



**ATTACHMENT BOOKLET FOR
ORDINARY COUNCIL MEETING**

18 March 2020 at 4:30pm

ATTACHMENT: 7.1

Minutes of the 19 February 2020 Ordinary Council Meeting



MINUTES FOR THE ORDINARY COUNCIL MEETING

19 FEBRUARY 2020

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**MINUTES FOR THE ORDINARY MEETING OF COUNCIL HELD IN COUNCIL CHAMBERS ON
19 FEBRUARY 2020 COMMENCING AT 4.30PM**

1.0 DECLARATION OF OPENING/ANNOUNCEMENT OF VISITORS

The President GJ Cosgrove 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

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 SPECIAL COUNCIL MEETING HELD 20 NOVEMBER 2019 (held over from 18 December 2019
Ordinary Council Meeting)**

OFFICER RECOMMENDATION - ITEM 7.1

That the Minutes of the Special Meeting of the Shire of Mingenew held in the Council Chambers on 20 November 2019 be confirmed as a true and accurate record of proceedings.

OFFICER RECOMMENDATION AND COUNCIL DECISION ENBLOC - ITEMS 7.1, 7.3 AND 11.1 - Resolution 19022001
Moved: Cr RW Newton
Seconded: Cr AR Smyth

That:

1. the Minutes of the Special Meeting of the Shire of Mingenew held in the Council Chambers on 20 November 2019 be confirmed as a true and accurate record of proceedings; and
2. the Minutes of the Ordinary Meeting of the Shire of Mingenew held in the Council Chambers on 18 December 2019 be confirmed as a true and accurate record of proceedings; and
3. Council receives the Minutes of the Annual General Meeting of Electors held 10 February 2020 and notes there were no motions raised or resolved at this meeting.

VOTING DETAILS:

CARRIED BY SIMPLE MAJORITY: 7/0

7.2 ORDINARY COUNCIL MEETING HELD 20 NOVEMBER 2019 (held over from 18 December 2019 Ordinary Council Meeting)

OFFICER RECOMMENDATION - ITEM 7.2

That the Minutes of the Ordinary Meeting of the Shire of Mingenew held in the Council Chambers on 20 November 2019 be confirmed as a true and accurate record of proceedings.

OFFICER RECOMMENDATION AND COUNCIL DECISION - ITEM 7.2 - Resolution 19022002
Moved: Cr JD Bagley
Seconded: Cr CV Farr

That Council, subject to the action of swearing in the President and Deputy President being moved to follow after Item 4.0, resolves that the Minutes of the Ordinary Meeting of the Shire of Mingenew held in the Council Chambers on 20 November 2019 be confirmed as a true and accurate record of proceedings.

VOTING DETAILS:

CARRIED BY SIMPLE MAJORITY: 7/0

7.3 ORDINARY COUNCIL MEETING HELD 18 DECEMBER 2019

OFFICER RECOMMENDATION - ITEM 7.3 – MOVED ENBLOC AT ITEM 7.1 - Resolution 19022001

That the Minutes of the Ordinary Meeting of the Shire of Mingenew held in the Council Chambers on 18 December 2019 be confirmed as a true and accurate record of proceedings.

8.0 ANNOUNCEMENTS BY PRESIDING PERSON WITHOUT DISCUSSION

9.0 DECLARATIONS OF INTEREST

Cr McTaggart disclosed an Impartiality Interest in relation to Item 11.2 as a member and Vice President of the Mingenew P & C.

10.0 RECOMMENDATIONS OF COMMITTEES
Nil.

11.0 REPORTS BY THE CHIEF EXECUTIVE OFFICER

11.1 ANNUAL GENERAL MEETING OF ELECTORS 2020

Location/Address: Shire of Mingenew
Name of Applicant: Shire of Mingenew
File Reference: ADM0118
Disclosure of Interest: Nil
Date: 10 February 2020
Author: Erin Greaves, Governance Officer
Authorising Officer: Nils Hay, Chief Executive Officer
Voting Requirements: Simple Majority

Summary

To receive the Minutes of the Annual General Meeting of Electors and consider any motions of the meeting.

Key Points

- The Annual General Meeting of Electors for 2019/20 was held on Monday, 10 February 2020
- The Annual Report 2019/20 was received with no questions raised
- No motions were presented or resolved at this meeting
- A number of questions were raised by members of the public / electors and are outlined within the Minutes.

OFFICER RECOMMENDATION – ITEM 11.6 - MOVED ENBLOC AT ITEM 7. 1 - Resolution 19022001

That Council receives the Minutes of the Annual General Meeting of Electors held 10 February 2020 and notes there were no motions raised or resolved at this meeting.

Attachment

Attachment 11.1.1 Minutes of the Annual General Meeting of Electors 10 February 2020

Background

The Local Government Act 1995 (the Act) requires a local government to accept an annual report by 31 December after the relevant financial year and no later than two months after the auditor's report becomes available. The Council accepted the annual report on 18 December 2019.

A local government is required to hold a general meeting of electors of the district once every financial year. This meeting is to be held no more than 56 days after the local government accepts the annual report for the previous financial year.

The Annual Meeting of Electors was held on Monday, 10 February 2020.

Section 5.33 of the Local Government Act 1995 requires all decisions made at an elector's meeting to be considered at the next Ordinary Council meeting or if that is not practicable at the first Ordinary Council meeting after that meeting.

Comment

The decision to hold the Elector's Meeting in February, rather than December (as with the previous meeting) did result in an improved turn-out at the meeting (four attendees, versus none).

Statutory Environment

The Local Government Act 1995 Section 5.27 and 5.29 provides:

5.27 Electors' general meetings

(1) *A general meeting of the electors of a district is to be held once every financial year.*

- (2) *A general meeting is to be held on a day selected by the local government but not more than 56 days after the local government accepts the annual report for the previous financial year.*

5.29. Convening electors' meetings

- (1) *The CEO is to convene an electors' meeting by giving —*
 (a) *at least 14 days' local public notice; and*
 (b) *each council member at least 14 days' notice, of the date, time, place and purpose of the meeting.*
- (2) *The local public notice referred to in subsection (1)(a) is to be treated as having commenced at the time of publication of the notice under section 1.7(1)(a) and is to continue by way of exhibition under section 1.7(1)(b) and (c) until the meeting has been held.*

Policy Implications

Nil.

Financial Implications

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

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

11.2 FREEDOM OF INFORMATION ACT 1992 – INFORMATION STATEMENT

Location/Address: Shire of Mingenew
Name of Applicant: Shire of Mingenew
File Reference: ADM0076
Disclosure of Interest: Nil
Date: 8 January 2020
Author: Erin Greaves, Governance Officer
Authorising Officer: Nils Hay, Chief Executive Officer
Voting Requirements: Simple Majority

Summary

This report includes a copy of the revised Shire of Mingenew Information Statement (IS) and recommends that Council review and endorse the Information Statement as amended.

Key Points

- This item was presented at the December 2019 Ordinary Council meeting, at which Council requested that the item lay on the table for consideration at the next meeting in order a few minor amendments to be made.
- The Shire is required to annually publish an Information Statement under the *Freedom of Information Act 1992*
- The proposed Information Statement 2020 has only been changed minimally to reflect the current workforce and Council structure

OFFICER RECOMMENDATION AND COUNCIL DECISION - ITEMS 11.2 - Resolution 19022003

Moved: Cr HR McTaggart

Seconded: Cr HM Newton

That Council endorses and publishes the Information Statement 2020, as presented in Attachment Booklet – February 2020, in accordance with the *Freedom of Information Act 1992*.

VOTING DETAILS:

CARRIED BY SIMPLE MAJORITY: 7/0

Attachment

Attachment 11.2.1 Information Statement 2020

Background

Part 5 of the *Freedom of Information Act 1992* (WA) (the FOI Act) requires each agency to prepare and publish an information statement within 12 months after the commencement of the FOI Act, and to update the statement at intervals of not more than 12 months (sections 96 and 97 of the FOI Act).

Further, the Act requires that all Local Governments have an information statement made available for inspection and/or purchase by members of the public.

The Information Statement can be published electronically on Council's website, as a stand-alone hard copy or incorporated into Council's Annual Report or a combination of all the options. A copy of the Information Statement must also be provided to the Information Commissioner when first produced and when any amendments are made.

Comment

Information Statements are an important part of FOI legislation. They assist members of the public to exercise their rights under the FOI Act, by describing the information and records available, together with a summary of the responsibilities and functions carried out by each agency.

Given that it has been 12 months since the Information Statement's last review, and that the Shire has had significant staff changes since adoption, I have again updated sections 5.4, 5.5 and 6.3. All the other sections remain relevant. Once adopted, the updated version will be sent to the Information Commissioner as per the Freedom of Information Act 1992 and displayed on the website for access.

Since the last meeting some minor amendments have been made to the Information Statement, as presented, including:

- The inclusion of a section for credit card payments on the application form
- The inclusion of Fees & Charges information on rear of application form
- Provision for email applications to be made
- Provision for making the Statement available in alternative formats; generally, rather than specifically listing formats such as Compact Disc (CD)
- Social media listed as a means for sharing information and communicating with the community
- Update to staff lists / organisational chart
- Minor formatting improvements

Statutory Environment

Freedom of Information Act, 1992

s.94 Publication of information about agencies

A reference in this Act to an information statement, in relation to an agency, is a reference to a statement that contains —

- (a) a statement of the structure and functions of the agency;*
- (b) a description of the ways in which the functions (including, in particular, the decision-making functions) of the agency affect members of the public;*
- (c) a description of any arrangements that exist to enable members of the public to participate in the formulation of the agency's policy and the performance of the agency's functions;*
- (d) a description of the kinds of documents that are usually held by the agency including —*
 - (i) which kinds of documents can be inspected at the agency under a written law other than this Act (whether or not inspection is subject to a fee or charge); and*
 - (ii) which kinds of documents can be purchased; and*
 - (iii) which kinds of documents can be obtained free of charge;*
- (e) a description of the agency's arrangements for giving members of the public access to documents mentioned in paragraph (d)(i), (ii) or (iii) including details of library facilities of the agency that are available for use by members of the public;*
- (f) a description of the agency's procedures for giving members of the public access to the documents of the agency under Part 2 including —*
 - (i) the designation of the officer or officers to whom initial inquiries as to access to documents can be made; and*
 - (ii) the address or addresses at which access applications can be lodged;*
- (g) a description of the agency's procedures for amending personal information in the documents of the agency under Part 3 including —*

- (i) the designation of the officer or officers to whom initial inquiries as to amendment of personal information can be made; and*
- (ii) the address or addresses at which applications for amendment of personal information can be lodged.*

s.96 Information statement, each agency to publish annually

1) An agency (other than a Minister or an exempt agency) has to cause an up-to-date information statement about the agency to be published in a manner approved by the Minister administering this Act —

- (a) within 12 months after the commencement of this Act; and*
- (b) at subsequent intervals of not more than 12 months.*

s.97 Information statement and internal manual, each agency to make available etc.

(2) An agency has to provide a copy of its information statement to the Commissioner as soon as is practicable after the statement is published under section 96.

Policy Implications

Nil

Financial Implications

There are costs associated with producing copies of the Information Statement, however the FOI Act allows Council to charge members of the public for a copy of the Information Statement and other documents that may be requested.

Fees and Charges relating to information requests are in accordance with the Freedom of Information Act 1992 or set annually as part of Council's Fees and Charges.

Strategic Implications

Community Strategic Plan:

Strategy 1.2.3 Provide sound corporate governance of Shire and create an attractive work environment

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

Prior to discussion and voting on Item 11.3, Cr HR McTaggart, disclosed an Impartiality Interest, as a member and Vice President of the Mingenew P & C.

11.3 MANAGEMENT OF LAND BEQUETHED FOR CHILDREN OF MINGENEW (PARENTS AND CITIZENS ASSOCIATION – MINGENEW)

Location/Address:	Lot 444 Mingenew South Road, Mingenew 6522
Name of Applicant:	Mingenew Parents and Citizens Association (P&C)
File Reference:	A69
Disclosure of Interest:	Cr HR McTaggart – Impartiality Interest
Date:	8 January 2020
Author:	Erin Greaves, Governance Officer
Authorising Officer:	Nils Hay, Chief Executive Officer
Voting Requirements:	Simple Majority

Summary

This report proposes to clarify the rating and management arrangements of Lot 444 Mingenew South Road, Mingenew to comply with a bequeath made by Mrs Temple Russell for the property to be held by the Mingenew Road Board under the auspices of the Mingenew Parents and Citizens Association (Mingenew P & C) for the benefit of the children of Mingenew, and to ensure the sustainability of the educational and social benefits this arrangement provides the Mingenew community.

Key Points

- Lot 444 Mingenew South Road, Mingenew was bequeathed to the Mingenew Road Board in the 1950's by Mrs Temple Russell "for the benefit of the children of Mingenew".
- The Mingenew P & C was deemed the most appropriate organisation to manage the land and its cropping program, subject to the above condition being maintained.
- Mingenew P & C have historically been paying rates on the property, which is inconsistent with other community groups under agreement to crop Shire-owned land.
- It is recommended that a more formal agreement be established to clarify the arrangements and fees payable (if any).

OFFICER RECOMMENDATION – ITEM 11.3

That Council, in regard to Lot 444 Mingenew South Road, Mingenew;

1. Confirms the Mingenew Parents and Citizens Association's control of the property for the approved use of broadacre cropping that is strictly charitable for the benefit of the children of Mingenew.
2. Removes the Mingenew Parents and Citizens Association (Mingenew P & C) from the rate record for Lot 444 Mingenew South Road, Mingenew (Assessment No. 69), returning the record to the Shire of Mingenew as the rightful landowner;
3. Authorises the Chief Executive Officer to enter into a formal agreement with the Mingenew Parents and Citizens Association, that sets out the management responsibility and financial obligations to apply, including management of firebreaks, weed control, fencing, access and any other terms identified and agreed upon by both parties based on a 5 year term with option to extend for further 5 years at \$0 annual rent/lease fee.

OFFICER RECOMMENDATION AND COUNCIL DECISION - ITEMS 11.3

Moved: Cr HM Newton

Seconded: Cr JD Bagley

That Council, in regard to Lot 444 Mingenew South Road, Mingenew;

1. Confirms the Mingenew Parents and Citizens Association's control of the property for the approved use of broadacre cropping that is strictly charitable for the benefit of the children of Mingenew.
2. Removes the Mingenew Parents and Citizens Association (Mingenew P & C) from the rate record for Lot 444 Mingenew South Road, Mingenew (Assessment No. 69), returning the record to the Shire of Mingenew as the rightful landowner;
3. Authorises the Chief Executive Officer to enter into a formal agreement with the Mingenew Parents and Citizens Association, that sets out the management responsibility and financial obligations to apply, including management of firebreaks, weed control, fencing, access and any other terms identified and agreed upon by both parties based on a 5 year term with option to extend for further 5 years at \$0 annual rent/lease fee.

VOTING DETAILS:

LOST: 0/7

Cr HR McTaggart presented an Alternative Motion and provided some background information which is included as an additional Attachment to these Minutes.

ALTERNATIVE RECOMMENDATION PUT BY CR HR MCTAGGART– ITEM 11.3

That Council, in regard to Lot 444 Mingenew South Road, Mingenew;

1. Confirms that control of Lot 444 (also known as the 'Children's Block') be vested in the Mingenew Parents and Citizens' Association Incorporated (Mingenew P&C) in perpetuity or until Mingenew P&C ceases to exist.
2. Mingenew P&C has approval to manage and control the land as defined by the zoning (UV Mining & Rural) and with the understanding that the proceeds of management must be utilised solely for the benefit of the children of Mingenew.
3. In removing the Mingenew Parents and Citizens Association (Mingenew P & C) from the rate record for Lot 444 Mingenew South Road, Mingenew (Assessment No. 69), and returning the record to the Shire of Mingenew as the landowner, the Shire of Mingenew acknowledge: Mingenew P&C as the sole controller and benefactor of the land in perpetuity; and its annual lease fee will be \$0.
4. Authorises the CEO to enter into a formal agreement with the Mingenew P&C that sets out the management responsibility and maintenance obligations to apply, including management of firebreaks, weed control, fencing, access and any other terms identified and agreed upon by both parties. This management agreement and terms will be reviewed every five years.

ALTERNATE RECOMMENDATION AND COUNCIL DECISION - ITEMS 11.3 - - Resolution 19022004

Moved: Cr HR McTaggart

Seconded: Cr HM Newton

That Council, in regard to Lot 444 Mingenew South Road, Mingenew:

1. Confirms that control of Lot 444 (also known as the 'Children's Block') be vested in the Mingenew Parents and Citizens' Association Incorporated (Mingenew P&C) in perpetuity or until Mingenew P&C ceases to exist.
2. Mingenew P&C has approval to manage and control the land as defined by the zoning (UV Mining & Rural) and with the understanding that the proceeds of management must be utilised solely for the benefit of the children of Mingenew.
3. In removing the Mingenew Parents and Citizens Association (Mingenew P & C) from the rate record for Lot 444 Mingenew South Road, Mingenew (Assessment No. 69), and returning the record to the Shire of Mingenew as the landowner, the Shire of Mingenew acknowledge: Mingenew P&C as the sole controller and benefactor of the land in perpetuity; and its annual lease fee will be \$0.
4. Authorises the CEO to enter into a formal agreement with the Mingenew P&C that sets out the management responsibility and maintenance obligations to apply, including management of firebreaks, weed control, fencing, access and any other terms identified and agreed upon by both parties. This management agreement and terms will be reviewed every five years.

VOTING DETAILS:

CARRIED BY SIMPLE MAJORITY: 7/0

Background

In late 2019, when investigating firebreak responsibility on Lot 444 Mingenew South Road, Mingenew, it was discovered that the rate record showed the Mingenew P & C as the responsible landholder and that they had been paying rates on the property. However, the official owner of the property is the Mingenew Shire.

In consultation with previous and current members of the Mingenew P & C, it has been established that the property was bequeathed to the Mingenew Road Board in the 1950's by Mrs Temple Russell on the provision that the land be held for the benefit of the children of Mingenew. It seems that the Mingenew P & C initiated a cropping program for this purpose and were naturally the choice to manage the property and project.

A transcription of Mrs Russell's handwritten letter, dated 17 August 1959, to the Mingenew Road Board has been prepared by Mingenew P & C President, Annette Thomas, which states:

"Thank you for your letter of the 12th August. The controlling body of the block of land must of course be the Parents and Citizens Assoc. of Mingenew - they were the ones to start the project in the first place and secondly, they would in any case appear to be the most suitable. Should they ever cease to function I presume the Roads Board would then assume control, but I am afraid that will just have to be left to the future.

I certainly did mean the block of land to be for the benefit of "all" the children of Mingenew and I find it hard to understand what you mean by saying "that the Convent might deem it their right to grow a crop of wheat and take the proceeds". I did not give the land for any body of people to put it under a crop of wheat. The benefit of such a proceeding to the children would appear to me to be very indirect.

I understand you were contemplating making a certain portion available for growing "experimental" plots of wheat, surely a very different (prospective/perspective?).

In such a case it seems to me it should be a communal effort, or certain plots of different wheat to be given by the different bodies if they wished to participate but under one definite scheme."

The Mingenew P & C have been paying minimum rates for the property each year, which is unique to this group. The Mingenew Football Club have an agreement to May 2021 to crop Rifle Range Reserve (No. 16335), as do the Mingenew Sports Club and Turf Club for the cropping of Airport Reserve (No. 27425) but pay no rates or fees.

Comment

The Mingenew P & C have established a positive and effective record for the management of the land for its intended purpose.

It is now proposed that a more formal agreement be established to ensure that records reflect the intended and ongoing management of the property, similar to the agreements with the Mingenew Football Club, Mingenew Sports Club and Mingenew Turf Club for cropping land as a means of fundraising.

Consultation

Mingenew Parents and Citizens Association

The Mingenew P & C have confirmed that their constitution provides for the association to rent, lease or own property and administratively, has the capacity and willingness to continue managing this property on an ongoing basis.

Statutory Environment

Local Government Act 1995

3.58. Disposing of property

(1) In this section — dispose includes to sell, lease, or otherwise dispose of, whether absolutely or not; property includes the whole or any part of the interest of a local government in property, but does not include money.

(2) Except as stated in this section, a local government can only dispose of property to —

(a) the highest bidder at public auction; or

(b) the person who at public tender called by the local government makes what is, in the opinion of the local government, the most acceptable tender, whether or not it is the highest tender.

(3) A local government can dispose of property other than under subsection (2) if, before agreeing to dispose of the property —

(a) it gives local public notice of the proposed disposition —

(i) describing the property concerned; and

(ii) giving details of the proposed disposition; and

(iii) inviting submissions to be made to the local government before a date to be specified in the notice, being a date not less than 2 weeks after the notice is first given; and

(b) it considers any submissions made to it before the date specified in the notice and, if its decision is made by the council or a committee, the decision and the reasons for it are recorded in the minutes of the meeting at which the decision was made.

Local Government (Functions and General) Regulations 1996

30. Dispositions of property excluded from Act s. 3.58

(1) A disposition that is described in this regulation as an exempt disposition is excluded from the application of section 3.58 of the Act.

- (2) A disposition of land is an exempt disposition if —
- (b) the land is disposed of to a body, whether incorporated or not —
 - (i) the objects of which are of a charitable, benevolent, religious, cultural, educational, recreational, sporting or other like nature; and
 - (ii) the members of which are not entitled or permitted to receive any pecuniary profit from the body's transactions

Local Government Act 1995 and Rates and Charges (Rebates and Deferments) Act 1992

6.47. Concessions

Subject to the Rates and Charges (Rebates and Deferments) Act 1992, a local government may at the time of imposing a rate or service charge or at a later date resolve to waive a rate or service charge or resolve to grant other concessions in relation to a rate or service charge.*

** Absolute majority required.*

Due to the charitable nature of the use, the Shire is considered exempt from Section 3.58 of the Local Government Act 1995 to dispose of the property by public auction, tender or giving local notice.

Policy Implications

Nil

Financial Implications

Council have historically collected rates based on UV Rural rate. Should Council grant the full rates concession, it will reduce rates income by approximately \$1,000 - \$1,500 per annum. Noting that this is an additional \$1,000-\$1,500 that the P&C will have available to spend on initiatives for Mingenew's school children.

Keeping the Mingenew P & C on the rate record gives the Association some certainty regarding continued use of the property. However, it limits Council's options for future management, should they wish to consider alternative options. Reverting the rate record to the legal owner (the Shire) will reduce any administration costs associated with processing the annual concession.

Strategic Implications

Community Strategic Plan:

Strategy 1.1.2 Provide buildings, facilities and services to meet community needs

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

11.4 AUTHORISATION TO ENTER INTO NEGOTIATIONS FOR THE PURCHASE OF LAND TO BECOME ROAD RESERVE

Location/Address: 8.82 ha Portion of Lot 64 Yandanooka – North East Road, Mingenew
Name of Applicant: Shire of Mingenew
File Reference: A96
Disclosure of Interest: Nil
Date: 8 January 2020
Author: Erin Greaves, Governance Officer
Authorising Officer: Nils Hay, Chief Executive Officer
Voting Requirements: Simple Majority

Summary

In order for road works to commence at the intersection of the Mingenew – Morawa Road and Yandanooka North East Road, Council are asked to authorise the Chief Executive Officer to enter negotiations with the landowners for the procurement of the required portion of land on Lot 64 Yandanooka North-East Road, Mingenew to include in the road reserve to give effect to the realignment.

Key Points

- Project to realign intersection at Mingenew-Morawa Road and Yandanooka North-East Road to improve visibility and overall safety.
- Requires acquisition of land to incorporate into road reserve for realignment
- Proposed to be funded by a combination of State Black Spot and Roads to Recovery funds

OFFICER RECOMMENDATION AND COUNCIL DECISION - ITEMS 11.4 - Resolution 19022005

Moved: Cr RW Newton

Seconded: Cr AR Smyth

That Council:

- 1) Delegates authority to the CEO to negotiate and make an offer to PC & AM Mitchell to purchase an 8.82ha portion of Lot 64 Yandanooka North-East Road shown in Attachment 11.3.1, based on an independent valuation conducted by a qualified valuer; and
- 2) Subject to an offer and acceptance
 - a. Agrees to pay the settlement fees associated with the purchased properties; and
 - b. Authorises the transfer of funds from the Land and Buildings Reserve to the Municipal Account for the purchase.

VOTING DETAILS:

CARRIED BY SIMPLE MAJORITY: 7/0

The Transfer Fund name was amended from *Lands Transfer Reserve* to *Land and Buildings Reserve*.

Attachment

Attachment 11.4.1 Proposed Land Acquisition Map

Attachment 11.4.2 Yandanooka North East Road Realignment Project Plans

Attachment 11.4.3 Confidential - Property Valuation Report from Nutrien Ag Solutions (*provided under separate, confidential cover to Elected Members*)

Background

The Shire has been working with Main Roads WA on a proposed realignment project at the Mingenew-Morawa Road and Yandanooka North-East Road intersection for several years. They received State Black Spot funding to complete the design work for the project in FY18-19 and have been successful with a State Black Spot funding application for two-thirds of the project value for the 20-21 and 21-22 Financial Years.

Initial contact has been made with the Mitchell Family, who own the land required to complete Main Roads' preferred design. They are open to the sale of the property at a reasonable price. An initial valuation has also been sought from Harcourts Landmark WA to facilitate this process.

Comments

Because the project is not due to commence until next financial year, no amount has been budgeted for the purchase of the land. As such, it would be appropriate to confirm Council support for progressing the project, and a methodology for payment of the purchase if it were to occur in the current financial year, prior to entering into formal negotiations with the land-owners.

Consultation

- Simon Lancaster, Shire of Chapman Valley (planning advice)
- Yves Beagley, Harcourts Landmark WA (valuation advice)
- Peter and Anne Mitchell
- Gavin Ellery, Land Acquisition Officer, Main Roads WA

Statutory Environment

Local Government Act 1995

major land transaction means a land transaction other than an exempt land transaction if the total value of —

(a) the consideration under the transaction; and

(b) anything done by the local government for achieving the purpose of the transaction, is more, or is worth more, than the amount prescribed for the purposes of this definition;
Local Government (Functions and General) Regulations 1996

8A. Amount prescribed for major land transactions; exempt land transactions prescribed (Act s. 3.59)

(1) The amount prescribed for the purposes of the definition of major land transaction in section 3.59(1) of the Act is —

(a) – does not apply to us (metro or large regional lg)

(b) if the land transaction is entered into by any other local government, the amount that is the lesser of —

(i) \$2 000 000; or

(ii) 10% of the operating expenditure incurred by the local government from its municipal fund in the last completed financial year.

(2) A land transaction is an exempt land transaction for the purposes of section 3.59 of the Act if —

(a) the total value of —

(i) the consideration under the transaction; and

(ii) anything done by the local government for achieving the purpose of the transaction, is more, or is worth more, than the amount prescribed under subregulation (1); and

(b) the Minister has, in writing, declared the transaction to be an exempt transaction because the Minister is satisfied that the amount by which the total value exceeds the amount prescribed under subregulation (1) is not significant taking into account —

(i) the total value of the transaction; or

(ii) variations throughout the State in the value of land.

8. Exempt land transactions prescribed (Act s. 3.59)

(1) A land transaction is an exempt land transaction for the purposes of section 3.59 of the Act if the local government enters into it —

(a) without intending to produce profit to itself; and

(b) without intending that another person will be sold, or given joint or exclusive use of, all or any of the land involved in the transaction.

Policy Implications

Nil

Financial Implications

The land valuation, settlement fees and any other associated fees will be borne by Council. This was budgeted for in the State Black Spot funding submission (which will cover two thirds of the project cost - \$660,000). A budget estimate of \$45,000 (being cost of land plus consideration for disruption to the landowner) was used in the funding application. Based upon the initial valuation received for the land, this figure appears reasonable.

The remaining \$330,000 is intended to be funded through Roads to Recovery grants. We will have approximately \$824,343 of Roads to Recovery funds to spend between FY20-21 and FY24-25.

It is intended that the State Black Spot funding and Roads to Recovery grants will be incorporated into the draft FY20-21 budget in support of this project.

The purchase of this land has not been budgeted for in the 2019-20 Budget. If supported, and successfully negotiated, it is suggested that funds be moved from the land and building reserve to facilitate the purchase of the land, with those funds to be reimbursed upon receipt of grant funds in FY20-21.

Strategic Implications

Community Strategic Plan:

Strategy 1.1.2 Provide buildings, facilities and services to meet community needs

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

11.5 WALGA STATE COUNCIL AGENDA

Location/Address: Shire of Mingenew
Name of Applicant: Shire of Mingenew
File Reference: ADM0118
Disclosure of Interest: Nil
Date: 10 February 2020
Author: Erin Greaves, Governance Officer
Authorising Officer: Nils Hay, Chief Executive Officer
Voting Requirements: Simple Majority

Summary

To consider recommendations for the 4 March 2020 WALGA State Council meeting and provide direction to the Shire's Northern Country Zone of WALGA delegates.

Key Points

- The next Northern Country Zone of WALGA meeting will be held on Monday, 24 February 2020
- Cr Karen Chappel (Shire President, Shire of Morawa) is the Northern Country Zone of WALGA's State Council representative.
- The Shire of Mingenew's nominated voting delegates are Cr Gary Cosgrove and Cr Justin Bagley, with Cr Carol Farr as proxy.

WALGA'S RECOMMENDATION AND COUNCIL DECISION - ITEMS 11.5 - Resolution 19022006

Moved: Cr HM Newton

Seconded: Cr AR Smyth

That Council:

1. Supports WALGA's recommendations to be made at the 4 March 2020 WALGA State Council Meeting, as provided within the Agenda attached:

"5.1 National Redress Scheme – Future Participation of WA local Governments

That State Council:

1. Acknowledge the State Government's decision to include the participation of Local Governments in the National Redress Scheme as part of the State's declaration;
2. Endorse the negotiation of a Memorandum of Understanding and Template Service Agreement with the State Government; and
3. Endorse by Flying Minute the Memorandum of Understanding prior to execution, in order to uphold requirements to respond within legislative timeframes.

5.2 Submission on Aboriginal Empowerment Strategy

That the submission to the Department of Premier and Cabinet in response to the Aboriginal Empowerment Strategy be endorsed.

5.3 WALGA Submission on Independent Review of the Commonwealth *Environment Protection and Biodiversity Conservation Act 1999* (EPBC Act)

That the submission on the Independent Review of the Environment Protection and Biodiversity Conservation Act 1999 (EPBC) be endorsed."; and

2. Notes the Information Reports, Key Activity Reports and Policy Forum Reports, as provided.

VOTING DETAILS:

CARRIED BY SIMPLE MAJORITY: 7/0

Attachment

Attachment 11.5.1 State Council Meeting Agenda – 4 March 2020

Background to Agenda Items

The recommendations outlined have been provided within the WALGA State Council Agenda, as attached. Relevant background information is provided within the report however a summary is provided below:

National Redress Scheme

In response to the Royal Commission into Institutional Responses to Child Sexual Abuse the National Redress Scheme has been established to provide opportunity to victims of institutional child sexual abuse to apply for a direct personal response from the responsible institution, accessing counselling and psychological care and be compensated up to \$150,000.

Council considered a position for local government participation in the Scheme at the July Ordinary Council meeting, at which it was resolved that Council would endorse the Northern Country Zone of WALGA's (NCZ) position to agree to join the National Redress Scheme as a State Government entity with a number of conditions. Following the consultation with the local government industry, the State Government has resolved to include local government in the Scheme under the State and have committed to cover costs relating to redress payments to survivors.

Please see page 6 of the Agenda (attached) to find out more.

Aboriginal Empowerment Strategy

The Department of Premier and Cabinet has released a Discussion Paper 'A Path Forward: Developing the Western Australian Government's Aboriginal Empowerment Strategy' and WALGA has prepared a submission regarding feedback on the Strategy for the Zone's consideration. Generally, the Strategy and its principles are supported by WALGA.

WALGA outlines "Supporting the development of an Aboriginal Empowerment Strategy by the State Government will benefit Local Government through the improvement of State Government processes; increased coordination between State Government, Local Government, Aboriginal people and community; local and regional place-based design and delivery of services and programs; enhanced local decision making; and, on a broader community level, improved health and wellbeing outcomes for Aboriginal people which benefits all Western Australians."

Please see page 9 of the Agenda (attached) to find out more.

Independent Review of the Commonwealth Environment Protection and Biodiversity Conservation Act 1999 (EPBC Act)

WALGA are seeking support for the proposed submission on the Discussion Paper for the Independent Review of the EPBC Act. The submission reinforces the strong connection that local government has with environmental legislation and a desire to improve the assessment and approval processes including appropriate engagement with local governments on relevant issues.

Please see page 18 of the Agenda (attached) to find out more.

Matters for Noting / Information

The following matters are included within the Agenda for noting/information:

- 6.1 Draft Position Statement: Residential Aged Care – Submission (Page 30)
- 6.2 Managing Housing Health Risks in WA (Page 32)
- 6.3 Submission on Modernising the Environmental Protection Act (Page 34)

- 6.4 Submission to the Productivity Commission on the National Transport Regulatory Reform (Page 36)
- 6.5 Submission to Joint Select Committee on Road Safety (Page 38)
- 6.6 WALGA Submission on Native Vegetation in Western Australia Issues Paper (Page 40)
- 6.7 Proposed Amendments to the Planning and Development (Local Planning Schemes) Regulations 2015 for Container Deposit Scheme Infrastructure (Page 42)
- 6.8 Report Municipal Waste Advisory Council (Page 44)
- 6.9 2019 Annual General Meeting Status Update (Page 47)
- 7.1 Key Activity Reports (Page 52)
 - 7.1.1 Report on Key Activities, Environment Policy Unit (Page 52)
 - 7.1.2 Report on Key Activities, Governance and Organisational Services (Page 55)
 - 7.1.3 Report on Key Activities, Infrastructure (Page 58)
 - 7.1.4 Report on Key Activities, People and Place (Page 60)
- 7.2 Policy Forum Reports (Page 62)
- 7.3 State Council Status Report (Page 63)

Background to State Council and Northern Country Zone

Role of Northern Country Zone of WALGA

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.

WALGA's Constitution outlines that the functions of Zones are to:

- Elect one or more State Councillors;
- Consider the State Council agenda;
- Provide direction and feedback to their State Councillor; and,
- Any other function deemed appropriate by the Zone.

Additional activities undertaken by Zones include:

- Developing and advocating on positions on regional issues affecting Local Government;
- Progressing regional Local Government initiatives;
- Identifying relevant issues for action by WALGA;
- Networking and information sharing; and,
- Contributing to policy development through policy forums and other channels.

Zones provide input into State Council's advocacy agenda in two critical ways: by passing resolutions on items contained in the State Council agenda, and by generating new agenda items for consideration by State Council.

Role of State Council

WALGA is governed by a President and a 24 member State Council, elected from the Local Government sector. Each State Councillor represents a WALGA Zone. There are 12 metropolitan zones and 12 regional zones. Elected Members are able to nominate to represent their Local Government on their zone and in turn, through the zone election process, to represent the zone on State Council.

State Council's primary role is to govern the successful operation of WALGA and broadly includes:

- i. Strategy formulation and policy making;
- ii. Development, evaluation and succession of the Chief Executive Officer;
- iii. Monitoring financial management and performance, including the annual budget;
- iv. Monitoring and controlling compliance and organisational performance;
- v. Ensuring effective identification, assessment and management of risk;
- vi. Promoting ethical and responsible decision making;
- vii. Ensuring effective communication and liaison with members and stakeholders; and;

- viii. Ensuring an effective governance framework and culture.

Consultation

State Council matters are shared with local governments state-wide.

Statutory Environment

Local Government Act 1995

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

11.6 PROPOSAL TO PURCHASE LAND – 12 & 14 FOGARTY STREET, MINGENEW AND 28 MIDLANDS ROAD, MINGENEW

Location/Address: 12 & 14 Fogarty Street, Mingenew and 28 Midlands Road, Mingenew
Name of Applicant: Tracey Fennell (Executor) of the Estate of Gavin Peter Fennell
File Reference: A358, A359 and A792
Disclosure of Interest: Nil
Date: 14 February 2020
Author: Erin Greaves, Governance Officer
Authorising Officer: Nils Hay, Chief Executive Officer
Voting Requirements: Simple Majority

Summary

Council are presented with a proposal to consider the purchase of vacant land at 12 & 14 Fogarty Street, Mingenew and 28 Midlands Road, Mingenew.

Key Points

- Correspondence has been received from Tracey Fennell seeking feedback on Council's interest to purchase the lots inherited through the Estate of Gavin Peter Fennell
- These properties are currently zoned residential (under Local Planning Scheme No.3 and No. 4)
- The approximate market value for similar properties is between \$7,000 each.

OFFICER RECOMMENDATION AND COUNCIL DECISION - ITEMS 11.6 - Resolution 19022007

Moved: Cr HR McTaggart

Seconded: Cr CV Farr

That Council authorises the Chief Executive Officer to advise Ms Tracey Fennell as Executor for the Estate of Gavin Peter Fennell, that Council declines the proposed offer to purchase vacant land at 12 & 14 Fogarty Street, Mingenew and 28 Midlands Road, Mingenew.

VOTING DETAILS:

CARRIED BY SIMPLE MAJORITY: 7/0

Attachment

11.6.1 Confidential – Correspondence from Tracey Fennell (*provided under separate, confidential cover*)

Background

The CEO received correspondence from Ms Fennell enquiring of Council's interest in purchasing vacant land at 12 & 14 Fogarty Street, Mingenew and 28 Midlands Road, Mingenew.

Although, no formal valuation of these specific properties have been conducted similar properties of the same size are valued at approximately \$6,000 - 7,000 (based on unconfirmed advice from Harcourts Dongara).



Comment

Council were gifted a number of vacant properties in October 2019, and recently considered and declined a proposal to purchase vacant land in Wattle Street.

Whilst Council have identified the need to ensure the availability of land for future development, as residential lots they serve limited strategic benefit to Council (as owners of the land) and would result in the financial loss of rates to be collected for these properties (although minimal).

Alternatively, Council may wish to consider obtaining a valuation and enter negotiations with the Estate Executor to purchase the properties to hold for future use/benefit.

Statutory Environment

8A. Amount prescribed for major land transactions; exempt land transactions prescribed (Act s. 3.59)

- (2) The amount prescribed for the purposes of the definition of major land transaction in section 3.59(1) of the Act is —
 - (a) – *does not apply to us (metro or large regional lg)*
 - (b) if the land transaction is entered into by any other local government, the amount that is the lesser of —
 - (i) \$2 000 000; or

- (ii) 10% of the operating expenditure incurred by the local government from its municipal fund in the last completed financial year.
- (2) A land transaction is an exempt land transaction for the purposes of section 3.59 of the Act if —
 - (a) the total value of —
 - (i) the consideration under the transaction; and
 - (ii) anything done by the local government for achieving the purpose of the transaction, is more, or is worth more, than the amount prescribed under subregulation (1); and
 - (b) the Minister has, in writing, declared the transaction to be an exempt transaction because the Minister is satisfied that the amount by which the total value exceeds the amount prescribed under subregulation (1) is not significant taking into account —
 - (i) the total value of the transaction; or
 - (ii) variations throughout the State in the value of land.

8. Exempt land transactions prescribed (Act s. 3.59)

- (1) A land transaction is an exempt land transaction for the purposes of section 3.59 of the Act if the local government enters into it —
 - (a) without intending to produce profit to itself; and
 - (b) without intending that another person will be sold, or given joint or exclusive use of, all or any of the land involved in the transaction.

The land transaction is under the value, as prescribed, to be considered a major land transaction.

Policy Implications

Nil

Financial Implications

The purchase of these blocks would be unbudgeted and therefore, require a resolution by Absolute Majority to expend funds for the valuation, purchase and settlement costs.

Strategic Implications

Community Strategic Plan:

Strategy 3.1.1 Ensure pipeline of land available for development.

12.0 REPORTS BY THE FINANCE AND ADMINISTRATION MANAGER

12.1 FINANCIAL REPORT FOR THE PERIOD ENDED 31 JANUARY 2020

Location/Address: Shire of Mingenew
Name of Applicant: Shire of Mingenew
Disclosure of Interest: Nil
File Reference: ADM0304
Date: 12 February 2020
Author: Jeremy Clapham – Finance Manager
Voting Requirement: Simple Majority

Summary

This report recommends that the Monthly Financial Report for the period ending 31 January 2020 as presented to the Council be received.

OFFICER RECOMMENDATION AND COUNCIL DECISION - ITEMS 12.1 - Resolution 19022008

Moved: Cr HM Newton

Seconded: Cr CV Farr

That the Monthly Financial Report for the period 1 July 2019 to 31 January 2020 be received.

VOTING DETAILS:

CARRIED BY SIMPLE MAJORITY: 7/0

Attachment

12.1.1 Monthly Financial Report for period ending 31 January 2020

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 as per bank statements – Shire of Mingenew as at 31 January 2020	
Municipal Funds	\$1,511,787
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 1 DECEMBER 2019 TO 31 JANUARY 2020

Location/Address: Shire of Mingenew
Name of Applicant: Shire of Mingenew
File Reference: ADM0042
Attachment/s: List of Payments – December 2019 and January 2020
Disclosure of Interest: Nil
Date: 12 January 2020
Authorising Officer: Jeremy Clapham, Finance Manager
Voting Requirement: Simple Majority

Summary

This report recommends that Council receive the list of payments for period 1 December 2019 to 31 January 2020 in accordance with the Local Government (Financial Management) Regulations 1996 section 13(1).

OFFICER RECOMMENDATION AND COUNCIL DECISION - ITEMS 12.1 - Resolution 19022009

Moved: Cr HM Newton

Seconded: Cr JD Bagley

That Council receive the attached list of payments for the period of 1 December 2019 to 31 January 2020 as follows:

\$29,656.09	Municipal Cheques;
\$569,950.10	Municipal EFT's;
\$107,679.80	Municipal Direct Debit Department of Transport (Licencing) Payments;
\$113,553.88	Municipal Direct Debit Other;
\$2,926.92	Municipal Other Charges.

Totalling \$823,766.79 as per attached list of payments.

Net Salaries not included in the attached list of payments - \$132,909.26

Total of all payments - \$956,676.05.

VOTING DETAILS:

CARRIED BY SIMPLE MAJORITY: 7/0

Attachment

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

13.0 MOTIONS OF WHICH PREVIOUS NOTICE HAS BEEN GIVEN/FOR CONSIDERATION AT FOLLOWING MEETING
Nil.

14.0 NEW BUSINESS OF AN URGENT NATURE INTRODUCED BY DECISION OF MEETING
Nil.

15.0 CONFIDENTIAL ITEMS
Nil.

15.0 TIME AND DATE OF NEXT MEETING
Next Ordinary Council Meeting to be held on Wednesday 18 March 2020 commencing at 4.30pm.

16.0 CLOSURE

The meeting was declared closed at 5:14pm.

These minutes were confirmed at an Ordinary Council meeting on 18 March 2020.

Signed _____
Presiding Officer

Date: _____

ATTACHMENT: 10.1

**Minutes of the Local Emergency Management Committee Meeting held 3 March
2020**



MINGENEW EMERGENCY MANAGEMENT COMMITTEE MEETING

**MINUTES OF THE MEETING TO BE HELD AT THE MINGENEW SHIRE COUNCIL CHAMBERS
1:00PM TUESDAY 3 MARCH 2020**

1.0 DECLARATION OF OPENING

The meeting was declared open at 1:01pm.

2.0 RECORD OF ATTENDANCE / APOLOGIES

2.1 ATTENDEES

Cr Anthony Smyth, Chairperson and Council representative
Rick Ryan, Department of Fire and Emergency Services
Sarah-Jane Grieve, Silverchain Mingenew
Murray Thomas, Chief Bushfire Control Officer
Neal Boonzaaier, Mingenew Police
Sam Adams, WALGA Roadwise
Grant Fiddock, Emergency Management and Ranger Services
Nils Hay, Shire of Mingenew
Erin Greaves, Shire of Mingenew

2.2 APOLOGIES

Malcom Taylor, Department of Biosecurity, Conservation and Attractions
Keith Shaw, Department of Communities
Brendan Wilson, Department of Fire and Emergency Services

3.0 OBJECTIVES

As per Agenda.

4.0 PREVIOUS MINUTES

4.1 BUSINESS ARISING FROM PREVIOUS MINUTES

- 4.1.1 LEMA confirmed to meet requirements by SEMC (correspondence attached)
- 4.1.2 Vehicle Identifier Sticker Procedure (draft attached)
- 4.1.3 Water Corporation and DFES have met on site to consider a controlled burn on the block behind the Autumn Centre (including the norther part of the Water Corporation Reserve; suitable dates for this will need to be discussed with the Bush Fire Brigades
- 4.1.4 DBCA have advised that they are unable to support prescribed burning in the Depot Hill Reserve (correspondence attached). Neighbour landowners / managers may need to consider increasing firebreak size.
This matter will be referred to the upcoming Bushfire Advisory Committee meeting.

4.2 CONFIRMATION OF MINUTES

COMMITTEE DECISION – ITEM 4.2

Moved: Sarah Seconded: Rick Ryan

That the Minutes of the Local Emergency Management Committee of the Shire of Mingenew held 8 October 2019 be confirmed as a true and accurate record of proceedings.

CARRIED UNANIMOUSLY

5.0 AGENCY REPORTS

Local agencies provided reports:

1. Nils Hay (Shire of Mingenew)
 - The Shire is looking to develop a policy to support and clarify responsibilities of staff performing volunteer work during work time, including attending training
2. Grant Fiddock (EMRS)
 - As a mitigation option, firebreaks may be redone without approval, to ensure regrowth does not increase risk, to be considered for Mingenew Hill and Depot Hill.
 - Fire reports are currently behind, need to prioritise to get up-to-date
3. Sam Adams (WALGA Roadwise)
 - Original Crash Map that was being worked on has been corrupted and having to start again
 - Offered assistance with applying for grants. Highlighted that the approval times can be quite lengthy e.g. 3 months so need to consider this in planning
4. Sarah-Jane Grieve (Silverchain)
 - Note that RFDS has reported the Mingenew Airstrip is not to standard for landing. Nils advised that the Shire's Community Development Officer is looking into funding options
5. Rick Ryan (DFES)
 - Some preparation and recovery work for recently floods
 - Quiet with fire incidents
 - Has been providing assistance with fires in Eastern States
6. Murray Thomas (Bushfire Brigade)
 - Only 2 x major fires reported over harvest, most fires mainly caused by pole top fires.
 - Yewers' property fire worst event for season, with unknown cause but quick response
 - Commonality of pole top fires to be raised at DEMC

COMMITTEE DECISION – ITEM 4.2

Moved: Grant Fiddock Seconded: Neal Boonzaaier

That the CEO write a letter on behalf of the Local Emergency Management Committee outlining the identified issue of pole top fires being the most common cause of fires in the district, and issue it to:

- Western Power
- District Emergency Management Committee (DEMC)
- District Operations Advisory Committee (DOAC)

CARRIED UNANIMOUSLY

- Response times are sometimes being impacted by limited water access (travel distance) on larger farms.

7. Neal Boonzaaier (Mingenew Police)

- Recently there was a land search and rescue – is it appropriate to seek assistance from Brigade's for low risk tasks such as ground search, given local knowledge? Would they be appropriately insured for such duties? Nils advised that it is likely that volunteer insurance would cover these actions as long as the tasks don't require specialist training or a high risk. Grant advised that he does have a drone available that may assist in such circumstances (It has a 7 km range and can travel up to 70 kms / hour).
- Police may be getting mobile boosters installed in vehicles (cost between \$800 and \$1,500)
- Grant application for CCTV in town has been made, through assistance from Shire's CDO
- In the event of a road crash, Neal advised that it is likely that the Bushfire Brigade will be contacted regardless to ensure site management as much as rescue efforts. The SES can be activated by Police if required but based in Geraldton so mobilisation time can be an issue. The Salvos in Geraldton are setting up a mobile trailer for responding to events (basic food and equipment needs).
- What support is in place for community members dealing with death or serious incidents or social isolation? General discussion was that onus is often on individual to seek help rather than "check-in" type service. Often reliant on family, friends, doctors or participation in social activities i.e. seniors' activities, Men's Shed etc. Police are providing some support to at-risk individuals, often in personal time. Services often available for employees (e.g. Shire has EAP service available for employees and their immediate family), incident recovery includes some services.

8. Malcom Taylor (DBCA)

- Whilst not in attendance at this meeting, has advised that DBCA have a skid steer in Geraldton that is available for clean ups following an emergency event

6.0 GENERAL BUSINESS

6.1 Fire Shed Extension/Redevelopment

In investigating extensions for the Fire Shed, the Shire has been advised by DFES (who we would be seeking the funding to build the shed from) that it would be preferable (and possibly more cost-effective) to replace the building with a DFES-endorsed design, rather than simply add an extension to the existing structure.

This presents an opportunity to consider both the design and location of the shed. The DFES 3-bay Fire Shed design is attached. It is 12.2 x 14.55m – compared to the current shed's 10 x 7m design. While larger, it would still fit comfortably in the current shed's general location (but will need to open onto Irwin, rather than Victoria Street, to avoid removing the old wall at the front of the current fire shed. Alternatively, if a different site was chosen for the Shed, the existing shed could be retained for other purposes.

Input is sought from current users of the fire shed.

General support for new shed to be built and suitable location to be determined – refer to Bushfire Advisory Committee. Condition of funding is that the land must be Council-owned.

COMMITTEE DECISION AND RECOMMENDATION TO COUNCIL – ITEM 6.1

Moved: Cr Anthony Smyth

Seconded: Murray Thomas

That Council supports a funding application be prepared and submitted to the Department of Fire and Emergency Services (DFES) for a new Fire Shed to be designed (based on the DFES-endorsed design) and installed on suitable Council-owned land (further analysis be undertaken to determine most appropriate and feasible location).

- **CARRIED UNANIMOUSLY**

6.2 Response Vehicle Identifier Stickers – Procedure

The Committee supported the procedure presented at the meeting.

COMMITTEE DECISION AND RECOMMENDATION TO COUNCIL – ITEM 6.2

Moved: Grant Fiddock

Seconded: Cr Anthony Smyth

That Council endorses the Response Vehicle Identifier (RVI) Stickers Procedure to assist in the management and control of personnel / vehicles accessing a fire ground or incident site.

CARRIED UNANIMOUSLY

6.3 Bush Fire Brigade Meeting

A BFB Meeting is proposed for 6.00pm on Wednesday 11 March 2020.

7.0 FUTURE MEETING DATE AND TIME

Next LEMC meeting to take place at: Tuesday 7 July 2020, 1pm.

8.0 CLOSURE

The meeting was closed at 2:09pm.

ATTACHMENT: 10.2

Minutes of the Audit & Risk Committee Meeting held 11 March 2020



MINUTES OF THE AUDIT AND RISK COMMITTEE MEETING

11 MARCH 2020

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MINUTES OF THE AUDIT AND RISK COMMITTEE MEETING OF THE SHIRE OF MINGENEW TO BE HELD IN COUNCIL CHAMBERS ON 11 MARCH 2020 COMMENCING AT 1.00PM

1.0 DECLARATION OF OPENING/ANNOUNCEMENT OF VISITORS

2.0 RECORD OF ATTENDANCE/APOLOGIES/APPROVED LEAVE OF ABSENCE COMMITTEE

Cr RW Newton
Cr HR McTaggart
Mr M Battilana

STAFF

Nils Hay, Chief Executive Officer
Jeremy Clapham, Manager Finance and Administration
Erin Greaves, Governance Officer

3.0 DECLARATIONS OF INTEREST

As the responsible officer for of the tasks which are to be audited and reported on the 2020 Compliance Audit Return, Erin Greaves, Governance Officer disclosed an Impartiality Interest.

Nils Hay, CEO also disclosed an Impartiality Interest relating to the Regulation 17 Audit (Item 5.2), as the reporting officer on matters that are audited on.

4.0 CONFIRMATION OF PREVIOUS MEETING MINUTES

4.1 AUDIT & RISK COMMITTEE MEETING HELD 20 NOVEMBER 2019

OFFICER RECOMMENDATION AND COMMITTEE DECISION - ITEM 4.1

MOVED: Cr HR McTaggart
SECONDED: Mr M Battilana

That the Minutes of the Audit Committee Meeting of the Shire of Mingenew held in the Council Chambers on 20 November 2019 be confirmed as a true and accurate record of proceedings.

CARRIED UNANIMOUSLY 3/0

5.0 OFFICERS' REPORTS

5.1 SHIRE OF MINGENEW 2019 COMPLIANCE AUDIT REPORT

Location/Address: Shire of Mingenew
Name of Applicant: Shire of Mingenew
File Reference: ADM0057
Disclosure of Interest: Erin Greaves - Impartiality Interest
Date: 19 February 2020
Author: Erin Greaves, Governance Officer
Authorising Author: Nils Hay, Chief Executive Officer
Voting Requirements: Simple Majority

Summary

The 2019 Compliance Audit Return (CAR) is presented for the Audit & Risk Committee to consider and recommend to Council for endorsement so that it may be submitted to the Department.

Key Points

- The Shire is required to complete and submit, to the Department of Local Government, Sport and Cultural Industries (DLGSCI), a Compliance Audit Return annually for each previous calendar year
- Section 7.13(i) Local Government Act 1995 requires that the Local Government carry out an annual audit on their compliance with specific statutory obligations prescribed in the Local Government (Audit) Regulations 1996.
- Regulation 13 prescribes the scope of the Compliance Audit Return
- Regulation 14 requires the local government's Audit Committee to review the CAR and report the result to Council prior to adoption and submission to the Department by the 31 March each year
- Regulation 15 refers to the requirement for a certified copy of the compliance audit return to be presented to the Director General of the Department by the 31 March each year.

OFFICER RECOMMENDATION - ITEM 5.1

That the Audit & Risk Committee recommends to Council that it:

1. **Adopts the 2019 Compliance Audit Return (CAR) for the period 1 January to 31 December 2019 as presented in the Attachment Booklet; and**
2. **Authorises the Shire President and Chief Executive Officer to sign the certification of the CAR, and lodge it with the Department of Local Government, Sport and Cultural Industries as required.**

AUDIT AND RISK COMMITTEE DECISION AND RECOMMENDATION TO COUNCIL - ITEM 5.1

MOVED: Mr M Battilana

SECONDED: Cr HR McTaggart

That the Audit & Risk Committee recommends to Council that it:

1. **Adopts the 2019 Compliance Audit Return (CAR) for the period 1 January to 31 December 2019 as presented in the Attachment Booklet subject to the response to Question 27 of the Tenders for Providing Goods and Services section be amended to state "One occasion where only 1 quote (of required 3) received..." ; and**

- 2. Authorises the Shire President and Chief Executive Officer to sign the certification of the CAR, and lodge it with the Department of Local Government, Sport and Cultural Industries as required.**

CARRIED UNANIMOUSLY 3/0

Attachment

5.1.1 Compliance Audit Return 2019

Background

The aim of the Compliance Audit Return is to build good governance by identifying and enforcing compliance and maintaining a transparent system of reporting. It is a checklist of a local government's compliance with the requirements of the Local Government Act 1995 (the Act) and its regulations, and it focuses on areas considered high risk as determined by the Department.

Each year local governments are required to complete the Compliance Audit Return for the period 1 January to 31 December. The CAR is to be reviewed by the Audit Committee, adopted by Council and submitted to the Director of the Department of Local Government, Sport and Cultural Industries (DLGSCI) by 31 March each year.

For the year 2019, the CAR focused on the following areas:

- Commercial Enterprises by Local Government
- Disclosure of Interest
- Delegation of Power/Duty
- Disposal of Property
- Elections
- Finance
- Integrated Planning and Reporting
- Local Government Employees
- Official Conduct
- Optional Questions (relating to Regulation 17 Audit and Financial Management Review requirements)
- Tenders for Providing Goods and Services

Comment

The annual Compliance Audit Return for the Shire of Mingenew was completed internally by the Governance Officer, noting that an Impartiality Interest has been disclosed due to a portion of the audit review relating to matters that are key responsibilities areas for the officer.

The audit required sourcing of evidence of compliance for each legislative requirement on the return. Evidence was found through source documents such as, but not limited to, minutes of meetings and resolutions of Council, declarations of interest forms, annual/primary returns, registers, financial reports, synergy records and newspapers / public notices. Links to such evidence have been recorded on the CAR for easy reference should it be required in future.

An overview of the findings for each focus area is provided below:

Commercial Enterprises by Local Government

The Shire did not participate in any major trading's or land transactions, as defined within s3.59 of the *Local Government Act 1995* and *Local Government (Functions and General) Regulations 1996*. The classification of "major" trading or land transaction refers to a value set out in the Regulations, which, for the Shire of Mingenew, has a lower threshold of 10% of operating expenditure incurred by the local government from its municipal fund in the last completed financial year.

Disclosure of Interest

The Shire has maintained a Register of Financial Interests that captures any financial, proximity and impartiality interests disclosed prior to or during Council meetings. The disclosed interests are then recorded in the relevant meeting Minutes. All known interests have been adequately captured within the Register and recorded in the relevant Council Minutes.

There is one sample identified, where the correct meeting process has been followed in spirit but mechanically was not accurate. There was occasion where the CEO disclosed a potential financial interest and excused himself from the meeting, however, the motion was put and a decision of Council was made prior to the CEO exiting the meeting (this is recorded in the Minutes). For transparency this has been identified.

Delegation of Power / Duty

Council last adopted its Delegations Register, by Absolute Majority, in April 2019, which included the review of delegations to Committees, the CEO and all other personnel. No matters of non-compliance were found. The Delegations are scheduled for review again prior to 30 June 2020.

Disposal of Property

The Act outlines that *disposal* for the purposes of s3.58, includes to sell, lease, or otherwise dispose of, whether absolutely or not, and *property* includes the whole or any part of the interest of a local government in property, but does not include money. The leasing of residential property is excluded from this requirement.

One instance was found where the Shire did not comply with the requirements of the Act, in disposing of the Old Bank Building. Whilst local public notice (through advertising in the Mingenew Matters) was provided and the notice included a majority of the prescribed information as set out by s3.58, the local public notice did not appear in a newspaper circulating within the region (definition of local public notice outlined within the Act which includes either the Midwest Times or Geraldton Guardian) and a recent valuation was not conducted. Given the circumstances of the disposal, this is considered a low risk compliance issue, and awareness will ensure it can be avoided in future. It is noted that a review of the Local Government Act includes reviewing the definition of local public notice to include the Shire's website, social media and other forms of notice.

Elections

Whilst a Register was prepared for the 2019 Extraordinary and Ordinary Elections, there were no electoral gift disclosures made. Therefore, the response to all questions for this section were noted as 'Not Applicable'.

Finance

This section generally refers to the establishment and conduct of the Audit Committee and auditing responsibilities. No matters of concern were identified. Although a significant change to previous responses is noted in that the Shire's external audit is now managed by the Office of the Auditor General (2019 being the first Audit conducted by the OAG).

Integrated Planning and Reporting

The Shire is on track with its requirements under the s5.56 relating to the establishment and review of a plan for the future, more commonly known as a Strategic Community Plan. The Shire's Plan is up-to-date and has added an updated Corporate Business Plan to its suite of Integrated Planning documents. Progress in being made on the review of the Long Term Financial Plan, Asset Management Plan and Workforce Plan, which are not legislated requirements.

Local Government Employees

This section relates to the recruitment and appointment of a CEO, therefore, as the Council did not seek to recruitment or appoint a CEO during this time, responses provided were 'Not Applicable'.

Official Conduct

The Shire's Complaints Officer for the purposes of s5.37 is the CEO. The questions within the CAR refer to the Complaints Officer's responsibilities in maintaining a register of complaints that are classified as a minor breach under the Act. There were no complaints received during the CAR review period.

Optional Questions

The questions in this section were optional depending on applicability for the local government. As the Shire did conduct its Financial Management Review, in accordance with the *Local Government (Financial Management) Regulations 1996* and a Regulation 17 Audit in accordance with the *Local Government (Audit) Regulations 1996*, within the review period, these questions were responded to. The Shire has been compliant in its requirements to conduct the FMR and Reg 17 Audit within the required timeframe.

Tenders for Providing Goods and Services

There was only one tender during the 2019 calendar year. All other transactions over the value of \$150,000 (tender threshold) were conducted under WALGA's eQuotes system, which exempts the Shire from the tender requirements (as the process has essentially been conducted by WALGA on behalf of local governments in advance).

The one tender occurring in the report period is the RFT1 – 2019/20 Mingenew Rural Road Works which was, largely conducted by Greenfields Technical Services, on the Shire's behalf.

It is noted that there was a failure to comply with the Shire's internal Purchasing Policy (Q27 of the CAR), in that insufficient quotes were obtained (only 2 quotes obtained when 3 were required) for the haulage works on the Coalseam Road CFRF project. Internal processes have since been remedied to ensure that there is no reoccurrence of such an issue and further detail has been outlined in response to the Shire's Regulation 17 Audit.

It also noted that advertising of the Shire's Regional Price Preference Policy remained an outstanding action from last year's CAR, however, this has since occurred and the Policy is presented to this Committee for consideration. Application of the Policy will need to be outlined within future tender documentation.

Consultation

Jeremy Clapham- Finance Manager
Nils Hay – Chief Executive Officer

Statutory Environment

Local Government Act 1995 Section 7.13

Local Government (Audit) Regulations 1996

14. Compliance audits by local governments

- (1) *A local government is to carry out a compliance audit for the period 1 January to 31 December in each year.*
- (2) *After carrying out a compliance audit the local government is to prepare a compliance audit return in a form approved by the Minister.*
- (3A) *The local government's audit committee is to review the compliance audit return and is to report to the council the results of that review.*
- (3) *After the audit committee has reported to the council under subregulation (3A), the compliance audit return is to be —*
 - (a) *presented to the council at a meeting of the council; and*

- (b) adopted by the council; and*
- (c) recorded in the minutes of the meeting at which it is adopted.*

15. Certified copy of compliance audit return and other documents to be given to Departmental CEO

- (1) After the compliance audit return has been presented to the council in accordance with regulation 14(3) a certified copy of the return together with —
 - (a) a copy of the relevant section of the minutes referred to in regulation 14(3)(c); and*
 - (b) any additional information explaining or qualifying the compliance audit, is to be submitted to the Departmental CEO by 31 March next following the period to which the return relates.**
- (2) In this regulation — certified in relation to a compliance audit return means signed by —
 - (a) the mayor or president; and*
 - (b) the CEO.**

Policy Implications

There are no policy implications to be considered as part of this report.

Financial Implications

There are no financial implications to be considered as part of this report.

Strategic Implications

Community Strategic Plan

Outcome 4.2 – An open and accountable local government that is respected, professional and trustworthy

Outcome 4.5 – Achieve a high level of compliance

5.2 SHIRE OF MINGENEW REGULATION 17 AUDIT REPORT FY19/20

Location/Address: Shire of Mingenew
Name of Applicant: Shire of Mingenew
File Reference: ADM0057
Disclosure of Interest: Nils Hay – Impartiality - Auditing and reporting on own work
Date: 10 March 2020
Author: Nils Hay, Chief Executive Officer
Voting Requirements: Simple Majority

Summary

The Audit Committee is requested to accept the completed Regulation 17 Audit and recommends that Council endorse the return so that it may be submitted to the Department along with a copy of the relevant minutes.

The Report includes consideration of the 2018 Compliance Audit Return, 2018/19 External Audit and an independent Regulation 17 Audit conducted by Bovone Pty Ltd.

OFFICER RECOMMENDATION / AUDIT AND RISK COMMITTEE DECISION AND RECOMMENDATION TO COUNCIL - ITEM 5.2

MOVED: Mr M Battilana
SECONDED: Cr HR McTaggart

That the Audit & Risk Committee accepts the CEO's Regulation 17(1) Report, in accordance with R16(c) of the Local Government (Audit) Regulation 1996, and recommends to Council:

That Council receives the CEO's Regulation 17(1) Report, reviewed by the Audit & Risk Committee, as required under Regulation 17(3) of the Local Government (Audit) Regulation 1996.

CARRIED UNANIMOUSLY 3/0

Attachments

- 5.2.1 Department of Local Government and Communities 2018 Compliance Audit Return (CAR).
- 5.2.2 2018/19 External Audit Findings
- 5.2.3 Bovone Pty Ltd Regulation 17 Audit Findings

Background

This review has been conducted in accordance with Regulation 16 (c) and Regulation 17 of the Local Government (Audit) Regulation 1996. The previous triennial Regulation 17 Audit took place in FY16/17 (21 December 2016).

Comments:

External Regulation 17 Audit: Bovone Pty Ltd

1. Summary of Findings:

Integrated Planning:

We acknowledge and agree with the challenges identified by the audit. The Integrating Planning requirements, along with the numerous other legislative requirements that the local government sector is subject to, are a large drain on resources and often yield minimal return. It is hoped that the ongoing argument for a scalable legislative framework to reduce this burden on small shires like Mingenew will be a feature of the currently-under-review Local Government Act.

In the interim, we will continue to try to meet our compliance requirements as best we can; noting that the Shire regularly receives criticism for overstaffing, but that this criticism rarely comes with a strong understanding of the requirements of the organisation and the amount of 'compliance for compliance's sake' that takes place.

It is worth noting that if the new Local Government Act does not yield some relief in this area, a further discussion about the resourcing of the organisation may be necessary.

Registers:

Record-keeping is an ongoing area of improvement for the organisation. The suggestion of a Register of Registers is a sensible one and something we are working on implementing to better keep track of our various registers of documents.

Local Laws:

The tidying up of our Local Laws has been an ongoing item for actioning for some time, but has not achieved priority over the other Integrated Planning items current occupying our governance resources. Upon completion of the Workforce and Long Term Financial Plans, our Integrated Planning Framework will be largely refreshed and we should be in a position to tackle this item.

It is noted that a reasonable amount of work has been done in this space previously, and it's believed that the process will be one of review and adoption of a number of drafted local laws (and removal of any outdated ones) rather than starting the entire process from scratch.

Audit Committee:

Since the Bovone Pty Ltd audit took place, Council has adopted a smaller Audit Committee structure – as per the recommendation.

Security:

The risk is noted; as is the fact that it is a difficult one to manage significantly more effectively than it is currently. The installation of a more robust security system (CCTV, alarm at front desk) would certainly mitigate the risk further, but is likely an excessive response.

IT System:

The numerous limitations of the current server are well known and, funds permitting, a move to a cloud-based system will be considered through the 2020 budget review or – if necessary – the 2020/21 Financial Year budget.

It is noted that there has been at least one attempted cyber-attack on the Shire system, which resulted in a limited disruption to services earlier this financial year.

Policy Manual:

This document, and the surrounding processes, have been undergoing incremental improvement in the past 18 months. The recommendations provided are sensible and can be incorporated as part of the ongoing review process that our Policy Manual receives.

Resolution Numbers:

It is noted that this item has already been corrected.

2. Outstanding Risk Actions

It is pleasing to note that many of the risk actions identified in the April 2019 review have been addressed in the intervening months. Several remain to be addressed:

Password Refresh System:

The Finance and Administration Manager is working on the implementation of an automated system with our ICT providers.

Records Management Process:

This remains an ongoing risk area, and key area for improvement. We have had little luck seeking external assistance to review our (now outdated) Records Management Plan (2015) and the associated procedures. Fortunately, Helen Sternick, our part-time Senior Finance Officer has significant experience in this area and we will utilise that expertise to conduct a review, provide some in-house staff training and improve our procedures. Given Helen's existing workload, this process will take longer than it would have had we been able to engage external assistance to do so.

Key Card Access for Shire Buildings:

A key risk is that there are a number of keys to Shire Buildings (primarily the Recreation Centre/Turf Bar) which have – over a period of years – been unaccounted for. The resulting situation is one where it is unknown exactly who has access to Shire facilities and – as such – there are both practical issues (buildings being accessed/used without the Shire being aware) and security/insurance concerns.

Over time we have been examining a more secure key/card system which would enable greater tracking of both key-holders and logs of who is accessing buildings when. The ultimate barrier to any such program will be cost, but it is something that Shire staff are scoping for budgetary purposes.

Building Maintenance Program:

This is an ongoing work-in-progress as we both improve our internal systems for scheduling regular activities (e.g. checks of smoke alarms, air conditioning servicing etc.) and build a more comprehensive list of outstanding maintenance items within the Shire's housing and building assets.

Plant Maintenance Program:

As above; we have devoted more staff time to plant maintenance in the current financial year, with a view to being more proactive in our maintenance to reduce the long-term costs associated with breakdown.

Monitoring Bores:

It is appearing increasingly to be the case that a monitoring bore may not be a hard and fast requirement for our landfill site, but simply a good practice item to install. As a first step, soil sampling should reveal the degree to which bores will be required.

Contaminated Road Reserve:

To date, no further action has been taken on this item, but it will remain on the Register.

Asset Register:

With ongoing changes to asset accounting as a result of Accounting Standards changes, further work is required in this area – particularly to ensure we are appropriately capturing and monitoring assets below \$5000 in value. At this stage, it is believed that our Asset Register is quite comprehensive, but likely captures a number of obsolete/disposed-of items which should be removed as part of a review.

Safety Action Plan:

With LGIS staff changeover in the RRC role, this has progressed slowly. In late 2019 our RRC (Peter Wennekes) made a start on this time, reviewing and updating our OSH Tracker documentation with outstanding items found in the previous OSH Audit.

Workforce Plan:

This item is in development. It is expected that a draft will be issued to Councillors over the 2019 Christmas period.

Other:

As part of the development of a Business Continuity Plan during Q3 of the current financial year, the Shire's risk register will be updated and reviewed.

External Audit 2018/19 Financial Year:

We were proud of the fact that our 2018/19 OAG Audit did not contain any management items to be addressed. It is noted that concerns exist around the lasting nature of our Operating Surplus Ratio. Whilst it is very difficult for a Shire with our financial resources and income sources to achieve a Ratio figure in the Department of Local Government's

desired band, it is noted that Council will be investigating a number of potential savings and financial management measures as part of a Strategy Meeting on 10 February 2020.

2018 Compliance Audit Return

1. Regional Price Preference Policy

At the time of the 2018 CAR, it was noted that there was no formally adopted Regional Price Preference Policy – and that this information was absent from the Netball Court construction tender (noncompliant with Regulation 24F of the Local Government (Functions and General) Regulation 1996).

This has since been rectified, and the Policy was publicly advertised in February 2020, and is presented to this Committee at this meeting.

2. Integrated Planning and Reporting

a. Strategic Community Plan

This underwent major review and adoption in 1 May 2020.

b. Corporate Business Plan

This also underwent major review and adoption on 17 July 2020, following the new Strategic Community Plan

c. Asset Management Plan

The Asset Management Plan underwent major review and adoption on 17 April 2020. It will continue to be updated in light of future valuations.

d. Workforce Plan

This document is currently under review, in support of the updated SCP and BCP. A draft has been distributed to Councillors in January 2020.

e. Long Term Financial Plan

This document is currently under review, following the endorsement of the 2018/19 Financial Statements

3. Delegations

a. Non-Compliances

With the 2018 CAR, failure to obtain Disclosures of Interest from (contracted) officers with Delegations was identified. This was subsequently reported to the DLGSC, rectified and – following some liaison with the Department – a plan for reasonable management put in place for future instances.

b. Action Required

The Leadership Team has acknowledged the need to improve and streamline the capture of exercising of delegations, ensuring that delegations are appropriately captured and reported, but also that the efficiency gained from a delegations system isn't undone by the reporting processes that surround it. This process will be ongoing as part of the next review of Council's Delegations Register to ensure that information relating to the exercise of any delegations is captured in the Shire's record management system in accordance with the Shire's Recordkeeping Plan, Local Government Act 1995 and associated legislation.

As part of the review, there will also be an examination of:

- Resending any letters to employees relating to their specific delegations and authorisations, once adopted by Council, and outlining tips for capturing appropriately.
- Exploring the use of 'profiles' in the Synergy records system that would enable records captured through email to be done easily and allocated consistently to the correct file. This would assist with reporting and accessing the information on demand.

Other Matters

1. Insufficient Quotations – Coalseam Road CFRF Widening Project

Issue:

An insufficient number of quotes were sought for haulage works on the Coalseam Road CFRF project.

Underlying Causes:

- Poor internal communication between responsible staff (CEO & Works Supervisor)

Treatment:

- Single officer to be responsible for obtaining quotes for a given procurement activity, to ensure clear lines of responsibility and visibility (for potential inclusion during next Purchasing Policy/Procedure review)
- Introduction of an additional check-point on the Purchase Order documentation to confirm that the correct number of quotes have been received (implemented)
- Notification of all staff of the new Purchase Order feature, along with reminder of quotation thresholds as per Purchasing Policy (completed)

2. Monitoring of Contract Values

Issue:

Due to unexpected scope creep, the value of the Coalseam Road CFRF haulage work exceeded \$150,000. No tender process had taken place.

Whilst not an overt violation of either the Shire's Purchase Policy or Local Government (Functions and General) Regulation s11A (as the ultimate value of the contract was not expected to rise to this level at the time of contracting), it has identified some weaknesses in our monitoring processes.

Underlying Causes:

- Contracts are extended for unexpected periods as a result of a combination of factors (internal staff absence, machinery breakdown, requirement to increase scope of work as a result of issues unknown at commencement of job)
- Long periods between contractor invoices make it difficult to accurately track expenditure
- Overall project expenditure monitored, rather than individual contractor values

Treatment:

- Introduce more regular reporting of contractor expenditure on large projects, in addition to higher-level financial monitoring (updated road project reporting template has been developed and implemented)
- Encourage more regular invoicing from contractors on large projects
- Review operation/value of projects which mutually rely upon contractors and Shire staff to complete

Statutory Requirements

The Local Government (Audit) Regulations 1996 state the following:

16. Functions of audit committee

- (c) to review a report given to it by the CEO under regulation 17(3) (the **CEO's report**) and is to —
 - (i) report to the council the results of that review; and
 - (ii) give a copy of the CEO's report to the council;
- (d) to monitor and advise the CEO when the CEO is carrying out functions in relation to a review under —
 - (i) regulation 17(1); and
 - (ii) the *Local Government (Financial Management) Regulations 1996* regulation 5(2)(c);

17. CEO to review certain systems and procedures

- (1) The CEO is to review the appropriateness and effectiveness of a local government's systems and procedures in relation to —
 - (a) risk management; and

- (b) internal control; and
 - (c) legislative compliance.
- (2) The review may relate to any or all of the matters referred to in subregulation (1)(a), (b) and (c), but each of those matters is to be the subject of a review not less than once in every 3 financial years.
- (3) The CEO is to report to the audit committee the results of that review.

Financial Implications

There are no financial implications to be considered as part of this report.

Strategic Implications

Community Strategic Plan

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

5.3 SHIRE OF MINGENEW WORKFORCE PLAN 2020 - 2024

Location/Address: Shire of Mingenew
Name of Applicant: Shire of Mingenew
File Reference: ADM0466
Disclosure of Interest: Nil
Date: 5 March 2020
Author: Erin Greaves, Governance Officer
Authorising Officer: Nils Hay, Chief Executive Officer
Voting Requirements: Simple Majority

Summary

The purpose of this report is for Council to consider endorsing the Shire's Workforce Plan 2020-2024.

Key Points

- Local governments are required to undertake workforce planning to inform the Shire's Corporate Business Plan and other integrated planning documents
- The last Workforce Plan was adopted in 2013 (Shire of Mingenew Workforce Plan 2013 – 2017)
- There have been significant structural / corporate changes within the organisation since the development of the last Plan, including an updated Strategic Community Plan and Corporate Business Plan, therefore, a new Plan has been developed.

OFFICER RECOMMENDATION – ITEM 5.3

That the Audit & Risk Committee accepts the Shire of Mingenew Workforce Plan 2020-2024 as presented in Attachment Booklet – February 2020.

AUDIT AND RISK COMMITTEE DECISION AND RECOMMENDATION TO COUNCIL - ITEM 5.2

MOVED: Mr M Battilana
SECONDED: Cr HR McTaggart

That the Audit & Risk Committee lays Item 5.3 - Shire of Mingenew Workforce Plan 2020 – 2024, on the table for presentation at a future Council Forum.

CARRIED UNANIMOUSLY 3/0

Attachments

- 5.3.1 Shire of Mingenew Workforce Plan 2020 – 2024
- 5.3.2 Shire of Mingenew Workforce Plan 2013 - 2017

Background

In 2010, the Integrated Planning and Reporting (IPR) Framework and Guidelines were introduced in Western Australia as part of the State Government's Local Government Reform Program. Under the Local Government Act 1995, all local governments are required to plan for the future of their district. In late 2016, the IPR Framework and Guidelines underwent a revision in anticipation of local governments reviewing their current strategic community plans as required by statute by 30 June 2017. Whilst the minimum requirement under legislation and regulation is the development of a Strategic Community Plan and a Corporate Business Plan, the Shire has established a suite of documents, as recommended as part of the IPR Framework, to inform and guide decision making in order to achieve community and business objectives.

It is essential to plan for a workforce that can deliver the Corporate Business Plan and to consider the workforce implications of the Strategic Community Plan. The Workforce Plan addresses the skills, expertise and knowledge requirements; the desired organisational culture; what organisational structure will work best; recruitment and retention in the context of labour market challenges and opportunities; and the facilities and equipment needed to support a productive and inclusive workforce.

Note that it is not a requirement for Councils to adopt the Workforce Plan, although some do by agreement with their Chief Executive Officer. The Council has a legislative role in some aspects of the workforce, notably the appointment and performance management of the Chief Executive Officer, responsibility for ensuring that there is an appropriate structure for administering the local government, and some specific provisions regarding designated senior employees. Other than those exceptions, the Workforce Plan is in the domain of the Chief Executive Officer's authority. Therefore, while the resourcing of the Workforce Plan is essentially an outcome of the Council's IPR decisions, it is for the Chief Executive Officer to ensure that the Workforce Plan enables the organisation's objectives to be achieved in the most efficient and effective manner.

Activities to ensure alignment between the Workforce Plan and other elements of the IPR suite include:

- Supporting ongoing policy and strategy development for workforce planning and human resource management.
- Ensuring workforce implications are considered in proposals for new or enhanced services, projects and activities.
- Including workforce requirements associated with any future changes identified in the Asset Management Plans.
- Undertaking workforce planning as an integral part of the management and operations of the organisation. Where there is a Human Resources specialist/Department, this means they should not produce the Workforce Plan in isolation.
- Regularly review risk assessment and strategies to ensure that risks to critical positions are managed and minimised.

Comments:

The Workforce Plan 2020-2024 includes an overview of the Integrated Planning and Reporting requirements, an analysis of the external and internal environments, an alignment overview with the current Corporate Business Plan (and Strategic Community Plan) and an Implementation Plan.

It should be noted that, like the Shire's other integrated planning documents, it is intended to be a guiding document that has the flexibility to meet the changing needs of the community and business requirements. The document will be reviewed and updated (as required) on an annual basis to ensure it remains relevant and appropriate.

Policy Implications

The Workforce Plan will inform internal policy positions and procedures that relate to Human Resource Management (HRM) to ensure the organisation's resourcing needs are met and can be sustained as required.

Statutory Obligations

Local Government Act 1995

Local Government (Administration) Regulations 1996

19DA. Corporate business plans, requirements for (Act s. 5.56)

(1) A local government is to ensure that a corporate business plan is made for its district in accordance with this regulation in respect of each financial year after the financial year ending 30 June 2013.

(2) A corporate business plan for a district is to cover the period specified in the plan, which is to be at least 4 financial years.

(3) A corporate business plan for a district is to —

(a) set out, consistently with any relevant priorities set out in the strategic community plan for the district, a local government's priorities for dealing with the objectives and aspirations of the community in the district; and

(b) govern a local government's internal business planning by expressing a local government's priorities by reference to operations that are within the capacity of the local government's resources; and

(c) develop and integrate matters relating to resources, including asset management, workforce planning and long-term financial planning.

Financial Implications

Significant savings have been made in preparing this document in-house, utilising existing capacity and expertise.

The Workforce Plan 2020 – 2024 will assist to inform resourcing decisions that will impact the Shire's short – medium – long term financial position.

Strategic Implications

Community Strategic Plan

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

The meeting was adjourned at 2:24pm

The meeting was reopened at 2:44pm.

5.4 SHIRE OF MINGENEW RISK REGISTER AND INTERNAL AUDIT PLAN UPDATE

Location/Address: Shire of Mingenew
Name of Applicant: Shire of Mingenew
File Reference: ADM0512
Disclosure of Interest: Nil
Date: 5 March 2020
Author: Erin Greaves, Governance Officer
Authorising Officer: Nils Hay, Chief Executive Officer
Voting Requirements: Simple Majority

Summary

The purpose of this report is to provide Council with an updated Risk Register and Internal Audit Plan to assist with its risk management responsibilities.

Key Points

- The Risk Register Dashboard Report provides an overview of how and when the Shire intends to take action to mitigate any identified risks. An Outstanding Actions list has also been developed from the Register to more easily view and track required actions. Further detail is provided under each risk theme tab.
- The Shire is ahead of schedule in performing the prioritised actions of the Internal Audit Plan up to the third quarter of 2019/20.

OFFICER RECOMMENDATION / AUDIT AND RISK COMMITTEE DECISION AND RECOMMENDATION TO COUNCIL - ITEM 5.4

MOVED: Cr HR McTaggart
SECONDED: Mr M Battilana

That the Audit & Risk Committee receives the updated Shire of Mingenew Risk Register and Internal Audit Plan.

CARRIED UNANIMOUSLY 3/0

Attachments

- 5.4.1 Shire of Mingenew Risk Register
- 5.4.2 Shire of Mingenew Internal Audit Plan

Background

The Audit & Risk Committee adopted the Risk Register and Internal Audit Plan at its 1 May 2019 meeting which was subsequently adopted by Council. This report and attached documentation provides an update to those documents to ensure that the Committee and Council can adequately track the Shire's progress and respond to emerging needs.

Comments:

As an overview, the Risk Register has been updated to note achieved or progressing goals, amend timelines where required, and add any new identified actions. The Outstanding Actions List and Dashboard provides an overview of the identified risk priorities. Each risk theme tab then provides detail on the risk profile and control ratings, any key performance indicators and proposed treatment actions.

Since the adoption of the Internal Audit Plan in May 2019, the Shire has implemented a suite of Human Resources (HR) policies and procedures (adopted by the Audit & Risk Committee in August 2019), prepared a Customer Service Charter (adopted by Council in November 2019) and prepared a Business Continuity Plan (presented for adoption at this meeting).

The next identified priority, scheduled for completion in the first quarter of 2020/21, is ICT Data Loss Prevention & Privacy; Records Management. Progress has been made in ensuring compliance with the State Records Act 2000, in reviewing the Shire's Recordkeeping Plan and implementing strategies to improve staff awareness and compliance with its requirements, most of which is being undertaken in-house. This has been possible due to improved internal capacity and expertise of the current Senior Finance Officer and Governance Officer. Due to the industry-wide spotlight placed on tendering and procurement, and the compliance matters raised elsewhere in this agenda, it is suggested that the action for the second quarter of 2020/21 be attended to as soon as possible, as resourcing allows.

The Audit & Risk Committee and Council may wish to provide feedback to amend any priorities and actions outlined within the Register and Internal Audit Plan.

Policy Implications

The Risk Register and Internal Audit Plan has been developed in order to meet the requirements of the Shire's Risk Management Framework as per Policy 1.2.2 Risk Management and associated procedures.

Statutory Requirements

Local Government Act 1995

1. The Local Government Act 1995 ("the Act") requires Councils to adopt appropriate policies, practices and procedures that ensure their assets are protected through sound administrative management.
2. Section 5.56(1) and (2) of the Local Government Act 1995- Planning for the Future; Regulation 17(1) (a) of the Local Government (Audit) Regulations: "The CEO is to review the appropriateness and effectiveness of a local government's system and procedures in relation to risk management".
3. Under regulation 17 (1) of the Local Government (Audit) Regulations 1996 the CEO is to review the appropriateness and effectiveness of a local government's system and procedures in relation to –
 - (a) risk management; and
 - (b) internal control; and
 - (c) legislative compliance.17 (2) the review may relate to any or all of the matters referred to in sub regulation (1) (a),(b) and (c), but each of those matters is to be the subject at least once every 3 financial years.
17 (3) The CEO is to report to the audit committee the results of that review.
4. Under Regulation 17 of the Local Government (Audit) Regulations 1996 it is a responsibility of the Audit & Risk Committee to receive the CEO reviews conducted on the appropriateness of systems and procedures in relation to risk management, internal control and legislative compliance.

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

5.5 SHIRE OF MINGENEW BUSINESS CONTINUITY PLAN

Location/Address: Shire of Mingenew
Name of Applicant: Shire of Mingenew
File Reference: ADM0093
Disclosure of Interest: Nil
Date: 5 March 2020
Author: Erin Greaves, Governance Officer
Authorising Officer: Nils Hay, Chief Executive Officer
Voting Requirements: Simple Majority

Summary

The purpose of this report is to provide Council with a Business Continuity Plan that ensures the Shire is prepared and equipped to respond to service interruptions in the event of an emergency.

Key Points

- The Shire does not currently have a formal plan that specifically responds to business continuity and has identified it as an action from the Internal Audit Plan and Risk Register

OFFICER RECOMMENDATION – ITEM 5.5

That the Audit & Risk Committee receives the Shire of Mingenew Business Continuity Plan 2020, as presented in the Attachment Booklet – February 2020.

AUDIT AND RISK COMMITTEE DECISION AND RECOMMENDATION TO COUNCIL - ITEM 5.5

MOVED: Cr HR McTaggart
SECONDED: Mr M Battilana

That the Audit & Risk Committee receives the Shire of Mingenew Business Continuity Plan 2020, as presented in the Attachment Booklet – February 2020 and recommends to Council that it be adopted subject to the following amendments:

- **A response to the impact of a pandemic on personnel be to include flexible working arrangements (i.e. working remotely from home)**
- **That the Contact List in the Appendix be updated with the current LEMC contacts**

And that the CEO is to develop and implement a Working From Home Policy and Procedure to manage risk associated with ensuring a safe working environment outside of the ordinary workplace.

CARRIED UNANIMOUSLY 3/0

Attachments

5.5.1 Shire of Mingenew Business Continuity Plan 2020

Background

The Shire's Internal Audit Plan recommends reviewing the Shire's Risk Management Framework with a focus on Business Continuity Risks and assist with the development of a fit-for-purposes Business Continuity Plan, which includes:

- ICT Business Continuity
- Key Staff Function succession planning

- Disaster recovery operations

As indicated within the Plan, its purpose is to ensure that Council is able to continue to deliver its critical business activities following a significant business interruption event. The plan aims to safeguard personnel, minimise damage to buildings and assets, and to restore services to the organisation and community as quickly as possible.

Comments:

The proposed Plan is simplistic and relevant to the Shire's specific needs to ensure that it can be easily understood, actioned upon quickly and is flexible to the circumstances of any business disruption event.

The Plan has been prepared based on common industry formats and has been developed in consultation with the Leadership Team. The Plan includes a list of roles and responsibilities for staff in actioning the Plan should it ever need to be referred to.

Policy Implications

Nil.

Statutory Requirements

Local Government Act 1995

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

5.6 INVESTMENT OF SURPLUS FUNDS

Location/Address: Shire of Mingenew
Name of Applicant: Shire of Mingenew
File Reference: FM0004
Disclosure of Interest: Nil
Date: 3 March 2020
Author: Jeremy Clapham, Finance & Administration Manager
Authorising Officer: Nils Hay, Chief Executive Officer
Voting Requirement: Simple Majority

Summary

This report advises Council that Council Policy and Procedure 1.3.3 – Investment of Surplus Funds has been reviewed in line with the requirements of the Policy and based on discussions held at the November 2019 Concept Forum.

Key Points

- Following discussion regarding investment of surplus funds at the November 2019 Concept Forum, clarity was sought on the application of the Policy and Procedure when investing funds in Bendigo Bank
- It was agreed that the Policy and Procedure would be reviewed and brought to the next Audit & Risk Committee Meeting
- The Policy and Procedure have been reviewed

OFFICER RECOMMENDATION TO AUDIT & RISK COMMITTEE / COUNCIL – ITEM 5.6

That the Audit & Risk Committee receives the Investment of Surplus Funds Policy and Procedure as reviewed.

AUDIT AND RISK COMMITTEE DECISION AND RECOMMENDATION TO COUNCIL - ITEM 5.6

MOVED: Cr HR McTaggart
SECONDED: Mr M Battilana

That Item 5.6 – Investment of Surplus Funds lays on the table and is referred to a future Council Meeting so that advice may be sought to confirm the policy and procedures align with current industry standards and can adequately protect the Shire's interests.

CARRIED UNANIMOUSLY 3/0

Attachment:

5.6.1 Council Policy and Management Procedure 1.3.3 – Investment of Surplus Funds
5.6.2 Interest rate comparison

Background

The Finance & Administration Manager and the CEO were approached by Bendigo Bank who made an offer to invest funds with them at an attractive interest rate. The Finance & Administration Manager compared the interest rate with the interest rate offered by the Shire's main bank – NAB. The interest rate offered by Bendigo Bank was 0.4% higher than that offered by NAB. A joint decision by the CEO and Finance & Administration Manager was then made to invest \$1 million in a 31 Day Notice Account at Bendigo Bank.

Councillors raised concerns at the November 2019 Concept Forum that funds were invested in another financial institution without authority and against Council Policy.

Information in support of the Officer's actions was provided by the CEO at the December Concept Forum and it was agreed that the Investment of Surplus Funds Policy and Procedure would be reviewed and brought to the next Audit & Risk Committee meeting.

It was also an opportune time to review the Policy & Procedure.

Comment

In order to address Councillors concerns that were raised at the November Concept Forum in regard to investment of the Shire's funds, the following information was provided by the CEO at the December 2019 Concept Forum:

- By investing \$1m "at call" funds in the Bendigo 31 Day Notice Account an interest rate 0.4% higher than NAB or CBA's "at call" rates was obtained, resulting in a net positive financial outcome for the Shire
- The decision was also made with a view to trying to provide local community groups with greater leverage when applying for grant funds from Bendigo, as a significant local deposit would exist
- It is noted that a third quote should have been obtained at the time (the quote from CBA was obtained after the funds were invested), as per the Procedure
- The Procedure outlines the various requirements to bring such decisions to Council; as the document stands this transaction was well within the Officer's delegation, as it constitutes a short-term investment and remains with a recognised banking institution. Additionally, the transaction was reported to Council through next monthly financial report.
- The Policy and Procedure have been reviewed, with no changes recommended at this stage.

Consultation

- CEO
- Finance Manager
- Bendigo Bank
- NAB
- CBA

Statutory Environment

Local Government Act 1995 – Part 6 Division 4 - S 6.14

Local Government (Financial Management) Regulations 1996 – Part 2 - S 19

Policy Implications

Policy and Procedure 1.3.3 – Investment of Surplus Funds.

Financial Implications

Interest received will be affected, depending on which institution funds are invested with.

Strategic Implications

Strategic Community Plan 2019-2029

- Action 1.2.1 Manage organisation in a financially sustainable manner
- Action 5.2.1 Support sustainable local banking model to develop

5.7 REGIONAL PRICE PREFERENCE POLICY

Location/Address: Shire of Mingenew
Name of Applicant: Shire of Mingenew
File Reference: ADM0489
Disclosure of Interest: Nil
Date: 6 March 2020
Author: Erin Greaves, Governance Officer
Authorising Officer: Nils Hay, Chief Executive Officer
Voting Requirements: Simple Majority

Summary

The proposed Regional Price Preference Policy has recently been advertised and public submissions invited. It is now presented for Audit & Risk Committee review and Council adoption.

Key Points

- The original Regional Price Preference Policy was adopted prior to 2009 and reviewed in 2019
- A Regional Price Preference Policy developed by local government must be advertised State-wide, and public submissions must be sought prior to its adoption
- This is an action from the 2018 Compliance Audit Return

OFFICER RECOMMENDATION / AUDIT AND RISK COMMITTEE DECISION AND RECOMMENDATION TO COUNCIL - ITEM 5.7

MOVED: Mr M Battilana
SECONDED: Cr HR McTaggart

That the Audit & Risk Committee recommends to Council that the Regional Price Preference Policy, as presented in the Attachment Booklet – February 2020, be adopted.

CARRIED UNANIMOUSLY 3/0

Attachments

5.7.1 Shire of Mingenew Regional Price Policy

Background

The Local Government (Functions and General) Regulations 1996 allow for non-metropolitan local governments to offer a price preference to local and regional suppliers when assessing quotations or tenders for goods and/or services.

The intent of providing a price preference consideration to local and regional suppliers is to stimulate economic activity and growth within the region by ensuring that local businesses are able to remain competitive when supplying goods and/or services.

It was identified in the 2018 Compliance Audit Return, that there exists a lack of evidence to support that the original Regional Price Preference Policy or subsequent reviews have been undertaken in accordance with statutory requirements.

The Policy was subsequently advertised in the West Australian on Wednesday 22 January 2020, as well as the Mingenew Matters, on the Shire's website and on Facebook, with submissions closing on Friday, 21 February 2020.

No submissions were received.

Comments:

Adherence to the Shire of Mingenew's Purchasing Policy informs all purchasing activities where the local government wishes it to apply. The proposed Policy does not automatically allow for any regional or local organisation to be appointed regardless of whether the quotation or tender supplied becomes the lowest quote after the price preference has been applied. Each individual tender outlines the assessment criteria to be used in making a determination, and is usually based on best value.

The Policy currently provides for giving a higher preference to local (Mingenew) suppliers firstly, then those located within the Shire's of Coorow, Carnamah, Morawa, Irwin Perenjori and Three Springs, and then to all other suppliers located within the Midwest Region. The reviewed policy provides definition for these boundaries.

The proposed Policy will provide guidance to Elected Members, staff, contractors and businesses in respect to the provision of a preference to local suppliers when purchasing decisions are made.

In accordance with Regulation 24G of the Local Government (Functions & General) Regulations 1996, a local government may choose not to apply the policy to a particular procurement process. However, the decision to not apply the policy must be specified in the scope of works or tender specifications.

As no submissions to the proposal were received it could be assumed that there are no objections to the introduction of the Policy from the business sector or wider community, therefore the Officer's Recommendation is that Council adopts the Policy

Policy Implications

The adopted, reviewed policy will ensure compliance with statutory requirements.

Statutory Requirements

Local Government Act 1995

Local Government (Functions & General) Regulations 1996

24A Application of this Part

The provisions of Part 4 may be varied in accordance with this Part, if the local government is located outside the metropolitan area and intends to give a regional price preference in accordance with this Part.

24B. Terms used

(1) In this Part — regional price preference, in relation to a tender submitted by a regional tenderer, involves assessing the tender as if the proposed tender price were discounted in accordance with regulation 24D; regional tenderer means a supplier of goods or services who satisfies the criteria in subregulation (2).

(2) A supplier of goods or services who submits a tender is regarded as being a regional tenderer for the purposes of this Part if —

- (a) that supplier has been operating a business continuously out of premises in the appropriate region for at least 6 months before the time after which further tenders cannot be submitted; or
- (b) some or all of the goods or services are to be supplied from regional sources.

24C. Regional price preference may be given

A local government located outside the metropolitan area may give a regional price preference to a regional tenderer in accordance with this Part.

24D. Discounts permitted for regional price preferences

(1) A preference may be given to a regional tenderer by assessing the tender from that regional tenderer as if the price bids were reduced by —

- (a) up to 10% — where the contract is for goods or services, up to a maximum price reduction of \$50 000; or
- (b) up to 5% — where the contract is for construction (building) services, up to a maximum price reduction of \$50 000; or
- (c) up to 10% — where the contract is for goods or services (including construction (building) services), up to a maximum price reduction of \$500 000, if the local government is seeking tenders for the provision of those goods or services for the first time, due to those goods or services having been, until then, undertaken by the local government.

(2) Although goods or services that form a part of a tender submitted by a tenderer (who is a regional tenderer by virtue of regulation 24B(2)(b)) may be —

- (a) wholly supplied from regional sources; or
- (b) partly supplied from regional sources, and partly supplied from non-regional sources, only those goods or services identified in the tender as being from regional sources may be included in the discounted calculations that form a part of the assessments of a tender when a regional price preference policy is in operation.

(3) Despite subregulation (1), price is only one of the factors to be assessed when the local government is to decide which of the tenders it thinks would be most advantageous to that local government to accept under regulation 18(4).

24E. Regional price preference policies for local governments

(1) Where a local government intends to give a regional price preference in relation to a process, the local government is to —

- (a) prepare a proposed regional price preference policy (if no policy has yet been adopted for that kind of contract); and
- (b) give Statewide public notice of the intention to have a regional price preference policy and include in that notice —
 - (i) the region to which the policy is to relate; and
 - (ii) details of where a complete copy of the proposed policy may be obtained; and
 - (iii) a statement inviting submissions commenting on the proposed policy, together with a closing date of not less than 4 weeks for those submissions; and
- (c) make a copy of the proposed regional price preference policy available for public inspection in accordance with the notice.

(2) A regional price preference policy may be expressed to be —

- (a) for different regions in respect of different parts of the contract, or the various contracts, comprising the basis of the tender;
- (b) for different goods or services within a single contract or various contracts;
- (c) for different price preferences in respect of the different goods or services, or the different regions, that are the subject of a tender or tenders (subject to the limits imposed by regulation 24D), or for any combination of those factors.

(3) A region specified under this Part —

- (a) must be (or include) the entire district of the local government; and
- (b) cannot include a part of the metropolitan area.

(4) A policy cannot be adopted by a local government until the local government has considered all submissions that are received in relation to the proposed policy and, if that consideration results in significant

changes to the proposed policy, then the local government must again give Statewide public notice of the altered proposed regional price preference policy.

24F. Adoption and notice of regional price preference policy

(1) A policy cannot be adopted by a local government until at least 4 weeks after the publication of the Statewide notice of the proposed policy.

(2) An adopted policy must state —

- (a) the region or regions within which each aspect of it is to be applied; and
- (b) the types and nature of businesses that may be considered for each type of preference; and
- (c) whether the policy applies to —
 - (i) different regions in respect of different parts of the contract, or the various contracts, comprising the basis of the tender;
 - (ii) different goods or services within a single contract or various contracts;
 - (iii) different price preferences in respect of the different goods or services, or the different regions, that are the subject of a tender or tenders, or to any combination of those factors.

(3) An adopted policy cannot be applied until the local government gives Statewide notice that it has adopted that policy.

(4) The local government is to ensure that a copy of an adopted regional price preference policy is —

- (a) included with any specifications for tenders to which the policy applies; and
- (b) made available in accordance with regulation 29 of the Local Government (Administration) Regulations 1996.

24G. Adopted regional price preference policy, effect of

A local government that has adopted a regional price preference policy in relation to a certain type of contract may choose not to apply that policy to a particular tender in the future for a contract of that type but, unless it does so, the policy is to apply to all like tenders.

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

6.0 CLOSURE

The meeting was closed at 3:54pm.

These minutes were confirmed at an Audit and Risk Committee Meeting on

Signed _____
Presiding Officer

Date: _____

ATTACHMENT: 10.3

Minutes of the Bushfire Advisory Committee Meeting held 11 March 2020



BUSHFIRE BRIGADE ANNUAL GENERAL MEETING

**AGENDA FOR THE SHIRE OF MINGENEW BUSHFIRE BRIGADES' ANNUAL GENERAL MEETING
TO BE HELD AT THE SHIRE CHAMBERS ON 11 MARCH 2020 COMMENCING AT 6PM.**

1.0 DECLARATION OF OPENING

The meeting was declared open at 6pm.

2.0 RECORD OF ATTENDANCE / APOLOGIES

Alex Pearse, Mingenew North Captain
Anthony Smyth, Town Captain (and Proxy Council Representative)
Daniel Michael, Lockier Captain
Grant Fiddock, Emergency Management and Ranger Services
Jon Holmes, Brigade Volunteer
Justin Bagley, Council Representative and Yandanooka Deputy Captain
Matthew Haigh, Brigade Volunteer
Murray Thomas, Chief Bushfire Control Officer
Nils Hay, Chief Executive Officer
Paul Flanders, Brigade Volunteer
Rick Ryan, Acting Area Officer Midwest – DFES

APOLOGIES:

Andrew Green, Brigade Volunteer
Nick Duane, Deputy Chief Bushfire Control Officer and Yandanooka Captain
Robert Newton, Brigade Volunteer
Tim Dempster, Brigade Volunteer

3.0 CONFIRMATION OF PREVIOUS MEETING MINUTES

3.1 BUSHFIRE BRIGADES' MEETING HELD 10 OCTOBER 2019

BRIGADES' DECISION – ITEM 3.1

Moved: Daniel Michael

Seconded: Justin Bagley

That the Minutes of the Bushfire Brigades' Annual General Meeting held 18 March 2019 be confirmed as a true and accurate record of proceedings.

CARRIED UNANIMOUSLY

4.0 OFFICERS REPORTS

4.1 Chief Bush Fire Control Officer Report- Murray Thomas

- Overview of the 2019/20 Fire Season
 - A few fires at start of open season during windrow paddock burning
 - Brought under control quickly thanks to volunteer response
 - Numerous pole top fires
 - Most dangerous fire on Yewers' property (unknown ignition)
 - Fire on Michael's property (near Depot Hill reserve)
 - Fire on McTaggarts (rocks thrown causing ignition)
 - Good response from volunteers resulted in fires being put out promptly

4.2 Captains Reports-

All Captains to remark on level of training of its volunteers and any identified gaps or training requirements.

4.2.1 Yandanooka

- Fire at Yewers' good opportunity for Shire/volunteers to work together
- Good that James was on site to provide local knowledge

4.2.2 Lockier

- Nothing of note to report since last meeting

4.2.3 Guranu

- Nothing of note to report

4.2.4 Mingenew North

- Nothing of note to report

4.2.5 Mingenew Town

- Attended most fires around harvest; 8 active members
- Good to be able to try out the truck on different terrain
 - Tyres needed to be let down to operate effectively on soft sand
- Fast attack in need of a service
- Met to discuss potential burning of Water Corp reserve between golf course and Victoria Rd

4.3 Shire CEO Report

- 2018/19 Operating Grant has been fully expended and acquitted.
- ESL Grants
- New Fire Shed design/location
The Committee indicated support for a new Fire Shed to be installed on the same lot as the existing Shed.
- Coles \$500 Gift Card (correspondence attached 4.3.1)
- Restricted Vehicle stickers procedure (attached 4.3.2)
 - **ACTION:** Procedure to be put into place and brigades notified.
- Controlled burning locations:
 - Depot Hill not authorised by DBCA (Unexploded Ordinance barrier to burn – map attached – 4.3.3)
 - **ACTION:** CEO to write back to DBCA
 - Request for bigger breaks; landholders potentially willing to maintain/spray
 - Get plan in case of fire
 - Get plan of existing breaks and widths

- Query management of fires that get into the river and out of the reserve where there are no breaks
 - Mingenew Common (Water Corp identified Threatened Flora) – correspondence and presentation attached – 4.3.4)
 - **ACTION:** CBFCO/Town Brigade Captain/CEO to liaise with DFES/Water Corp
 - 3 April or 27 March for controlled burn
- Volunteer Numbers- would the brigades like to hold an open/information day for recruitment? Shire can assist with promotion/advertising/venue.
 - **ACTION:** CEO/CDO to liaise with Town Brigade Captain
 - Can coincide with a busy bee at the town fire shed
- Policy consultation – Staff Volunteering for Emergency Services
- Ongoing discussions taking place to try to make ESL funding available for Cel-Fi units; currently working through with DOAC

5.0 ELECTION OF OFFICERS FOR THE 2020/21 FIRE SEASON

5.1 Election of Captain and Deputy Captain for Shire of Mingenew Brigades

BRIGADES' DECISION AND RECOMMENDATION TO COUNCIL – ITEM 5.1

Moved: A Pearse

Seconded: A Smyth

That the following persons be appointed to the position of Captain or Deputy Captain for the following Bush Fire Brigades:

Yandanooka

Captain: _ N Duane

Deputy Captain: _ J Bagley

Lockier

Captain: _ D Michael

Deputy Captain: _ P Flanders

Guranu

Captain: _ B Cobley (TBC)

Deputy Captain: _ G Elsegood (TBC)

Mingenew North

Captain: _ A Pearse

Deputy Captain: _ A Green

Mingenew Town

Captain: _ A Smyth

Deputy Captain: _ T Anderson (TBC)

CARRIED UNANIMOUSLY

6.0 **NOMINATIONS FOR BUSHFIRE CONTROL OFFICER & DEPUTY BUSHFIRE CONTROL OFFICER**

BRIGADES' DECISION AND RECOMMENDATION TO COUNCIL – ITEM 6.0

Moved: J Bagley

Seconded: D Michael

- 1. That the following persons be appointed to the position of Bushfire Control Officer for the Shire of Mingenew: Murray Thomas; and**
- 2. That the following persons be appointed to the position of Deputy Bushfire Control Officer for the Shire of Mingenew: Nick Duane**

CARRIED UNANIMOUSLY

7.0 **GENERAL BUSINESS**

Murray:

Weather stations (Ag Dept)

- Mingenew NW, Mingenew, Dudawa
 - o Provide information for FDI
 - o Given their hilltop location, readings are high
- Would be nice to have others in the Shire (potentially on the flat) for comparison
 - o West of Shire (e.g. around Kelly's)
 - o Potential to collaborate with MIG?
- **ACTION:** CEO to make contact with Ag Dept to see:
 - o If they are calibrated
 - o If there are opportunity for more to be added

DOAC Meeting:

- Discussed road closures
- First Aid and Mental Health First training available through DFES (get ~6 people or more and they come to you)
- Bushfire training also available for any new volunteers
- Discussed Western Power reenergising lines during harvest bans/total fire bans
 - o Exemptions are available, but generally not applied for
- Pole top fires raised as a regional issue
- Alerts
 - o WhatsApp, text messaging and other systems were discussed
 - WhatsApp has the ability to drop pins for locations
- Discussion of the Mogumber fire
- Looking at Tatra trucks to better manage in sand country (Moora/Vic Plains); there may be a comparison day
- Reminder to wear PPE to fires
- Value in calling 000 for fires, as it then goes to DFES in Geraldton and gets logged and reported; it also potentially makes it easier to access resources (including spotting aircraft, strike team etc.)
 - o Also 1800 317 555 is Geraldton regional coordinator (24 hours)
- AEDs for tankers will be funded
- Road closures and e-flares

Anthony Smyth

- Messaging service; ensuring people get on it

MINGENEW BUSHFIRE ADVISORY COMMITTEE MEETING AGENDA – 11 March 2020

- Access the website (<https://mingenew.wa.gov.au/resources/>), call or come into the Shire office

Rick Ryan:

- Thanks to all for keeping fires small
- Please be aware of training opportunities, if you have 6 or more people, DFES will typically come out and run a course for you

Jon Holmes:

- Thanks to Murray for his ongoing hard work as CBFCO (message endorsed by Committee)

Dan Michael:

- Value in having a plough available to help to manage fires, especially as paddocks are getting larger

Grant Fidock:

- DEMC meeting today:
 - Discussion about Corona Virus
 - WA Gov't's Pandemic Plan has been updated
 - Letter tabled from Shire of Mingenew regarding pole top fires

8.0 TIME AND DATE OF NEXT MEETING

Next Bush Fire Brigades' Meeting to be held on 19 October 2020 commencing at 6pm.

9.0 CLOSURE

The meeting was closed at 7.43 pm

ATTACHMENT: 11.2

Gifting of Coolroom by Mingenew Turf Club

Mingenew Turf Club

Re Cool room

Attention Nils,

As per our conversation and your email

- When purchased the Cool room container was approximately 25 years old ,but the refrigeration unit was fitted by us on purchase it was 5 years old and carried 7 year warranty from new,It was purchased at a cost to the Turf Club of \$13,200 inc GST
- Maintenance on the cool room has been zero ,as these refrigeration units are extremely reliable ,very low maintenance
- If the Shire take over ownership of the Cool room the Turf Club would expect the Shire to Maintain and Repair, we would also expect the Cool room to be included under the Shires insurance,
- The Turf Club are happy to assume responsibility of the installation and construction of a roofing structure to protect the Cool room ,we would make sure that the structure blends with the surrounding buildings, happy to obtain all building and planning approvals
- As regards the hiring of the Cool room,we would expect all hire fees to the Turf Club to be free of charge for the life of the Cool room,we would also expect first rights to the use of the Coolroom,The Turf club are happy for the Shire to decide if all local sporting clubs/expo to have use free of charge, but would expect any private/business use to be charged at the shires discretion, to be paid to the Council
- We would also like to recommend that due to the complexity of the starting operation of the Cool room, we would like to nominate Braden Bagley and Robert Holmes as members to be contacted by hirers for operating instructions, both are very experienced in the operation of the refrigeration unit, We propose to install a coded lock box on the side of the Cool room to contain the keys and above Contact names and numbers when hired by the Council.

If any further information is required, please don't hesitate to contact me

Regards David Bagley

Vice President-MTC

0428726043

ATTACHMENT: 12.1
Financial Report for the Period Ended 29 February 2020

SHIRE OF MINGENEW

MONTHLY FINANCIAL REPORT
(Containing the Statement of Financial Activity)
For the Period Ended 29 February 2020

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

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MONTHLY FINANCIAL REPORT FOR THE PERIOD ENDED 29 FEBRUARY 2020

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.

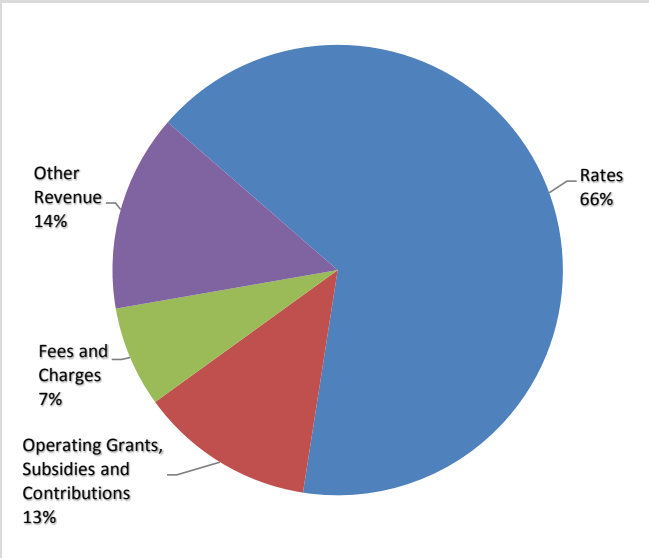
CRITICAL ACCOUNTING ESTIMATES

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.

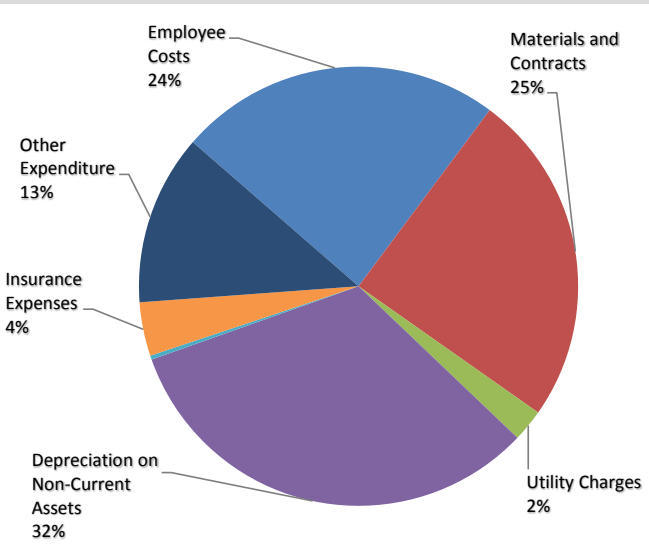
ROUNDING OFF FIGURES

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

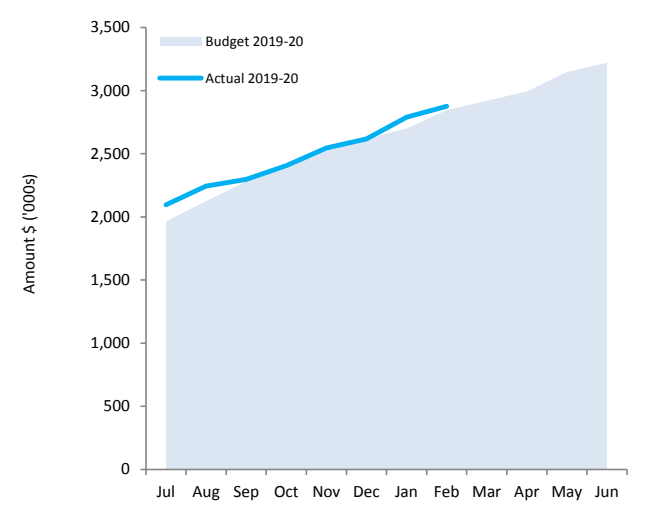
OPERATING REVENUE



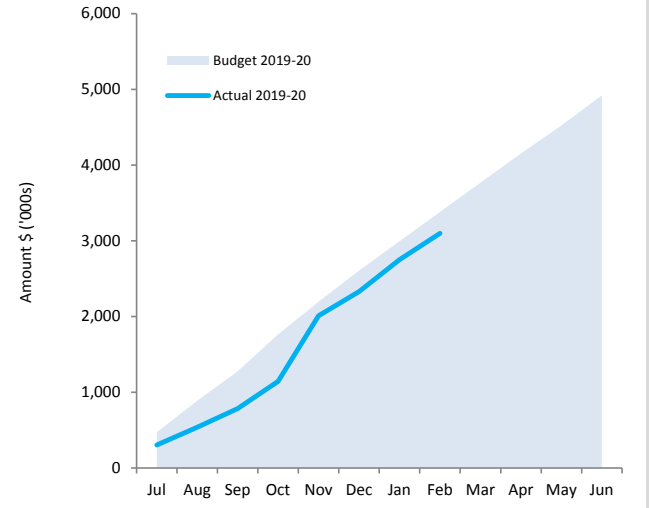
OPERATING EXPENSES



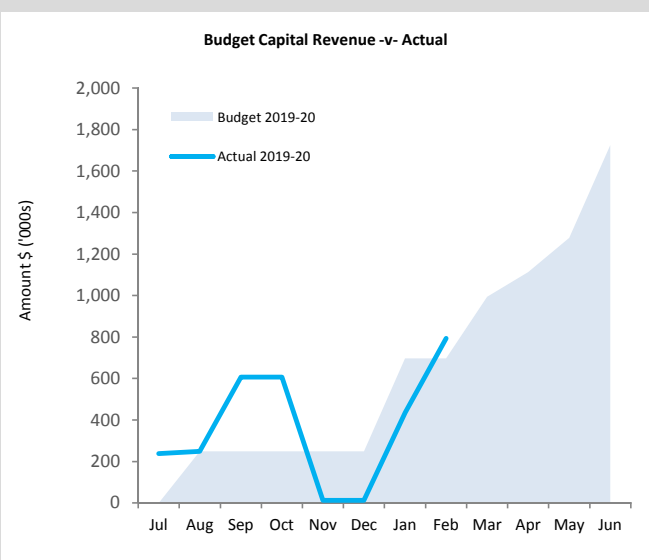
Budget Operating Revenues -v- Actual



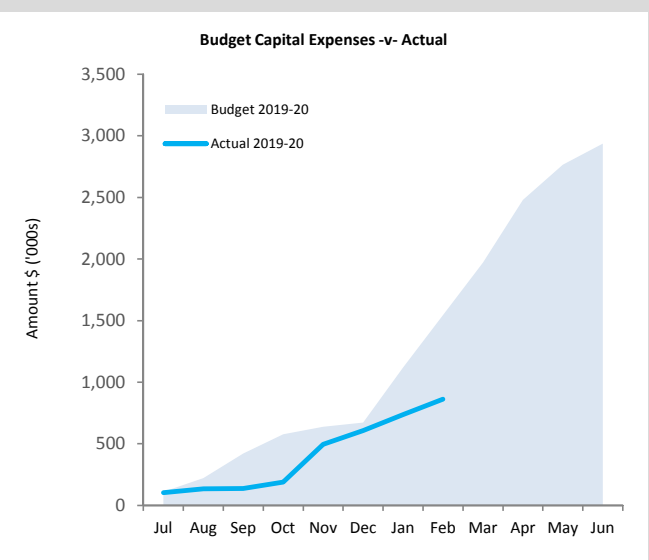
Budget Operating Expenses -v- YTD Actual



CAPITAL REVENUE



CAPITAL EXPENSES



KEY TERMS AND DESCRIPTIONS
FOR THE PERIOD ENDED 29 FEBRUARY 2020

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 29 FEBRUARY 2020**

STATUTORY REPORTING PROGRAMS

	Ref Note	Adopted Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)	Var. % (b)-(a)/(a)	Var.
		\$	\$	\$	\$	%	
Opening Funding Surplus / (Deficit)	1(c)	1,206,732	1,206,732	1,196,056	(10,676)	(0.88%)	
Revenue from operating activities							
Governance		17,449	15,586	42,804	27,218	174.63%	▲
General Purpose Funding - Rates	6	1,884,633	1,884,633	1,885,305	672	0.04%	
General Purpose Funding - Other		344,050	254,976	253,225	(1,751)	(0.69%)	
Law, Order and Public Safety		23,618	17,212	14,009	(3,203)	(18.61%)	
Health		371	248	65	(183)	(73.79%)	
Education and Welfare		1,755	1,655	474	(1,181)	(71.36%)	
Housing		103,035	68,690	75,760	7,070	10.29%	
Community Amenities		78,337	52,225	72,546	20,321	38.91%	▲
Recreation and Culture		38,335	37,881	37,307	(574)	(1.52%)	
Transport		656,375	464,417	430,675	(33,742)	(7.27%)	
Economic Services		9,945	6,630	4,594	(2,036)	(30.71%)	
Other Property and Services		63,326	42,214	58,983	16,769	39.72%	▲
		3,221,229	2,846,367	2,875,747	29,380		
Expenditure from operating activities							
Governance		(256,852)	(227,772)	(241,733)	(13,961)	(6.13%)	
General Purpose Funding		(90,742)	(59,761)	(52,773)	6,988	11.69%	▲
Law, Order and Public Safety		(155,559)	(104,934)	(103,640)	1,294	1.23%	
Health		(113,300)	(75,698)	(91,403)	(15,705)	(20.75%)	▼
Education and Welfare		(69,532)	(47,723)	(45,914)	1,809	3.79%	
Housing		(184,228)	(128,879)	(133,058)	(4,179)	(3.24%)	
Community Amenities		(272,077)	(181,757)	(174,371)	7,386	4.06%	
Recreation and Culture		(1,167,970)	(796,839)	(740,814)	56,025	7.03%	
Transport		(2,181,553)	(1,454,223)	(1,194,362)	259,861	17.87%	▲
Economic Services		(369,934)	(248,126)	(219,797)	28,329	11.42%	▲
Other Property and Services		(59,649)	(53,806)	(79,085)	(25,279)	(46.98%)	▼
		(4,921,396)	(3,379,518)	(3,076,950)	302,568		
Non-cash amounts excluded from operating activities	1(a)	1,838,261	1,224,840	1,007,469	(217,371)	(17.75%)	▼
Amount attributable to operating activities		138,094	691,689	806,266	114,577		
Investing Activities							
Proceeds from non-operating grants, subsidies and contributions	12(b)	1,725,016	696,530	792,704	96,174	13.81%	▲
Proceeds from disposal of assets	7	43,000	36,333	21,818	(14,515)	(39.95%)	▼
Purchase of property, plant and equipment	8	(2,937,405)	(1,544,942)	(883,026)	661,916	42.84%	▲
Amount attributable to investing activities		(1,169,389)	(812,079)	(68,504)	743,575		
Financing Activities							
Transfer from Reserves	10	35,000	35,000	0	(35,000)	(100.00%)	▼
Repayment of Debentures	9	(158,164)	(79,082)	(78,609)	473	(0.60%)	
Transfer to Reserves	10	(52,273)	(16,574)	(1,545)	15,029	(90.68%)	
Amount attributable to financing activities		(175,437)	(60,656)	(80,154)	(19,498)		
Closing Funding Surplus / (Deficit)	1(c)	(0)	1,025,687	1,853,665	827,978		

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 29 FEBRUARY 2020

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 29 FEBRUARY 2020

BY NATURE OR TYPE

	Ref Note	Adopted Budget \$	YTD Budget (a) \$	YTD Actual (b) \$	Var. \$ (b)-(a)	Var. % (b)-(a)/(a)	Var.
Opening Funding Surplus / (Deficit)	1(c)	1,206,732	1,206,732	1,196,056	(10,676)	(0.88%)	
Revenue from operating activities							
Rates	6	1,884,633	1,884,633	1,885,305	672	0.04%	
Operating grants, subsidies and contributions	12(a)	416,677	335,632	358,875	23,243	6.93%	▲
Fees and charges		249,008	178,164	206,143	27,979	15.70%	▲
Interest earnings		55,110	36,740	22,044	(14,696)	(40.00%)	
Other revenue		603,800	402,533	403,075	542	0.13%	
Profit on disposal of assets	7	12,000	8,667	305	(8,362)	(96.48%)	
		3,221,228	2,846,369	2,875,747	29,378		▲
Expenditure from operating activities							
Employee costs		(1,116,088)	(747,800)	(732,335)	15,465	2.07%	▲
Materials and contracts		(1,055,756)	(758,355)	(755,876)	2,479	0.33%	▲
Utility charges		(124,697)	(83,132)	(72,885)	10,247	12.33%	▲
Depreciation on non-current assets		(1,850,261)	(1,233,507)	(998,616)	234,891	19.04%	▲
Interest expenses		(15,819)	(8,293)	(9,155)	(862)	(10.39%)	▲
Insurance expenses		(121,123)	(120,521)	(121,694)	(1,173)	(0.97%)	▲
Other expenditure		(637,651)	(427,913)	(386,389)	41,524	9.70%	▲
		(4,921,395)	(3,379,521)	(3,076,950)	302,571		▲
Non-cash amounts excluded from operating activities	1(a)	1,838,261	1,224,840	1,007,469	(217,371)	(17.75%)	
Amount attributable to operating activities		138,094	691,688	806,266	114,578		▲
Investing activities							
Non-operating grants, subsidies and contributions	12(b)	1,725,016	696,530	792,704	96,174	13.81%	▲
Proceeds from disposal of assets	7	43,000	36,333	21,818	(14,515)	(39.95%)	
Payments for property, plant and equipment	8	(2,937,405)	(1,544,942)	(883,026)	661,916	(42.84%)	▲
Amount attributable to investing activities		(1,169,389)	(812,079)	(68,504)	743,575		▲
Financing Activities							
Transfer from reserves	10	35,000	35,000	0	(35,000)	(100.00%)	
Repayment of debentures	9	(158,164)	(79,082)	(78,609)	473	(0.60%)	▲
Transfer to reserves	10	(52,273)	(16,574)	(1,545)	15,029	(90.68%)	▲
Amount attributable to financing activities		(175,437)	(60,656)	(80,154)	(19,498)		
Closing Funding Surplus / (Deficit)	1(c)	(0)	1,025,686	1,853,665	827,979		

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)
Non-cash items excluded from operating activities	\$	\$	\$
Adjustments to operating activities			
Less: Profit on asset disposals	(12,000)	(8,667)	(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	1,233,507	998,616
Total non-cash items excluded from operating activities	1,838,261	1,224,840	1,007,469

(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 01 Mar 2019	Year to Date 29 Feb 2020
Adjustments to net current assets				
Less: Reserves - restricted cash	10 (308,491)	(308,491)	(413,855)	(310,036)
Less: Cost of acquisition	(40,394)	(40,394)	(40,394)	0
Add: Borrowings	9 158,165	158,166	1	79,557
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
Total adjustments to net current assets	(54,760)	(54,758)	(239,929)	(76,256)

(c) Net current assets used in the Statement of Financial Activity

Current assets				
Cash and cash equivalents	2 1,488,357	1,508,858	1,985,033	2,239,061
Rates receivables	3 30,715	22,809	146,111	127,541
Receivables	3 291,996	286,725	73,506	84,615
Inventories	0	0	3,065	0
Other current assets	4 59,331	59,331	40,394	0
Less: Current liabilities				
Payables	5 (314,781)	(332,783)	(102,655)	(123,557)
Borrowings	9 (158,166)	(158,166)	(1)	(79,557)
Lease liabilities	11 0	0	0	(3,648)
Contract liabilities	11 0	0	0	(189,371)
Provisions	11 (135,960)	(135,960)	(214,319)	(125,163)
Less: Total adjustments to net current assets	1(c) (54,760)	(54,758)	(239,929)	(76,256)
Closing Funding Surplus / (Deficit)	1,206,732	1,196,056	1,691,205	1,853,665

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.

Description	Classification	Unrestricted	Restricted	Trust	Total YTD Actual	Institution	Interest Rate	Maturity Date
		\$	\$	\$	\$			
Cash on hand								
Cash on Hand	Cash and cash equivalents	100	0	0	100		Nil	On Hand
At call deposits								
Municipal Funds	Cash and cash equivalents	53,519	17,779	0	71,298	NAB	0.75%	Cheque A/C
Municipal Funds	Cash and cash equivalents	904,223	0	0	904,223	NAB	0.90%	On Call
Municipal Funds	Cash and cash equivalents	504,149	0	0	504,149	Bendigo Bank	1.40%	On Call
Trust Bank Account	Cash and cash equivalents	0	0	0	0	NAB	1.00%	Cheque A/C
Term Deposits								
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
Total		1,763,433	475,628	0	2,239,061			
Comprising								
Cash and cash equivalents		1,763,433	475,628	0	2,239,061			
Financial assets at amortised cost		0	0	0	0			
		1,763,433	475,628	0	2,239,061			

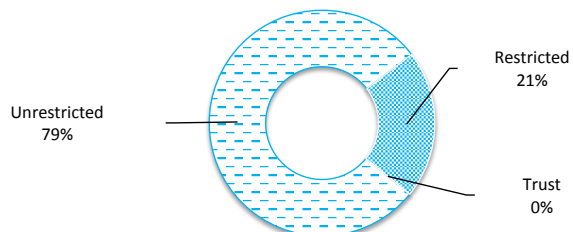
KEY INFORMATION

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
\$2.24 M	\$1.76 M

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 29 FEBRUARY 2020

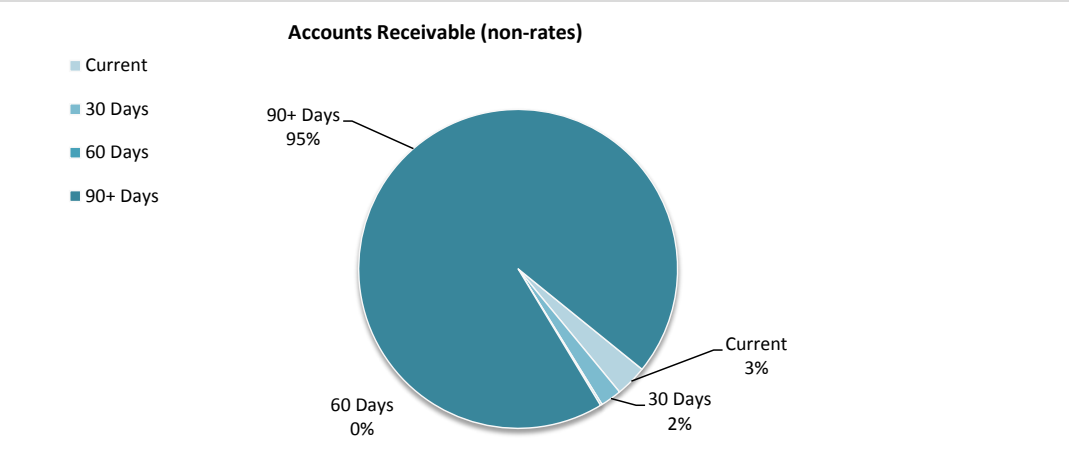
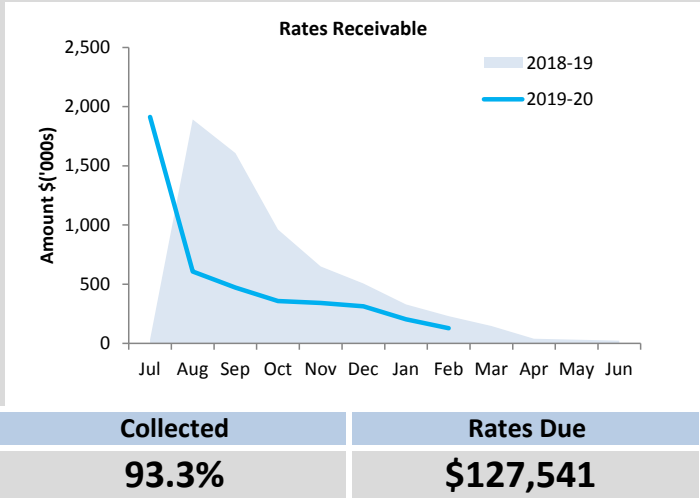
OPERATING ACTIVITIES
NOTE 3
RECEIVABLES

Rates Receivable	30 June 2019	29 Feb 20
	\$	\$
Opening Arrears Previous Years	44,775	22,809
Levied this year	1,857,448	1,885,305
Less - Collections to date	(1,879,414)	(1,780,573)
Equals Current Outstanding	22,809	127,541
Net Rates Collectable	22,809	127,541
% Collected	98.8%	93.3%

Receivables - General	Credit	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$	\$
Receivables - General	(1,391)	2,435	1,631	136	71,849	74,660
Percentage	-1.9%	3.3%	2.2%	0.2%	96.2%	
Balance per Trial Balance						
Sundry receivable						74,660
GST receivable						15,076
Allowance for impairment of receivables						(5,121)
Total Receivables General Outstanding						84,615
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.



Debtors Due
\$84,615
Over 30 Days
99%
Over 90 Days
96.2%

Other Current Assets	Opening Balance 1 July 2019	Asset Increase	Asset Reduction	Closing Balance 29 February 2020
	\$	\$	\$	\$
Inventory				
Land held for resale	40,394	0	40,394	0
Prepayments				
Prepayments	18,937	0	18,937	0
Amounts shown above include GST (where applicable)				

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.

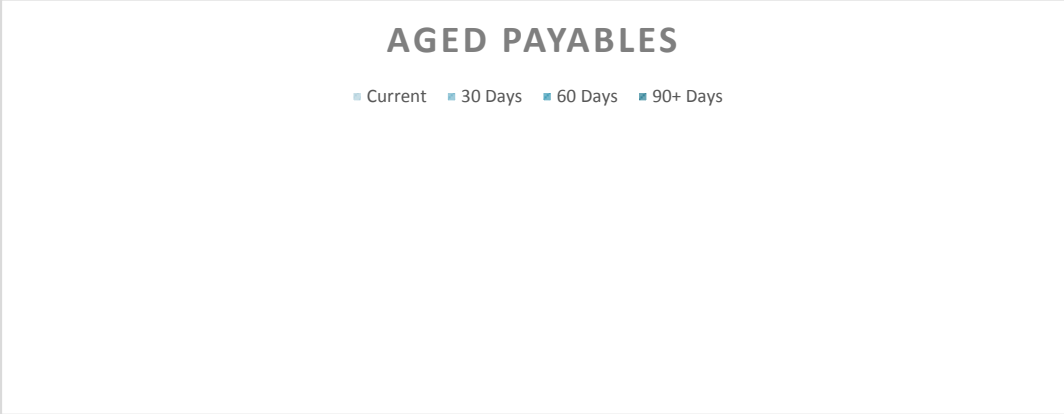
CONTRACT ASSETS

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.

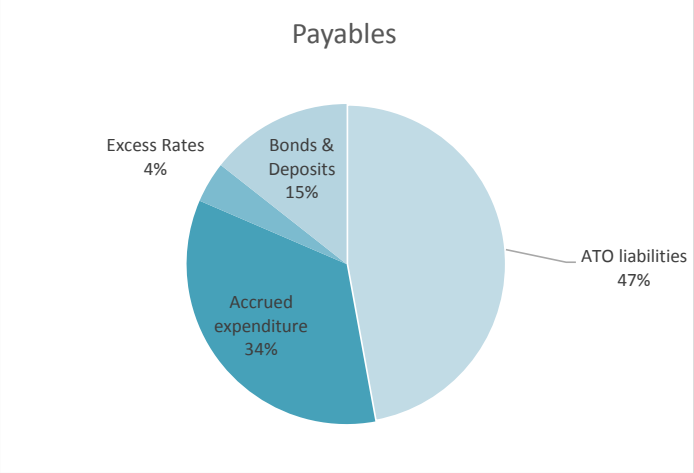
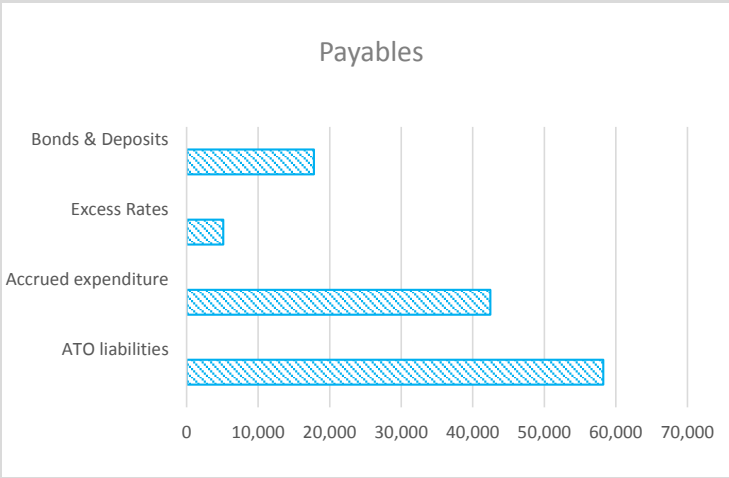
Payables - General	Credit	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$	\$
Payables - General	0	0	0	0	0	0
Percentage	0%	0%	0%	0%	0%	
Balance per Trial Balance						
ATO liabilities						58,228
Accrued expenditure						42,439
Excess Rates						5,114
Bonds & Deposits						17,779
Total Payables General Outstanding						123,560
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.

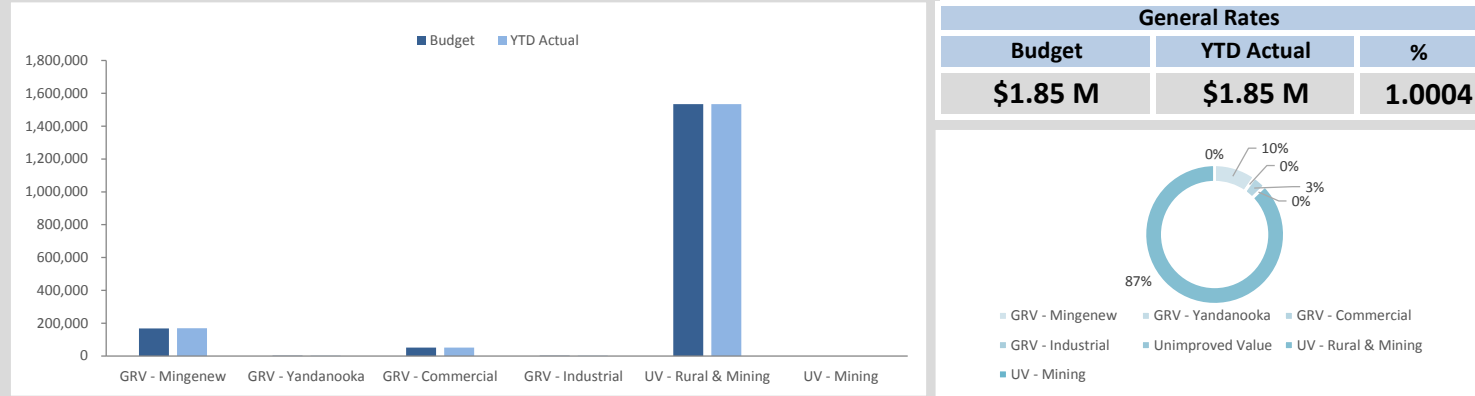


Creditors Due
\$123,560
Over 30 Days
0%
Over 90 Days
0%



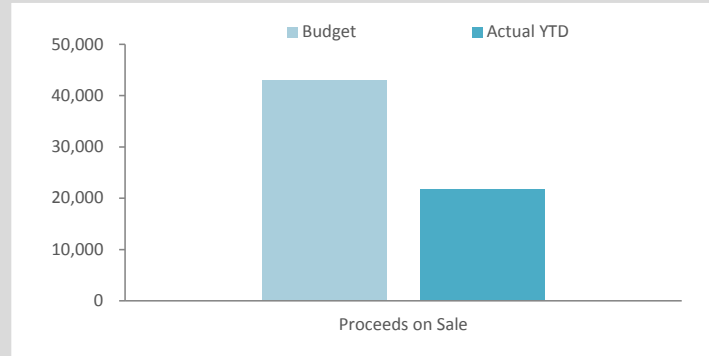
General Rate Revenue	Budget							YTD Actual			
	Rate in \$ (cents)	Number of Properties	Rateable Value	Rate Revenue	Interim Rate	Back Rate	Total Revenue	Rate Revenue	Interim Rates	Back Rates	Total Revenue
RATE TYPE				\$	\$	\$	\$	\$	\$	\$	\$
General Rates											
Gross Rental Value											
GRV - Mingenew	0.150280	127	1,120,756	168,423	0	0	168,423	168,424	1,150	(65)	169,508
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	0	0	0	0
Sub-Total		258	120,285,752	1,758,673	0	0	1,758,673	1,758,674	1,150	(65)	1,759,758
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	(403)	0	9,142
Sub-Total		110	738,914	88,729	0	0	88,729	88,729	(403)	0	88,326
Concession							(1,035)				(1,043)
Amount from General Rates							1,846,367				1,847,041
Ex-Gratia Rates							38,266				38,264
Total General Rates							1,884,633				1,885,305

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)
		\$	\$	\$	\$	\$	\$	\$	\$
	Plant and equipment								
	Governance								
909	Finance Manager Vehicle	21,000	23,000	2,000	0	21,513	21,818	305	0
	Recreation and culture								
0560	Ride on Mower	10,000	20,000	10,000	0		0	0	0
		31,000	43,000	12,000	0	21,513	21,818	305	0

KEY INFORMATION



Proceeds on Sale		
Annual Budget	YTD Actual	%
\$43,000	\$21,818	51%

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 29 FEBRUARY 2020

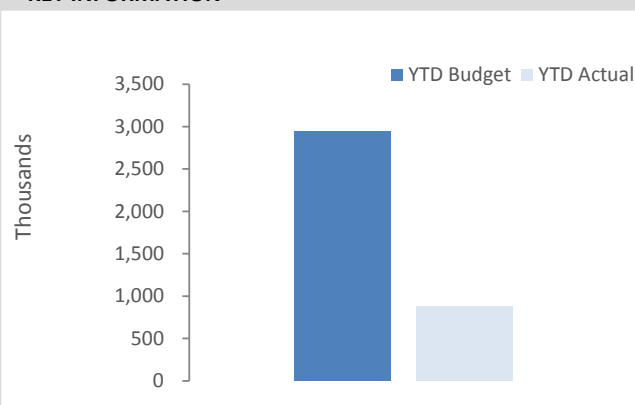
INVESTING ACTIVITIES
NOTE 8
CAPITAL ACQUISITIONS

Capital Acquisitions	Adopted		YTD Actual	YTD Actual Variance
	Budget	YTD Budget		
	\$	\$	\$	\$
Buildings - non-specialised	20,000	20,000	0	(20,000)
Plant and equipment	134,000	134,000	53,034	(80,966)
Infrastructure - Roads	2,588,605	1,343,142	828,649	(514,493)
Infrastructure - Bridges	147,000	0	0	0
Infrastructure - Recreation Areas	7,800	7,800	0	(7,800)
Infrastructure - Other	40,000	40,000	1,343	(38,657)
Capital Expenditure Totals	2,937,405	1,544,942	883,026	(661,916)
Capital Acquisitions Funded By:				
	\$	\$	\$	\$
Capital grants and contributions	1,725,016	696,530	792,704	96,174
Other (Disposals & C/Fwd)	43,000	36,333		(36,333)
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	847,079	90,322	(756,757)
Capital Funding Total	2,937,405	1,544,942	883,026	(661,916)

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	\$0.88 M	30%
Capital Grant	Annual Budget	YTD Actual	% Received
	\$1.73 M	\$0.79 M	46%

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
Capital Expenditure					
Buildings - specialised					
	0070 Old Railway Station	20,000	20,000	0	(20,000)
	Buildings - specialised Total	20,000	20,000	0	(20,000)
Plant and equipment					
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%	Plant and equipment Total	134,000	134,000	53,034	(80,966)
Infrastructure - Roads					
	0001 Roadworks Construction - Own Resources (Gravel Sheeting)	295,301	196,867	0	(196,867)
	1221 R2R - Yandanooka NE Reconstruct	164,870	0	6,560	6,560
182%	CS001 Coalseam Road Upgrade - LGCFRFund	894,432	357,773	649,950	292,177
	RR65 RRG - Mingenew Mullewa Road	0	0	0	0
35%	RR66 RRG - Mingenew Mullewa Road - PN21115505	343,002	343,002	118,367	(224,635)
	1213 RRG - Coalseam Road - Widen & Realign	450,000	225,000	0	(225,000)
24%	C001 RRG - Coalseam Road - Stage 2	441,000	220,500	53,772	(166,728)
62%	Infrastructure - Roads Total	2,588,605	1,343,142	828,649	(514,493)
Infrastructure - Bridges					
	1227 Yarragadee Bridge	47,000	0	0	0
	1229 Lockier River Bridge	100,000	0	0	0
	Infrastructure - Bridges Total	147,000	0	0	0
Infrastructure - Recreation Areas					
	I001 Hockey Goals	7,800	7,800	0	(7,800)
	Infrastructure - Recreation Areas Total	7,800	7,800	0	(7,800)
Infrastructure - Other					
	T1126 Waste Transfer Station	10,000	10,000	0	(10,000)
	I002 Public WIFI	10,000	10,000	0	(10,000)
7%	0142 Mingenew Hill Walk Trail (Installation)	20,000	20,000	1,343	(18,657)
3%	Infrastructure - Other Total	40,000	40,000	1,343	(38,657)
57%	Grand Total	2,937,405	1,544,942	883,026	(661,916)

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
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Education and welfare									
Loan 137 - Senior Citizens Building	66,645	0	0	10,777	21,685	55,868	44,960	993	2,500
Housing									
Loan 133 - Triplex	42,464	0	0	6,867	13,817	35,597	28,647	633	1,157
Loan 134 - Phillip Street	32,348	0	0	5,231	10,525	27,117	21,823	482	1,100
Loan 136 - Moore Street	80,671	0	0	13,046	26,248	67,625	54,423	1,202	2,198
Loan 142 - Field Street	37,228	0	0	6,024	12,121	31,204	25,107	555	1,014
Recreation and culture									
Loan 138 - Pavilion Fitout	63,980	0	0	10,346	20,817	53,634	43,163	953	2,300
Transport									
Loan 139 - Roller	15,683	0	0	2,536	5,103	13,147	10,580	234	550
Loan 141 - Grader	54,457	0	0	8,806	17,719	45,650	36,738	811	1,800
Loan 144 - Side Tipper	37,253	0	0	6,024	12,121	31,229	25,132	555	1,200
Loan 145 - Drum Roller	55,346	0	0	8,950	18,008	46,396	37,338	825	2,000
	486,077	0	0	78,609	158,164	407,468	327,913	7,242	15,819
Total	486,077	0	0	78,609	158,164	407,468	327,913	7,242	15,819
Current borrowings	158,164					79,557			
Non-current borrowings	327,913					327,911			
	486,077					407,468			

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.

Category	Value
Actual	78,609
Budget	158,164

Principal Repayments
\$78,609

Interest Earned	Interest Expense
\$22,044	\$7,242

Reserves Bal	Loans Due
\$.31 M	\$.41 M

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 29 FEBRUARY 2020

OPERATING ACTIVITIES

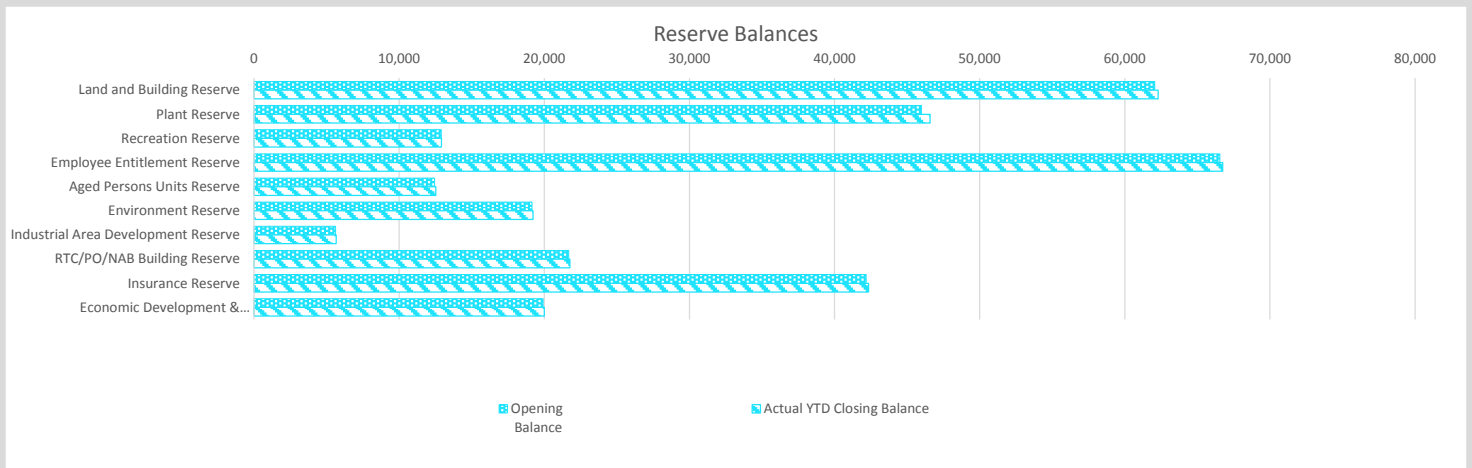
NOTE 10

CASH RESERVES

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 29 February 2020
		\$	\$	\$	\$
Provisions					
Annual leave		74,656	0	0	74,656
Long service leave		61,304	0	(10,797)	50,507
Contract Liabilities					
Unspent grants, contributions and reimbursements		0	189,371		189,371
Lease liability		0	3,648	0	3,648
Total Other Current assets					318,182

Amounts shown above include GST (where applicable)

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 29 FEBRUARY 2020

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
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Operating Grants and Subsidies											
Governance											
Traineeship and other Admin Grants	0	0	0	0	0	0	0	0	0	0	5,000
General purpose funding											
Grants Commission - General	0	0	0	0	0	149,189	111,891	149,189	0	149,189	112,466
Grants Commission - Roads	0	0	0	0	0	146,361	109,770	146,361	0	146,361	116,914
Law, order, public safety											
DFES - LGGS Operating Grant	0	0	0	0	0	15,468	10,312	15,468	0	15,468	8,582
DFES - LGGS Administration Grant	0	0	0	0	0	4,400	4,400	4,400	0	4,400	4,000
Education and welfare											
Seniors Week Community Grant	0	0	0	0	0	1,000	1,000	1,000	0	1,000	0
Community amenities											
Department of Communities - Thank a Volunteer	0	0	0	0	0	2,000	1,333	2,000	0	2,000	0
Transport											
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	2,500	2,500	0	2,500	0
	0	0	0	0	0	398,918	319,206	398,918	0	398,918	325,389
Operating Contributions											
Governance											
Reimbursements	0	0	0	0	0	3,000	2,000	3,000	0	3,000	144
Sundry Income	0	0	0	0	0	9,859	9,859	9,859	0	9,859	9,901
Education and welfare											
Contributions	0	0	0	0	0	0	0	0	0	0	100
Housing											
Reimbursements	0	0	0	0	0	0	0	0	0	0	9,556
Reimbursements	0	0	0	0	0	0	0	0	0	0	209
Recreation and culture											
Contributions	0	0	0	0	0	3,900	3,900	3,900	0	3,900	3,000
Reimbursements	0	0	0	0	0	0	0	0	0	0	486
Economic services											
DrumMuster	0	0	0	0	0	1,000	667	1,000	0	1,000	0
Reimbursements - RTC Building	0	0	0	0	0	0	0	0	0	0	90
Other property and services											
Reimbursements	0	0	0	0	0	0	0	0	0	0	3,500
Reimbursements	0	0	0	0	0	0	0	0	0	0	3,607
Expenses Recovered (Income)	0	0	0	0	0	0	0	0	0	0	1,368
Reimbursements	0	0	0	0	0	0	0	0	0	0	1,526
	0	0	0	0	0	17,759	16,426	17,759	0	17,759	33,486
TOTALS	0	0	0	0	0	416,677	335,632	416,677	0	416,677	358,875

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 29 FEBRUARY 2020

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)
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Non-Operating Grants and Subsidies											
General purpose funding											
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
Transport											
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	(78,911)	89,258	89,258	654,000	237,600	654,000	0	654,000	65,444
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	447,216	894,432	0	894,432	715,546
Economic services											
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
	317,724	0	(78,911)	238,813	238,813	1,725,016	696,530	1,725,016	0	1,725,016	792,704
Total Non-operating grants, subsidies and contributions	317,724	0	(78,911)	238,813	238,813	1,725,016	696,530	1,725,016	0	1,725,016	792,704

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 29 FEBRUARY 2020**

**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 29 Feb 2020
	\$	\$	\$	\$
Councillor Nomination Fees	160	240	(400)	0
BCITF Levy	1,249	90	0	1,339
BRB Levy	636	227	(692)	170
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
	15,365	6,169	(3,755)	17,779

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 29 FEBRUARY 2020**

**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
				\$	\$	\$	\$
	Budget Adoption		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)
				0	46,227	(46,227)	

KEY INFORMATION

These adjustments will be processed as part of the Budget Review in 2020.

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 29 FEBRUARY 2020**

**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
	\$	%			
Revenue from operating activities					
Governance	27,218	174.63%	▲	Permanent	Paid Parental Leave scheme; Chart of Accounts development assistance grant
Community Amenities	20,321	38.91%	▲	Timing	Annual refuse charges invoiced with rate notices in July; Less development applications than anticipated
Other Property and Services	16,769	39.72%	▲	Permanent	Additional diesel rebates claimed; Back rated lease fees within the industrial area; Reimbursement for Velpic charges
Expenditure from operating activities					
General Purpose Funding	6,988	11.69%	▲	Timing	Administration costs allocated less than anticipated
Health	(15,705)	(20.75%)	▼	Permanent	Additional building maintenance required at the childcare building; Administration costs allocated less than anticipated
Transport	259,861	17.87%	▲	Timing	Timing of maintenance road works; Less Department of Transport transaction than anticipated; Timing of employee costs at depot; Additional contract services for tree pruning;
Economic Services	28,329	11.42%	▲	Timing	Less depreciation than anticipated Timing of area promotion expense; Less maintenance on MIG office, Post Office building than anticipated; Administration costs allocated less than anticipated
Other Property and Services	(25,279)	(46.98%)	▼	Timing	Allocation of public works overheads and plant operating costs not fully reallocated to other programs (such as Transport and Recreation & Culture)
Investing Activities					
Non-operating Grants, Subsidies and Contributions	96,174	13.81%	▲	Timing	Received Grant funds earlier than anticipated.
Proceeds from Disposal of Assets	(14,515)	(39.95%)	▼	Timing	Anticipated disposal of assets
Capital Acquisitions	661,916	42.84%	▲	Timing	Timing of capital road works; Anticipated purchase of plant & equipment
Financing Activities					
Transfer from Reserves	(35,000)	(100.00%)	▼	Timing	Anticipated transfer from reserves to be completed

ATTACHMENT: 12.2

List of Payments for the Period Ended 1 December 2019 to 29 February 2020

List of Accounts Due & Submitted to Council for February 2020.

Chq/EFT	Date	Name	Description	Amount	Bank	Type	Total
8646	17/02/2020	CITY OF GREATER GERALDTON	Building Services - Building Certification Services - July to December 2019	-\$749.27	M	CSH	
8647	17/02/2020	Mingenew Hockey Club	2 x Hockey goals with boards, wheels and chain wire mesh plus freight	-\$1,840.00	M	CSH	
8648	17/02/2020	SYNERGY	Street lights	-\$1,936.80	M	CSH	
8649	17/02/2020	WATER CORPORATION	Water Accounts February 2020	-\$5,317.35	M	CSH	
8650	27/02/2020	BLACKWOODS	Kit Thread Insert Trade (8mm, 10mm) Kits	-\$136.40	M	CSH	
8651	27/02/2020	SYNERGY	Rec Centre Power Account, Rec Centre February 2020, Main Oval Power February 2020, Hockey Oval Power February 2020, Race Track Power February 2020 and Rec Centre Gardens Power February 2020	-\$4,703.84	M	CSH	
EFT13270	05/02/2020	CENTREX POTASH PTY LTD	Rates refund for assessment A841 E70/03777 EXPLORATION LICENCE MINGENEW 6522	-\$588.20	M	CSH	
EFT13271	05/02/2020	CRIMINAL LOGISTICS	Labour Hire - Coalseam Rd	-\$6,050.00	M	CSH	
EFT13272	05/02/2020	LO-GO APPOINTMENTS	Temp admin officer to replace Sarah Kempton	-\$1,168.38	M	CSH	
EFT13273	05/02/2020	Murphy Bulk Haulage	Contract truck driver of MI 028. For the duration of the carting on job CS001.	-\$2,059.25	M	CSH	
EFT13274	06/02/2020	Five Star Business & Communications	Kyocera 7052CI Billing period January 2020	-\$448.11	M	CSH	
EFT13275	06/02/2020	JACARANDA SETTLEMENTS	Deed of Gift - Terence Mervyn Finnigan - 35 King St, 36,38+40 Oliver St and 5 + 7 Broad St Mingeneew	-\$1,194.10	M	CSH	
EFT13276	06/02/2020	Shire Of Carnamah	Ranger and Emergency Services December 2019	-\$4,717.97	M	CSH	
EFT13277	06/02/2020	CHILD SUPPORT AGENCY	Payroll deductions	-\$264.21	M	CSH	
EFT13278	06/02/2020	LGRCEU	Payroll deductions	-\$20.50	M	CSH	
EFT13279	06/02/2020	Shire Of Mingeneew	Payroll deductions	-\$100.00	M	CSH	
EFT13280	17/02/2020	AUSTRALIA POST	January Postage Fees	-\$40.10	M	CSH	
EFT13281	17/02/2020	ACMA	ACMA Licence renewal - VL6CF	-\$113.00	M	CSH	
EFT13282	17/02/2020	ATOM SUPPLY	Workshop sundries	-\$394.90	M	CSH	
EFT13283	17/02/2020	AIT SPECIALISTS PTY LTD	Professional Services Provided, Completion of the review of records and determination of Fuel Tax Credits January 2020	-\$517.00	M	CSH	
EFT13284	17/02/2020	BUNNINGS Group Limited	Various items	-\$339.85	M	CSH	
EFT13285	17/02/2020	Moore Stephens	Budget Workshop - 6 March 2020 (Helen Sternick and Jeremy Clapham)	-\$1,727.00	M	CSH	
EFT13286	17/02/2020	BOC GASES	Depot maintenance	-\$47.78	M	CSH	
EFT13287	17/02/2020	BATAVIA COAST BLINDS & SAILS	Eyenuits and Through Bolts for Shade Sails	-\$240.00	M	CSH	
EFT13288	17/02/2020	BREEZE CONNECT PTY LTD	Trunk ID: 8346092 - Main Line - Unlimited - 4 Lines (4 Channels, 5DID's Included)	-\$232.00	M	CSH	

EFT13289	17/02/2020	BATAVIA COAST TRIMMERS	Stitch and Repair of shade sail from Rec Centre.	-\$220.00	M	CSH	
EFT13290	17/02/2020	Toll Transport Pty Ltd	FREIGHT CHARGES	-\$10.73	M	CSH	
EFT13291	17/02/2020	CUTTING EDGES PTY LTD	10 blades and bolts.	-\$2,010.69	M	CSH	
EFT13292	17/02/2020	Willie John (snr) Campbell	Water Bill Refund	-\$20.10	M	CSH	
EFT13293	17/02/2020	LANDGATE	Rural UV Schedule - R2020/1 - Valuations Chargeable 19/01/2019 to 17/01/2020	-\$67.85	M	CSH	
EFT13294	17/02/2020	DONGARA DRILLING & ELECTRICAL	Bore maintenance at Rec Centre and Wet end motor repair and reinstall 2.2kw 701pm	-\$4,254.07	M	CSH	
EFT13295	17/02/2020	ELDERS LIMITED	Eco Wet (soil wetter) 20L	-\$311.62	M	CSH	
EFT13296	17/02/2020	Staff	Expenses reimbursement for course attendance in Perth	-\$244.80	M	CSH	
EFT13297	17/02/2020	GREENFIELD TECHNICAL SERVICES	Project Management Fees, Technical and Engineering Support - Coalseam Road and Yandanooka NE Road Upgrade	-\$12,719.85	M	CSH	
EFT13298	17/02/2020	GREAT NORTHERN RURAL SERVICES	Hunter Single Station Decoder for Hunter Two-wire Systems	-\$1,192.20	M	CSH	
EFT13299	17/02/2020	JR & A HERSEY PTY LTD	Workshop sundries	-\$361.90	M	CSH	
EFT13300	17/02/2020	SHIRE OF IRWIN	Consultant Services - EHO Services - Unclaimed Travel Hours 2017/18, 2018/19 and 2019/20	-\$566.57	M	CSH	
EFT13301	17/02/2020	INFINITUM TECHNOLOGIES	Service - monthly maintenance Feb 2020 - Network device, Server, Workstation, Office 365 Business essentials	-\$1,287.22	M	CSH	
EFT13302	17/02/2020	KARL MONAGHAN PHOTOGRAPHY	Plaque replacement for Shire President	-\$311.00	M	CSH	
EFT13303	17/02/2020	LO-GO APPOINTMENTS	Temp Admin Officer to replace Sarah Kempton - Contracting Services of Sandra Opray for week ending 8/2/2020	-\$2,004.83	M	CSH	
EFT13304	17/02/2020	LATERAL ASPECT	Service Fee and Printing and delivery of Annual Report x 50	-\$4,985.38	M	CSH	
EFT13305	17/02/2020	MIDWEST AERO MEDICAL AIR AMBULANCE P/L	Visiting Doctor fees - Dr Rosie Stroud Inv 6984	-\$4,500.00	M	CSH	
EFT13306	17/02/2020	MARKETFORCE	Adverting Fees, The West Australian 22/01/2020 - Local Government Notices (Regional Price Pref. Policy Consultation)	-\$2,709.23	M	CSH	
EFT13307	17/02/2020	MINGENEW IGA X-PRESS & LIQUOR	IGA Account January 2020, Newspapers, Office Supplies, Depot	-\$352.77	M	CSH	
EFT13308	17/02/2020	M P ASSETS WA PTY LTD	Supply of Labour/Operator with Light Vehicle for Coleseam Road Works (Estimated Hours)	-\$9,768.00	M	CSH	
EFT13309	17/02/2020	NIGEL'S SERVICE CENTRE	Grader Training for Nathon Cannon, Travel	-\$520.00	M	CSH	
EFT13310	17/02/2020	Officeworks	Various Stationery for Office - Lever Arch Files and Pin Board	-\$219.72	M	CSH	

EFT13311	17/02/2020	Staff	Reimburse Cleaning Supplies for 1Bedroom Unit on Shenton Street, Mingenew	-\$44.79	M	CSH	
EFT13312	17/02/2020	NUTRIEN AG SOLUTIONS LIMITE	GENF Chlorpyrifos 500 20L	-\$418.12	M	CSH	
EFT13313	17/02/2020	STATEWIDE BEARINGS	Servive filter kit. PMI255	-\$231.22	M	CSH	
EFT13314	17/02/2020	SLATER-GARTRELL SPORTS	Xtreme Linemarking Paint (10ltr Concentrate)	-\$1,203.40	M	CSH	
EFT13315	17/02/2020	SMYTH AGRI SERVICES	BHill Bumblebee hose 3 per m"	-\$396.00	M	CSH	
EFT13316	17/02/2020	Staff	Reimburse costs for S Kempton farewell	-\$49.73	M	CSH	
EFT13317	17/02/2020	Telstra Corporation	Text msg charges - Fire brigade	-\$38.84	M	CSH	
EFT13318	17/02/2020	TRUCKLINE	20L Shock treatment truck wash.	-\$91.53	M	CSH	
EFT13319	17/02/2020	T- QUIP	Parts for Panther Mower	-\$134.05	M	CSH	
EFT13320	17/02/2020	VELPIC	Monthly Velpic Fees for January 2020 - Contractor Induction Part A/Employee Induction Part A	-\$415.80	M	CSH	
EFT13321	19/02/2020	CRAIGES AUTO ELECTRICAL & AIR CONDITIONING	Airconditioner Repairs	-\$665.56	M	CSH	
EFT13322	19/02/2020	Shire Of Morawa	Private Works - Plant Hire of Street Sweeper and Operator	-\$2,625.00	M	CSH	
EFT13323	19/02/2020	PEMCO DIESEL PTY LTD	Service on site for MI 572 - Parts, Freight, Oil, Filter Disposal, Waste Oil Removal and Travel	-\$3,606.08	M	CSH	
EFT13324	20/02/2020	Australian Taxation Office	BAS January 2020	-\$30,398.00	M	CSH	
EFT13325	20/02/2020	Murphy Bulk Haulage	Contract truck driver of MI 028. For the duration of carting on job CS001.	-\$2,887.50	M	CSH	
EFT13326	27/02/2020	AMPAC	Debt Recovery Services period ending January 2020 - Debt Recovery Services - A958	-\$135.30	M	CSH	
EFT13327	27/02/2020	Afgri Equipment	Fuel Filter Kit and Oil Filter for John Deere Grader	-\$272.50	M	CSH	
EFT13328	27/02/2020	BUNNINGS Group Limited	Various items purchased - Axe, Hose Nozzle, Screws, Adhesive, Globes, Moulding and Rapid Set Concrete	-\$406.72	M	CSH	
EFT13329	27/02/2020	Bedrock Electrical Services	Repairs to smoke alarm at 5 Field Street, Mingenew	-\$1,318.51	M	CSH	
EFT13330	27/02/2020	CHILD SUPPORT AGENCY	Payroll deductions	-\$264.21	M	CSH	
EFT13331	27/02/2020	DELTA CLEANING SERVICES GERALDTON	Cleaning of Shire Office Building for February 2020	-\$1,230.90	M	CSH	
EFT13332	27/02/2020	LANDGATE	Consolidated Mining Tenement Valuation Rolls for 2019-2020	-\$436.55	M	CSH	
EFT13333	27/02/2020	DONGARA DRILLING & ELECTRICAL	Diverting the tennis court pump to recreation centre and install floats on small poly tank	-\$4,881.17	M	CSH	
EFT13334	27/02/2020	DWELLINGUP CIVIL PTY LTD	Labour hire - Grader Operator for the weeking ending 14 February 2020	-\$4,268.00	M	CSH	
EFT13335	27/02/2020	DEAN CONTRACTING PTY LTD	Wet Hire Fees, Wet Hire of 32,000lt Water Cart and Operator for Coalseam Road (20-26/1/2020, 27-2/2/2020, 3-9/2/2020 and 10-16/2/2020)	-\$31,537.50	M	CSH	
EFT13336	27/02/2020	ELDERS LIMITED	Parts for Water Pump	-\$6.60	M	CSH	
EFT13337	27/02/2020	GERALDTON MOWER & REPAIR SPECIALIST	Harness for Whipper Snipper	-\$136.60	M	CSH	
EFT13338	27/02/2020	JR & A HERSEY PTY LTD	Various Workshop PPE Clothing	-\$2,177.59	M	CSH	

EFT13339	27/02/2020	SHIRE OF IRWIN	Consultant Services - EHO Services, January 2020	-\$3,118.05	M	CSH	
EFT13340	27/02/2020	IRWIN PLUMBING SERVICES	Supply materials and labour to Pump out Holding Tank (4000L) at rear of BP toilet block	-\$2,337.50	M	CSH	
EFT13341	27/02/2020	LGRCEU	Payroll deductions	-\$20.50	M	CSH	
EFT13342	27/02/2020	Shire Of Mingenew	Payroll deductions	-\$100.00	M	CSH	
EFT13343	27/02/2020	MIDWEST LOCK & SAFE	Keys Cut for Recreation Building and toilets, Padlock and Postage	-\$85.00	M	CSH	
EFT13344	27/02/2020	GERALDTON TOYOTA	20,000km Service for 2018 Hilux 4x4 (MI 108)	-\$387.68	M	CSH	
EFT13345	27/02/2020	Mach 1 Auto One	Service Kit for MI327, Heavy Duty Filter Strap and Assorted Wiper Blades	-\$248.52	M	CSH	
EFT13346	27/02/2020	Purcher International	Cable Boomlock PMI262	-\$708.72	M	CSH	
EFT13347	27/02/2020	PALM ROADHOUSE	Catering Costs, Catering for Northern Country Zone Meeting on 24/2/2020	-\$500.00	M	CSH	
EFT13348	27/02/2020	STATEWIDE BEARINGS	Bearings for Toro Z579 Ride on Mower	-\$63.80	M	CSH	
EFT13349	27/02/2020	TRUCKLINE	Truck Lamp Side Marker LED Lights (Amber/Red)	-\$244.99	M	CSH	
EFT13350	27/02/2020	Think Water Geraldton	PVC Fittings for Retic - PVC Slip Fix Joiner (80mm, 25mm, 20mm), PVC Coupling (25mm, 20mm), 500ml Priming Red and 500ml PVC Solvent Cement Green	-\$488.75	M	CSH	
EFT13351	27/02/2020	WESTRAC PTY LTD	Purchase of Cutting Edges for JD Grader	-\$1,216.85	M	CSH	
EFT13352	27/02/2020	MINGENEW FABRICATORS	Bobcat Trailer, Repair Jockey Wheel, Handbrake, Cable, Grease, Replace Dust Cover, Check Wheel Bearings and Materials	-\$1,480.62	M	CSH	
EFT13353	27/02/2020	YAMATJI MARLPA ABORIGINAL CORPORATION	Survey Details - Shire of Mingenew Road Monitoring for works at Coalseam Road - Survey Co-ordination, Insurance, Aboriginal Consultation, Travel Allowance, Lunch and Administration Fee	-\$3,942.98	M	CSH	-\$174,122.61
DD9195.1	02/02/2020	WA SUPER	Payroll deductions	-\$2,344.67	M	CSH	
DD9195.2	02/02/2020	Australian Super	Superannuation contributions	-\$695.25	M	CSH	
DD9195.3	02/02/2020	Sun Super	Superannuation contributions	-\$1,089.14	M	CSH	
DD9195.4	02/02/2020	loof Portfolio Service Superannuation Fund	Superannuation contributions	-\$362.81	M	CSH	
DD9195.5	02/02/2020	Plum Personal Plan	Superannuation contributions	-\$209.16	M	CSH	
DD9195.6	02/02/2020	REST Super Fund	Superannuation contributions	-\$209.17	M	CSH	
DD9195.7	02/02/2020	MLC SUPER FUND	Superannuation contributions	-\$89.45	M	CSH	
DD9195.8	02/02/2020	Host Plus Superannuation Fund	Superannuation contributions	-\$190.43	M	CSH	
DD9195.9	02/02/2020	PRIME SUPER	Superannuation contributions	-\$274.04	M	CSH	
DD9210.1	05/02/2020	Motorpass	Fuel purchases January 2020	-\$8,781.44	M	CSH	
DD9214.1	16/02/2020	WA SUPER	Payroll deductions	-\$2,307.13	M	CSH	
DD9214.2	16/02/2020	Australian Super	Superannuation contributions	-\$695.25	M	CSH	
DD9214.3	16/02/2020	Sun Super	Superannuation contributions	-\$961.44	M	CSH	
DD9214.4	16/02/2020	loof Portfolio Service Superannuation Fund	Superannuation contributions	-\$351.98	M	CSH	

DD9214.5	16/02/2020	ANZ Smart Choice Super	Superannuation contributions	-\$77.04	M	CSH	
DD9214.6	16/02/2020	Plum Personal Plan	Superannuation contributions	-\$209.16	M	CSH	
DD9214.7	16/02/2020	REST Super Fund	Superannuation contributions	-\$209.16	M	CSH	
DD9214.8	16/02/2020	Host Plus Superannuation Fund	Superannuation contributions	-\$209.16	M	CSH	
DD9214.9	16/02/2020	PRIME SUPER	Superannuation contributions	-\$274.04	M	CSH	
DD9220.1	21/02/2020	BP Australia Pty Ltd	Fuel purchases - January 2020	-\$918.22	M	CSH	-\$20,458.14
FEB20	17/02/2020	BUSINESS 1300	Live Answering Services - February 2020	-\$99.00	M	CSH	
PRINT0220	07/02/2020	DE LAGE LANDEN	Photocopier Lease - February 2020	-\$356.80	M	CSH	
NAB0220	25/02/2020	NAB	NAB Connect Fee - February 2020	-\$30.99	M	CSH	
IT0220	27/02/2020	FINRENT	IT Equipment Lease - February 2020	-\$656.57	M	CSH	
FEES0220	28/02/2020	NAB	NAB Bank Fees February 2020	-\$25.50	M	CSH	
LSF0220	28/02/2020	NAB	LSF Fees February 2020	-\$50.00	M	CSH	
BPAY0220	28/02/2020	NAB	BPay Fees February 2020	-\$8.86	M	CSH	
MERCH0220	28/02/2020	NAB	Merchant Fees February 2020	-\$157.61	M	CSH	-\$1,385.33
DOT030220	05/02/2020	DEPARTMENT OF TRANSPORT	DOT Licensing Transactions: 03/02/2020	-\$803.90	M	CSH	
DOT040220	06/02/2020	DEPARTMENT OF TRANSPORT	DOT Licensing Transactions: 04/02/2020	-\$8,135.40	M	CSH	
DOT050220	07/02/2020	DEPARTMENT OF TRANSPORT	DOT Licensing Transactions: 05/02/2020	-\$24.00	M	CSH	
DOT060220	10/02/2020	DEPARTMENT OF TRANSPORT	DOT Licensing Transactions: 06/02/2020	-\$638.55	M	CSH	
DOT070220	11/02/2020	DEPARTMENT OF TRANSPORT	DOT Licensing Transactions: 07/02/2020	-\$1,857.00	M	CSH	
DOT110220	13/02/2020	DEPARTMENT OF TRANSPORT	DOT Licensing Transactions: 11/02/2020	-\$44.05	M	CSH	
DOT120220	14/02/2020	DEPARTMENT OF TRANSPORT	DOT Licensing Transactions: 12/02/2020	-\$187.55	M	CSH	
DOT130220	17/02/2020	DEPARTMENT OF TRANSPORT	DOT Licensing Transactions: 13/02/2020	-\$3,284.85	M	CSH	
DOT140220	18/02/2020	DEPARTMENT OF TRANSPORT	DOT Licensing Transactions: 14/02/2020	-\$6,975.35	M	CSH	
DOT170220	19/02/2020	DEPARTMENT OF TRANSPORT	DOT Licensing Transactions: 17/02/2020	-\$67.40	M	CSH	
DOT180220	20/02/2020	DEPARTMENT OF TRANSPORT	DOT Licensing Transactions: 18/02/2020	-\$196.85	M	CSH	
DOT190220	21/02/2020	DEPARTMENT OF TRANSPORT	DOT Licensing Transactions: 19/02/2020	-\$3,502.10	M	CSH	
DOT200220	24/02/2020	DEPARTMENT OF TRANSPORT	DOT Licensing Transactions: 20/02/2020	-\$453.25	M	CSH	
DOT210220	25/02/2020	DEPARTMENT OF TRANSPORT	DOT Licensing Transactions: 21/02/2020	-\$1,001.80	M	CSH	
DOT240220	26/02/2020	DEPARTMENT OF TRANSPORT	DOT Licensing Transactions: 24/02/2020	-\$950.55	M	CSH	
DOT250220	27/02/2020	DEPARTMENT OF TRANSPORT	DOT Licensing Transactions: 25/02/2020	-\$92.85	M	CSH	
DOT260220	28/02/2020	DEPARTMENT OF TRANSPORT	DOT Licensing Transactions: 26/02/2020	-\$7,047.90	M	CSH	
DOT300120	03/02/2020	DEPARTMENT OF TRANSPORT	DOT Licensing Transactions: 30/01/2020	-\$20,694.80	M	CSH	
DOT310120	04/02/2020	DEPARTMENT OF TRANSPORT	DOT Licensing Transactions: 31/01/2020	-\$1,033.15	M	CSH	-\$56,991.30
		Total		-\$267,641.04			-\$267,641.04

ATTACHMENT: 12.3
Budget Review 2019/20

Shire of Mingenew
Budget Review
For The Period Ended 29 February 2020

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

Shire of Mingenew
STATEMENT OF BUDGET REVIEW
(Statutory Reporting Program)
For The Period Ended 29 February 2020

		FM Reg 33A(2A)(a)		FM Reg 33A(2A)(c)		
Note	Budget v Actual		Predicted		Year End \$ (a)+(c)+(d)	
	Original Annual Budget \$ (a)	YTD Actual \$ (b)	Variance Permanent (c)	Variance Timing (Carryover) (d)		
Operating Revenues	\$	\$	\$	\$	\$	
General Purpose Funding	2,228,683	2,138,530	740		2,229,423	▲
Governance	17,449	42,804	26,655		44,104	▲
Law, Order and Public Safety	23,618	14,009	(1,350)		22,268	▼
Health	371	65	0		371	
Education and Welfare	1,755	474	(850)		905	▼
Housing	103,035	75,760	(7,782)		95,253	▼
Community Amenities	78,337	72,546	(1,237)		77,100	▼
Recreation and Culture	38,335	37,307	(321)		38,014	▼
Transport	656,375	430,675	39,279		695,654	▲
Economic Services	9,945	4,594	220		10,165	▲
Other Property and Services	63,325	58,983	15,546		78,871	▲
	3,221,228	2,875,747	70,899	0	3,292,127	
Operating Expense						
General Purpose Funding	(90,742)	(52,773)	(2,855)		(93,597)	▼
Governance	(256,852)	(241,733)	(29,010)		(285,862)	▼
Law, Order and Public Safety	(155,559)	(103,640)	(5,691)		(161,250)	▼
Health	(113,300)	(91,403)	(16,840)		(130,140)	▼
Education and Welfare	(69,532)	(45,914)	(5,329)		(74,861)	▼
Housing	(184,228)	(133,057)	16,003		(168,225)	▲
Community Amenities	(272,077)	(174,371)	4,792		(267,285)	▲
Recreation and Culture	(1,167,970)	(740,815)	44,199		(1,123,771)	▲
Transport	(2,181,553)	(1,194,361)	336,975		(1,844,578)	▲
Economic Services	(369,934)	(219,797)	13,790		(356,144)	▲
Other Property and Services	(59,649)	(79,085)	(8,687)		(68,336)	▼
	(4,921,396)	(3,076,949)	347,348	0	(4,574,048)	
Funding Balance Adjustment						
Add Back Depreciation	1,850,261	998,616	(342,572)		1,507,689	▼
Adjust (Profit)/Loss on Asset Disposal	(12,000)	(305)	0		(12,000)	
Adjust Provisions and Accruals	0	(10,797)	0		0	
Adjust Lease Liabilities	0	19,955	0		0	
Net Operating	138,093	806,266	75,675	0	213,769	
Capital Revenues						
Grants, Subsidies & Contributions	1,725,016	792,704	0		1,725,016	
Proceeds from Disposal of Assets	43,000	21,818	0		43,000	
	1,768,016	814,523	0	0	1,768,016	
Capital Expenses						
Land and Buildings	(20,000)	0	0	0	(20,000)	
Plant and Equipment	(134,000)	(53,034)	0	0	(134,000)	
Infrastructure Assets - Roads	(2,735,605)	(828,649)	(9,666)	0	(2,745,271)	▼

Shire of Mingenew
STATEMENT OF BUDGET REVIEW
(Statutory Reporting Program)
For The Period Ended 29 February 2020

FM Reg 33A(2A)(a)

FM Reg 33A(2A)(c)

Note	Budget v Actual		Predicted		Year End \$ (a)+(c)+(d)	
	Original Annual Budget \$ (a)	YTD Actual \$ (b)	Variance Permanent (c)	Variance Timing (Carryover) (d)		
Infrastructure Assets - Recreation Areas	(40,000)	(1,343)	0	0	(40,000)	
Infrastructure Assets - Other	(7,800)	0	7,800	0	0	▲
Total Capital Expenditure	(2,937,405)	(883,026)	(1,866)	0	(2,939,271)	
Net Cash from Capital Activities	(1,169,389)	(68,503)	(1,866)	0	(1,171,255)	
Financing						
Transfer from Reserves	35,000	0	5,000		40,000	▲
Repayment of Debentures	(158,164)	(78,609)	0		(158,164)	
Transfer to Reserves	(52,273)	(1,545)	(68,132)		(120,406)	▼
Net Cash from Financing Activities	(175,437)	(80,154)	(63,132)	0	(238,570)	
Net Capital	(1,344,826)	(148,657)	(64,998)	0	(1,409,825)	
Net Operating, Capital and Financing	(1,206,733)	657,609	10,677	0	(1,196,056)	
Opening Funding Surplus(Deficit)	1,206,733	1,196,056	(10,677)		1,196,056	▼
Closing Funding Surplus(Deficit)	0	1,853,665	0	0	(0)	↑↑↑

Shire of Mingenew
STATEMENT OF BUDGET REVIEW
(Nature or Type)
For The Period Ended 29 February 2020

		FM Reg 33A(2A)(a)		FM Reg 33A(2A)(c)		
Note	Budget v Actual		Predicted		Year End \$ (a)+(c)+(d)	
	Original Annual Budget \$ (a)	YTD Actual \$ (b)	Variance Permanent (c)	Variance Timing (Carryover) (d)		
Operating Revenues	\$	\$	\$	\$	\$	
Rate Revenue	1,884,633	1,885,305	1,200	0	1,885,833	▲
Grants, Subsidies and Contributions	416,677	358,875	66,942	0	483,619	▲
Fees and Charges	249,008	206,143	(127)	0	248,881	▼
Service Charges	0	0	0	0	0	
Interest Earnings	55,110	22,044	(17,770)	0	37,340	▼
Other Revenue	603,800	403,075	22,350	0	626,150	▲
Profit on Asset Disposal	12,000	305	(1,695)	0	10,305	▼
	3,221,228	2,875,747	70,899	0	3,292,127	
Operating Expense						
Employee Costs	(1,116,088)	(732,335)	36,122	0	(1,079,966)	▲
Materials and Contracts	(1,055,756)	(755,876)	(53,759)	0	(1,109,514)	▼
Utilities Charges	(124,697)	(72,885)	6,804	0	(117,893)	▲
Depreciation (Non-Current Assets)	(1,850,261)	(998,616)	342,572	0	(1,507,689)	▲
Interest Expenses	(15,819)	(9,155)	(2,712)	0	(18,531)	▼
Insurance Expenses	(121,123)	(121,694)	3,320	0	(117,803)	▲
Other Expenditure	(637,652)	(386,389)	15,000	0	(622,652)	▲
Loss on Asset Disposal	0	0	0	0	0	
	(4,921,396)	(3,076,949)	347,348	0	(4,574,048)	
Funding Balance Adjustment						
Add Back Depreciation	1,850,261	998,616	(342,572)	0	1,507,689	▼
Adjust (Profit)/Loss on Asset Disposal	(12,000)	(305)	0	0	(12,000)	
Adjust Provisions and Accruals	0	(10,797)	0	0	0	
Adjust Lease Liabilities	0	19,955	0	0	0	
Net Operating	138,093	806,266	75,675	0	213,768	
Capital Revenues						
Grants, Subsidies and Contributions	1,725,016	792,704	0	0	1,725,016	
Proceeds from Disposal of Assets	43,000	21,818	0	0	43,000	
	1,768,016	814,523	0	0	1,768,016	
Capital Expenses						
Land and Buildings	(20,000)	0	0	0	(20,000)	
Plant and Equipment	(134,000)	(53,034)	0	0	(134,000)	
Infrastructure Assets - Roads	(2,735,605)	(828,649)	(9,666)	0	(2,745,271)	▼
Infrastructure Assets - Recreation Areas	(40,000)	(1,343)	0	0	(40,000)	
Infrastructure Assets - Other	(7,800)	0	7,800	0	0	▲
Total Capital Expenditure	(2,937,405)	(883,026)	(1,866)	0	(2,939,271)	
Net Cash from Capital Activities	(1,169,389)	(68,503)	(1,866)	0	(1,171,255)	
Financing						
Transfer from Reserves	35,000	0	5,000	0	40,000	▲
Repayment of Debentures	(158,164)	(78,609)	0	0	(158,164)	
Transfer to Reserves	(52,273)	(1,545)	(68,132)	0	(120,405)	▼
Net Cash from Financing Activities	(175,437)	(80,154)	(63,132)	0	(238,569)	
Net Capital	(1,344,826)	(148,657)	(64,998)	0	(1,409,824)	
Net Operating + Capital	(1,206,733)	657,609	10,677	0	(1,196,056)	
Opening Funding Surplus(Deficit)	1,206,733	1,196,056	(10,677)	0	1,196,056	▼
Closing Funding Surplus(Deficit)	0	1,853,665	0	0	0	▲

Shire of Mingenew
Note To The Budget Review Report
For The Period Ended 29 February 2020

1. SIGNIFICANT ACCOUNTING POLICIES

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

(a) Basis of Accounting

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

(b) The Local Government Reporting Entity

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

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

(c) Rounding Off Figures

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

(d) Rates, Grants, Donations and Other Contributions

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

(e) Goods and Services Tax

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

(f) Cash and Cash Equivalents

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

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

(g) Trade and Other Receivables

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

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

(h) Inventories

General

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

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

Shire of Mingenew
Note To The Budget Review Report
For The Period Ended 29 February 2020

Land Held for Resale

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

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

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

(i) Fixed Assets

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

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

(j) Depreciation of Non-Current Assets

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

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

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

(k) Impairment

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

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

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

Shire of Mingenew
Note To The Budget Review Report
For The Period Ended 29 February 2020

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

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

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

(l) Trade and Other Payables

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

(m) Employee Benefits

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

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

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

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

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

(n) Interest-bearing Loans and Borrowings

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

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

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

Borrowing Costs

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.

Shire of Mingenew
Note To The Budget Review Report
For The Period Ended 29 February 2020

(o) Provisions

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

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

(p) Current and Non-Current Classification

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

(q) Nature or Type Classifications

Rates

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

Operating Grants, Subsidies and Contributions

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

Non-Operating Grants, Subsidies and Contributions

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

Profit on Asset Disposal

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

Fees and Charges

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

Service Charges

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

Shire of Mingenew
Note To The Budget Review Report
For The Period Ended 29 February 2020

Interest Earnings

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

Other Revenue / Income

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

Employee Costs

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

Materials and Contracts

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

Utilities (Gas, Electricity, Water, etc.)

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

Insurance

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

Loss on asset disposal

Loss on the disposal of fixed assets.

Depreciation on non-current assets

Depreciation expense raised on all classes of assets.

Interest expenses

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

Other expenditure

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

(r) Statement of Objectives

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

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

Shire of Mingenew
Note To The Budget Review Report
For The Period Ended 29 February 2020

GOVERNANCE

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

GENERAL PURPOSE FUNDING

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

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

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

LAW, ORDER, PUBLIC SAFETY

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

HEALTH

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

EDUCATION AND WELFARE

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

HOUSING

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

COMMUNITY AMENITIES

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

RECREATION AND CULTURE

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

TRANSPORT

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

ECONOMIC SERVICES

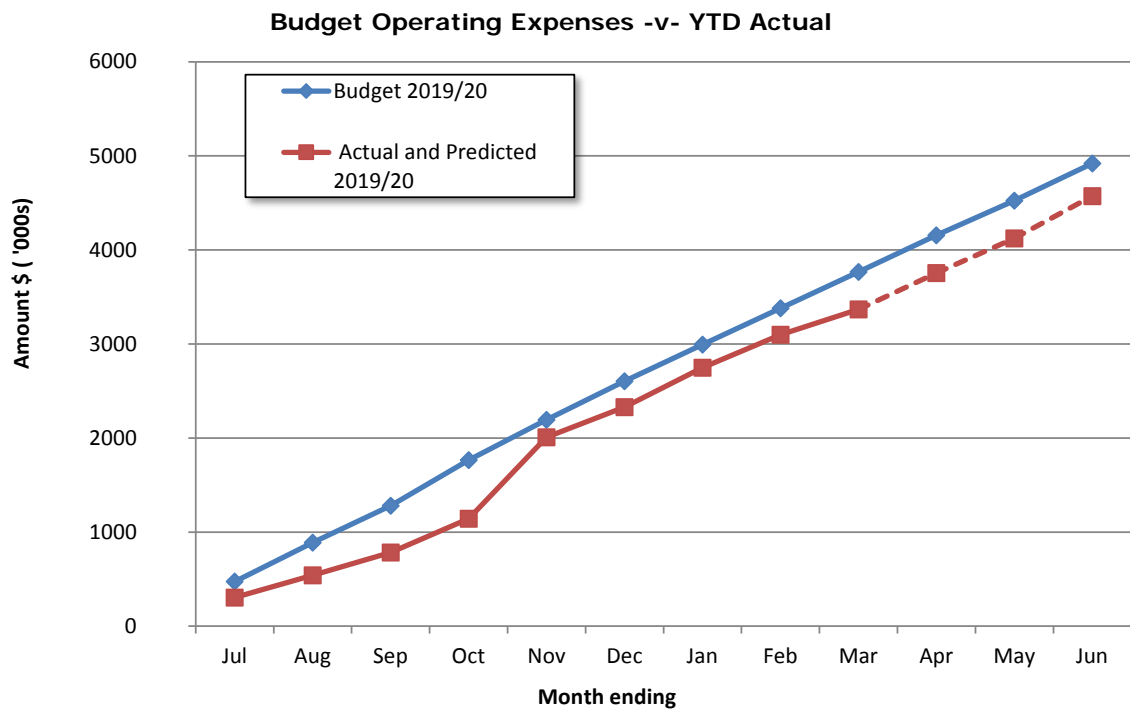
Tourism, pest control, building controls and natural resource management. Tourism facilities, information and directional signs. Weed and pest control services. Necessary building control services.

OTHER PROPERTY & SERVICES

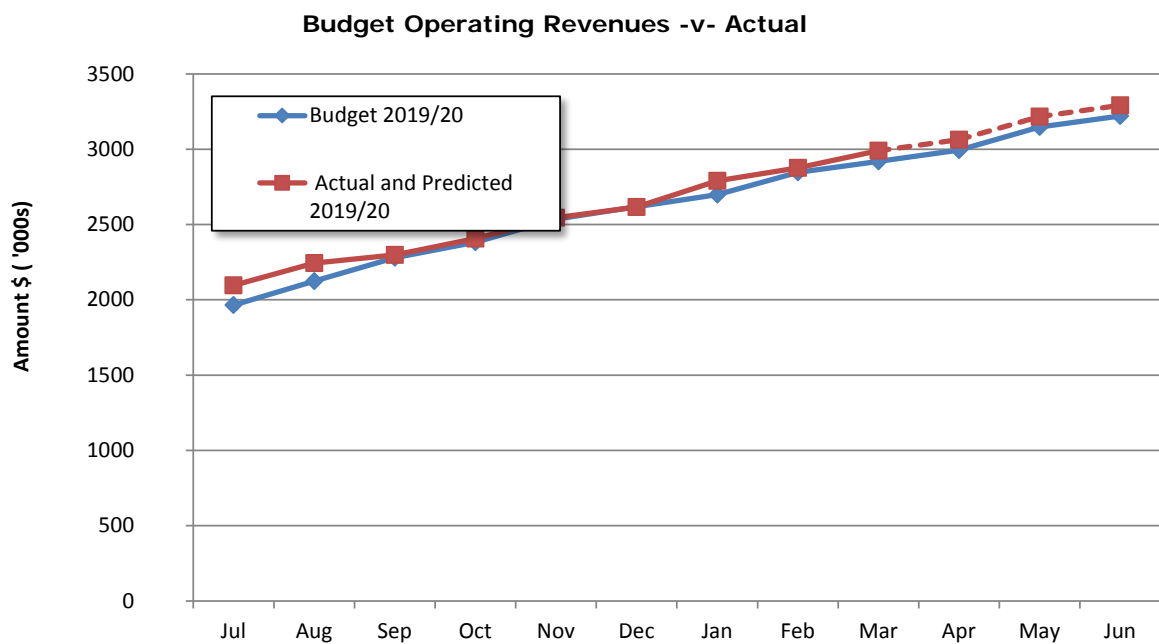
Private works carried out by council and indirect cost allocation pools.
Public Works Overheads, plant operation and administrative costs are allocated to the various functions, works and services provided by Council.

Shire of Mingenew
NOTES TO THE BUDGET REVIEW REPORT
For The Period Ended 29 February 2020

Note 2 - Graphical Representation - Source Statement of Financial Activity



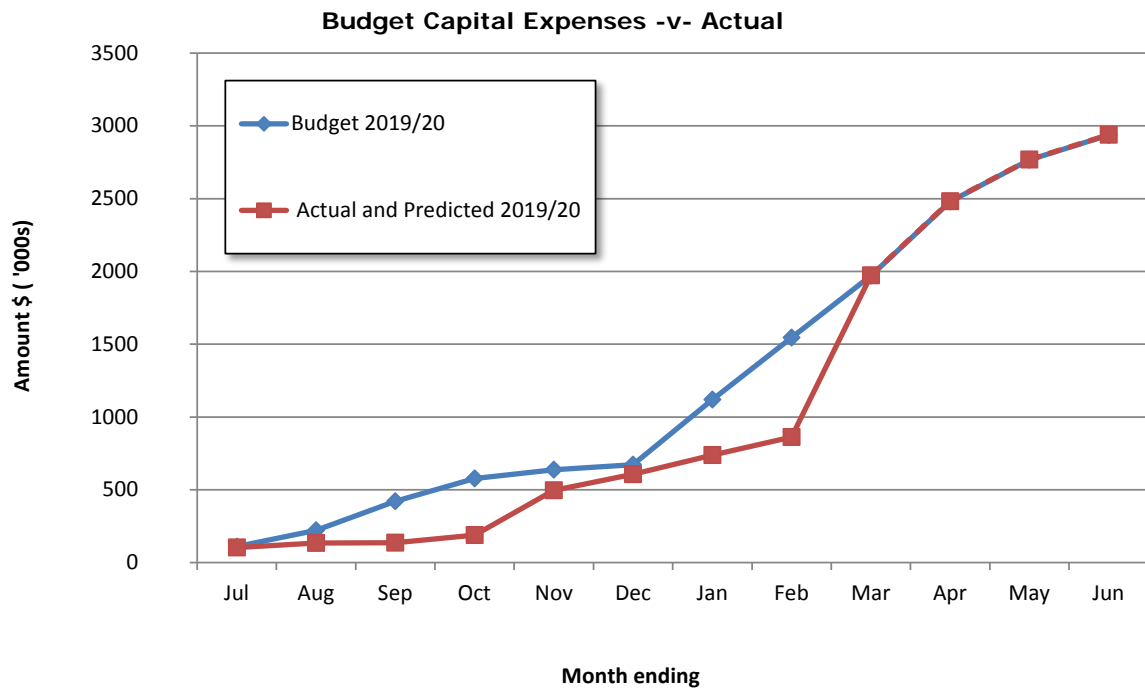
Comments/Notes - Operating Expenses



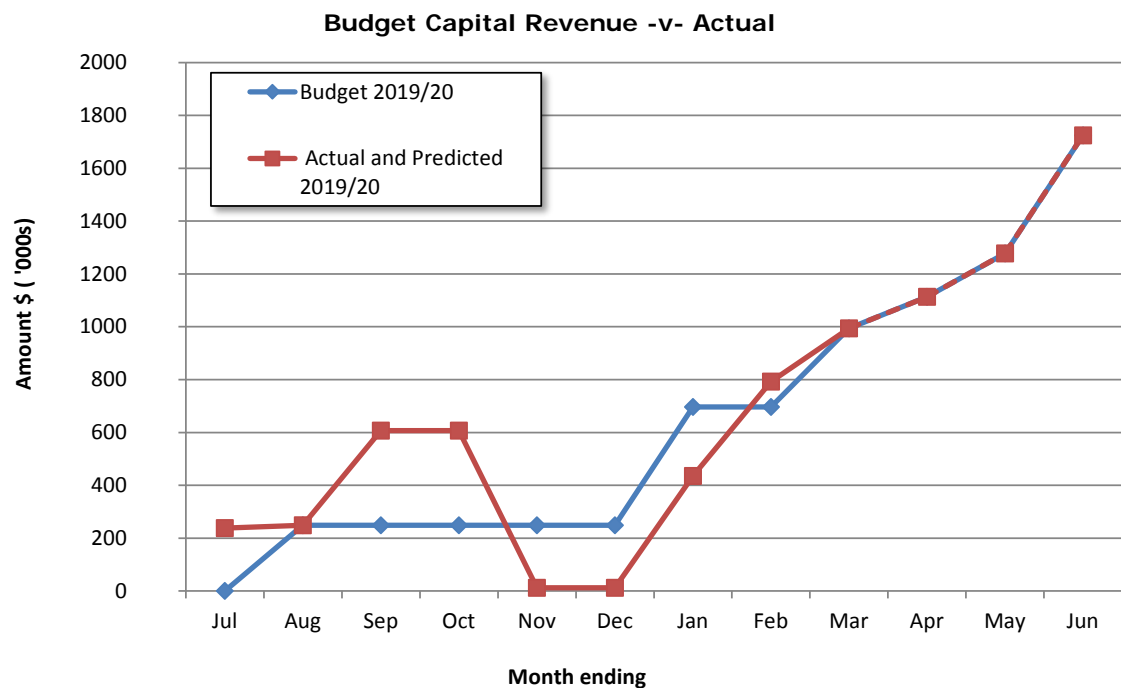
Comments/Notes - Operating Revenues

Shire of Mingenew
NOTES TO THE BUDGET REVIEW REPORT
For The Period Ended 28 February 2019

Note 2 - Graphical Representation - Source Statement of Financial Activity



Comments/Notes - Capital Expenses

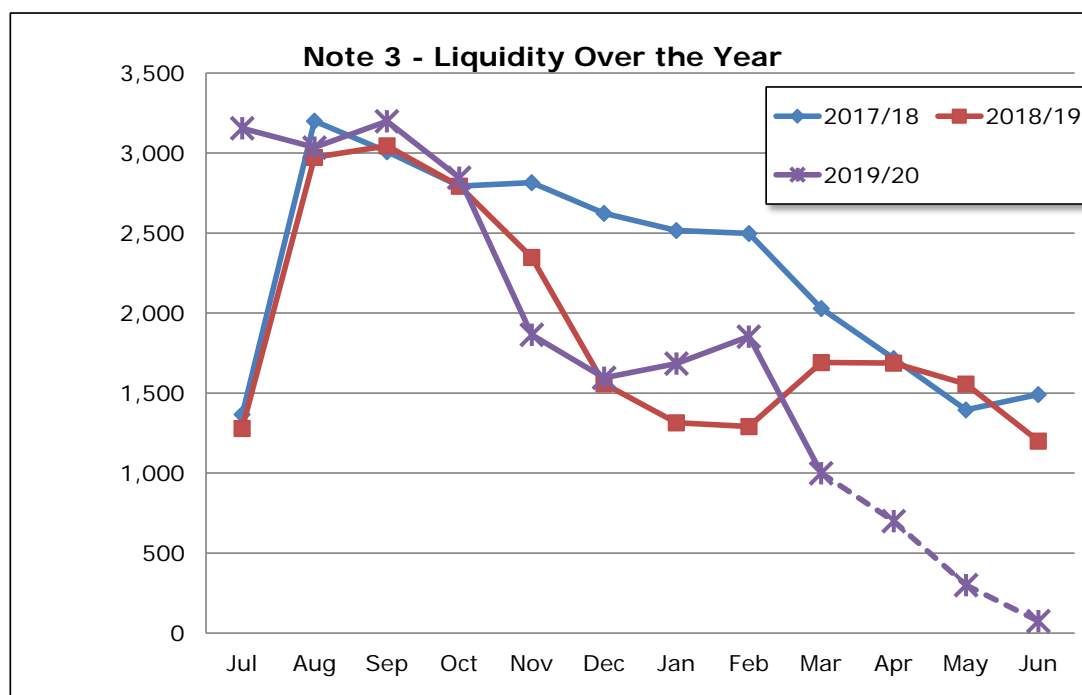


Comments/Notes - Capital Revenues

Shire of Mingenew
NOTES TO THE BUDGET REVIEW REPORT
For The Period Ended 29 February 2020

Note 3: NET CURRENT FUNDING POSTION

Positive=Surplus (Negative=Deficit)			
Note	YTD Actual 29 Feb 2019	30 June 2019	YTD Actual 29 Feb 2020
	\$	\$	\$
Current Assets			
Cash Unrestricted	495,457	1,200,367	1,661,827
Cash Restricted	977,889	308,491	310,036
Receivables - Rates and Rubbish	228,514	22,809	204,470
Receivables -Other	301,726	286,725	107,924
Inventories	43,459	40,394	0
Other Current Assets	0	18,937	0
	2,047,045	1,877,723	2,284,257
Less: Current Liabilities			
Payables	(304,041)	(332,783)	(124,861)
Borrowings	(38,723)	(158,166)	(79,557)
Lease Liabilities	0	0	(4,352)
Contract Liabilities	0	0	(189,371)
Provisions	(214,319)	(135,960)	(125,163)
	(557,083)	(626,909)	(523,304)
Less: Cash Restricted Reserves	(411,269)	(308,491)	(310,036)
Less: Inventories - Land held for resale	(40,394)	(40,394)	0
Add Back: Current loan liability	38,723	158,166	79,557
Add back Employee Provisions	214,319	135,961	125,163
Add Back: Change in Accounting Policies - AASB 16 Leases	0	0	29,060
Net Current Funding Position	1,291,341	1,196,056	1,684,697



Comments/Notes - Net Current Funding Position

Shire of Mingenew
NOTES TO THE BUDGET REVIEW REPORT
For The Period Ended 29 February 2020

Note 4: BUDGET AMENDMENTS AND PREDICTED VARIANCES

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

GL Account / Job No.	Description	Explanation	Council Resolution	No Change - (Non Cash Items) Adjust.	Increase in Available Cash	Decrease in Available Cash	Amended Budget Running Balance
	Budget Adoption	Adjustment between budgeted surplus and actual surplus from 30/6/19 - as per Auditors		\$	\$	\$	\$
						(10,678)	(10,678)
117050	Transfer from Reserve for the purpose of land transfer costs	Per Council Resolution - October 2019	19101605		5,000		(5,678)
105720	Land transfer costs	Per Council Resolution - October 2019	19101605			(5,000)	(10,678)
140020	Roads to Recovery (Yandanooka NE Recontruction)	Per Council Resolution - October 2019	19101612			(41,227)	(51,905)
142030	Roads to Recovery	Per Council Resolution - October 2019	19101612		41,227		(10,678)
100610	Non-payment Penalty	Less penalty interest anticipated	Proposed			(3,000)	(13,678)
101210	Interim Rates Levied	Interim rates	Proposed		1,200		(12,478)
101310	Rates Legal Fees Recovered	Legal fees reimbursed	Proposed		1,500		(10,978)
104720	Rating Valuations	SLIP subscription	Proposed			(2,300)	(13,278)
104820	Rates Legal Costs	Additional rate recovery costs	Proposed			(1,000)	(14,278)
173020	Administration	Reduced Administration allocated costs	Proposed		323		(13,955)
100710	General Road Grants - Untied	Additional FAGs funding	Proposed		766		(13,189)
100910	General Purpose Grant	Additional FAGs funding	Proposed		9,524		(3,665)
109030	Property Enquiries	Additional sale of property revenue	Proposed		250		(3,415)
149030	Bank Interest on Investment	Reduced interest anticipated	Proposed			(10,000)	(13,415)
149050	Interest on Outstanding Debtors	Council's new Debt Collection Policy interest applied to outstanding sundry debtors	Proposed		500		(12,915)
172920	Administration	Reduced Administration allocated costs	Proposed		122		(12,793)
100220	Election Expenses	Reduced election expenses	Proposed		850		(11,943)
172820	Administration	Reduced Administration allocated costs	Proposed		437		(11,506)
105230	Reimbursements	Reallocated to Transport Program	Proposed			(2,000)	(13,506)
107730	Other Admin Grants	Successful grant for the development of new chart of accounts	Proposed		5,000		(8,506)
107740	Paid Parental Leave - Revenue	Reimbursement of parental leave	Proposed		26,600		18,094
147730	Insurance Reserve - Interest	Reduced interest anticipated	Proposed			(600)	17,494
148330	Accrued Leave Reserve - Interest	Reduced interest anticipated	Proposed			(650)	16,844
166410	Profit/(Loss) on Asset Disposal (\$4)	Reduced profit on sale of vehicle	Proposed			(1,695)	15,149
102750	Paid Parental Leave - Expense	Parental leave allowance	Proposed			(26,600)	(11,451)

Shire of Mingenew
NOTES TO THE BUDGET REVIEW REPORT
For The Period Ended 29 February 2020

Note 4: BUDGET AMENDMENTS AND PREDICTED VARIANCES

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

GL Account / Job No.	Description	Explanation	Council Resolution	No Change - (Non Cash Items) Adjust.	Increase in Available Cash	Decrease in Available Cash	Amended Budget Running Balance
				\$	\$	\$	\$
102920	Insurance	Increase in insurance expenditure	Proposed			(4,791)	(16,242)
103720	Bank Charges	Bpay charges	Proposed			(500)	(16,742)
103820	Printing & Stationery	Reduced printing and stationery required	Proposed		3,000		(13,742)
104120	Postage & Freight	Increase in postage and freight expenditure	Proposed			(2,200)	(15,942)
104520	Office Maintenance	Reduced insurance expenditure	Proposed		1,588		(14,354)
104620	Audit Fees	Increased audit fees	Proposed			(3,000)	(17,354)
105320	Asset Management Expenditure	Tender link subscription no longer required	Proposed		3,500		(13,854)
105620	Computer S/W Licensing & Support	Replacement costs of server	Proposed			(5,300)	(19,154)
105950	Proceeds of Sale - Plant & Equipment	Reduced proceeds on sale of vehicle	Proposed			(1,200)	(20,354)
106140	Realisation of Sale of Plant & Equipment	Increased realisation of sale of vehicle	Proposed		1,200		(19,154)
106820	Less Admin Allocations	Additonal administration allocation	Proposed		4,986		(14,168)
107720	Administration vehicle	Additonal administration allocation	Proposed			(17,000)	(31,168)
107720	Administration vehicle	Additonal administration allocation - depreciation	Proposed	17,034			(31,168)
108420	Interest on Leased Assets	New AASB Leases requirement	Proposed			(2,712)	(33,880)
109920	Employee Expenses - Other	Reduced employee reimbursement expenditure	Proposed		400		(33,480)
106530	Asset Depreciation (S4)	Reduced depreciation	Proposed	5,581			(33,480)
173120	Administration	Reduced Administration allocated costs	Proposed		717		(32,763)
107130	ESL Administration Grant	Reduced grant received	Proposed			(400)	(33,163)
106020	ESL grant - maintenance of land	Amended	Proposed			(17)	(33,180)
106320	ESL Grant - Mtce of Vehicles and Trailers	Allocated insurance to plant	Proposed			(4,172)	(37,352)
106420	ESL Grant - Insurance	Allocated insurance to plant and remove labour overhead costs	Proposed		4,665		(32,687)
106920	Fire Control expenses other - not grant funded	Amended	Proposed			(747)	(33,434)
107220	Fire Control - Fire Fighting	Allocated employee costs, overheads and plant operating costs	Proposed			(3,962)	(37,396)
107420	Community Emergency Services Manager	Additional charges	Proposed			(500)	(37,896)
170020	Administration	Reduced Administration allocated costs	Proposed		304		(37,592)
108330	Dog/Cat Registration Fees	Reduced annual registration of dog and cats	Proposed			(1,000)	(38,592)
107520	Ranger Services	Additional charges	Proposed			(500)	(39,092)

Shire of Mingenew
NOTES TO THE BUDGET REVIEW REPORT
For The Period Ended 29 February 2020

Note 4: BUDGET AMENDMENTS AND PREDICTED VARIANCES

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

GL Account / Job No.	Description	Explanation	Council Resolution	No Change - (Non Cash Items) Adjust.	Increase in Available Cash	Decrease in Available Cash	Amended Budget Running Balance
				\$	\$	\$	\$
108320	Control Expenses Other	Cat traps purchased	Proposed			(800)	(39,892)
108630	Miscellaneous income - animal control	Based on actual	Proposed		50		(39,842)
109320	Other expenses - rural watch	Based on actual	Proposed			(8)	(39,850)
170120	Administration	Reduced Administration allocated costs	Proposed		62		(39,788)
110020	Maternal & Infant Health Clinic	Additional maintenance required at Daycare Centre	Proposed			(21,514)	(61,302)
170220	Administration	Reduced Administration allocated costs	Proposed		72		(61,230)
115720	Ambulance Site Expenses	Insurance costs and weed control	Proposed			(499)	(61,729)
170320	Administration	Reduced Administration allocated costs	Proposed		216		(61,513)
114920	Mosquito Control	Completed less hours on mosquito control program than anticipated	Proposed		4,843		(56,670)
170420	Administration	Reduced Administration allocated costs	Proposed		42		(56,628)
116220	Mingenew Primary School	Allocate plant operating costs	Proposed			(480)	(57,108)
116230	Contributions	Contribution towards Autumn Centre upkeep	Proposed		150		(56,958)
116330	Seniors Week Community Grant	Unsuccessful seniors week application	Proposed			(1,000)	(57,958)
116520	Seniors Citizens Building	Additional maintenance required	Proposed			(3,335)	(61,293)
116620	Seniors Week	No seniors event due to unsuccessful grant application	Proposed		1,000		(60,293)
116720	Home & Community Care	Allocation not required	Proposed		200		(60,093)
116820	Community Christmas Tree	Expenditure less than anticipated	Proposed		2,336		(57,757)
131120	Mingenew Mens Shed	Additional maintenance	Proposed			(5,175)	(62,932)
170520	Administration	Reduced Administration allocated costs	Proposed		125		(62,807)
117330	Reimbursements	Staff housing insurance claim reimbursement	Proposed		9,556		(53,251)
117430	Staff Housing Rent - 34 William St	Vacant property	Proposed			(800)	(54,051)
118530	Staff Housing Rent - Triplex	Vacant properties	Proposed			(4,915)	(58,966)
117020	Maintenance 13 Moore St	Less maintenance than anticipated	Proposed		3,683		(55,283)
117120	Building Maintenance (Inc Ins)	Additional expenditure due to insurance claim	Proposed		1,532		(53,751)
170620	Administration	Reduced Administration allocated costs	Proposed		171		(53,580)
117030	Rent - Karara Housing	Additional rent	Proposed		1,300		(52,280)
117080	Rental Revenue - 13 Moore St	Additional rent	Proposed		640		(51,640)

Shire of Mingenew
NOTES TO THE BUDGET REVIEW REPORT
For The Period Ended 29 February 2020

Note 4: BUDGET AMENDMENTS AND PREDICTED VARIANCES

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

GL Account / Job No.	Description	Explanation	Council Resolution	No Change - (Non Cash Items) Adjust.	Increase in Available Cash	Decrease in Available Cash	Amended Budget Running Balance
				\$	\$	\$	\$
117530	Key Worker Housing Rent	Vacant property	Proposed			(3,470)	(55,110)
117630	Contributions / Reimbursement	Reimbursement of utility costs	Proposed		209		(54,901)
117730	Aged Persons Units	Vacant properties	Proposed			(9,220)	(64,121)
117830	Rental - Triplex	Additional rent	Proposed		1,906		(62,215)
118230	Rent - 89 Victoria St	Vacant property	Proposed			(2,088)	(64,303)
148430	Land & Building Reserve - Interest	Reduced interest anticipated	Proposed			(700)	(65,003)
148930	APU Maintenance Reserve - Interest	Reduced interest anticipated	Proposed			(200)	(65,203)
113450	Minor Assets - Other Housing	Fencing expenditure less than budget	Proposed		2,000		(63,203)
118020	Aged Persons Units	Allocation of overhead costs	Proposed			(536)	(63,739)
118320	Other Housing Expenditure	Reduce employee costs and overheads	Proposed			(2,469)	(66,208)
165800	Asset Depreciation (S9)	Reduced depreciation	Proposed	11,446			(66,208)
170720	Administration	Reduced Administration allocated costs	Proposed		177		(66,031)
118030	Domestic Refuse Removal	Additional revenue	Proposed		228		(65,803)
117720	Rubbish Site Maintenance	Reduce employee costs, overheads and plant operating costs	Proposed		4,691		(61,112)
165900	Asset Depreciation (S10)	Reduced depreciation	Proposed	2,373			(61,112)
170820	Administration	Reduced Administration allocated costs	Proposed		48		(61,064)
119230	Commercial Refuse Removal	Skip bins revenue	Proposed		2,685		(58,379)
118720	Collection - Streets/Park	Additional allocation of employee costs, overheads and plant operating costs	Proposed			(8,534)	(66,913)
170920	Administration	Reduced Administration allocated costs	Proposed		48		(66,865)
171020	Administration	Reduced Administration allocated costs	Proposed		29		(66,836)
118820	Refuse Site Rehabilitation and Monitoring	Increase overhead allocation	Proposed			(201)	(67,037)
120920	Asbestos Management	Increase overhead allocation	Proposed			(167)	(67,204)
122330	Town Planning - Development Application	Reduced revenue	Proposed			(3,000)	(70,204)
121420	Mingenew Revitalisation Plan Project	Project postponed	Proposed		5,000		(65,204)
171120	Administration	Reduced Administration allocated costs	Proposed		119		(65,085)
123730	Contributions and Donations	Grant application unsuccessful	Proposed			(1,000)	(66,085)
149530	Environmental Rehabilitation Reserve - Interest	Reduced interest anticipated	Proposed			(150)	(66,235)

Shire of Mingenew
NOTES TO THE BUDGET REVIEW REPORT
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Note 4: BUDGET AMENDMENTS AND PREDICTED VARIANCES

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				\$	\$	\$	\$
123020	Cemetery Operations & Maintenance	Increase overhead and plant operating costs	Proposed			(1,902)	(68,137)
123220	Public Conveniences	Reduced insurance, employee costs and overheads	Proposed		2,103		(66,034)
123820	Thank A Volunteer	Unsuccessful grant application	Proposed		1,000		(65,034)
171220	Administration	Reduced Administration allocated costs	Proposed		185		(64,849)
124530	Charges - Hall Hire	Hire of chairs revenue	Proposed		120		(64,729)
114020	Minor Assets - Rec & Culture	Reduce expenditure	Proposed		3,500		(61,229)
124220	Public Halls	Increase employee, overheads and plant operating costs at Yandanooka Hall	Proposed			(4,766)	(65,995)
171320	Administration	Reduced Administration allocated costs	Proposed		147		(65,848)
127530	Charges - Rec Leases/Rentals	Additonal revenue	Proposed		72		(65,776)
127430	Reimbursements	Reimbursement of reticulation repairs after Mingenew Expo	Proposed		407		(65,369)
129150	Grants & Contributions	Shire's contribution toward hockey goals less than required	Proposed			(900)	(66,269)
148630	Sportsground Reserve Interest	Reduced interest anticipated	Proposed			(20)	(66,289)
113520	Minor Assets - Rec & Culture	Reallocation from Capital Expenditure - Hockey Goals	Proposed			(4,400)	(70,689)
126420	Public Gardens & Reserves	Reduced employee, overheads, plant operating costs and materials and contracts	Proposed		45,970		(24,719)
126520	Sporting Complex & Amenities	Reduced employee, overheads, plant operating costs and materials and contracts	Proposed		17,107		(7,612)
166000	Asset Depreciation (S11)	Additional depreciation	Proposed	(17,124)			(7,612)
171420	Administration	Reduced Administration allocated costs	Proposed		314		(7,298)
171520	Administration	Reduced Administration allocated costs	Proposed		157		(7,141)
130820	Arts & Crafts Centre	Increase overheads costs	Proposed			(101)	(7,242)
130920	Museums	Less maintenance than anticipated	Proposed		3,232		(4,010)
171620	Administration	Reduced Administration allocated costs	Proposed		163		(3,847)
135230	MRD Direct Maintenance Grant	Additional grant received	Proposed		427		(3,420)
133220	Maintenance Grading	Reallocation of overheads, plant operating costs	Proposed		7,284		3,864
133420	Asset Preservation Urban	Reallocation of overheads, plant operating costs	Proposed			(1,853)	2,011
133520	Asset Preservation Rural	Reallocation of overheads, plant operating costs	Proposed			(6,376)	(4,365)

Shire of Mingenew
NOTES TO THE BUDGET REVIEW REPORT
For The Period Ended 29 February 2020

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				\$	\$	\$	\$
133720	Bridge, Culvert, Pipe	Reallocation of overheads, plant operating costs	Proposed			(455)	(4,820)
134020	Depot Maintenance	Reallocation of overheads, plant operating costs	Proposed			(10,005)	(14,825)
134320	Street Cleaning	Reallocation of overheads, plant operating costs	Proposed		7,066		(7,759)
134520	Tree Pruning	Reallocation of overheads, plant operating costs	Proposed			(4,000)	(11,759)
134920	Drainage	Reallocation of overheads, plant operating costs	Proposed		8,866		(2,893)
166200	Asset Depreciation (S12)	Reduced depreciation	Proposed	333,799			(2,893)
171820	Administration	Reduced Administration allocated costs	Proposed		791		(2,102)
148530	Plant Reserve - Interest	Reduced interest anticipated	Proposed			(2,375)	(4,477)
171920	Administration	Reduced Administration allocated costs	Proposed		67		(4,410)
137720	Airstrip Maintenance Expense	Reallocation of overheads, plant operating costs	Proposed		1,766		(2,644)
172020	Administration	Per actual	Proposed		25		(2,619)
138420	Noxious Weeds/Pest Plants	Expenditure not required	Proposed		9,700		7,081
139020	MIG Office Maintenance	Reallocation of employee and overheads costs	Proposed		3,399		10,480
172120	Administration	Reduced Administration allocated costs	Proposed		82		10,562
149830	Economic Development & Marketing Reserve Interest	Reduced interest anticipated	Proposed			(300)	10,262
139120	Area Promotion	Reallocation of overheads, plant operating costs	Proposed			(967)	9,295
140320	Information Bays	Reallocation of employee, overheads and plant operating costs	Proposed			(2,472)	6,823
166300	Asset Depreciation (S13)	Reduced depreciation	Proposed	3,765			6,823
172220	Administration	Reduced Administration allocated costs	Proposed		362		7,185
141930	Swimming Pool Inspections	Additional revenue	Proposed		770		7,955
172320	Administration	Reduced Administration allocated costs	Proposed		246		8,201
151520	PO Building Maintenance	Reallocation of overheads	Proposed			(313)	7,888
173220	Administration	Reduced Administration allocated costs	Proposed		27		7,915
148230	RTC/PO Reserve Interest	Reduced interest anticipated	Proposed			(250)	7,665
142220	DrumMuster Expenses	Reallocation of overheads	Proposed			(67)	7,598
172420	Administration	Reduced Administration allocated costs	Proposed		28		7,626
142820	Private Works - Various	Reallocation of overheads	Proposed		800		8,426

Shire of Mingenew
NOTES TO THE BUDGET REVIEW REPORT
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				\$	\$	\$	\$
172520	Administration	Reduced Administration allocated costs	Proposed		40		8,466
148830	Industrial Area Development Reserve - Interest	Reduced interest anticipated	Proposed			(25)	8,441
144230	Reimbursements	Refund of Velpic charges	Proposed		3,500		11,941
143220	Works vehicle	Reallocation	Proposed	8,670			11,941
143220	Works vehicle	Reallocation	Proposed			(8,670)	3,271
143520	Supervisory Expenses Other	Reallocate employee costs	Proposed			(8,000)	(4,729)
146320	Superannuation W/S, Outside Workers	Additional superannuation	Proposed			(3,030)	(7,759)
143720	Sick & Holiday Pay	Reallocate to Long Service Leave	Proposed	9,649			(7,759)
144220	Long Service Leave	Reallocated from Sick & Holiday Pay	Proposed	(9,649)			(7,759)
144520	Staff Training	Reallocate overheads	Proposed		4,400		(3,359)
172620	Administration	Reduced Administration allocated costs	Proposed		921		(2,438)
174120	Tool Box Talks & Safety Team Meetings	Reallocate employee and overheads costs	Proposed		1,260		(1,178)
174220	Less PWO Allocated to W&S	Reallocation of Public Works Overheads	Proposed			(1,051)	(2,229)
174420	Occ H.S. & Welfare	Reallocate employee and overheads costs	Proposed		2,000		(229)
144530	Diesel Rebates	Increase revenue	Proposed		10,000		9,771
144930	Reimbursements	Insurance claims	Proposed		1,526		11,297
144920	Parts & Repairs	Increase expenditure	Proposed			(30,000)	(18,703)
145120	Repairs Wages	Reallocate employee and overheads costs	Proposed			(12,333)	(31,036)
145220	Insurance & Licenses	Increase expenditure	Proposed			(2,385)	(33,421)
145420	Less POC Allocated to W&S	Reallocation of Plant Operating Costs	Proposed		32,925		(496)
145620	Depreciation of Plant	Reallocation of Plant Depreciation	Proposed	(22,972)			(496)
148140	Plant Reserve	Balance of surplus - may be required to offset WANDDRA Claim 13	Proposed			(73,400)	(73,896)
168900	Depreciation Written Back	Reallocation of Plant Depreciation	Proposed		22,972		(50,924)
172720	Administration	Reduced Administration allocated costs	Proposed		267		(50,657)
144630	Staff Fuel Card Reimbursements	Reduced use of staff fuel cards	Proposed			(6,500)	(57,157)
148860	Lease Fees - Industrial Land	Back charges for missed lease fees	Proposed		7,045		(50,112)
145520	Staff Fuel Cards	Reduced use of staff fuel cards	Proposed		6,500		(43,612)

Shire of Mingenew
NOTES TO THE BUDGET REVIEW REPORT
For The Period Ended 29 February 2020

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146620	Mid West Industry Road Safety Alliance	Contribution reduced from \$5k to \$1k	Proposed	\$	\$	\$	\$
0001	Roadworks Const - Own Resources	Reduced employee and overhead costs	Proposed		31,561	(1,000)	(44,612)
1001	Hockey goals	Re-allocated to other account	Proposed		7,800		(5,251)
4834	Accrued Leave Reserve - Interest	Interest reduced	Proposed		650		(4,601)
4844	Land and Building Reserve - Interest	Interest reduced	Proposed		700		(3,901)
4864	Sportsground Reserve Interest	Interest reduced	Proposed		20		(3,881)
4854	Plant reserve - interest	Interest reduced	Proposed		2,375		(1,506)
4914	APU Maintenance Reserve - Interest	Interest reduced	Proposed		200		(1,306)
4874	Industrial Area Development Reserve - Interest	Interest reduced	Proposed		25		(1,281)
4514	Environmental Rehabilitation Reserve - Interest	Interest reduced	Proposed		150		(1,131)
4944	RTC/PO Reserve Interest	Interest reduced	Proposed		250		(881)
4804	Insurance Reserve - Interest	Interest reduced	Proposed		600		(281)
4404	Marketing reserve - interest	Interest reduced	Proposed		300		19
	Sundry account	Sundry allocation	Proposed			(19)	0
	Depreciation	Depreciation reduced in line with actual amounts	Proposed	(342,572)			
Amended Budget Cash Position as per Council Resolution				0	410,947	(410,947)	0

ATTACHMENT: 12.4

Local Government House Trust – Dee of Variation – 29 February 2020

From: Communications <communications@walga.asn.au>
Sent: Wednesday, February 19, 2020 9:02:47 AM
To: Nils Hay <ceo@mingenew.wa.gov.au>
Subject: Local Government House Trust- Deed of Variation

Sent on behalf of WALGA CEO Nick Sloan

19 February 2020

Our Ref: NS/RM

Mr Nils Hay
Chief Executive Officer
Shire of Mingenew

Dear Mr Hay,

Re: Local Government House Trust – Deed of Variation

I am writing to seek your Council's consent by formal resolution to a variation to the Trust Deed for the Local Government House Trust (The Trust).

Shire of Mingenew is a unit holder and beneficiary to the Local Government House Trust, holding 3 unit/s as advised in WALGA's recent Quarterly Report Q4 2019.

The Trust's Board of Management is seeking to vary the Trust Deed in order to assist the Trust's income tax exempt status. As stipulated by the Deed, the Trust requires consent of at least 75 per cent of all beneficiaries in order to execute this variation.

As a beneficiary, the Shire of Mingenew is requested to consent to the enclosed Deed of Variation supported by a resolution of Council; and to communicate this consent to us in writing. Please note, we are requesting consent for the Trustee to formally execute the attached Deed of Variation – your Local Government is not required to sign the enclosed document.

Further details on the particular Deed Variations and objectives to be achieved by this variation are outlined below.

Background on the Local Government House Trust

The Local Government House Trust ("The Trust") exists primarily to provide building accommodation for the Western Australian Local Government Association. Since January 2014, the Trust has provided WALGA with accommodation at 170 Railway Parade West Leederville.

The current trust deed commenced in 1993 and was amended in 2002 to reflect the merger of the metropolitan and country associations into WALGA. The current Trust Deed pronounces WALGA as Trustee and unit holders as Beneficiaries, with the Trustee holding property and associated monies "upon Trust" and in proportion to the units provided.

Commencement date of the current deed is 17 February 1993, with a vesting date 79 years from commencement - which means that the Trust ends in 2072.

The Trust is exempt from income tax on the basis of being a State / Territory Body (STB) pursuant to *Division 1AB of the Income Tax Assessment Act 1936*.

Trust Deed Variation

Trust Deed amendments set out in the Deed of Variation are based on legal advice and are intended to assist the Trust's income tax exempt status by strengthening the position that the Trust is a State / Territory Body (STB).

Legal advice identified that the Trustee's ability to retire and appoint a new Trustee might affect the Trust's classification as a State or Territory Body (STB). This view, while based upon highly technical grounds, is a risk nonetheless.

Subsequently the Deed of Variation aims to strengthen the position that the Trust is a STB through the following amendments:

1. removing the existing Trustee's power to retire and appoint a new Trustee (Clause 2.1 and 2.2 (22.3) of the Deed of Variation)
2. enabling the beneficiaries to appoint and remove a Trustee (Clause 2.2 (22.4) of the Deed of Variation), and
3. ensuring that the Board of Management is the 'governing body' of the Trust (Clause 2.3 of the Deed of Variation)

The three proposed amendments when applied to the relevant clauses inserted by the Deed of Variation dated 5 June 2002 will subsequently read as follows (proposed amendments shown in red text):

1. Variation 2.1 amends clause 22.1 to point to additional clause:

22.1 Any Trustee of the Trust may retire as Trustee of the Trust. ~~The~~ **Subject to clause 22.3, the** right to appoint any new or additional trustee or trustees of the Trust is hereby vested in the retiring or continuing trustee. A corporation or incorporated association may be appointed as Trustee of the Trust.

2. Variation 2.2 inserts two new clauses:

22.3 The retiring or continuing trustee shall only be entitled to appoint any new or additional trustee of the Trust with the consent of not less than 75% of the Beneficiaries.

22.4 The Beneficiaries may at any time by Special Resolution:

**(a) remove a Trustee from the office as Trustee of the Trust;
and**

(b) appoint such new or additional Trustee.

3. Variation 2.3 insert a new clause 13A

13A Delegation to the Board of Management

Unless the Beneficiaries otherwise direct (such direction to be given by not less than 75% of the Beneficiaries), the Trustees shall delegate all of the powers authorities and discretions contained in subclauses (a) to (x) of clause 12 to the Board of Management. The Trustees shall, at the direction of the Board of Management, do such things as may be necessary to give effect to the exercise of a power, authority or discretion by the Board of Management.

Comment

The first two amendments outlined above remove powers granted to the Trustee in the 2002 Deed Variation resulting from the merger to a single Association representing WA Local Governments. These amendments which previously facilitated the transfer of trusteeship to the then new Western Australian Local Government Association are removed, but with the clarification that any appointment must be with the consent of the beneficiaries.

The final amendment intends to confirm that power rests with the Board of Management. As the Board of Management comprises Local Governments, this satisfies the requirements of a STB for tax purposes. This amendment reflects the actual operation of the Trustee in implementing the decisions of the Board of Management whilst retaining sufficient operational discretion to place and renew investments and pay suppliers.

These amendments provide greater power to beneficiaries through the Board of Management, and as such it is anticipated they will be considered acceptable.

Thank you for your consideration of the above amendments we look forward to receiving formal consent to execute these changes via resolution of Council.

If you have any questions regarding the variations, please email Financial Controller Rick Murray at rmurray@walga.asn.au.

Yours sincerely,
Nick

Nick Sloan | Chief Executive Officer | WALGA

(p) (08) 9213 2025 | (m) 0408 941 792 | (e) nsloan@walga.asn.au

Our work regularly takes us across the State and as such WALGA would like to acknowledge the many traditional owners of the land on which we work throughout Western Australia. We pay our respects to their Elders, past, present and emerging.

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Attachments

1. Deed of Variation – Copy for information only, this document does not require signing.
2. Clause 12 of Trust Deed 1994. (Excerpt)