development opportunities to enhance their ability to fulfil their roles and responsibilities as elected members.

### **Policy Statement:**

Council shall ensure adequate resources are allocated annually in the Shire's budget to provide the opportunity for Elected Members to participate in appropriate training and development, including the minimum requirements for mandatory training as legislated.

### Mandatory Training

All Elected Members will comply with the requirements of s5.126 of the *Local Government Act 1995* and r55 and r36 of the *Local Government (Administration) Regulations 1996* which outline that Elected Members must complete the Council Member Essentials training course within the first 12 months of being elected.

These requirements are mandatory for newly elected members (an exemption may apply under r36 of the *Local Government (Administration) Regulations 1996*). Nothing in the legislation or this policy precludes an elected member, who is exempt under r36, from undertaking the training. Although approval will be required, and consideration must be had for budgetary implications. Priority may be given to those requiring the training under the legislation.

To ensure costs are kept to a minimum and flexibility in training can be maintained, it is Council's preference that Elected Members participate in the legislated training via an eLearning subscription. Where regional face-to-face training can be offered at a subsidised rate (such as through shared training costs with neighbouring local government's) this method may take precedence if offering value for money.

The CEO will prepare a report on the training completed by council members following each financial year and publish it on the Shire's website.

### Pre-Authorised Training / Conferences

All Elected Members shall be entitled to attend the annual Western Australian Local Government Association (WALGA) Conference, with estimated costs to be included in the annual budget each year.



Council generally authorises the following list of conferences and workshops where sufficient budget allocation has been made:

- 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.

The CEO will administer any requests and approve any reimbursements in accordance with this Policy and the Elected Members Entitlements policy.

Application must be made prior to attendance and each Elected Member is to comply with any requests for information and/or receipts to satisfy the Shire's record keeping and administration/financial management systems.

#### Alternative or Unbudgeted Training / Conference Opportunities require Council Approval

A Councillor may apply in writing to the CEO to participate in a relevant alternative conference or training program requiring the approval of Council. The CEO will provide a report to Council after assessing the training against the requirements of the training/conference assessment matrix below. A score of fifteen or more will be required to receive a favourable recommendation.

#### **Conference / Training Assessment Matrix**

<b>Criteria</b>	<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>	<b>Comment</b>
Relevance to Councillors' governance role under LGA					
Value for money and cost/benefit					
Alignment with Council's Strategic Community Plan and current priorities					
Meets an identified skill gap					
Level of quality of networking opportunities with peers					

Rate based on how well the training/conference/event meets the statements above: 1 = Disagree/Does not apply, 2 = Neutral / Somewhat applies, 3 = Agree / Mostly applies, 4 = Strongly agree / highly relevant

In the event that there is insufficient time for Council approval to be obtained for a Councillor to attend an identified relevant training opportunity that is not pre-authorised and sufficient budget funds are available, the CEO is authorised to register the Councillor's attendance in the training program after firstly completing the evaluation matrix in liaison with the President, and the President and CEO being satisfied that at least 15 points has been achieved. Where the training request is made by the President, the CEO will liaise with the Deputy President.



The Shire will meet the costs of associated accommodation, travel, conference costs and insurance costs, for approved training and development events, in accordance with the Elected Members Entitlements Policy and relevant legislation.

All interstate and overseas requests will require Council approval. Council's delegate is to provide a written report on the key outcomes from any interstate or overseas conference/event relevant to the Shire of Mingenew within one month of returning from the conference.

#### Other Matters

The CEO, in liaison with the President, shall bring forward for Council consideration any proposals for "in-house" training and Councillor development opportunities to meet Council's strategic objectives and priorities or to meet perceived gaps in Councillor skill development.

A Councillor shall not be permitted to nominate for attendance at a conference four months prior to their term of office expiring with the exception of WALGA's Local Government Convention.

Application responsibility for the implementation of this policy rests with the President, Councillors and Chief Executive Officer.

#### Review

The policy is to be reviewed within three (3) months after each ordinary election or at any other time as appropriate.



## **COUNCIL POLICY**

### **Elected Members**

**1.1.6**

<b>Title:</b>	<b>1.1.6 ELECTED MEMBER AND CEO ATTENDANCE AT EVENTS</b>
<b>Adopted:</b>	18 December 2019
<b>Reviewed:</b>	NEW
<b>Associated Legislation:</b>	Local Government Act 1995 Local Government Amendment Act 2019
<b>Associated Documents:</b>	Shire of Mingenew Code of Conduct for Councillors and Committee Members, Elected Member Training and Professional Development policy and Elected Member Entitlements Policy
<b>Review Responsibility:</b>	Governance Officer
<b>Delegation:</b>	-

Previous Policy Number/s: Nil

#### **Objective:**

To provide guidance and clarify eligibility and responsibilities for Elected Members and the CEO in attending events as representatives of the Shire of Mingenew.

#### *Definitions*

An event includes: a concert, conference, function, sporting event and any other occasion as prescribed.

#### **Policy Statement:**

Elected Members and the CEO are encouraged to engage with the community and attend events as representatives of the Shire of Mingenew.

The President reserves the right to attend as the key representative/guest on behalf of the Shire of Mingenew. In the event of the President relinquishing attendance at a function to the Deputy President, CEO or Council-delegated alternative Elected Member, the CEO will communicate with the nominated Elected Member to ensure that they are aware of relevant issues and is prepared for the function.

Where the event is of relevance to a group or committee to which an Elected Member has been appointed, then one of the appointed Elected Members will be the designated representative (where there is more than one, Council may appoint a delegate for the event).

Attendance at training and professional development events may be approved and purchased in accordance with the Elected Member Training and Professional Development policy and Elected Member Entitlements Policy.

Application responsibility for the implementation of this policy rests with the President, Councillors and Chief Executive Officer.

#### Invitations

Invitations are to be addressed to Council, the CEO or Elected Member Committee delegate, rather than to individual Councillors. Where a specific number of tickets/allocations are provided, an invitation should be referred to a 'Council representative'.





Invitations received by Councillors for events may be forwarded to the CEO/President for eligibility and disclosure requirements to be checked and timely advice provided where necessary. This also enables consideration of whether an officer should accompany the nominated Elected Member, whether a speech needs to be developed for the President/Elected Member, and whether the event should be used as an opportunity for a media release.

Before accepting an invitation, consideration must be given to the political implications and community expectations that may be inadvertently placed on the Elected Member or CEO for attending an event.

### Approval

Tickets and associated costs to events may be approved under the following circumstances:

- The applicant is an Elected Member or CEO; and
- They are attending as representatives of the Shire of Mingenew; and
- An appropriate allocation in the budget has been made/Council approval given/costs borne by individual; and
- The disclosure of financial interests and gifts requirements are met; and
- Records are kept in relation to the costs and attendance at the event; and
- The donor does not have a matter before Council or the donor is not expected to have a matter presented to Council (i.e. a pending application or recent known contact suggests a decision of Council may be required) which may imply a real or perceived conflict of interest.

Subject to the requirements above being met, Council pre-approves the attendance to any event that is offered by one of the following organisations:

- WALGA (but not LGIS)
- Local Government Professionals Australia (WA)
- Australian Local Government Association
- A State Government department or agency
- The Federal Government
- A local government or regional local government
- Local community organisation or sporting club (based in the Shire of Mingenew)

### Tickets and Associated Costs

This section relates to the purchasing or gifting of tickets, accommodation, travel and any other contributions associated with the attendance at an event.

The procedure for purchasing of tickets and associated costs for approved events will be in accordance with the Shire's Elected Member Entitlements Policy.

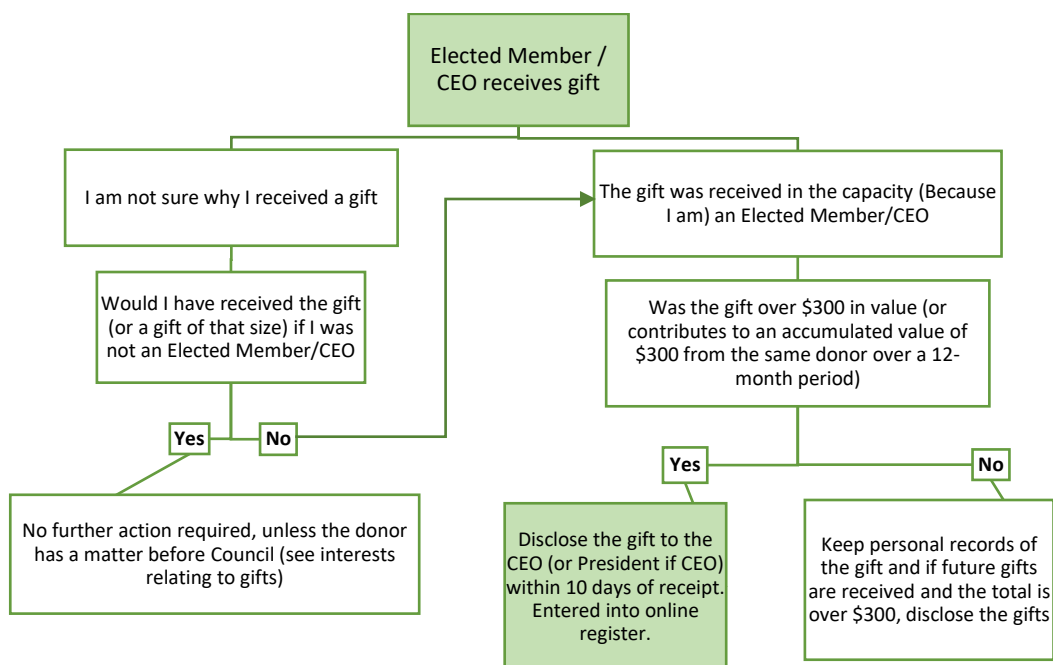
The acceptance of gifted tickets and associated costs must be approved in accordance with this policy and legislated gift provisions.

The acceptance of any tickets or associated costs for events valued over \$300 (or contributes to an aggregated value of \$300 from the same person/organisation over a 12-month period) must be disclosed. Where tickets or associated costs are offered at no cost to the receiver, the value of the cost/s must first be obtained and considered against the gift provisions.



Elected Members and the CEO may have regard to the following flowchart to assist with their decision making and disclosure:

### Gift Disclosure Flowchart



Should an Elected Member or the CEO be attending an event in a private capacity and not performing any official duties, the cost and associated arrangements will be borne by the individual. However, the Elected Member/CEO may still be required to act in a manner that befits their role as an Elected Member/CEO and are beholden to the requirements of the Rules of Conduct and Code of Conduct.

#### Interests relating to gifts

If a council member receives any gift (or a series of gifts in a 12-month period) valued at \$300 or above and the donor has a matter before Council, the Elected Member must disclose an interest and remove themselves from the meeting (unless approval is granted by the Council or the Minister, depending on the value of the gift). The donor becomes a closely associated person in accordance with section 5.62.

#### Review

The policy is to be reviewed biennially following each ordinary local government election, and at any other time as deemed appropriate.

**ATTACHMENT: 11.4**

**Purchase of Land – Rear Portion of 32 (Lot 91) William Street, Mingenew and  
25 (Lot 85) Victoria Road, Mingenew**



# Desktop Assessment

Property	Lot 12 Phillip Street, Mingenew WA 6522		
Prepared for	Shire of Mingenew		
Instructed by	Margaret Rowe on behalf of Shire of Mingenew. This assessment is in accordance with the instructions of the party for whom it was prepared		
Purpose	Market Value Assessment		
File ref	1911005627		
Registered proprietor / owner	Certificate of Title not Searched		
Basis of assessment	Market Value Vacant land		
Site area	350sqm		
Property description 'As Is'	Comprises a 350sqm rear portion of Lot 91, 32 William Street, Mingenew.		
Environmental issues	N/A	Heritage issues	N/A
Local authority / zoning	Shire of Mingenew	R12.5	
Current use	Vacant Land		
Relevant dates	Assessment date	3 December 2019	Date of issue 3 December 2019

National Property Valuers and Consultants

LMW (WA) Pty Ltd trading as LMW Midwest ABN 85 009 324 403 ACN 009 324 403  
12 Anzac Terrace, Geraldton, WA 6530 / PO Box 124, Subiaco, WA 6904  
T: (08) 9924-6602 F: (08) 9388-2701 [midwest@lmw.com.au](mailto:midwest@lmw.com.au) [www.lmw.com.au](http://www.lmw.com.au)  
National Offices: NSW VIC QLD WA & SA



## 1.1 Special instructions

This valuation is in accordance with the instructions of the party for whom it was prepared.

Access to the property was not possible however we have relied on information supplied from the Shire of Mingenew.

The report is not to be relied upon by any other person or for any other purpose. We accept no liability to third parties nor do we contemplate that this report will be relied upon by third parties. We invite other parties who may come into possession of this report to seek our written consent to them relying on this report. We reserve our right to withhold consent or to review the contents of this report in the event that our consent is sought.

## 1.2 Assumptions, conditions and limitations

- A client requesting LMW to carry out a Desktop Assessment does so on the express understanding and agreement that LMW is instructed not to conduct a comprehensive inspection of the property. The client agrees to accept the Desktop Assessment having regard to the risks inherent in relying upon an assessment which does not have the benefit of a comprehensive inspection.
- Accordingly, but subject to compliance by LMW with the requirements of the Desktop Assessment report, the stated instructions of the client, the client agrees that it will have no cause of action against LMW whether in contract tort or otherwise by reason only that the client suffered loss or damage by relying upon a Desktop Assessment.
- The Desktop Valuation is subject to an unencumbered fee simple Certificate of Title.
- No inspection has been completed of the subject property and all assumptions are made on a “desktop basis” only. Our desktop valuation is subject to assumptions regarding the condition of the subject property, together with available historical records. Likewise, similar assumptions have also been relied upon, with regards to the condition of sales evidence at the relevant date. The description of the subject property in the report is what we believe to be its condition at the relevant date and we reserve the right to amend the desktop valuation if it is demonstrated that our assumptions are not correct.
- Unless otherwise stated in the report, the desktop valuation assumes that the site is not affected by environmental contamination.
- No encroachment of adjoining buildings onto the subject land.
- The property is not affected by historical or anthropological matters.
- Any objective information, data or calculations set out in the desktop valuation will be accurate so far as is reasonably expected from a qualified and experienced Valuer, reflecting due skill, care and diligence (except where the information, data or calculation originates from a third party source).
- Verifiable assumptions relate to environmental issues, zoning and encroachments, and can be confirmed by obtaining appropriate documentation relating to each.
- Should any of the assumptions upon which our desktop valuation assessment is made prove to be incorrect or inaccurate, this report should be referred to LMW for reassessment.
- The desktop valuation is valid for 90 days from the date of desktop valuation, or such earlier date if you become aware of factors that have any effect on the desktop valuation.
- Note:** Where the terminology “Valuation” and “Desktop Valuation” is used in this report, these words are interchangeable and have the same meaning. This report is prepared as a Desktop Valuation Only.



### 1.3 GST implications

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The Goods and Services Tax (GST) may apply to certain types of property transactions, the extent of which depends on whether the property is being used for residential or commercial use. The supplier (more commonly known as 'vendor' or 'seller' in the case of real estate transactions) if registered for GST must remit the GST.

In the case of residential property, GST is only included in the sale price of **new/or substantially renovated** residential property if it is sold by a vendor who is (or required to be) registered for GST and meets the enterprise test.

An established/existing residential property should not attract a GST liability. In most cases the elements of a taxable supply do not exist in the sale of most residential property and hence nil GST is payable. This is referred to as 'Inclusive of Nil GST'.

Where GST is payable and/or applicable in relation to this valuation, it will be noted in Executive Summary of this report. The amount of GST liability can be calculated under the Standard 10% rule or 1/11<sup>th</sup> of the sale price. The Margin scheme may be used by vendors registered for GST to limit the liability.

It must be clarified that we are not experts in the area of taxation and appropriate professional advice should be sought in relation to taxation and GST.

### 1.4 Definitions

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**Market value** is the estimated amount for which an asset or liability should exchange on the valuation date between a willing buyer and a willing seller in an arm's length transaction, after proper marketing and where the parties had each acted knowledgeably, prudently and without compulsion.

**Highest and best use** is the use of an asset that maximises its potential and that is physically possible, legally permissible and financially feasible.





Lot 12 Phillip Street, Mingenew WA 6522

## Property Details

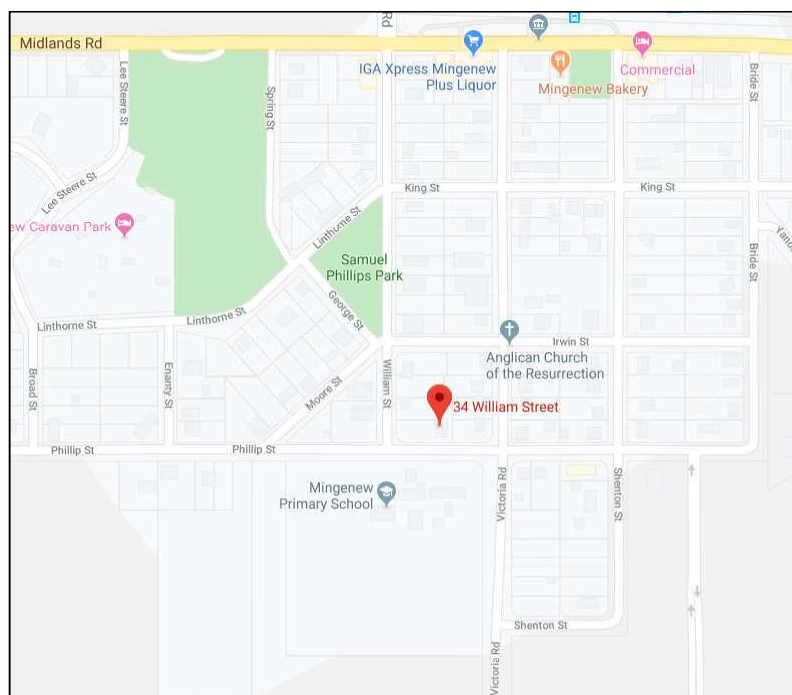
### 2.1 The land

<b>Local authority</b>	Shire of Mingenew
<b>Zoning</b>	R12.5
<b>Zoning effect</b>	The current zoning will not allow residential development of the site in isolation, however if amalgamated with the adjoining lot, can be further developed.
<b>Site description &amp; access</b>	This property comprises an 350sqm portion to the rear of 32 William Street with legal access currently from 32 William Street.
<b>Services</b>	Services are not connected to the subject property in isolation.
<b>Location</b>	The subject property is situated in the town of Mingenew is located approximately 380kms north east of the Perth Central Business District. The small rural town of Mingenew comprises a small number of residential and commercial properties with the majority being larger rural style land. Mingenew offers a broad range of necessary amenities.

### 2.2 Heritage issues

We have undertaken a search of all relevant local, state and federal government databases as at the date of valuation which has indicated that the subject is not listed as a heritage interest as at the date of valuation.

### 2.3 Location and neighbourhood



Source: Google Maps



Lot 12 Phillip Street, Mingenew WA 6522



Subject area.

Source: Shire of Mingenew

The subject property is situated in the town of Mingenew is located approximately 380km north east of the Perth Central Business District. The small rural town of Mingenew comprises a small number of residential and commercial properties with the majority being larger rural style land. Mingenew offers a broad range of necessary amenities.

## 2.4 Environmental issues

We have undertaken a search of the Contaminated Sites Database which discloses that the land is not classified as a site with any past or current contamination issues. We do not accept any responsibility or liability whatsoever for the accuracy of the information contained in the search of the Contaminated Sites Database.

As valuers, we are not experts in the field of contamination and if more detailed advice is required, an environmental consultant should be engaged and their report and/or any additional professional advice provided to the valuer for comment.



### 3.1 Property comment

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The subject property comprises a 350sqm portion of land to the rear of 32 William Street.

### 3.2 Market comment

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The market for Midwest residential properties in small towns continues to be oversupplied and demand is flat. These towns generally have shrinking population and services are limited with regards to schooling, health and shopping.

The 2018 farming season was overall considered to have been above average for farmers in the Midwest and Wheatbelt. High grain prices combined with average to above average yields resulted in some strong returns. The 2019 season is well underway and after previous good years the general outcome for season 2019 is looking at lower yields with good prices. Overall a slightly below average to average year for farmers.




Overall, slightly longer selling periods are expected. Demand is also becoming softer for older buildings needing work in comparison to newer buildings or those that are renovated. Vacant land is also oversupplied in most towns.



## 4.1 Sales evidence

The following sales provide a sample of the information that has been investigated and analysed for the purpose of this assessment. Whilst we believe the information to be accurate, it was obtained from third party sources and not all details have been formally verified.

We have reviewed all available evidence carefully and have included the most recent and comparable sales in the report to the best of our knowledge.

Address	Sold/under offer	Sale date	Sale price
20 Richter Avenue, Morawa WA 6623	Settled	18/02/2019	\$2,000
	<p>This sale comprises a 1,012sqm regular shaped allotment that is cleared and level with road grade. All essential services are available for connection. This sale appears to be an off-market transaction, however is reflective of the soft market conditions.</p> <p><b>In Comparison to Subject:</b> Inferior location. Larger land area. <b>This sale is considered comparable overall.</b> The market has steadied since the date of the sale.</p>		
2 View Street, Mingenew WA 6522	Settled	21/12/2018	\$5,000
	<p>This sale comprises an 873sqm slightly irregular shaped allotment that is cleared and level with the road grade. All essential services are available for connection.</p> <p><b>In Comparison to Subject:</b> Slightly inferior location. Larger land area. <b>This sale is considered superior overall.</b> The market has softened since the date of the sale.</p>		
35 Valentine Street, Morawa WA 6623	Settled	19/11/2018	\$5,500
	<p>This sale comprises a 1,012sqm regular shaped allotment that is cleared and level with road grade. All essential services are available for connection.</p> <p><b>In Comparison to Subject:</b> Inferior location. Larger land area. <b>This sale is considered superior overall.</b> The market has softened since the date of the sale.</p>		



Lot 12 Phillip Street, Mingenew WA 6522

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6 Broad Street, Mingenew WA 6522	Settled	28/03/2019	\$6,250
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This sale comprises a 1138sqm regular shaped allotment which is cleared and generally level with road grade. All essential services are available for connection.

**In Comparison to Subject:**

Similar location. Larger land area. **This sale is considered superior overall.** The market has steadied since the date of the sale.

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33 Oliver Street, Mingenew WA 6522	Settled	02/02/2018	\$9,500
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This sale comprises an 865sqm regular shaped vacant allotment that is generally cleared and rises slightly above road grade. All essential services are available for connection.

**In Comparison to Subject:**

Similar location. Larger land area. **This sale is considered superior overall.** The market has softened since the date of the sale.

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14 Ikewa Street, Mingenew WA 6522	Settled	06/04/2019	\$12,000
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This sale comprises an 817sqm vacant corner allotment which is situated within Mingenew. The site is regular shaped, near level and predominantly cleared. Appears to have sold at the upper end of market levels.

**In Comparison to Subject:**

Slightly inferior location. Larger land area. **This sale is considered superior overall.** The market has steadied since the date of the sale.



Lot 12 Phillip Street, Mingenew WA 6522

## Assessment Reconciliation

### 5.1 Assessment Reconciliation

Interest assessed	Fee Simple Vacant Possession
Assessment component	Market Value
Indicative desktop assessment range	\$1,000 to \$3,000
Midpoint desktop assessment	\$2,000

### 5.2 Signatory

The opinion of value expressed in this report is that of the valuer who is the prime signatory to the report. The counter signatory verifies that the report is a genuine, authorised LMW document.

#### Valuer

Mark Eathorne  
AAPI CPV 44993  
WA Licence No. 72466

#### Position

Valuer  
Entity LMW (WA) Pty Ltd trading as LMW  
Office LMW Midwest

#### Counter signatory

Blake Lieschke  
AAPI CPV 65200  
WA Licence No. 44290  
Director (WA)

#### Position

Liability limited by a scheme approved under Professional Standards Legislation.





1. Instruction

# Desktop Assessment

Property	25 Victoria Road, Mingenew WA 6522			
Prepared for	Shire of Mingenew			
Instructed by	Margaret Rowe on behalf of Shire of Mingenew. This assessment is in accordance with the instructions of the party for whom it was prepared			
Purpose	Market Value Assessment			
File ref	1911005622			
Registered proprietor / owner	Uniting Church in Australia Property Trust WA.			
Basis of assessment	Market Value vacant land			
Site area	1,012m <sup>2</sup>			
Property description 'As Is'	Not inspected. Comprises a 1,012m <sup>2</sup> corner allotment that is level with the road grade.			
Environmental issues	N/A		Heritage issues	N/A
Local authority / zoning	Shire of Mingenew		Civil and Cultural Reserve	
Current use	Vacant land.			
Relevant dates	Assessment date	3 December 2019	Date of issue	3 December 2019



National Property Valuers and Consultants

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 T: (08) 9924-6602 F: (08) 9388-2701 midwest@lmw.com.au www.lmw.com.au  
 National Offices: NSW VIC QLD WA & SA



## 1.1 Special instructions

This valuation is in accordance with the instructions of the party for whom it was prepared.

We have been instructed to undertake this valuation on a desktop basis, therefore we have relied on information from online sources.

The report is not to be relied upon by any other person or for any other purpose. We accept no liability to third parties nor do we contemplate that this report will be relied upon by third parties. We invite other parties who may come into possession of this report to seek our written consent to them relying on this report. We reserve our right to withhold consent or to review the contents of this report in the event that our consent is sought.

## 1.2 Assumptions, conditions and limitations

- A client requesting LMW to carry out a Desktop Assessment does so on the express understanding and agreement that LMW is instructed not to conduct a comprehensive inspection of the property. The client agrees to accept the Desktop Assessment having regard to the risks inherent in relying upon an assessment which does not have the benefit of a comprehensive inspection.
- Accordingly, but subject to compliance by LMW with the requirements of the Desktop Assessment report and the stated instructions of the client, the client agrees that it will have no cause of action against LMW whether in contract tort or otherwise by reason only that the client suffered loss or damage by relying upon a Desktop Assessment.
- The Desktop Valuation is subject to an unencumbered fee simple Certificate of Title.
- No inspection has been completed of the subject property and all assumptions are made on a “desktop basis” only. Our desktop valuation is subject to assumptions regarding the condition of the subject property, together with available historical records. Likewise, similar assumptions have also been relied upon, with regards to the condition of sales evidence at the relevant date. The description of the subject property in the report is what we believe to be its accommodation and condition at the relevant date and we reserve the right to amend the desktop valuation if it is demonstrated that our assumptions are not correct.
- Unless otherwise stated in the report, the desktop valuation assumes that the site is not affected by environmental contamination.
- No encroachment of adjoining buildings onto the subject land.
- The property is not affected by historical or anthropological matters.
- Any objective information, data or calculations set out in the desktop valuation will be accurate so far as is reasonably expected from a qualified and experienced Valuer, reflecting due skill, care and diligence (except where the information, data or calculation originates from a third party source).
- Verifiable assumptions relate to environmental issues, zoning and encroachments, and can be confirmed by obtaining appropriate documentation relating to each.
- Should any of the assumptions upon which our desktop valuation assessment is made prove to be incorrect or inaccurate, this report should be referred to LMW for reassessment.
- The desktop valuation is valid for 90 days from the date of desktop valuation, or such earlier date if you become aware of factors that have any effect on the desktop valuation.
- Note: Where the terminology “Valuation” and “Desktop Valuation” is used in this report, these words are interchangeable and have the same meaning. This report is prepared as a Desktop Valuation Only.



### 1.3 Definitions

---

Market value is the estimated amount for which an asset or liability should exchange on the valuation date between a willing buyer and a willing seller in an arm's length transaction, after proper marketing and where the parties had each acted knowledgeably, prudently and without compulsion.

Highest and best use is the use of an asset that maximises its potential and that is physically possible, legally permissible and financially feasible.

### 1.4 GST implications

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A Goods and Services Tax (GST) became effective in Australia on 1 July 2000. The supplier (more commonly known as 'vendor' in the case of real estate transactions) of a good or service is required to pay the GST liability.

The assessment of a GST is based on one of the three (3) methods.

- General Tax Rule (Standard or Normal method) being 1/11<sup>th</sup> of the GST inclusive sale price;
- Margin Scheme being 1/11<sup>th</sup> of the value margin between the current GST inclusive sale price and the value at 1 July 2000 or the original purchase date, or the date at which the vendor was deemed required to be registered for the GST, whichever is the most recent and subject to additional criteria; or
- Going Concern being a GST-free supply if certain criteria are met including the supplier and the recipient both being registered for GST and having agreed in writing that the supply is of a going concern.

The application of these methods, as determined by a Taxation Professional, will vary dependent upon the circumstances of the vendor and the sale conditions. Sales of commercial 'going concerns' do not attract GST and are usually sold on a GST Exclusive basis. Other commercial property transactions are usually transferred 'Inclusive of GST'; however, this can vary dependent upon many conditions. The basis of GST payment on sold properties needs to be established to allow proper market comparison.

Sales of established residential and some rural properties do not attract a GST and are sometimes termed 'Inclusive of Nil GST', where the GST is payable or not. Where a property sale is GST exempt, a net return to the vendor is the GST Inclusive Value or Gross Selling Price.

For consistency and comparison purposes, all analysis and valuation assessments in this report are made on the same basis and, for the purposes of this valuation, are shown as 'Exclusive of GST' unless otherwise stated.



## 2.1 Title details

Registered proprietor/Owner	Legal description	Encumbrances and interests
Uniting Church in Australia Property Trust WA. Registered 16 September 1977.	Lot 85 on Plan 573 as contained within Certificate of Title Volume 233 Folio 13.	Nil registered on the Title.

The valuer has sighted a current Title search of the property dated 27 November 2019.

Overall, there are considered to be no onerous covenants or interests reported on Title that adversely affect the value, marketability and continued utility of the property. If there are any encumbrances, encroachments, restrictions, leases or covenants which are not noted in this report, they may affect the assessment of value. If such matters are known or discovered, I should be advised and asked as to whether they affect my assessment of value.

The valuation is provided on the basis that the land is not subject to any encumbrances or restrictions on Title other than those noted here and that the property is unaffected by any road alteration proposals.

## 2.2 Land area based on cadastral map

The subject property is a regular shaped allotment with eastern frontage to Victoria Road of 20.12m, southern frontage to Irwin Street of 50.29m, a western boundary of 20.12m and a northern boundary of 50.29m.

Whilst I have not physically identified the boundaries of the subject property on inspection, I am not a qualified Surveyor and no warranty can be given without the benefit of a formal identification survey.



## 2.3 Site description

Identification	The property has been satisfactorily identified by reference to the cadastral map.
Position	The land is situated on the western side of Victoria Road, being positioned to the north-western corner of the intersection between Victoria Road and Irwin Street.
Shape	Corner allotment suitable for the current use.
Flood status	My enquiries indicate that the property is not subject to flooding.

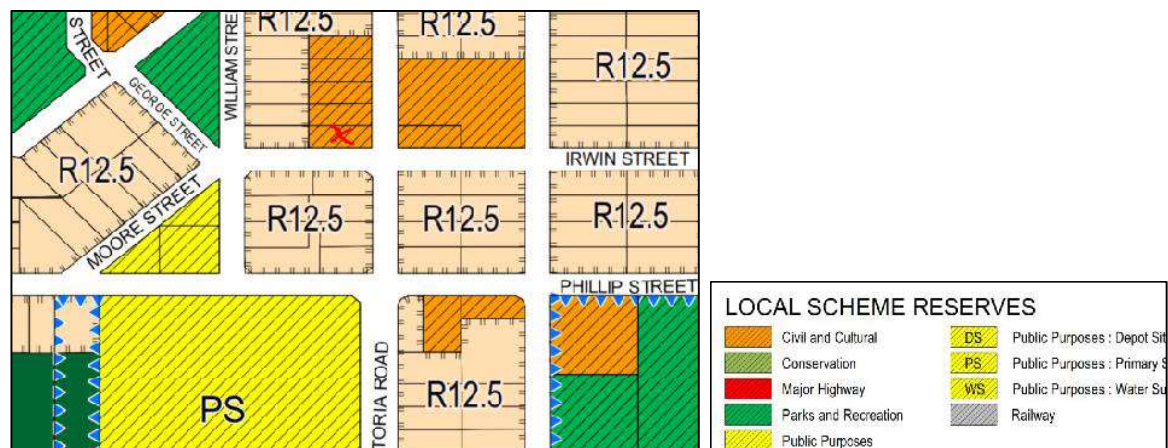
The flooding information noted has been obtained from Department of Water. This information has been relied upon in my assessment of value and no responsibility is accepted for the accuracy of the flooding information provided. Should the information prove incorrect in any material respect, the matter should be referred to me for review of the valuation as I deem appropriate.





25 Victoria Road, Mingenew WA 6522

## 2.4 Town planning summary



Local authority	Shire of Mingenew
Planning Scheme	Local Planning Scheme No. 3
Zoning/Designation	Civil and Cultural Reserve

The planning information noted has been obtained from the WA Department of Planning, Lands & Heritage website. This information has been relied upon in my assessment of value and no responsibility is accepted for the accuracy of the planning information provided. Should the information prove incorrect in any significant respect, the matter should be referred to me for review of the valuation.

## 2.5 Services

Electricity, town water and telephone are all available for connection. Sewer does not appear to be available. In addition, all roads in the area are bitumen sealed, concrete kerbed and provide adequate drainage.

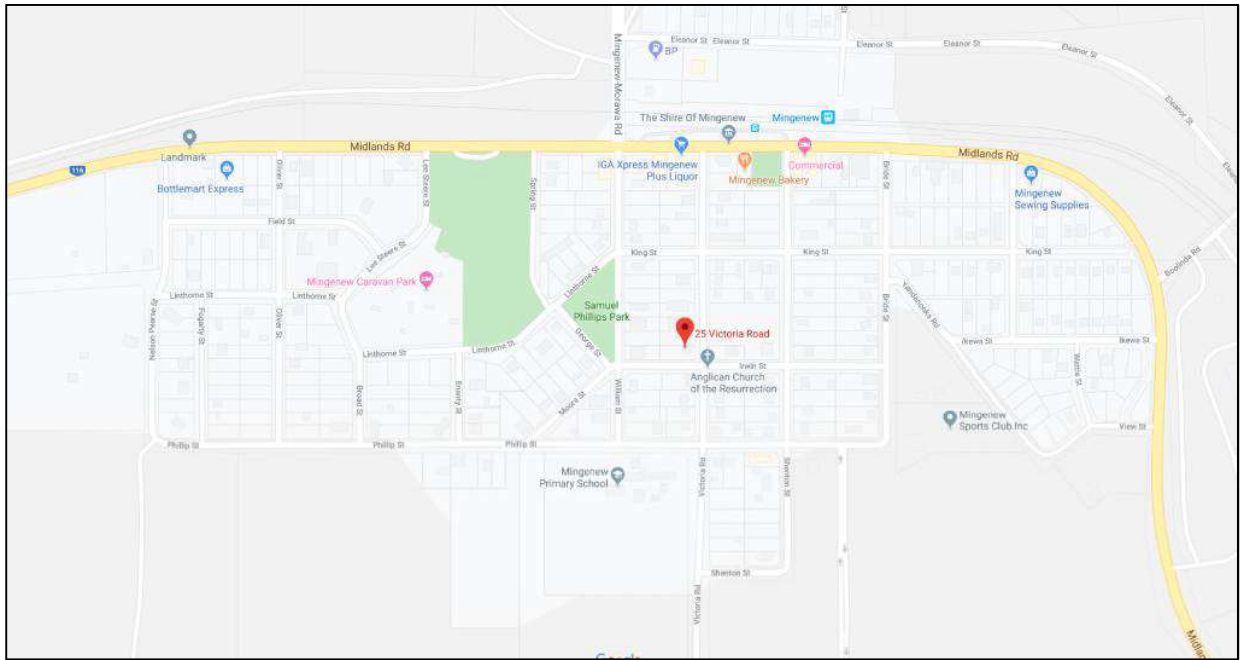






25 Victoria Road, Mingenew WA 6522

## 2.6 Location and neighbourhood



Source: Google Maps

The subject property is situated in the town of Mingenew is located approximately 380km north-east of the Perth Central Business District. The small rural town of Mingenew comprises a small number of residential and commercial properties with the majority being larger rural style land. Mingenew offers a broad range of necessary amenities.



## 2.7 Environmental issues

Issues	
WA contaminated sites act	By the Commencement of the Contaminated Sites Act 2003, a Public Register is now kept in Western Australia of land that has been classified as being either contaminated – remediation required; contaminated – restricted use or remediated for restricted use. In arriving at any assessment of the value of the land, a basic search of that register has been undertaken which discloses that the land is not classified. I do not accept any responsibility or liability whatsoever for the accuracy of the information contained in the search of the Contaminated Sites Register. In addition to searching the Register I have undertaken general enquiries on the previous use of the land and have relied on the accuracy of the information provided by you to use for this purpose.
Bushfire prone	The subject property is not located within a bush fire prone area.

No soil tests or environmental studies have been made available for my perusal. Therefore, it should be noted that my valuation is subject to there being no surface or sub-surface soil problems including instability, toxic or hazardous wastes, toxic mould, asbestos or building material hazards in or on the property that would adversely affect its existing or potential use or reduce its marketability. Should any problems be known or arise, then the valuation should be referred to me for review of the valuation as I deem appropriate.

It should be noted that an Asbestos Materials Report has not been provided. Should any such matters be known or discovered, no reliance should be placed on my assessment of value unless I have been advised of these matters and I have confirmed that my assessment is not affected.

I am not an expert in this regard and if more detailed advice is required, an environmental consultant should be retained.



## 3.1 Property comment

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The subject property comprises a 1,012m<sup>2</sup> corner allotment. The property is improved with an 80m<sup>2</sup> metal clad shed, however this is owned by the Shire and we have been instructed to exclude this from the valuation.

## 3.2 Market comment

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The market for Midwest residential properties in small towns continues to be oversupplied and demand is flat. These towns generally have shrinking population and services are limited with regards to schooling, health and shopping.

The 2018 farming season was overall considered to have been above average for farmers in the Midwest and Wheatbelt. High grain prices combined with average to above average yields resulted in some strong returns. The 2019 season is well underway and after previous good years the general outcome for season 2019 is looking at lower yields with good prices. Overall a slightly below average to average year for farmers.




Overall, slightly longer selling periods are expected. Demand is also becoming softer for older buildings needing work in comparison to newer buildings or those that are renovated. Vacant land is also oversupplied in most towns.



## 4.1 Sales evidence

The following sales provide a sample of the information that has been investigated and analysed for the purpose of this assessment. Whilst we believe the information to be accurate, it was obtained from third party sources and not all details have been formally verified.

We have reviewed all available evidence carefully and have included the most recent and comparable sales in the report to the best of our knowledge.

Address	Sold	Sale date	Sale price
27 Allenby Street, Koorda, WA 6475	Settled	30/10/18	\$10,000
	<p>This sale comprises a 1,012m<sup>2</sup> regular shaped allotment which is zoned Residential R10. The site is improved with an old iron workshop 6m x 9m. We have apportioned \$5,000 to the shed leaving an underlying land value of \$5,000.</p>		
	<p>In Comparison to Subject: Slightly inferior location. Similar land area. Superior ancillary improvements. This sale is considered superior overall. The market has steadied since the date of the sale.</p>		
14 Ikewa Street, Mingenew WA 6522	Settled	06/04/2019	\$12,000
	<p>This sale comprises an 817m<sup>2</sup> vacant corner allotment which is situated within Mingenew. The site is regular shaped, near level and predominantly cleared. Appears to have sold at the upper end of market levels. The site is zoned Residential R12.5 and is suitable for the construction of a single residence.</p>		
	<p>In Comparison to Subject: Slightly inferior location. Smaller land area. This sale is considered inferior overall. Appears to have sold at the upper end of market levels. The market has steadied since the date of the sale.</p>		
2 View Street, Mingenew WA 6522	Settled	21/12/2018	\$5,000
	<p>This sale comprises an 873m<sup>2</sup> slightly irregular shaped allotment that is cleared and level with the road grade. All essential services are available for connection. The site is zoned Residential R12.5 and is suitable for the construction of a single residence.</p>		
	<p>In Comparison to Subject: Slightly inferior location. Smaller land area. This sale is considered inferior overall. The market has softened since the date of the sale.</p>		



25 Victoria Road, Mingenew WA 6522

Address	Sold	Sale date	Sale price
6 Broad Street, Mingenew WA 6522	Settled	28/03/2019	\$6,250



This sale comprises a 1138m<sup>2</sup> regular shaped allotment which is cleared and generally level with road grade. All essential services are available for connection. The site is zoned Residential R12.5 and is suitable for the construction of a single residence.

In Comparison to Subject:

Similar location. Similar land area. This sale is considered comparable overall. The market has steadied since the date of the sale.

33 Oliver Street, Mingenew WA 6522

Settled

02/02/2018

\$9,500



This sale comprises an 865m<sup>2</sup> regular shaped vacant allotment that is generally cleared and rises slightly above road grade. All essential services are available for connection. The site is zoned Residential R12.5 and is suitable for the construction of a single residence.

In Comparison to Subject:

Similar location. Smaller land area. This sale is considered inferior overall. The market has fallen since the date of the sale.



## 5.1 Assessment Reconciliation

The most appropriate method of desktop valuation is direct comparison.

Interest assessed	Fee Simple Vacant Possession
Assessment component	Market Value
Indicative desktop assessment range	\$4,000 to \$6,000
Midpoint desktop assessment	\$5,000

## 5.2 Signatory

The opinion of value expressed in this report is that of the valuer who is the prime signatory to the report. The counter signatory verifies that the report is a genuine, authorised LMW document.

Valuer Mark Eathorne  
AAPI CPV 72466  
WA Licence No. 44993  
Position Valuer  
Entity LMW (WA) Pty Ltd trading as LMW  
Office LMW Midwest

Counter signatory Blake Lieschke  
AAPI CPV 65200  
WA Licence No. 44290  
Position Residential State Director (WA)

Liability limited by a scheme approved under Professional Standards Legislation.





1. Instruction
2. Title search

WESTERN



AUSTRALIA

**RECORD OF CERTIFICATE OF TITLE**  
UNDER THE TRANSFER OF LAND ACT 1893

REGISTER NUMBER	
<b>85/P573</b>	
DUPLICATE EDITION	DATE DUPLICATE ISSUED
<b>1</b>	<b>14/6/2004</b>

VOLUME  
**233**FOLIO  
**13**

The person described in the first schedule is the registered proprietor of an estate in fee simple in the land described below subject to the reservations, conditions and depth limit contained in the original grant (if a grant issued) and to the limitations, interests, encumbrances and notifications shown in the second schedule.

REGISTRAR OF TITLES

**LAND DESCRIPTION:**

LOT 85 ON PLAN 573

**REGISTERED PROPRIETOR:**  
(FIRST SCHEDULE)

UNITING CHURCH IN AUSTRALIA PROPERTY TRUST W A OF GPO BOX M952, PERTH  
(A B403720 ) REGISTERED 16/9/1977

**LIMITATIONS, INTERESTS, ENCUMBRANCES AND NOTIFICATIONS:**  
(SECOND SCHEDULE)

Warning: A current search of the sketch of the land should be obtained where detail of position, dimensions or area of the lot is required.  
\* Any entries preceded by an asterisk may not appear on the current edition of the duplicate certificate of title.  
Lot as described in the land description may be a lot or location.

-----END OF CERTIFICATE OF TITLE-----

**STATEMENTS:**

The statements set out below are not intended to be nor should they be relied on as substitutes for inspection of the land and the relevant documents or for local government, legal, surveying or other professional advice.

SKETCH OF LAND: 233-13 (85/P573)  
PREVIOUS TITLE: 217-114  
PROPERTY STREET ADDRESS: 25 VICTORIA RD, MINGENEW.  
LOCAL GOVERNMENT AUTHORITY: SHIRE OF MINGENEW

9251  
01

Transfer 5194 Vol CCXXII Fol 114

233 13

INDEXED *alt*



REGISTER BOOK.

Vol. CCXXXIII Fol. 13

WESTERN AUSTRALIA.

ORIGINAL.

# Certificate of Title

CT 0233 0013 F



under "The Transfer of Land Act, 1893."

Sch. 5, 56 V., 14.

*William Henry Linthorne of Mungana Francis Parke of Dongarra Edward  
Wellerforce Clarkson of Dongarra and William Corly Butler of Dongarra*

are now the proprietors of

of an estate in fee simple in possession subject to the easements and encumbrances notified hereunder in ALL

that piece of land delineated and coloured *green* on the map hereon

containing *one rood* -

or thereabouts, being *portion of Victoria Location 1188 and being*

*Lot 85 on deposited plan 573.*

Act 62 of 1969

Application 1291895 The within land is situated in the Methodist Church  
(W.A.) Property Trust of 97 William Street Perth

25th May 1970

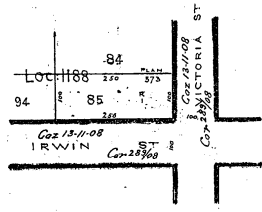


APPLICATION 1403710 The within land is vested in  
Uniting Church in Australia Property Trust (W.A.)  
of Westminster House, 10 Pier Street, Perth.



(Act 139 of 1976)

16th September 1977



Scale 2 Chains to an Inch

Dated the *eleventh* day of *December* One thousand nine  
hundred and *one*

*Alfred*  
Registrar of Titles.

Superseded - Copy for Sketch Only

ENCUMBRANCES REFERRED TO.

Superseded - Copy for Sketch Only

Dated

190

CERTIFICATE OF TITLE.

Registered Vol. 233

Fol. 17

CT 0233 0013 B



**ATTACHMENT: 11.5**

**Proposal to Purchase Land – 4 (Lot 93) Wattle Street, Mingenew**

*Provided to Councillors under separate, confidential cover.*

**ATTACHMENT: 11.6**

**Freedom of Information Act 1992 – Information Statement**





*Freedom of Information Act 1992*

# Information Statement

21 Victoria St Mingenew WA 6522 | PO Box 120, Mingenew WA 6522

Tel: (08) 9928 1102 | Email: [ceo@mingenew.wa.gov.au](mailto:ceo@mingenew.wa.gov.au) | Website: [mingenew.wa.gov.au](http://mingenew.wa.gov.au)



Document Control			
Document Name:	Freedom of Information Statement		
Document Owner:	Governance Officer		
File Number:	ADM0357		
Record Number:	NCR191233		
Status of Document:	Internal Review		
Location:	M:\Governance\Freedom of Information\Freedom of Information Statement 201920.docx		
Distribution:	Public Document once approved		
Document Revision History			
Version	Author	Version Description	Date Completed
1.0	Governance Officer	Original Statement	14/11/2017
1.1	CEO and Governance Officer	Minor Amendments	14 December 2017
1.2	CEO	Approved by CEO	15 December 2017
1.3	Council	Adopted by Council	20 December 2017
1.4	Council	Adopted by Council (Amended)	21 November 2018
1.5	Councillors and Senior Staff	Minor Amendments - Review	18 December 2019

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## Introduction

The Freedom of Information Act 1992 ('the Act') has, as its objectives, to:

-  enable the public to participate more effectively in governing the state; and
-  make the persons and bodies that are responsible for the State and Local Government more accountable to the public.

In furthering these objectives, the Act requires that respondent agencies publish an annual information statement.

This document serves as an orientation guide to Council's purpose and responsibilities and information is prepared in accordance with Part 5, Section 94 of the Act.

Section 94 of the Act requires each agency to prepare an Information Statement which conveys the maximum possible detail to the public about the agency's operations. Agencies are required to make this publication available ensuring that the public has access to the information it needs to effectively use Freedom of Information.

Copies of this document can be obtained from the Mingenew Shire Administration Office, 22 Victoria St, Mingenew or from the Shire's website [mingenew.wa.gov.au](http://mingenew.wa.gov.au)

Enquiries may be made to the Shire's Freedom of Information Coordinator on (08) 99281102 during business hours. We look forward to helping you find the information you need.

## 1. Profile of Mingenew

Mingenew is a progressive rural community situated approximately 370km north east of Perth and 105km south east of Geraldton. Home to a vibrant innovative community of 500 strong, Mingenew is renowned as being the largest grain facilitator in the Southern Hemisphere with broad acre cereal and legume cropping the main export commodities. 60% of the Mingenew Shire residents reside on farms with the agriculture sector accounting for 57% of the districts employment. Transport and Mining Industries in addition to small business and primary services complete its economic profile. The Shire of Mingenew possesses a rich history, being home to WWII training fields, Western Australia's first coal discovery and mining site and more recently home to a six-antenna satellite tracking station which detects and locates emergency distress beacon activations for Australia and the wider Asia-Pacific region. It also possesses heritage buildings that date back to the 1850's, breath-taking breakaway country, carpets of wildflowers and endless paddocks of crops all within 40 minutes' drive of the coast. Mingenew offers its residents the best of both coastal and rural living.

## 2. The Shire of Mingenew Council

The Shire of Mingenew is constituted as a Local Authority under section 2.5 of the Local Government Act (1995). Its general function is to provide for the good government of people living and working within its district and it is responsible for the provision of key services and functions as required under legislation determined by the Parliament of the State of Western Australia. The Local Government Act (1995) enables local government to make local laws and bestows the responsibility for the administration and enforcement of legislative acts onto the municipal. Subsidiary legislation enacted by the Shire of Mingenew is available for download from the website [mingenew.wa.gov.au](http://mingenew.wa.gov.au). Delegated legislative frameworks that the Shire of Mingenew operates within are also available at the Shire of Mingenew Office at the rate of photocopying.

## 3. Structure of the Shire of Mingenew

The Shire of Mingenew consists of two (2) wards, town and rural, and are governed by seven (7) democratically elected Councillors including the Shire President, whom is adopted via Councillor vote.





The administrative team is lead by the Chief Executive Officer (CEO) whom is appointed by Council. The CEO is directly accountable to the Shire of Mingenew Council whilst the administrative team is directly accountable to the CEO.

The structure of the Shire of Mingenew administrative team is displayed in Attachment 1. The contact details for staff members are listed in section 5.2.

## 4. Mission, Vision and Values of the Shire of Mingenew

The Shire of Mingenew's mission is to provide strong leadership, quality community services and competent financial management to ensure Mingenew has sustained prosperity

Its vision for its community is that it benefits from-

-  a sustainable environment, both natural and built, that meets both current and future community needs
-  a diverse and innovative economy,
-  collaboration and innovation with strong and vibrant leadership,
-  a safe and welcoming environment where everyone has the opportunity to contribute and belong.

## Shire of Mingenew Freedom of Information Statement

Its values encompass




-  Respect
-  Innovation
-  Transparency
-  Independence
-  Leadership

### 5. Roles within the Shire of Mingenew and Associated Contact Details

#### 5.1 Role of a Councillor

The Shire of Mingenew Councillors are democratically elected by its community to represent the interests of electors, ratepayers and residents at a local government level. Pursuant to the Local Government Act 1995, Ordinary Elections are held every 2 years in October, when the term of half of the Councillors expires. The contact details for Elected Members are detailed below. The next Ordinary Election will be held in October 2021.

Additional roles of the Councillors as specified in the Act include:

-  to facilitate communication between the community and the Council,
-  to provide leadership and guidance to the community; and
-  perform functions given to a Councillor by the Act or other laws.

#### 5.2 Name & Contact Details of Elected Members







Please find below the contact details for the Shire of Mingenew Councillors.

Ward	Councillor	Contact Number	Term Expiry
Town	Cr Gary Cosgrove	0428 281 240	21 October 2023
Town	Cr Carol Farr	0427 989 749	21 October 2023
Town	Cr Helen Newton	0429 688 707	16 October 2021
Town	Cr Anthony Smyth	0428 448 031	16 October 2021
Rural	Cr Robert Newton	0427 281 371	16 October 2021
Rural	Cr Justin Bagley	0428 726 023	21 October 2023
Rural	Cr Hellene McTaggart	0409 083 898	21 October 2023

#### 5.3 Role of the President

Pursuant to the Local Government Act 1995, the Shire President Election is held every 2 years following the Ordinary Elections. Councillor Gary Cosgrove was appointed as Shire President on 20 November 2019, voted in by a ballot of Council. President Cosgrove's contact details can be found in the table.

Under the Act the President has the role of:

-  presiding at council meetings,
-  providing leadership and guidance to the community,
-  carrying out civic and ceremonial duties on behalf of the Local Government,
-  speaking on behalf of the Local Government,
-  performing such functions as specified in the Act or other written laws; and
-  liaising with the CEO on the Local Government's affairs and the performance of its function.

#### 5.4 Role of Chief Executive Officer and Council Administration Staff

The CEO heads the Local Government Administration team and is responsible to the Council for the implementation of council policies, decisions and budgeted works, the provision of accurate and timely advice to Council and the efficient administration of the Council. Mr Nils Hay commenced as Chief Executive Officer in July 2018.

The administrative team assists with the implementation of Council decisions and the day to day running of the Shire of Mingenew. The CEO and administrative staff can be contacted on 9928 1102.

#### 5.5 Shire of Mingenew Administration Staff Members

Position	Name
Chief Executive Officer	Nils Hay
Finance and Administration Manager	Jeremy Clapham
Works Supervisor	Rocky Brennan
Governance Officer	Erin Greaves
Community Development Officer	Margaret Rowe
Finance Officer	Sarah Kempton
Finance Officer	Helen Sternick
Rates Finance Officer	Cassandra Eva
Administration Trainee	Jasmine Simpson

### 6. Services and Functions of the Shire of Mingenew

The Shire of Mingenew provides a wide range of services and functions. Broadly these may be grouped into 5 categories (see table 6.1).

Table 6.1 Shire of Mingenew Functions



#### 6.1 Providing and Maintaining Infrastructure

Providing an appropriate and affordable level of infrastructure is one important contribution a council makes to its community. The Mingenew Shire Council provides and maintains local roads, bridges, public car parks, footpaths, sporting fields, parks, buildings, residential properties and public gardens. Council consults via surveys and community feedback about the provision and maintenance of these public assets.



## **6.2 Planning for Sustainable Development**

The Strategic Community Plan, Corporate Business Plan, Asset Management Plan, Workforce Plan and Long Term Financial Plan are all developed and implemented by the Shire of Mingenew in consultation with its community to ensure sustainable economical and community development. The community is encouraged to engage in the development process of these plans to ensure that they are appropriate and reflective of the community's needs and desires.

## **6.3 Protecting the Environment**

Mingenew Shire Council has a role in helping to protect the environment. The Shire regularly assesses the state of the local environment, provides environmental programs and is able to use regulatory powers to prevent pollution or restore degraded environments. Services provided include waste management, street cleaning, controlling of domestic animals, controlling of noxious weeds, regulating pollution, building control and public health programs in accordance with relevant legislation.




## **6.4 Supporting Community Development**

Council regularly consults with and assesses the needs of the community with a view of supporting community development. At present Council provides a range of services including the library which is run in partnership with the State Library of Western Australia, aged persons units, playground facilities, and the engagement of a Community Development Officer whom provides assistance to community groups with grants submissions, organises public well being and engagement campaigns and develops programs for community use.

## **6.5 Safeguarding Public Health**

Council helps maintain high standards of public health and aims to reduce the risk of exposure to a wide range of diseases through activities such as waste disposal, pest and vermin control, hazardous material containment and the setting of local laws.

The Shire of Mingenew shares or outsources the following services:

-  Environment Health Officer
-  Community Emergency Services Officer (including Ranger Services)
-  Building

## **7. Public Engagement and Decision-Making Processes**

One of the challenges for all levels of government is how to ensure that different and often competing interests within its district are recognised, addressed and responded to. This is particularly relevant for local government, being the 'frontline' government service for the community. The Elected Members of the Shire of Mingenew aim to gain a broad understanding of its community's attitudes, beliefs and ideas through various avenues of community engagement to ensure that all view points are recognised. Currently, the Shire of Mingenew achieves this through targeted community group meetings, committee appointments, through the public consultation process associated with strategic planning and through public question time at council meetings.

Members of the community are encouraged to utilize these avenues for putting forward ideas, requests, deputations, petitions and complaints to inform Councillors of the community's interests and concerns. Community members can also contact the Elected Members direct (contact details listed in section 5) or also contact the CEO to discuss issues prior to submitting to Council.

## Shire of Mingenew Freedom of Information Statement

Ordinary meetings of Council are generally held on the third Wednesday of every month (except the month of January when Council is in recess), and commence at 4.30pm with public question time (of up to 15 minutes) being held at the beginning of the meeting. If you wish to present or submit correspondence to Council, please contact the Shire of Mingenew Administration on 9928 1102 to attain a public question time form. Questions can be taken on the day however; Council may be limited in its response without prior time to consider the matter.

On the Shire of Mingenew website [mingenew.wa.gov.au](http://mingenew.wa.gov.au) is a list of current committees and community groups within the district. Contact numbers are included for members of the community who wish to join and be apart of local decision making processes.

Community members are also invited to attend the annual general meeting of electors to discuss any specific issues. All residents may attend but only electors on the Council Electoral Roll are eligible to vote. Electorates are requested to submit questions in advance of the meeting to allow any questions where research is required to be answered on the night.

Community engagement is but one facet used by Council to inform their decision-making. CEO and third party recommendations, financial considerations, legislative requirements and powers and so on are all considered by Council during council meetings to ensure measured and calculated outcomes and natural justice. Council decisions are made by the votes of the majority of councilors present at a meeting, with the requirements for council meetings being set out in the *Local Government Act 1995* and in the *Shire of Mingenew Standing Orders Local Law 2017*. Neither the President nor individual Councillors have the legal authority to act or make decisions on behalf of the Council.

The Shire of Mingenew Council also delegates many lower-level and operational decisions to the CEO. The Chief Executive Officer sub- delegate some duties on to an appropriate employee (where legislation provides). Such delegations are documented within the delegations register and are usually subject to the policies, procedures and conditions.

Notification of decision making by the Shire of Mingenew is conveyed to its community through the:

- ✚ publication of community notices in the local newsletter 'Mingenew Matters',
- ✚ displayed on the Mingenew local government website [mingenew.wa.gov.au](http://mingenew.wa.gov.au),
- ✚ displayed on the Shire of Mingenew notice board found in the administration building foyer; and
- ✚ advertised in the West Australian, Geraldton Guardian or Midwest Times newspapers.

Copies of the Council Agenda and Council Minutes can also be obtained via the aforementioned website.

Further information can be gained via contacting the Shire of Mingenew Administration Office. Often a fee is associated with the copying and release of certain documents (see section 8 for further information on what documentation is accessible).

### **8. Documents Held by the Shire of Mingenew**

The Shire of Mingenew is committed to being an open and transparent municipal. It is the aim of the Shire to make information available promptly and at the least possible cost, and whenever possible documents will be provided outside the Freedom of Information process (which is discussed in more detail below).

## Shire of Mingenew Freedom of Information Statement

The following documents are available for public inspection at the Council Administration building free of charge and members of the public may purchase hard copies of the documents for a nominated charge. The charges are detailed below.

Document	Charge
Council Agenda (hard copy)	\$10 per copy
Council Minutes (hard copy)	\$10 per copy
Policy Manual	At the price of photocopying + binding if requested (Council's Fees & Charges)
Annual Budget	
Council Laws & Proposed Laws	
Annual Budget	
Strategic Community Plan	
Corporate Business Plan	
Asset Management Plan	
Workforce Plan	
Long Term Financial Plan	
Registers - Delegation/Gift/Financial/Interest	
Building Plans	
Town Planning Scheme	
Freedom of Information Statement	
Electoral Rolls (hard copy)	
	\$32/ward \$65/district

*\*or as amended, in accordance with Council's annual Fees & Charges*

All documents may be made available in alternative formats upon request, including electronically – please contact the Shire for further information or to make a request.






### 9. Documents Available under the Freedom of Information Act 1992

In instances where access is sought to documents outside those listed as being accessible, a Freedom of Information (FOI) application must be submitted. Requests made under the FOI Act should be made in writing. The application form is available at the Shire's administration centre or downloadable from [mingenew.wa.gov.au](http://mingenew.wa.gov.au).

Whilst the Act provides general right of access to documents, some documents require a level of protection, specifically those documents that meet the exemption criteria in Schedule 1 of the Act and as such may not be approved for access.

### 10. Freedom of Information Application Process:

Access applications have to:

-  be in writing,
-  provide sufficient information so that the documentation requested can be identified,
-  if you are seeking access to information in behalf of another person, The Shire of Mingenew will require authorisation, usually in writing.
-  provide an Australian address to which notices can be sent; and
-  be lodged at the Shire of Mingenew with any application fee payable (see section 11).

Shire of Mingenew Freedom of Information Statement  
Applications and enquiries should be addressed to the Freedom of Information Coordinator and submitted via:

**Post** - Freedom of Information Officer, PO Box 120, Mingenew WA 6522

**In Person** - Shire of Mingenew 21 Victoria St, Mingenew WA 6522

The application will be acknowledged in writing and the applicant will be notified of a decision within 45 (calendar) days (see section 13).

## 11. Freedom of Information Fees & Charges

A scale of fees and charges are set under the Freedom of Information Act & Regulations and vary depending upon the information required. See table below

Fee or Charge Description	Fee/Charge*
Application Fee (personal information about the applicant)	Free
Application Fee (for non-personal information)	\$30.00
Processing, Supervising, Transcribing, Photocopying (staff time)	\$30.00/hr
Delivery, Packaging & Postage	Actual Cost
Per Photocopy	20c/page

*\*or as amended, in accordance with the Freedom of Information Act 1992*

## 12. Access Arrangements

Access to documents can be granted by way of inspection of a document or provision of a copy on a computer disk or USB drive.

## 13. Notice of Decision

As soon as possible, but in any case within 45 days, the applicant will be provided with a notice of decision which will include the details such as:

- ✚ the date the decision was made,
- ✚ the name and designation of the officer who made the decision,
- ✚ if the document is an exempt document, the reasons for classifying the matter exempt or the fact that access is given to an edited document,
- ✚ information on the right to review and the procedures to be followed to exercise those rights.

## 14. Refusal of Access

Applicants who are dissatisfied with a decision of the agency are entitled to ask for an internal review by the agency. Applications should be made in writing within 30 days of receiving the notice of decision. Applicants will be notified of the outcome of the review within 15 days.

If the applicant disagrees with the result the applicant can apply to the information Commissioner for an external review, and details would be advised to applicants when the external review is issued.

## 15. Amendment of Personal Records

If the Shire holds records about your personal affairs which you believe are incomplete, inaccurate, out of date or misleading, an application can be made to have them amended. Applications should be made in writing and submitted to the FOI Coordinator. For further information, contact the Freedom of Information Officer via phone or post via the aforementioned details.

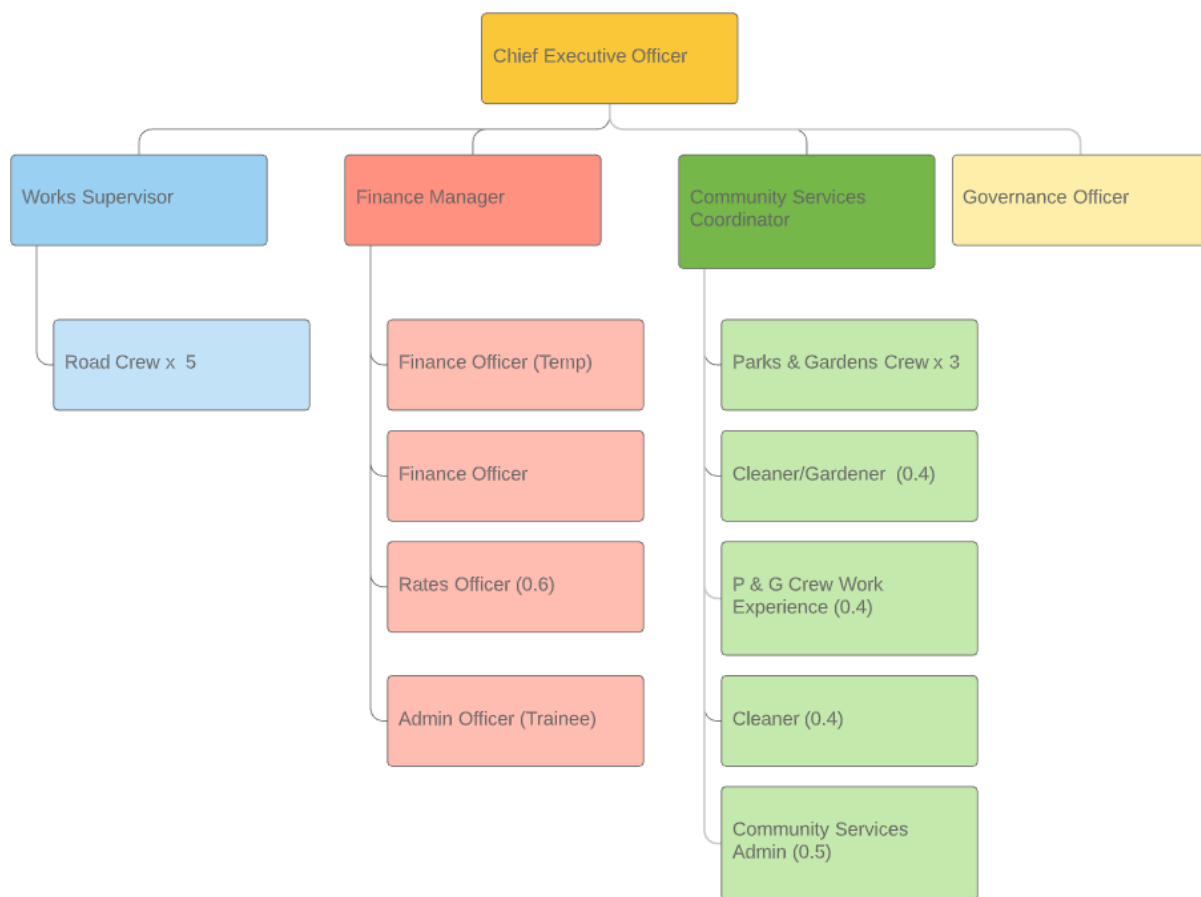
**16. Attachments**

**16.1 Shire of Mingenew Administration Structure**

**16.2 Application Form- Access to Documents**

We look forward to helping you find the information you need.

Shire of Mingenew Freedom of Information Statement  
16.1 Attachment 1- Shire of Mingenew Administration Structure



**SHIRE OF MINGENEW**  
**APPLICATION FOR ACCESS TO DOCUMENTS**  
(Under the Freedom of Information Act 1992, Section 12)

**DETAILS OF APPLICANT:**

Surname:..... Given Names

..... Australian Postal Address:

..... PostCode:.....

Telephone Number(s):..... *If the application is  
on behalf of an organisation:*

Name of Organisation/Business: .....

**DETAILS OF REQUEST:** (please tick) Personal Documents ☐ Non-Personal Documents ☐

I am applying for access to document(s) concerning

..... (If space provided is not sufficient, please  
attach details on a separate sheet).

**FORM OF ACCESS:** (Please tick appropriate box)

I wish to inspect the document(s) YES ☐ NO ☐

I require a copy of the document(s) YES ☐ NO ☐

I require access in another form YES ☐ NO ☐

(Specify) .....

**FEES AND CHARGES:**

Attached is a cheque/cash to the amount of \$..... to cover the application fee. I understand that before I obtain access to documents, I may be required to pay processing charges in respect of this application, and that I will be supplied with a statement of charges if appropriate.

*In certain cases, a reduction in fees and charges may apply – see section on FEES AND CHARGES on the back of this form. If you consider you are entitled to a reduction, submit a request with copies of documents which address the criteria on the back of this form and support your application for a fee reduction.*

I am requesting a reduction in fees and charges: YES ☐ NO ☐ (Please tick appropriate box)

**APPLICANT SIGNATURE:**.....**Date:**.....

---

**(OFFICE USE ONLY)**

FOI Reference Number:.....

Received on: ...../...../..... Deadline for response: ...../...../.....

Acknowledgments sent on: ...../...../.....

**Proof of Identity (If applicable)**

Type:..... Sighted:..... Number:.....



**PLEASE NOTE**

**FREEDOM OF INFORMATION APPLICATION**

- Provide sufficient information to enable the correct document(s) to be identified.
- The Shire of Mingenew may request proof of your identity.
- If you are seeking access to document(s) on behalf of another person, written authorisation is required.
- Your application will be dealt with as soon as practicable (and, in any case, within 45 days) after it is received.
- Further information can be obtained from the Office of the Information Commissioner WA at <https://www.oic.wa.gov.au/en-au/> .

**ATTACHMENT: 12.1**

**Financial Report for the Period Ended 30 November 2019**

**SHIRE OF MINGENEW**  
**MONTHLY FINANCIAL REPORT**  
**(Containing the Statement of Financial Activity)**  
**For the Period Ended 30 November 2019**

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

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## MONTHLY FINANCIAL REPORT FOR THE PERIOD ENDED 30 NOVEMBER 2019

## INFORMATION

### PREPARATION TIMING AND REVIEW

Date prepared: All known transactions up to 07 August 2019

Prepared by: Helen Sternick

Reviewed by: Jeremy Clapham

### BASIS OF PREPARATION

#### REPORT PURPOSE

This report is prepared to meet the requirements of *Local Government (Financial Management) Regulations 1996*, Regulation 34. Note: The statements and accompanying notes are prepared based on all transactions recorded at the time of preparation and may vary due to transactions being processed for the reporting period after the date of preparation.

#### 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 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.

#### 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 13.

### SIGNIFICANT ACCOUNTING POLICES

#### GOODS AND SERVICES TAX

Revenues, expenses and assets are recognised net of the amount of GST, except where the amount of GST incurred is not recoverable from the Australian Taxation Office (ATO). Receivables and payables are stated inclusive of GST receivable or payable. The net amount of GST recoverable from, or payable to, the ATO is included with receivables or payables in the statement of financial position. Cash flows are presented on a gross basis. The GST components of cash flows arising from investing or financing activities which are recoverable from, or payable to, the ATO are presented as operating cash flows.

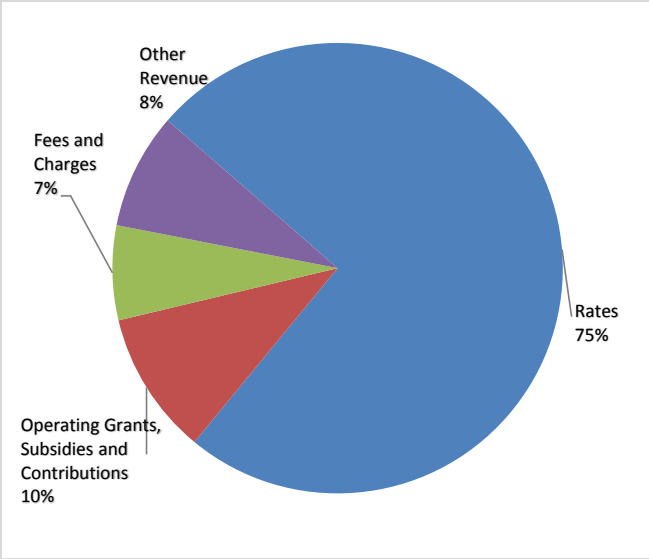
#### CRITICAL ACCOUNTING ESTIMATES

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.

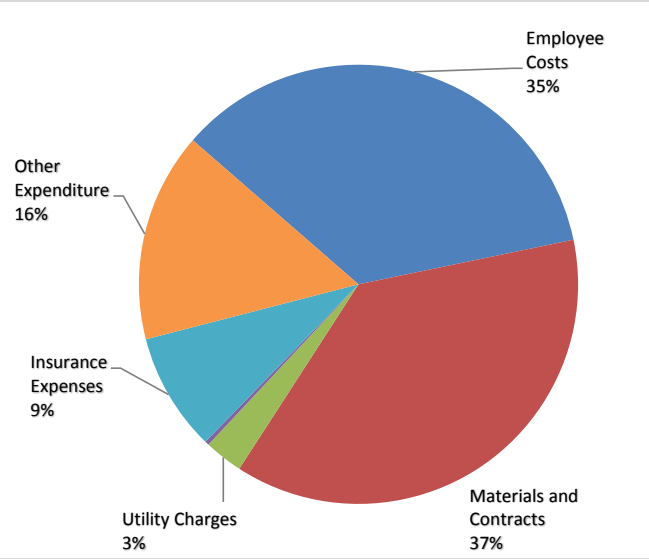
#### ROUNDING OFF FIGURES

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

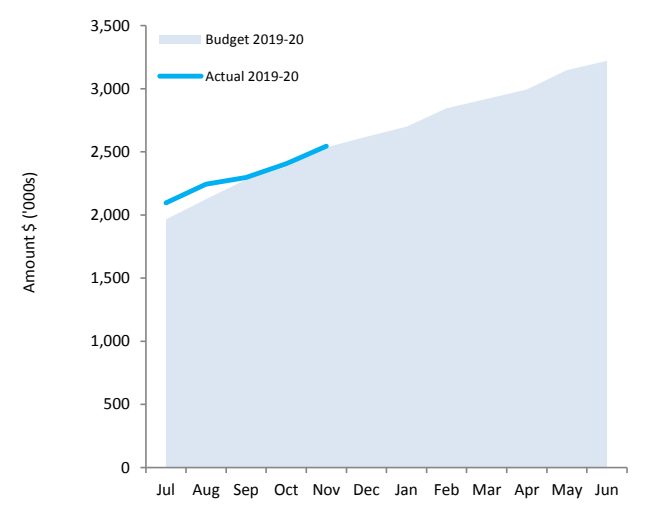
OPERATING REVENUE



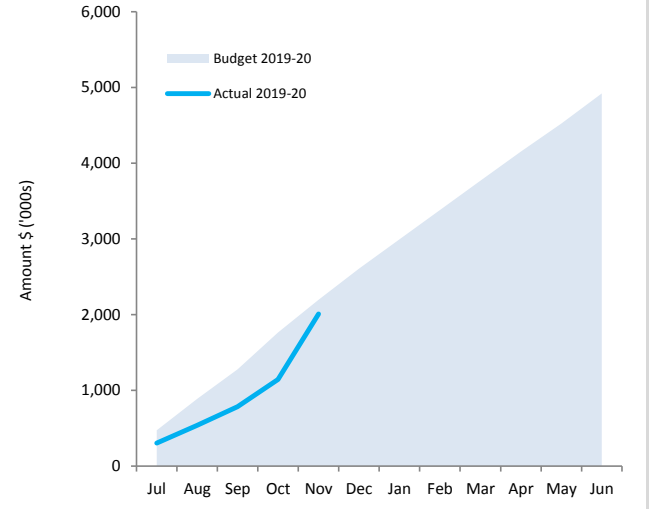
OPERATING EXPENSES



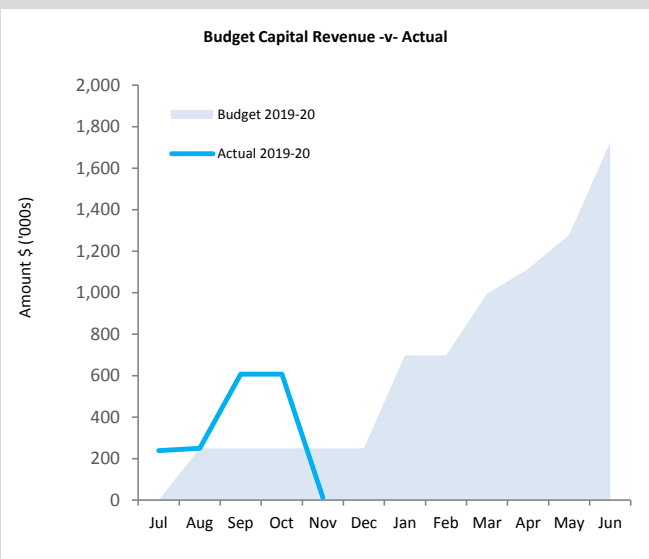
Budget Operating Revenues -v- Actual



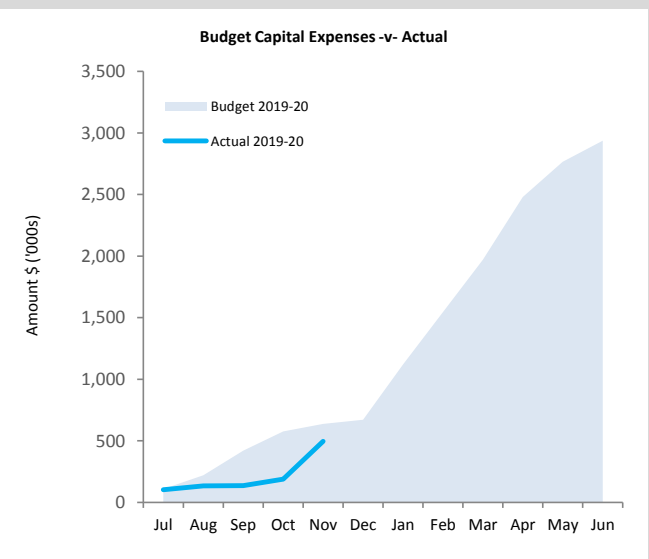
Budget Operating Expenses -v- YTD Actual



CAPITAL REVENUE



CAPITAL EXPENSES



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

**KEY TERMS AND DESCRIPTIONS**  
**FOR THE PERIOD ENDED 30 NOVEMBER 2019**

**STATUTORY REPORTING PROGRAMS**

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

GOVERNANCE	ACTIVITIES
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, townsite 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, roads 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.

**STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 30 NOVEMBER 2019**

**STATUTORY REPORTING PROGRAMS**

	Ref Note	Adopted Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)	Var. % (b)-(a)/(a)	Var.
		\$	\$	\$	\$	%	
<b>Opening Funding Surplus / (Deficit)</b>	1(c)	1,206,732	1,206,732	<b>1,196,056</b>	(10,676)	(0.88%)	
<b>Revenue from operating activities</b>							
Governance		17,449	14,188	<b>33,669</b>	19,481	137.31%	▲
General Purpose Funding - Rates	6	1,884,633	1,884,633	<b>1,886,308</b>	1,675	0.09%	
General Purpose Funding - Other		344,050	169,704	<b>170,338</b>	634	0.37%	
Law, Order and Public Safety		23,618	11,119	<b>6,962</b>	(4,157)	(37.39%)	
Health		371	155	<b>65</b>	(90)	(58.06%)	
Education and Welfare		1,755	1,580	<b>383</b>	(1,197)	(75.76%)	
Housing		103,035	42,931	<b>45,595</b>	2,664	6.21%	
Community Amenities		78,337	32,641	<b>71,491</b>	38,850	119.02%	▲
Recreation and Culture		38,335	30,926	<b>34,079</b>	3,153	10.20%	
Transport		656,375	317,948	<b>263,821</b>	(54,127)	(17.02%)	▼
Economic Services		9,945	4,144	<b>2,258</b>	(1,886)	(45.51%)	
Other Property and Services		63,326	26,389	<b>30,866</b>	4,477	16.97%	
		<b>3,221,229</b>	<b>2,536,358</b>	<b>2,545,835</b>	9,477		
<b>Expenditure from operating activities</b>							
Governance		(256,852)	(189,877)	<b>(174,350)</b>	15,527	8.18%	
General Purpose Funding		(90,742)	(36,901)	<b>(33,341)</b>	3,560	9.65%	
Law, Order and Public Safety		(155,559)	(68,435)	<b>(67,433)</b>	1,002	1.46%	
Health		(113,300)	(47,496)	<b>(65,654)</b>	(18,158)	(38.23%)	▼
Education and Welfare		(69,532)	(27,778)	<b>(26,916)</b>	862	3.10%	
Housing		(184,228)	(88,050)	<b>(90,017)</b>	(1,967)	(2.23%)	
Community Amenities		(272,077)	(114,017)	<b>(90,363)</b>	23,654	20.75%	▲
Recreation and Culture		(1,167,970)	(507,118)	<b>(467,544)</b>	39,574	7.80%	
Transport		(2,181,553)	(909,420)	<b>(745,653)</b>	163,767	18.01%	▲
Economic Services		(369,934)	(156,769)	<b>(153,316)</b>	3,453	2.20%	
Other Property and Services		(59,649)	(49,426)	<b>(94,708)</b>	(45,282)	(91.62%)	▼
		<b>(4,921,396)</b>	<b>(2,195,287)</b>	<b>(2,009,295)</b>	185,992		
Non-cash amounts excluded from operating activities	1(a)	1,838,261	764,775	<b>637,374</b>	(127,401)	(16.66%)	▼
<b>Amount attributable to operating activities</b>		<b>138,094</b>	<b>1,105,846</b>	<b>1,173,914</b>	68,068		
<b>Investing Activities</b>							
Proceeds from non-operating grants, subsidies and contributions	12(b)	1,725,016	249,314	<b>11,714</b>	(237,600)	(95.30%)	▼
Proceeds from disposal of assets	7	43,000	31,333	<b>21,818</b>	(9,515)	(30.37%)	
Purchase of property, plant and equipment	8	(2,937,405)	(637,844)	<b>(496,813)</b>	141,031	22.11%	▲
<b>Amount attributable to investing activities</b>		<b>(1,169,389)</b>	<b>(357,197)</b>	<b>(463,281)</b>	(106,084)		
<b>Financing Activities</b>							
Transfer from Reserves	10	35,000	35,000	<b>0</b>	(35,000)	(100.00%)	▼
Repayment of Debentures	9	(158,164)	(39,541)	<b>(39,187)</b>	354	(0.90%)	
Transfer to Reserves	10	(52,273)	(14,108)	<b>(1,545)</b>	12,563	(89.05%)	
<b>Amount attributable to financing activities</b>		<b>(175,437)</b>	<b>(18,649)</b>	<b>(40,732)</b>	(22,083)		
<b>Closing Funding Surplus / (Deficit)</b>	1(c)	<b>(0)</b>	<b>1,936,732</b>	<b>1,865,958</b>	<b>(70,774)</b>		

**KEY INFORMATION**

▲ ▼ Indicates a variance between Year to Date (YTD) Actual and YTD Actual data as per the adopted materiality threshold. Refer to threshold. Refer to Note 15 for an explanation of the reasons for the variance.

The material variance adopted by Council for the 2019-20 year is \$10,000 or 10.00% whichever is the greater.

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



KEY TERMS AND DESCRIPTIONS  
FOR THE PERIOD ENDED 30 NOVEMBER 2019

REVENUE

RATES

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

OPERATING GRANTS, SUBSIDIES AND CONTRIBUTIONS

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

NON-OPERATING GRANTS, SUBSIDIES AND CONTRIBUTIONS

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

PROFIT ON ASSET DISPOSAL

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

FEES AND CHARGES

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

SERVICE CHARGES

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

INTEREST EARNINGS

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

OTHER REVENUE / INCOME

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

NATURE OR TYPE DESCRIPTIONS

EXPENSES

EMPLOYEE COSTS

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

MATERIALS AND CONTRACTS

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

UTILITIES (GAS, ELECTRICITY, WATER, ETC.)

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

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 State taxes. Donations and subsidies made to community groups.

**STATEMENT OF FINANCIAL ACTIVITY**  
**FOR THE PERIOD ENDED 30 NOVEMBER 2019**

**BY NATURE OR TYPE**

	Ref Note	Adopted Budget \$	YTD Budget (a) \$	YTD Actual (b) \$	Var. \$ (b)-(a)	Var. % (b)-(a)/(a)	Var.
<b>Opening Funding Surplus / (Deficit)</b>	1(c)	1,206,732	1,206,732	<b>1,196,056</b>	(10,676)	(0.88%)	
<b>Revenue from operating activities</b>							
Rates	6	1,884,633	1,884,633	<b>1,886,308</b>	1,675	0.09%	
Operating grants, subsidies and contributions	12(a)	416,677	252,589	<b>260,678</b>	8,089	3.20%	
Fees and charges		249,008	118,419	<b>171,727</b>	53,308	45.02%	▲
Interest earnings		55,110	22,963	<b>16,268</b>	(6,695)	(29.16%)	
Other revenue		603,800	251,585	<b>210,549</b>	(41,036)	(16.31%)	
Profit on disposal of assets	7	12,000	6,167	<b>305</b>	(5,862)	(95.05%)	
		<b>3,221,228</b>	<b>2,536,356</b>	<b>2,545,835</b>	9,479		
<b>Expenditure from operating activities</b>							
Employee costs		(1,116,088)	(470,685)	<b>(488,175)</b>	(17,490)	(3.72%)	
Materials and contracts		(1,055,756)	(515,926)	<b>(516,234)</b>	(308)	(0.06%)	▲
Utility charges		(124,697)	(51,951)	<b>(39,249)</b>	12,702	24.45%	▲
Depreciation on non-current assets		(1,850,261)	(770,942)	<b>(628,521)</b>	142,421	18.47%	▲
Interest expenses		(15,819)	(4,338)	<b>(4,160)</b>	178	4.10%	▲
Insurance expenses		(121,123)	(120,074)	<b>(120,087)</b>	(13)	(0.01%)	▲
Other expenditure		(637,651)	(261,369)	<b>(212,869)</b>	48,500	18.56%	▲
		<b>(4,921,395)</b>	<b>(2,195,285)</b>	<b>(2,009,295)</b>	185,990		▲
Non-cash amounts excluded from operating activities	1(a)	1,838,261	764,775	<b>637,374</b>	(127,401)	(16.66%)	
<b>Amount attributable to operating activities</b>		<b>138,094</b>	<b>1,105,846</b>	<b>1,173,914</b>	68,068		▲
<b>Investing activities</b>							
Non-operating grants, subsidies and contributions	12(b)	1,725,016	249,314	<b>11,714</b>	(237,600)	(95.30%)	
Proceeds from disposal of assets	7	43,000	31,333	<b>21,818</b>	(9,515)	(30.37%)	
Payments for property, plant and equipment	8	(2,937,405)	(637,844)	<b>(496,813)</b>	141,031	(22.11%)	▲
<b>Amount attributable to investing activities</b>		<b>(1,169,389)</b>	<b>(357,197)</b>	<b>(463,281)</b>	(106,084)		
<b>Financing Activities</b>							
Transfer from reserves	10	35,000	35,000	<b>0</b>	(35,000)	(100.00%)	
Repayment of debentures	9	(158,164)	(39,541)	<b>(39,187)</b>	354	(0.90%)	▲
Transfer to reserves	10	(52,273)	(14,108)	<b>(1,545)</b>	12,563	(89.05%)	▲
<b>Amount attributable to financing activities</b>		<b>(175,437)</b>	<b>(18,649)</b>	<b>(40,732)</b>	(22,083)		
<b>Closing Funding Surplus / (Deficit)</b>	1(c)	<b>(0)</b>	<b>1,936,732</b>	<b>1,865,958</b>	<b>(70,774)</b>		

**KEY INFORMATION**

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

Refer to Note 15 for an explanation of the reasons for the variance.

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

(a) Non-cash items excluded from operating activities

The following non-cash revenue and expenditure has been excluded from operating activities within the Statement of Financial Activity in accordance with Financial Management Regulation 32.

Notes	Adopted Budget	YTD Budget (a)	YTD Actual (b)
	\$	\$	\$
<b>Non-cash items excluded from operating activities</b>			
<b>Adjustments to operating activities</b>			
Less: Profit on asset disposals	(12,000)	(6,167)	(305)
Movement in inventory (non-current)			(35,000)
Movement in revaluation reserve			35,000
Movement in employee benefit provisions (non-current)	0	0	(10,797)
Movement in lease liabilities (non-current)	0	0	19,955
Add: Depreciation on assets	1,850,261	770,942	628,521
<b>Total non-cash items excluded from operating activities</b>	<b>1,838,261</b>	<b>764,775</b>	<b>637,374</b>

(b) Adjustments to net current assets in the Statement of Financial Activity

The following current assets and liabilities have been excluded from the net current assets used in the Statement of Financial Activity in accordance with *Financial Management Regulation* 32 to agree to the surplus/(deficit) after imposition of general rates.

		Last Year Closing 30 Jun 2019	This Year Opening 01 Jul 2019	This Time Last Year 30 Nov 2018	Year to Date 30 Nov 2019
<b>Adjustments to net current assets</b>					
Less: Reserves - restricted cash	10	(308,491)	(308,491)	(408,823)	(310,036)
Less: Cost of acquisition		(40,394)	(40,394)	(40,394)	0
Add: Borrowings	9	158,165	158,166	77,213	118,979
Add: Provisions - employee	11	135,960	135,961	214,319	125,163
Add: Change in accounting policies - AASB 16 Leases		0	0	0	29,060
<b>Total adjustments to net current assets</b>		<b>(54,760)</b>	<b>(54,758)</b>	<b>(157,686)</b>	<b>(36,834)</b>

(c) Net current assets used in the Statement of Financial Activity

<b>Current assets</b>					
Cash and cash equivalents	2	1,488,357	1,508,858	2,355,292	2,519,703
Rates receivables	3	30,715	22,809	553,676	341,327
Receivables	3	291,996	286,725	196,045	123,349
Inventories		0	0	3,065	0
Other current assets	4	59,331	59,331	40,394	0
<b>Less: Current liabilities</b>					
Payables	5	(314,781)	(332,783)	(418,619)	(176,793)
Borrowings	9	(158,166)	(158,166)	(77,213)	(118,979)
Lease liabilities	11	0	0	0	(5,742)
Contract liabilities	11	0	0	0	(654,910)
Provisions	11	(135,960)	(135,960)	(214,319)	(125,163)
<b>Less: Total adjustments to net current assets</b>	1(c)	<b>(54,760)</b>	<b>(54,758)</b>	<b>(157,686)</b>	<b>(36,834)</b>
<b>Closing Funding Surplus / (Deficit)</b>		<b>1,206,732</b>	<b>1,196,056</b>	<b>2,280,636</b>	<b>1,865,958</b>

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. Unless otherwise stated assets or liabilities are classified as current if expected to be settled within the next 12 months, being the Council's operational cycle.

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 30 NOVEMBER 2019

OPERATING ACTIVITIES  
NOTE 2  
CASH AND FINANCIAL ASSETS

Description	Classification	Unrestricted	Restricted	Trust	Total YTD Actual	Institution	Interest Rate	Maturity Date
		\$	\$	\$	\$			
<b>Cash on hand</b>								
Cash on Hand	Cash and cash equivalents	100	0	0	100		Nil	On Hand
<b>At call deposits</b>								
Municipal Funds	Cash and cash equivalents	88,119	18,043	0	106,162	NAB	0.75%	Cheque A/C
Municipal Funds	Cash and cash equivalents	653,536	0	0	653,536	NAB	0.90%	On Call
Municipal Funds	Cash and cash equivalents	1,000,614	0	0	1,000,614	Bendigo Bank	1.40%	On Call
Trust Bank Account	Cash and cash equivalents	0	0	0	0	NAB	1.00%	Cheque A/C
<b>Term Deposits</b>								
Municipal Funds	Cash and cash equivalents	0	147,814	0	147,814	NAB	1.70%	25/03/2020
Municipal Funds	Cash and cash equivalents	301,442	0	0	301,442	NAB	1.60%	8/04/2020
Reserve Funds	Cash and cash equivalents	0	310,035	0	310,035	NAB	1.70%	25/03/2020
<b>Total</b>		<b>2,043,812</b>	<b>475,891</b>	<b>0</b>	<b>2,519,703</b>			
<b>Comprising</b>								
Cash and cash equivalents		2,043,812	475,891	0	2,519,703			
Financial assets at amortised cost		0	0	0	0			
		<b>2,043,812</b>	<b>475,891</b>	<b>0</b>	<b>2,519,703</b>			

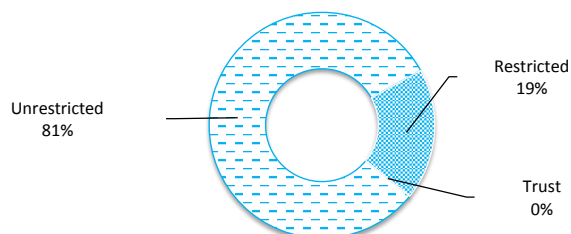
KEY INFORMATION

with original maturities of three months or less that are readily convertible to known amounts of cash and which are subject to an insignificant risk of changes in value and bank overdrafts. Bank overdrafts are reported as short term borrowings in current liabilities in the statement of net current assets.

The local government classifies financial assets at amortised cost if both of the following criteria are met:

- the asset is held within a business model whose objective is to collect the contractual cashflows, and
- the contractual terms give rise to cash flows that are solely payments of principal and interest.

Financial assets at amortised cost held with registered financial institutions are listed in this note other financial assets at amortised cost are provided in Note 4 - Other assets.



Total Cash	Unrestricted
<b>\$2.52 M</b>	<b>\$2.04 M</b>

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 30 NOVEMBER 2019

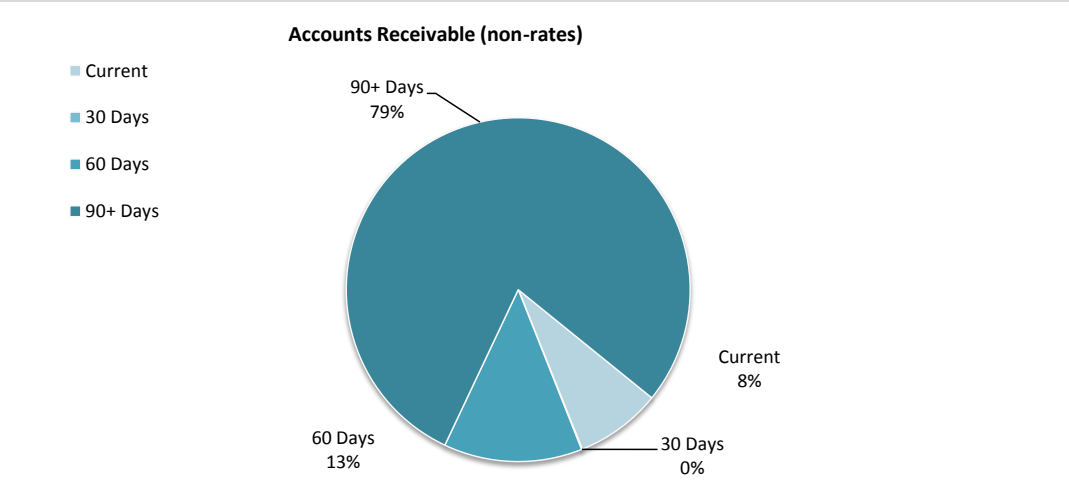
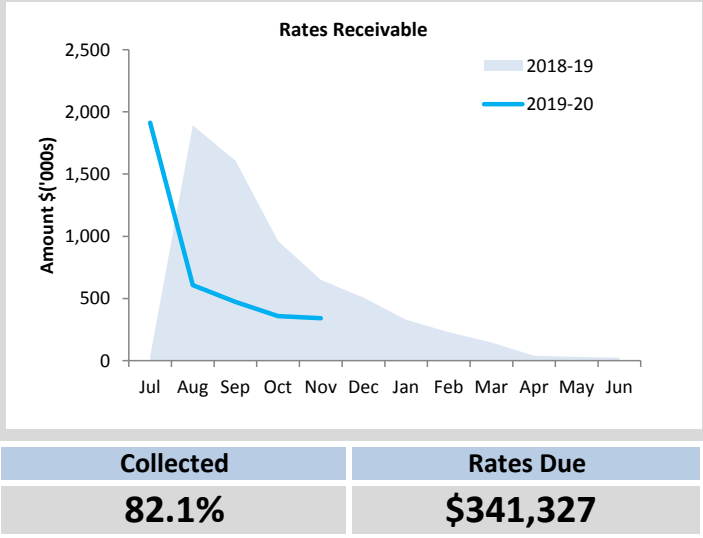
OPERATING ACTIVITIES  
NOTE 3  
RECEIVABLES

Rates Receivable	30 Jun 2019	30 Nov 19
	\$	\$
Opening Arrears Previous Years	44,775	22,809
Levied this year	1,857,448	1,886,308
Less - Collections to date	(1,879,414)	(1,567,790)
Equals Current Outstanding	22,809	341,327
<b>Net Rates Collectable</b>	<b>22,809</b>	<b>341,327</b>
% Collected	98.8%	82.1%

Receivables - General	Credit	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$	\$
Receivables - General	(125)	7,209	57	11,600	70,194	88,935
Percentage	-0.1%	8.1%	0.1%	13%	78.9%	
<b>Balance per Trial Balance</b>						
Sundry receivable						88,935
GST receivable						39,535
Allowance for impairment of receivables						(5,121)
<b>Total Receivables General Outstanding</b>						<b>123,349</b>
Amounts shown above include GST (where applicable)						

KEY INFORMATION

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.



<b>Debtors Due</b>
<b>\$123,349</b>
<b>Over 30 Days</b>
<b>92%</b>
<b>Over 90 Days</b>
<b>78.9%</b>

Other Current Assets	Opening Balance 1 July 2019	Asset Increase	Asset Reduction	Closing Balance 30 November 2019
	\$	\$	\$	\$
<b>Inventory</b>				
Land held for resale	40,394	0	40,394	0
<b>Prepayments</b>				
Prepayments	18,937	0	18,937	0
<b>Amounts shown above include GST (where applicable)</b>				

#### KEY INFORMATION

##### Other financial assets at amortised cost

The Shire classifies financial assets at amortised cost if both of the following criteria are met:

- the asset is held within a business model whose objective is to collect the contractual cashflows, and
- the contractual terms give rise to cash flows that are solely payments of principal and interest.

##### Inventory

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 resale is valued at the lower of cost and net realisable value. Cost includes the cost of acquisition, development, borrowing costs and holding costs until completion of development.

Borrowing 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 onto the buyer at this point.

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

##### CONTRACT ASSETS

A contract asset is the right to consideration in exchange for goods or services the entity has transferred to a customer when that right is conditioned on something other than the passage of time.

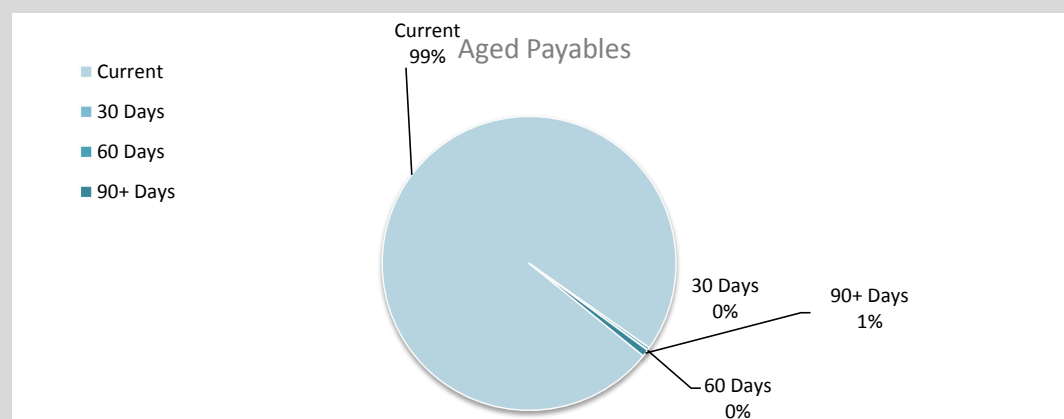
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 30 NOVEMBER 2019**

**OPERATING ACTIVITIES  
NOTE 5  
Payables**

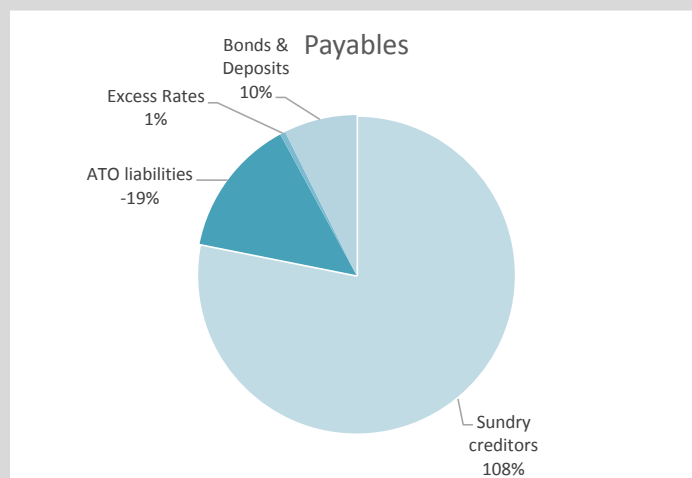
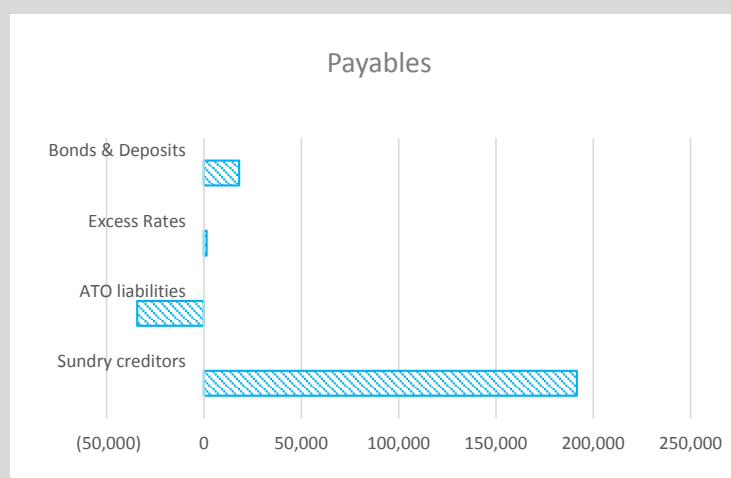
Payables - General	Credit	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$	\$
Payables - General	0	189,522	661	0	1,440	191,623
Percentage	0%	98.9%	0.3%	0%	0.8%	
<b>Balance per Trial Balance</b>						
Sundry creditors						191,623
ATO liabilities						(34,225)
Excess Rates						1,354
Bonds & Deposits						18,042
<b>Total Payables General Outstanding</b>						<b>176,794</b>
Amounts shown above include GST (where applicable)						

**KEY INFORMATION**

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



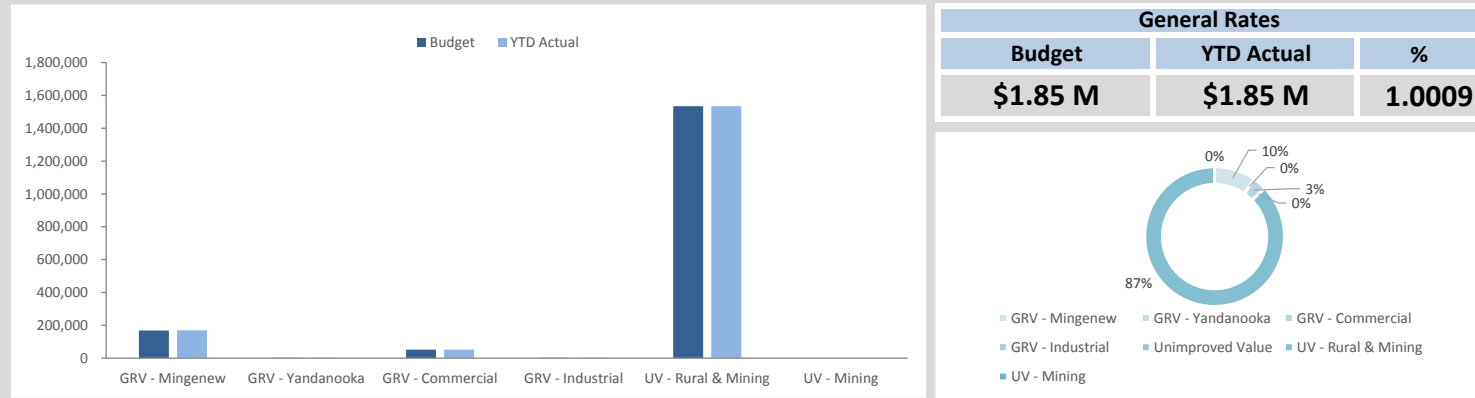
<b>Creditors Due</b>
<b>\$176,794</b>
<b>Over 30 Days</b>
<b>0%</b>
<b>Over 90 Days</b>
<b>0%</b>





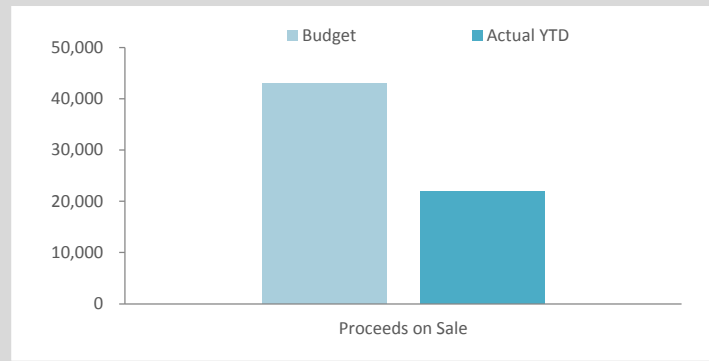
General Rate Revenue				Budget				YTD Actual			
	Rate in \$ (cents)	Number of Properties	Rateable Value	Rate Revenue	Interim Rate	Back Rate	Total Revenue	Rate Revenue	Interim Rates	Back Rates	Total Revenue
RATE TYPE											
Differential General Rate											
Gross Rental Value											
GRV - Mingenew	0.150280	127	1,120,756	168,423	0	0	168,423	168,424	998	0	169,421
GRV - Yandanooka	0.150280	2	13,884	2,086	0	0	2,086	2,086	0	0	2,086
GRV - Commercial	0.150280	14	346,632	52,090	0	0	52,090	52,090	0	0	52,090
GRV - Industrial	0.150280	1	12,480	1,875	0	0	1,875	1,875	0	0	1,875
Unimproved Value											
UV - Rural & Mining	0.012920	114	118,792,000	1,534,199	0	0	1,534,199	1,534,199	0	0	1,534,199
UV - Mining	0.012920	0	0	0	0	0	0	687	0	0	687
Sub-Total		258	120,285,752	1,758,673	0	0	1,758,673	1,759,361	998	0	1,760,358
Minimum Payment											
Minimum \$											
Gross Rental Value											
GRV - Mingenew	707	67	27,780	47,369	0	0	47,369	47,369	0	0	47,369
GRV - Yandanooka	707	0	0	0	0	0	0	0	0	0	0
GRV - Commercial	707	9	6,200	6,363	0	0	6,363	6,363	0	0	6,363
GRV - Industrial	707	3	2,786	2,121	0	0	2,121	2,121	0	0	2,121
Unimproved Value											
UV - Rural & Mining	1,061	22	674,600	23,331	0	0	23,331	23,331	0	0	23,331
UV - Mining	1,061	9	27,548	9,545	0	0	9,545	9,545	0	0	9,545
Sub-Total		110	738,914	88,729	0	0	88,729	88,729	0	0	88,729
Concession							(1,035)				(1,043)
Amount from General Rates							1,846,367				1,848,044
Ex-Gratia Rates							38,266				38,264
Total General Rates							1,884,633				1,886,308

**KEY INFORMATION**  
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.



Asset Ref.	Asset Description	Budget				YTD Actual			
		Net Book Value	Proceeds	Profit	(Loss)	Net Book Value	Proceeds	Profit	(Loss)
		\$	\$	\$	\$	\$	\$	\$	\$
	<b>Plant and equipment</b>								
	<b>Governance</b>								
909	Finance Manager Vehicle	21,000	23,000	2,000	0	21,513	21,818	305	0
	<b>Recreation and culture</b>								
0560	Ride on Mower	10,000	20,000	10,000	0		0	0	0
		<b>31,000</b>	<b>43,000</b>	<b>12,000</b>	<b>0</b>	<b>21,513</b>	<b>21,818</b>	<b>305</b>	<b>0</b>

KEY INFORMATION



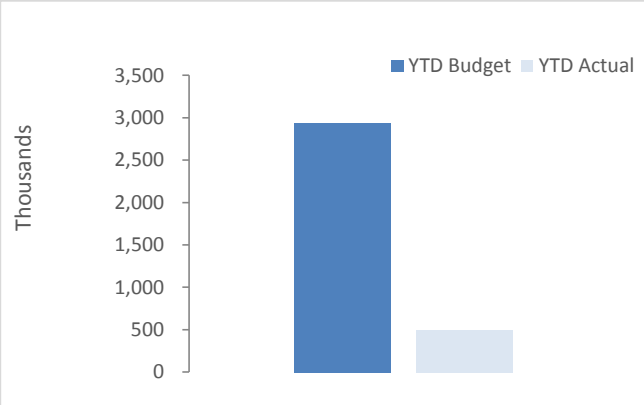
Proceeds on Sale		
Annual Budget	YTD Actual	%
\$43,000	\$21,818	51%

Capital Acquisitions	Adopted		YTD Actual	YTD Actual Variance
	Budget	YTD Budget		
	\$	\$	\$	\$
Buildings - non-specialised	20,000	10,000	0	(10,000)
Plant and equipment	134,000	134,000	53,034	(80,966)
Infrastructure - Roads	2,588,605	466,044	442,603	(23,442)
Infrastructure - Bridges	147,000	0	0	0
Infrastructure - Recreation Areas	7,800	7,800	0	(7,800)
Infrastructure - Other	40,000	20,000	1,176	(18,824)
<b>Capital Expenditure Totals</b>	<b>2,937,405</b>	<b>637,844</b>	<b>496,813</b>	<b>(141,031)</b>
<b>Capital Acquisitions Funded By:</b>				
	\$	\$	\$	\$
Capital grants and contributions	1,725,016	249,314	11,714	(237,600)
Other (Disposals & C/Fwd)	43,000	31,333	21,818	(9,515)
Cash Backed Reserves				
Land and Building Reserve	5,000	(5,000)	0	5,000
Environment Reserve	10,000	(10,000)	0	10,000
RTC/PO/NAB Building Reserve	10,000	(10,000)	0	10,000
Economic Development & Marketing Reserve	10,000	(10,000)	0	10,000
Contribution - operations	1,134,389	392,197	463,281	71,084
<b>Capital Funding Total</b>	<b>2,937,405</b>	<b>637,844</b>	<b>496,813</b>	<b>(141,031)</b>

SIGNIFICANT ACCOUNTING POLICIES

All assets are initially recognised at cost. Cost is determined as the fair value of the assets given as consideration plus costs incidental to the acquisition. For assets acquired at no cost or for nominal consideration, cost is determined as fair value at the date of acquisition. The cost of non-current assets constructed by the local government includes the cost of all materials used in the construction, direct labour on the project and an appropriate proportion of variable and fixed overhead. Certain asset classes may be revalued on a regular basis such that the carrying values are not materially different from fair value. Assets carried at fair value are to be revalued with sufficient regularity to ensure the carrying amount does not differ materially from that determined using fair value at reporting date.

KEY INFORMATION



Acquisitions	Annual Budget	YTD Actual	% Spent
	\$2.94 M	\$0.5 M	17%
Capital Grant	Annual Budget	YTD Actual	% Received
	\$1.73 M	\$0.01 M	1%

Capital Expenditure Total  
Level of Completion Indicators



Percentage Year to Date Actual to Annual Budget expenditure where the expenditure over budget highlighted in red.

% of  
Completion

Level of completion indicator, please see table at the end of this note for further detail.

			Adopted		Variance
	Account Description	Budget	YTD Budget	YTD Actual	(Under)/Over
	<b>Capital Expenditure</b>				
	<b>Buildings - specialised</b>				
	0070 Old Railway Station	20,000	10,000	0	(10,000)
	<b>Buildings - specialised Total</b>	<b>20,000</b>	<b>10,000</b>	<b>0</b>	<b>(10,000)</b>
	<b>Plant and equipment</b>				
97%	A102 Finance Manager Vehicle	38,000	38,000	37,009	(991)
	PE002 Water Tanker	60,000	60,000	0	(60,000)
100%	PE001 Traffic Counters	16,000	16,000	16,025	25
	0176 Ride on Mower	20,000	20,000	0	(20,000)
40%	<b>Plant and equipment Total</b>	<b>134,000</b>	<b>134,000</b>	<b>53,034</b>	<b>(80,966)</b>
	<b>Infrastructure - Roads</b>				
	0001 Roadworks Construction - Own Resources (Gravel Sheeting)	295,301	123,042	0	(123,042)
	1221 R2R - Yandanooka NE Reconstruct	164,870	0	3,313	3,313
	CS001 Coalseam Road Upgrade - LGCFRFund	894,432	0	297,134	297,134
	RR65 RRG - Mingenew Mullewa Road	0	0	0	0
26%	RR66 RRG - Mingenew Mullewa Road - PN21115505	343,002	343,002	90,714	(252,288)
	1213 RRG - Coalseam Road - Widen & Realign	450,000	0	0	0
	C001 RRG - Coalseam Road - Stage 2	441,000	0	51,442	51,442
95%	<b>Infrastructure - Roads Total</b>	<b>2,588,605</b>	<b>466,044</b>	<b>442,603</b>	<b>(23,442)</b>
	<b>Infrastructure - Bridges</b>				
	1227 Yarragadee Bridge	47,000	0	0	0
	1229 Lockier River Bridge	100,000	0	0	0
	<b>Infrastructure - Bridges Total</b>	<b>147,000</b>	<b>0</b>	<b>0</b>	<b>0</b>
	<b>Infrastructure - Recreation Areas</b>				
	I001 Hockey Goals	7,800	7,800	0	(7,800)
	<b>Infrastructure - Recreation Areas Total</b>	<b>7,800</b>	<b>7,800</b>	<b>0</b>	<b>(7,800)</b>
	<b>Infrastructure - Other</b>				
	T1126 Waste Transfer Station	10,000	10,000	0	(10,000)
	I002 Public WIFI	10,000	10,000	0	(10,000)
6%	0142 Mingenew Hill Walk Trail (Installation)	20,000	0	1,176	1,176
	<b>Infrastructure - Other Total</b>	<b>40,000</b>	<b>20,000</b>	<b>1,176</b>	<b>(18,824)</b>
78%	<b>Grand Total</b>	<b>2,937,405</b>	<b>637,844</b>	<b>496,813</b>	<b>(141,031)</b>

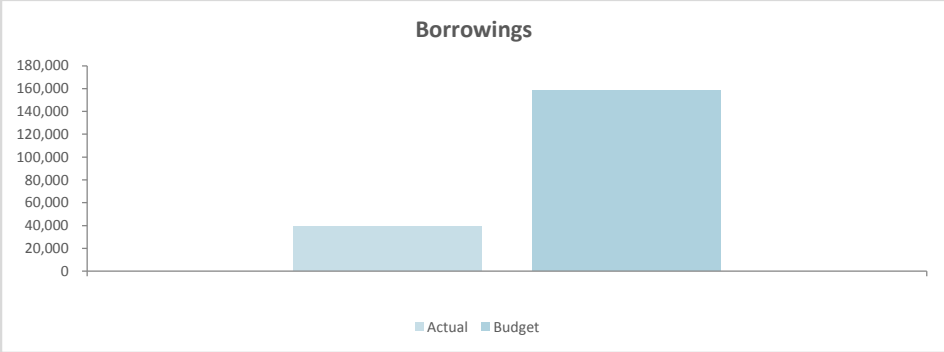
Repayments - Borrowings

Information on Borrowings		New Loans		Principal Repayments		Principal Outstanding		Interest Repayments	
Particulars	1 July 2019	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget
	\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>Education and welfare</b>									
Loan 137 - Senior Citizens Building	66,645	0	0	5,373	21,685	61,273	44,960	400	2,500
<b>Housing</b>									
Loan 133 - Triplex	42,464	0	0	3,423	13,817	39,041	28,647	255	1,157
Loan 134 - Phillip Street	32,348	0	0	2,608	10,525	29,740	21,823	194	1,100
Loan 136 - Moore Street	80,671	0	0	6,503	26,248	74,168	54,423	484	2,198
Loan 142 - Field Street	37,228	0	0	3,003	12,121	34,225	25,107	224	1,014
<b>Recreation and culture</b>									
Loan 138 - Pavilion Fitout	63,980	0	0	5,158	20,817	58,822	43,163	384	2,300
<b>Transport</b>									
Loan 139 - Roller	15,683	0	0	1,264	5,103	14,419	10,580	94	550
Loan 141 - Grader	54,457	0	0	4,390	17,719	50,067	36,738	327	1,800
Loan 144 - Side Tipper	37,253	0	0	3,003	12,121	34,250	25,132	224	1,200
Loan 145 - Drum Roller	55,346	0	0	4,462	18,008	50,885	37,338	332	2,000
	486,077	0	0	39,187	158,164	446,890	327,913	2,916	15,819
<b>Total</b>	486,077	0	0	39,187	158,164	446,890	327,913	2,916	15,819
Current borrowings	158,164					118,979			
Non-current borrowings	327,913					327,911			
	486,077					446,890			

All debenture repayments were financed by general purpose revenue.

KEY INFORMATION

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.

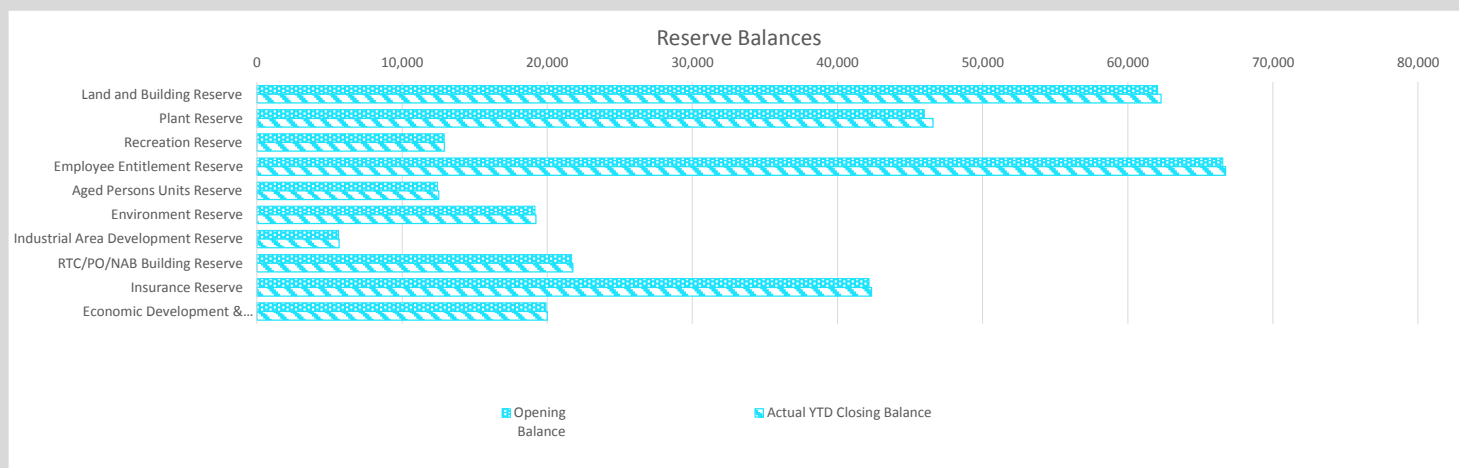


Principal Repayments	
\$39,187	
Interest Earned	Interest Expense
\$16,268	\$2,916
Reserves Bal	Loans Due
\$.31 M	\$.45 M

Cash Backed Reserve

Reserve Name	Opening Balance	Budget Interest Earned	Actual Interest Earned	Budget Transfers In (+)	Actual Transfers In (+)	Budget Transfers Out (-)	Actual Transfers Out (-)	Budget Closing Balance	Actual YTD Closing Balance
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Land and Building Reserve	62,066	1,500	232	10,000	0	(5,000)	0	68,566	62,298
Plant Reserve	45,978	3,875	603	32,413	0	0	0	82,266	46,581
Recreation Reserve	12,900	60	15	0	0	0	0	12,960	12,915
Employee Entitlement Reserve	66,544	1,250	201	0	0	0	0	67,794	66,745
Aged Persons Units Reserve	12,444	500	77	0	0	0	0	12,944	12,521
Environment Reserve	19,155	450	62	0	0	(10,000)	0	9,605	19,217
Industrial Area Development Reserve	5,626	125	31	0	0	0	0	5,751	5,657
RTC/PO/NAB Building Reserve	21,688	500	77	0	0	(10,000)	0	12,188	21,765
Insurance Reserve	42,171	1,100	170	0	0	0	0	43,271	42,341
Economic Development & Marketing Reserv	19,919	500	77	0	0	(10,000)	0	10,419	19,996
	308,491	9,860	1,545	42,413	0	(35,000)	0	325,764	310,036

KEY INFORMATION



Other Current Liabilities	Note	Opening Balance 1 July 2019	Liability Increase	Liability Reduction	Closing Balance 30 November 2019
		\$	\$	\$	\$
<b>Provisions</b>					
Annual leave		74,656	0	0	74,656
Long service leave		61,304	0	(10,797)	50,507
<b>Contract Liabilities</b>					
Unspent grants, contributions and reimbursements		0	654,910		654,910
Lease liability		0	5,742	0	5,742
<b>Total Other Current assets</b>					<b>785,815</b>
<b>Amounts shown above include GST (where applicable)</b>					

A breakdown of contract liabilities and associated movements is provided on the following pages at 11(a) and 11(b)

#### KEY INFORMATION

##### 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.

##### 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 calculation of net current assets.

##### 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 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.



NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 30 NOVEMBER 2019

NOTE 12(a)

OPERATING GRANTS AND CONTRIBUTIONS

Provider	Unspent Operating Grant, Subsidies and Contributions Liability					Unspent Operating Grants, Subsidies and Contributions Revenue					
	Liability 1-Jul	Increase in Liability	Liability Reduction (As revenue)	Liability 30-Jun	Current Liability 30-Jun	Adopted Budget Revenue	YTD Budget	Annual Budget	Budget Variations	Expected	YTD Revenue Actual
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>Operating Grants and Subsidies</b>											
<b>Governance</b>											
Traineeship and other Admin Grants	0	0	0	0	0	0	0	0	0	0	5,000
<b>General purpose funding</b>											
Grants Commission - General	0	0	0	0	0	149,189	74,594	149,189	0	149,189	74,978
Grants Commission - Roads	0	0	0	0	0	146,361	73,180	146,361	0	146,361	77,943
<b>Law, order, public safety</b>											
DFES - LGGs Operating Grant	0	0	0	0	0	15,468	5,156	15,468	0	15,468	1,696
DFES - LGGs Administration Grant	0	0	0	0	0	4,400	4,400	4,400	0	4,400	4,000
<b>Education and welfare</b>											
Seniors Week Community Grant	0	0	0	0	0	1,000	1,000	1,000	0	1,000	0
<b>Community amenities</b>											
Department of Communities - Thank a Volunteer	0	0	0	0	0	2,000	833	2,000	0	2,000	0
<b>Transport</b>											
MRWA - Direct Grant	0	0	0	0	0	78,000	78,000	78,000	0	78,000	78,427
Street Lighting	0	0	0	0	0	2,500	0	2,500	0	2,500	0
	0	0	0	0	0	398,918	237,163	398,918	0	398,918	242,043
<b>Operating Contributions</b>											
<b>Governance</b>											
Reimbursements	0	0	0	0	0	3,000	1,250	3,000	0	3,000	0
Sundry Income	0	0	0	0	0	9,859	9,859	9,859	0	9,859	4,930
<b>Education and welfare</b>											
Contributions	0	0	0	0	0	0	0	0	0	0	100
<b>Housing</b>											
Reimbursements	0	0	0	0	0	0	0	0	0	0	8,507
Reimbursements	0	0	0	0	0	0	0	0	0	0	209
<b>Recreation and culture</b>											
Contributions	0	0	0	0	0	3,900	3,900	3,900	0	3,900	0
Reimbursements	0	0	0	0	0	0	0	0	0	0	407
<b>Economic services</b>											
DrumMuster	0	0	0	0	0	1,000	417	1,000	0	1,000	0
<b>Other property and services</b>											
Reimbursements	0	0	0	0	0	0	0	0	0	0	2,828
Expenses Recovered (Income)	0	0	0	0	0	0	0	0	0	0	972
Reimbursements	0	0	0	0	0	0	0	0	0	0	683
	0	0	0	0	0	17,759	15,426	17,759	0	17,759	18,635
<b>TOTALS</b>	0	0	0	0	0	416,677	252,589	416,677	0	416,677	260,678

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 30 NOVEMBER 2019

NOTE 12(b)

NON-OPERATING GRANTS AND CONTRIBUTIONS

Provider	Unspent Non Operating Grants, Subsidies and Contributions Liability					Non Operating Grants, Subsidies and Contributions Revenue					
	Liability 1-Jul	Increase in Liability	Liability Reduction (As revenue)	Liability 30-Jun	Current Liability 30-Jun	Adopted Budget Revenue	YTD Budget	Annual Budget	Budget Variations	Expected	YTD Revenue Actual (b)
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>Non-Operating Grants and Subsidies</b>											
<b>General purpose funding</b>											
Grants Commission - Special Purpose Grant	46,666	0	0	46,666	46,666	0	0	0	0	0	0
Grants Commission - Special Purpose Grant	100,000	0	0	100,000	100,000	0	0	0	0	0	0
<b>Transport</b>											
WANDRRA - Flood Damage	0	0	0	0	0	11,714	11,714	11,714	0	11,714	11,714
MRWA - Regional Road Group	168,169	0	(60,476)	107,693	107,693	654,000	237,600	654,000	0	654,000	0
Roads to Recovery	0	0	0	0	0	164,870	0	164,870	0	164,870	0
LG Commodity Freight Roads Funds	0	0	0	0	0	894,432	0	894,432	0	894,432	0
<b>Economic services</b>											
Department Local Government, Sport & Cultural Industries - North Midlands Trails Master Plan	2,889	0	0	2,889	2,889	0	0	0	0	0	0
	<b>317,724</b>	<b>0</b>	<b>(60,476)</b>	<b>257,248</b>	<b>257,248</b>	<b>1,725,016</b>	<b>249,314</b>	<b>1,725,016</b>	<b>0</b>	<b>1,725,016</b>	<b>11,714</b>
<b>Total Non-operating grants, subsidies and contributions</b>	<b>317,724</b>	<b>0</b>	<b>(60,476)</b>	<b>257,248</b>	<b>257,248</b>	<b>1,725,016</b>	<b>249,314</b>	<b>1,725,016</b>	<b>0</b>	<b>1,725,016</b>	<b>11,714</b>

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 30 NOVEMBER 2019**

**NOTE 13  
BONDS & DEPOSITS**

In previous years, bonds and deposits were held as trust monies, they are now included in Restricted cash and shown as a current liability in Note 5. Below provides allocation of bonds and deposits:

Description	Opening Balance 1 July 2019	Amount Received	Amount Paid	Closing Balance 30 Nov 2019
	\$	\$	\$	\$
Councillor Nomination Fees	160	240	(80)	320
BCITF Levy	1,249	90	0	1,339
BRB Levy	636	170	(692)	114
Autumn Committee	974	0	0	974
Community Bus	3,045	0	(1,685)	1,360
ANZAC Day Breakfast Donation	501	0	0	501
Building Relocation Bond	1,000	0	0	1,000
Mingenew Cemetery Group	4,314	0	0	4,314
Cool Room Bond	530	0	(390)	140
Outdoor Camera Bond	350	0	(350)	0
Other Bonds	200	0	0	200
Rates Incentive Prizes	100	0	(100)	0
Tree Planter - LCDC	88	0	(88)	0
Weary Dunlop Memorial	87	0	0	87
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
Seniors Donations	50	0	(50)	0
NBN Rental	0	1,240	0	1,240
Railway Station Project	0	4,372	0	4,372
	<b>15,365</b>	<b>6,112</b>	<b>(3,435)</b>	<b>18,043</b>

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 30 NOVEMBER 2019**

**NOTE 14  
BUDGET AMENDMENTS**

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

GL Code	Description	Council Resolution	Classification	Non Cash Adjustment	Increase in Available Cash	Decrease in Available Cash	Amended Budget Running Balance
				\$	\$	\$	\$
	<b>Budget Adoption</b>		Opening Surplus				(0)
117050	Transfer from Reserve for the purpose of land transfer costs	19101605	Capital Revenue		5,000		5,000
105720	Land transfer costs	19101605	Operating Expenses			(5,000)	(0)
140020	Roads to Recovery (Yandanooka NE Recontruction)	19101612	Capital Expenses			(41,227)	(41,227)
142030	Roads to Recovery	19101612	Capital Revenue		41,227		(0)
				<b>0</b>	<b>46,227</b>	<b>(46,227)</b>	

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 30 NOVEMBER 2019**

**NOTE 15  
EXPLANATION OF MATERIAL VARIANCES**

The material variance thresholds are adopted annually by Council as an indicator of whether the actual expenditure or revenue varies from the year to date Actual materially.

The material variance adopted by Council for the 2019-20 year is \$10,000 or 10.00% whichever is the greater.

Reporting Program	Var. \$	Var. %		Timing/ Permanent	Explanation of Variance
	\$	%			
<b>Revenue from operating activities</b>					
Governance	19,481	137.31%	▲	Permanent	Paid Parental Leave scheme
Community Amenities	38,850	119.02%	▲	Timing	Annual refuse charges invoiced with rate notices in July
Transport	(54,127)	(17.02%)	▼	Timing	Less Department of Transport transactions than anticipated
<b>Expenditure from operating activities</b>					
Health	(18,158)	(38.23%)	▼	Permanent	Additional building maintenance required at the childcare building
Community Amenities	23,654	20.75%	▲	Timing	Timing of processing contract services for refuse collection;
Transport	163,767	18.01%	▲	Timing	Timing of employee costs, contracts and materials at public conveniences, refuse site and cemetery Timing of maintenance road works; Less Department of Transport transaction than anticipated;
Other Property and Services	(45,282)	(91.62%)	▼	Timing	Timing of employee costs at depot; Timing of contract services for tree pruning Timing of vehicle insurance and workers compensation payment; Timing of annual RAMM subscription; Timing of fuel purchases; Timing of quarterly FBT payment; Long Service Leave taken; Timing of staff training; Allocation of employee costs to repair wages
<b>Investing Activities</b>					
Non-operating Grants, Subsidies and Contributions	(237,600)	(95.30%)	▼	Timing	LG Commodity Freight Roads Fund Grant received 40% - not shown in income until work done, as per new accounting regulations.
Capital Acquisitions	141,031	22.11%	▲	Timing	Timing of capital road works; Anticipated purchase of plant & equipment
<b>Financing Activities</b>					
Transfer from Reserves	(35,000)	(100.00%)	▼		To still be processed.

**ATTACHMENT: 12.2**

**List of Payments for the Period Ended 30 November 2019**

**Shire of Mingenew - List of Payments - November 2019**

Chq/EFT	Date	Name	Description	Amount	Total
8635	13/11/2019	SYNERGY	Shire Office Power Account	-\$4,778.12	-\$8,788.01
8636	20/11/2019	SYNERGY	Rec Centre Power Account - October 2019	-\$2,030.80	
8633	08/11/2019	CITY OF GREATER GERALDTON	Purchase of 250 x Midwest Consortium Cards	-\$104.70	
8634	08/11/2019	SYNERGY	Street Lights Power Account, Street Lights for October 2019	-\$1,874.39	
DD9099.1	06/11/2019	Motorpass	Fuel Purchases October	-\$10,671.13	-\$21,009.05
DD9106.1	10/11/2019	WA SUPER	Payroll deductions	-\$1,837.94	
DD9106.10	10/11/2019	REST Super Fund	Superannuation contributions	-\$209.16	
DD9106.11	10/11/2019	MLC SUPER FUND	Superannuation contributions	-\$94.58	
DD9106.2	10/11/2019	Host Plus Superannuation Fund	Superannuation contributions	-\$209.16	
DD9106.3	10/11/2019	PRIME SUPER	Superannuation contributions	-\$274.04	
DD9106.4	10/11/2019	Australian Super	Superannuation contributions	-\$675.01	
DD9106.5	10/11/2019	Sun Super	Superannuation contributions	-\$951.92	
DD9106.6	10/11/2019	Australlian Super	Superannuation contributions	-\$209.16	
DD9106.7	10/11/2019	loof Portfolio Service Superannuation Fund	Superannuation contributions	-\$355.83	
DD9106.8	10/11/2019	ANZ Smart Choice Super	Superannuation contributions	-\$95.79	
DD9106.9	10/11/2019	Plum Personal Plan	Superannuation contributions	-\$209.16	
DD9130.1	24/11/2019	WA SUPER	Payroll deductions	-\$1,843.66	
DD9130.10	24/11/2019	REST Super Fund	Superannuation contributions	-\$209.16	
DD9130.11	24/11/2019	MLC SUPER FUND	Superannuation contributions	-\$187.72	
DD9130.2	24/11/2019	Host Plus Superannuation Fund	Superannuation contributions	-\$209.16	
DD9130.3	24/11/2019	PRIME SUPER	Superannuation contributions	-\$274.04	
DD9130.4	24/11/2019	Australian Super	Superannuation contributions	-\$675.01	
DD9130.5	24/11/2019	Sun Super	Superannuation contributions	-\$951.92	
DD9130.6	24/11/2019	Australlian Super	Superannuation contributions	-\$209.16	
DD9130.7	24/11/2019	loof Portfolio Service Superannuation Fund	Superannuation contributions	-\$355.29	
DD9130.8	24/11/2019	ANZ Smart Choice Super	Superannuation contributions	-\$91.89	
DD9130.9	24/11/2019	Plum Personal Plan	Superannuation contributions	-\$209.16	
DOT011119	05/11/2019	DEPARTMENT OF TRANSPORT	DoT Licensing Transactions: 11/11/2019	-\$190.55	-\$1,221.50
DOT041119	06/11/2019	DEPARTMENT OF TRANSPORT	DoT Licensing Transactions: 04/11/2019	-\$879.25	
DOT051119	07/11/2019	DEPARTMENT OF TRANSPORT	DoT Licensing Transactions: 05/11/2019,	-\$358.15	
DOT061119	08/11/2019	DEPARTMENT OF TRANSPORT	DoT Licensing Transactions: 06/11/2019	-\$14.95	
DOT071119	11/11/2019	DEPARTMENT OF TRANSPORT	DoT Licensing Transactions: 07/11/2019	-\$903.05	
DOT081119	12/11/2019	DEPARTMENT OF TRANSPORT	DoT Licensing Transactions: 08/11/2019	-\$152.55	
DOT111119	13/11/2019	DEPARTMENT OF TRANSPORT	DoT Licensing Transactions: 11/11/2019	-\$1,221.50	



DOT121119	14/11/2019	DEPARTMENT OF TRANSPORT	DoT Licensing Transactions: 12/11/2019	-\$3,585.45	
DOT131119	15/11/2019	DEPARTMENT OF TRANSPORT	DoT Licensing Transactions: 13/11/2019	-\$13,548.75	
DOT141119	18/11/2019	DEPARTMENT OF TRANSPORT	DoT Licensing Transactions: 14/11/2019	-\$784.85	
DOT151119	19/11/2019	DEPARTMENT OF TRANSPORT	DoT Licensing Transactions: 15/11/2019	-\$177.65	
DOT181119	20/11/2019	DEPARTMENT OF TRANSPORT	DoT Licensing Transactions: 18/11/2019	-\$999.95	
DOT191119	21/11/2019	DEPARTMENT OF TRANSPORT	DoT Licensing Transactions - 19/11/2019,	-\$832.15	
DOT201119	22/11/2019	DEPARTMENT OF TRANSPORT	DoT Licensing Transactions: 20/11/2019	-\$206.35	
DOT211119	25/11/2019	DEPARTMENT OF TRANSPORT	DoT Licensing Transactions: 21/11/2019,	-\$1,028.45	
DOT221119	26/11/2019	DEPARTMENT OF TRANSPORT	DoT Licensing Transactions: 22/11/2019	-\$655.55	
DOT251119	27/11/2019	DEPARTMENT OF TRANSPORT	DoT Licensing Transactions: 25/11/2019,	-\$161.20	
DOT261119	28/11/2019	DEPARTMENT OF TRANSPORT	DoT Licensing Transactions: 26/11/2019	-\$1,534.05	
DOT301019	01/11/2019	DEPARTMENT OF TRANSPORT	DoT Licensing Transactions: 30/10/2019	-\$698.25	
DOT311019	04/11/2019	DEPARTMENT OF TRANSPORT	DoT Licensing Transactions: 31/10/2019	-\$51.30	-\$27,983.95
EFT13034	08/11/2019	ATOM SUPPLY	Fly Net and Mosquito Head Protection	-\$38.54	
EFT13035	08/11/2019	BUNNINGS Group Limited	Various Materials - Parks and Gardens	-\$577.08	
EFT13036	08/11/2019	BOC GASES	Monthly Gas Bottle Charges	-\$47.78	
EFT13037	08/11/2019	Butler Settineri	Fee for the Roads Recovery Grant Acquittal and Deferred Pensioner Certificate for year ended 30 June 2019	-\$880.00	
EFT13038	08/11/2019	Bedrock Electrical Services	Electrical Repairs: Diagnose and Repair Turf Club, Autumn Centre, Triplex 3 and Generator	-\$2,420.95	
EFT13039	08/11/2019	BPH	Wet Hire Single Tipper and Wet Hire Semi Water Cart	-\$64,158.88	
EFT13040	08/11/2019	BULLIVANTS PTY LTD	Shackle 4.7T, Trans Chain, Pipe Hooks and Chain Sling	-\$1,118.57	
EFT13041	08/11/2019	CUTTING EDGES PTY LTD	2008 Caterpillar 12M Motor Grader (MI 541) - Scarifier	-\$671.52	
EFT13042	08/11/2019	CHILD SUPPORT AGENCY	Payroll deductions	-\$621.10	
EFT13043	08/11/2019	INFINITUM TECHNOLOGIES	IT Support and Maintenance	-\$1,268.30	
EFT13044	08/11/2019	LO-GO APPOINTMENTS	Temporary to Permanent Placement of CSO	-\$4,303.73	
EFT13045	08/11/2019	LATERAL ASPECT	Service Fee October 2019	-\$3,758.33	
EFT13046	08/11/2019	LGRCEU	Payroll deductions	-\$20.50	
EFT13047	08/11/2019	Shire Of Mingenew	Payroll deductions	-\$100.00	
EFT13048	08/11/2019	MINGENEW BAKERY	Catering for State Risk Project Workshop & LEMC (approx 15 people)	-\$562.40	
EFT13049	08/11/2019	MINGENEW IGA X-PRESS & LIQUOR	IGA Account October 2019, Newspapers, Office Supplies, Seniors, Depot, Parks and Gardens	-\$608.98	
EFT13050	08/11/2019	M P ASSETS WA PTY LTD	Supply of light vehicle and grader operator/labour hire on Coalseam Road Roadworks	-\$10,164.00	
EFT13051	08/11/2019	Officeworks	Various Stationery for Office and Outside Crew	-\$95.87	

EFT13052	08/11/2019 LANDMARK	Sorcerer 5L and Rovral 5L Liquid	-\$343.44
EFT13053	08/11/2019 Telstra Corporation	Telstra Account October 2019, Office Account October 2019, CEO Account October 2019, Staff Mobiles Oct 2019, Councillor Ipads October 2019 and Fire Officer Mobile October 2019	-\$1,728.44
EFT13054	08/11/2019 VELPIC	Monthly Velpic Fees for October 2019 and Contractor/Employee Induction Part A	-\$442.20
EFT13055	08/11/2019 Walga	WALGA Salary and Workforce Survey Subscription 2019/2020	-\$1,089.00
EFT13056	20/11/2019 Five Star Business & Communications	Billing Period for November 2019	-\$249.27
EFT13058	20/11/2019 Australian Taxation Office	BAS October 2019	-\$15,458.00
EFT13059	20/11/2019 AUSTRALIA POST	October 2019 Postage Fees	-\$96.07
EFT13060	20/11/2019 BUNNINGS Group Limited	Purchase of Tools	-\$1,867.62
EFT13061	20/11/2019 BOLTS-R-US	Purchase of Various Parts & Tools	-\$221.33
EFT13062	20/11/2019 Toll Transport Pty Ltd	Freight Costs	-\$362.29
EFT13063	20/11/2019 CATWEST	Purchase of Emulsion	-\$739.20
EFT13064	20/11/2019 CHILD SUPPORT AGENCY	Payroll deductions	-\$621.10
EFT13065	20/11/2019 CENTRAL REGIONAL TAFE	Traineeship Course Fees	-\$395.00
EFT13066	20/11/2019 CRAIGES AUTO ELECTRICAL & AIR CONDITIONING	Air Conditioner Repairs	-\$1,245.20
EFT13067	20/11/2019 LANDGATE	Interim Valuations	-\$241.70
EFT13068	20/11/2019 DONGARA BUILDING & TRADE SUPPLIES	Various Tools	-\$208.45
EFT13069	20/11/2019 DIGGA WEST	Purchase of Road Broom	-\$8,030.00
EFT13070	20/11/2019 Department Of Fire And Emergency Services	2019/2020 Emergency Services Levy - Shire Properties	-\$2,352.00
EFT13071	20/11/2019 ELDERS LIMITED	Purchase of Materials for Coalseam Job	-\$2,676.80
EFT13072	20/11/2019 ELGAS LTD	Annual Gas Bottle Charges	-\$141.90
EFT13073	20/11/2019 GERALDTON MOWER & REPAIR SPECIALIST	Parts for Mower	-\$194.80
EFT13074	20/11/2019 GREENFIELD TECHNICAL SERVICES	Project Management Fees	-\$17,594.50
EFT13075	20/11/2019 GNC CONCRETE AND PRECAST	Purchase of Concrete Pipe	-\$1,366.20
EFT13076	20/11/2019 HARVEY NORMAN	IT Supplies	-\$449.90
EFT13077	20/11/2019 IRWIN PLUMBING SERVICES	Plumbing Works Completed at Day Care	-\$13,344.10
EFT13078	20/11/2019 INFINITUM TECHNOLOGIES	IT Support Charges	-\$1,268.30
EFT13079	20/11/2019 JASON SIGN MAKERS	Purchase of Signs	-\$573.32
EFT13080	20/11/2019 LO-GO APPOINTMENTS	Contracting Services	-\$4,511.06
EFT13081	20/11/2019 LOCAL GOVERNMENT SUPERVISORS ASSOCIATIONS OF WA INC	Membership Fees 19/20	-\$55.00
EFT13082	20/11/2019 LGRCEU	Payroll deductions	-\$20.50
EFT13083	20/11/2019 Shire Of Mingenew	Payroll deductions	-\$100.00

EFT13084	20/11/2019 LGIS	Various adjustments per 18/19 and 19/20	-\$5,366.94	
EFT13085	20/11/2019 STARICK TYRES	Purchases in October 2019	-\$1,577.55	
EFT13086	20/11/2019 GERALDTON TOYOTA	Service of MI 108	-\$340.56	
EFT13087	20/11/2019 MARKETFORCE	Advertising Fees	-\$907.41	
EFT13088	20/11/2019 Mach 1 Auto One	Purchase of Various Parts	-\$498.06	
EFT13089	20/11/2019 Novus Geraldton	Windscreen Replacement	-\$857.00	
EFT13090	20/11/2019 Officeworks	Purchase of Batteries	-\$135.65	
EFT13091	20/11/2019 Purcher International	Purchase of Parts	-\$1,007.53	
EFT13092	20/11/2019 PEMCO DIESEL PTY LTD	Mechanical works on MI 541	-\$10,821.32	
EFT13093	20/11/2019 REDMAC AG SERVICES	Parts Purchased	-\$377.89	
EFT13094	20/11/2019 LANDMARK	Retic Parts	-\$40.61	
EFT13095	20/11/2019 SHIRE OF CHAPMAN VALLEY	Planning Services	-\$3,463.56	
EFT13096	20/11/2019 Shire Of Carnamah	Ranger Service Fees	-\$3,753.66	
EFT13097	20/11/2019 SEASIDE SIGNS	Purchase of Signs	-\$38.50	
EFT13098	20/11/2019 THURKLE'S EARTHMOVING & MAINTENANCE PTY LTD	Hire of Machinery	-\$26,350.50	
EFT13099	20/11/2019 Walga	Short Course Fees	-\$567.00	
EFT13100	20/11/2019 WESTRAC PTY LTD	Parts for MI 541	-\$948.01	
EFT13101	20/11/2019 MINGENEW FABRICATORS	Manufacturing Works	-\$137.50	-\$226,592.47
BPAY1119	29/11/2019 NATIONAL AUSTRALIA BANK	BPAY FEES NOVEMBER 2019	-\$10.13	
FEES1119	29/11/2019 NATIONAL AUSTRALIA BANK	Bank Fees November 2019	-\$30.00	
FEES11192	29/11/2019 NATIONAL AUSTRALIAN BANK	Bank Fees November 2019	-\$50.00	
IT1119	27/11/2019 FINRENT	IT Equipment Lease - November 2019, IT Equipment Lease - November 2019,	-\$656.57	
MERCH1119	01/11/2019 NAB	Merchant Fees November 2019	-\$151.75	
MERCH1119	29/11/2019 NATIONAL AUSTRALIA BANK	Merchant Fees November 2019	-\$147.96	
NAB1119	28/11/2019 NATIONAL AUSTRALIAN BANK	NAB Connect Fees November 2019	-\$39.74	
PHONE1119	08/11/2019 BUSINESS1300	After Hours Phone Services: October 2019,	-\$99.00	
PRINT1119	07/11/2019 DE LAGE LANDEN	Photocopier Lease: November 2019, Photocopier Lease: November 2019,	-\$356.80	-\$1,541.95

Total

-\$285,915.43 -\$285,915.43