



ATTACHMENT BOOKLET FOR ORDINARY COUNCIL MEETING

16 February 2022 at 5:00pm

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MINUTES OF THE ORDINARY COUNCIL MEETING

15 DECEMBER 2021

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**MINUTES OF THE ORDINARY MEETING OF COUNCIL HELD IN COUNCIL CHAMBERS ON
15 DECEMBER 2021 COMMENCING AT 4.30PM**

1.0 DECLARATION OF OPENING/ANNOUNCEMENT OF VISITORS

Cr GJ Cosgrove, Presiding Member declared the meeting open at 4:30pm.

2.0 RECORD OF ATTENDANCE/APOLOGIES/APPROVED LEAVE OF ABSENCE

Councillors

Cr GJ Cosgrove	Shire President
Cr JD Bagley	Deputy President
Cr CV Farr	Councillor
Cr JR Holmes	Councillor
Cr HR McTaggart	Councillor
Cr GF Pearse	Councillor

Staff

Mr Nils Hay	Chief Executive Officer
Mr Jeremy Clapham	Manager Finance and Administration
Ms Erin Greaves	Manager Governance and Community
Mr Peter Wood	Manager Works

Apologies

Cr AR Smyth	Councillor
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Members of the Gallery

Mr Joe Clifford

3.0 RESPONSE TO PREVIOUS PUBLIC QUESTIONS TAKEN ON NOTICE

Nil.

4.0 PUBLIC QUESTION TIME/PUBLIC STATEMENT TIME

Mr Clifford raised the following questions in regard to the Expressions of Interest for the Airport Reserve and Rifle Range Reserve Cropping leases (Item 11.5 of this Agenda):

1. The report indicates that the Mingeneew Sports Club submission was received late; why was the submission accepted?

The CEO advised that it is up to Council to determine whether the late submission is to be accepted and considered. As indicated in the report, a Sports Club representative contacted Shire staff prior to the deadline and indicated a submission would be forthcoming.

2. The Sports Club submission indicates \$40,000 would be used for repairs and upkeep of the Sports Club but the report noted \$4,000?

This was a typographic error within the Agenda report (that was only identified on Tuesday 14 December and corrected at that time). The Attachment submitted by the Sports Club shows \$40,000.

3. Has this clarification been raised with the Clubs who have submitted an application?

No, the correct information will be noted in the Minutes.

5.0 APPLICATIONS FOR LEAVE OF ABSENCE

Nil.

6.0 PETITIONS/DEPUTATIONS/PRESENTATIONS/SUBMISSIONS

Nil.

7.0 CONFIRMATION OF PREVIOUS MEETING MINUTES

7.1 ORDINARY COUNCIL MEETING HELD 17 NOVEMBER 2021

OFFICER RECOMMENDATION AND COUNCIL DECISION - ITEM 7.1 – RESOLUTION# 01151221

MOVED: Cr GF Pearse

SECONDED: Cr CV Farr

That the Minutes of the Ordinary Meeting of the Shire of Mingenew held in the Council Chambers on 17 November 2021 be confirmed as a true and accurate record of proceedings.

VOTING REQUIREMENTS:

CARRIED BY SIMPLE MAJORITY 6/0

8.0 ANNOUNCEMENTS BY PRESIDING PERSON WITHOUT DISCUSSION

Nil.

9.0 DECLARATIONS OF INTEREST

The following declarations of interest were disclosed in regard to Item 11.5 Airport and Rifle Range Cropping Lease Expressions of Interest:

Cr GJ Cosgrove indicated a Financial Interest, as Cosgrove Farming is the current cropping managers for the Airport Reserve on behalf of the Mingenew Sports Club.

Cr GJ Cosgrove, Cr GF Pearse, Cr JR Holmes, Cr HR McTaggart indicated an Impartiality Interest, as members of the Mingenew Sports Club. Cr JD Bagley also indicated an Impartiality Interest as a member of the Mingenew Football Club and disclosed that his wife (closely associated person) is President of the Mingenew Turf Club. Cr GF Pearse is also a member of the Mingenew Bowling Club and Mingenew Golf Club.

10.0 RECOMMENDATIONS OF COMMITTEES

10.1 AUDIT & RISK COMMITTEE MEETING HELD 10 DECEMBER 2021

10.1.1 MINUTES OF THE AUDIT & RISK COMMITTEE – 10 DECEMBER 2021

OFFICER RECOMMENDATION AND COUNCIL DECISION - ITEM 10.1.1 – RESOLUTION# 02151221

MOVED: Cr HR McTaggart

SECONDED: Cr JR Holmes

That Council receives the Minutes of the Shire of Mingenew Audit & Risk Committee meeting held 10 December 2021.

VOTING REQUIREMENTS:

CARRIED BY SIMPLE MAJORITY 6/0

- 10.1.2 2020/21 FINAL AUDIT, ANNUAL REPORT AND ANNUAL MEETING OF ELECTORS
- 10.1.3 RFT2 – 2021/22 GRADER TENDER – NON-COMPLIANCE WITH CEO DELEGATION
- 10.1.4 AUDIT & RISK COMMITTEE INDEPENDENT MEMBER SELECTION
- 10.1.5 SHIRE OF MINGENEW INTERNAL AUDIT PLAN – FLEET MANAGEMENT UPDATE
- 10.1.6 OPERATING SURPLUS RATIO BELOW THE DEPARTMENT STANDARD AS IDENTIFIED IN THE AUDIT REPORT – 2020/21
- 10.1.7 REVIEW OF SHIRE OF MINGENEW RISK REGISTER 2021

OFFICER RECOMMENDATION AND COUNCIL DECISION – ENBLOC ITEM 10.1.2 – 10.1.7 – RESOLUTION# 03151221

MOVED: Cr HR McTaggart

SECONDED: Cr CV Farr

10.1.1 That Council receives the Minutes of the Shire of Mingenew Audit & Risk Committee meeting held 10 December 2021.

10.1.2 That Council

1. Accepts the 2020/21 Draft Annual Report as attached, incorporating the Annual Financial Report and Independent Auditors Report as presented at the meeting (authorising the CEO to make minor corrections and amendments to the final document prior to publishing);
2. Notes the Auditor's finding in regard to the incorrect depreciation on infrastructure assets as noted in the Management Letter as a "significant risk", and the management response;
3. Holds its Annual Meeting of Electors on Monday, 7 February 2022 at 5:30pm to discuss the contents of the annual report and any other matters, in accordance with s5.27 of the *Local Government Act 1995* and Regulation 15 of the *Local Government (Administration) Regulations 1996*.

10.1.3 That Council notes:

1. The non-compliance with Council's delegation to the CEO for accepting and rejecting tenders (CD25), in relation to the Request for Tender for the Grader (RFT2 – 2021/22 Grader), and
2. The actions taken improve internal procedures for tendering and procurement to mitigate any future risk of the error occurring again, including:
 - a) the development of a Procurement Workflow and Tender Checklist (attached)
 - b) the development of templates relating to tendering and procurement activities.

10.1.4 That Council:

1. Notes that Expressions of Interest were called via state-wide and local public notice; and
2. Endorses Ms. Jane Bagshaw's application to join the Shire of Mingenew's Audit and Risk Committee as an independent member; and
3. Appoints, by Absolute Majority, Ms. Bagshaw to the Shire of Mingenew Audit and Risk Committee for one year, with an option to extend for a further two years.

10.1.5 That Council:

1. Receives the Fleet Management Internal Audit Report Update as per Item 3 audit risk theme '1. Asset Management and 2. Misconduct' of the Internal Audit Plan'; and
2. Notes the Plant and Fleet Replacement Guideline
3. Notes the Asset Disposal Procedure.

10.1.6 That Council receives this report in regard to the material matter raised in the Audit Report for 2020/21 – Operating Surplus Ratio below Department of Local Government, Sport and Cultural Industries' standard for the past three years.

10.1.7 That Council receives the updated Shire of Mingenew Risk Register (reviewed November 2021), as attached.

VOTING REQUIREMENTS:

CARRIED BY SIMPLE MAJORITY 6/0

11.0 CHIEF EXECUTIVE OFFICER

11.1 COUNCIL MEETING DATES 2022

Location/Address: Shire of Mingenew
 Name of Applicant: Shire of Mingenew
 Disclosure of Interest: Nil
 File Reference: GV.CMT
 Date: 23 November 2021
 Author: Erin Greaves, Governance & Community Manager
 Authorising Officer: Nils Hay, Chief Executive Officer
 Voting Requirements: Simple Majority

Summary

In response to the Council resolution from the 17 November 2021 Ordinary Council meeting, a report has been prepared setting the annual meeting dates and time for its 2022 Ordinary Council meetings based on a reduced number of meetings per year.

Key Points

- In 2021, the meetings have been held on the third Wednesday of each month (excluding January)
- An alternative model is proposed for 2022, in an effort to increase efficiency, maximise Councillors' time and promote more efficient methods of communication with the community
- Council has the ability to call for a Special meeting if a matter or matters require attention between the proposed meetings dates
- Council is required to set and give local public notice of the date, time and place of its ordinary council meetings at least once every calendar year
- Council has the option to review the meeting dates at any time should the new structure not meet the needs of the community

OFFICER RECOMMENDATION – ITEM 11.1

MOVED: Cr JD Bagley **SECONDED:** Cr GF Pearse

That Council sets the 2022 Ordinary Council meeting dates to commence at 5:00pm, in accordance with Regulation 12(1) of the *Local Government (Administration) Regulations 1996*, as per the below schedule:

Council Meeting Dates 2022
January 2022 – Nil
16 February 2022
March 2022 – Nil
20 April 2022
May 2022 - Nil
15 June 2022
July 2022 - Nil
17 August 2022
September 2022 - Nil
19 October 2022
November 2022 - Nil
14 December 2022

Unless local public notice is provided to the contrary, all Council meetings are to be held in Council Chambers located at 21 Victoria Street, Mingenew.

COUNCIL DECISION - ITEM 11.1 – RESOLUTION# 04151221

MOVED: Cr HR McTaggart **SECONDED:** Cr JR Holmes

That Council adds an additional point to the motion to provide Council with a formal opportunity to evaluate the reduced number of meetings and impacts on the community, as follows:

2. “Resolves that the meeting schedule be reviewed at the 15 June 2022 meeting.”

VOTING REQUIREMENTS:

CARRIED BY SIMPLE MAJORITY 6/0

AMENDED MOTION AND COUNCIL DECISION - ITEM 11.1 – RESOLUTION# 05151221

MOVED: Cr JD Bagley **SECONDED:** Cr GF Pearse

That Council

1. Sets the 2022 Ordinary Council meeting dates to commence at 5:00pm, in accordance with Regulation 12(1) of the *Local Government (Administration) Regulations 1996*, as per the below schedule:

Council Meeting Dates 2022
January 2022 - Nil
16 February 2022
March 2022 - Nil
20 April 2022
May 2022 - Nil
15 June 2022
July 2022 - Nil
17 August 2022
September 2022 - Nil
19 October 2022
November 2022 - Nil
14 December 2022

Unless local public notice is provided to the contrary, all Council meetings are to be held in Council Chambers located at 21 Victoria Street, Mingenew.

2. Resolves that the meeting schedule be reviewed at the 15 June 2022 meeting.

VOTING REQUIREMENTS:

CARRIED BY SIMPLE MAJORITY 6/0

Background

At the 17 November 2021 Ordinary Council meeting, a Councillor motion was presented requesting a direction to the CEO to prepare a meeting schedule for 2022 to be based upon an intent to hold Ordinary Council meetings every two months. The motion was carried, and an extract of the resolution is provided below:

COUNCILLOR MOTION AND COUNCIL DECISION - ITEM 13.1 – RESOLUTION# 10171121

MOVED: Cr AR Smyth

SECONDED: Cr JD Bagley

That Council directs the Chief Executive Officer to prepare a meeting schedule for 2022 based upon an intent to hold an Ordinary Council Meeting every two months.

VOTING REQUIREMENTS:

CARRIED BY SIMPLE MAJORITY 6/1

Cr JR Holmes requested that his name be recorded as voting against this item

Comment

Whilst Council has historically held 11 Ordinary Meetings per year, there is no proscriptive requirement under legislation or our Standing Orders Local Law to do so. Section 5.3(2) of the *Local Government Act 1995* requires Ordinary Meetings be held at least every three months and Regulation 34(4) of the *Local Government (Financial Management) Regulations 1996* require that Council's financial statements are brought to an Ordinary Meeting within two months of the end of the month they apply to. That said, the typical minimum number of Ordinary Meetings held by WA local governments is 10, with some small Shires holding no December or January meeting. At present, no Local Governments appear to meet less frequently than this.

This motion has been proposed with the intent of reducing some of the burden of agenda preparation on Council staff, as well as out of recognition for Councillor time spent preparing for, travelling to and attending meetings. Whilst it will not reduce the number of papers that are brought before Council, there will be some efficiency gains – primarily around the collating and formatting processes – in preparing one larger agenda every two months, rather than a smaller agenda monthly.

The reduction in the number of Council meetings recognises the change in the way members of the public interact with Council and the Shire. Technology now provides for more timely contact through phone, email, social media and online meetings which ensures queries, suggestions and complaints can be dealt with within a reasonable timeframe and with sufficient governance oversight, without the need to await a monthly meeting. A majority of questions / deputations made at Council meetings by members of the public over the last two years have specifically related to a matter before Council at that meeting, and this opportunity would not be impacted by the schedule change.

Advice has been sought from WALGA on the proposal, with several potential risk areas identified and risk mitigation developed, as outlined below.

Accessibility and Transparency:

Less frequent meetings provide less opportunity for the public to attend meetings and be heard on issues. Whilst this is a valid concern, in Mingenew over the previous few years there have been very few instances of public attendance at Council Meetings. The proposal would only reduce the number of meetings, not impact in any way the ability of members of the public to attend the meetings which do take place (or engage with the local government outside of these meetings).

Decisions with Statutory Timeframes:

Some decisions, particularly those related to planning matters, have statutory timeframes that Council is required to meet. Again, as a small rural Shire, these are infrequent in Mingenew and could be managed through Special Meetings as required. It is anticipated that the number of special meetings required in a given year to address these matters would be less than the 5 Ordinary Meetings that would be potentially reduced through this proposal.

Council also has the ability to set decision-making parameters through delegations to the CEO and can call for Special meetings where the timeline of set meetings is not suitable.

Lead-time on Decisions:

There may be some items, without statutory timeframes, that could take longer to be resolved (especially where decisions are required at consecutive meetings). Again, important matters could be managed through a Special Council Meeting if required.

Community Perception of Councillor Workload:

There is a reputational risk that such a move could be seen as Councillors attempting to abrogate their responsibilities (whilst still collecting their annual fees). In larger local governments where Councillors receive higher fees, this risk would be very real. In Mingenew Councillor fees are set at around one-third of the maximum allowed by SAT for a Band 4 Council and the role is largely viewed as voluntary service. That said, this proposal will only reduce the number of Ordinary Meetings, not the overall volume of meeting papers that Councillors will need to review and consider. Further, the proposal does not intend to reduce the number of Concept Forum meetings, which will still occur monthly and which Councillors will still be expected to attend.

Council Agenda Length and Councillor Workload:

In contrast to the item above, there is a risk that two-monthly meetings could result in unreasonably large agendas for Council to consider. This risk can be managed, in part, by administrative staff seeking to spread items – where possible – across the calendar year (as currently happens through the use of our Governance Calendar). It may also be possible to release agendas further in advance of meetings to provide greater preparation time.

Loss of Connection Between Council and the Administration:

Council meetings are an opportunity for Councillors and senior staff to check in and maintain positive working relationships, which are important to the effective operation of the Shire. Whilst the proposal will reduce the number of Ordinary Meetings, Councillors and senior staff will still meet monthly at Concept Forum meetings, so this risk is minimal.

Likely Efficiency Gains:

As previously noted, staff would still be required to prepare a similar number of reports for Council, however time would be saved through:

- Reducing the number of times staff are required to:
 - o Review, format and compile agendas and attachment booklets
 - o Distribute agendas to Councillors and post to the Shire website

It is also expected that there would be a small reduction in the amount of time Councillors and staff generally spend in meetings.

Summary:

The proposal would have some efficiency gains for both staff and elected members, but there are also some risks of decision-making timeframes increasing or a need for more frequent Special Meetings which may cancel out some of the efficiency savings. The proposal could certainly be trialled, noting that Council can change its meeting calendar mid-year should it prove to be unworkable.

The meeting schedule presented has been considered against statutory requirements, and the table below summarises them based on the proposed schedule:

Matter for Decision	Statutory Requirement / Better Practice
February	
Compliance Audit Return (CAR)	Must be adopted and submitted by 31 March each year
Budget Review	Must be carried out between 1 January and 31 March
Workforce Plan Review	Scheduled for annual review

MINGENEW SHIRE COUNCIL ORDINARY MEETING MINUTES – 15 December 2021

Minutes of Annual Electors Meeting	Depending on when Electors Meeting held, must review outcomes of meeting at next ordinary meeting
Monthly Financials - December and January	Must be adopted within 2 months after the end of the month to which the statement relates
List of Payments - December and January	
April	
Local Heritage Survey	Adopt new (replacing Municipal Inventory)
BFAC Appointments	Appointments for BFAC to be endorsed following AGM (March)
CAR Action Plan	Must consider any Action Plan developed in response to CAR outcomes
Sporting Club Fees & Charges Review	In preparation for Budget
Monthly Financials - February and March	Must be adopted within 2 months after the end of the month to which the statement relates
List of Payments - February and March	
Consider if differential rates apply	6.33 and FM Reg 52A
June	
Delegations Register Review	Must be reviewed at least once each calendar year
Monthly Financials - April and May	Must be adopted within 2 months after the end of the month to which the statement relates
List of Payments - April and May	
August	
CEO Performance Review	Recommendations from the Executive Management Committee on the performance review of the CEO to be considered
WALGA AGM and Voting Delegates	WALGA requires voting delegates to be endorsed by Council
Review Community policies	Policy schedule determines triennial review of Community policies due to be conducted July 2022 and presented to Council for adoption
Monthly Financials - June and July	Must be adopted within 2 months after the end of the month to which the statement relates
List of Payments - June and July	
October	
Review Finance Policies	Policy Schedule determines annual review of Finance Policies
Monthly Financials - August and September	Must be adopted within 2 months after the end of the month to which the statement relates
List of Payments - August and September	
December	
Set Council Meeting Dates 2023	Meeting dates to be set and advertised for following calendar year
Review Risk Management systems	As recommended by Audit & Risk Committee
Receive Annual Financial Report and Audit Report, and meet with Auditor	As recommended by Audit & Risk Committee
Review Administration Policies	Policy Schedule determines biennial review of Administration Policies
Annual Report and Electors Meeting	Annual Report must be adopted before 31 December - opportunity for Council to meet with Auditors
Monthly Financials - October and November	Must be adopted within 2 months after the end of the month to which the statement relates
List of Payments - October and November	

It is proposed that the adoption of the Budget occur as a separate, special meeting of Council. Calling a special meeting provides some flexibility to meet as the Budget is prepared and finalised.

July* - Special	<i>*additional to Ordinary meeting schedule, called as required</i>
5 Year Road Plan - Annual Review	Scheduled for Annual Review to inform the Budget
Corporate Business Plan Review	Scheduled for Annual Review to inform the Budget
Annual Budget adoption	Must adopt by Absolute Majority, between 1 June to 31 August

Consultation

WALGA

Statutory Environment

Local Government Act 1995

5.3. Ordinary and special council meetings

- (1) A council is to hold ordinary meetings and may hold special meetings.
- (2) Ordinary meetings are to be held not more than 3 months apart.
- (3) If a council fails to meet as required by subsection (2) the CEO is to notify the Minister of that failure.

Local Government (Financial Management) Regulations 1996

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

- (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.

Policy Implications

Nil

Financial Implications

No direct financial savings are expected, however there will be some efficiency gains as noted above.

Strategic Implications

Strategic Community Plan 2019-29

1.2.4 Seek innovative ways to improve organisational efficiency and effectiveness.

11.2 ELECTED MEMBER POLICIES REVIEW

Location/Address:	Shire of Mingenew
Name of Applicant:	Shire of Mingenew
Disclosure of Interest:	Nil
File Reference:	CM.POL
Date:	29 November 2021
Author:	Erin Greaves, Governance and Community Manager
Authorising Officer:	Nils Hay, Chief Executive Officer
Voting Requirement:	Absolute Majority

Summary

An internal review has been undertaken of Council's Elected Member Policies. As per the Policy Review schedule, these are presented to Council for consideration.

Key Points

- Council last reviewed its Elected Member Policies in December 2019
- The Shire's Policy Review Schedule requires the policies to be reviewed biennially and the Local Government Act 1995 requires certain policies to be reviewed after an ordinary local government election is held
- Any changes proposed are minor and are shown as tracked changes in the attachment

OFFICER RECOMMENDATION AND COUNCIL DECISION - ITEM 11.2 – RESOLUTION# 06151221

MOVED: Cr CV Farr SECONDED: Cr HR McTaggart

That Council adopts, by Absolute Majority, the amended Elected Member Policies and notes the associated management procedures, as follows:

- 1.1.1 Elected Members Entitlements Policy (*amended*)
- 1.1.2 Elected Member Communications Policy (*amended*)
Elected Member Communications Management Procedure
- 1.1.3 Communication between Elected Members and Staff Policy (*amended*)
Communication between Elected Members and Staff Management Procedure
- 1.1.4 Code of Conduct for Council Members, Committee Members and Candidates
- 1.1.5 Elected Member Training and Professional Development Policy
- 1.1.6 Elected Member and CEO Attendance at Events Policy
- 1.1.7 CEO Standards for Recruitment, Performance and Termination
- 1.1.8 Code of Conduct Behaviour Complaints Management Policy

As provided in the Attachment Booklet – December 2021, for incorporation into Council's Policy Manual.

VOTING REQUIREMENTS:

CARRIED BY ABSOLUTE MAJORITY 6/0

Attachment

11.2.1 Elected Member Polices (with tracked changes)

Background

Council established a Policy Review schedule in December 2019 requiring Elected Member policies to be reviewed, as a minimum every two years, or as required.

Comment

Based on feedback provided by Elected Members at the November Concept Forum, the Elected Member Entitlements Policy has been updated to include provisions around reimbursement of childcare, as per the relevant SAT Determination.

Provision has also been made for Elected Members to purchase obsolete devices i.e. iPads, at the end of their operational life or as replaced.

Small grammatical amendments have been made throughout to reference recent passing of the Local Government (Model Code of Conduct) Regulations 2021, the adopted Shire of Mingenew Code of Conduct and any changes to position titles e.g. Governance Officer to Governance & Community Manager.

Statutory Environment

Local Government Act 1995

5.39C. Policy for temporary employment or appointment of CEO

(1) A local government must prepare and adopt a policy that sets out the process to be followed by the local government in relation to the following —*

(a) the employment of a person in the position of CEO for a term not exceeding 1 year;

(b) the appointment of an employee to act in the position of CEO for a term not exceeding 1 year.

** Absolute majority required.*

(2) A local government may amend the policy.*

** Absolute majority required.*

(3) When preparing the policy or an amendment to the policy, the local government must comply with any prescribed requirements relating to the form or content of a policy under this section.

(4) The CEO must publish an up-to-date version of the policy on the local government's official website.

5.90A. Policy for attendance at events

(1) In this section —

event includes the following —

(a) a concert;

(b) a conference;

(c) a function;

(d) a sporting event;

(e) an occasion of a kind prescribed for the purposes of this definition.

(2) A local government must prepare and adopt a policy that deals with matters relating to the attendance of council members and the CEO at events, including —*

(a) the provision of tickets to events; and

(b) payments in respect of attendance; and

(c) approval of attendance by the local government and criteria for approval; and

(d) any prescribed matter.

** Absolute majority required.*

(3) A local government may amend the policy.*

** Absolute majority required.*

(4) When preparing the policy or an amendment to the policy, the local government must comply with any prescribed requirements relating to the form or content of a policy under this section.

(5) The CEO must publish an up-to-date version of the policy on the local government's official website.

5.128. Policy for continuing professional development

(1) A local government must prepare and adopt a policy in relation to the continuing professional development of council members.*

** Absolute majority required.*

(2) A local government may amend the policy.*

** Absolute majority required.*

(3) When preparing the policy or an amendment to the policy, the local government must comply with any prescribed requirements relating to the form or content of a policy under this section.

(4) The CEO must publish an up-to-date version of the policy on the local government's official website.

(5) A local government —

(a) must review the policy after each ordinary election; and

(b) may review the policy at any other time.

Policy Implications

As outlined above.

Financial Implications

Nil

Strategic Implications

Strategic Community Plan 2019-2029

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

11.3 CONSULTATION ON PROPOSED LOCAL GOVERNMENT REFORMS

Location/Address: Shire of Mingenew
Name of Applicant: Shire of Mingenew
Disclosure of Interest: Nil
File Reference: GR.STL.14
Date: 29 November 2021
Author: Nils Hay, Chief Executive Officer
Authorising Officer: Nils Hay, Chief Executive Officer
Voting Requirements: Simple Majority

Summary

To provide Council with the opportunity to submit feedback on the proposed Local Government Reforms, issued by the Department of Local Government, Sport and Cultural Industries in November 2021

Key Points

- The Department of Local Government, Sport and Cultural Industries is seeking feedback on the proposed Local Government Reform
- There are a number of legislative changes proposed across a wide range of local government functions
- Feedback submissions to the Department of Local Government, Sport and Cultural Industries (DLGSC) is due 25 February 2022; WALGA have requested feedback by 28 January 2022 and a Northern Country Zone submission is also proposed to be developed in early February 2022

OFFICER RECOMMENDATION AND COUNCIL DECISION - ITEM 11.3 – RESOLUTION# 07151221
MOVED: Cr HR McTaggart SECONDED: Cr JD Bagley

That Council:

1. Notes the Local Government Reform – Summary of Proposed Reforms issued by the Department of Local Government, Sport and Cultural Industries; and
2. Endorses the drafted response, Attachment 11.3.1, for submission to DLGSC, WALGA and the Northern Country Zone.

VOTING REQUIREMENTS:

CARRIED BY SIMPLE MAJORITY 6/0

Attachment

11.3.1 Summary and Shire of Mingenew Response to Proposed Local Government Reforms

11.3.2 WALGA Draft Response to Proposed Local Government Reforms

Background

In 2017 the State Government announced a review of the *Local Government Act 1995*. The objective of the review is for Western Australia to have a new, modern Act that empowers local governments to better deliver for the community.

Based on the significant volume of research and consultation undertaken over the past five years, the Minister for Local Government has now announced the most significant package of major reforms to local government in Western Australia since the Local Government Act 1995 was passed more than 25 years ago. The package is based on six major themes:

1. Earlier intervention, effective regulation, and stronger penalties
2. Reducing red tape, increasing consistency and simplicity

3. Greater transparency and accountability
4. Stronger local democracy and community engagement
5. Clear roles and responsibilities
6. Improved financial management and reporting.

A large focus on the new reform is oversight and intervention where there are significant problems arising within a local government. The introduction of new intermediate powers for intervention will increase the number of tools available to more quickly address problems and dysfunction within local governments. The proposed system for early intervention has been developed based on similar legislation in place in other jurisdictions, including Victoria and Queensland.

Comment

The proposed reforms are broad in nature. Some proposals will have minimal impact on the Shire of Mingenew, whilst others could be potentially very significant. The majority of the proposals are supported – some only conditionally – whilst several are opposed.

One key feature of the proposed reforms is a long-awaited recognition of size and scale within the local government legislative framework, and different regulatory treatment for Tier 1 & 2 (larger) and Tier 3 & 4 (smaller) local governments. In its response, the Shire of Mingenew is seeking to realise maximum benefit from this new differentiation, by advocating for proposed reforms which reasonably reduce the compliance burden upon small local governments, thereby allowing us to focus our limited resources on delivering value back to our communities.

It is noted that the Shire of Mingenew's response aligns relatively closely with WALGA's draft response; however we go further than WALGA in terms of our advocacy for smaller local government authorities.

Consultation

WALGA

Statutory Environment

Local Government Act 1995

Policy Implications

Nil as a result of this report, there are a range of potential policy implications should the proposed reforms be implemented. In most cases significantly more detail is required to accurately define these implications.

Financial Implications

There are no immediate financial impacts, but once again the implementation of the final reforms will likely have resourcing and financial implications. Again, more detail is required in this area. We have, through our draft response, advocated to minimise the potential resourcing implications as much as practicable.

Strategic Implications

Strategic Community Plan 2019-2029

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

11.4 DISPOSAL BY LEASE OF BANK BUILDING AT 50 MIDLANDS ROAD MINGENEW

Location/Address: Shire of Mingenew
Name of Applicant: Shire of Mingenew
Disclosure of Interest: Nil
File Reference: CP.LSO
Date: 30 November 2021
Author: Nils Hay, Chief Executive Officer
Authorising Officer: Nils Hay, Chief Executive Officer
Voting Requirements: Simple Majority

Summary

An EOI campaign has taken place seeking potential lessee to take over the former bank building in Mingenew. One application was received over the campaign, a joint submission from the Mingenew CRC and the North Midlands Project.

Key Points

- Conforming application received, which supports aims of Strategic Community Plan 2019-29
- Seeks to establish The Exchange Mingenew, a community and cultural hub
- If accepted, would seek to relocate CRC's remaining tourist centre activities to Bank building up to 30 June 2022

OFFICER RECOMMENDATION AND COUNCIL DECISION - ITEM 11.4 – RESOLUTION# 08151221
MOVED: Cr CV Farr SECONDED: Cr GF Pearse

That Council:

1. Endorses the application from the Mingenew CRC and North Midlands Project to rent the Bank Building at 50 Midlands Road Mingenew; and
2. Authorises the Chief Executive Officer to proceed to enter into a lease for the disposal of the building with the Mingenew CRC and North Midlands Project.

VOTING REQUIREMENTS:

CARRIED BY SIMPLE MAJORITY 6/0

Attachment

11.4.1 Eol Response – Mingenew CRC and North Midlands Project

Background

Following the closure of the NAB in September 2018, Council embarked on an Eol campaign and awarded a lease to the Hinterland Collaborative in October 2019. With the lessees having recently requested to exit their lease, due to an overseas move, another Eol campaign has taken place.

The Eol was advertised locally through social media, the Mingenew Matters and Shire Website.

Comment

The application from the CRC would support ongoing community and cultural activities in Mingenew and may potentially foster additional tourist services also. Both organisations are not-for-profit in nature and are strategically aligned with the aims of Council's Strategic Community Plan.

Proposed hours of operation would typically be Tuesday to Thursday, 9am to 3pm. If resourced, there is an aspiration to be open seven days during tourist season.

It should be noted that, if successful, the Mingenew CRC will seek to relinquish their lease on the Tourist Centre. Any activities previously planned/promised under that lease agreement will be delivered at the Bank instead.

If this application is accepted, it is anticipated that an EoI for the Tourist Centre will be issued in the near future so that tourist operations in town can be determined further in advance of the season than happened this year.

Consultation

Mingenew CRC
North Midlands Project

Statutory Environment

Local Government Act 1995

Section 3.58 of the *Local Government Act 1995* addresses the disposal of property by lease or sale

- (1) In this section —
 1. dispose includes to sell, lease, or otherwise dispose of, whether absolutely or not;
 2. 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.
- (4) The details of a proposed disposition that are required by subsection (3)(a)(ii) include —
 - (a) the names of all other parties concerned; and
 - (b) the consideration to be received by the local government for the disposition; and
 - (c) the market value of the disposition —
 - (i) as ascertained by a valuation carried out not more than 6 months before the proposed disposition; or
 - (ii) as declared by a resolution of the local government on the basis of a valuation carried out more than 6 months before the proposed disposition that the local government believes to be a true indication of the value at the time of the proposed disposition.
- (2) This section does not apply to —
 - (a) a disposition of an interest in land under the Land Administration Act 1997 section 189 or 190; or
 - (b) a disposition of property in the course of carrying on a trading undertaking as defined in section 3.59; or
 - (c) anything that the local government provides to a particular person, for a fee or otherwise, in the performance of a function that it has under any written law; orany other disposition that is excluded by regulations from the application of this section.

Policy Implications

Nil

Financial Implications

As a peppercorn lease has been requested, the Shire will not realise any commercial rental income from the property.

Both applicants have committed some funds (\$7,000 in total) to set up the space.

The applicants have requested the building façade be repainted; this item is proposed to take place in the 2nd half of FY21/22 under the LRCI Phase 3 (see relevant item in this agenda).

It is not clear what additional resourcing would be required to service visitors daily during tourist season, or what expectation there would be upon Council in this space. The current agreement with the CRC to deliver tourist services expires on 30 June 2022, and this matter will be discussed separately as part of 2022/23 budget preparation and in light of a future lease opportunity being publicly advertised for the Tourist Centre.

Strategic Implications

Strategic Community Plan 2019-2029 Strategies

- 1.2.2 Enhance open and trusting communication between Council and the community, and deliver high quality services in partnership with external stakeholders
- 2.3.1 Develop arts spaces and programs to enliven community spaces and deepen experiences of visitors and community
- 4.3.2 Support development of Tourism infrastructure to support deepening of local product

Prior to discussion on Item 11.5, Cr GJ Cosgrove disclosed a financial interest as Cosgrove Farming is the current cropping managers for the Airport Reserve on behalf of the Mingenew Sports Club and an Impartiality interest as a member of the Mingenew Sports Club. Cr GJ Cosgrove left the meeting at 4:59pm. Deputy President, Cr JD Bagley presided over the meeting.

Cr GF Pearse, Cr JR Holmes and Cr HR McTaggart indicated an Impartiality Interest as members of the Mingenew Sports Club. Cr JD Bagley also indicated an Impartiality Interest as a member of the Mingenew Football Club and disclosed that his wife (closely associated person) is the President of the Mingenew Turf Club. Cr GF Pearse indicated a further Impartiality Interest as a member of both the Mingenew Bowling Club and Mingenew Golf Club. Those members remained for discussion and decision making on Item 11.5.

PROCEDURAL MOTION AND COUNCIL DECISION - ITEM 11.5 – RESOLUTION# 09151221

MOVED: Cr GF Pearse

SECONDED: Cr CV Farr

That Council, in accordance with 5.68, relevant to Item 11.5 Airport and Rifle Range Cropping Lease Expressions of Interest:

- 1. Notes the following disclosures of interest:**
 - a) Cr GJ Cosgrove disclosure of financial interest, the extent of which is disclosed donation of farm business resources to the cropping of the Airport Reserve (for charitable purposes) and they receive no reward, and any financial benefit/detriment caused by the decision would be immaterial.**
- 2. Determines that the interests disclosed by Cr GJ Cosgrove is so insignificant as to be unlikely to influence the disclosing member's conduct in relation to Item 11.5 Airport and Rifle Range Cropping Lease Expressions of Interest; and**
- 3. Allows:**
 - a) Cr GJ Cosgrove to be present, participate in discussions and vote in decision making for Item 11.5 Airport and Rifle Range Cropping Lease Expressions of Interest, and**
 - b) President Cr GJ Cosgrove to be present, preside, participate in discussions and vote in decision making for Item 11.5 Airport and Rifle Range Cropping Lease Expressions of Interest.**

VOTING REQUIREMENTS:

CARRIED BY SIMPLE MAJORITY 5/0

Cr GJ Cosgrove returned to the meeting at 5:02pm and resumed the role of Presiding Member.

11.5 AIRPORT AND RIFLE RANGE CROPPING LEASE EXPRESSIONS OF INTEREST

Location/Address: Airport Reserve 27425, Mingenew South Road, Mingenew
Rifle Range Reserve 16335, Lot 300 Tip Road, Mingenew
Name of Applicant/s: Mingenew Sports Club, Mingenew Football Club, Mingenew Turf Club and
Mingenew Bowling Club
Disclosure of Interest: Nil
File Reference: CP.LSO.19 (A938) and CP.LSO.16 (A736)
Date: 24 November 2021
Author: Erin Greaves, Governance and Community Manager
Authorising Officer: Nils Hay, Chief Executive Officer
Voting Requirement: Simple Majority

Summary

Following a public notice period for Expressions of Interest for leasing of the cropped portion of the Airport Reserve 27425 and Rifle Range Reserve 16335, Council is to consider submissions and award the leases.

Key Points

- The cropping leases for Airport Reserve 27425 and Rifle Range Reserve 16335 are due to expire 15 December 2021
- An Expression of Interest campaign was undertaken in October / November 2021 to allow Council an opportunity to assess community demand, and creating a more open and transparent process for disposing of the Reserves
- A total of four submissions were received for the cropping leases

OFFICER RECOMMENDATION – ITEM 11.5

That Council:

1. Agrees to dispose of Airport Reserve 27425 and Rifle Range Reserve 16335, by way of a cropping lease for community charity purposes, as follows:

Airport Reserve 27425

_____ [insert applicant name] _____% share

_____ [insert applicant name] _____% share

Rifle Range Reserve 16335

_____ [insert applicant name] _____% share

_____ [insert applicant name] _____% share

For a __-year term, with the option to extend for a further __ years, at an annual lease fee of \$__ ex GST per annum

In accordance with s.3.58 of the *Local Government Act 1995* and Regulation 30 of the *Local Government (Functions and General) Regulations 199*.

2. Authorises the CEO to draft and enter into a formal lease agreement with the above applicants under the conditions stated.

COUNCIL DECISION - ITEM 11.5 – RESOLUTION# 10151221

MOVED: Cr GF Pearse

SECONDED: Cr JD Bagley

That Council:

- 1. Agrees to dispose of Airport Reserve 27425 and Rifle Range Reserve 16335, by way of a cropping lease for community charity purposes, as follows:**

Airport Reserve 27425

Mingenew Turf Club 50% share

Mingenew Sports Club* 50% share

*or the body responsible for management of the Sports Club building

Rifle Range Reserve 16335

Mingenew Football Club 100% share

For a 5-year term, with the option to extend for a further 5 years, with no annual lease fee.

In accordance with s.3.58 of the *Local Government Act 1995* and Regulation 30 of the *Local Government (Functions and General) Regulations 1996*.

- 2. Authorises the CEO to draft and enter into a formal lease agreement with the above applicants under the conditions stated.**

VOTING REQUIREMENTS:

CARRIED BY SIMPLE MAJORITY 6/0

Attachment

- 11.5.1 Mingenew Turf Club EOI submission and letter
- 11.5.2 Mingenew Football Club EOI submission and letter
- 11.5.3 Mingenew Bowling Club EOI submission
- 11.5.4 Mingenew Sports Club EOI submission
- 11.5.5 Current Airport Reserve Agreement Template

Background

The Rifle Range Reserve and Airport Reserve have historically been leased by the Shire to local community groups to be managed and cropped as a fundraiser for those clubs/groups. The Rifle Range Reserve is currently leased by the Mingenew Football Club and the Airport Reserve is leased jointly by the Mingenew Turf Club and Mingenew Sports Club. There is no record that Council has undergone a public expression of interest process for the lease of these Reserves in the past.

The Agreements were scheduled to expire 30 June 2021 however, correspondence was issued to the current lease holders advising of a proposed extension to 15 December 2021 to ensure the end of a cropping cycle could be captured within the lease period and to allow some flexibility should community needs change and a lease be awarded to a new lessee.

The purpose of seeking Expressions of Interest (EOIs) was to ensure the process of leasing to community groups is open, transparent and allows Council to make an informed decision that is in the best interest of the community.

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Existing lease holders have demonstrated sound capacity to manage the leases to-date and the community have benefited from the management by these groups. Current lessees were provided the opportunity to confirm their interest, capacity and demonstrate community benefit, and were encouraged to outline existing management plans / arrangements by completing the EOI or by providing a written submission; extending upon previous correspondence provided to the Shire in regard to the group's future plans for the cropped area.

EOIs were sought from local community groups interested in taking on the cropping leases via public notice over October and November. EOI submissions closed at 9am on 29 November 2021.

The advertised criteria for assessing submissions was:

- Alignment with Community Strategic Plan and/or your organisation's goals (50%)
- Experience and capacity to responsibly manage land/crop (35%)
- Risk management planning (15%)

The EOI Information Package also outlined: "Submissions that demonstrate an understanding of their organisation, their ability to manage the lease, sound land management practices and offer viable benefits to the community will be considered more highly than writing style and quantity of content."

Comment

Three EOI submissions were received by the deadline from the Mingenew Bowling Club, Mingenew Football Club and Mingenew Turf Club, and a late submission was received from the Mingenew Sports Club (the Shire was contacted prior to the deadline advising of their intent to make a submission but the written submission was expected to be late).

A summary of each submission is provided below:

Mingenew Turf Club	
Date received:	10 November 2021
Proposed structure	Continue to share lease of Airport Reserve 50% share
Term	5 years plus 5-year extension
Proposed Outcomes	<ul style="list-style-type: none"> • Carpet and line internal walls of the office of Turf Club • Replacement of railing • Extend verandah off bar towards the playground
Selection Criteria	
Previous experience / capacity (35%)	Current lessee of Airport Reserve (shared) - for over 30 years Managed by Committee and Erregulla Farms (Daybreak)
Risk Planning (15%)	<ul style="list-style-type: none"> • Insurance • Postpone improvement plans based on yield • Strong volunteer base / Committee
SCP Alignment (50%)	<p><i>Not specified but implied alignment based on previous achievements and proposed outcomes</i></p> <p>1.1.2 Provide buildings, facilities and services to meet community needs</p> <p>2.1.2 Develop health care and recreation services for all the community to ensure the well-being and all age groups within the community</p>

Mingenew Football Club	
Date received:	24 November 2021
Proposed structure	Continue to lease Rifle Range Reserve 100%
Term	5 years plus 5-year extension
Proposed Outcomes	<ul style="list-style-type: none"> • Additional lighting to attract night games • Subsidised fees for members • Administrative costs (insurance, annual maintenance fees etc)

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	<ul style="list-style-type: none"> • Umpires, first aid, sporting equipment
Selection Criteria	
Previous experience / capacity (35%)	Current lessee of Rifle Range Reserve - for over 40 years Managed by Sub-Committee Strong member / volunteer base
Risk Planning (15%)	<ul style="list-style-type: none"> • Sub Committee manages • Strong member / volunteer base tied with association competitions • Outlines good cropping management program • Cost to manage crop is largely covered through sponsorship and donations
SCP Alignment (50%)	1.1.2 Provide buildings, facilities and services to meet community needs 1.1.3 Protect and promote the Shire's diverse culture and heritage 2.1.2 Develop healthcare and recreation services for all community to ensure the well-being and health of all age groups within the community 2.3.3 Enhance our natural and built environment and promote and protect the history and heritage within Mingenew 2.4.1 Support community volunteers to maximise impact of their contributions 4.2.1 Facilitate the sustainability and growth of existing community and regional events, and encourage new ones to develop

Mingenew Bowling Club	
Date received:	29 October 2021
Proposed structure	Propose to share lease of Airport Reserve 50% (Letter of Support provided by Mingenew Turf Club)
Term	5 years plus 5-year extension
Outcomes	<ul style="list-style-type: none"> • New lighting structures to support night games • Upgrade to shelter structures (northern end)
Selection Criteria	
Previous experience / capacity (35%)	Not a current lease holder but previously leased property from P Newton under private arrangement Large farming community member base Strong member base, tied with association competitions
Risk Planning (15%)	<ul style="list-style-type: none"> • Trending successful harvests • Insurance • Majority of member-base from farming industry
SCP Alignment (50%)	Strategy 2 Develop health care and recreation services for all the community to ensure the well-being and all age groups within the community

Mingenew Sports Club	
Date received:	30 November 2021 (<i>received after close of submissions</i>)
Proposed structure	Propose to lease both Airport Reserve and Rifle Range Reserve 100%, and serve as an oversight body for distributing funds to other sporting groups
Term	3 years
Outcomes	<ul style="list-style-type: none"> • \$40,000 per annum to cover repair and maintenance costs to Sports Club building. • Remaining funds distributed to other groups as required, upon application. • Consolidate sporting groups and administration – form management committee to oversee distribution of cropping profits
Selection Criteria	
Previous experience / capacity (35%)	Current lessee (shared) - Airport Reserve Managed by local farming business (Cosgrove Farming Company)

Risk Planning (15%)	<ul style="list-style-type: none"> • Sub-Committee to oversee – cropping managers to have authority • Reserve portion of funds
SCP Alignment (50%)	<p><i>Not specified but implied alignment based on previous achievements and proposed outcomes</i></p> <p>Ensure collaboration of sporting groups Transparency</p>

Council has the option to:

- Maintain the status quo - Airport Lease 50% / 50% between the Mingenew Turf Club and Mingenew Sports Club. Rifle Range Reserve leased to Mingenew Football Club.
- Award the Cropping leases to another body to then manage and distribute funds
- Award the cropping leases under a new model / split

Any lease agreement terms and conditions will be captured within a more formal lease agreement document.

Statutory Environment

Local Government Act 1995 s.3.58 Disposal of Property

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 —
 - (a) the land is disposed of to an owner of adjoining land (in this paragraph called the transferee) and —
 - (i) its market value is less than \$5 000; and
 - (ii) the local government does not consider that ownership of the land would be of significant benefit to anyone other than the transferee;
 - or
 - (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;

Policy Implications

Nil.

Financial Implications

It is expected that the leasing out of the cropping leases will have a Nil affect to Council as it is proposed the reserves will be leased at a Nil or "peppercorn" contribution.

Strategic Implications

Strategic Community Plan 2019-2029 Strategies

- 1.2.1 Manage organisation in a financially sustainable manner
- 2.1.1 Develop health care and recreation services for all the community to ensure well-being and health of all age groups within the community
- 2.4.1 Support community volunteers to maximise impact of their contributions
- 2.4.2 Continue programs to improve the look and feel of the community public spaces, places and services to support an active and inclusive lifestyle

Comment

The proposed projects reflect those:

- Previously endorsed by Council through the adoption of the FY21/22 budget and/or Corporate Business Plan
 - o Mingenew Tennis Clubhouse
 - This figure represents Council's co-contribution to the project, along with the Mingenew Tennis Club and CSRFF funding (pending approval)
 - o Town Centre Signage
 - o Transfer Station Monitoring Bores
 - o Childcare Centre Upgrade
 - This figure will be matched by the Mingenew CRC, with other external funding being sought to complete the project
- Previously endorsed by Council through the adoption of the current 5-Year Road Plan
 - o Coalseam Road RRG Project
 - Co-funded by Main Roads WA Road Project Grant
 - o Yandanooka NE Road Works
 - Co-funding will be sought to leverage the LRCI contribution as much as practicable
- Supported by the 2019-29 Strategic Community Plan
 - o Post Office/Bank External Repaint
 - This work was initially budgeted, but diverted to complete emergency septic works during the heavy rain earlier this year

It should be noted (as per the attached project funding allocation list) that some of these items will be completed in FY21/22 and others in FY22/23

Consultation

- Drought Communities Programme project officers
- Councillors

Statutory Environment

Nil

Policy Implications

When conducting final procurement for projects, the Shire's Purchasing Policy requirements must be met. Multiple quotes have already been sought for several of the components, including a tender undertaken for the Daycare Centre project.

Financial Implications

The funding implications of this allocation will be reflected as part of the Budget Review process in early 2022, and development of the FY2022/23 budget – noting that several of the projects are already incorporated in the current budget. No additional allocation of municipal funds is required as part of this project allocation.

Strategic Implications

See various SCP and BCP references on attached project funding allocation list.

11.7 RFT 5 2021/22 – AGRN965-EPAR-WORKS FOR THE SHIRE OF MINGENEW

Location/Address: Shire of Mingenew
Name of Applicant: Shire of Mingenew
Disclosure of Interest: Nil
File Reference: FM.TEN.21.22
Date: 6 December 2021
Author: Nils Hay, CEO
Voting Requirement: Simple Majority

Summary

We have sought tenders for the completion of Essential Public Asset Repair (EPAR) works on Shire of Mingenew Roads, to repair damage relating to Tropical Cyclone Seroja (declared event AGRN965).

Key Points

- RFT issued with two responses
- Both contractors scored well on qualitative considerations
- Works must be completed by 30 June 2023

OFFICER RECOMMENDATION – ITEM 11.7

That Council:

1. Accepts the Tender submission for RFT5 2021/22 AGRN965 EPAR Works for the Shire of Mingenew, received from {_____}, named as Tenderer 1 in the Evaluation Report recommendation detailed in Confidential Attachment 11.7.2 and identified as the most advantageous for a lump sum of \${_____} excluding GST.
2. Delegates to the CEO in accordance with s.5.42(1) of the Local Government Act 1995, by absolute majority, authority to negotiate minor variations to the contract for RFT5 2021/22 AGRN965 EPAR Works for the Shire of Mingenew before and / or after its execution in accordance Regulations 20 and 21A of the Local Government (Functions and General) Regulations 1996.
3. If within 6 months of this resolution a contract is unable to be formed for RFT5 2021/22 AGRN965 EPAR Works for the Shire of Mingenew with Tenderer 1 identified in Evaluation Panel Report recommendation shown in Confidential Attachment 11.7.2 as the most advantageous, then the Shire of Mingenew accepts the tender submission received from Tenderer 1, identified as the next most advantageous in the Evaluation Panel Report recommendation shown in Confidential Attachment 11.7.2.

**OFFICER RECOMMENDATION AND COUNCIL DECISION - ITEM 11.7 – RESOLUTION# 12151221
MOVED: Cr HR McTaggart SECONDED: Cr JD Bagley**

That Council:

1. Accepts the Tender submission for RFT5 2021/22 AGRN965 EPAR Works for the Shire of Mingenew, received from Red Dust Holdings, named as Tenderer 1 in the Evaluation Report recommendation detailed in Confidential Attachment 11.7.2 and identified as the most advantageous for a lump sum of \$2,100,000 excluding GST.
2. Delegates to the CEO in accordance with s.5.42(1) of the Local Government Act 1995, by absolute majority, authority to negotiate minor variations to the contract for RFT5 2021/22 AGRN965 EPAR Works for the Shire of Mingenew before and / or after its execution in accordance Regulations 20 and 21A of the Local Government (Functions and General) Regulations 1996.

3. If within 6 months of this resolution a contract is unable to be formed for RFT5 2021/22 AGRN965 EPAR Works for the Shire of Mingenew with Tenderer 1 identified in Evaluation Panel Report recommendation shown in Confidential Attachment 11.7.2 as the most advantageous, then the Shire of Mingenew accepts the tender submission received from Tenderer 1, identified as the next most advantageous in the Evaluation Panel Report recommendation shown in Confidential Attachment 11.7.2.

VOTING REQUIREMENTS:

CARRIED BY SIMPLE MAJORITY 6/0

Attachment

11.7.1 Request for Tender Documentation

11.7.2 Confidential – Evaluation Report circulated as a separate confidential attachment as per s.5.23(2)(e)(ii)(iii)

Background

Following Tropical Cyclone Seroja in April 2021 (declared event AGRN965), the Shire's road assets were assessed and a claim for repair work was lodged with the Disaster Relief Funding Arrangements (DRFA). This claim was ultimately accepted, and RFT5 2021/22 released to secure a contractor to complete the work.

As per DRFA guidelines, the works must be completed by 30 June 2023.

Comment

See the attached tender assessment report, prepared by our consulting engineers GHD for details relating to this tender.

Consultation

GHD

Statutory Environment

The Local Government Act 1995 at S3.57(1) (tenders for providing goods or services) requires that in certain circumstances, a local government is to invite tenders before it enters into a contract of a prescribed kind under which another person is to supply goods or services.

The Local Government (Functions and General) Regulations 1996 at Regulation 11A (when tenders have to be publicly invited) clarifies that tenders are to be publicly invited if the consideration under the contract is, or is expected to be, more, or worth more, than \$250,000.

Policy Implications

In obtaining a public tender, the Shire's Purchasing Policy requirements have been met. Our Local Price Preference Policy was also applied in the attached tender assessment document.

Financial Implications

Whilst initially budgeted for in the FY21/22 budget, it is likely that these works will be completed across FY21/22 and FY22/23. The Shire will work with the successful tenderer and project superintendent to determine the appropriate cost breakdown and amend the budget accordingly as part of the budget review process.

The works completed through this program will be claimed back through DRFA, with the project superintendent to manage claims and acquittals.

Strategic Implications

Strategic Community Plan 2019-2029:

1.1.1 Provide and support cost effective transport networks

11.8 RFT 6 2021/22 – MINGENEW RAILWAY STATION RENOVATION

Location/Address: Shire of Mingenew
Name of Applicant: Shire of Mingenew
Disclosure of Interest: Nil
File Reference: FM.TEN.21.22
Date: 6 December 2021
Author: Nils Hay, CEO
Voting Requirement: Simple Majority

Summary

We have sought tenders for the restoration of the Mingenew Railway Station, a project to be jointly funded by the Shire, Building Better Regions Fund and LotteryWest

Key Points

- RFT issued with one response
- Single respondent meets tender requirements
- Capacity to reduce project costs by \$10,00-\$15,000 through provision of Shire accommodation
- Given ongoing cost increases in construction sector, timely awarding of the contract is desirable

OFFICER RECOMMENDATION – ITEM 11.8

That Council:

1. Accepts the Tender submission for RFT6 2021/22 Mingenew Railway Station Renovation, received from {____}, named as Tenderer 1 in the Evaluation Report recommendation detailed in Confidential Attachment 11.3.2 and identified as the most advantageous for a lump sum of \${____} excluding GST.
2. Delegates to the CEO in accordance with s.5.42(1) of the Local Government Act 1995, by absolute majority, authority to negotiate minor variations to the contract for RFT3 2021/22 Mingenew Railway Station Renovation before and / or after its execution in accordance Regulations 20 and 21A of the Local Government (Functions and General) Regulations 1996.

OFFICER RECOMMENDATION AND COUNCIL DECISION - ITEM 11.8 – RESOLUTION# 13151221

MOVED: Cr CV Farr SECONDED: Cr HR McTaggart

That Council:

1. Accepts the Tender submission for RFT6 2021/22 Mingenew Railway Station Renovation, received from Building Base, named as Tenderer 1 in the Evaluation Report recommendation detailed in Confidential Attachment 11.3.2 and identified as the most advantageous for a lump sum of \$340,443 excluding GST.
2. Delegates to the CEO in accordance with s.5.42(1) of the Local Government Act 1995, by absolute majority, authority to negotiate minor variations to the contract for RFT3 2021/22 Mingenew Railway Station Renovation before and / or after its execution in accordance Regulations 20 and 21A of the Local Government (Functions and General) Regulations 1996.

VOTING REQUIREMENTS:

CARRIED BY SIMPLE MAJORITY 6/0

Attachment

11.8.1 Request for Tender Documentation

11.8.2 Confidential – Evaluation Report circulated as a separate confidential attachment as per s.5.23(2)(e)(ii)(iii)

Background

After securing Building Better Regions Fund (BBRF) Round 4 funding for this project, the Shire undertook RFT2 2020/21 in April 2021. That tender process revealed that construction costs had risen significantly since the initial cost project cost estimates were undertaken. As a result, the tender was not awarded and additional funding was sought.

In November 2021, further funding was secured through LotteryWest and the project was retendered. This time, only a single response was received (attached).

Comment

Tenderer 1 has provided a compliant response, that is close to the budgeted figure for the project (which was based upon previous tender responses from RFT2 2020/21). Given the currently volatile nature of the building industry, this figure appears to be reasonable.

More detail regarding the suitability of the tenderer is provided in the attached Evaluation Report.

Consultation

Eastman Poletti Sherman Architects (preparation of tender documentation)
Lotterywest

Statutory Environment

The Local Government Act 1995 at S3.57(1) (tenders for providing goods or services) requires that in certain circumstances, a local government is to invite tenders before it enters into a contract of a prescribed kind under which another person is to supply goods or services.

The Local Government (Functions and General) Regulations 1996 at Regulation 11A (when tenders have to be publicly invited) clarifies that tenders are to be publicly invited if the consideration under the contract is, or is expected to be, more, or worth more, than \$250,000.

Policy Implications

In obtaining a public tender, the Shire's Purchasing Policy requirements have been met. Our Local Price Preference Policy was also applied in the attached tender assessment document.

Financial Implications

The project initially had \$200,000 budgeted in the current financial year, with an additional \$108,000 secured through Lotterywest, as such budget amendment was going to be required for this project.

The preferred tender amount is above the budgeted amount with the addition of Lotterywest funding.

Through initial enquiries made with the tenderer, it may be possible to reduce the overall project cost by \$10,000-\$15,000 by renting them a vacant Shire-owned house, rather than having them commercially accommodated.

At the same time, we have approached Lotterywest about potentially jointly increasing their contribution to the project if the Shire is required to do so. This application is going to their 16 December 2021 Board Meeting.

If this tender is accepted, additional funds may need to be allocated to the project through the budget review process, or minor variations to scope may be required to bring the project with the current budget. These negotiations can take place ahead of the budget review in early 2022.

Strategic Implications

Strategic Community Plan 2019-2029:

Strategy 4 KPI:

1 x Railway precinct development and exchange, hub, arts space development

Comment

Summary of Funds as per bank statements – Shire of Mingenew as at 30 November 2021	
Municipal Funds – Corporate cheque account	\$198,254
Cash on Hand	\$100
Trust Fund	\$1
Municipal Funds – Business Maximiser	\$3,634,467
Term Deposit – Reserves	\$472,169

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 2021/22 financial year.

The 2020/21 Annual Financial Report has not been audited and is subject to change, this may alter the opening surplus for the 2021/22 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

Strategic Community Plan 2019-2029 Strategies

1.2.1 Manage organisation in a financially sustainable manner

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

12.2 LIST OF PAYMENTS FOR THE PERIOD 1 NOVEMBER TO 30 NOVEMBER 2021

Location/Address: Shire of Mingenew
Name of Applicant: Shire of Mingenew
File Reference: FM.CRD
Attachment/s: List of Payments – November 2021
Disclosure of Interest: Nil
Date: 7 December 2021
Author: Jeremy Clapham Finance & Admin Manager
Voting Requirement: Simple Majority

Summary

This report recommends that Council receive the list of payments for period 1 November to 30 November 2021 in accordance with the Local Government (Financial Management) Regulations 1996 section 13(1).

OFFICER RECOMMENDATION AND COUNCIL DECISION - ITEM 12.2 – RESOLUTION# 15151221
MOVED: Cr CV Farr SECONDED: Cr JR Holmes

That Council receive the attached list of payments for the period of 1 November to 30 November 2021 as follows:

\$429,806.42 Municipal EFTs;
\$30,808.95 Municipal Direct Debit Department of Transport (Licencing) Payments;
\$26,670.34 Municipal Direct Debit Other;
\$1,291.64 Municipal Other Charges;
\$74,885.97 Net Salaries
\$563,463.32 Total Payments

VOTING REQUIREMENTS:

CARRIED BY SIMPLE MAJORITY 6/0

Background

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

Comment

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

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

Strategic Community Plan 2019-2029 Strategies

1.2.1 Manage organisation in a financially sustainable manner

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

development of policies, procedures and staff training. Major improvement of these areas of deficiencies have occurred resulting in an amended RKP to reflect the changes and/or development.

The amended RKP 2021 was forwarded to the State Records Office for their approval on Thursday 28 October 2021.

The State Records Office approved the amended RKP 2021 at its meeting on 16 November 2021, the next review is due by 16 November 2026.

Consultation

State Records Office.

Statutory Environment

State Records Act 2000. Section 28.

Policy Implications

1.2.1 Records Management Policy.

Financial Implications

Nil.

Strategic Implications

Strategic Community Plan 2019-2029 Strategies

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

13.0 MOTIONS OF WHICH PREVIOUS NOTICE HAS BEEN GIVEN

Nil.

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

Nil.

15.0 CONFIDENTIAL ITEMS

Nil.

16.0 TIME AND DATE OF NEXT MEETING

Next Ordinary Council Meeting to be held on Wednesday 16 February 2022 commencing at 5.00pm.

17.0 CLOSURE

The meeting was closed at 5:31pm.

These minutes were confirmed at an Ordinary Council meeting on 16 February 2022.

Signed _____
Presiding Officer

Date: _____



MINUTES OF THE AUDIT AND RISK COMMITTEE MEETING

10 FEBRUARY 2022

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MINUTES OF THE AUDIT AND RISK COMMITTEE MEETING OF THE SHIRE OF MINGENEW HELD IN COUNCIL CHAMBERS ON 10 FEBRUARY 2022 COMMENCING AT 4:00PM

1.0 DECLARATION OF OPENING/ANNOUNCEMENT OF VISITORS

Cr HR McTaggart (Chairperson) welcomed everyone to the meeting and declared it open at 4:04pm.

2.0 RECORD OF ATTENDANCE/APOLOGIES/APPROVED LEAVE OF ABSENCE

Committee Members

Cr HR McTaggart (Chairperson)

Cr GJ Cosgrove

Cr AR Smyth

Ms J Bagshaw (Independent Member)

Staff

Nils Hay, Chief Executive Officer

Jeremy Clapham, Finance and Administration Manager

Erin Greaves, Governance and Community Manager

Apologies

Cr GF Pearse

3.0 DECLARATIONS OF INTEREST

As noted in the Officer's Report, Erin Greaves disclosed an impartiality interest in item 5.1 as the officer conducting the Compliance Audit Return and some of the compliance requirements that are being reported on.

4.0 CONFIRMATION OF PREVIOUS MEETING MINUTES

4.1 AUDIT & RISK COMMITTEE MEETING HELD 10 DECEMBER 2021

OFFICER RECOMMENDATION AND COMMITTEE DECISION - ITEM 4.1

MOVED: Cr GJ Cosgrove

SECONDED: Cr AR Smyth

That the Minutes of the Audit & Risk Committee Meeting of the Shire of Mingenew held in the Council Chambers on 10 December 2021 be confirmed as a true and accurate record of proceedings.

CARRIED UNANIMOUSLY: 4/0

5.0 OFFICERS' REPORTS

5.1 SHIRE OF MINGENEW 2021 COMPLIANCE AUDIT REPORT

Location/Address:	Shire of Mingenew
Name of Applicant:	Shire of Mingenew
File Reference:	FM.AUD.20.21
Disclosure of Interest:	Erin Greaves - Impartiality Interest (auditor for this report)
Date:	7 January 2022
Author:	Erin Greaves, Governance Officer
Authorising Author:	Nils Hay, Chief Executive Officer
Voting Requirements:	Simple Majority

Summary

The 2021 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) of the *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.

COMMITTEE RECOMMENDATION TO COUNCIL - ITEM 5.1

MOVED: Cr AR Smyth

SECONDED: Cr GJ Cosgrove

That the Audit & Risk Committee recommends that Council:

1. Adopts the 2021 Compliance Audit Return (CAR) for the period 1 January to 31 December 2021 as presented in the Attachment Booklet, subject to advice received in regard to the disclosure of "Expressions of Interest" for the Cropping Leases and Tourist Centre for the purposes of *Local Government (Functions and General) Regulations 1996* r21 and 22, and s3.58 of the *Local Government Act 1995* (Disposal of Property);
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: 4/0

Committee Comments:

It was clarified that the term "Expressions of Interest (Eol)" in relation to the publicly advertised Tourist Centre lease and Cropping leases Eol's has been used and intended as an opportunity to present a proposal in a general sense and not defined as an Expression of Interest for the purposes of seeking preliminary interest for the supply of goods or services in accordance with the *Local Government (Functions and General) Regulations 1996*. Both of these transactions/processes are considered a property disposal process (for the purposes of legislative compliance) but as stated in the report, are exempt from meeting the requirements of

s3.58 as per r.30 (F&G Regs) – see Disposal of Property below. Therefore, they don't need to be addressed in the CAR under Disposal of Property (as they are exempt disposal processes) and don't need to be reported under the Tendering and Procurement section, as the Eols were not in relation to the supply of goods and/or services.

The consideration of Council's contribution to Tourism Services as part of the lease process has been considered a contractual matter related to the disposal of property, rather than a Tendering and Procurement matter.

Following the meeting, officers sought advice from the Department of Local Government (11 February 2022) to clarify the "Expression of Interest" compliance requirements and it was confirmed that the above approach and interpretation is considered appropriate.

A clarification of the breach of delegation conditions for RFT2 – 2021/22 Purchase and Disposal of Grader has been provided in the relevant sections (Delegation of Power/Duty and Tendering and Procurement) under the Officer's Comment below.

Attachment

5.1.1 Compliance Audit Return 2021

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 2021, the CAR focused on the following areas:

- Commercial Enterprises by Local Government
- Delegation of Power/Duty
- Disclosure of Interest
- 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 and Elected Member policies)
- Tenders for Providing Goods and Services

Comment

The annual Compliance Audit Return for the Shire of Mingenew was completed internally by the Governance and Community Manager, noting that an Impartiality Interest has been disclosed due to a portion of the audit review relating to matters that are key responsibility 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 or land transactions for the reporting period, 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.

Delegation of Power / Duty

Council last adopted its Delegations Register, by Absolute Majority, in June 2021, which included the review of delegations to Committees, the CEO and all other personnel. No matters of non-compliance were found with regard to the statutory requirements around delegating responsibilities and capturing the decision-making processes. It is acknowledged that the conditions of a delegation from Council to the CEO were not met in one instance in relation to the decision to award a tender for the Shire grader disposal and purchase. As the procedure breach has been reported through both the Audit & Risk Committee and to Council and internal processes have been amended to prevent further occurrences, it is not considered necessary to specifically address this through this reporting process. The FY21/22 Interim Audit, Financial Management Review and Regulation 17 Audits scheduled for 2022/23 may identify and comment on this matter. Further explanation is outlined under the Tendering and Procurement heading below.

The Shire's delegations are scheduled for review again prior to 30 June 2022.

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 through completion of the relevant Disclosure of Interest form. 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. Primary and Annual Returns have been completed, returned, and acknowledged in accordance with the Act.

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 exempt from this requirement.

Whilst the Shire has disposed of property by lease, organisations considered to be "*charitable, benevolent, religious, cultural, educational, recreational, sporting or other like nature*" may be deemed exempt from disposal requirements under the Act as per Regulation 30 of the *Local Government (Functions and General) Regulations 1996*. For example, the Mingenew Tourist Centre lease is considered to fit under the "other" category, for which the Shire has previously sought advice from WALGA on.

Elections

The CAR questions relate to the disclosure of gifts and maintaining an electoral gift register. No gifts were disclosed during either the ordinary or extraordinary elections in 2021.

Finance

This section generally refers to the establishment and conduct of the Audit Committee and auditing responsibilities. The Shire's auditor is the Auditor General and Nexia Australia has been contracted to carry out the Shire's external audit in 2021. Any actions raised from the audit were addressed in the Shire's Management Report. The Auditors did prepare a report relating to a significant adverse trend in the operating surplus ratio at the December Audit & Risk Committee and was received by Council in December 2021. A copy of the report has been provided to the Department in January 2022, as required.

Integrated Planning and Reporting

The Shire has met its requirements under the Admin Regulations relating to the establishment and review of the Strategic Community Plan (SCP) and Corporate Business Plan (CBP). A minor desktop review of the SCP was carried out in June 2021, as was a reviewed CBP.

Local Government Employees

This section relates to the recruitment and appointment of a CEO and senior employees. As Council did not seek to recruit or appoint a CEO or any senior employees during the reporting period, responses provided were 'Not Applicable (N/A)'. The Shire does not have any defined class of employees designated as 'senior employees' as per s5.37 of the Act.

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 related to conducting a 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*. Both are required to be done every three years. A FMR was last conducted in 2019 with a report received 21 August 2019. The next FMR will need to occur in 2022/23. The last Regulation 17 Audit report was received 18 March 2020 and the next audit will also need to be conducted in 2022/23.

Tenders for Providing Goods and Services

The Shire called for public tenders on three occasions during 2020 (CAR reporting period):

- RFT3 – 2020/21 Mingenew Railway Station (*re-tendered 2021/22 due to increase in costs*)
- RFT1 – 2021/22 Yandanooka NE Road Intersection
- RFT2 – 2021/22 Purchase and Disposal of Grader
- RFT3 – 2021/22 Mingenew Mullewa Road Shoulder Sealing Upgrade
- RFT4 – 2021/22 Mingenew Day Care Centre Alterations and Additions
- RFT5 – 2021/22 AGRN965 EPAR Works for the Shire of Mingenew
- RFT6 – 2021/22 Mingenew Railway Station Renovation

Each tender met the public notice requirements and have been entered into the Shire's Tender Register (including online at www.mingenew.wa.gov.au/shiretenders) as required under the Act and Local Government (Functions and General) Regulations 1996.

The Shire did seek expressions of interest for the Tourist Centre / Tourism Services and Cropping Leases in 2021 but has been dealt with under the Disposal of Property. No Expressions of Interest for the purposes of the supply of goods and/or services were sought.

It is also noted that the tender for the purchase and disposal of the grader (RFT2-2021/22), as highlighted above under the Delegation heading, did conform with Council's Purchasing Policy (the breach related to the delegation process not purchasing requirements).

Consultation

Jeremy Clapham- Finance and Administration Manager
Peter Wood, Works 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 direct 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

Strategic Community Plan

Strategy 1.2.1 Manage organisation in a financially sustainable manner

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

Strategy 1.2.4 Seek innovative ways to improve organisational efficiency and effectiveness

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



Mingenew - Compliance Audit Return 2021

Certified Copy of Return

Please submit a signed copy to the Director General of the Department of Local Government, Sport and Cultural Industries together with a copy of the relevant minutes.

Commercial Enterprises by Local Governments					
No	Reference	Question	Response	Comments	Respondent
1	s3.59(2)(a) F&G Regs 7,9,10	Has the local government prepared a business plan for each major trading undertaking that was not exempt in 2021?	N/A	No major trading undertakings occurred in 2021	Erin Greaves
2	s3.59(2)(b) F&G Regs 7,8A, 8, 10	Has the local government prepared a business plan for each major land transaction that was not exempt in 2021?	N/A	No major land transactions occurred in 2021	Erin Greaves
3	s3.59(2)(c) F&G Regs 7,8A, 8,10	Has the local government prepared a business plan before entering into each land transaction that was preparatory to entry into a major land transaction in 2021?	N/A	As above	Erin Greaves
4	s3.59(4)	Has the local government complied with public notice and publishing requirements for each proposal to commence a major trading undertaking or enter into a major land transaction or a land transaction that is preparatory to a major land transaction for 2021?	N/A	As above	Erin Greaves
5	s3.59(5)	During 2021, did the council resolve to proceed with each major land transaction or trading undertaking by absolute majority?	N/A	As above	Erin Greaves



Delegation of Power/Duty					
No	Reference	Question	Response	Comments	Respondent
1	s5.16	Were all delegations to committees resolved by absolute majority?	Yes		Erin Greaves
2	s5.16	Were all delegations to committees in writing?	Yes		Erin Greaves
3	s5.17	Were all delegations to committees within the limits specified in section 5.17?	Yes		Erin Greaves
4	s5.18	Were all delegations to committees recorded in a register of delegations?	Yes		Erin Greaves
5	s5.18	Has council reviewed delegations to its committees in the 2020/2021 financial year?	Yes	Delegations Register reviewed and updated 16 June 2021 (Resolution# 07160621)	Erin Greaves
6	s5.42(1) & s5.43 Admin Reg 18G	Did the powers and duties delegated to the CEO exclude those listed in section 5.43 of the Act?	Yes		Erin Greaves
7	s5.42(1)	Were all delegations to the CEO resolved by an absolute majority?	Yes		Erin Greaves
8	s5.42(2)	Were all delegations to the CEO in writing?	Yes		Erin Greaves
9	s5.44(2)	Were all delegations by the CEO to any employee in writing?	Yes		Erin Greaves
10	s5.16(3)(b) & s5.45(1)(b)	Were all decisions by the council to amend or revoke a delegation made by absolute majority?	Yes		Erin Greaves
11	s5.46(1)	Has the CEO kept a register of all delegations made under Division 4 of the Act to the CEO and to employees?	Yes		Erin Greaves
12	s5.46(2)	Were all delegations made under Division 4 of the Act reviewed by the delegator at least once during the 2020/2021 financial year?	Yes		Erin Greaves
13	s5.46(3) Admin Reg 19	Did all persons exercising a delegated power or duty under the Act keep, on all occasions, a written record in accordance with Admin Reg 19?	Yes		Erin Greaves

Disclosure of Interest					
No	Reference	Question	Response	Comments	Respondent
1	s5.67	Where a council member disclosed an interest in a matter and did not have participation approval under sections 5.68 or 5.69, did the council member ensure that they did not remain present to participate in discussion or decision making relating to the matter?	Yes		Erin Greaves



No	Reference	Question	Response	Comments	Respondent
2	s5.68(2) & s5.69 (5) Admin Reg 21A	Were all decisions regarding participation approval, including the extent of participation allowed and, where relevant, the information required by Admin Reg 21A, recorded in the minutes of the relevant council or committee meeting?	Yes		Erin Greaves
3	s5.73	Were disclosures under section sections 5.65, 5.70 or 5.71A(3) recorded in the minutes of the meeting at which the disclosures were made?	Yes		Erin Greaves
4	s5.75 Admin Reg 22, Form 2	Was a primary return in the prescribed form lodged by all relevant persons within three months of their start day?	Yes		Erin Greaves
5	s5.76 Admin Reg 23, Form 3	Was an annual return in the prescribed form lodged by all relevant persons by 31 August 2021?	Yes		Erin Greaves
6	s5.77	On receipt of a primary or annual return, did the CEO, or the mayor/president, give written acknowledgment of having received the return?	Yes		Erin Greaves
7	s5.88(1) & (2)(a)	Did the CEO keep a register of financial interests which contained the returns lodged under sections 5.75 and 5.76?	Yes		Erin Greaves
8	s5.88(1) & (2)(b) Admin Reg 28	Did the CEO keep a register of financial interests which contained a record of disclosures made under sections 5.65, 5.70, 5.71 and 5.71A, in the form prescribed in Admin Reg 28?	Yes		Erin Greaves
9	s5.88(3)	When a person ceased to be a person required to lodge a return under sections 5.75 and 5.76, did the CEO remove from the register all returns relating to that person?	Yes		Erin Greaves
10	s5.88(4)	Have all returns removed from the register in accordance with section 5.88(3) been kept for a period of at least five years after the person who lodged the return(s) ceased to be a person required to lodge a return?	Yes		Erin Greaves
11	s5.89A(1), (2) & (3) Admin Reg 28A	Did the CEO keep a register of gifts which contained a record of disclosures made under sections 5.87A and 5.87B, in the form prescribed in Admin Reg 28A?	Yes		Erin Greaves
12	s5.89A(5) & (5A)	Did the CEO publish an up-to-date version of the gift register on the local government's website?	Yes		Erin Greaves
13	s5.89A(6)	When a person ceases to be a person who is required to make a disclosure under section 5.87A or 5.87B, did the CEO remove from the register all records relating to that person?	Yes		Erin Greaves



No	Reference	Question	Response	Comments	Respondent
14	s5.89A(7)	Have copies of all records removed from the register under section 5.89A (6) been kept for a period of at least five years after the person ceases to be a person required to make a disclosure?	Yes		Erin Greaves
15	Rules of Conduct Reg 11(1), (2) & (4)	Where a council member had an interest that could, or could reasonably be perceived to, adversely affect the impartiality of the person, did they disclose the interest in accordance with Rules of Conduct Reg 11(2)?* *Question not applicable after 2 Feb 2021	Yes		Erin Greaves
16	Rules of Conduct Reg 11(6)	Where a council member disclosed an interest under Rules of Conduct Reg 11(2) was the nature of the interest recorded in the minutes?*	Yes		Erin Greaves
		*Question not applicable after 2 Feb 2021			
17	s5.70(2) & (3)	Where an employee had an interest in any matter in respect of which the employee provided advice or a report directly to council or a committee, did that person disclose the nature and extent of that interest when giving the advice or report?	Yes		Erin Greaves
18	s5.71A & s5.71B (5)	Where council applied to the Minister to allow the CEO to provide advice or a report to which a disclosure under s5.71A(1) relates, did the application include details of the nature of the interest disclosed and any other information required by the Minister for the purposes of the application?	N/A		Erin Greaves
19	s5.71B(6) & s5.71B(7)	Was any decision made by the Minister under subsection 5.71B(6) recorded in the minutes of the council meeting at which the decision was considered?	N/A		Erin Greaves
20	s5.103 Admin Regs 34B & 34C	Has the local government adopted a code of conduct in accordance with Admin Regs 34B and 34C to be observed by council members, committee members and employees?*	Yes		Erin Greaves
		*Question not applicable after 2 Feb 2021			
21	Admin Reg 34B(5)	Has the CEO kept a register of notifiable gifts in accordance with Admin Reg 34B(5)?*	Yes		Erin Greaves
		*Question not applicable after 2 Feb 2021			



No	Reference	Question	Response	Comments	Respondent
22	s5.104(1)	Did the local government prepare and adopt, by absolute majority, a code of conduct to be observed by council members, committee members and candidates within 3 months of the prescribed model code of conduct coming into operation (3 February 2021)?	Yes	Original Model Code adopted 17 February 2021 (Resolution# 11170221) Model Code reviewed and adopted 16 June 2021 (Resolution# 06160621)	Erin Greaves
23	s5.104(3) & (4)	Did the local government adopt additional requirements in addition to the model code of conduct? If yes, does it comply with section 5.104(3) and (4)?	No		Erin Greaves
24	s5.104(7)	Did the CEO publish an up-to-date version of the adopted code of conduct on the local government's website?	Yes		Erin Greaves
25	s5.51A(1) & (3)	Did the CEO prepare, and implement and publish an up-to-date version on the local government's website, a code of conduct to be observed by employees of the local government?	Yes		Erin Greaves

Disposal of Property

No	Reference	Question	Response	Comments	Respondent
1	s3.58(3)	Where the local government disposed of property other than by public auction or tender, did it dispose of the property in accordance with section 3.58(3) (unless section 3.58(5) applies)?	Yes		Erin Greaves
2	s3.58(4)	Where the local government disposed of property under section 3.58(3), did it provide details, as prescribed by section 3.58(4), in the required local public notice for each disposal of property?	Yes		Erin Greaves



Elections					
No	Reference	Question	Response	Comments	Respondent
1	Elect Regs 30G(1) & (2)	Did the CEO establish and maintain an electoral gift register and ensure that all disclosure of gifts forms completed by candidates and donors and received by the CEO were placed on the electoral gift register at the time of receipt by the CEO and in a manner that clearly identifies and distinguishes the forms relating to each candidate?	N/A	No electoral gifts disclosed in 2021.	Erin Greaves
2	Elect Regs 30G(3) & (4)	Did the CEO remove any disclosure of gifts forms relating to an unsuccessful candidate, or a successful candidate that completed their term of office, from the electoral gift register, and retain those forms separately for a period of at least two years?	N/A		Erin Greaves
3	Elect Regs 30G(5) & (6)	Did the CEO publish an up-to-date version of the electoral gift register on the local government's official website in accordance with Elect Reg 30G(6)?	N/A		Erin Greaves



Finance					
No	Reference	Question	Response	Comments	Respondent
1	s7.1A	Has the local government established an audit committee and appointed members by absolute majority in accordance with section 7.1A of the Act?	Yes	Delegates reviewed 20 October 2021 (Resolution# 01201021S) and independent member appointed 15 December 2021 (Resolution# 03151221)	Erin Greaves
2	s7.1B	Where the council delegated to its audit committee any powers or duties under Part 7 of the Act, did it do so by absolute majority?	N/A	No powers or duties delegated to Audit & Risk Committee	Erin Greaves
3	s7.9(1)	Was the auditor's report for the financial year ended 30 June 2021 received by the local government by 31 December 2021?	Yes	Received 15 December 2021 (Resolution# 03151221)	Erin Greaves
4	s7.12A(3)	Where the local government determined that matters raised in the auditor's report prepared under s7.9 (1) of the Act required action to be taken, did the local government ensure that appropriate action was undertaken in respect of those matters?	Yes	Report presented to Audit & Risk Committee 10 December 2021 and received by Council on 15 December 2021 (Resolution# 03151221)	Erin Greaves
5	s7.12A(4)(a) & (4)(b)	Where matters identified as significant were reported in the auditor's report, did the local government prepare a report that stated what action the local government had taken or intended to take with respect to each of those matters? Was a copy of the report given to the Minister within three months of the audit report being received by the local government?	Yes	Report presented to Council 15 December 2021 (Resolution# 03151221). Copy of report issued to DLGSC on 10 January 2022	Erin Greaves
6	s7.12A(5)	Within 14 days after the local government gave a report to the Minister under s7.12A(4)(b), did the CEO publish a copy of the report on the local government's official website?	Yes	Uploaded 10 January 2022	Erin Greaves
7	Audit Reg 10(1)	Was the auditor's report for the financial year ending 30 June received by the local government within 30 days of completion of the audit?	Yes		Erin Greaves



Integrated Planning and Reporting					
No	Reference	Question	Response	Comments	Respondent
1	Admin Reg 19C	Has the local government adopted by absolute majority a strategic community plan? If Yes, please provide the adoption date or the date of the most recent review in the Comments section?	Yes	SCP adopted 17 April 2019 by Absolute Majority (Resolution# 17041902). Minor review conducted 16 June 2021 (Resolution# 08160621)	Erin Greaves
2	Admin Reg 19DA (1) & (4)	Has the local government adopted by absolute majority a corporate business plan? If Yes, please provide the adoption date or the date of the most recent review in the Comments section?	Yes	CBP adopted 16 June 2021 (Resolution# 10160621) by Absolute Majority.	Erin Greaves
3	Admin Reg 19DA (2) & (3)	Does the corporate business plan comply with the requirements of Admin Reg 19DA(2) & (3)?	Yes		Erin Greaves

Local Government Employees					
No	Reference	Question	Response	Comments	Respondent
1	Admin Reg 18C	Did the local government approve a process to be used for the selection and appointment of the CEO before the position of CEO was advertised?	N/A	No CEO vacancy occurred in 2021.	Erin Greaves
2	s5.36(4) & s5.37 (3) Admin Reg 18A	Were all CEO and/or senior employee vacancies advertised in accordance with Admin Reg 18A?	N/A	As above	Erin Greaves
3	Admin Reg 18E	Was all information provided in applications for the position of CEO true and accurate?	N/A	As above	Erin Greaves
4	Admin Reg 18F	Was the remuneration and other benefits paid to a CEO on appointment the same remuneration and benefits advertised for the position under section 5.36(4)?	N/A	As above	Erin Greaves
5	s5.37(2)	Did the CEO inform council of each proposal to employ or dismiss senior employee?	N/A	The Shire did not employ or dismiss a senior employee in 2021	Erin Greaves
6	s5.37(2)	Where council rejected a CEO's recommendation to employ or dismiss a senior employee, did it inform the CEO of the reasons for doing so?	N/A	As above	Erin Greaves



Official Conduct					
No	Reference	Question	Response	Comments	Respondent
1	s5.120	Has the local government designated a senior employee as defined by section 5.37 to be its complaints officer?	Yes	The CEO is the designated Complaints Officer.	Erin Greaves
2	s5.121(1) & (2)	Has the complaints officer for the local government maintained a register of complaints which records all complaints that resulted in a finding under section 5.110(2)(a)? Does the complaints register include all information required by section 5.121 (2)?	Yes		Erin Greaves
3	s5.121(3)	Has the CEO published an up-to-date version of the register of the complaints on the local government's official website?	Yes		Erin Greaves

Optional Questions					
No	Reference	Question	Response	Comments	Respondent
1	Financial Management Reg 5 (2)(c)	Did the CEO review the appropriateness and effectiveness of the local government's financial management systems and procedures in accordance with Financial Management Reg 5(2)(c) within the three years prior to 31 December 2021? If yes, please provide the date of council's resolution to accept the report.	Yes	Report received and adopted by Council 21 August 2019 (Resolution# 21081906)	Erin Greaves
2	Audit Reg 17	Did the CEO review the appropriateness and effectiveness of the local government's systems and procedures in relation to risk management, internal control and legislative compliance in accordance with Audit Reg 17 within the three years prior to 31 December 2021? If yes, please provide date of council's resolution to accept the report.	Yes	Report received and adopted by Council 18 March 2020 (Resolution 18032006)	Erin Greaves
3	s5.87C	Where a disclosure was made under sections 5.87A or 5.87B, was the disclosure made within 10 days after receipt of the gift? Did the disclosure include the information required by section 5.87C?	N/A	No gifts disclosed 2021	Erin Greaves
4	s5.90A(2) & (5)	Did the local government prepare, adopt by absolute majority and publish an up-to-date version on the local government's website, a policy dealing with the attendance of council members and the CEO at events ?	Yes	The Policy was adopted by Absolute Majority 18 December 2019 (Resolution# 20111903). Council reviewed adopted the the Policy by Absolute Majority 15 December 2021 (Resolution# 0615221)	Erin Greaves



No	Reference	Question	Response	Comments	Respondent
5	s5.96A(1), (2), (3) & (4)	Did the CEO publish information on the local government's website in accordance with sections 5.96A(1), (2), (3), and (4)?	Yes		Erin Greaves
6	s5.128(1)	Did the local government prepare and adopt (by absolute majority) a policy in relation to the continuing professional development of council members?	Yes	The Policy was adopted by Absolute Majority 18 December 2019 (Resolution# 20111903). Council reviewed adopted the Policy by Absolute Majority 15 December 2021 (Resolution# 0615221)	Erin Greaves
7	s5.127	Did the local government prepare a report on the training completed by council members in the 2020/2021 financial year and publish it on the local government's official website by 31 July 2021?	Yes		Erin Greaves
8	s6.4(3)	By 30 September 2021, did the local government submit to its auditor the balanced accounts and annual financial report for the year ending 30 June 2021?	Yes		Erin Greaves
9	s.6.2(3)	When adopting the annual budget, did the local government take into account all its expenditure, revenue and income?	Yes		Erin Greaves

Tenders for Providing Goods and Services

No	Reference	Question	Response	Comments	Respondent
1	F&G Reg 11A(1) & (3)	Did the local government comply with its current purchasing policy [adopted under F&G Reg 11A(1) & (3)] in relation to the supply of goods or services where the consideration under the contract was, or was expected to be, \$250,000 or less or worth \$250,000 or less?	Yes		Erin Greaves
2	s3.57 F&G Reg 11	Subject to F&G Reg 11(2), did the local government invite tenders for all contracts for the supply of goods or services where the consideration under the contract was, or was expected to be, worth more than the consideration stated in F&G Reg 11(1)?	Yes		Erin Greaves
3	F&G Regs 11(1), 12(2), 13, & 14(1), (3), and (4)	When regulations 11(1), 12(2) or 13 required tenders to be publicly invited, did the local government invite tenders via Statewide public notice in accordance with F&G Reg 14(3) and (4)?	Yes		Erin Greaves
4	F&G Reg 12	Did the local government comply with F&G Reg 12 when deciding to enter into multiple contracts rather than a single contract?	Yes		Erin Greaves



No	Reference	Question	Response	Comments	Respondent
5	F&G Reg 14(5)	If the local government sought to vary the information supplied to tenderers, was every reasonable step taken to give each person who sought copies of the tender documents or each acceptable tenderer notice of the variation?	Yes		Erin Greaves
6	F&G Regs 15 & 16	Did the local government's procedure for receiving and opening tenders comply with the requirements of F&G Regs 15 and 16?	Yes		Erin Greaves
7	F&G Reg 17	Did the information recorded in the local government's tender register comply with the requirements of F&G Reg 17 and did the CEO make the tenders register available for public inspection and publish it on the local government's official website?	Yes		Erin Greaves
8	F&G Reg 18(1)	Did the local government reject any tenders that were not submitted at the place, and within the time, specified in the invitation to tender?	No		Erin Greaves
9	F&G Reg 18(4)	Were all tenders that were not rejected assessed by the local government via a written evaluation of the extent to which each tender satisfies the criteria for deciding which tender to accept?	Yes		Erin Greaves
10	F&G Reg 19	Did the CEO give each tenderer written notice containing particulars of the successful tender or advising that no tender was accepted?	Yes		Erin Greaves
11	F&G Regs 21 & 22	Did the local government's advertising and expression of interest processes comply with the requirements of F&G Regs 21 and 22?	N/A	No formal Expressions of Interest sought in 2021	Erin Greaves
12	F&G Reg 23(1) & (2)	Did the local government reject any expressions of interest that were not submitted at the place, and within the time, specified in the notice or that failed to comply with any other requirement specified in the notice?	N/A		Erin Greaves
13	F&G Reg 23(3) & (4)	Were all expressions of interest that were not rejected under F&G Reg 23 (1) & (2) assessed by the local government? Did the CEO list each person as an acceptable tenderer?	N/A		Erin Greaves
14	F&G Reg 24	Did the CEO give each person who submitted an expression of interest a notice in writing of the outcome in accordance with F&G Reg 24?	N/A		Erin Greaves
15	F&G Regs 24AD(2) & (4) and 24AE	Did the local government invite applicants for a panel of pre-qualified suppliers via Statewide public notice in accordance with F&G Reg 24AD(4) and 24AE?	N/A		Erin Greaves



No	Reference	Question	Response	Comments	Respondent
16	F&G Reg 24AD(6)	If the local government sought to vary the information supplied to the panel, was every reasonable step taken to give each person who sought detailed information about the proposed panel or each person who submitted an application notice of the variation?	N/A		Erin Greaves
17	F&G Reg 24AF	Did the local government's procedure for receiving and opening applications to join a panel of pre-qualified suppliers comply with the requirements of F&G Reg 16, as if the reference in that regulation to a tender were a reference to a pre-qualified supplier panel application?	N/A		Erin Greaves
18	F&G Reg 24AG	Did the information recorded in the local government's tender register about panels of pre-qualified suppliers comply with the requirements of F&G Reg 24AG?	N/A		Erin Greaves
19	F&G Reg 24AH(1)	Did the local government reject any applications to join a panel of pre-qualified suppliers that were not submitted at the place, and within the time, specified in the invitation for applications?	N/A		Erin Greaves
20	F&G Reg 24AH(3)	Were all applications that were not rejected assessed by the local government via a written evaluation of the extent to which each application satisfies the criteria for deciding which application to accept?	N/A		Erin Greaves
21	F&G Reg 24AI	Did the CEO send each applicant written notice advising them of the outcome of their application?	Yes		Erin Greaves
22	F&G Regs 24E & 24F	Where the local government gave regional price preference, did the local government comply with the requirements of F&G Regs 24E and 24F?	Yes		Erin Greaves

I certify this Compliance Audit Return has been adopted by council at its meeting on _____

Signed Mayor/President, Mingenew

Signed CEO, Mingenew

5.2 INTERNAL AUDIT PLAN UPDATE

Location/Address:	Shire of Mingenew
Name of Applicant:	Shire of Mingenew
File Reference:	RM.RPT.1
Disclosure of Interest:	Nil
Date:	11 January 2021
Author:	Erin Greaves, Governance & Community Manager
Authorising Author:	Nils Hay, Chief Executive Officer
Voting Requirements:	Simple Majority

Summary

The Shire's Internal Audit Plan was last reviewed in February 2021. Since then, the Shire's staff have progressed with a number of items within the Plan and an updated version is therefore presented for Committee and Council consideration.

Key Points

- A reordering of priorities within the Internal Audit Plan is proposed and presented for consideration
- It is proposed that Business Continuity be the first theme to be addressed in order to review internal procedures and practices, with learnings from incidents impacting the Shire over the last two years including COVID-19 and Tropical Cyclone Seroja
- In the past 18 months, staff have undertaken an internal audit of Tendering and Procurement, Employment Practices and most recently, Fleet Management.

OFFICER RECOMMENDATION AND COMMITTEE RECOMMENDATION TO COUNCIL - ITEM 5.2

MOVED: Cr AR Smyth

SECONDED: Cr GJ Cosgrove

That the Audit & Risk Committee recommends that Council endorses the reviewed Internal Audit Plan 2021-2025 as attached.

CARRIED UNANIMOUSLY: 4/0

Attachment

5.5.1 Updated Internal Audit Plan and Timeline – February 2022

Committee Comments:

The Committee acknowledged the importance of prioritising 'Business Disruption' as the first Internal Audit theme to commence in the first quarter of 2022, given the recent events (Tropical Cyclone Seroja and COVID).

It was also acknowledged that the planned subsequent Internal Audit themes for 2022 and beyond, are subject to regular review and therefore, is a moving document that could change depending on internal business needs, external factors and capacity. The Audit & Risk Committee / Council will have an opportunity to review this annually.

Background

Internal audit is a key component of the Shire's governance framework and provides management with the opportunity to review control effectiveness, mitigate risk and provide council with a level of assurance on the systems, processes and procedures employed by management in the control of its daily operations. Internal audit, by definition, is an objective assurance activity designed to add value and improve an organisation's operations. To meet such a definition and collect independently verified data, the Shire would need to engage external contractors to undertake the auditing function, which would be associated with a significant financial burden. Whilst metropolitan Councils have the ability to financially resource such an area, smaller shires such as Mingenew do not. That being so, it has become acceptable practice for smaller shires to conduct a series

of 'control assuredness' reviews to validate, to both council and management, the effectiveness of existing risk control measures.

The theory and methodology behind control assuredness review is that risk themes which have been noted in the Shire's Risk Register as having a *low-moderate* residual risk ranking (meaning that management have noted controls are in place mitigating the risk theme, therefore the residual risk is considered low), are selected for auditing to reaffirm the effectiveness of the existing controls.

Areas with high-risk ratings first require treatment to reduce their residual risk, which then allows for control assuredness reviews to take place. Conducting such a review without established controls will only confirm the prevailing understanding that controls require improvement.

The results of the reviews, including any recommendations for action, are presented to the Audit & Risk Committee for noting. The role of the Committee would then be oversight of the implementation of any outcomes and the recommendation to Council should any financial resources be required to address any outcomes.

Comment

To provide Committee members with an understanding of what has been achieved in recent history with regard to internal auditing, a summary of the Internal Audit Plan adopted in February 2021 is provided below along with a comment on the status of that audit and implementation of any actions / recommendations.

Schedule	Audit Theme	Status
Q1 2020/21 (Jul – Sep)	Tendering and Procurement - Audit	Completed – Feb 2021
Q2 2020/21 (Oct – Dec)	Tendering and Procurement – Implementation	Outstanding Actions - Establish a Pre-qualified Suppliers Panel and review Policy / Procedures (due Jan 2022; allocation made in budget review for this work to take place) - Adopt a Fraud and Misconduct Framework (scheduled for Mar 2022)
Q3 2020/21 (Jan – Mar)	Employment Practices and Fraud Management – Audit	Completed – June 2021
Q4 2020/21 (Apr – Jun)	Employment Practices and Fraud Management – Implementation	Outstanding Actions - Develop a workforce survey to measure employee satisfaction (scheduled for Jun 2022)
Q1 2021/22 (Jul-Sep)	Asset Management (Fleet Management) – Audit	Completed – Sep 2021
Q2 2021/22 (Oct – Dec)	Asset Management (Fleet Management) – Implementation	Completed
Q3 2021/22 (Jan – Mar)	Environment (Waste) - Audit	Not commenced.

A full review of the Internal Audit Plan has been conducted and updated as follows:

- Topics clarified for the risk theme (e.g. Business Continuity for 'Business Disruption' theme)
- Strategic planning objectives reviewed and updated
- Themes reprioritised based on recent events and updated risk register

The updated Internal Audit Plan provides for 2 x internal audits to be conducted per year (including implementation of any actions).

A summary of the Plan is provided below:

Schedule	Audit Topic	Priority	Comment
2022 Q1 (Jan – Jun)	Business Continuity	↑	Increased priority due to COVID / cyclone implications
2022 Q3 (Jul – Dec)	Contract Management	↑	Identified risk in Risk Register and Safety Audit
2023 Q1 (Jan – Jun)	Waste Management	↓	Moved to align with review of waste service contracts
2023 Q3 (Jul – Dec)	Workplace Health and Safety	↑	Will provide an opportunity to review practices following change to legislation (early 2022) and implementation of actions from Safety Audit 2021.
2024 Q1 (Jan – Jun)	Leasing and Land Management	↑	Improved procedures and practices have been developed in 2021/22 therefore and internal audit will test the systems in place.
2024 Q3 (Jul – Dec)	Records Management	↓	Due to the Recordkeeping Plan recently being reviewed and updated, this has reduced in priority to allow for implementation of Plan policies and practices prior to conducting an audit.
2025 Q1 (Jan – Jun)	Asset Management	-	The focus of the 2021/22 Internal audit was on fleet management. The Shire's risk register outlines asset management as a High Risk.
2025 Q3 (Jul – Dec)	Management of Licences	↑	Due to high staff turnover and externally contracting regulatory services, this area has had limited focus in the past and presents a potential risk area.

A number of other risk themes / topics have been added to the Plan for consideration and potential reprioritisation at any point but not included in the current timeline due to:

- Operational risk register priorities
- Interim and End of Year audits by the Office of the Auditor General
- Other mechanisms in place that examines the Shire's internal processes and systems e.g. Reg 17 Audit, Financial Management Review, Compliance Audit Return
- Current contract terms
- State government legislative review
- Recent audit themes covered

The Audit & Risk Committee may wish to reprioritise the chosen themes.

Statutory Environment

Local Government Act 1995

Policy Implications

Nil.

Financial Implications

Any financial implications from proposed actions will be achieved through current budget allocations or proposed through the 2022/23 Budget at an operational level.

Strategic Implications

Strategic Community Plan

Strategy 1.2.1 Manage organisation in a financially sustainable manner

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

Audit Plan with Timeline										2022				2023				2024				2025			
Project No	Strategic Planning Objectives	Auditable Risk Theme	Objective of Audit	Risk	Indicative Audit Scope and Description	Consequence	Likelihood	Audit Requirement Rating	Resourcing	Q1	Q2	Q3	Q4												
2021 / 2022																									
1.2122	1.3.2 Provide services and processes to enhance public safety 1.3.1 Provide a high level of compliance with external regulation, in a resource efficient manner	Business Disruption	BUSINESS CONTINUITY The objectives of the Internal Audit are to: 1. Assess the current controls, processes and policies to ensure the operation of a safe and effective emergency management service for prevention /mitigation and preparedness; and 2. Establish if responsibilities for the Shire in relation to the Emergency Management Act 2005 and the Emergency Management Regulations 2006 have been complied with, in particular, the LEM Committee and other associated responsibilities in respect of prevention/mitigation and preparedness	The Shire fails to manage its responsibilities in relation to compliance with the Emergency Management Act 2005 and the Emergency Management Regulations 2006 (1954)	1. Assess the current controls, processes and policies to ensure the operation of a safe and effective emergency management service for prevention /mitigation and preparedness; and 2. Establish if responsibilities for the Shire in relation to the Emergency Management Act 2005 and the Emergency Management Regulations 2006 have been complied with, in particular, the LEM Committee and other associated responsibilities in respect of prevention/mitigation and preparedness. Stakeholder engagement including MOUs and agreements with stakeholders such as DFES, Water Corporation, etc. * Management plans; * Risk assessment * Roles and responsibilities. * Review efficacy of education/ community awareness * Record keeping.	Major (4)	Unlikely (2)	Moderate (8)	Office of Emergency Management LGIS DFES																
2022 / 2023																									
1.2223	1.2.1 Manage organisation in a financially sustainable manner 1.3.1 Provide a high level of compliance with external regulation, in a resource-efficient manner	Errors, omissions and delays Procurement / Contract Management and Tendering	CONTRACT MANAGEMENT Review variations and extensions of contracts to ensure compliance with statutory requirements, including timely communication with contractors	* Contract terms are breached by contractor / Shire * Non-compliance with procurement and tendering obligations * Over budget expenditure	* Policies and procedures governing contract extensions and variations * complete and accurate records * complying with resolutions/delegations * contractor performance	Moderate (3)	Unlikely (2)	Moderate (6)	OAG has conducted a audit/report which could be used as the basis for review																
2.2223	1.4.2 Manage and reduce waste 1.1.2 Provide buildings, facilities and services to meet community needs 1.3.1 Provide a high level of compliance with external regulation, in a resource efficient manner	Environment Management	WASTE MANAGEMENT The Audit is to assess: 1. Are waste services planned to minimise waste and meet community expectations? 2. Does the Shire have effective and economical arrangements in place to collect and transport domestic kerbside waste to maximise recycling rates and minimise costs?	The Shire fails to manage its responsibilities in relation to compliance with the Waste and Resource Recovery Act	Assess whether the Shire's has effective waste managements, practices and services in place to reduce waste. Documented evidence in the focus areas below: * Residents satisfaction survey results * Corporate plans * Contractual arrangements * Policies, procedures * WHS * Finances	Catastrophic (5)	Rare (1)	Moderate (5)	Waste Avoidance & Resource Recovery Strategy 2030 [Waste Authority]																
2023 / 2024																									
1.2324	1.2.3 Provide sound corporate governance of the Shire and create an attractive work environment 1.3.2 Provide services and processes to enhance public safety	Safety and Security Practices	WORKPLACE HEALTH AND SAFETY To assess the Shire's performance in relation to all procedures, processes and controls in relation to OSH matters	Non-compliance with the Occupation Safety & Health Act, associated regulations and standards. It is also the inability to ensure the physical security requirements of staff, contractors and visitors.	* Policies and procedures * Record keeping * Education and training * Adequate and safe plant, equipment, tools and PPE * Templates, tools and guidelines * WHS induction training	Catastrophic (5)	Unlikely (2)	High (10)	Three Steps to Safety Audit LGIS																
2.2324	1.1.2 Provide buildings, facilities and services to meet community needs 1.3.1 Provide a high level of compliance with external regulation, in a resource-efficient manner	Facilities / Venues / Events / Properties	LEASING & LAND MANAGEMENT To ensure that leased properties are being effectively and appropriately managed	* Failure to renew leases in a timely fashion * Risk of missing out on either lease income, or strategic land access as a result of mismanagement of leases * Failure to meet Accounting Standards where relevant leases are not identified and reported	* Review existing lease register and associated management processes * Seek to identify any properties which do not appear on lease register, and update register * Ensure processes provide for timely reminders to renew/review leases and Land Management Agreements * Rent review schedules	Moderate (3)	Possible (3)	Moderate (9)																	
2024 / 2025																									
1.2425	1.2.4 Seek innovative ways to improve organisational efficiency and effectiveness. 1.3.1 Provide a high level of compliance with external regulation, in a resource efficient manner	Document Management Processes Misconduct External Theft and Fraud	RECORDS MANAGEMENT 1. To review the Shire's security and privacy policies and procedures and provide recommendations for any optimisations, cost reductions and efficiencies 2. To Assess the systems and processes in relation to records access, capture and retrieval, retention, storage and disposal. 3. To assess the Shire's performance in relation to fraud management and prevention, inclusive of: * Risk identification; * Opportunities reduction; * Awareness and Monitoring. 4. Is the current records management software enabling efficient records management? 5. Is the Shire providing adequate resourcing in terms of software, hardware, personnel and strategic planning?	* Inadequate records management could result in a breach of State Records Act 2000 and loss of information. * Records cannot be located in a timely and effective manner particularly in the event of appeal or litigation as well as operational requirements * Potential for records information inconsistency; files not retrieved, systems contain incorrect data on applicants and property. * Potential for illegitimate use of local government computers, or illegitimate access to local government property of power supplies	Examine the Shire's Records Management internal control environment including: * Recordkeeping Plan * Information security * Record management and IT software * Change control * Physical security * Policies and procedures * Storage and disposal practices * Staff training and inductions	Moderate (3) Major (4) Major (4)	Possible (3) Unlikely (2) Unlikely (2)	Moderate (9) Moderate (8) Moderate (8)	OAG LG records management audit Shire Recordkeeping Plan																
2.2425	1.1.2 Provide buildings, facilities and services to meet community needs 1.3.1 Provide a high level of compliance with external regulation, in a resource-efficient manner	Asset Management	ASSET MANAGEMENT AND DISPOSAL Ensure proper procurement, data control and disposal of assets	* Assets not accounted for in financial/asset systems * Inadequate maintenance activities * Increase in insurance claims * Ineffective usage / down time	* Check for compliance with policies, procedures and guidelines * Review asset register / insurance register	Moderate (3)	Unlikely (2)	Moderate (6)																	
2025 / 2026																									
1.2526	1.3.1 Provide a high level of compliance with external regulation, in a resource-efficient manner	Governance & Compliance	MANAGEMENT OF LICENCES Assess the effectiveness of the controls over the management of licences, including obtaining an understanding of the type of licence held by the Shire- To include the following license types: IT software; Building statutory; Waste transfer station ; Depot fuel.	Licenses are not renewed in a timely manner or failure to obtain relevant licenses	* Register of licences. * Procedures/processes for recording, monitoring and renewing * Managing currency of staff qualifications and licences.	Moderate (3)	Unlikely (2)	Moderate (6)																	
Other Risk Themes / Topics																									
	1.2.3 Provide sound corporate governance of Shire and create an attractive work environment	Misconduct	FRAUD MANAGEMENT To assess the Shire's performance in relation to fraud management and prevention, inclusive of: * Risk identification; * Opportunities reduction; * Awareness and Monitoring.	Incidents of fraud may result in financial loss and/ or reputation damage to the Shire	* Fraud risk assessment * Public Interest Disclosure * Code of Conduct. * Induction. * Investigation and reporting procedures	Insignificant (1)	Possible (3)	Low (3)	OAG LG fraud prevention report																
	1.3.1 Provide a high level of compliance with external regulation, in a resource-efficient manner	Governance & Compliance	LEGISLATIVE COMPLIANCE Assess the framework / systems review for legislative compliance, which should include: * a documented process to capture legislative changes * A system that documents legislative requirements and tracks the Shire's progress	The Shire fails to identify legislative compliance obligations leading to a reactive culture and increasing its likelihood of identifying legislative compliance obligations only in the event of an emerging problem. This has the potential to reduce the effectiveness of the administration as a whole, with respect to legislative compliance.	* Compliance Calendar * Compliance Audit Return (CAR)	Moderate (3)	Unlikely (2)	Moderate (6)																	

Audit Plan with Timeline										2022				2023				2024				2025				
Project No	Strategic Planning Objectives	Auditable Risk Theme	Objective of Audit	Risk	Indicative Audit Scope and Description	Consequence	Likelihood	Audit Requirement Rating	Resourcing	Q1	Q2	Q3	Q4													
	1.3.1 Provide a high level of compliance with external regulation, in a resource efficient manner	Environment Management	ENVIRONMENTAL HEALTH SERVICES Review inspection and reporting records	* Records not maintained * Incorrect advice issued * Delays in service delivery * Incident/s impacting public health * Statutory reporting requirements not met	Inspect records relating to Environmental Health Services, including: * Public Health * Food surveillance and premises * Caravan Licensing * Mosquito management * Legislative compliance	Moderate (3)	Possible (3)	Moderate (9)																		
	1.2.1 Manage organisation in a financially sustainable manner 1.3.1 Provide a high level of compliance with external regulation, in a resource-efficient manner	Errors, omissions and delays Governance & Compliance Misconduct	CREDITORS & PAYMENT PROCESSING To provide assurance that the function is being effectively managed and free of any risks of fraud. To provide recommendations (if any) for the improvements in efficiencies of the function and effectiveness of controls and procedures. The audit will: 1. Evaluate internal controls designed to prevent fraud and corruption in the payment processes; 2. Verify that the payments were made correctly, timely, and properly supported. 3. Review for duplicate payments 4. Evaluate compliance with policy, procedures and legislation.	* Exposure to fake invoices / scams * Payments made to incorrect creditor / additional time to make corrections * Incidents of corruption, fraud and theft * Non-compliance with legislation and policy * Poor audit outcomes and reporting	* Financial management guidelines / procedures * Reconciliations * Electronic fund transfer security protocols * Segregation of duties including fraud management controls * Management reporting	Moderate (3)	Unlikely (2)	Moderate (6)																		
	1.2.4 Seek innovative ways to improve organisational efficiency and effectiveness. 1.3.1 Provide a high level of compliance with external regulation, in a resource efficient manner	External Theft & Fraud Misconduct	FRAUD & CORRUPTION MANAGEMENT To review the Shire's practices and controls in fraud and corruption management.	* Incidents of fraud may result in financial loss and/ or reputation damage to the Shire * Poor processes/ control weaknesses could impact the quality of employees in, and the integrity of, the Shire	Scope- 1. Has the Shire implemented a coordinated approach to manage fraud risks? 2. Does the Shire have adequate controls for preventing and detecting fraud? 3. Can the Shire respond appropriately to suspected fraud? Code of Conduct * Conflict of Interest Guidelines * policies and procedures, reporting mechanisms and protection * risk management practices * Pre-employment screening * screening of grant recipients * training	Major (4) Major (4)	Unlikely (2) Unlikely (2)	Moderate (8) Moderate (8)	OAG Fraud prevention audit. OAG employee screening audit.																	
	1.3.1 Provide a high level of compliance with external regulation, in a resource-efficient manner	Governance & Compliance	PLANNING AND DEVELOPMENT SERVICES To ensure that Planning & Development services are being provided in line with statutory obligations. The audit will: 1. Assess the adequacy of control processes relating to planning services 2. Assess the management arrangements for the delivery of planning services 3. Extent to which the Shire is complying with key legislatives, planning scheme, policies, procedures, guidelines and other requirements in providing planning services.	* Delays in the planning approval process results in tribunal appeals * Inadequate internal quality assurance procedures results in poor outcomes binding the Shire * Systems do not support ease of use in relation to planning and development approvals	* Delegated authority * Policies and procedures * Archiving of information * Business continuity * Environmental, health, building approvals.	Moderate (3)	Unlikely (2)	Moderate (6)																		
	1.1.2 Provide buildings, facilities and services to meet community needs	Facilities / Venues / Events / Properties	BUILDING MAINTENANCE Review and assess the effectiveness of the Shire's systems, processes and activities in relation to building infrastructure and maintenance services.	* Dilapidation of building leading to a lack of capital for services * Increased building and more infrastructure will increase the costs of renewal & maintenance to such an extent that it will be unsustainable for the Shire into the future, resulting in reduced customer service * The Shire could be exposed to litigation by third party users of Shire's buildings * A fire results in injury or death to members of the public and/or Shire staff	* Inspections * Condition surveys and reporting (on a random basis, confirmation of the condition reports matching to physical site inspection) * Budget and financial management * Risk assessment * OSH inspections (e.g. evidence of test & tag, fire management, roof restraints) * Inductions * JSA's * Management of work orders and service requests * Asbestos register review.	Catastrophic (5)	Unlikely (2)	High (10)																		
	1.3.2 Provide services and processes to enhance public safety 2.4.2 Continue programs to improve the look and feel of the community public spaces, places and services to support an active and inclusive lifestyle	Facilities / Venues / Events / Properties	EVENTS MANAGEMENT To ensure that any risks posed to the Shire through events are being managed effectively. To ensure each program is operating within and adhering to the required safety and risk management standards.	* Non-compliance with relevant OSH legislation and DAIP requirements * Accident of injury occurs * COVID-19 outbreak	Review current event application processes and develop an appropriate checklist to ensure all requirements are met.	Catastrophic (5)	Unlikely (2)	High (10)																		
	1.2.3 Provide sound corporate governance of Shire and create an attractive work environment	Employment Practices Errors, omissions and delays	PAYROLL The audit will: 1. Test that only bona fide employees are paid for work performed, paid on time and are paid using correct pay rate. 2. Review and test the adequacy of the IT system controls including: * System access and profiles (at the application level); * Administrator access; * EFT controls, security of documentation and that there is adequate segregation of duties * Edit-ability of payroll data files (ABA file).	Wages, salaries and/or conditions of employment are incorrectly paid to employees	* Setting up of employees in Synergy * Payroll system- review access controls * Recovery of overpayment * Processing timesheets * Authorisation, including overtime approval * Reconciliation * Payment processing in accordance with LGIA, EBA's, policies. * Recording and paying employees for leave. * Review archiving practice for ex-employee records. * Cross-reference banking records against creditor/debtor modules.	Moderate (3)	Unlikely (2)	Moderate (6)	IT Vision support																	
	1.2.1 Manage organisation in a financially sustainable manner	Errors, omissions and delays Governance & Compliance Misconduct	FINANCIAL MANAGEMENT Assess the effectiveness of the process level controls within the following financial functions: * Credit cards * Bank reconciliations * Petty cash * Fees and charges * Investments * Fixed Assets * Receipting administration (library, rec centres, leases etc)	The risk is that the Shire has incomplete and/or inaccurate financial records. Fraud	* Financial management guidelines / procedures * Reconciliations * Electronic fund transfer security protocols * Segregation of duties including fraud management controls * Management reporting	Moderate (3)	Unlikely (2)	Moderate (6)																		
	1.2.1 Manage organisation in a financially sustainable manner 1.3.1 Provide a high level of compliance with external regulation, in a resource-efficient manner	Projects / Change Management Errors, omissions and delays	GRANTS MANAGEMENT CAS Grants - Review grants issued under CAS are compliant with Council Policy and conditions External Grants - review to determine if the Shire has complied with grant condition requirements and appropriately managed expenditure and acquittals Review grant activities for both issuing grant funds and receiving	* Grants funds not expended within timeframes * Payments issued to correct grant receiver	* Check compliance with Council Policy * Check compliance with grant conditions * Adequate receipts/invoices provided to evidence grant compliance * Reporting requirements met	Moderate (3)	Unlikely (2)	Moderate (6)																		
	1.2.1 Manage organisation in a financially sustainable manner 1.3.1 Provide a high level of compliance with external regulation, in a resource-efficient manner	Errors, omissions and delays Governance & Compliance Misconduct	RATES & PROPERTY MANAGEMENT Review adequacy of controls in place to ensure legislative requirements are met, interim and final rates are processed correctly, valuations are correctly administered and appropriate debt collection procedures are in place.	* Inaccurate rate records * Incorrect funds collected from rates * Additional resourcing to remedy errors * Excessive debt collection costs	Review policies, procedures and records to check rate records reflect current and accurate valuations, and that rate notices align.	Moderate (3)	Unlikely (2)	Moderate (6)																		
	1.3.1 Provide a high level of compliance with external regulation, in a resource-efficient manner	IT or Communication Systems and Infrastructure Governance & Compliance	WEBSITE MANAGEMENT Ensure all legislated documents are published	* Non-compliance with statutory requirements * Incorrect information available to public * Increase in volume of queries / complaints * Reduced community engagement and education / awareness	Check legislative requirements with regard to information being published on the Shire's website	Moderate (3)	Unlikely (2)	Moderate (6)	CAR, Policy Manual to inform requirements																	

Audit Plan with Timeline										2022				2023				2024				2025			
Project No	Strategic Planning Objectives	Auditable Risk Theme	Objective of Audit	Risk	Indicative Audit Scope and Description	Consequence	Likelihood	Audit Requirement Rating	Resourcing	Q1	Q2	Q3	Q4												
	1.1.2 Provide buildings, facilities and services to meet community needs 1.2.2 Enhance open and trusting communication between Council and the community, and deliver high quality services in partnership with external stakeholders	Community Engagement	CUSTOMER SERVICE DELIVERY Review the adequacy and effectiveness of the Shire's customer services in relation to: *the Customer Service Charter * The processes for handling enquiries and customer complaint * The processes, operation and management of the customer service 'desk'. * The handling of after hours queries * Response times to queries (including general residential enquiries) * Tracking of outstanding complaints 2. To aid in the development and implementation of a customer service charter	* Customer enquiries are not adequately managed in a timely manner resulting in reputational damage. * Complaints are mismanaged resulting in customer dissatisfaction and possible escalation of complaint to external bodies. * Inadequate / incorrect / outdated information disseminated to the public. * Staff have lack of clarity regarding expectations due to lack of Customer Service Charter	* Key performance indicators for customer service * Customer Service Charter / standards * Management reporting processes * Processes for escalating service requests and complaints * Development of Customer Service Charter * Training of staff	Minor	Likely	Low (3)	Internal review; external templates will be sought and utilised for Customer Service Charter																
	1.3.1 Provide a high level of compliance with external regulation, in a resource-efficient manner 1.2.3 Provide sound corporate governance of Shire and create an attractive work environment	Employment Practices Errors, omissions and delays	HUMAN RESOURCE MANAGEMENT Assess the effectiveness of the Shire's HR strategies and management processes including recruitment, staff retention, termination, disciplinary actions, performance management, training and development.	* The Shire is unable to recruit and retain sufficiently skilled people to fulfil strategic objectives * Recruitment process opened to challenge- misconduct risk; * Recruited staff does not have the requisite skills, experience and expertise; * High turnover or short retention period.	* Workforce plan and staff retention strategies; * Policies and procedures (recruitment, leave, flexible work arrangement etc); * Recruitment, selection and appointment processes including internal review of recruitment lessons. * Staff on long term higher duties. * Performance appraisal and management system; * Training. * Grievance and disciplinary guidelines and procedures. * Personnel records management including privacy; * Termination.	Major (4)	Unlikely (2)	Moderate (8)																	
	1.2.1 Manage organisation in a financially sustainable manner 1.3.1 Provide a high level of compliance with external regulation, in a resource-efficient manner	Procurement / Contract Management and Tendering	TENDERING & PROCUREMENT Assess the Shire's processes, procedures, controls and activities in relation to procurement, including tendering, supplier's selection, and approval.	* Breach of probity standards and/or Local Government Act 1995 * Loss of reputation due to a lack of transparency, accountability, impartiality, confidentiality and security of information in the procurement process * Failure to obtain the best value for money.	* Tendering policies and procedures * The processes for tender advertising, submission and receipting and securing. * The process of tender evaluation; * Probity measures. * Internal controls designed to prevent fraud and corruption. * Authorisation and approval processes, delegations.	Moderate (3)	Unlikely (2)	Moderate (6)																	
	1.2.1 Manage organisation in a financially sustainable manner	External Theft & Fraud Governance & Compliance Misconduct	WAIVERS, CONCESSIONS AND WRITE OFFS To ensure approvals for waivers, concessions and write offs are in accordance with legislation, Council policy and procedures.	* Unauthorised transactions * Insufficient fees collected * Breach of delegation conditions	Check all fee waivers, concessions and write offs against delegations, policies and booking forms / works requests	Moderate (3)	Unlikely (2)	Moderate (6)																	
	1.2.1 Manage organisation in a financially sustainable manner 1.3.1 Provide a high level of compliance with external regulation, in a resource-efficient manner	External Theft & Fraud Governance & Compliance Misconduct	CYBERSECURITY Review systems, safeguards and policy impacting IT security.	* Unauthorised account access and use * Loss of data and information, including private and confidential information * Financial cost to recover data * Open to legal prosecutions	Determine best practice methods and conduct a risk assessment on actions based on feasibility and cost	Moderate (3)	Possible (3)	Moderate (9)	Possible external assistance from LGIS and Inifinitum																

5.3 SHIRE OF MINGENEW WORKFORCE PLAN 2021-2025 - REVIEW 2022

Location/Address: Shire of Mingenew
Name of Applicant: Shire of Mingenew
File Reference: CM.PLN.2
Disclosure of Interest: Nil
Date: 7 February 2022
Author: Erin Greaves, Governance & Community Manager
Authorising Author: Nils Hay, Chief Executive Officer
Voting Requirements: Simple Majority

Summary

The Shire's Workforce Plan 2021-2025 was adopted in February 2021, and an updated timeline for implementing recommended actions has been developed for Council review.

Key Points

- The Shire's Workforce Plan 2021-2025 was adopted in February 2021
- A number of recommendations / key actions were proposed and review of those and the timeline has been undertaken, with a new timeline proposed

**OFFICER RECOMMENDATION AND COMMITTEE RECOMMENDATION TO COUNCIL - ITEM 5.2
 MOVED: Cr GJ Cosgrove SECONDED: Cr AR Smyth**

That the Audit & Risk Committee recommends that Council endorses the Shire of Mingenew Workforce Plan 2021-2025 Key Actions for 2022/23, as outlined below:

2022/23 Key Actions	Timeline	Key stakeholders / Sources
Attraction and Retention Plan	April 2022	Internal Resources
Implement the Shire's Safety Action Plan	June 2022	Internal Resources LGIS (RRC Coordinator)
Conduct a biennial Workforce Survey	June 2022	Internal Resources
Prepare a Succession Plan	September 2022	Internal Resources
Develop a Housing Upgrade and Maintenance Plan	February 2023	Internal Resources
Induction Day	June 2023	Internal Workforce Elected Members

CARRIED UNANIMOUSLY: 4/0

Attachment

5.2.1 Workforce Plan 2021-2025

Committee Comments

The Committee agreed that the Attraction and Retention Plan is a key priority action for Council.

The Committee discussed the best approach for reviewing the Workforce Plan and agreed that considering the Key Actions and timeline on an annual basis is appropriate and that a full review of the Workforce Plan would be inefficient given the frequency in which workforce data changes. It was acknowledged that there is no statutory requirement to establish or review a Workforce Plan, and any changes should be reflected and responded to through the Strategic Community plan and Corporate Business Plans (which are legislated).

Background

As part of the Department of Local Government's Integrated Planning and Reporting framework, local governments are encouraged to adopt a Workforce Plan to assist and guide the strategic planning process, to better understand personnel capacity, workforce trends and anticipated future needs.

Workforce Planning is continuous and therefore, it is necessary to review and assess the appropriateness of the strategies each year to identify any impactful changes or needs and respond appropriately. To assist in determining priorities for 2021, the Plan set out a number of key actions. This report aims to update Council on progress and set new key actions for 2022/23.

Comments

The Recommendations / Key Actions from the Workforce Plan 2021-2025 are outlined below with a comment on status of the projects:

2020/21 Key Actions	Original Timeline	Comment
Training Needs Analysis and Skills Register	April 2021	COMPLETED
Prepare a Succession Plan	May 2021	Not yet commenced
Build volunteer register of skills and capacity for community projects	June 2021	Reprioritised – the CRC have taken some ownership of this project therefore it has been removed as a Shire action.
Induction Day	June 2021	Reprioritised – after conducting the Training Needs Analysis, most staff have undergone an induction during onboarding and participated in staff reviews of policy as an ongoing activity.
Implement the Shire's Safety Action Plan	June 2021	A Safety Audit was conducted by LGIS in November 2021 and the Shire is aiming to address any matters raised by June 2022. Actions will coincide with any legislative changes (new WHS Act to be enacted 2022).
Develop an Attraction and Retention Plan/strategies	September 2021	Draft Attraction and Retention Plan in development.
Conduct a biennial Workforce Survey	December 2021	Not yet commenced
Develop a Housing Upgrade and Maintenance Plan	December 2021	Not yet commenced

With the events of Cyclone Seroja, two election processes and ongoing impacts of the COVID pandemic, the above timeline was not achievable. The proposed new timeline reduces the number of projects expected to be completed in the financial year.

Consultation

Leadership Team

Statutory Environment

Local Government Act 1995

Policy Implications

Nil.

Financial Implications

Any financial implications from proposed actions will be achieved through current budget allocations or proposed through the 2022/23 Budget at an operational level.

Strategic Implications

Strategic Community Plan

Strategy 1.2.1 Manage organisation in a financially sustainable manner

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

Strategy 1.2.4 Seek innovative ways to improve organisational efficiency and effectiveness

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

Shire of Mingenew Workforce Plan



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Version: NHR201407 / CP.PLN.2
2021.1

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Executive Summary

Strategic workforce planning is an important aspect in the long-term planning for our Local Government. It's critical to ensure that there are sufficient people to carry out the organisation's purpose –the right people, in the right place, at the right time to build a strong, sustainable organisation.

The Integrated Planning and Reporting Framework requires all Local Governments in WA to develop long term Strategic Community Plans (SCP) and four-year Corporate Business Plans (CBP). This Workforce Strategy assists with the resourcing of the CBP and outlines how the Shire of Mingenew will deliver its strategic and operational outcomes, in line with the Shire's budget and Long Term Financial Plan (LTFP).

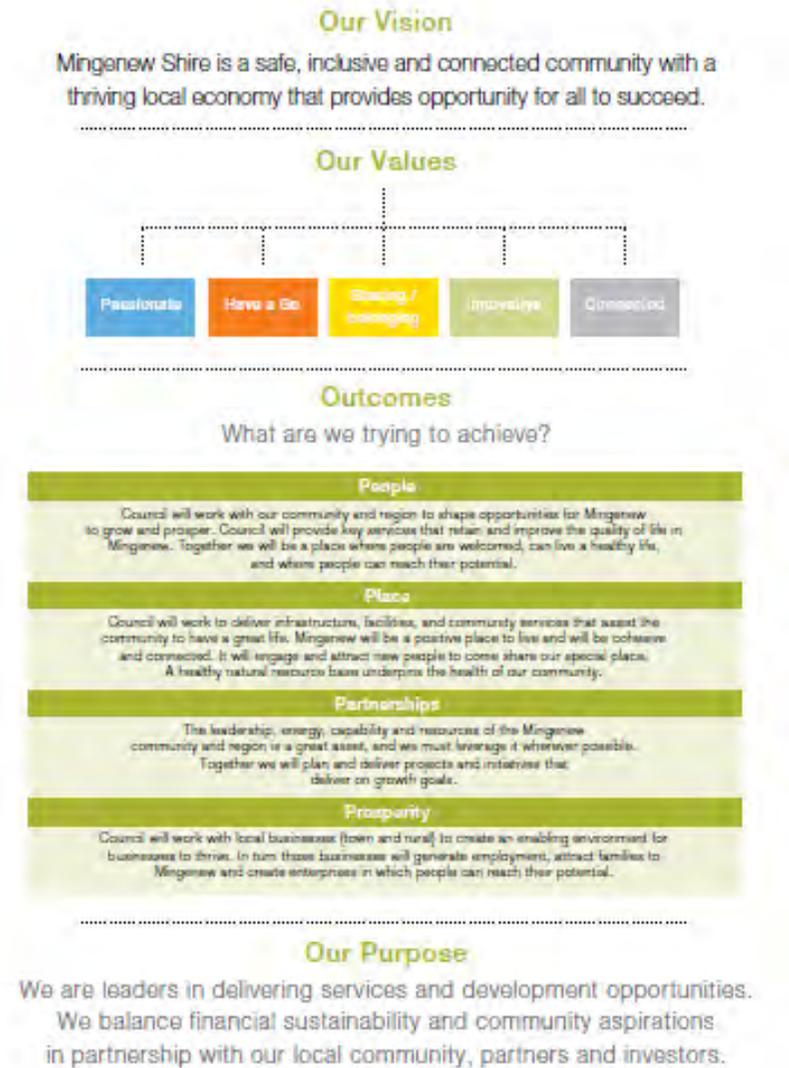
With 22 employees (FTE of 16.4) as at 30 June 2020, the Shire of Mingenew is one of the largest full-time employers in the district. That said, the Shire of Mingenew faces several ever-present challenges relating to its workforce, particularly in relation to the implementation of the delivery program whilst meeting community expectations with a limited budget.

Operational challenges include attraction, recruitment, retention and development of quality employees, acquisition of technical skills from a small local labour pool, competition from other industries, including a resurgent mining industry and the agricultural sector, and other local governments. In terms of external factors, the 2016 ABS data for Mingenew indicates (REMPLAN, 2019; ABS Census 2016):

- Mingenew has a declining population, with the current estimate to be around 459 people and a projected 340 people in 2031
- The unemployment rate is low at 4.3% compared to the state average (6.8%)
- The agricultural industry dominates the local employment market (at just over 50%)
- Approximately 10% of people employed in Mingenew currently work in local government and it is the second largest employment organisation
- Of those living in Mingenew, approximately only 25% of people reported having completed a qualification beyond Year 12
- 22.5% of employed people over 15 years of age are employed as machinery operators and drivers

Strategically, the declining population of the Shire has been identified as a key challenge through the development of the 2019-2029 Strategic Community Plan, and the Shire – as a major employer – has a role to play. In this instance, there is clear tension between seeking local employees, encouraging new staff to relocate to Mingenew and the imperative to ensure that the best person for the role is employed to deliver value back to the ratepayers and community.

Nils Hay, Chief Executive Officer



Workforce Plan Overview

This Workforce Plan has identified four key focus areas to define and guide workforce decision making to achieve the community's and Council's strategic objectives over the next four years.

Attraction and Retention	Culture and Performance	Key Projects and Managing Change	Learning and Development
WHAT we are trying to achieve			
Attract and retain the right people that are passionate about living and working in Mingenew.	Cultivate a positive workplace culture that is driven by our values and community aspirations.	Support the community to grow and prosper by effectively responding to change and emerging needs.	Develop our people capabilities to be passionate and innovative contributors to the success of our organisation.
HOW we are going to achieve this			
<ul style="list-style-type: none"> Effectively promote the Mingenew Shire as a desirable place to live and work Attract quality staff that are a good job and organisational fit Continue to provide or facilitate affordable and quality employee accommodation options Capture data on workforce needs and identify causes for employees leaving 	<ul style="list-style-type: none"> Communicate and foster the Shire's values and desired workplace culture. Continue to provide a safe work environment and promote employee wellbeing Build a team-oriented culture between Council and employees Establish and measure KPI's that align with strategic objectives 	<ul style="list-style-type: none"> Identify and address skills and capacity gaps for meeting unplanned or altered workforce needs Future-proof workforce resourcing needs through adequate succession planning Provide flexible working arrangements to sustain a harmonious work environment Engage with Council regarding changing workforce needs 	<ul style="list-style-type: none"> Enhance and maintain corporate knowledge and memory Ensure employees are well equipped to perform at a high standard Develop and support emerging leaders Use technology as an essential tool to enhance efficiency

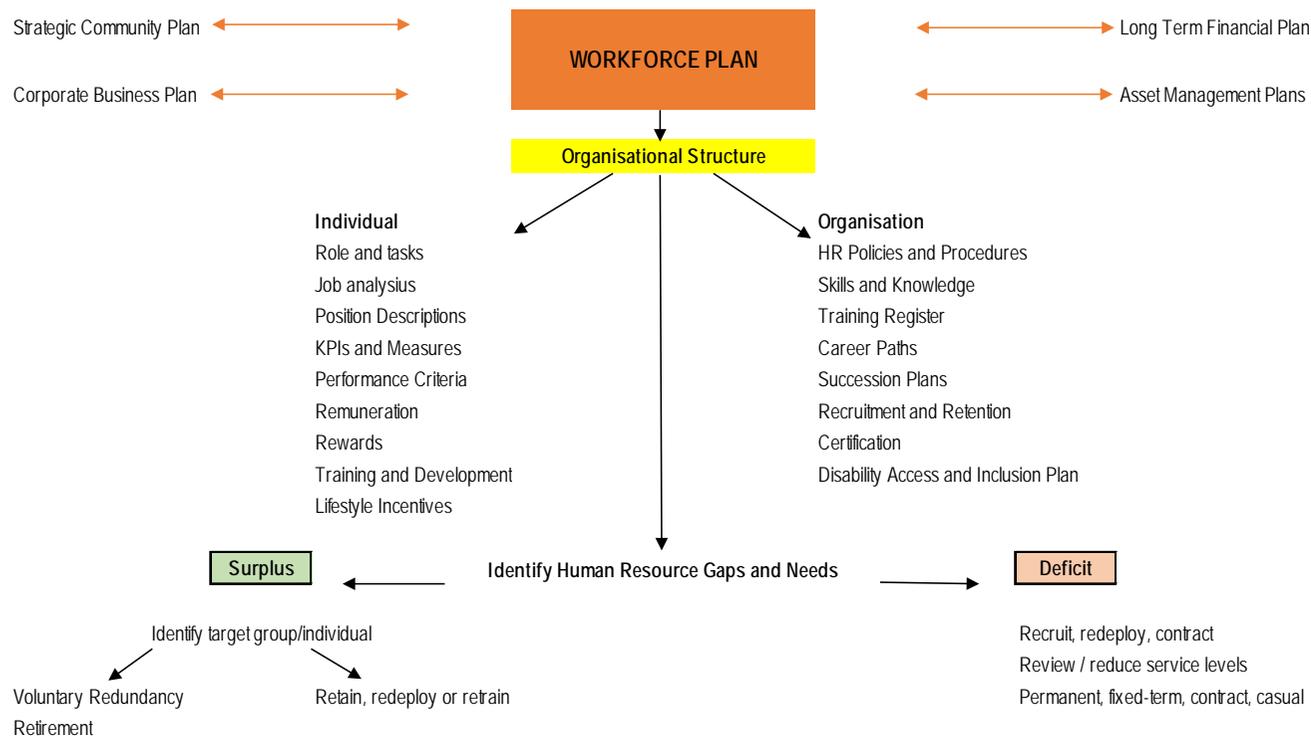
Workforce Planning and Management Framework

Strategic workforce planning is about understanding and proactively preparing for needs and changes that may impact the workforce. It analyses the internal and external environments to determine the most efficient way to respond to strategic business needs now and into the future through the Integrated Planning and Reporting Framework.

The Framework for strategic workforce planning provides guidance for managing operational and tactical workforce planning.



Workforce Planning and Management Framework



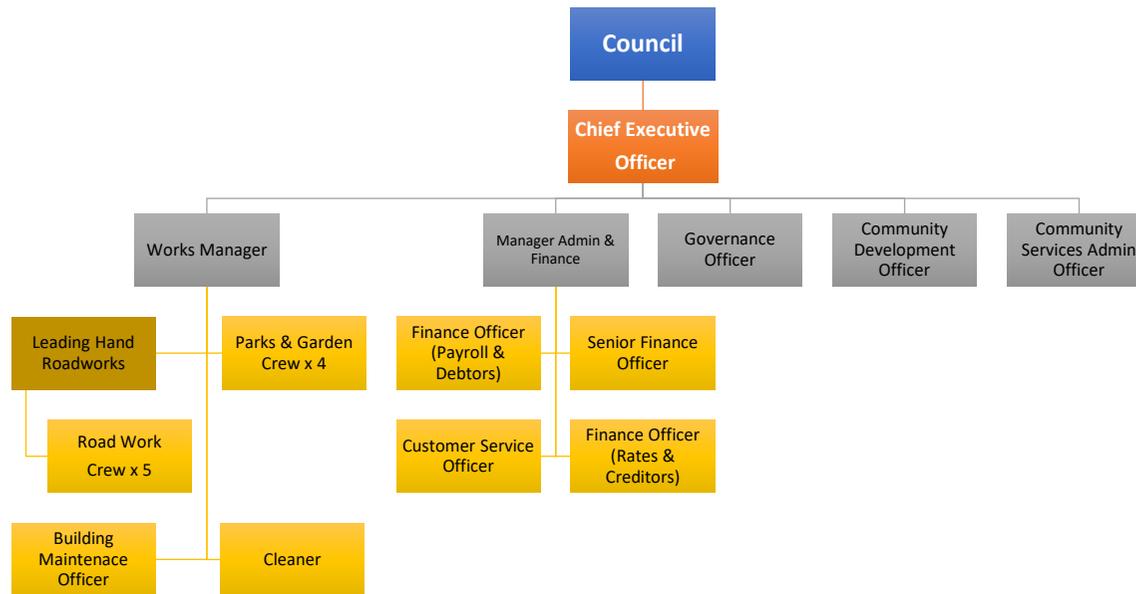
SWOT Analysis

The Shire of Mingenew, as an employer, has undertaken a SWOT analysis, investigating both internal and external environments, to determine threats and opportunities that may arise, to better respond to current and future workforce needs (Data based on internal and external environmental analysis – see Appendix 2).

STRENGTHS	WEAKNESSES	OPPORTUNITIES	THREATS
<ul style="list-style-type: none"> • Competitive, above-award wages for most roles • Subsidised staff housing or housing subsidy • Flexible working arrangements • Equal opportunity employer based on principles of merit and equity • High job/task variety • Positive and inclusive work culture • Promotion of health and wellbeing • Support for learning and development • Ideal local employer for entry-level positions • Good steppingstone for career progression within industry • Technology supports efficient operation • Safe and friendly small community • Strong community spirit • Relatively stable rate base • Low cost housing • Family friendly social opportunities and local schooling up to Year 6 • Support from regional local governments and networks • IT systems supportive of flexible work arrangements • High level of transparency and integrity • Generally positive volunteering culture in community 	<ul style="list-style-type: none"> • Declining local population • Lack of some services and employment opportunities within community • Lack of local high school education options • Local skills shortage for professional / technical roles, including: <ul style="list-style-type: none"> - Engineering and civil construction - Project Management - Planning and Building - Environmental Health - Finance • Limited employment opportunities within district to support families / partners of employees • Limited modern housing • Lacking corporate knowledge and leadership skills in some key areas (due somewhat to recent turnover) • Limited promotional opportunities for career development • Day care currently doesn't support full-time working parents • Underdeveloped record keeping systems, knowledge and practices impacting ability to access corporate / historical data • Training needs ad hoc and reflexive 	<ul style="list-style-type: none"> • Promote attractive lifestyle opportunities for families with young children and retirees • Promote availability of low-cost housing options • Increase housing stock or investigate alternative options to accommodate market needs • Outsource functions, duties and projects that cannot be filled through recruitment processes or are not considered core local government business • Promote from within by sharing knowledge and skills • Access candidates in neighbouring regional towns such as Dongara and Geraldton (increase candidate pool quality) • Modify contracts to accommodate employment market demands • Build community volunteer capacity to manage and support community projects and events through Community Assistance Scheme and other initiatives • Seek online training opportunities • Link training needs with strategic objectives and budget allocations • Continue to use technology to support flexible working arrangements (e.g. cloud computing) 	<ul style="list-style-type: none"> • Continuing decline in population • Loss of key personnel and inability to respond promptly • Competing industries (e.g. resource sector) and other local governments attracting local employment pool or potential candidates from outside • Increase in governance responsibilities and ongoing legislative changes • Convenience of DIDO for employees from regional towns • Own-source revenue is limited • Plant and equipment replacement and maintenance schedule being adjusted or underfunded can impact efficiency • Asset renewal capacity low • Local government reform • Increase in red tape and compliance requirements • Contract services may be altered or not renewed e.g. EHO thereby changing resourcing needs

Current Staff Profile

Organisation Chart – adopted May 2020



Contracted Services

- Planning (resource sharing)
- Building (resource sharing)
- Environmental Health (resource sharing / contract)
- Engineering (contract)
- Community Emergency Services Manager (resource sharing)
- Road construction and maintenance (where intern capacity not available)
- Cleaning Services (contract maternity leave coverage)

The current structure is anticipated to be able to adequately meet the forecasted organisational needs in consideration of the Strategic Community Plan priorities and Corporate Business Plan based on current capacity and competencies.

The Shire recently recruited a part-time Works Manager position. The reintroduction of the Works Manager position to the structure is anticipated to fill an identified gap in project management, technical and engineering skills as well as operational oversight of the Works Team in both roadworks and parks and gardens. Thereby, reducing the Shire's expenditure on engineering consultancies and providing internal mentoring to existing staff to support a positive work culture and learning and development. With the Roadworks Supervisor position recently becoming vacant, this role has been converted to a Leading Hand position to provide oversight of the Road Crew, with leadership from the Works Manager position.

Workforce Statistics – as at 30 June 2020

Current staff (as at 30 June 2020) Includes casual, part-time and full-time (permanent and fixed term)	21	9 x administration / executive staff 12 x works, maintenance and cleaning staff
Total FTEs (as at 30 June 2020)	15.4	Excludes casual employees 9 x administration / executive staff 12 x works, maintenance and cleaning staff
Total Casual Employees	2	1 x Administration Officer (Community Services) – regularly required 1 x Cleaner (Casual Pool) – as required
Turnover rate	41%	Employees who left divided by average number of employees x 100. The industry average is between 12 and 15%. Indicating Mingenew's rate is quite high although it is trending down following a number of retirements over the previous two years. 67% of employees that have left the organisation in this period worked in Works and Services.
Age average	45yrs	The Local Government has an above average age of employees compared to the regional age profile. The average age across the organisation is 42 versus the average age of population within the Shire of 39yrs. This indicates that succession planning may be an issue in some areas now and into the future for up to 25% of the workforce. It is also notable that a significant proportion of the Shire's older staff are working in blue collar roles, which tend to be more physically demanding.
Average Years of Service Median Years of Service	3 1	90% of the current workforce has been employed for 4 years or less. There are three employees above this at 8, 13 and 38 years. The Administration has no more than 3 years, highlighting a strong need to capture corporate knowledge and retain existing staff, where possible.
No of employees who commute to work	6	27% of the workforce commute to work from outside of Mingenew 77% of those are admin-based staff

CBP Priorities Impacting Human Resources

The table below outlines any significant projects/tasks that are identified for resourcing beyond current capacity and arrangements

C engage external contractor ↻ increase internal capacity ✓ current/forecasted capacity is sufficient ▼ current capacity may be decreased

Projects	Potential capacity / skills gap	Proposed solution	CBP Ref	2020/21	2021/22	2022/23	2023/24
Implementation of 5-year road maintenance/construction program	Project management, engineering, technical skills currently sought externally. Priorities and timing within the program may mean that internal capacity is insufficient	Appoint Works Manager	1.1.1a	↻ and C	↻ and C	↻ and C	C
Phillip Street Parking Upgrade	Plant and equipment insufficient	External contractor (sealing)	1.1.1d	C	✓	✓	✓
Completion of town street sealing	Plant and equipment insufficient	External contractor (sealing)	1.1.1e	C	C	✓	✓
Stakeholder engagement and seeking funding opportunities to address stacking distance issues at rail crossings and future CBH development	High level project management skills	Appoint Works Manager	1.1.1f	↻	↻	↻	✓
Mingenew Town Hall Redevelopment	Plant and equipment insufficient	External contractor (construction)	1.1.2b	✓	C	✓	✓
Audit and reseal of town carparks	Plant and equipment insufficient	External contractor (sealing)	1.1.2c	C	✓	✓	✓
Installation of Solar Power System at Shire Office and Rec Centre	Plant, equipment and internal skill-set insufficient	External contractor (equipment and specialist knowledge)	1.1.2d	C	C	C	C
Upgrade of water infrastructure at Rec Centre	Plant, equipment and internal skill-set insufficient	External contractor (equipment and specialist knowledge)	1.1.2e	C	✓	✓	✓
Upgrade of Shire depot shedding	Plant and equipment insufficient	Appoint Works Manager and external contractor (construction)	1.1.2f	↻ and C	↻	↻	✓
Preparing Long Term Financial Plan	Strategic financial planning (specialist project with significant time requirements)	May need to seek some external assistance	1.2.1a	✓	✓	✓	✓
Conducting community satisfaction survey/s	Internal capacity may be insufficient. Benefit from external insights.	May need to seek some external assistance	1.2.2b	✓	C	✓	✓
Update and implement Workforce Plan	Strategic HR oversight to analyse internal and external market conditions	May need to seek some external assistance	1.2.3a	↻ and C	✓	✓	✓

Projects	Potential capacity / skills gap	Proposed solution	CBP Ref	2020/21	2021/22	2022/23	2023/24
Build HR policy and procedure framework	Specialist HR knowledge / skill required	Increase internal capacity (short-term) within Budget parameters	1.2.3b	☒	✓	✓	✓
Partnership with LGIS to receive Regional Risk Coordinator and OSH support	OSH oversight within Works area to be more coordinated and consistent	Appoint Works Manager	1.2.3e	☒	☒	☒	☒
Transition from landfill to transfer station	Management of site will require additional capacity and skill to current	Appoint Works Manager and external contractor (operator)	1.4.2a	☒ and C	☒ and C	☒ and C	☒ and C
Audit and upgrade of footpaths	Planning and technical knowledge internally is limited. Plant and equipment insufficient	Appoint Works Manager and external contractor (construction)	2.4.2a	☒	C	✓	✓
Upgrade of walking trails on Mingenew Hill	Plant, equipment and internal skill-set insufficient	External contractor	2.4.2c	C	✓	✓	✓
Upgrade Playgrounds, including Shenton Street Skate Park	Plant, equipment and internal skill-set insufficient	External contractor (construction)	2.4.2e	C	✓	✓	✓
Revise and seek to implement (with appropriate External Funding) existing project plan for light industrial incubator project	Plant, equipment and internal skill-set insufficient	External contractor (specialist project skills and construction)	3.2.2a	✓	✓	C	✓
See You In Mingenew campaign	Specialist marketing skills required beyond internal resourcing	External contractor	4.3.1a	✓	✓	✓	✓
Plan, fund and install public Wi-Fi in Mingenew Town Centre	Plant, equipment and internal skill-set insufficient	External contractor (ICT)	5.1.1a	C	✓	✓	✓
Continue to engage with, and support Digital Farms project rollout	Plant, equipment and internal skill-set insufficient	External contractor (telecommunications)	5.1.2a	C	✓C	C	C
Continue to lobby for improved mobile telephone coverage throughout the Shire	Plant, equipment and internal skill-set insufficient	External contractor (telecommunications)	5.1.3b	C	C	C	C

Financial Impacts and Training Expenses

Whilst human resourcing is one of Council's largest expenses, personnel is Council's best resource for achieving its business objectives.

	2019/20 (Actual)	2020/21 (Budget)	2021/22 (Forecast)	2022/23 (Forecast)	2023/24 (Forecast)	2024/25 (Forecast)
Employee Costs	\$1,435,070	\$1,539,237	\$1,566,174	\$1,593,110	\$1,620,047	\$1,646,983

The Shire's budgeted costs for 2020/21 provide an overall increase of salaries based on the Fair Work Commission's increase to minimum wages, the addition of the Works Manager role and change of Admin Trainee to Customer Service Officer. The Shire Management is of the opinion that the levels of service projected in the organisation's current plans are ambitious but can be met by the existing workforce size – provided that turnover and absences remain low and there are minimal disruptions or emergent issues. The only major change proposed is transitioning from a Road-focused Works Supervisor back to a Works Manager to oversee all outdoor staff and try to bring some of the engineering and project management work that is currently completed by consultants back in-house.

Employee costs are forecast to increase in line with inflation during the term of this plan (based on no change to current structure. The forecasted costs also factor in the anticipated incremental increase to the superannuation guarantee, from 9.5% currently, 10% in 2021/22, to 12% by July 2025, as well as an averaged wage increase in anticipation of CPI increases.

It also noted that the Chief Executive Officer's employment contract expires in July 2021. Depending on Council's decision regarding renewal or recruitment, this may impact employee costs.

In addition to employee costs are the cost of recruitment such as advertising, decreased productivity during orientation of a new employee, additional incentives used to attract the right candidate and training requirements. The below provides an insight the organisation's training and conference expenses, included Elected Member, Administration and Works training, indicating a relatively even distribution:

Training Costs	Actual		Budget
	2018/19	2019/20	2020/21
Elected Members	\$13,513	\$13,228	\$12,000
Administration	\$17,378	\$15,504	\$18,000
Works	\$12,000	\$18,521	\$16,885
TOTAL	\$52,849	\$47,253	\$46,885

Given the relatively high turnover of staff, local government elected member training requirements and COVID-related restrictions, the importance of online training has increased. A number of strategies have been developed to ensure that training needs and budget allocations are proportionate and reflective of achieving the Shire's business objectives.

Workforce Strategies

Attraction and Retention

Goal: Attract and retain the right people that are passionate about living and working in Mingenew. [Workforce Plan Overview](#)

Strategy	Actions	Timeline	Responsibility	Workforce Gaps and Objectives
1.1 Effectively promote the Mingenew Shire as a desirable place to live and work	Review remuneration and reward packages to ensure they are competitive with industry and local/regional offerings, prioritising incentives that support living local.	As required	CEO /	The Shire's HR Policies and Procedures provides the framework for a consistent approach to recruitment and incentives. The Shire can continue to take advantage of existing marketing expertise to adequately promote the organisation's strengths and benefits of living and working in Mingenew.
	Utilise contemporary marketing strategies in the recruitment of key roles.	Ongoing	CEO / External Marketing Contractor	
	Use inclusive, merit-based recruitment practices and policies that support a diverse workplace.	Ongoing	CEO / Council	Meet the Shire's DAIP (Outcome 7) and relevant legislative requirements, particularly regarding equal opportunity, discrimination and disability. Review policy needs to ensure better practice and compliance.
	Prioritise local / regional employers in tendering and procurement activities for external contractors	Ongoing	CEO / FAM / WM / GO	Enact the Shire's Regional Price Preference and clearly communicate this in appropriate advertising activities.
	Prepare an Attraction and Retention Plan to identify potential barriers to and incentives for employees working and living locally	June 2021	CEO / GO / External consultant	Identified as a priority issue (Audit & Risk Committee) in determining efficiency measures and attracting suitable staff. Recommendations from Workforce Efficiency Audit Report (internal) to be considered.
1.2 Attract quality staff that are a good job and organisation fit	Conduct a job analysis when a vacancy arises, or as a new role is created to ensure the PD and packaging fits current organisational and market needs.	Ongoing	CEO	To ensure that the value proposition identifies the likely intrinsic and extrinsic needs and desires that may attract people to the role. Aligns with the Shire's Recruitment and Selection Policy and procedure.
	Incorporate the Shire's Values and business objectives within Employee and Councillor inductions, and all relevant recruitment and selection practices.	Ongoing	CEO	Establishes clear guidance on what behaviours and actions will / will not be accepted within the organisation, and what employees are working towards individually and their role in overall organisational performance.
1.3 Continue to provide / facilitate affordable and quality employee accommodation options	Maintain and upgrade current housing stock as required.	Ongoing	CEO / WM	Housing options may not meet potential candidate requirements. Aim to is have all properties tenanted to ensure some return on investment and maintenance needs are regularly identified and actioned.
	Seek opportunities to increase quality and number of houses available for employees, including external opportunities	As required	CEO / CDO	Consider leasing options from other parties. Explore borrowing funds and seeking alternative funding options for additional housing. Incorporate

Strategy	Actions	Timeline	Responsibility	Workforce Gaps and Objectives
				lifecycle planning into infrastructure projects to ensure future sustainability and asset management.
	Transfer adequate reserve funds to meet future needs and demands for employee housing.	Annually	Council / CEO	Limited reserve funds for large maintenance or capital projects available. Refer to the Shire's Asset Management Plan.
1.4 Capture data on workforce needs and identify causes for employees leaving	Communicate regularly with employees regarding work arrangements and conditions, including through probation period reviews, performance appraisals and exit interviews	As required	CEO	Identify any possible issues and respond promptly to avoid escalation of the issue/s and reducing absences and turnover.
	Conduct a biennial Workforce Survey	December 2021	CEO / GO / External consultant	Provides evidence base for workforce decision making and continuous improvement.

Culture and Performance

Goal: Cultivate a positive workplace culture that is driven by our values and community aspirations to operate efficiently and innovatively.

Workforce Plan Overview

Strategy	Actions	Timeline	Responsibility	Workforce Gaps and Objectives
2.1 Communicate and foster the Shire's values and desired workplace culture.	Review and effectively communicate the Shire's HR Policies & Procedures, including the Code of Conduct, through inductions and performance management.	As required	CEO /	Requires ongoing review and improvement to remain relevant to workplace and to align with industry standards.
	Increase leadership and performance management capacity of staff with supervisory insights through internal and external training.	Ongoing	All supervisory staff	Support coaching, mentoring and better overall understanding of internal performance management processes.
	Annually review position descriptions and rewards to match goals and performance.	Annually	CEO / WM / FAM	Celebrating successes of individuals and team promotes motivation and reinforces desired behaviours
2.2 Continue to provide a safe work environment and promote employee wellbeing	Implement the Shire's Safety Action Plan and reinforce OSH responsibilities for all staff through Performance Management activities.	June 2021	CEO / WM / GO	OSH requirements consistently outlined within Position Descriptions, reinforced during inductions and performance monitored through appraisals
	Improve safety communications by maintaining a safety team/s.	Ongoing	CEO / WM / FAM	Key objective of OSH legislation is to ensure all employees are engaged and have ownership regarding OSH requirements and activities.
	Collect data on disability and diversity of workforce to monitor trends and needs	Annually	GO	Facilitates compliance with the Shire's DAIP (Outcome 7) and state agency reporting requirements
	Implement employee wellbeing initiatives to promote health and happiness, such as through the LGIS Health & Wellbeing program	Annually	CEO / WM / GO	Ensures staff remain fit for work where possible and provides support for improving health and wellness to build resilience and reduce absences.
2.3 Build a team-oriented culture between Council and employees	Review and update Councillor and Employee Inductions to include cultural expectations	Biennially	GO	Builds knowledge and understanding of workplace culture and processes so that everyone is accountable and responsible.
	Seek out training and networking opportunities that promote team effectiveness in a Council setting	Ongoing	GO	Better able to meet community objectives if sharing ideas and working together to be solution and improvement focused.
2.4 Establish and measure KPIs that align with strategic objectives	Communicate, through performance reviews and other means, individual and team goals with the workforce to understand and increase organisational performance.	As required	CEO / WM / FAM	Clear link between strategic and operational goals, and individual value and responsibility of employee.
	Annually review Position Descriptions to ensure ongoing alignment with strategic objectives.	Annually	CEO / WM / FAM	

Key Projects and Managing Change

Goal: Support the community to grow and prosper by effectively responding to change and emerging needs. [Workforce Plan Overview](#)

Strategy	Actions	Timeline	Responsibility	Workforce Gaps and Objectives
3.1 Identify and address skills and capacity gaps for meeting unplanned or altered workforce needs	In consultation with affected staff, temporarily adjust work hours, job tasks and other work arrangements (such as offering TIL or overtime, higher duties etc.) to ensure a change in work demands can be responded to efficiently.	As required	CEO / FAM / WM	Current workforce competencies or capacity is insufficient to undertake / complete some projects. Training and timing of training is not always adequate to ensure the work team is competent or can complete the task within required timeframes.
	Seek out external contractors for specific project tasks, prioritising local businesses where appropriate.	As required	CEO / FAM / WM	To reduce economic benefits of projects leaking outside of Shire / region Use local/regionally based network of contractors who know the Shire, have established relationships with the Council and Staff and can get work completed quickly and on budget
	Participate in regional discussions to proactively respond to regional workforce issues and trends that may impact or present opportunities for the Mingenew Shire	As required	CEO	In understanding that market supply is not always able to meet demand, pooling resources and creating economies of scale could present an opportunity for efficiency and financial gains.
	Establish a local network of volunteers and identify skill sets to support the delivery of community projects	As required	CEO / CDO	Builds broader community capacity and skill sets for future employment and participation in community groups / initiatives.
3.2 Future-proof workforce resourcing needs through adequate succession planning	Seek alternative funding sources to allow use of own-source funds to be used to meet human resource needs for key projects	Ongoing	CEO / FAM / WM	Ensures the organisation can be proactive in determining short-term, project-specific needs and respond with notice. Funding applications and Budget allocations factor in workforce resourcing to ensure value for money
	Prepare a Succession Plan for senior positions or those identified as at risk of being filled	May 2021	CEO	As a mitigation strategy for reducing the impact of employees leaving with significant corporate knowledge or sought-after skill sets.
	Where efficiency gains have been made in improving our internal processes and operations, staffing structures and FTEs are reviewed through natural attrition	As required	CEO	Corporate memory loss and relatively high turnover has created a focus for employees to improve efficiencies and systems over the last 2 years. It is anticipated that as efficiency gains are implemented, resourcing demand reduces or changes focus. Employees exiting the organisation provides the impetus for review / change.
	Explore graduate and vocational programs such as traineeships to build the workforce, as opportunities arise	Ongoing	CEO / GO	Encouraging new blood into the workforce and contributing to their learning and development may facilitate organisational loyalty and stabilise turnover rates. It also goes to promoting local population growth.

Strategy	Actions	Timeline	Responsibility	Workforce Gaps and Objectives
3.3 Provide flexible working arrangements to sustain a harmonious work environment	Support existing employees with changes in home-life demands through alternative work arrangements, such as reduced hours, working from home, leave etc.	Ongoing	CEO	Recognises changes in carer or family responsibilities or lifestyle changes, such as transition to retirement. Engagement reinforces employee value but supports employee and information retainment
	Establish a transition to retirement plan for employees as required, in consultation with those nearing retirement in the next 4 years	As required	CEO	Provides flexibility for the retiring employee but also provides an opportunity for succession planning actions.
3.4 Engage with Council regarding workforce needs	Integrated Planning documents to be reviewed and updated in line with changing workforce needs	As required	CEO	Ensures a strategic review and response to changes so that actions remain purposeful and relevant to business needs.

Learning and Development

Goal: Develop our people capabilities to be passionate and innovative contributors to the success of our organisation. [Workforce Plan Overview](#)

Strategy	Actions	Timeline	Responsibility	Workforce Gaps and Objectives
4.1 Enhance and maintain corporate knowledge and memory	Capture and share operational procedures and policies in order to share corporate knowledge	Ongoing	All employees	Allows the Shire to capture and retain corporate knowledge, particularly from experienced staff, through process improvement.
	Ensure all staff are trained in recordkeeping responsibilities and procedures	As required	All employees	Training and procedures to be captured electronically to support corporate knowledge and accessibility
	Identify employees interested in internal advancement and promote opportunities for leave coverage or increased workload etc	As required	All employees	Builds internal capacity, organisational loyalty, promotes career advancement reduces service interruption during absences and onboarding.
4.2 Ensure employees are well equipped to perform at a high standard	Conduct a Training Needs Analysis and maintain a Training Register to capture employee competencies and qualifications, and provide a schedule for renewals and addressing skill gaps	April 2021	CEO / GO	Enables the organisation to quickly identify any skills gaps and appropriately manage the training budget and operations.
	Run an Induction Day to cover all essential organisational policies and procedures to ensure a consistent understanding and commitment to desired performance and behaviour	June 2021	CEO / GO	
	Maintain and/or replace essential plant and equipment in line with replacement schedules	Annually	Council / CEO / WM	Supports human resources in performing efficiently and programs can be achieved within budget and set timeframes.
	Support networking opportunities that provide value for money and have a strong alignment with job role, career development and strategic objectives.	Annually	All employees	Provides key connections with industry leaders, facilitates innovation and better practice methods, and establishes a support network. It also promotes job satisfaction and increases motivation.
4.3 Develop and support emerging leaders	Explore internal and external mentoring and coaching opportunities to build leadership competencies	As required	CEO / FAM / WM	Identify career aspirations of staff seek our formal programs and informal peer support.
	Encourage staff to be involved in projects / duties outside of current role to support career development and provide adequate coverage during periods of leave or increased workloads	As required	All employees	Builds employee capacity to provide coverage during absences and when vacancies arise to minimise service interruption and onboarding
4.4 Use technology as an	Maintain an effective ICT system that supports a mobile and efficient workforce	Annually	Council / FAM	Directly aligns with the Shire's CBP action - 1.2.4b Review and upgrade ICT equipment. Cloud computing, for example, has positive impacts on

Strategy	Actions	Timeline	Responsibility	Workforce Gaps and Objectives
essential tool to enhance efficiency				the ability to effectively work remotely – which has been valuable during the COVID-19 pandemic.
	Ensure all SynergySoft users have the skills, knowledge and experience to maximise efficiencies from current and future software	As required	All SynergySoft users	SynergySoft is currently underutilised by current staff, reportedly due to low system knowledge and experience. As an integrated system it operates more efficiently the more employees who use it effectively.

Recommendations

The Shire has limited baseline data from which to measure employee satisfaction levels and gauge the current culture to establish medium to long term recommendations. Therefore, the following key actions have been identified for 2020/21, incorporating current workforce data and satisfaction which will facilitate more evidence-based decision making on operational needs and future workforce planning.

2020/21 Key Actions	Timeline	Key Stakeholders / Sources
Training Needs Analysis and Skills Register	April 2021	Internal Workforce
Prepare a Succession Plan	May 2021	Internal Workforce
Build volunteer register of skills and capacity for community projects	June 2021	Community Members Community Groups and Committees
Induction Day	June 2021	Internal Workforce Elected Members
Implement the Shire's Safety Action Plan	June 2021	Internal Resources LGIS (RRC Coordinator)
Develop an Attraction and Retention Plan/strategies	September 2021	External consultant Internal Workforce
Conduct a biennial Workforce Survey	December 2021	Internal Workforce
Develop a Housing Upgrade and Maintenance Plan	December 2021	Internal Workforce

Monitoring and Evaluating

The Shire monitors and responds to employee needs and satisfaction levels which can be measured through:

- Strategic – goal achievement, timeframes, compliance, audit results
- Personnel statistics – turnover, employee numbers, length of service, demographics
- Recruitment and Selection – applicant numbers, evaluation matrix, job analysis
- Employee feedback – surveys, interviews, informal discussions, skills audits
- Performance management – appraisals, improvement plans, position descriptions, training plans, error rates
- Other – community feedback, complaints

Considerations for future plans

- Workforce survey data
- Training Needs Analysis Results
- Updated Strategic Community Plan and Corporate Business Plan outcomes / strategies
- Current personnel data
- Further refine this plan in line with improved future Long Term Financial Plans – improving the link between the two
- Increased shared services/preparing for amalgamation

Appendix 1 – Workforce Risk Assessment

Risk / Issue	Mitigating Strategy/Action	Risk Rating	Resources	Performance measures	Responsibility
Continued high turnover trend	WPS 1.1, 1.2, 2.1, 2.2, 2.3, 3.1, 3.3	High	HR Policies and Procedures Recruitment Data Performance Reviews Exit Interviews Succession Planning	Average length of employee service Length of time to recruit Staff turnover figures comparable to neighbouring shires and/or outcomes beyond Shire control Achievement of SCP / CBP outcomes	CEO and supervisors
Difficulty attracting and retaining quality employees from outside of Shire where skills not available locally	WPS 1.1, 1.2, 1.3, 1.4	High	Marketing Job Analysis Remuneration packages	Number of applicants Quality of applications / applicants	Council / CEO
Living local is not an attractive incentive for external applicants	WPS 1.1, 1.3, 1.4	High	Local housing stock	Number of residential employee's vs those who commute	Council / CEO
High turnover / low employee satisfaction levels	WPS 2.1, 2.2, 2.3, 2.4, 3.3,	High	HR Policies and Procedures Performance Reviews Workforce Survey Exit Interviews	Acknowledgement at Council and staff meetings. Average length of employee service Length of time to recruit Staff turnover figures comparable to neighbouring shires and/or outcomes beyond Shire control Achievement of SCP / CBP outcomes	CEO
Identifying and addressing skills gap	WPS 4.1, 4.2, 4.3, 4.4	High	Training Needs Analysis Performance Reviews Job Analysis	Delivery of TNA Report outlining future training plan and strategy.	GO
Synergy Soft Training	WPS 4.1, 4.2, 4.3, 4.4	High	Training Needs Analysis	Number of reported errors	CEO
Learning and development resources being allocated to activities which do not support strategic goals of the organisation.	WPS 4.2, 4.3, 4.4	High	Training Needs Analysis Performance Reviews Job Analysis	Training and development budget and approvals match with Performance Review feedback and Training Needs Analysis	Leadership Team
Shortage of key skilled staff	WPS 1.1, 1.2, 3.1, 3.2, 3.3, 3.4	High	Job Analysis	Limited to no interruption to services Procurement policies and procedures followed	
Knowledge loss	WPS 4.1, 4.2, 4.3, 4.4	High	Recordkeeping database Policies and procedures	Number of employees training in SynergySoft – Central Records Compliance with Recordkeeping Plan	Leadership Team
Poor performance	WPS 2.1, 2.2, 2.3, 2.4, 4.2	Medium	Performance Reviews Exit Interviews Workforce Survey	Number of complaints Number of Performance Improvement Plans Achievement of PIP requirements	CEO

Risk / Issue	Mitigating Strategy/Action	Risk Rating	Resources	Performance measures	Responsibility
			Community Satisfaction Survey Complaints Register	Workforce Survey baseline data Number of complaints / employee grievances Number of issues progressed to disciplinary action	
Disconnect between Council and workforce	WPS 2.3, 3.4	Medium	Workforce Survey Community Satisfaction Survey	Number of complaints	CEO
HR system and process gaps to be addressed.	WPS 1.1, 1.2, 1.4,	Medium	SynergySoft Performance Reviews	Number of complaints Performance Improvement Plans Number of audit actions	Leadership Team
Lack of clarity of job requirements	WPS 2.1, 2.3, 2.4	Medium	Position Descriptions Performance Reviews	Position Description changes	CEO and supervisors
No mechanism to capture employee feedback	WPS 1.4	Medium	Workforce Survey Exit Interviews Performance Reviews	Make integral part of the employment termination process through which at least 80% of employees participate in upon leaving. Higher than 80% respondent rate.	CEO
Low rate of youth employed in local government	WPS 1.1, 1.2, 1.3, 1.4,	Medium	Traineeships / Work Placements Mentoring	Completed trainee gaining the skills capable of filling vacancies as they arise Meet criteria issued for work placement	CEO
Employees experience negative work stress and/or burnout	WPS 2.1, 2.2, 3.3, 4.1	Medium	Performance Reviews Workforce Survey	Number of Workers' Compensation claims (stress-related)	Leadership Team
Employee satisfaction is low, and issues not responded to	WPS 2.1, 2.2, 2.3, 2.4	Medium	Performance Reviews Workforce Survey Exit Interviews Complaints Register	Workforce Survey baseline data Number of complaints / employee grievances	CEO
Poor workplace culture / employees not demonstrating Shire values	WPS 2.1	Medium	HR Policies and Procedures Inductions Performance Reviews Workforce Survey	Workforce Survey baseline data Number of complaints / employee grievances Number of issues progressed to disciplinary action	Council / CEO
Lack of leadership and management for Works and Services	WPS 1.2	Medium		Recruitment records	CEO
Organisation is slow to respond to periods of high workload	WPS 3.1, 3.2, 3.3, 3.4	Medium	Job Analysis	Timesheets / employee costings linked to project plans and SCP/CBP	Leadership Team
Wage disparity	WPS 1.1, 1.4, 2.4, 3.1, 3.3	Low	WALGA Salary and Workforce Survey. Performance Reviews	Preferred applicant take-up of advertised positions Employee feedback / evidence Comparisons of other local governments	CEO

Risk / Issue	Mitigating Strategy/Action	Risk Rating	Resources	Performance measures	Responsibility
Industrial relations complaints / litigation	WPS 2.2, 3.4	Low	Policies and procedures Performance Reviews Recordkeeping	Number of cases / complaints Success rate / outcomes of legal proceedings	CEO
Inequal treatment of staff	WPS 1.1, 2.1, 2.2, 2.4, 3.3	Low	HR Policies & Procedures Legislative Reporting	100% Compliance with current EO legislative requirements The workplace is free from discrimination, harassment, bullying etc.	CEO
High AL & LSL liability	WPS 3.1, 3.2, 3.3	Low	Leave scheduling Succession Planning	Adequate coverage to enable work schedule to continue. Minimal use of contract labour to cover AL. Up skill other employees to cover LSL with contract labour filling lower skilled positions	Leadership Team
Imminent Retirements	WPS 3.3	Low	Succession Planning Mentoring Job Sharing	Corporate knowledge is transferred through documented policies, procedures and standards. Employees are treated with dignity & respect. (Measure from analysis of exit interview comments) and alignment with organisational values. Legislation is not breached i.e. nil complaints or adverse actions	Leadership Team WALGA ER LGIS
Working arrangements are no longer suited to role or employee	WPS 1.1, 1.2, 1.3, 1.4,	Low	Job Analysis Performance Reviews	Produce report and options. Implement after approvals. Organisation retains knowledge base for as long as required	CEO
Change in job requirements and service levels	WPS 3.1, 3.2, 3.3, 3.4	Low	Job Analysis	Produce report and options. Implement after approvals	CEO
Training and development budget is inadequate	WPS 4.1, 4.2, 4.3, 4.4	Low	Training Needs Analysis Performance Reviews Job Analysis	Annual training/skills audit to review progress. Use of efficient electronic training database. Budget allocation matches employee priorities and short term needs	CEO
The latest industry-based knowledge and competencies are limited	WPS 4.2	Low	Industry subscriptions e.g. LG Professionals, WALGA etc	Number of professional memberships (individual and corporate)	CEO
Employees are not adequately rewarded or recognised	WPS 1.1	Low	WALGA Workforce Survey	Time between employee achievement and reward initiated / given	CEO and FAM
Change in service delivery levels	WPS 3.1, 3.2, 3.3, 3.4	Low	Job, Analysis	Performance reviews to identify talent and capacity	
Reduced supply in regulatory roles / support	WPS 3.1	Low	External MOUs and contracts	Renewal of service agreements May need to consider increasing internal capacity / competencies should current arrangements not be renewed.	CEO

Appendix 2 – Situation Analysis

External Environments

Western Australian Environment

Population Profile and Labour Statistics

The Western Australia population has risen by 1% to 2,595,192 people between March 2018 and March 2019 which is slightly lower than the national increase of 1.6% (ABS3101.0). The WA Tomorrow 2016 to 2031 Report forecasts the population increasing from 2.63 million in 2019 to a population of 3.25 million by 2031 (ABS, 2016).

Western Australia's employment fell 0.4% (5,480) over twelve months to December 2018 with a fall in part-time employment (down 5% or 19,685) offsetting a rise in full-time employment (up 2% or 14,205).

Employment

Western Australia's current and ongoing labour market is influenced by global economic uncertainty, reduced consumer confidence, variable commodity prices, ageing population and a slight resurgence in mining after slowed activity over the last couple of years. Employment growth is, therefore, expected to be seen in industries such as healthcare and social assistance, professional, scientific and technical services, and education and training (State Training Plan 2018-2021). The Public administration and safety sector (incorporating local government) is likely to remain relatively static as it faces increasing public pressure to 'do more with less'.

Outside of the metropolitan area, the top reported industries of employment for WA were iron ore mining, primary education, hospitals, supermarket and grocery stores, and gold mining. In WA, the mining industry had the largest increase in employment through the year to the December quarter 2018.

The ABS report the two most common reasons for males to exit the workforce were due to health/disability (32%) and retirement (27%). Whereas, the most common reasons for females to leave a job are to have children (35%) or to become a carer (16%) (ABS6210.5). The request for flexible working arrangements are on the rise, particularly for those with personal health conditions, disabilities, family responsibilities and maintaining a healthy lifestyle. For public sector employees, the most reported reasons for requesting changes to work arrangements were financial (16%) and to spend more time with family (13%).

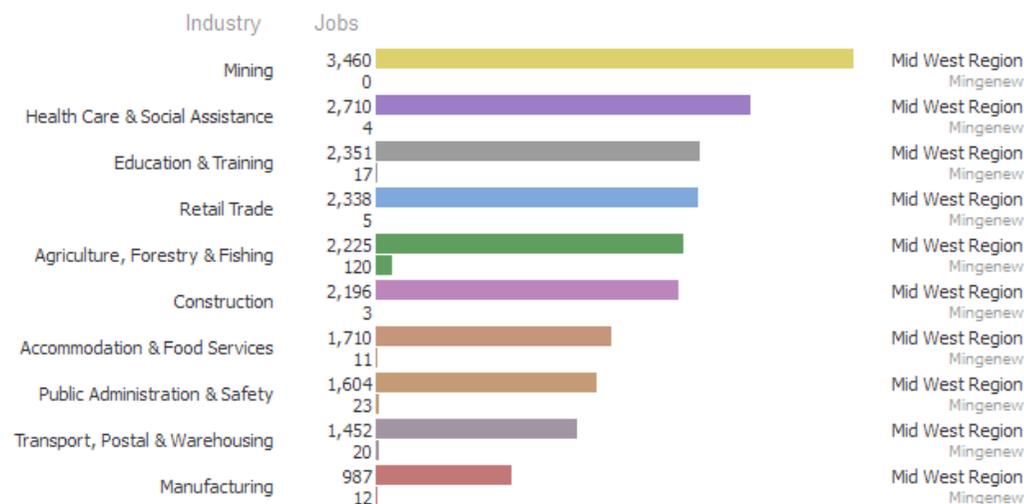
Of those employed in Australia in August 2018, approximately 8% were classified as Independent Contractors. Four per cent of employees reported being registered with a labour hire firm or employment agency. Of these, 32% reported they were paid by a labour hire firm or employment agency (ABS6333.0).

Mid West Environment

The Mid West is one of the nine regions that make up Western Australia. The region extends approximately 200km north and south of the administrative centre of Geraldton, as well as inland to the border of the Goldfields-Esperance region, an area of approximately 472,300 square km. More than half of the region's total population lives in Geraldton.

The population for the Midwest region is estimated at 53,655 in 2018 and the labour force is made up of 25,132 people (REMPLAN, 2019). Its diverse economy includes mining, agriculture, tourism and fishing which has contributed to job growth and support services in the region.

The Midwest region lists mining and health care as the leading industries of employment. Comparatively, Mingenew records the Agricultural industry as a clear leader in employment.



The above table outlines the Top 10 industries within the Midwest region, and includes comparative data for Mingenew.

Source: Latest REMPLAN data incorporating Australian Bureau of Statistics' (ABS) 2016 Census Place of Work Employment Data, 2016 / 2017 National Input Output Tables and June 2018 Gross State Product.

Fly In – Fly Out (FIFO) demand from the Mid-West region continues to be relatively high, as companies are unable to attract employees to or from the local population due to the remoteness and extreme conditions sometimes experienced in the regions.

With the low unemployment rate in the Mid -West continuing and the current strength of the mining industry, there is increased employment competition for technical, plant operation and maintenance roles within local government. This places significant pressure on local government to provide competitive rates and working conditions in order to attract, recruit and retain quality employees.

The age demographics for the workforce for the Midwest (below) demonstrate a low youth employment pool.



Source: Latest REMPLAN data incorporating Australian Bureau of Statistics' (ABS) 2016 Census Place of Work Employment Data.

Challenges for the Mid West

In planning for the workforce of the Shire of Mingenew, there are several external issues that need to be considered. Most are beyond the Local Governments' ability to control, however - where possible - strategies to address them must be considered.

The challenges include, but are not limited to:

The changing rural economy – changes in farm management, a reduction of local suppliers and the use of more technology and less local labour causes a flow on reduction in the local population. The Shire's role is to see that public infrastructure is well maintained and facilitate economic development in the district. This has indirectly contributed to a population decline in Mingenew, and many other similar rural towns.

Competition from other Local Governments and regional industries for current and potential workforce skills and knowledge. The growth in the mining and resources sector is having an impact on the availability and affordability of a workforce for Local Governments, particularly in the works and technical services areas.

Downward trend in working population for smaller towns making it difficult to employ local people, placing pressure on accommodation and family needs for those employed from other places.

Legislative changes related to governance and integrated planning require more focus and specific skills and knowledge to ensure communication and compliance.

Increasing cost of living, such as utilities and fuel prices, puts further pressure on wages and benefits for those living in regional areas.

Increasing available accommodation issues and a lack of population-driven services (e.g. health, education, retail, administrative services) also inhibits growth in the resident population; particular issues relate to the lack of educational services in Mingenew for students in Grade 7 and above, as well as challenges securing child-care for pre-school children.

Availability of suitable staff development opportunities and training in the region and the costs involved in sending staff to regional centres or Perth for training.

WA Local Government Environment

The Department of Local Government is in the process of managing significant reform across the sector. The Local Government Act 1995 is currently undergoing major review and there is growing pressure from the State Government for Local Governments currently operating under the Federal *Local Government Industry Award 2010* (as the Shire of Mingenew does) to return to the State-based legislation.

Both metropolitan and regional areas are experiencing change and uncertainty that has potential to impact on the workforce both positively and negatively in being an industry of choice for employment. Increasing workloads, exit of skilled staff to other employment sectors, including a rebounding resources sector, ageing workforces and the levels of staff turnover in some areas are creating serious challenges in recruitment and retention as well as on the wellbeing of staff.

Increased service expectations and devolution of services from State Government in some areas is also having an impact on the ability to attract, recruit and afford the appropriate workforce with an often declining rate base. The mantra of 'do more with less' continues to be a common refrain, however in the face of an ever-growing compliance environment and ongoing devolution of responsibility from higher tiers of government, this is challenging to practically achieve. Just some of the new or increased financial, resourcing and legislative burdens shifted to local government include:

- Asset management
- Fair value accounting
- Integrated Planning and Reporting
- Occupational Safety and Health
- Tourism
- Auditing
- Public Health
- Emergency management and risk mitigation
- Volunteer management
- Risk Management
- Building
- Disability Services
- Records Management
- Town Planning and Development
- Native Title
- Landcare and environmental Issues
- Health care / GP services
- Telecommunications

- Heritage
- Caravan Parks and Camping
- Swimming Pools
- Fencing
- Animal Welfare

- Landfill Regulations
- Driver and Vehicle Licensing
- Community safety and crime prevention
- Request for comment and input on draft State Policy and strategies
- Provision of initial or seed funding

Sector-wide there are also challenges with the long-term attraction and retention of staff – particularly senior or specialist staff – in regional areas. In the Mid West, a significant number of CEOs and senior managers do not reside full-time in the Shires where they work, and this is state-wide trend that is continuing to grow, particularly as smaller centres struggle to provide a suite of population-driven services to satisfy not only a prospective employee, but their family as well.

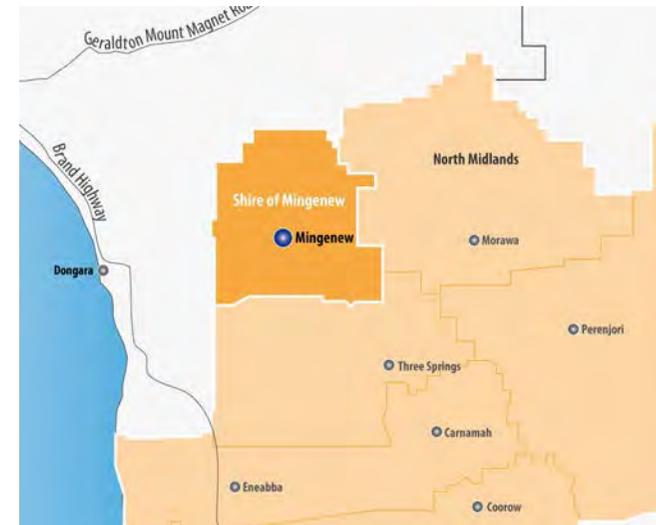
There has also been a recent sectoral focus on the wellbeing of Local Government CEOs, led by an independent UWA report, which found both worrying Occupational Safety and Health loopholes around the CEO role, as well as elevated levels of psychosocial stress displayed by Western Australian Local Government CEOs and senior managers as a result of unique challenges experienced by those in the position.

Shire of Mingenew Environment

Mingenew is a traditional agricultural community located 50km from the coast and is the entrance to the Mid West wheat belt. Situated approximately 380 km north of Perth the Shire of Mingenew includes the locality of Yandanooka and the town of Mingenew.

Mingenew has a strong agricultural industry with stock and grains (broadacre cereal and legume cropping) being the key export commodities produced. As per the 2016 ABS Census, the agriculture industry contributes 41.1% of employment of people aged 15 years or over.

The Shire also features a concentration of employment in the transport industry, partly attributed to the CBH grain receival site. The Mingenew Primary School being the other major employer within the community. The Mid West Space Centre at Yarragadee employs several people, and is slowly growing, however the vast majority of staff live outside of Mingenew. There is also increasing oil and gas exploration in the region, which may have future impacts on the make-up of the local workforce.



The Coalseam Conservation Park, situated north of the town was the site of WA's first coal discovery. Providing a spectacular show of everlastings and other wildflowers, the Park attracts many visitors with its limestone cliffs, riverbed and carved gorges providing a year round attraction. It is one of the Shire's main tourist attractions and the cornerstone for attracting tourists to the area in the wildflower season which on average can run anywhere between late July and early November, depending upon the season.

Tourism, in general, is growing in Mingenew, assisted by significant investment in advertising and promotion from the Shire. In addition to Wildflower Season, which results in a significant spike in tourist numbers, niche products related to astrotourism and farm tourism (which can operate outside of the peak season) are also being pursued.

Population

The estimated resident district population of 455 was obtained from the 2016 ABS Census and shows a slight decrease compared to the 2011 Census population of 480.

When compared to the State average population, the Shire has a higher percentage of people under the age of 10, particularly children 4 and below, and a lower percentage of people between the age of 15 and 24 years of age. The lack of secondary and tertiary education facilities within the district is considered the main reason for the low percentage of young adults. The number of people in the 30 to 34 and 45 to 49 age groups is also lower, although the 40-44 age group is slightly higher. The number of people in the 50 to 70-year age group is higher and suggests a need for continued investment in facilities for the aged.

Mingenew Demographic and Employment Summary

Population Characteristics	2011	2016
Population	480	455
Median Age	39	42
Occupied Dwellings	182	172
Number Employed	229	232
Number Unemployed (%)	4.2%	2.9%

No. Employed Vs. local Jobs 88%

Live & work in same area 71%

Ave household size 2.4 2.3

Australian Bureau of Statistics, 2016 Census Quickstats

Opportunities for the region

Conditions in Mingenew are considered amongst the best in the Mid West for agriculture production with good quality soils and relatively consistent rainfall helping to produce a wide variety of commodities.

There is also a strong entrepreneurial culture in the Shire, evident in the Mingenew Irwin Group and numerous farm- and internet-based microbusinesses operating in the Shire.

Tourism is a relatively small but important link in the economic prosperity of the district, and tourism activities present some opportunity to advance our local economy. With a bakery, caravan park, pub and roadhouse, tourism supports a range of hospitality-based businesses in the Mingenew townsite.

As mentioned above, there is also increasing interest from oil and gas exploration companies, with Strike Energy's Erregulla West facility showing promising drilling results. Work is also being undertaken to improve telecommunications facilities in the Nangetty area to allow for additional expansion and investment in the Mid West Space Centre and associated satellite tracking operations.

The relative distance between Mingenew and other major towns and shires in the Mid West makes it an attractive option for people seeking to live (permanently or temporarily) in the town and work in surrounding areas. The flipside of this is that it is also possible for people to work in Mingenew and commute from larger, coastal population centres like Dongara and Geraldton – as a number of Shire Staff and other local workers do.

Internal Environment

Shire of Mingenew Operating Environment

The Shire of Mingenew Council has seven elected members that represent the Town Ward (4 members) and Rural Ward (3 members).

In 2018/19, Shire Operating Revenue was \$3,580,100, which included \$1,865,935 from local rates. This rate base restricts future workforce growth, and also provides challenges in ensuring that staff are remunerated competitively to ensure attraction and retention. A workforce that is expected to deliver quality services to the community, ensure a high level of legislative compliance and fulfil the organisation's strategic planning, governance and management requirements must also be adequately resourced.

Shire management currently control this in the best way possible by actively seeking external grant funding to increase their capacity. This does, however, cause some additional capacity issues in application and acquittal processes. Where possible, opportunities to share resources with neighbouring Councils and other organisations are explored, and currently we share the following roles:

- Town Planning Services (Shire of Chapman Valley)
- Building Services (City of Greater Geraldton)
- Environmental Health Officer (Shire of Irwin)
- Community Emergency Services Manager (Shire of Carnamah)
- Regional Risk Coordinator (LGIS)

Staff Turnover

The Shire went through a period of significant churn and turnover through 2017 and 2018, as a result of an organisational restructure in April 2017, which saw a reduction of approximately 20% of the Shire's workforce by FTE. During early 2018, the CEO and Finance Manager – both of whom had been with the organisation for several years – resigned, resulting in significant management changeover and a loss of corporate memory.

Through late 2018, there were three retirements in the roadworks crew, which saw the loss of more organisational experience. As such, the lead-up to this Plan has been a process of rebuilding and consolidation as stability has been restored to the internal workforce, assisted by some additional resourcing, whilst the process of training and development continues in the outside crew, which is still experiencing some flux.

Workplace Culture

There has not been a recent staff satisfaction survey to provide empirical data, however – as can often be the case – the restructure anecdotally left some staff concerned about the long-term stability of their roles, and others with significant additional duties which lead to some overwork and instances of stress leave.

With the addition of further resources into FY19-20 and a period of relatively low turnover, culture within the inside workforce has improved and satisfaction – as reported through performance review processes – is good on average. As a result of a significant amount of turnover in the road crew in late 2018, that crew is

re-forming through the current work program and there exists significant room for improvement in this area, which may need to be supported by changes to the outdoor workforce structure.

Leadership

An open and collaborative leadership style has resulted in minimal conflict between leadership and the workforce at large, whilst organisational goals are generally being met. Work groups meet regularly to discuss relevant issues and track progress, and regular performance reviews take place. Senior leaders are available to their teams, and the workforce at large.

With the removal of the Works Manager position as part of the 2017 restructure, the Shire of Mingenew is one of few local governments to lack this senior role within the works and infrastructure division. Consequently, the CEO is required to spend more time and be more hands-on in this space than would be ordinary. The Works Supervisor role is one area for focused development over the life of this plan to deliver greater leadership to the works crew, structure to the external workforce, and better fill the void left by the removal of the Works Manager role.

The Finance and Administration Manager is responsible for the day-to-day leadership of the majority of the Shire's internal staff, and typically will serve as Acting Chief Executive Officer in the CEO's absence.

Technology

The rate of change in information technology will continue into the future and in conjunction with our IT partners, the Shire will ensure that it is poised to continue progressing in this field. Cloud technology is becoming more popular and a lot more stable, thus opening the way for the Shire to upgrade systems using this technology. Vehicle licencing, banking and rates are now largely done online and there is no doubt that online take up will extend into other areas. Technology changes should not have a 'fear factor' as the purpose and intent of local government is to serve the community in the most efficient and effective manner.

Shire of Mingenew Service Delivery

The following services are provided by the Shire of Mingenew to the community:

- Maintenance (including utility costs) and cleaning of public community buildings and sporting facilities, e.g. ovals, rec centres, playgrounds etc.
- Rates and Finance Services
- Government agency services for Department of Transport (Driver and Vehicle Licensing)
- Road and infrastructure maintenance and construction services, including signage, traffic management, bridges etc.
- Waste management
- Land care and Environmental services

- Key worker housing
- Town Planning and Building Services - building, demolition, occupancy permits, etc.)
- Environmental Health Services- food inspections, disease/pest control, pool inspections, noise issues etc.
- Private works - crossovers, culverts etc.
- Animal Control / Ranger Services
- Cemetery
- Tourism and Visitor Servicing
- Community development/Youth services
- Weed Management (spraying service)
- Community Bus
- Public Library Service
- Aged Persons' housing
- Street lighting
- Drainage
- Cybersecurity
- GP / medical services
- Air strip management and maintenance
- Bush Fire Brigade management and operations (provision of staff and machinery)
- Emergency services management (planning, prevention and coordination)

The Shire of Mingenew does not have any plans to significantly vary the level of services provided to the community over the life of this Plan. This, however, is highly dependent on changes within and from external environments such as increased legislative responsibilities.

Current Workforce issues/Risks

An ageing workforce

Whilst there the ageing population trend continues generally for the state and employees are remaining in the workforce for longer, the Shire has recently experienced a loss resulting from older employees leaving. New members of the Shire's current workforce are generally relatively young or lack corporate knowledge or local government experience, which brings a new set of challenges.

This presents the Shire with an opportunity to develop succession planning strategies to capture and share knowledge from long-standing and older employees, and where willing, provide internal training support. Older employees may consider more flexible work arrangements (such as part-time employment) and phased retirement.

The Shire needs to consider that an older workforce may lead to more health and wellbeing issues and increased use of sick leave. Approximately 28% of the Shire's employees are over the age of 60 years and are part of the Works and Services team. This signifies a strong need to appropriately capture and share corporate knowledge and experience to build up the retained workforce.

Recruitment and Retention

As we are located in largely what is now considered a "mining and resources" state, Local Government is continuing to face greater difficulties in sourcing and securing the long-term service of quality candidates with engineering, technical and plant operating skills in particular.

Growth in the resource and energy sectors is creating competition for some skills types as workers change careers, attracted by higher wages and compressed work cycles (12hr shifts etc.).

The impact of this is the possible increased difficulty in filling essential roles, therefore competitive recruitment and retention strategies will be increasingly required. As a result, recruitment costs and salary expectations will increase.

The following are professional areas of known and forecast skill shortages expected to impact on typical Local Government services:

- Engineering and civil construction
- Plant operation
- Planning and building
- Environmental health
- Finance

The impact on Council will include having less qualified staff filling essential roles, which will affect the risk profile (or alternatively, higher costs relating to efforts to attract and retain skilled staff.)

More detailed recruitment and retention strategies will be required, which means that recruiting costs will increase.

Skill shortages

From the information gathered so far through performance reviews, discussions with Management, training records and on the job performance, it appears there are no alarming trends concerning employee skills shortages. However, the following areas may need to be addressed in the future in a few individual circumstances:

- Engineering (in absence of Works Manager position)
- Synergy Soft training (admin areas)
- Supervisory skills training
- Human resources management
- Records management

Flexible work arrangements

Whilst there is increasing demand for flexible working arrangements to support the transition to retirement, there is also an increased demand due to the younger workforce mix wishing to support changing family circumstances and care demands.

The impact of this will be that flexible employment options will be needed. Systems and processes will need to allow for different employment types in the workforce. This may impact the resourcing requirements for assets and technology, and consideration of alternative work arrangements such as remote access and security.

Annual leave liability

At the 30 June 2020

- 75% of staff were owed 4 weeks or one year's accrual) or less annual leave
- 25% of all staff were owed 4 to 8 weeks (or 1 to 2 years of accruals)
-

The total leave liability as disclosed in the financial statements as at the 30th June 2020 is \$91,766.78. Due to recent turnover and improved management systems, this liability is considered to be within a manageable range.

Long Service Leave liability

At the 30 June 2020 10% of all staff are currently due for LSL

- No staff members will be owed LSL in the next 2 years (not including those currently owed long service)
- Remaining staff will be owed LSL after a further 5 years' service (assuming leave owed over the next two years is taken in full)

The total long service leave liability, as disclosed in the financial statements as at the 30th June 2020, is \$57,561.68 which includes \$14,126.05 liability to be paid to other local governments upon long service leave being taken by former staff. Again, this figure has been significantly reduced with the resignation of long-term staff and improved management over recent years.

Leave liability risk summary

The annual leave liability is considered a moderate risk and needs to be managed accordingly, with employees encouraged to regularly take annual leave.

The Long Service Leave provisions are considered as low risk in the short term but will need to be managed carefully with the recommended staggering of employees taking leave in the same work area and adequate coverage arranged.

The Shire continues to plan for and meet its leave coverage liability through forecasting and budgeting based on adequate accrual monitoring systems.

Human Resources Management and Systems

In order to assist managing the above risks, Human resources management policies, procedures and systems need to be reviewed and integrated into the organisation. Managing employee awareness and compliance has been somewhat addressed through improved induction processes and will be improved through further internal training initiatives and improved performance management processes.

Records management and security provisions need to be improved to support an efficient and well managed system. Areas that this will affect are:

- recruitment tracking
- personnel files
- training records,
- workers compensation management and history
- position description maintenance
- performance review management
- exit interview data etc.

Overall, the systems need to be more strategically aligned to guide employee effort and support the achievement of business objectives.

6.0 CLOSURE

The meeting was closed at 5:10pm.

From: [Gary Cosgrove](#)
To: [Nils Hay](#)
Subject: Re: Extra-Budgetary Expenditure: Temporary Worker Accommodation
Date: Thursday, 6 January 2022 8:37:30 AM
Attachments: [image001.png](#)
[image002.png](#)

Hi Nils, I am happy to authorise the extra budgetary expenditure and to have it endorsed at our next full council meeting.

Gary Cosgrove

Get [Outlook for iOS](#)

From: Nils Hay <ceo@mingenew.wa.gov.au>
Sent: Wednesday, January 5, 2022 1:03:33 PM
To: Gary Cosgrove <CRcosgrove@mingenew.wa.gov.au>
Subject: Extra-Budgetary Expenditure: Temporary Worker Accommodation

Good afternoon Gary

As discussed at the December 15 Concept Forum meeting, we are eligible to purchase (and be reimbursed for) the purchase of up to four caravans for Temporary Worker accommodation use as part of the TC Seroja recovery/rebuild process. We have been working with the Shire of Perenjori and a consultant to source some potential caravans, and are nearing a position to move to make the caravan purchases.

Whilst the process will meet the requirements of our purchasing policy (we are below the \$250k tender threshold), and the sum will be reimbursed, the issue is that the caravan purchase is not budgeted expenditure. As such, best practice would be for Council to authorise the expenditure (by absolute majority) prior to it being incurred. As our next meeting is not scheduled until February 16, this would require a special meeting be called to consider the item. I am aware that a number of Councillors are currently away on leave, which may make calling a prompt special meeting challenging. (With the benefit of hindsight, I should have prepared a budget amendment for the December meeting).

I conferred with Lyn Fogg from WALGA's governance department earlier today, and she confirmed that the special meeting approach would be best practice. The alternative option she suggested is that, as per s6.8(1)(c) of the Local Government Act 1995 (below) the Shire President may authorise the expenditure in advance in an emergency.

6.8. Expenditure from municipal fund not included in annual budget

- (1) A local government is not to incur expenditure from its municipal fund for an additional purpose except where the expenditure —
- (a) is incurred in a financial year before the adoption of the annual budget by the local government; or
 - (b) is authorised in advance by resolution*; or
 - (c) is authorised in advance by the mayor or president in an emergency.

* Absolute majority required.

The purchase is obviously *related* to an emergency, being the recovery from TC Seroja, but – as Shire President – you would need to be satisfied that the current situation is sufficiently emergent to authorise the expenditure in advance without a special meeting. The matter would then be taken to the next meeting of Council for ratification.

In terms of the expenditure, and associated budget amendment, we would be looking at up to \$200,000 for the four caravans. This amount would then be recouped through the DRFA process (they have previously committed to a 28-day turnaround on reimbursement, but the cashflow risk to us is minimal at present). We would be in a position to commence purchasing within days of either special meeting or your authorisation.

I am happy to discuss. Please advise how you would like me to proceed.

Sincerely

NILS HAY
CHIEF EXECUTIVE OFFICER



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MINGENEW VISITORS CENTRE

2021 SEASON REPORT

Compiled by Taryn Winter
Mingenew CRC Manager
December 2021

The Mingenev Community Resource Centre, with the assistance of the Mingenev Tourist and Promotions Committee operated the Mingenev Visitors Centre from Monday 16th August to Friday 1st October 2021, after a successful expression of interest passed at council on Tuesday 10th August. During the Visitors Centre opening hours (Mon-Fri, 9-3) Mingenev CRC staff and volunteers welcomed over 2600 visitors.

The tourist season was in full swing when the doors opened and continued strongly until mid September. The wildflowers were in abundance from July after solid rainfall early in the season. Pindar wreath flowers and the Coalseam National Park proved to be the most popular places to visit in our region.

Contributing to the large number of visitors to the Mid West was the closure of WA borders due to the COVID pandemic. Many visitors indicated they saw this as an opportunity to visit their backyard seeing as they could not travel elsewhere. We saw a varied demographic of travelers, some passing through and wanting a glimpse of the carpets of everlastings and others who planned to stay several days in the area.

Accommodation was in short supply with many visitors having to stay in Geraldton and travel out to see the Mid West. During the peak of the season the main street of Mingenev was full with caravans, from the Roadhouse to the Pub. Over 50% of visitors to Mingenev camped at the Caravan Park, Coalseam National Park or one of the free camping spots.

92% of the visitors we surveyed were here for the wildflowers but many were also looking for things to do in our town.

Unfortunately the museum was not able to open for the season due to damage sustained in Tropical Cyclone Seroja, however the Mingenev Historical Society 'Ant Trail' booklet proved a popular way to actively look back on our towns history.

Also very popular was the Mingenev Irwin Group 'Crop Alley' & 'DIY Crop tour', this was a great compliment to conversations about grain growing in our region.

Mingenew Hill, Recreation Centre Reserve, Depot Hill, Littlewell Reserve, various artworks around the town and of course the bakery provided opportunities for visitors to stay in, and enjoy Mingenev.

By all accounts most weekends in August & September were very busy in the Mid West. As the Visitors Centre was not open over the weekends we displayed weekly regional wildflower reports, up to date local wildflower locations, road conditions, upcoming events, tour operator information and brochures to keep visitors informed.

Mingenew CRC wish to thank the Shire of Mingenev for accepting our Expression of Interest to operate the Visitors Centre. It was extremely busy and placed pressure on our resources to get the centre running at very short notice, however we have an amazing community of locals who are passionate about our town and we are proud of the contribution we made to the community over this period.

2021 STATISTICS & SURVEY



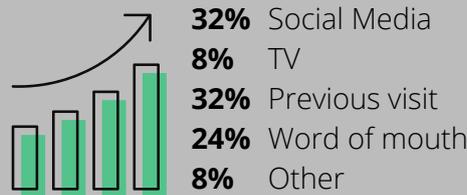
 **Over 2600 visitors**

OPEN 208 hours, approx 12 visitors an hour

 **120 volunteer hours**

 **over 4500 tourist brochures distributed**

How did you hear about Mingenev?

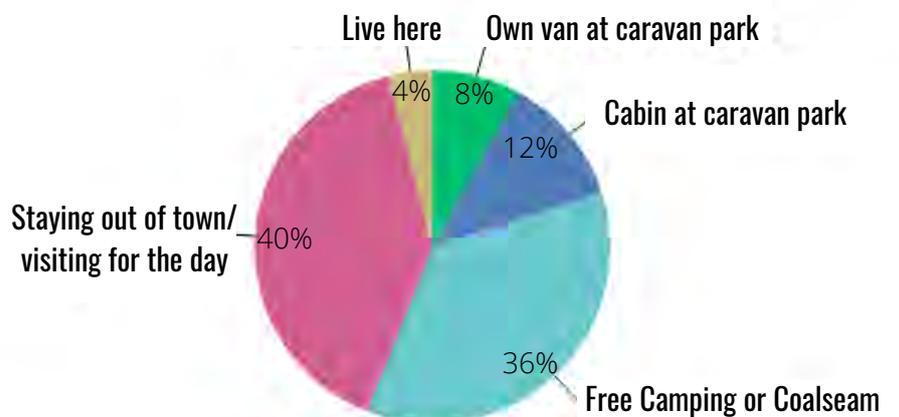


Survey sample days 15,16,17 September 2021
13% of visitors electronically surveyed

Age demographic?



Where are you staying while visiting Mingenev?



92% of visitors were here for the wildflowers and **76%** would return



FEEDBACK & SUMMARY

FEEDBACK FROM VISITORS

- Love the bakery and appreciate it being open during the weekend.
- More signage needed at Mingenew Hill.
- Would love to see an art trail in Mingenew.
- Great to see a second hand shop in town.
- Would like to visit an arts and craft gallery.
- Appreciate the free WIFI.
- Dog sitting service would be great.
- Passport stamps or collectable stickers.
- Would like more information about surrounding towns.



SUMMARY FROM MINGENEW CRC

- Without the financial support of the Shire of Mingenew the Mingenew CRC would not be able to provide dedicated tourist services.
- Volunteers were willing to assist in the provision of distributing visitor information and were very grateful to be able to donate volunteer hours to the Mingenew Tourist and Promotions Committee.
- We were reliant on both employed staff and volunteers to operate the Visitors Centre.

2022 and beyond

- Volunteer induction is paramount to ensure a consistent approach to providing visitor information that is relevant and safe.
- Communication with other Mid West towns prior to the season could be useful as well as a platform for all visitors centres to regularly share up to date information.
- Early conversations with Mid West tour operators would see beneficial collaborations for the town - local businesses and community groups should be encouraged to get involved.
- Assisting the local arts and crafts group/s to set up a gallery and shop would be an asset to the town over the tourist season.
- Opening of the Visitors Centre over weekends could be beneficial but not completely necessary.
- For the Mingenew CRC to operate the Visitors Centre in 2022 it would cost between \$10,000 and \$20,000 (for staff and volunteer expenses only). This is dependent on the number of weeks and days required of the Visitor Centre to be open.



ACQUITTAL OF FUNDS

Acquittal of Funds

ex gst

Income

Shire of Mingenew

\$14,000.00

Expense

Staff Hours

Administration, operations, management

\$7,400.00

Volunteer Hours

Contribution to visitor information services

Paid to Mingenew Tourist & Promotions

\$2,220.00

Paid to Mingenew CRC

\$ 180.00

Event Collaboration

Euphorium - Mingenew Markets

\$2,400.00

Operational

Resources, visitor WIFI, administration

\$1,035.00

\$13,235.00

To be acquitted

Art display / information board/s for 2022 season

\$ 765.00



Mingenew Twilight Markets
Saturday 27th November, 3-8pm
Victoria Road Carpark

Market Stalls | FREE Kids Activities | Food Trucks | Music

- | | | | |
|----------------------------|---------------------|--------------------|---------------------------|
| Cottage Industries | Essential Oils | The Banner Project | Corlarni Creations |
| Yvonne Mullane Home Crafts | The Dust Merchant | Omac Adventures | Joshuas Honey & Preserves |
| 3 Farmers Wives | Beyond Awesome Bags | Roped in by Sue | Grannies Quilts |
- Proudly supported by:
 Liv Wyld
 The Happiest Mandala
 Fifth Avenue Collection

The Courthouse Collection Pop Up Shop

Join Carine at Mingenew Visitors Centre

Wednesday 1st Dec 8.30am - 12.30pm
Thursday 2nd Dec 8.30am - 12.30pm

- Proudly supported by:
-
-
-

Plant Cutting Swap
SATURDAY 16TH OCTOBER
11.30AM
MINGENEW VISITORS CENTRE

Halloween Craft
WEDNESDAY 27TH OCTOBER
MINGENEW VISITORS CENTRE
2.30PM
GOLD COIN DONATION TO COVER SUPPLIES

LORRAINE LEA LINEN
Join Lorraine at the Mingenew Visitors Centre for a Mingenew Antiques and Craft Showcase
Thursday 20th November
10am - 12pm

CLICK THE LINK OR SCAN THE CODE TO SHOP

From: [Erin Greaves](#)
To: [Erin Greaves](#)
Subject: FW: Mingenew Visitor Centre EOI
Date: Friday, 11 February 2022 5:02:33 PM
Attachments: [Visitors Centre Wage Costing 2022 Season \(003\).pdf](#)

From: CRC Manager <crcmanager@mingenew.wa.au>
Sent: Tuesday, 8 February 2022 11:30 AM
To: Nils Hay <ceo@mingenew.wa.gov.au>
Subject: Mingenew Visitor Centre EOI

Caution: This email originated from outside the organization. Be cautious with links and attachments.

Dear Nils

The Mingenew CRC wish to express an interest in providing the Visitor Centre Services for the 2022 season, from the old Bank Building, with financial support from the Shire of Mingenew.

Please find attached a wage costing spreadsheet that broadly outlines scenarios dependant on; Shire budget and requirements of Visitor Centre opening hours.

The funds would be utilised to employ a Visitor Centre Coordinator on a short term contract. A Job Description will outline the requirements of the Coordinator in line with the Mingenew CRC and Shire of Mingenew strategic plans.

The Mingenew CRC would not be asking for additional funds in this EOI for Visitor Centre projects.

I hope this information is sufficient for the Shire councillors to make a decision on the Visitor Centre EOI.

Kind Regards

Taryn Winter

CRC Manager

I am in the office 8-4 Tuesday, Wednesday and Thursday



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Applicant Details

Please provide some information about you and your organisation.

Applicant name:	Mingenew Midwest Expo Inc
Phone:	0499 006 690
Email:	finance@mmwe.com.au
Address:	PO Box 74, Mingenew WA 6522
ABN (if held):	34 151 244 759

Organisational/Personal Profile

Describe your organisation/group (attach extra pages if needed):

Mingenew Midwest Expo is the largest rural field day in WA’s Midwest. Inaugurated in 1983, the Expo was initiated by Mingenew Lions Club member Bob Paskins. Paskins’ vision was to provide a venue for businesses to exhibit to the Midwest regional and remote communities, providing vital information and updates to those involved in the industry. The not-for-profit event is now overseen by a skills-based, voluntary Board of Management who have a clear vision for the future of farming and a strong focus on agricultural innovation and technology. It showcases the future of farming and agricultural technologies and plays host to some of the biggest names in the industry, providing an exciting insight into what the agricultural sector has to offer and highlights the technologies of tomorrow. Coming into the 39th year the event has seen an enormous amount of change in the agricultural sector. Since the very first event initiated by Bob Paskins the continuous common thread from year to year has been the enduring human connections that Expo has established – some of these relationships have been a feature of Expo for its entirety and new connections have been made every year since. Expo has contributed to the establishment of the Mingenew brand of hospitality, professionalism, and innovation. With two part time staff currently working out of the CRC, Expo has morphed into a professionally run event with established policy and procedures, engaging social media presence and a positive reputation.

Previous Relevant Experience

Tell us about similar operations you have been involved with (attach extra pages if needed):

Currently the Expo operates out of a back office at the CRC which provides limited exposure and opportunity for locals, visitors and Expo exhibitors and corporate partners to engage face-to-face with our staff. In the lead up to the event the Expo office is relocated to the heart of the event site and this location supports an increase in contact with the event’s stakeholders and visitors strengthening the connections and often providing a more meaningful interaction. Expo staff have strong interpersonal skills and experience in customer service and working professionally with the public.



Vision for Mingenew Tourist Centre Building

Please select the option that best fits your proposal. If you have a secondary preference, please provide detail in the space provided below.

- Tourist and Visitor Services at existing Tourist Centre site
- Alternative use of Tourist Centre building
- We wish to deliver Tourist Services at another location

Please outline your vision for the building and its operations (attach extra pages if needed), including hours of operation, how it will be resourced / manned and any partnerships that may support success of your proposal. Alternatively, please provide information on where and how you wish to provide Tourist Services.

Our intentions for leasing the Tourist Centre are as follows:

- Have a visual presence that will provide increased exposure and promotional opportunities as well as access for visitors and event stakeholders to engage with us face-to-face all year round.
- Street frontage will provide us with an opportunity to increase value for our corporate partners and exhibitors to promote their products and services throughout the year not, just for two days in August. Eg. Space for displays, pop-ups, opportunity for exhibitors/corporate partners to come to Mingenew to engage their clients/customers.
- Displays about the event, including ticket sales, prospectus, event information, bookings, account payments, accommodation enquiries etc.
- A venue for volunteers to come and speak directly to us, display community information such as rosters, updates etc.
- Capture visitors who are passing through town to promote the event to them and get them to return to Mingenew.
- Display promotional material for other community events e.g.: Races, Winter Sports, Field Days
- Mingenew’s reputation as a progressive and successful farming area has been enhanced by organisations such as Mingenew Irwin Group and Expo, having the two groups side-by-side in the main street makes sense.
- Expo teardrop banners on display when the office is open.
- **Hours of operation: 3 days per week (Mon-Friday) with an increase around the time of the event**
- **Lease payments from \$0-\$1000 per year: or a peppercorn lease of \$1 on the basis that Expo is a non-for-profit organization and aims to contribute funds back into the community each year.**



Connection to Mingenew Shire’s Strategic Community Plan 2019-2029

How does your vision support our Strategic Community Plan? (Attach extra pages if needed):

Mingenew Midwest Expo has become part of the culture of our community and the event contributes to an authentic Mingenew identity. The board and staff of the Mingenew Midwest Expo believe in the event’s ability to contribute to the Shire of Mingenew’s vision. Over the years Expo has been able to contribute to the local economy as well as continue to provide opportunities for our community to connect – not only with businesses and organization’s from outside our community, but also with each other. The Expo logo has become a symbol of our history, the local economy, our location; and the Mingenew style of hospitality. Expo is an example of our communities’ drive to find ways to make Mingenew a vibrant place for us to live and work. It makes sense to the Expo board of Management that Expo takes its place in a location in the heart of town alongside other local organizations and business that have become part of our identity as a community.

Preferred Lease Arrangements

Tell us what your preferred lease arrangements would be (noting that this will be negotiated with the successful applicant):

Proposed commencement date (1 March 2022 at earliest): March 1st

Proposed lease term (default term is 12 months): 12 months with first preference



Other details/comments

Please provide any additional information, or further attachments, that you think may support your application:

Conditions:

The following must be met:

- You may request a \$1 peppercorn lease, but please justify this request (e.g. community purpose)
- If you are seeking Council support to deliver tourist and visitor services elsewhere, please provide a breakdown of any financial or kind support requested
- No fresh food or drinks to be sold from the Centre (local produce, preserves etc. may be permitted)
- Appropriate insurance must be in place

Assessment Criteria:

The application will be assessed according to:

- Alignment with Community Strategic Plan
- Experience and capacity for applicant to deliver on vision
- Perceived community benefit
- Proposal value for money
- **Applications due by 5.00pm Wednesday, 9 February 2022**

Please feel free to add attachments/additional pages that may support your application.

More Information and Lodgement of Submissions:

Access online at www.mingenew.wa.gov.au/resources/ or contact Erin Greaves, Governance & Community Manager on (08)9928 1102, by email governance@mingenew.wa.gov.au or visit in person at 21 Victoria St Mingenew WA 6522.



Nils Hay
Chief Executive Officer
Shire of Mingenew
PO Box 120
MINGENEW WA 6522
ceo@mingenew.wa.gov.au

Dear Mr Hay

P25092 North West Stock Route, North Beach to Allanooka

The Heritage Council of Western Australia recently considered the draft assessment, including a proposed Statement of Significance, for *North West Stock Route* (place) and resolved that:

- the place has cultural heritage significance pursuant to s.38 of the *Heritage Act 2018*; and
- consultation should be undertaken on the proposal to enter the place in the State Register of Heritage Places and the content of the draft Statement of Cultural Heritage Significance.

As a relevant local government authority for a portion of the above place, I am therefore seeking your written comments on the proposed entry of *North West Stock Route* in the State Register of Heritage Places. The register entry will be based on the three documents, which can be found on the Department's Consultation Hub:

- Draft assessment documentation, including Statement of Significance
- HCWA Curtilage Map – showing the area of land that is proposed to be registered
- HCWA Zones of significance – showing the level of significance of the various areas

Please make your submission on the proposed registration through the Department Planning, Lands and Heritage's (Department) [Consultation Hub](#) by **Monday 28 March 2022**. Additional comments and information can also be submitted through the Consultation Hub. More information on this matter is included in the Fast Facts document available on the [Consultation Hub](#).

This place includes land that will be included in the Yamatji Conservation Estate and is proposed for inclusion in the Yamatji Land Estate under the Yamatji Land Use Agreement and land under consideration for possible inclusion in the Noongar Land Estate for selection under the South West Native Title Settlement. Please note that the other owners and local government authorities listed on page one of the assessment documentation, including the representatives of the

Yamatji Nation and the Noongar people, have also been asked to comment on the proposed registration.

Under the *Heritage of Western Australia Act 1990*, local governments were also invited to attend the meeting of the Heritage Council when registration was considered and became a voting member for the purposes of that item. Please note that the *Heritage Act 2018* does not contain a similar provision.

When all stakeholder comments have been received, the documentation will be presented to the Heritage Council again together with stakeholder comments where the Heritage Council will consider whether to recommend to the Minister for Heritage that the place be added to the State Register.

Further information about the role of the Heritage Council and the implications of registration, can be found on the [Department's website](#), in the [State Register of Heritage Places](#) and the [Guide to Developing Heritage Places](#) brochures.

If you would like more time to consider the documentation, or to discuss registration, please contact Senior Heritage Officer Gemma Wilson at the Department of Planning, Lands and Heritage on (08) 6552 4079 or gemma.wilson@dplh.wa.gov.au prior to Monday 28 March 2022. Please contact Gemma to answer any questions or concerns before any formal Council decisions are made. Gemma would also be happy to meet with you to discuss the proposed entry of *North West Stock Route* in the State Register.

We look forward to hearing from you.

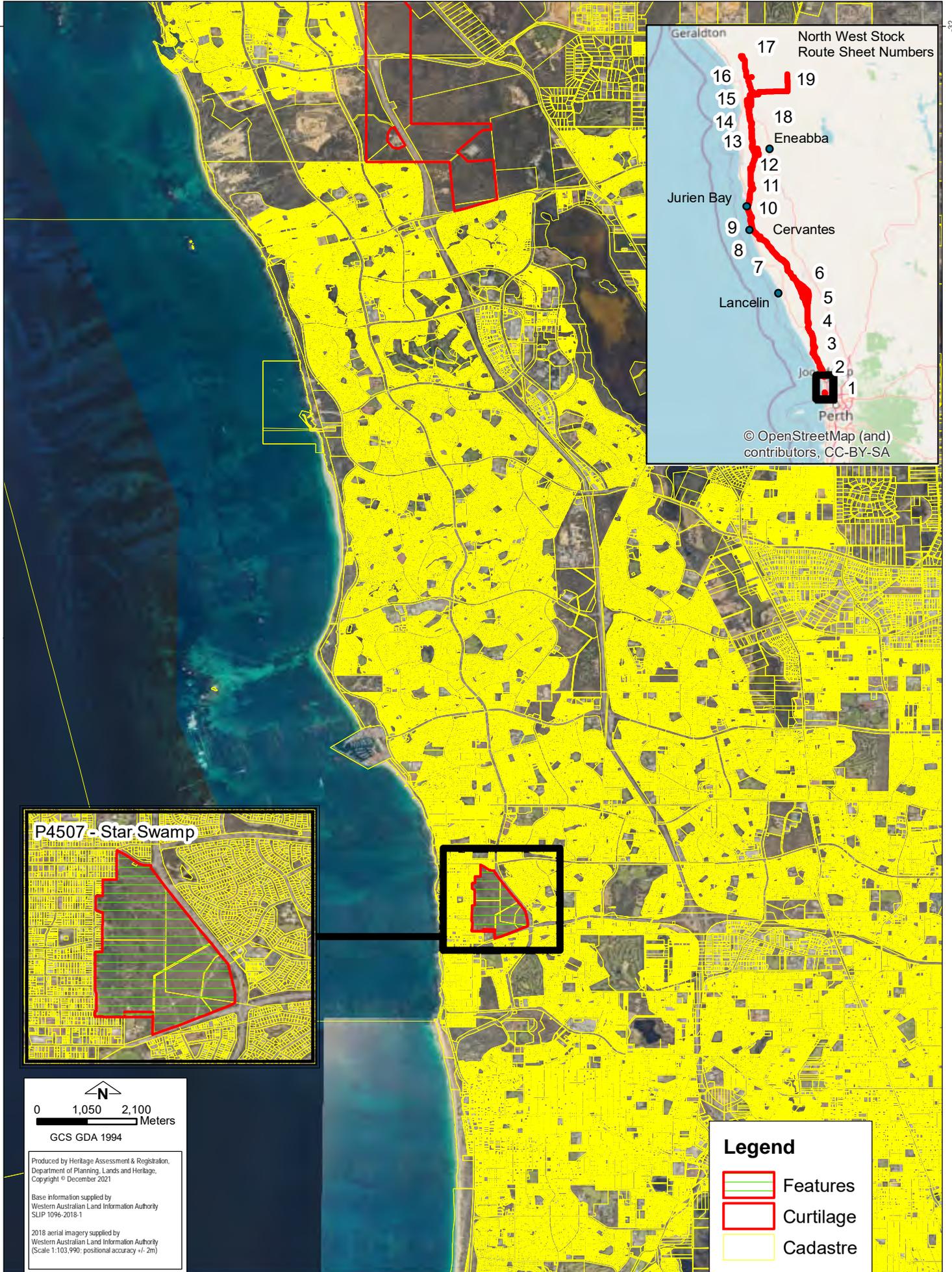
Yours sincerely

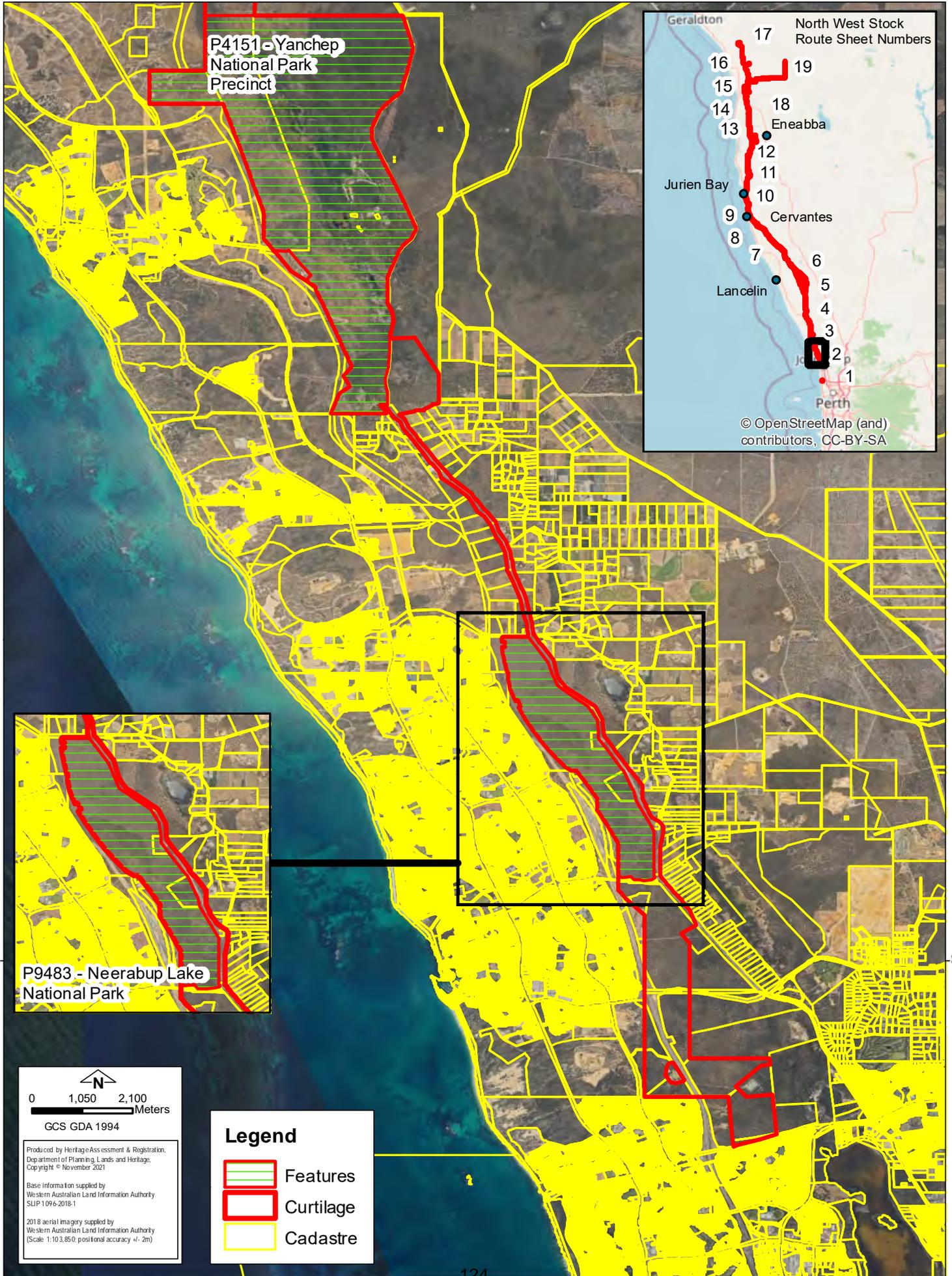


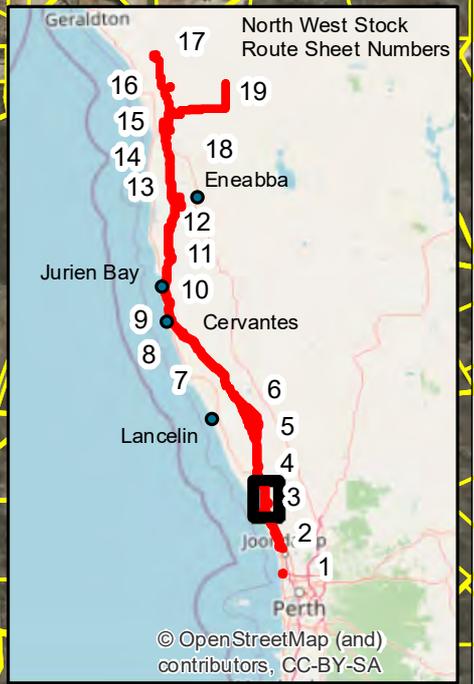
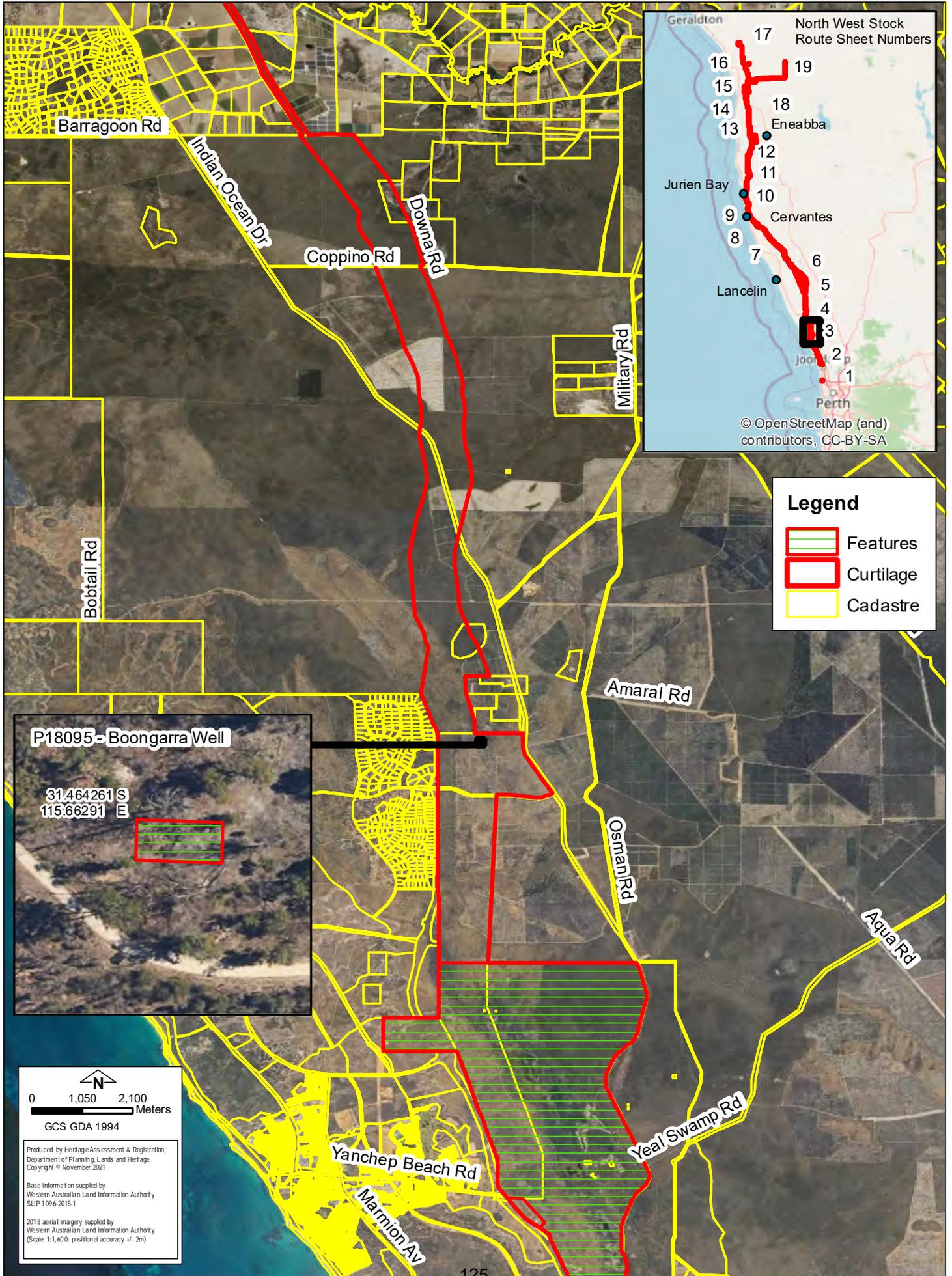
Ben Harvey
Executive Director Heritage Services

Enc.

21 December 2021







Legend

- Features
- Curtilage
- Cadastre

P18095 - Boongarra Well

31.464261 S
115.66291 E

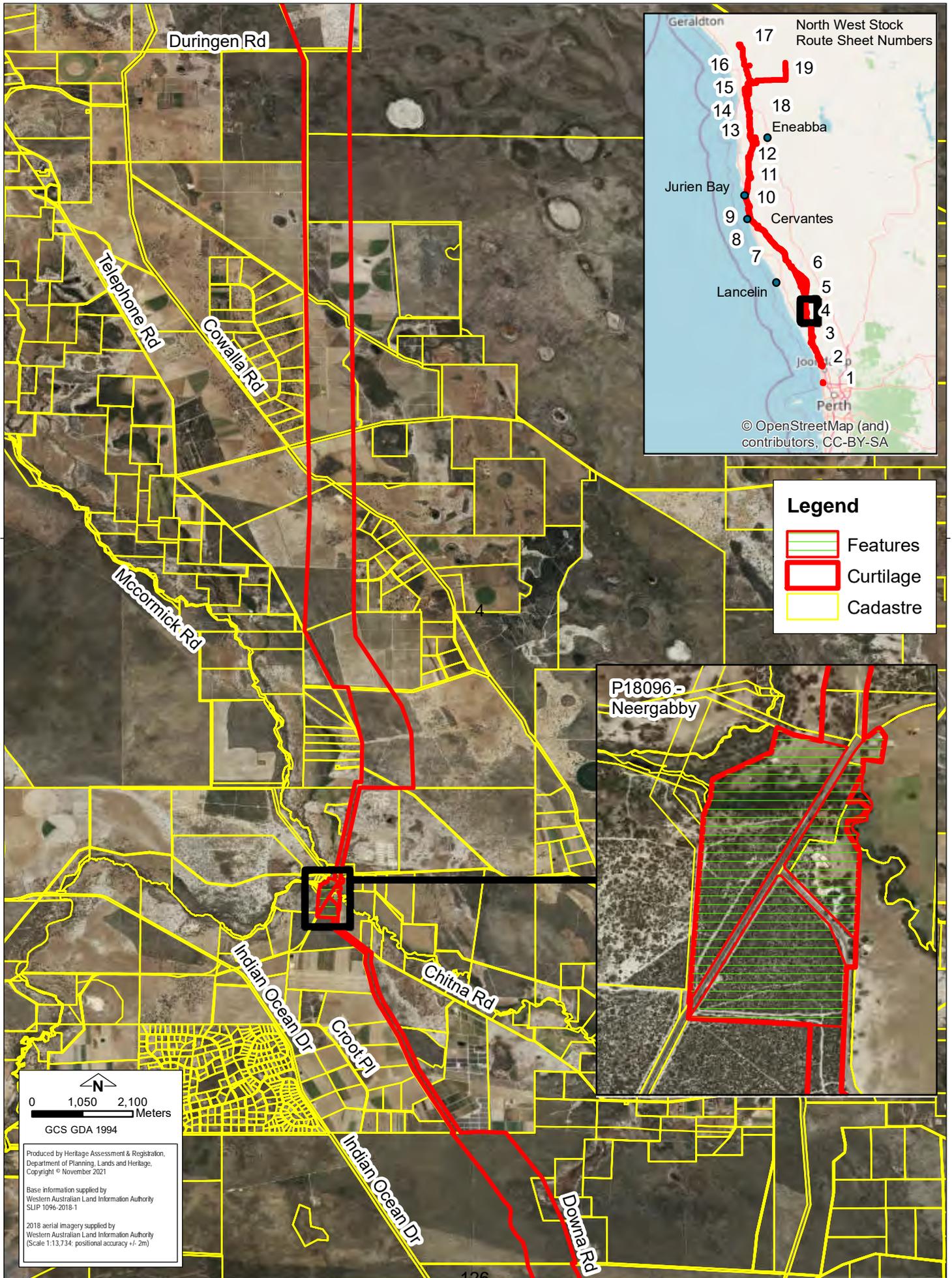
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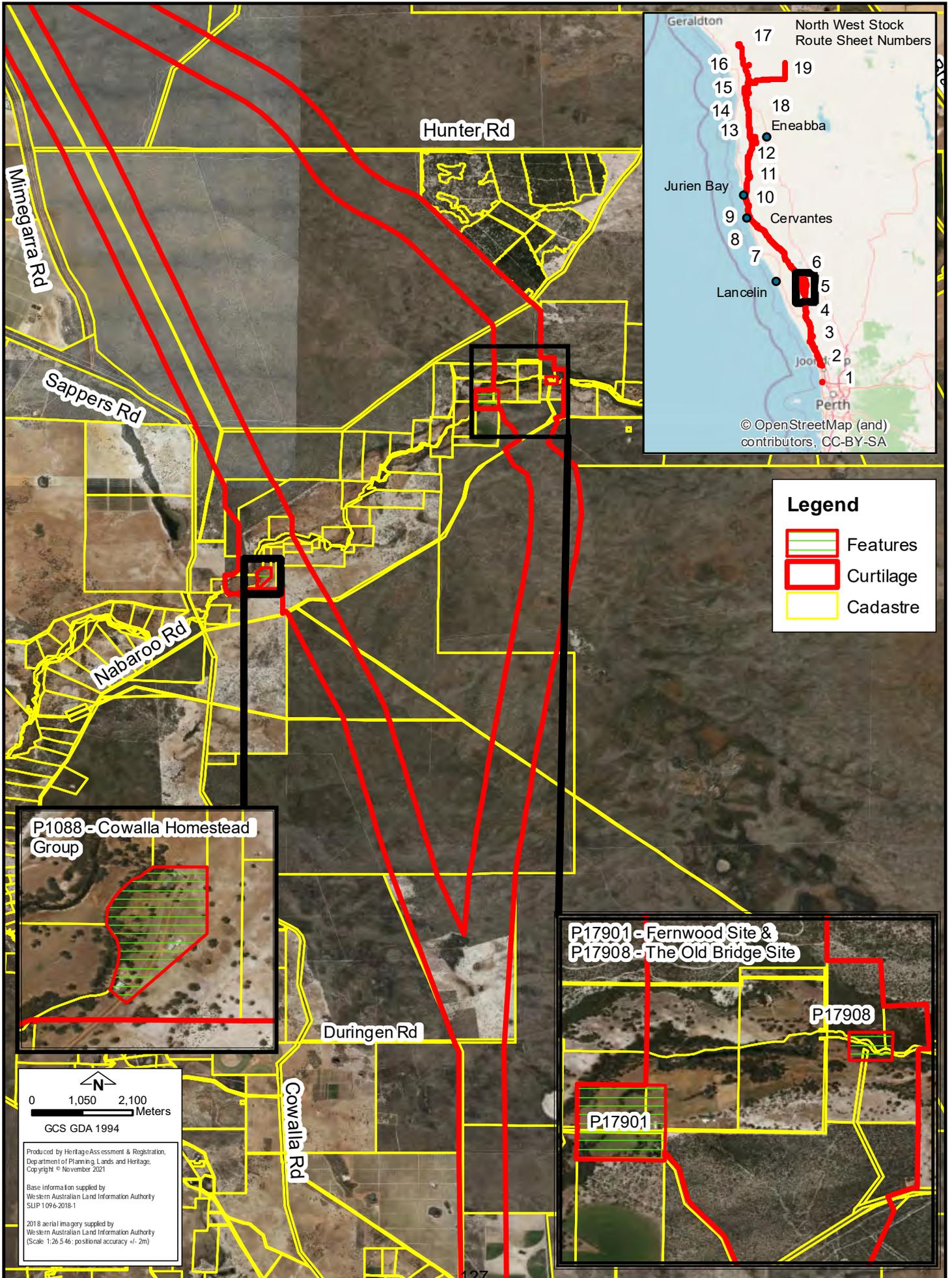
GCS GDA 1994

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Base information supplied by
Western Australian Land Information Authority
SLIP 1 096-2018-1

2018 aerial imagery supplied by
Western Australian Land Information Authority
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Legend

-  Features
-  Curtilage
-  Cadastre

P1088 - Cowalla Homestead Group

P17901 - Fernwood Site & P17908 - The Old Bridge Site

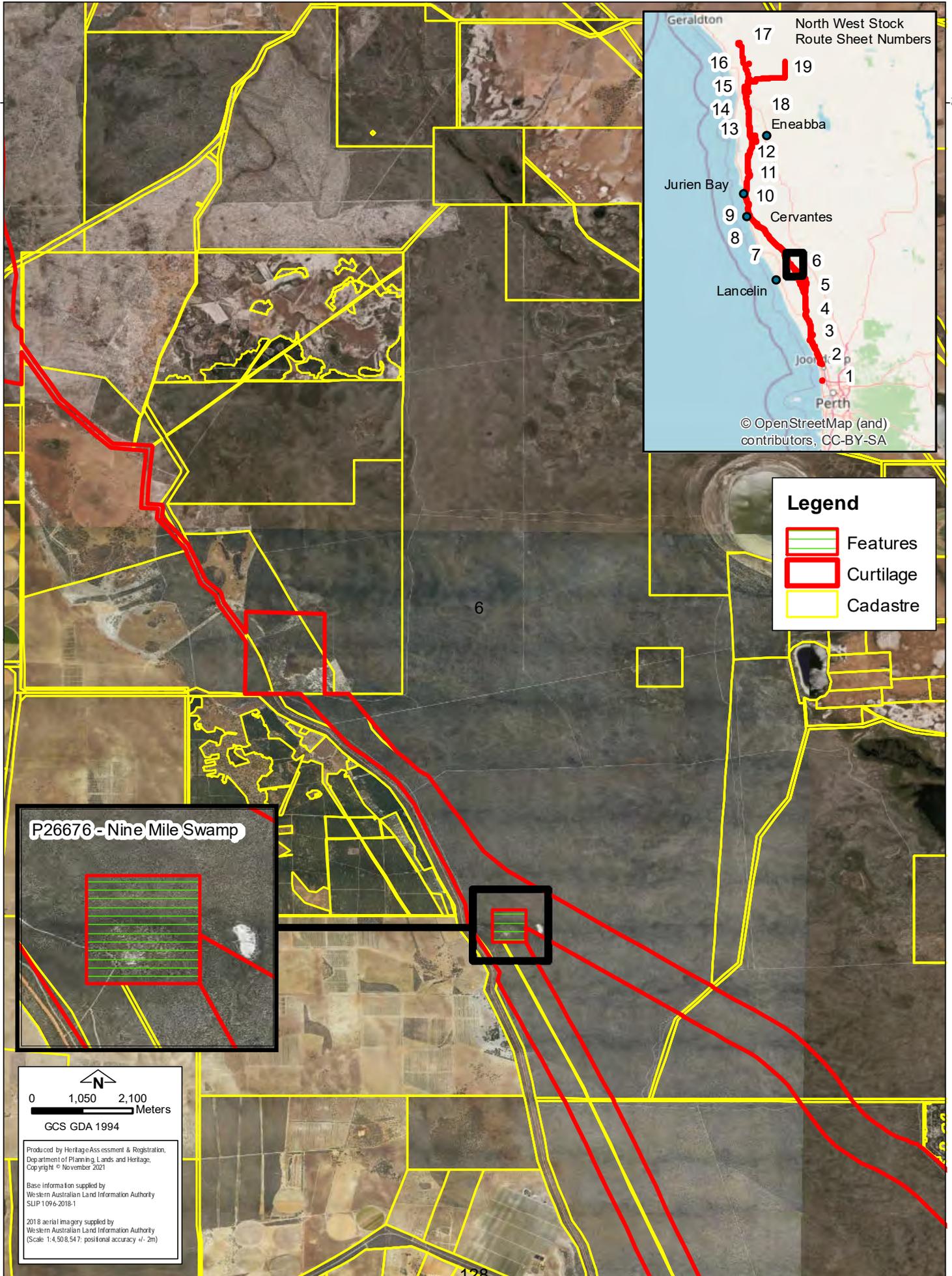
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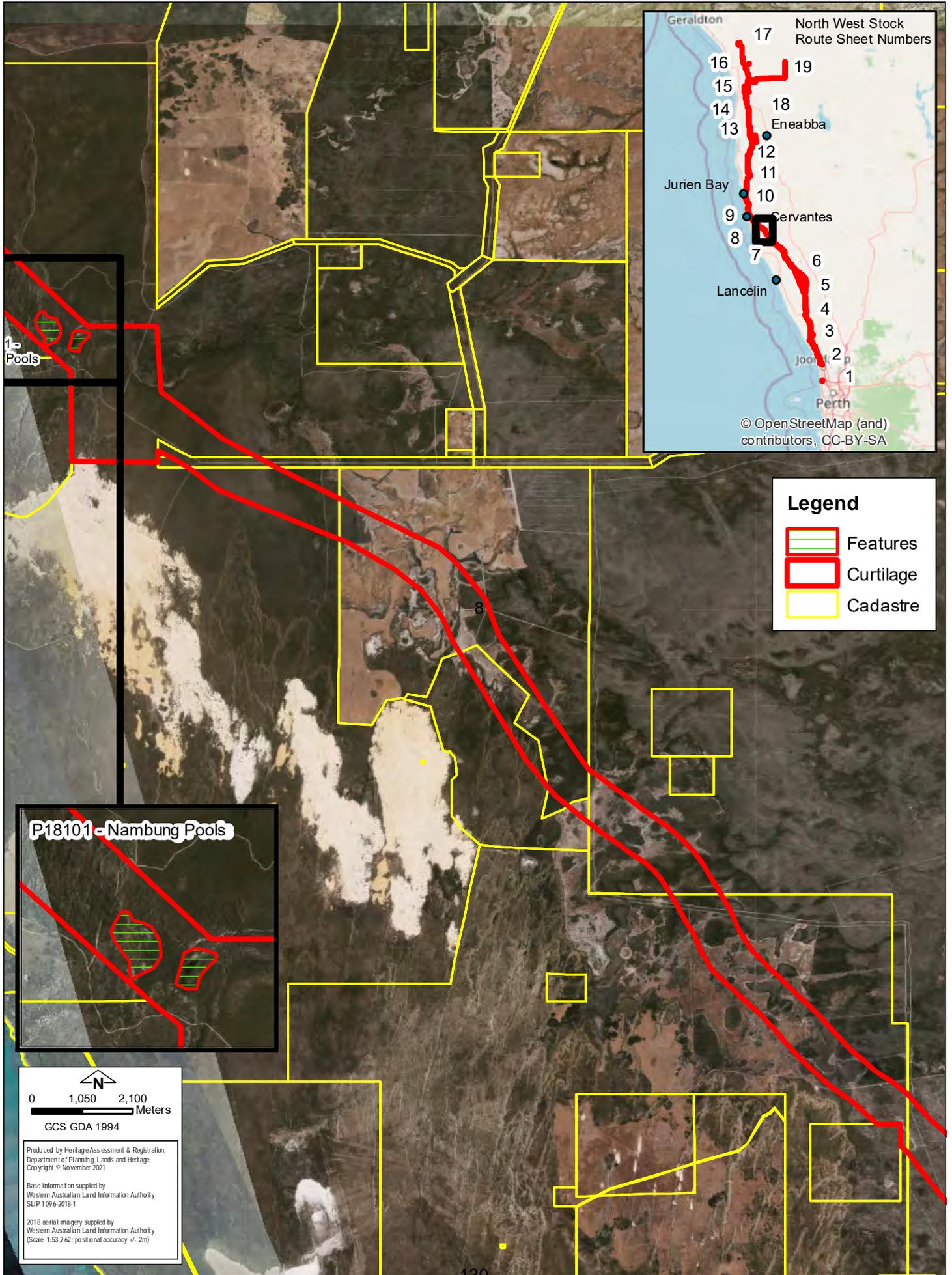
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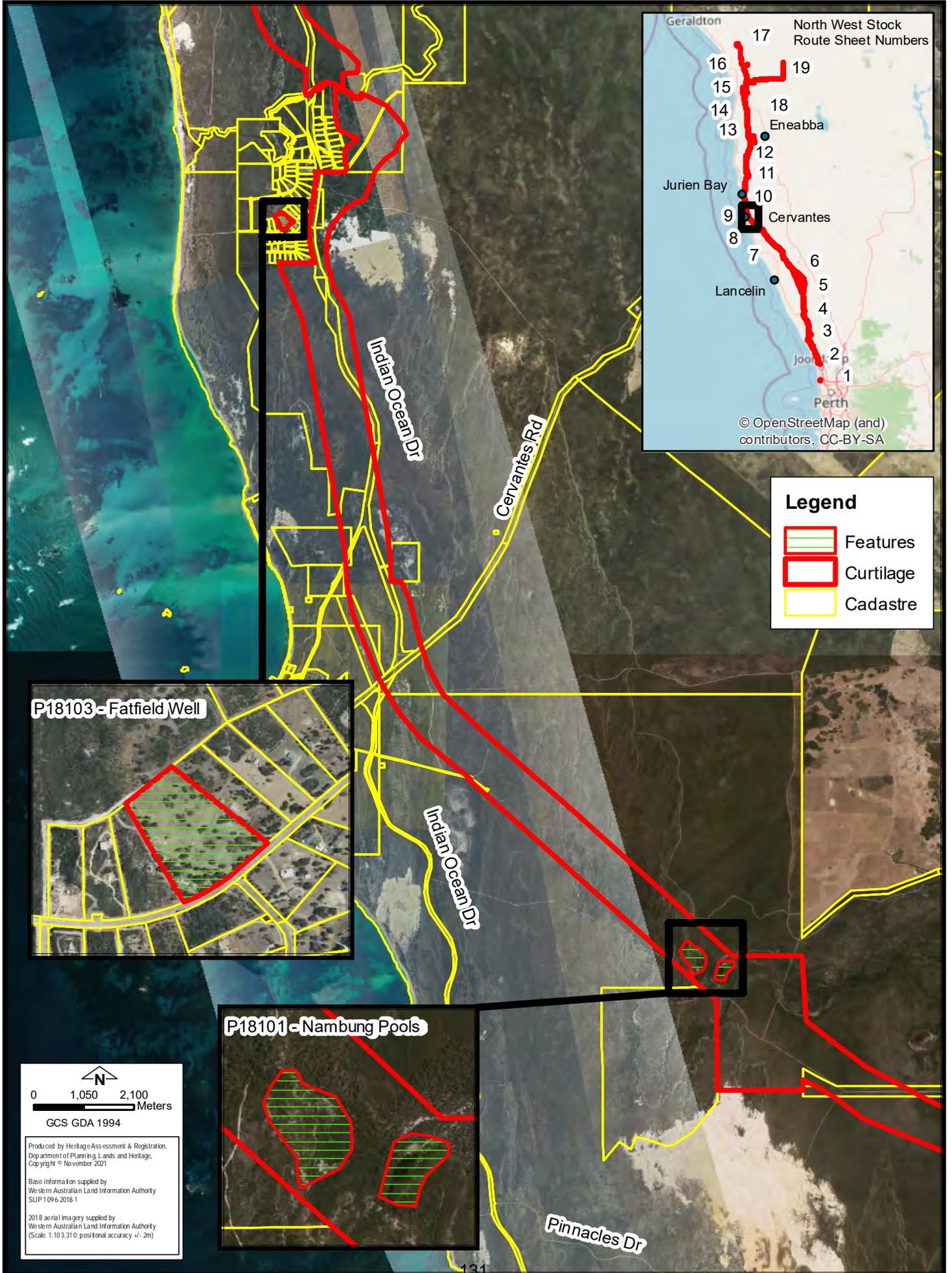
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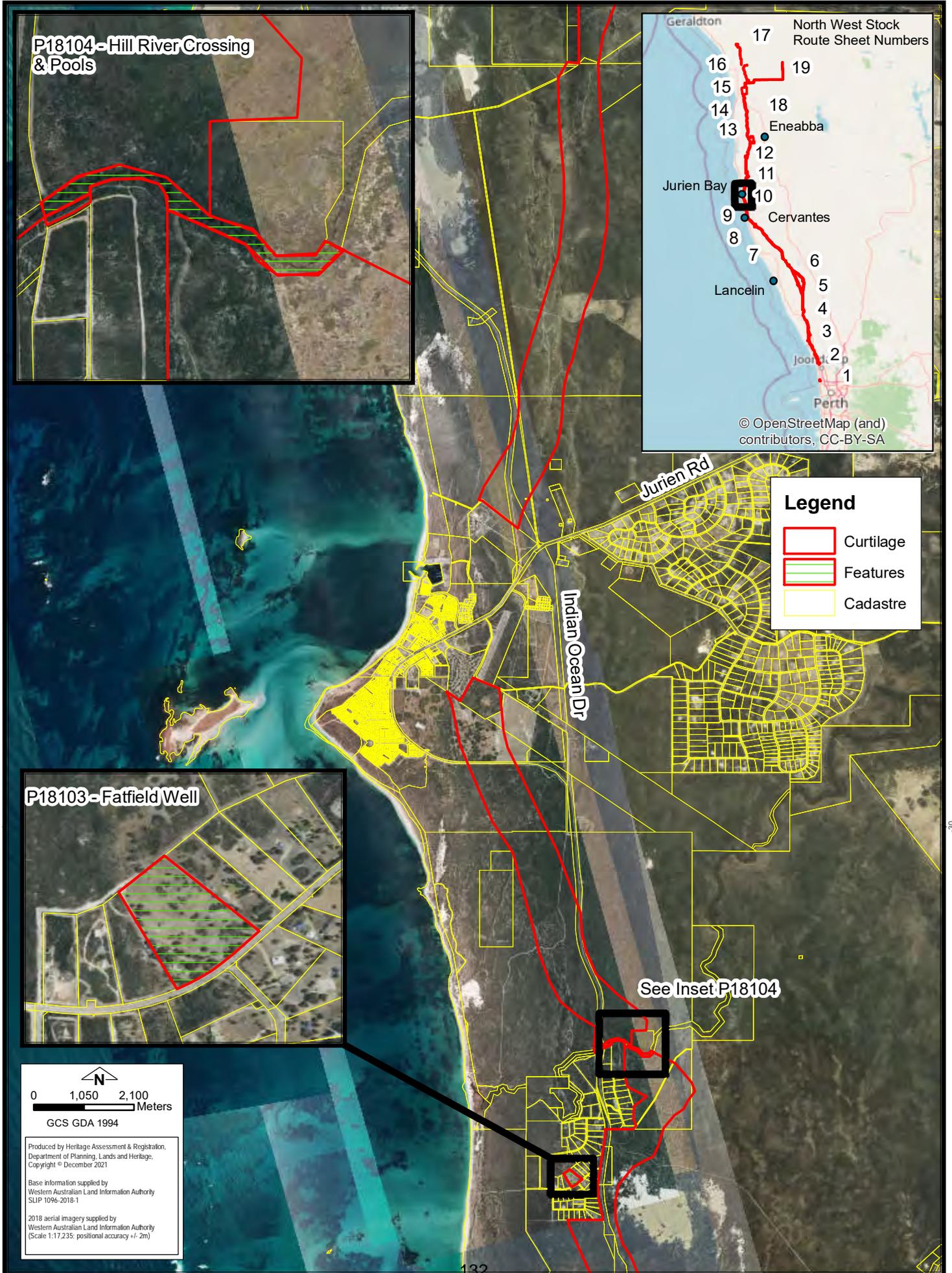
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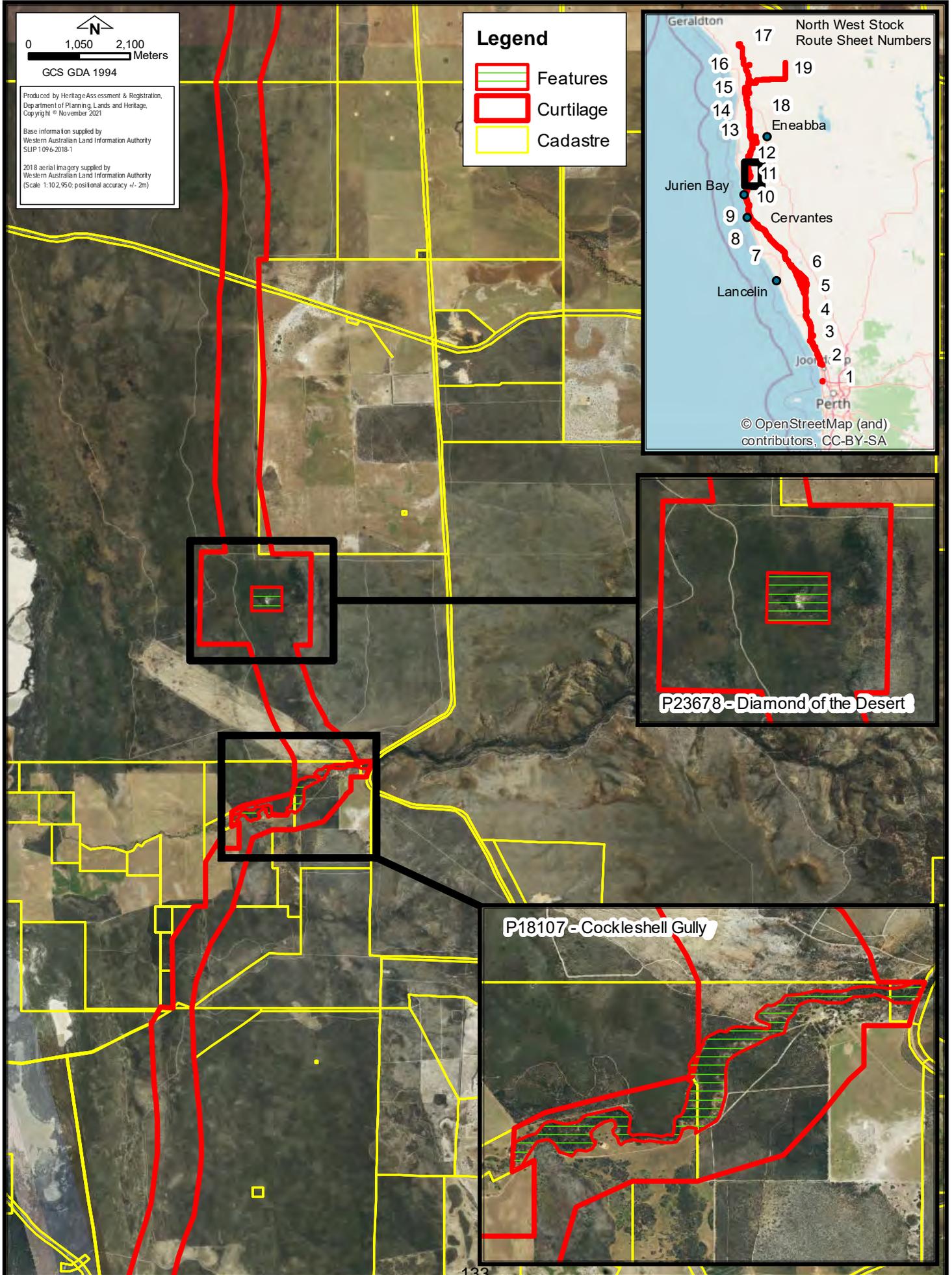
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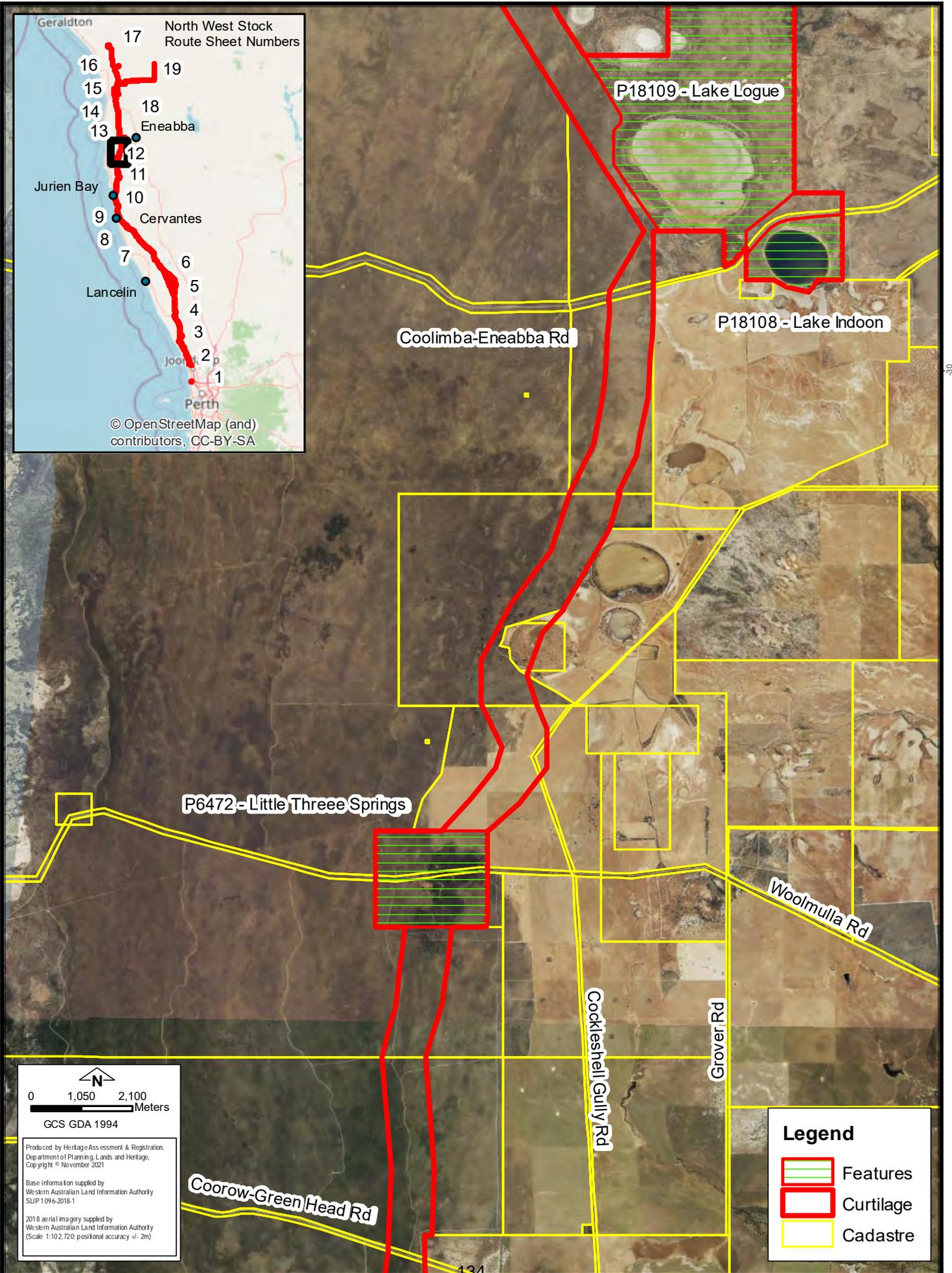












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Base information supplied by
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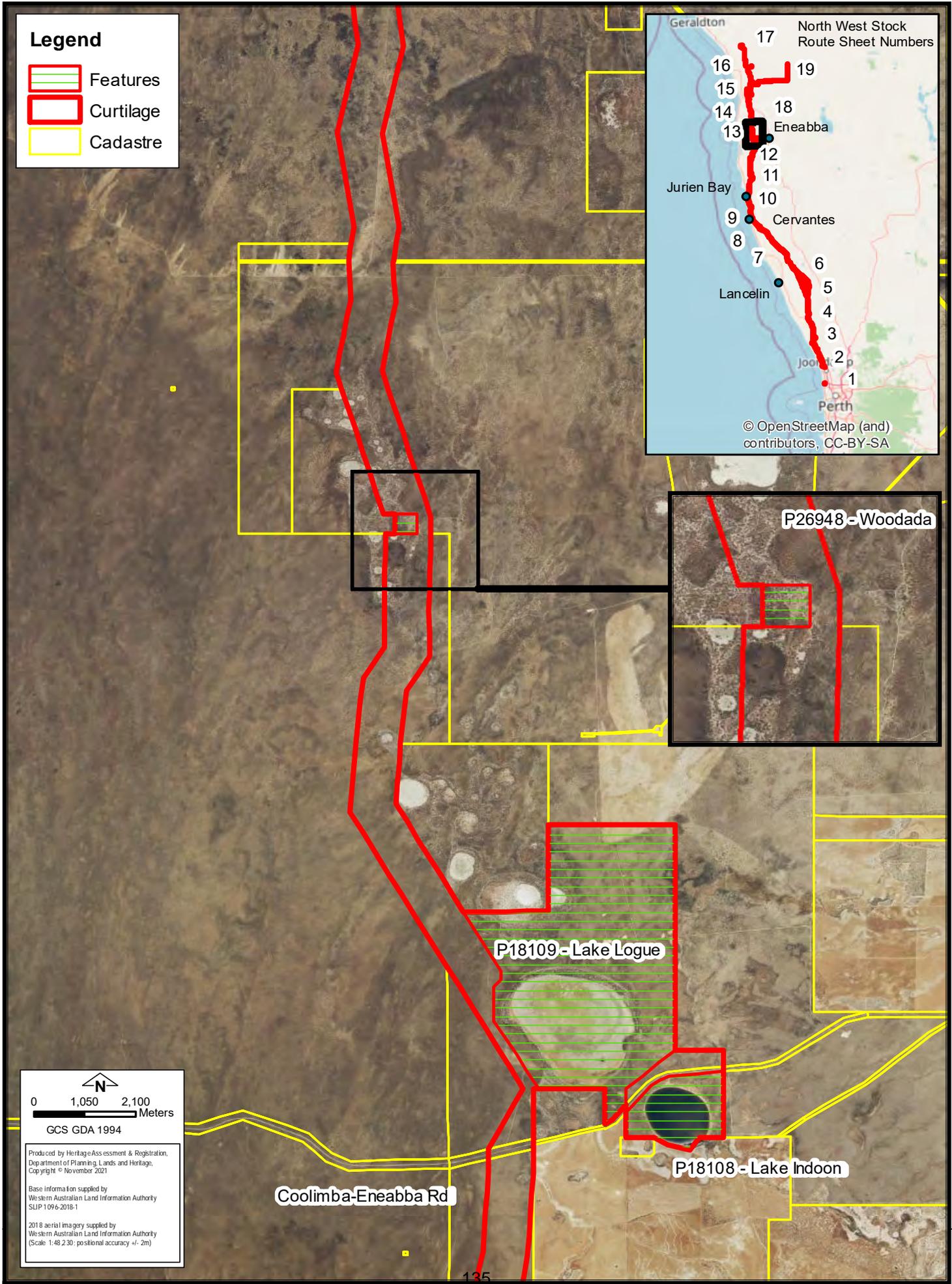
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Legend

- Features
- Curtilage
- Cadastre

Legend

- Features
- Curtilage
- Cadastre



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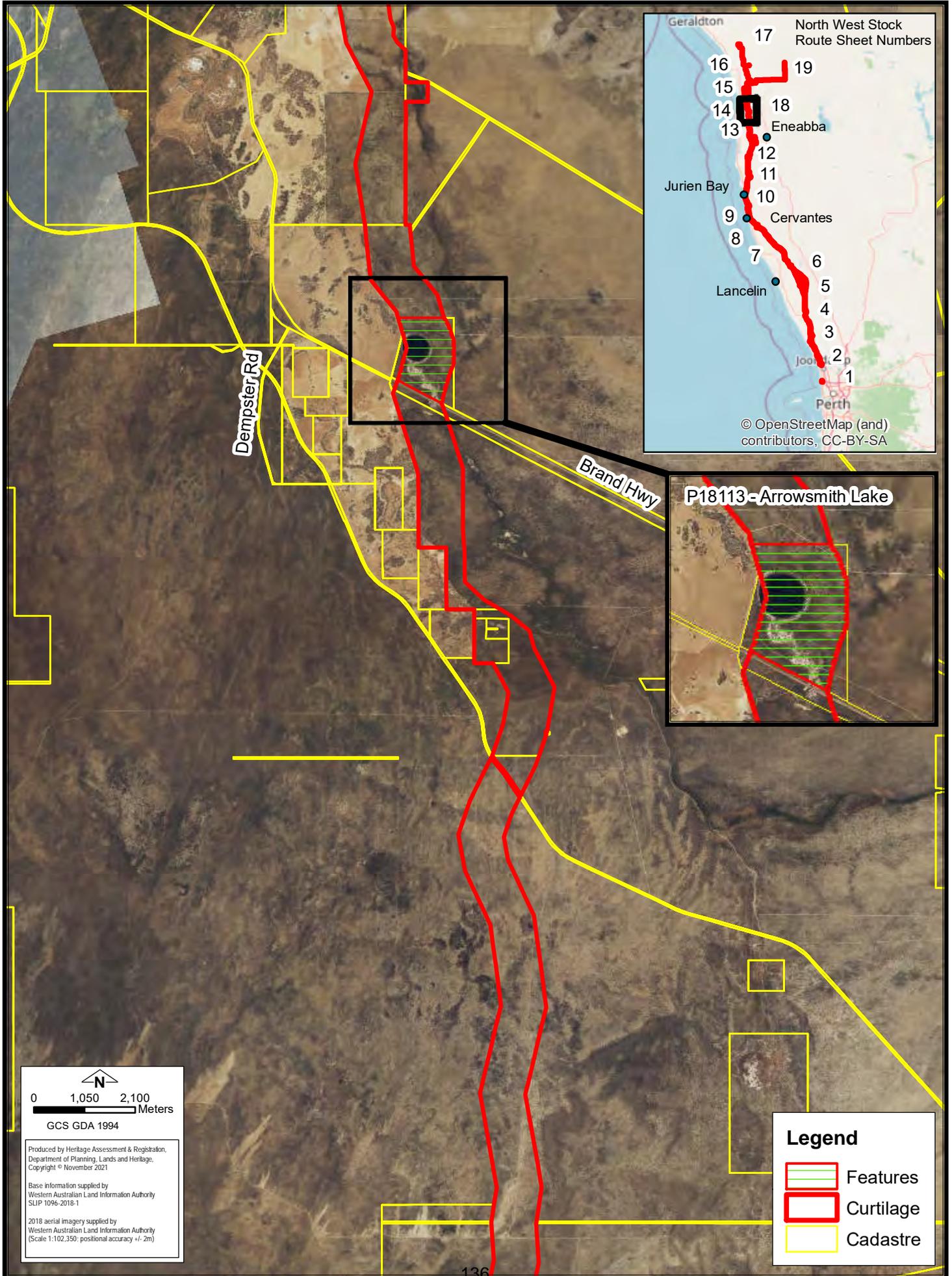
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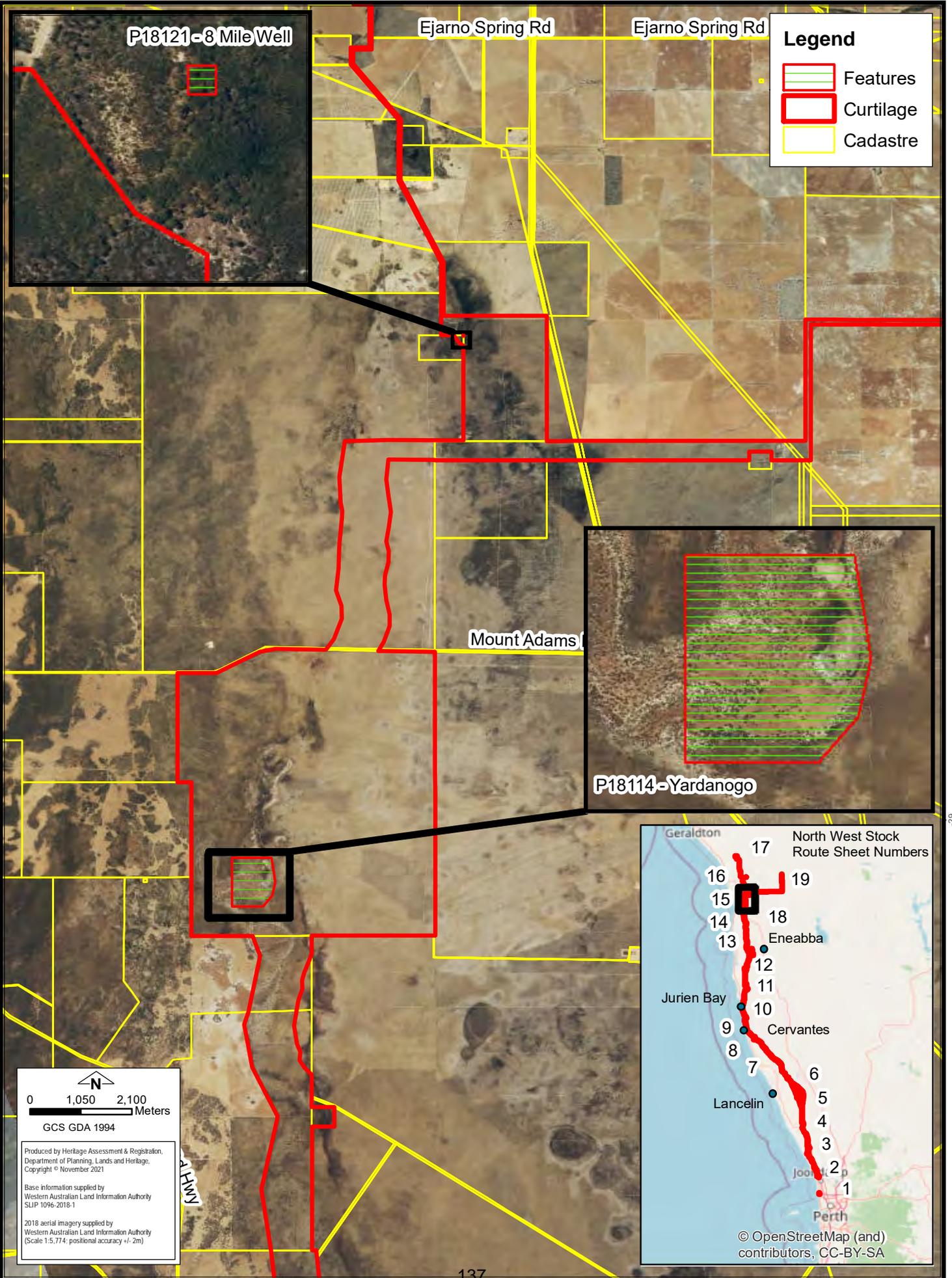
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Western Australian Land Information Authority
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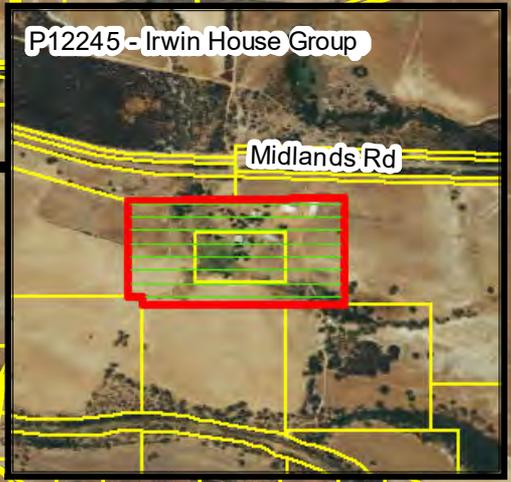
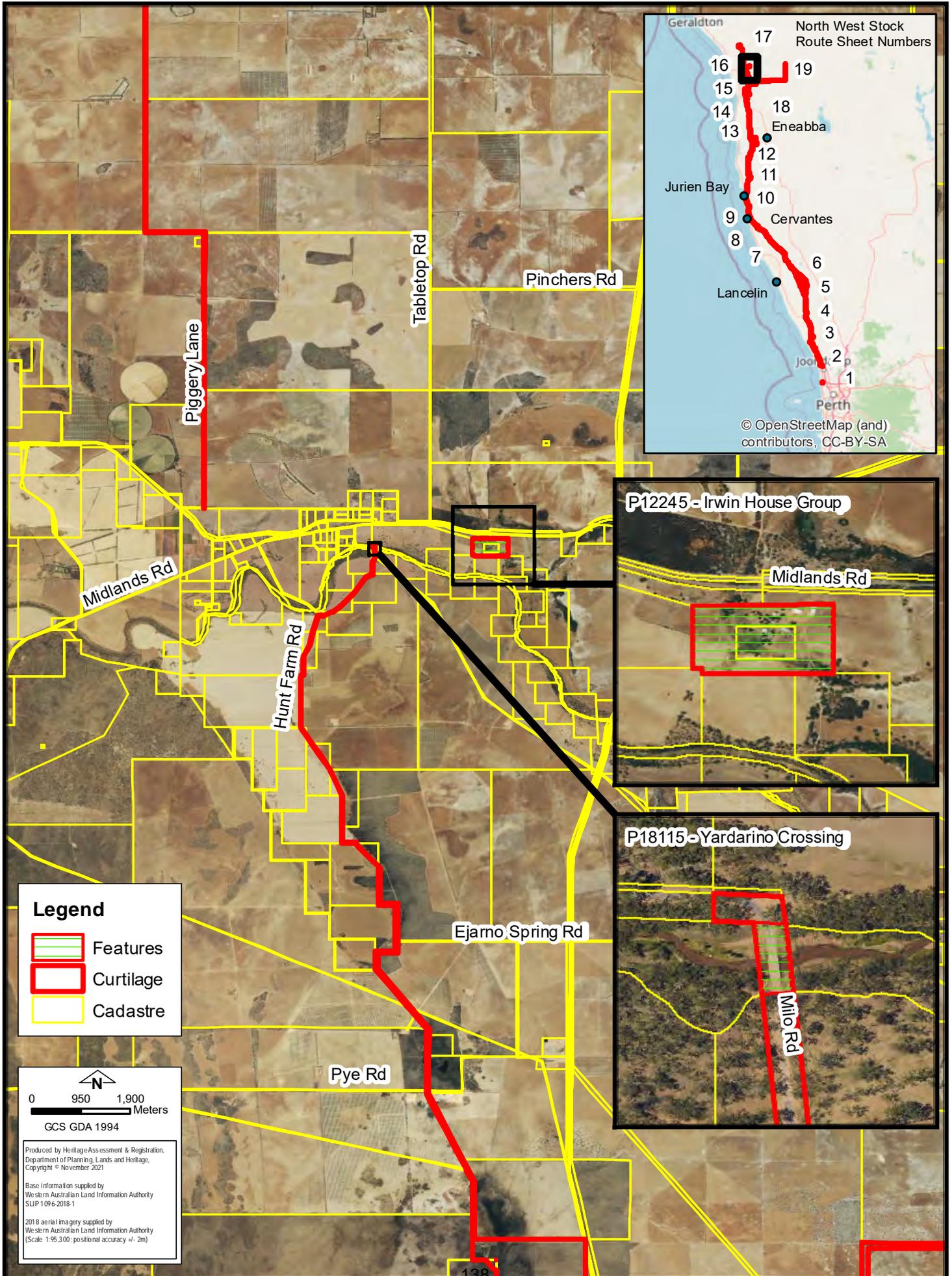
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-29

-29



Legend

- Features
- Curtilage
- Cadastre

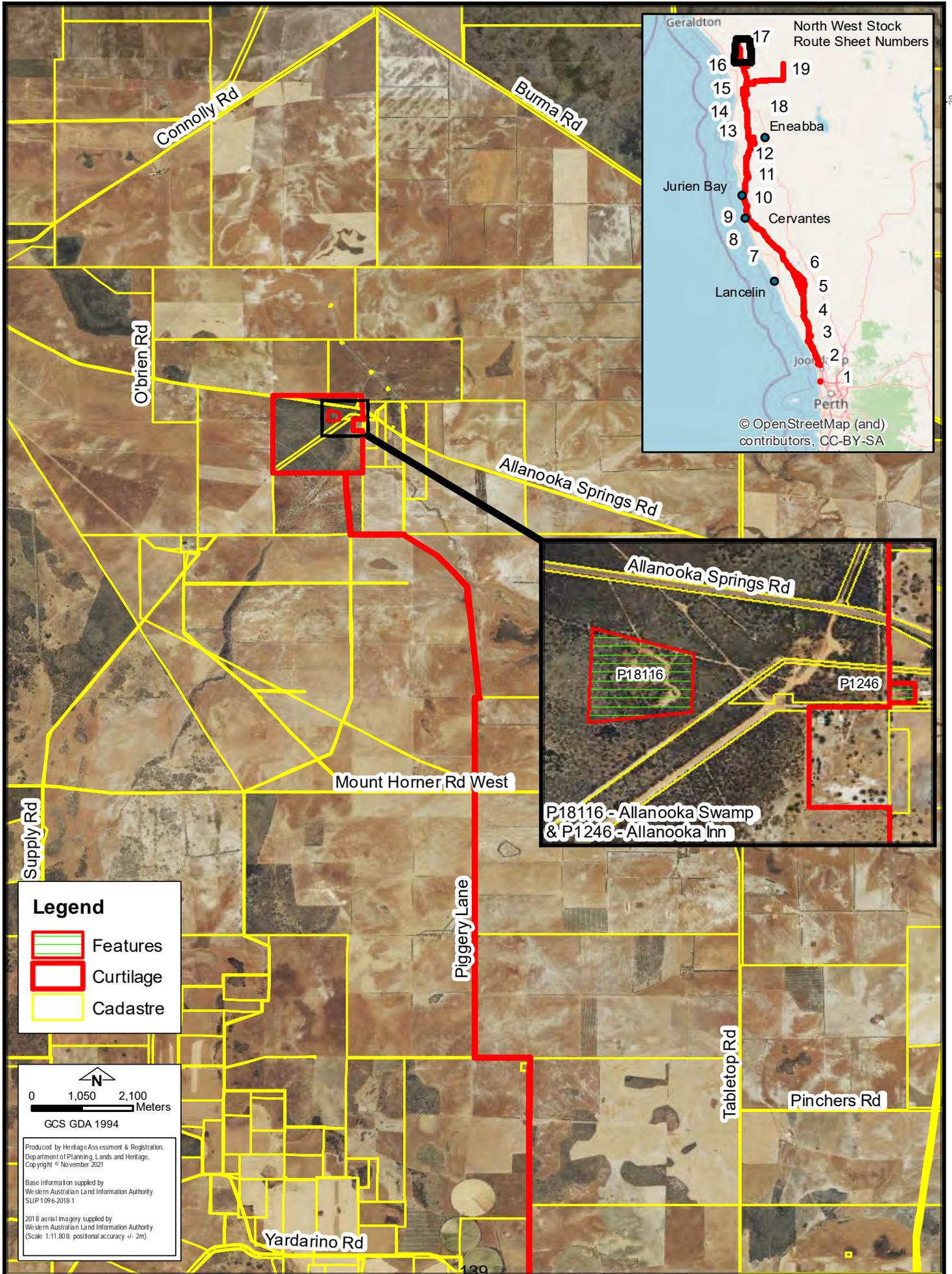
0 950 1,900 Meters

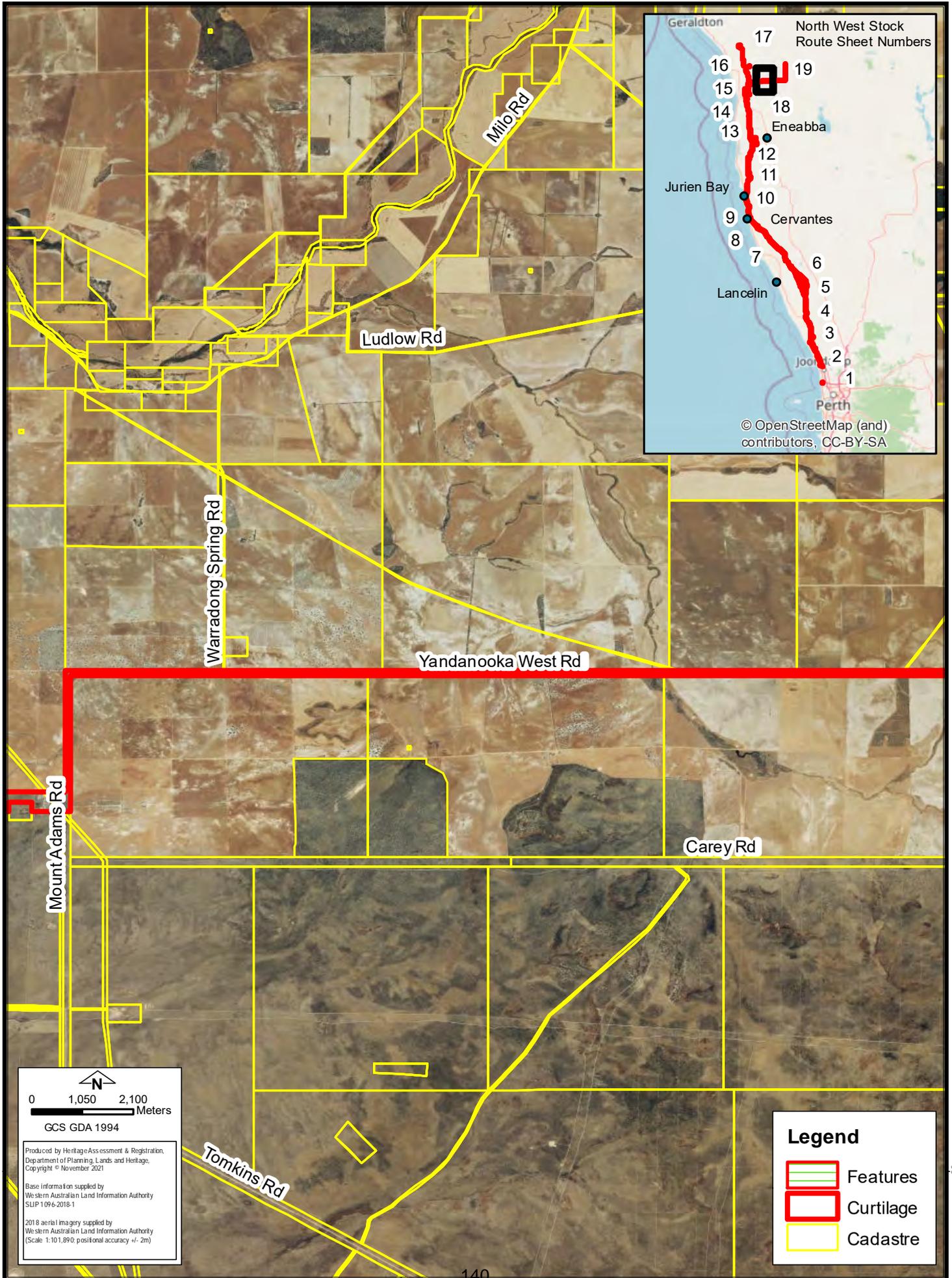
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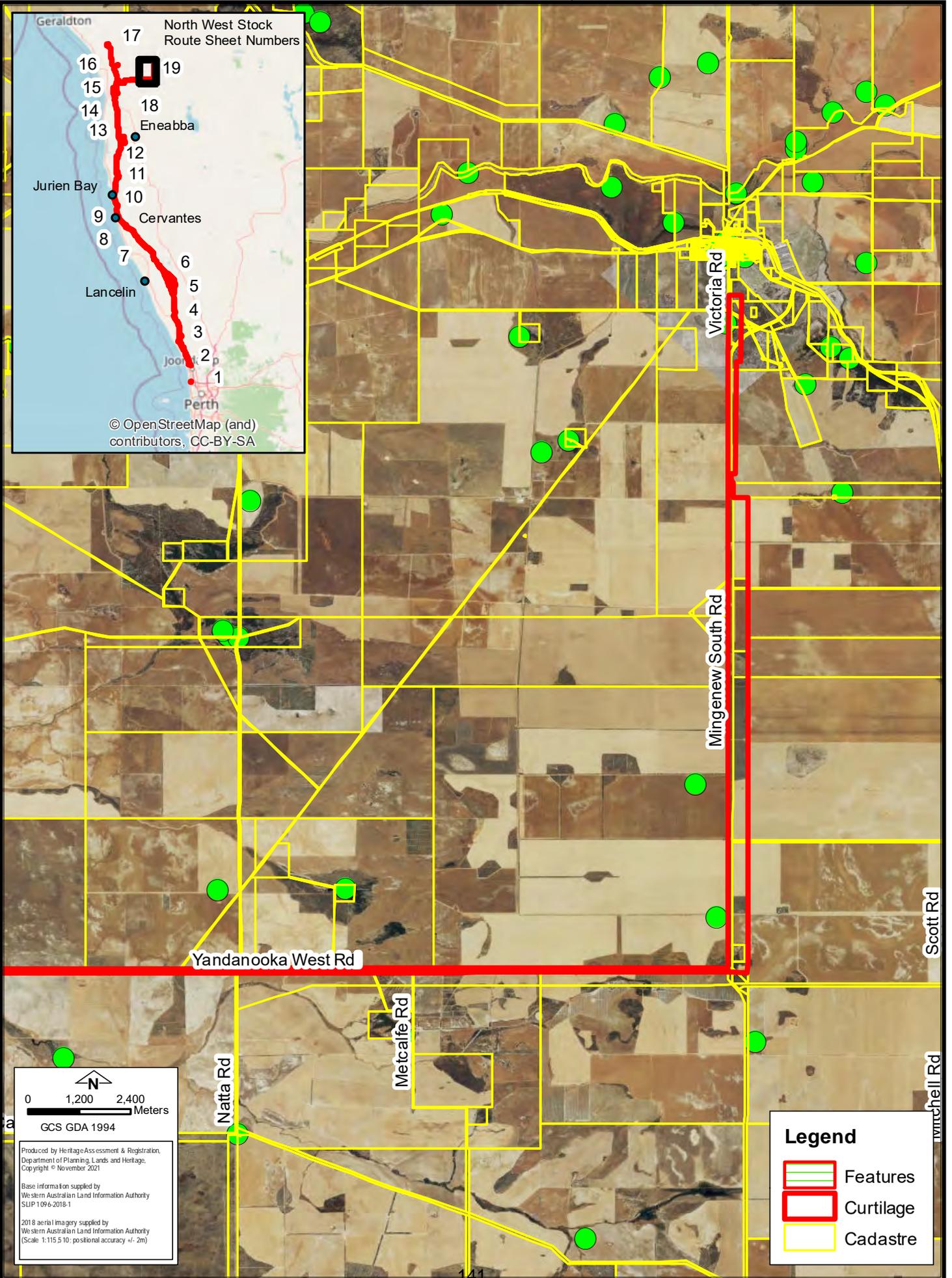
Base information supplied by Western Australian Land Information Authority SUP 1096-2018-1

2018 aerial imagery supplied by Western Australian Land Information Authority (Scale 1:95,300; positional accuracy +/- 2m)





115





Shire Office
21 Victoria Street
(PO Box 120)
Mingenew WA 6522

5 January 2022

Ref: GR.STL.8 / OCR225476
Your Ref: P25092

Department of Planning, Lands & Heritage
Locked Bag 2506
PERTH WA 6001

RE: North West Stock Route, North Beach to Allanooka (P25092)

Dear Gemma,

The Shire of Mingenew acknowledges receipt of your correspondence dated 21 December 2021 inviting comment upon the Heritage Council's proposed consideration of the North West Stock Route for entry onto the State Register of Heritage Places.

The Shire of Mingenew advises that it is unable to provide comment upon this matter based upon the level of information that has been provided.

Prior to being able to present this matter to a meeting of its Council for consideration, the Shire seeks further information from you in regards to the following issues:

- the majority of the North West Stock Route that is being considered for entry onto the State Register, as contained within the Shire of Mingenew local government area, is within the Yandanooka West Road, Mingenew South Road and Victoria Road reserves which are under the management of the Shire of Mingenew. Would entry onto the State Register require the Shire to refer standard maintenance roadworks (e.g. grading, gravel sheeting, reforming roadside drainage etc.) within the curtilage to DPLH for comment?
- would entry onto the State Register require the Shire to refer upgrading roadworks (e.g. sealing, intersection widening/realignment, road widening/realignment, culvert installation etc.) within the curtilage to DPLH for comment?
- would entry onto the State Register require the Shire to refer servicing works (e.g. installation of overhead or underground powerlines, above or below ground water pipelines, private/public telecommunications lines, gas pipelines etc.) within the curtilage to DPLH for comment?
- would entry onto the State Register require the Shire to refer utility infrastructure works (e.g. installation of mobile phone masts, internet masts, radio aerials, communication dishes, water tanks, pumping stations, padmounted transformers etc.) within the curtilage to DPLH for comment?
- would entry onto the State Register require the Shire to refer fire fighting facility works (e.g. installation of water tanks, standpipes, equipment/vehicle sheds etc.) within the curtilage to DPLH for comment?
- would entry onto the State Register require the Shire to refer local government gravel extraction operations (e.g. for Shire road construction and maintenance purposes) within the curtilage to DPLH for comment?
- the curtilage area includes Reserve 27425 which has the purpose of 'Aerial Landing Ground' with a management order issued to the Shire of Mingenew, would entry onto the State Register require



Shire Office
21 Victoria Street
(PO Box 120)
Mingenew WA 6522

the Shire to refer works associated with this reserve (e.g. airstrip works, associated infrastructure works including buildings, landing lights, signage, access works etc.) to DPLH for comment?

- does the east-west portion of the curtilage being considered for entry onto the State Register that is within the Shire of Mingenew extend only to the boundaries of the Yandanooka West Road? (i.e. the scale of the maps provided does not make clear whether the curtilage for the east-west section is confined to the road reserve area only or extends outwards into privately owned land)
- would entry onto the State Register require the Shire to refer applications to lease land under its management, that is within the curtilage, to the DPLH for comment?
- would entry onto the State Register require the Shire to refer applications to undertake seed collection (scientific and commercial) upon land under its management, that is within the curtilage, to the DPLH for comment?
- what are the green circles identified upon page 19 of the curtilage map? (these are not identified in the legend)

In regards to the north-south section of the area that is under consideration within the Shire of Mingenew local government area, it is noted that the following privately owned properties area are contained within the proposed curtilage area:

- Lot 51 Diagram 84685 Mingenew South Road (owned by Ian & Lois Thomas);
- Lot 100 DP415847 Mingenew South Road (owned by Mullaloo Super Pty Ltd);
- Lot 10472 DP207940 Mingenew South Road (owned by Perpetual Corporate Trust Ltd);
- Lot 10474 DP207940 Mingenew South Road (owned by Mullaloo Holdings Pty Ltd); &
- Lot 10475 DP207940 Mingenew South Road (owned by Mullaloo Holdings Pty Ltd).

These private landowners have not been identified within section 6a of the provided assessment documentation. It is also noted that the Shire of Mingenew and Shire of Irwin have not been identified as responsible agencies in section 6a.

The Shire of Mingenew also has the following queries relating to private landholding aspects:

- at what previous stages of this process have the owners of these properties been written to by the DPLH making them aware of this proposal?
- have the DPLH now written to the owners of these properties and made them aware of the opportunity to provide comment?
- would entry onto the State Register require the Shire to refer applications for development involving construction (e.g. residence, shed, patio, swimming pool etc.) within the curtilage to DPLH for comment?



Shire Office
21 Victoria Street
(PO Box 120)
Mingenew WA 6522

- would entry onto the State Register require the Shire to refer applications for development/land uses not involving construction (e.g. tree farm, rural pursuit, agriculture-extensive, agriculture-intensive etc.) within the curtilage to DPLH for comment?
- would entry onto the State Register require the Shire to refer applications for gravel and sand extraction (i.e. undertaken by the private landowner within their own landholding to supply civil and building construction industry requirements) within the curtilage to DPLH for comment?
- would entry onto the State Register require the Shire to refer internal gravel and sand extraction (i.e. undertaken by the landowner for use within their own farm landholding e.g. gravel access tracks and sand pads for farm building construction) within the curtilage to DPLH for comment?
- would entry onto the State Register require the Shire to refer creation of access tracks by landowners within their own properties that are within the curtilage to DPLH for comment?
- would entry onto the State Register require the Shire to refer creation of access tracks and crossovers upon Crown Land (e.g. road reserves and reserves under Shire management) to enable landowners to access their own properties, that are within the curtilage, to DPLH for comment?
- is the DPLH willing to remove the privately owned properties of Lots 51, 100, 10472, 10474 & 10475 from the curtilage of the area being considered for entry onto the State Register so that the land area as contained in the Shire of Mingenew consists of Crown Land only?
- is the DPLH willing to remove Reserve 27425 from the curtilage of the area being considered for entry onto the State Register?

The Shire of Mingenew trusts that this correspondence clarifies the issues that it is seeking further information upon, and should you have any queries please contact this office on 9928 1102.

Yours faithfully,

A handwritten signature in black ink, appearing to read "Nils Hay", is written over a faint, illegible stamp.

Nils Hay
Chief Executive Officer



Nils Hay
Chief Executive Officer
Shire of Mingenew
ceo@mingenew.wa.gov.au

Dear Mr Hay

P25092 North West Stock Route, North Beach to Allanooka

Thank you for your letter dated 5 January 2022, in which you request further information prior to commenting on the proposed entry of *North West Stock Route* in the State Register of Heritage Places. Your participation in this process is greatly appreciated.

Firstly I would like to apologise for the mapping errors that were subsequently uploaded onto our Consultation Hub. Thank you for bringing this to our attention. The mapping has now been corrected and made available to all stakeholders. I believe the new maps will clarify a number of the queries raised in your letter, particularly with regard to private freehold land, as the curtilage only follows the road reserve for Mingenew South Road and Yandanooka West Road. It does not include the adjoining private lots or Reserve 27425.

Secondly, registration has two main aims, one is protection, whilst the other is recognition. With regard to the proposed registration of *North West Stock Route*, although there are portions of the place where fabric remains, in other areas it is the route and the story as opposed to the fabric which the registration aims to acknowledge.

The above point will be an important consideration if the place is added to the Register when the Shire's staff are evaluating development proposals, and deciding whether a referral to the Heritage Council for advice would be required. The *Heritage Act 2018* states that a referral is required for proposals that would 'affect a registered place'. Given there are portions of the place which have no fabric, and it is the route that is being recognised, works to adjacent areas, or even in some cases to elements within the curtilage itself, would be very unlikely to 'affect' the place. As a result, works such as street signage and road maintenance would not require referral.

Furthermore, the *Heritage Regulations 2019*, outline a number of actions that are exempt from referral. These include maintenance/repair, like-for-like replacement, gardening/landscape maintenance and utility replacement along existing routes. Standard maintenance roadworks would therefore be exempt from referral.

With regard to any new works, it would be up to the decision maker, that is the Shire of Mingenew, whether works such as upgrades to roads, new utility services, or fire fighting facilities would 'affect the registered place' and hence whether they would require referral to the Heritage Council for advice. As noted above the curtilage within the Shire of Mingenew is more about the recognition of the route and less about the physical fabric, so many of the works would be unlikely to 'affect the place'.

Although the corrected maps clarify that Reserve 27425 is not included in the curtilage for the place, aerial imagery does indicate that infrastructure relating to the 'Aerial Landing Ground' is located within the road reserve. As noted above, it would be up to the Shire of Mingenew to determine whether works associated within this, that are within the curtilage, should be referred to Heritage Council.

The requirement for referral to the Heritage Council does not apply to the granting of leases, access arrangements, or activities such as seed collection.

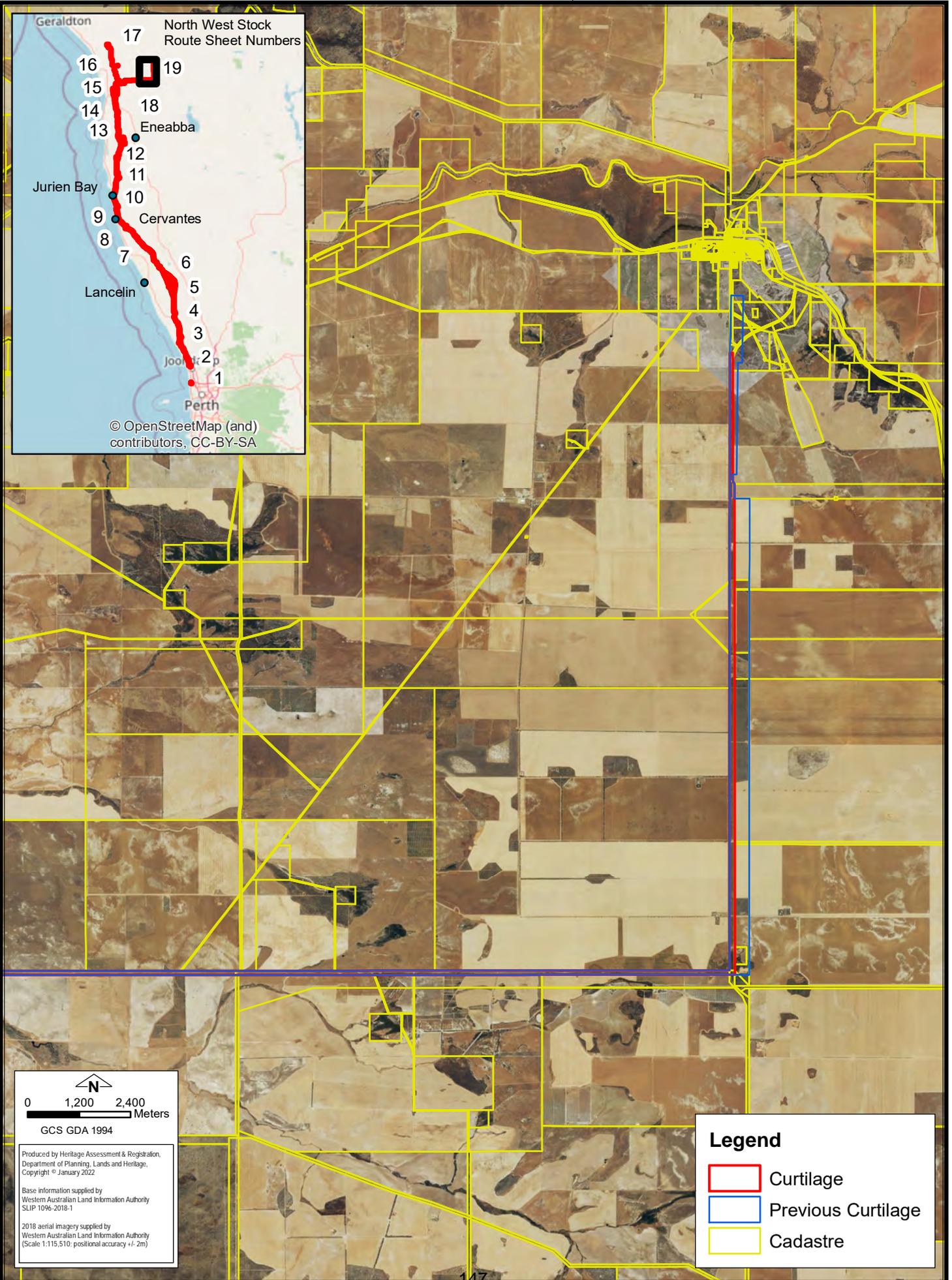
We hope the above information and the amended maps have provided some clarity around the issues raised in your letter and again, apologies for the confusion the maps may have caused. If you have any further queries, please do not hesitate to contact Gemma Wilson, Senior Heritage Officer on 6552 4079. Gemma would also be happy to meet with you to discuss any further questions the Shire may have about the proposal.

Yours sincerely



Kelly Fleming
A/Director Heritage Assessment and Registration
Enc.

27 January 2022





COUNCIL POLICY
Administration

1.2.14

Title:	1.2.14 PUBLIC INTEREST DISCLOSURES POLICY
Adopted:	16 February 2022
Reviewed:	-
Associated Legislation:	Local Government Act 1995 Public Interest Disclosure Act 2003
Associated Documents:	Shire of Mingenew Code of Conduct for Council Members, Committee Members and Candidates Shire of Mingenew Code of Conduct for Employees PSC Code of Conduct and Integrity
Review Responsibility:	Governance & Community Manager
Delegation:	Chief Executive Officer

Previous Policy Number/s -

Objective:

The Shire of Mingenew will receive disclosures of public interest information in accordance with the provisions of the *Public Interest Disclosure Act 2003*.

Scope

This policy applies to all employees, elected members, contractors and volunteers.

Policy Statement:

The Shire of Mingenew does not tolerate corrupt or other improper conduct including mismanagement of public resources in the exercise of the public functions of the Shire and its elected members, officers, employees and contractors.

The Shire of Mingenew is committed to the aims and objectives of the *Public Interest Disclosure Act 2003* (PID Act). The Shire recognises the value and importance of contributions of employees to enhance administrative and management practices and strongly supports disclosures being made by employees as to corrupt or other improper conduct.

As a proper authority, the Shire of Mingenew is responsible for:

- receiving disclosures;
- investigating disclosures;
- taking appropriate action; and
- reporting.

The Shire of Mingenew will take all reasonable steps to provide protection to employees who make such disclosures from any detrimental action in reprisal for the making of a public interest disclosure. The Shire does not tolerate any of its elected members, employees, contractors or volunteers engaging in acts of victimisation or reprisal against those who make public interest disclosures.

The persons responsible for receiving disclosures of public interest information designated under s. 23(1)(a) of the PID Act will abide by the Public Sector Commission's (PSC) Code of Conduct and Integrity in performing their duties.



The Shire of Mingenew is also committed to responding to the disclosure thoroughly and impartially and will treat all people in the disclosure process fairly, including those who may be the subject of a disclosure.

PID Officer Responsibilities

The Shire of Mingenew's designated PID Officer is the Chief Executive Officer in accordance with s.23(1)(a) of the PID Act.

The PID Officer's responsibilities include:

- Providing protection from detrimental action or the threat of detrimental action for any employee of the Shire of Mingenew who makes a public interest disclosure (s. 23(1)(b)).
- Ensuring the Shire of Mingenew complies with the PID Act and the Code of Conduct and Integrity established by the Public Sector Commissioner (ss. 23(1)(c) and (d)).
- Preparing and publishing internal procedures, consistent with those prepared by the Public Sector Commission, detailing how the Shire will meet its obligations under the PID Act (s.23(1)(e)). May have a role in enabling an investigation to be undertaken or taking disciplinary action against individual.
- Providing information (s. 23(1)(f)) to the Public Sector Commissioner on the:
 - a) Number of disclosures received by the Shire of Mingenew;
 - b) Results of any investigations conducted as a result of the disclosures;
 - c) Action, if any taken, as a result of each disclosure; and
 - d) Any matters as prescribed.
- Providing information to potential disclosers about their rights and responsibilities consistent with the code of conduct and integrity established under s. 20(1).
- Receiving and managing public interest disclosures in accordance with the PID Act (s. 5(3)).
- Notifying the discloser within three months of the disclosure being made about what action is planned in dealing with the disclosure (s. 10(1)).
- Where appropriate, investigating or causing an investigation of, the matters in the disclosures (s. 8(1)).
- Where appropriate, providing information to subjects of a disclosure about their rights, responsibilities, duties and potential offences (s.9(2), s. 14, s. 15, s. 16 and s. 24).
- Where appropriate, taking such action as is necessary and reasonable, within their functions and powers in accordance with s.9.
- Maintaining confidentiality of the identity of the discloser and subject(s) of disclosures, in accordance with the requirements of the PID Act (s. 11 and s. 16).
- Providing progress reports, where requested, and a final report to the discloser in accordance with s. 10.
- Creating and maintaining proper and secure records in relation to the disclosures in accordance with the code of conduct and integrity established under s. 20(1) and the State Records Act 2000.
- Completing a PID Register for each disclosure lodged (s. 23(1)(f)).
- Acting in accordance with the rules of natural justice (s. 9(2) and s.16(1)(b)).
- Acting in accordance with the code of conduct and integrity established by the Public Sector Commissioner (s. 20(1)) and any authority-specific code of conduct established separately from the PID Act.



The PID Officer may engage an appropriately qualified and/or experienced person to assist or conduct an investigation on their behalf. A paid engagement for services must have regard to Budget allocations and approvals, and an appropriate procurement process.

Discloser Responsibilities

- Makes a public interest disclosure to a proper authority or our PID Officer if the matter relates to the Shire of Mingenew (s. 5(1)).
- Believes on reasonable grounds that the information in their disclosure is, or may be, true (s. 5(2)).
- Does not disclose information subject to legal professional privilege (s. 5(6)).
- Does not knowingly and recklessly make a false or misleading disclosure (s. 24(1)).
- Maintains confidentiality of the information disclosed and the identity of the person(s) to whom the information relates, in accordance with the requirements of the PID Act (s. 16 and s. 17(1)(b)).
- Assists any person investigating the matter to which the disclosure relates by supplying the person with any information requested (s.17(1)(a)).

Subject of a Disclosure under the PID Act

- Is afforded the opportunity to make a submission, either orally or in writing, in relation to the matter before preventative or disciplinary action is taken (s. 9(2)).
- Maintains confidentiality of the identity of the discloser, in accordance with the requirements of the PID Act (s. 16(1)).
- Is to be treated in accordance with the rules of natural justice (s.16(1)(b)).
- Does not take or threaten to take detrimental action (defined in s. 3) against a person because they have made or intend to make a disclosure (s. 14(1)).
- Does not incite another person to take detrimental action against another because they have made or intend to make a disclosure (s.14(2)).
- Does not commit an act of victimization by taking or threatening to take detrimental action against the person making or intending to make a disclosure (s. 15(1)).



MINUTES OF THE ANNUAL GENERAL MEETING OF ELECTORS HELD ON 7 February 2022

DISCLAIMER

The purpose of Council Meetings is to discuss, and where possible, make resolutions about items appearing on the agenda. Whilst Council has the power to resolve such items and may in fact, appear to have done so at the meeting, no person should rely on or act on the basis of such decision or on any advice or information provided by a Member or Officer, or on the content of any discussion occurring, during the course of the meeting.

Persons should be aware that the provisions of the Local Government Act 1995 (Section 5.25 (e)) establish procedures for revocation or rescission of a Council decision. No person should rely on the decisions made by Council until formal advice of the Council decision is received by that person. The Shire of Mingenew expressly disclaims liability for any loss or damage suffered by any person as a result of relying on or acting on the basis of any resolution of Council, or any advice or information provided by a Member or Officer, or the content of any discussion occurring, during the course of the Council meeting.

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SHIRE OF MINGENEW

MINUTES OF THE ANNUAL ELECTORS MEETING HELD IN COUNCIL CHAMBERS ON 7 FEBRUARY 2022 COMMENCING AT 5.30PM

- 1.0 **DECLARATION OF OPENING/ANNOUNCEMENT OF VISITORS**
Cr GJ Cosgrove, Presiding Member declared the meeting open at 5:30pm.

2.0 **RECORD OF ATTENDANCE/APOLOGIES**

Councillors

Cr GJ Cosgrove	Shire President
Cr JD Bagley	Deputy President
Cr CV Farr	Councillor
Cr JR Holmes	Councillor
Cr AR Smyth	Councillor

Staff

Mr Nils Hay	Chief Executive Officer
Mr Jeremy Clapham	Manager Finance and Administration
Ms Erin Greaves	Manager Governance and Community

Apologies

Cr GF Pearse	Councillor
Cr HR McTaggart	Councillor
Mr I & Mrs J Thomas	Electors
Mr P Horwood	Elector

3.0 **DECLARATIONS OF INTEREST**

Nil.

4.0 **2020/21 ANNUAL REPORT AND AUDITOR'S REPORT**

The Annual Report summarises the achievements of the Shire during the 2020-21 financial year and includes a report from the President and the Chief Executive Officer, the financial report and the Auditor's report for the period, and all matters prescribed by the Local Government Act 1995 (the Act). Copies of the Annual Report are available from the Shire's website www.mingenev.wa.gov.au and in hard copy form at the Shire Administration.

OFFICER RECOMMENDATION AND DECISION OF MEETING - ITEM 4.0

MOVED: Cr JD Bagley **SECONDED:** Cr CV Farr

That the Electors of the Shire of Mingenew receive the Annual Report, as adopted by Council at the Ordinary Meeting held 15 December 2021, incorporating the Shire President's Report, the CEO report, the Annual Financial Report and the Auditor's Report.

VOTING DETAILS:

CARRIED UNANIMOUSLY

Cr CV Farr complimented the Shire President, CEO and staff on the preparation of the Annual Report 2020/21.

2020/21

ANNUAL REPORT

SHIRE OF MINGENEW





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President's Report 2020

It is my pleasure to present this 2020/21 annual President's Report for the Shire of Mingenew.

The last reporting period ending June 2019/20 was all about the Covid-19 virus. Unfortunately it is still with us but not having a negative impact. The WA Government's closed border policy has again resulted in unprecedented tourist numbers through our Shire which has tested our roads and camping facilities.

Last year saw work started on the Cecil Newton Park precinct which is progressing well. When completed it should be a feature of our town. An official opening ceremony is planned for the New Year.

Many of the other projects planned i.e. Philip Street upgrade, Childcare Centre and Railway Station upgrades that we have funds allocated for are progressing albeit slowly, Seroja having an impact.

Forty-two years ago we had Cyclone Hazel which caused significant damage to our Shire. This year along came Seroja. Its devastation will be remembered in the next 42 years and beyond.

I'm very proud of the way our community responded and relieved that no-one was injured or worse. The positive and generally noncomplaining attitude displayed by everyone in the clean-up and recovery is testament to the local Bulldog Spirit.

I must congratulate our CEO Nils Hay and the Police Sargent Neil Boonzaaier on their leadership and organisational skills in the aftermath of Seroja. This is still ongoing and will be sometime.

Our outside workforce also stood up during the clean up after the cyclone. They put their normal duties aside and just got stuck in as did many members of the community. To all I express a big thankyou and well done.

A lot of the repair and rebuild work has yet to be started and is a frustration to all. Believe me there is a lot of lobbying going on in the background to various Departments and Politicians. Hopefully by this time next year all should be completed.

Your council continues to review and progress the 10-year community plan. Roads are constantly requiring attention and wet winters only add to this problem. One of our great concerns is the condition of Yandanooka North East Road. We continue to put it forward to the Regional Road Group for funding, but it is deemed not significant enough for funding. We may have to seek alternative solutions.

Once again, our Auditors have not raised any issues with our Shire finances and organisation. Congratulations to Nils, Jeremy and the rest of their team on this achievement.

Your councillors have once again worked diligently on planning and reviewing our operations. On your behalf I thank them all and as last year we will continue to strive onwards and upwards.

Gary Cosgrove

President



Mingenew Town



CEO's Report

What a year. The impact of Tropical Cyclone Seroja was huge, and will continue to be felt for quite some time.

In practical terms, Seroja has delayed a number of projects, pushed up the cost of building and made the contractors that we rely upon an even scarcer commodity. Amidst the negative impacts though, Seroja did reveal two things: The strength of our local community and the ability for local government to respond and be a true force for good when things go bad. The morning after the cyclone – and in the days that followed – a steady stream of local volunteers made themselves available to help others tidy up, doorknock residents who had been impacted to ensure they were okay, and generally lend a helping hand where it was required. In the face of our biggest natural disaster in 40 years, that ability to pull together highlighted for me one of the best things about Mingenew.

At the same time, I am incredibly proud of my team at the Shire who put in a great effort to lead that response and recovery process. One thing I have learned through this experience is that, despite the size and resources of the State Government, they do not have the agility to respond in the way that local government can. All too often in the months following Seroja it has been the local government leading, imploring the State to catch up and support our efforts. This has been frustrating at times, as the disaster recovery funding environment is a complicated and slow-moving one, but we have tried throughout to ensure that our community is supported as best we can.

In addition to Seroja we have dealt with COVID too. Thankfully, here in the Mid West we have remained relatively untouched, but the impact on major community events and the uncertainty that has been introduced in this space is one that we have felt with the cancellation last year of the Mingenew Mid West Expo and the postponement of numerous other events which required attendees from outside the region. The return to Level 5 restrictions and commencement of the vaccination program has been very welcome, and we hope to be returning to something approaching normalcy in the coming months.

It has not all been doom and gloom though, despite the challenges, a number of initiatives – playgrounds, roadworks and solar power systems – have still been completed, and we have had success with a number of large and small grant applications. Admittedly, others have seen delays, and our 2021/22 project load is significant as a result – and the challenges of finding contractors may further impact that.

The crunch in the building sector comes at a time when housing is an increasingly important priority for our community. This year, Council sold off a number of its vacant blocks of land, with the hopes of people being able to take advantage of building grants to get

a head-start on new homes in Mingenew. The good news is that we have sold most of the blocks (with some settlements still outstanding), and we know that some are actively working towards building. We remain aware though that housing will be an issue for some time.

Despite the headwinds, the business of Council continues. We are continuing to try to improve the ease with which people can engage with us – with more online services and contact options, our advocacy – especially in the house space – is growing louder, our run of unqualified audit results continues and we have a great team here, committed to serving the Mingenew community.

Staff

In 2020-21 we underwent two key structural changes. Firstly, the re-introduction of the Works Manager role. We welcome Peter Wood to the team, as he helps to improve systems, processes and productivity in our Works department. Secondly, we elevated the Governance Officer role to Governance and Community Manager, and Erin Greaves continues in that position. These changes are symptomatic of the increasing compliance and governance requirements that are placed upon local governments. Even for small local governments like ours, the need for increasingly specialised skills in these areas continues to grow – seemingly despite our appeals to the State Government for a less complex operating environment.

This year also saw the departure of Rocky Brennan and Clara Eaton, and we thank them for their 14 and 9 years of service respectively.





Wildflowers in Mingenew

Finance Statistics

The Shire of Mingenew had a Total Revenue of \$7.03m (including operating and capital grants) for the 2020/21 financial year. A total of 46% (\$3.26m) of the Shire’s revenue for 2020/21 was Non-Operating Grants which helped to fund a number of key capital projects, in particular the beginning of the construction of the new Coalseam Road Bridge, drainage upgrades on Milo Road and widening on part of Mingenew Mullewa Road. Operating Grants and Contributions account for 11% of total revenue, while Rates (28%) and Fees & Charges (4%) are also significant contributing factors to the total revenue figure.

The remaining revenue comes from interest received and other miscellaneous services carried out by the Shire during the financial year. There was a total of 11% (\$753k) of revenue made up of Reimbursements & Other Income. This amount was predominately made up of police licensing (\$458k).

Total Revenue by Nature & Type

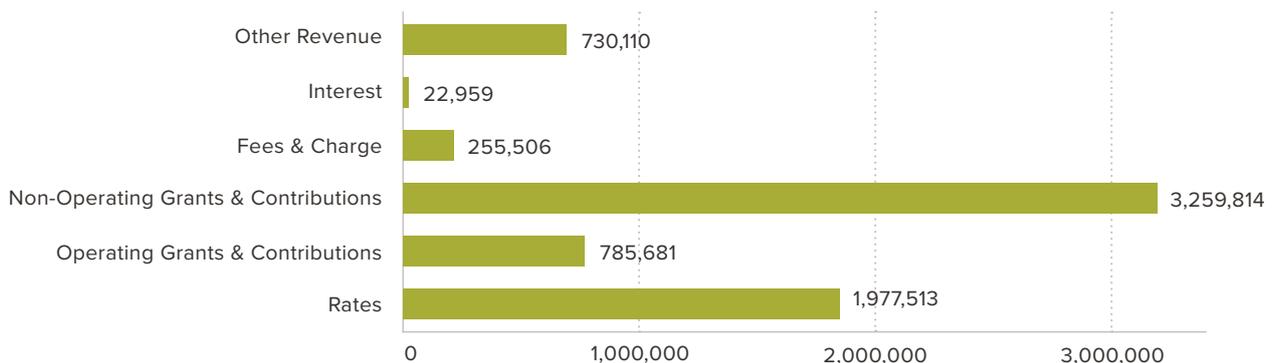


Table 1

Reserve	Balance
Building and Land Reserve	\$30,302
Recreation Reserve	\$3,095
Plant Reserve	\$194,640
Employee Entitlement Reserve	\$68,133
Aged Persons Units Reserve	\$12,782
Economic Development & Marketing Reserve	\$10,323
Environmental Reserve	\$19,617
Land Development Reserve	\$6,979
RTC/PO/NAB Reserve	\$22,218
Insurance Reserve	\$23,045
COVID-19 Emergency Reserve	\$80,709
Total	\$471,843

Revenue

The revenue (operating and capital) generated by the Shire is spent providing infrastructure and services for the community. The Shire provides many services including maintaining and improving roads, parks and gardens, leisure services and other community projects. A significant amount of the Shire’s resources (66%) are spent on maintaining road infrastructure and the provision of recreation services.

Reserve Funds

As at 30 June 2021 the balance in the Reserve Accounts was \$471,843 as per table below; There was a transfer of over \$41,000 to the Plant Reserve this year. The Shire will continue to make a concerted effort to improve our cash reserves for the provision of future acquisitions and proposed developments.

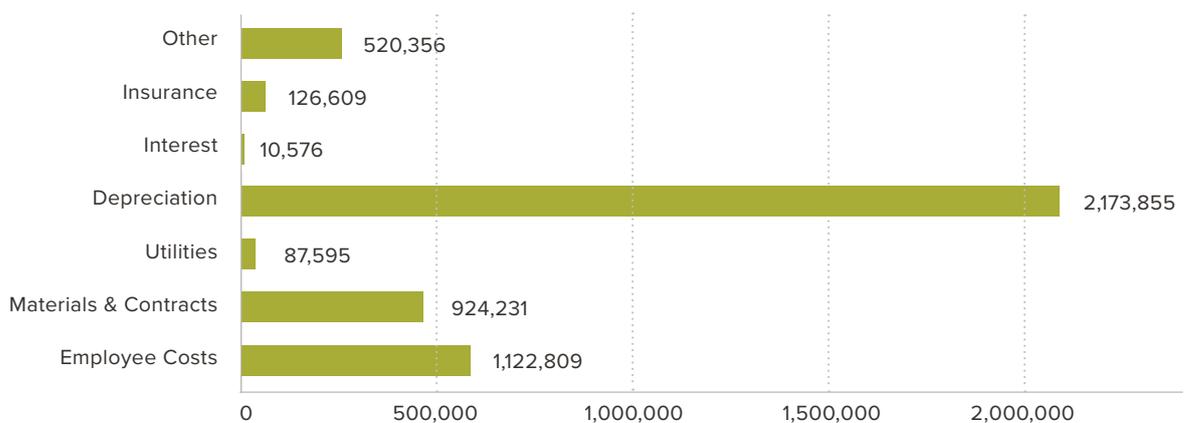
Operating Expenditure

When comparing the breakdown of these costs by nature and type, a significant 44% of all operating expenditure is attributed to depreciation charges. Depreciation is a non-cash item and is a result of the Shire having in excess of \$51m worth of assets, of which 80% is attributed to the Shire’s road network and other related infrastructure whilst 20% is attributed to Property, Plant & Equipment. Other significant expenditure includes Employee Costs (23%), Materials & Contracts (19%) and Other Expenditure (14%). As with Revenue the majority of these Other Expenditure costs are attributed to police licensing costs.

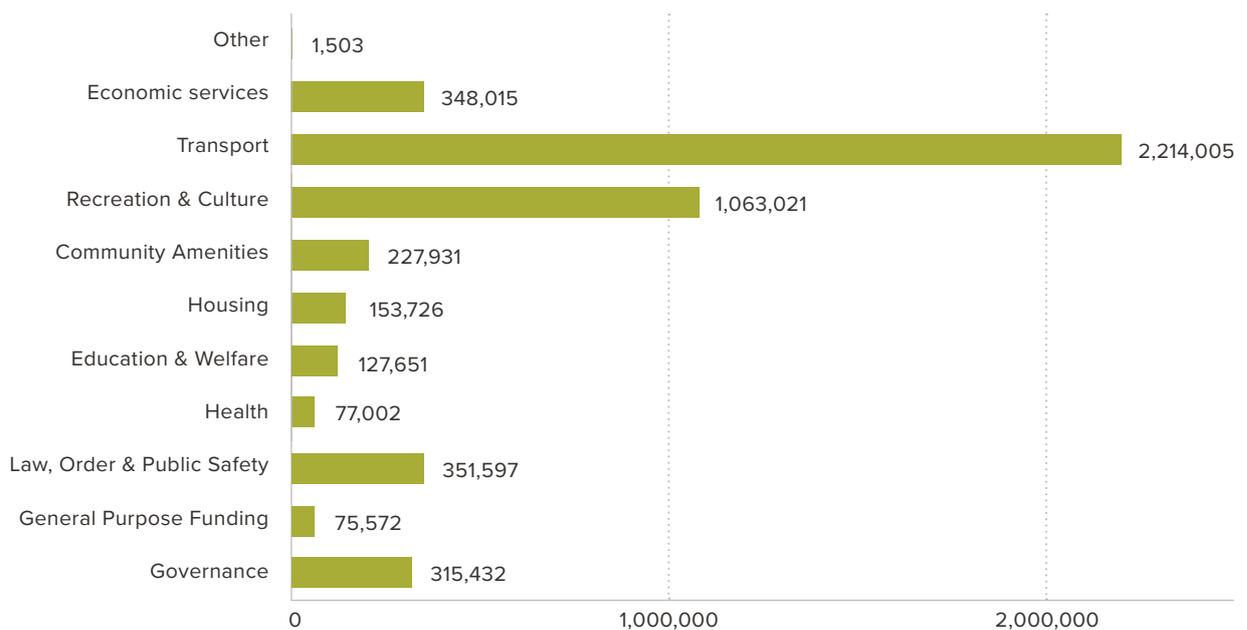
Loan Liability

As at 30 June 2021 the outstanding principal on all loans was \$165,919 which is due to be paid off by the end of June 2022. A new loan to fund the replacement of one of the Shire’s graders in the amount of \$280,000 will be taken out in late 2021. It will be paid off over the next 5 financial years.

Operating Expenditure by Nature & Type



Operating Expenditure by Program



Activities and Projects:

In addition to the normal operating activities, a number of significant capital works projects were undertaken during the 2020/21 financial year, as per below:

Table 2

Mingenew Mullewa Road – 3.0km Widen & Reseal	\$440K
Milo Road – Resheeting	\$232K
Skate Park Precinct Upgrade	\$294K
Plant Purchases	\$315K

Seroja Clean-up and Rebuilding

A significant amount of Shire staff time and effort has been put into the clean-up and rebuilding efforts following TC Seroja. This process will be a lengthy one, as the Shire works through an extensive insurance claim and engages builders and other contractors to restore a wide range of assets.

Lockier River Bridge – Coalseam Road

Funding was secured for the replacement of the bridge over the Lockier River on Coalseam Road. While most of the works will take place during the 2021/22 financial year, we are happy that – through our partnership with Main Roads – the entire project will be externally funded.

Solar Power Project

This year we installed solar panels on the Shire Office and Recreation Centre. The project has seen a decrease in our power costs and will help us to deliver our services in a more environmentally sustainable fashion.

Mingenew Transfer Station

In May 2021, we finally transitioned to a transfer station-based arrangement at the Mingenev Tip. Over time, we hope this will reduce the amount of waste going into landfill, whilst also providing us with better oversight of the type and volume of waste that is being received. It is also hoped that this shift will reduce the amount of unwelcome waste – such as tyres and asbestos – that had previously been dumped at the tip.

Tourism

Whilst COVID-19 has certainly made things a little strange in the tourism sector, we still experienced very strong intrastate visitation, and our Shire's marketing and promotion efforts continue to pay dividends. We have also been slowly increasing our offering of Astrotourism events, following the construction of a dedicated stargazing site near Yandanooka Hall. Dark sky tourism is garnering increasing attention, and we remain at the vanguard of this movement in WA.

Work has also commenced through WA's Wildflower Country Inc. on a Regional Trails Masterplan, to enhance our Shire's – and the broader region's – trails infrastructure. This is a swiftly growing tourist market and, whilst it fits well with wildflower tourism, is not reliant upon wildflowers.

Cecil Newton Park Upgrades

Several key pieces of the upgrade of the Cecil Newton Park/Skate Park youth precinct were completed this year, with two new playground and a flying fox added to the area. The project is ongoing, but it is great to have these new family-friendly facilities available in the heart of town.

Nils Hay

Chief Executive Officer



Mingenew Museum





Councillors and Staff

Councillors



Gary Cosgrove
Shire President



Robert Newton
Deputy President



Justin Bagley
Councillor



Carol Farr
Councillor



Hellene McTaggart
Councillor



Helen Newton
Councillor



Anthony Smyth
Councillor

Staff

Leadership Team



Nils Hay
Chief Executive Officer



Jeremy Clapham
**Finance & Administration
Manager**

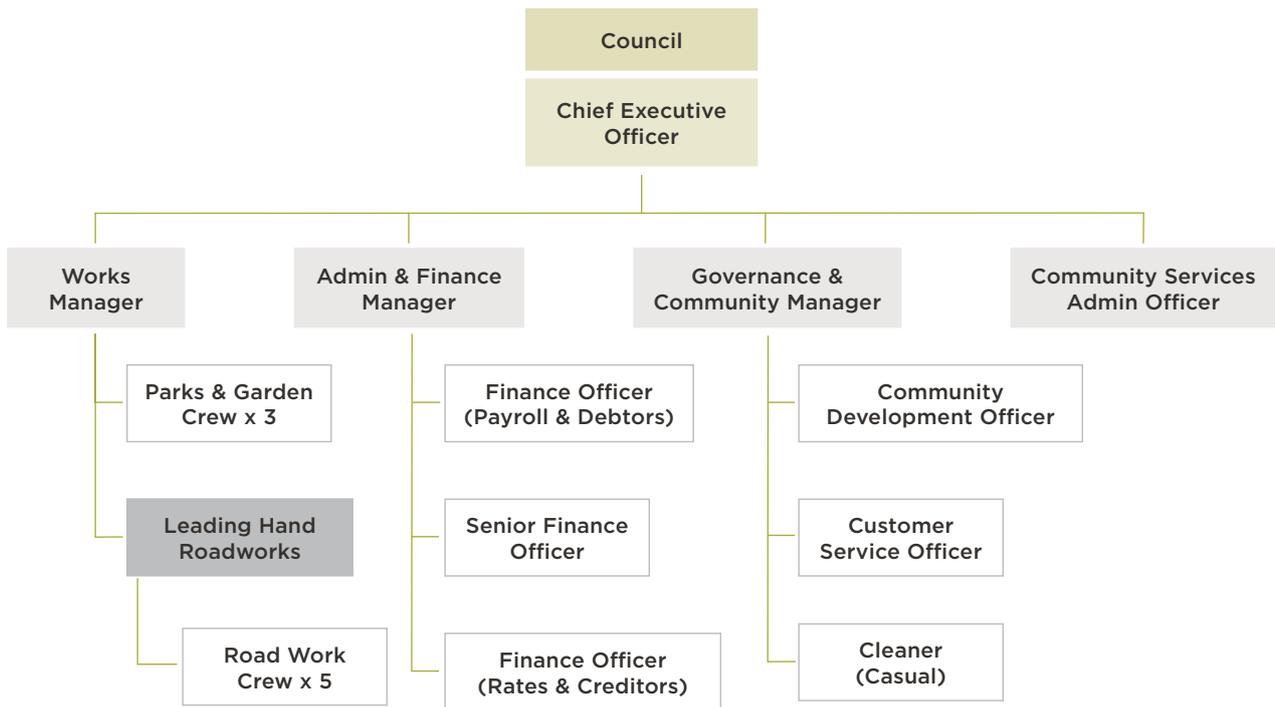


Peter Wood
Works Manager



Erin Greaves
**Governance & Community
Manager**

Organisational Charts



Shire of Mingenew staff



Strategic Community Plan Outcomes

2019-20 is the first year of operation of our 2019-29 Strategic Community Plan. Despite some of the challenges the year threw at us, we were certainly able to make progress towards the Plan's goals. Much of this year's outcomes related to the planning of future projects and allocation of funding for delivery, with this year setting us up well to deliver a range of infrastructure and community projects in the 2020-21 Financial Year.

Strategy 1

Leading Mingenew

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

1.1 Infrastructure

We have continued to successfully receive external funding for many of our major infrastructure projects, particularly those relating to our road network. All of our Regional Road Group and Roads to Recovery-funded roadworks in FY20/21 were completed and funding was secured for around \$10m worth of works in FY21/22

1.2 Capability

Council continues to work hard to ensure we have the staff and resources to deliver what we need to in a sustainable fashion – as with most small local governments, this can be very challenging at times! Over the course of the year we have continued to try to improve our public communications, with regular content on social media, our website and in the Mingenew Matters. We have also sought community feedback on several topics, such as the future of Samuel Phillips Park.

1.3 Compliance:

Much of the business of local government is compliance-related. This year, we can happily report another series of unqualified interim and final audit results with very few identified management items. Furthermore, we have successfully delivered on several key internal audit tasks, including the finalisation of our Workforce Plan.

1.4 Resource Management:

Our key project in this area for 20/21 was related to our transfer station, and it is good have this process up and running. It will require further improvement and tweaking over time, as we adjust to a different way of doing things, but the long-term benefits from both a compliance and environmental perspective should be significant.

Strategy 2

Love living in Mingenew

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

2.1 Health

A lot of time and effort has been spent on ensuring that we are meeting the relevant COVID-19 requirements. Even in the absence of local cases, the Shire has taken a leadership role in this space to ensure that our community remains safe.

2.2 Education

The Shire maintains a close working relationship with our local education providers. This year we have been engaged in planning work for the upgrade and expansion of the Mingenew Daycare Centre at Sister Cameron House.

2.3 Culture and Heritage

The Shire has, through our Community Assistance Scheme grants, awarded funding to the Mingenew Historical Society to complete their local Heritage Walk and develop an Oral History of Mingenew. The Walk, accompanied by brochures, ant way-finders and a series of interpretive panels helps to provide an array of local historical information to locals and visitors alike.

2.4 Sense of Community

In addition to the recent playground upgrades, work also began on improving our water infrastructure at the Mingenew Recreation Centre to ensure that our parks and ovals have adequate access to water.

We have also, through our Community Assistance Scheme, provided funding to the Mingenew Golf Club for a new storage container, Mingenew Sports Club for some painting and garden works and Mingenew Silver Chain Committee to ensure prescription deliveries to Mingenew remain free.



Mingenew Hotel



Mingenew Primary School



Mingenew Caravan Park



2020 Mingenew Races



Mingenew Tourist Centre

Strategy 3 Growing Mingenew

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

3.1 Housing

The Shire held a successful land sale campaign this year, offering a number of blocks from just \$1. The challenge, following this, has turned to the increased shortage of housing and building contractors. TC Seroja has obviously exacerbated this shortage further, and much of the Shire's lobbying effort has been spent on trying to work with the State and Federal Governments to find solutions to these issues.

3.2 Development

Work has been taking place, with the Department of Planning Lands and Heritage around potentially acquiring future industrial or rural residential land to support local demand. Whilst progress has been made, such processes are typically lengthy ones and it may be several years before they bear fruit.

In terms of industry development, the Shire has been working with the Mid West Development Commission on some master planning to better understand and grow the local space sector. This has been facilitated by \$80,000 in funding secured this year. The master plan will be developed through FY21/22.

Strategy 4 We'll see you in Mingenew

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

4.1 Diversity of Accommodation

The topic of accommodation was keenly discussed at the March Agritourism Workshop and – following the cyclone – the need for accommodation in Mingenew has only grown. The Shire remains open to proposals to address this matter.

4.2 Events

Whilst COVID-19 did hamper the annual events calendar, the Mingenew Races provided their typical highlight, and the Shire was happy to work with the Turf Club to assist the promotion of that event. At a more local level, we have been partnering with the Mingenew CRC and other local groups to deliver a range of community events. In the aftermath of TC Seroja, these opportunities to come together were particularly important for our local community.

4.3 Tourism Assets

Tourism remains a key focus for diversifying our local economy, and as we have continued to promote wildflower tourism, we have also been working steadily towards increased promotion and experiences in the Astrotourism segment. This year also saw Mingenew host a successful Agritourism workshop – which highlighted both the interest and potential in farm-based tourism in our region.

This focus on agricultural tourism was supported by the Mingenew Irwin Group, who utilised a Shire Community Assistance Scheme grant to construct Shuttle Alley, an interpretive crop display, next to the MIG office.

Planning work has also commenced on some upgrades to the walking track up Mingenew Hill, with a view to making it a safer and easier experience, and adding some interpretive signage for visitors.

In addition to our own efforts, we work closely with Wildflower Country Inc. and our State Government counterparts – particularly the Department of Biodiversity, Conservation and Attractions – to ensure there is a range of reasons for tourists to visit and spend time in our Shire.

Strategy 5

Making business easy In Mingenew

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

5.1 Digital Capacity

This year we successfully engaged Node1 to install a Fixed Wireless Internet repeater to service much of the Mingenew townsite. Unfortunately, TC Seroja subsequently blew the tower over. Despite this setback, the tower will be replaced in FY21/22 and the service restored.

5.2 Economic Development

The Shire has been working with the Mingenew CRC and together the Mingenew Business Alliance was reconstituted this year, with the CRC overseeing the Alliance moving forwards.

The Shire also leased out the old Bank building to provide opportunities for existing organisations, or new businesses, to establish themselves in these key main street locations.



The view from Mingenew Hill

Governance

Elected Member Attendance

Elected Member Attendance - 1 July 2020 to 30 June 2021

10 [10] Number of meetings attended / total number meeting required to attend

N/A Elected Member not required to Attend

Elected Member	Term Commenced	Term Expires	Ward*	Council (10)	Special Council (1)	Audit & Risk Committee (4)	Bushfire Advisory Committee (2)	Executive Committee (2)	Electors Meeting (1)	LEMC (1)
Cr G Cosgrove	2019	2023	Town	10 (10)	1 (1)			2 (2)	1 (1)	
Cr R Newton	2017	2021	Rural	10 (10)	1 (1)	4 (4)		2 (2)	1 (1)	0 (1)
Cr J Bagley	2019	2023	Rural	9 (10)	1 (1)		0 (2)	2 (2)	1 (1)	
Cr H McTaggart	2019	2023	Rural	10 (10)	1 (1)	4 (4)			1 (1)	
Cr C Farr	2019	2023	Town	9 (10)	0 (1)				1 (1)	
Cr H Newton	2017	2021	Town	9 (10)	0 (1)	2 (2)			1 (1)	
Cr A Smyth	2019	2021	Town	10 (10)	0 (1)	3 (4)	1 (2)		1 (1)	0 (1)

* in 2020 Council resolved to abolish the Ward system. This is to take effect following the 2021 Local Government Elections.

Elected Member Training

Part 10 – Training of the Local Government (Administration) Regulations 1996 was introduced requiring all elected members whose term commenced on or after 9 August 2019 complete the Council Member Essentials training course within 12 months of their election, in accordance with s5.126(1) of the Local Government Act 1995. The status of Councillor-completed training as at 30 June 2021 is as follows:

Elected Member	Council Member Essentials module completion status				
	Understanding Local Government	Serving on Council	Meeting Procedures	Conflicts of Interest	Understanding Financial Reports and Budget
Cr G Cosgrove*	In Progress	In Progress	In Progress	In Progress	Completed
Cr R Newton	N/A	N/A	N/A	N/A	N/A
Cr J Bagley*	Completed	In Progress	In Progress	In Progress	In Progress
Cr H McTaggart*	Completed	Completed	Completed	Completed	Completed
Cr C Farr*	In Progress	In Progress	In Progress	In Progress	In Progress
Cr H Newton	N/A	Completed	In Progress	N/A	Completed
Cr A Smyth	In Progress	In Progress	In Progress	In Progress	In Progress

* Denotes Elected Members who are required to complete the mandatory training, all other Elected Members are exempt in accordance with r.36.

Employee Remuneration

In accordance with s19(b) of the Local Government (Administration) Regulations 1996, the number of Shire employees entitled to an annual salary of \$130,000 or more during the 2020/21 year were:

Table 4

Salary Range	Number of Employees
\$130 000 to \$139 999	-
\$140 000 to \$149 999	-
\$150 000 to \$159 999	1

The Total Remuneration for the CEO in 2020/21 is \$205,500 (remuneration is defined as salary, allowances, fees, enrollments and benefits (whether in money or not)).

Freedom of Information

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

The Shire did not receive any applications under the Freedom of Information Act in 2020/21.

Disability and Access Inclusion Plan

The Shire's Disability Access and Inclusion Plan (DAIP) 2019-2024, last reviewed in 2021, is a key strategic document that outlines the Shire's approach to working towards a more accessible and inclusive community. The DAIP ensures that services, facilities and information meet the needs of people with disability, their families and carers and supports an environment in which people with disability have the same opportunities, rights and responsibilities enjoyed by all other people in the community. Key strategies include:

- I. Ensuring that people with disability have the same opportunities as other people to access the services of, and any events organised by the Shire through consultation, policy development and improved services
- II. Ensuring that people with disability have the same opportunities as other people to access the buildings and other facilities of the Shire through improved planning and consultation during new and development works, including parking and access ways
- III. Ensuring people with a disability receive information in a format that will enable them to access information as readily as other people by having information available in alternative formats and continuously improving the Shire's website formatting

- IV. Ensuring people with disability receive the same level and quality of service from staff as other people through training, inductions and seeking advice from disability service providers
- V. Ensuring the Shire's grievance mechanisms are accessible for people with a disability
- VI. Ensuring people with disability have the same opportunity to participate in any public consultation through promotion of the DAIP and targeting affected community members on relevant matters
- VII. Using inclusive recruitment methods and practices to support people with disability in obtaining and maintaining employment with the Shire

The DAIP is monitored regularly, and Progress Reports are provided to the Department of Communities.

Complaints Register

The Shire reports no complaints, as defined under s5.105 of the Act – 'Breaches by council members', for the period ending 30 June 2021. The complaints officer (CEO for the Shire of Mingenew) is required to maintain a register of complaints that result in a finding under s5.110(2)(a) that a minor breach has occurred. A copy of the Register is available on the Shire's website.

Public Disclosures

The Public Interest Disclosure Act 2013 (Commonwealth) aims to ensure openness and accountability in government. Disclosures are treated in confidence and persons making a disclosure are protected from detrimental action. The Chief Executive Officer is the appointed Public Interest Disclosure (PID) Officer for the Shire. During 2020/21 the Shire did not receive any disclosures.

Recordkeeping Plan

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

Council undertook a formal review of its Recordkeeping Plan in 2020. An updated Recordkeeping Plan is currently being completed, with a final version to be submitted to the State Records Office in October 2021.



Mingenew Harvest

National Competition Policy

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

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

1. Competitive neutrality

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

2. Structural reform

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

3. Legislation review

To review legislation that restricts competition.

Competitive Neutrality

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

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

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

Structural Reform

In this area, Council has no monopoly activities.

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

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

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

Legislation Review

Council has a portfolio of local laws (previously known as by-laws) which may or may not conflict with the Competition Principles Agreement. These local laws will be reviewed to ensure compliance with the reporting requirements.

The Shire last conducted a review of its Local Laws in 2017 and is continuing to implement actions from this review.





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**SHIRE OF MINGENEW
FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2021**

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

STATEMENT BY CHIEF EXECUTIVE OFFICER

The attached financial report of the Shire of Mingenew for the financial year ended 30 June 2021 is based on proper accounts and records to present fairly the financial position of the Shire of Mingenew at 30 June 2021 and the results of the operations for the financial year then ended in accordance with the Local Government Act 1995 and, to the extent that they are not inconsistent with the Act, the Australian Accounting Standards.

Signed on the 9th day of December 2021



Chief Executive Officer

Nils Hay

Name of Chief Executive Officer

SHIRE OF MINGENEW
STATEMENT OF COMPREHENSIVE INCOME
BY NATURE OR TYPE
FOR THE YEAR ENDED 30 JUNE 2021

	NOTE	2021 Actual	2021 Budget	2020 Restated
		\$	\$	\$
Revenue				
Rates	24(a)	1,977,513	1,975,991	1,885,305
Operating grants, subsidies and contributions	2(a)	785,681	1,306,100	760,450
Fees and charges	2(a)	255,506	239,292	250,486
Interest earnings	2(a)	22,959	24,381	32,981
Other revenue	2(a)	730,110	531,219	635,543
		<u>3,771,769</u>	<u>4,076,983</u>	<u>3,564,765</u>
Expenses				
Employee costs		(1,122,809)	(1,031,488)	(1,197,569)
Materials and contracts		(924,231)	(708,353)	(1,032,941)
Utility charges		(87,595)	(93,002)	(110,991)
Depreciation on non-current assets	11(d)	(2,173,855)	(1,506,670)	(2,027,079)
Interest expenses	2(b)	(10,576)	(10,686)	(14,589)
Insurance expenses		(126,609)	(120,997)	(121,694)
Other expenditure	2(b)	(520,356)	(584,575)	(658,012)
		<u>(4,966,031)</u>	<u>(4,055,771)</u>	<u>(5,162,875)</u>
		(1,194,262)	21,212	(1,598,110)
Non-operating grants, subsidies and contributions	2(a)	3,259,814	2,990,490	1,853,775
Profit on asset disposals	11(a)	11,727	2,000	763
(Loss) on asset disposals	11(a)	(23,923)	(23,100)	0
Fair value adjustments to financial assets at fair value through profit or loss		2,804	0	0
		<u>3,250,422</u>	<u>2,969,390</u>	<u>1,854,538</u>
Net result for the period		2,056,160	2,990,602	256,428
Other comprehensive income				
<i>Items that will not be reclassified subsequently to profit or loss</i>				
Changes in asset revaluation surplus	13	1,130,509	0	(41,000)
Total other comprehensive income for the period		1,130,509	0	(41,000)
Total comprehensive income for the period		3,186,669	2,990,602	215,428

See Note 28 for details regarding the prior period restatement as a result of the correction of prior period errors.
This statement is to be read in conjunction with the accompanying notes.

Nexia Perth Audit Services Pty Ltd



SHIRE OF MINGENEW
STATEMENT OF COMPREHENSIVE INCOME
BY PROGRAM
FOR THE YEAR ENDED 30 JUNE 2021

	NOTE	2021 Actual	2021 Budget	2020 Restated
		\$	\$	\$
Revenue				
	2(a)			
Governance		18,830	13,399	14,029
General purpose funding		2,644,107	3,158,932	2,576,681
Law, order, public safety		223,867	23,750	21,041
Health		801	150	144
Education and welfare		1,236	400	565
Housing		110,875	90,440	109,289
Community amenities		75,059	89,650	72,900
Recreation and culture		41,764	28,780	37,543
Transport		554,300	592,400	593,914
Economic services		37,376	18,582	25,286
Other property and services		63,554	60,500	113,373
		<u>3,771,769</u>	<u>4,076,983</u>	<u>3,564,765</u>
Expenses				
	2(b)			
Governance		(315,432)	(343,694)	(363,471)
General purpose funding		(75,572)	(76,332)	(87,997)
Law, order, public safety		(351,597)	(66,912)	(155,223)
Health		(77,002)	(80,167)	(95,069)
Education and welfare		(127,651)	(110,533)	(89,452)
Housing		(153,726)	(156,237)	(185,809)
Community amenities		(227,931)	(249,083)	(249,792)
Recreation and culture		(1,063,021)	(991,834)	(1,069,502)
Transport		(2,214,005)	(1,589,248)	(2,331,037)
Economic services		(348,015)	(302,628)	(394,284)
Other property and services		(1,503)	(78,417)	(126,650)
		<u>(4,955,455)</u>	<u>(4,045,085)</u>	<u>(5,148,286)</u>
Finance Costs				
	2(b)			
Education and welfare		(1,214)	(1,136)	(1,631)
Housing		(3,510)	(3,285)	(4,699)
Recreation and culture		(1,165)	(1,091)	(1,565)
Transport		(2,963)	(2,774)	(3,982)
Other property and services		(1,724)	(2,400)	(2,712)
		<u>(10,576)</u>	<u>(10,686)</u>	<u>(14,589)</u>
		<u>(1,194,262)</u>	<u>21,212</u>	<u>(1,598,110)</u>
Non-operating grants, subsidies and contributions	2(a)	3,259,814	2,990,490	1,853,775
Profit on disposal of assets	11(a)	11,727	2,000	763
(Loss) on disposal of assets	11(a)	(23,923)	(23,100)	0
Fair value adjustments to financial assets at fair value through profit or loss		2,804	0	0
		<u>3,250,422</u>	<u>2,969,390</u>	<u>1,854,538</u>
Net result for the period		2,056,160	2,990,602	256,428
Other comprehensive income				
<i>Items that will not be reclassified subsequently to profit or loss:</i>				
Changes in asset revaluation surplus	13	1,130,509	0	(41,000)
Total other comprehensive income for the period		1,130,509	0	(41,000)
Total comprehensive income for the period		3,186,669	2,990,602	215,428

See Note 28 for details regarding the prior period restatement as a result of the correction of prior period errors.
This statement is to be read in conjunction with the accompanying notes.



Nexia Perth Audit Services Pty Ltd

SHIRE OF MINGENEW
STATEMENT OF FINANCIAL POSITION
AS AT 30 JUNE 2021

	NOTE	2021	2020	2019
		\$	Restated	Restated
		\$	\$	\$
CURRENT ASSETS				
Cash and cash equivalents	3	1,246,247	1,088,447	1,508,858
Trade and other receivables	6	371,134	45,942	309,534
Inventories	7	3,152	0	40,394
Other assets	8	8,228	0	18,937
TOTAL CURRENT ASSETS		1,628,761	1,134,389	1,877,723
NON-CURRENT ASSETS				
Trade and other receivables	6	18,093	12,818	7,907
Other financial assets	5(a)	55,355	52,551	52,551
Inventories		0	0	35,000
Property, plant and equipment	9	10,293,278	9,601,039	10,386,256
Infrastructure	10	41,695,064	39,672,429	38,399,568
Right-of-use assets	12(a)	17,760	23,249	0
TOTAL NON-CURRENT ASSETS		52,079,550	49,362,086	48,881,282
TOTAL ASSETS		53,708,311	50,496,475	50,759,005
CURRENT LIABILITIES				
Trade and other payables	14	102,210	129,630	332,783
Other liabilities	15	428,845	171,811	317,724
Lease liabilities	16(a)	7,393	9,331	0
Borrowings	17(a)	165,919	161,996	158,167
Employee related provisions	18	104,784	136,130	135,960
TOTAL CURRENT LIABILITIES		809,151	608,898	944,634
NON-CURRENT LIABILITIES				
Lease liabilities	16(a)	4,317	11,387	0
Borrowings	17(a)	0	165,918	327,910
Employee related provisions	18	11,101	13,199	4,816
TOTAL NON-CURRENT LIABILITIES		15,418	190,504	332,726
TOTAL LIABILITIES		824,569	799,402	1,277,360
NET ASSETS		52,883,742	49,697,073	49,481,645
EQUITY				
Retained surplus		33,085,132	31,073,805	30,935,897
Reserves - cash backed	4	471,844	427,011	308,491
Revaluation surplus	13	19,326,766	18,196,257	18,237,257
TOTAL EQUITY		52,883,742	49,697,073	49,481,645

See Note 28 for details regarding the prior period restatement as a result of the correction of prior period errors. This statement is to be read in conjunction with the accompanying notes.

Nexia Perth Audit Services Pty Ltd



SHIRE OF MINGENEW
STATEMENT OF CHANGES IN EQUITY
FOR THE YEAR ENDED 30 JUNE 2021

	NOTE	RETAINED SURPLUS \$	RESERVES CASH BACKED \$	REVALUATION SURPLUS \$	TOTAL EQUITY \$
Balance at 1 July 2019		31,347,414	308,491	18,237,257	49,893,162
Correction of error	28	(411,517)	0	0	(411,517)
Balance at 1 July 2019 - restated		30,935,897	308,491	18,237,257	49,481,645
Comprehensive income					
Net result for the period		256,428	0	0	256,428
Other comprehensive income	13	0	0	(41,000)	(41,000)
Total comprehensive income		256,428	0	(41,000)	215,428
Transfers from reserves	4	83,000	(83,000)	0	0
Transfers to reserves	4	(201,520)	201,520	0	0
Balance at 30 June 2020 - restated		31,073,805	427,011	18,196,257	49,697,073
Comprehensive income					
Net result for the period		2,056,160	0	0	2,056,160
Other comprehensive income	13	0	0	1,130,509	1,130,509
Total comprehensive income		2,056,160	0	1,130,509	3,186,669
Transfers to reserves	4	(44,833)	44,833	0	0
Balance as at 30 June 2021		33,085,132	471,844	19,326,766	52,883,742

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

Nexla Perth Audit Services Pty Ltd

SHIRE OF MINGENEW
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 30 JUNE 2021

	NOTE	2021 Actual \$	2021 Budget \$	2020 Actual \$
CASH FLOWS FROM OPERATING ACTIVITIES				
Receipts				
Rates		1,968,858	1,975,991	1,883,677
Operating grants, subsidies and contributions		1,491,955	1,330,300	955,344
Fees and charges		255,434	239,292	250,486
Interest received		22,959	24,381	32,981
Goods and services tax received		211,258	0	340,437
Other revenue		730,110	531,219	464,485
		<u>4,680,574</u>	<u>4,101,183</u>	<u>3,927,410</u>
Payments				
Employee costs		(1,171,244)	(1,076,488)	(1,178,915)
Materials and contracts		(1,480,048)	(709,636)	(1,158,762)
Utility charges		(87,595)	(93,002)	(110,991)
Interest expenses		(10,576)	(10,686)	(14,589)
Insurance paid		(126,609)	(120,997)	(121,694)
Goods and services tax paid		(450,230)	0	(242,979)
Other expenditure		(520,356)	(584,575)	(658,012)
		<u>(3,846,658)</u>	<u>(2,595,384)</u>	<u>(3,485,942)</u>
Net cash provided by (used in) operating activities	19	<u>833,916</u>	<u>1,505,799</u>	<u>441,468</u>
CASH FLOWS FROM INVESTING ACTIVITIES				
Payments for purchase of property, plant & equipment	9(a)	(511,160)	(940,000)	(74,010)
Payments for construction of infrastructure	10(a)	(3,304,127)	(3,975,677)	(2,500,957)
Non-operating grants, subsidies and contributions	2(a)	3,259,814	2,990,490	1,853,775
Proceeds from sale of property, plant & equipment	11(a)	50,683	35,000	25,818
Net cash provided by (used in) investment activities		<u>(504,790)</u>	<u>(1,890,187)</u>	<u>(695,374)</u>
CASH FLOWS FROM FINANCING ACTIVITIES				
Repayment of borrowings	17(b)	(161,995)	(161,995)	(158,162)
Payments for principal portion of lease liabilities	16(b)	(9,331)	(9,331)	(8,343)
Net cash provided by (used in) financing activities		<u>(171,326)</u>	<u>(171,326)</u>	<u>(166,505)</u>
Net increase (decrease) in cash held		<u>157,800</u>	<u>(555,714)</u>	<u>(420,411)</u>
Cash at beginning of year		1,088,447	1,088,447	1,508,858
Cash and cash equivalents at the end of the year	19	<u>1,246,247</u>	<u>532,733</u>	<u>1,088,447</u>

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

Nexia Perth Audit Services Pty Ltd

SHIRE OF MINGENEW
RATE SETTING STATEMENT
FOR THE YEAR ENDED 30 JUNE 2021

	NOTE	2021 Actual	2021 Budget	2020 Restated
		\$	\$	\$
OPERATING ACTIVITIES				
Net current assets at start of financial year - surplus/(deficit)	25 (b)	405,934	568,521	849,271
		405,934	568,521	849,271
Revenue from operating activities (excluding rates)				
Governance		18,830	13,399	14,029
General purpose funding		669,398	1,182,941	691,375
Law, order, public safety		223,867	23,750	21,041
Health		801	150	144
Education and welfare		1,236	400	565
Housing		111,873	90,440	109,289
Community amenities		75,059	89,650	72,900
Recreation and culture		41,764	28,780	38,001
Transport		565,029	594,400	593,914
Economic services		37,376	18,582	25,286
Other property and services		63,554	60,500	113,678
		1,808,787	2,102,992	1,680,222
Expenditure from operating activities				
Governance		(315,432)	(343,694)	(363,471)
General purpose funding		(75,572)	(76,332)	(87,997)
Law, order, public safety		(351,597)	(66,912)	(155,223)
Health		(77,002)	(80,167)	(95,069)
Education and welfare		(128,865)	(111,669)	(91,083)
Housing		(157,236)	(159,522)	(190,508)
Community amenities		(227,931)	(249,083)	(249,792)
Recreation and culture		(1,071,818)	(992,925)	(1,071,067)
Transport		(2,233,259)	(1,615,122)	(2,335,019)
Economic services		(348,015)	(302,628)	(394,284)
Other property and services		(3,227)	(80,818)	(129,362)
		(4,989,954)	(4,078,872)	(5,162,875)
Non-cash amounts excluded from operating activities	25(a)	2,144,527	1,527,770	2,134,409
Amount attributable to operating activities		(630,706)	120,411	(498,973)
INVESTING ACTIVITIES				
Non-operating grants, subsidies and contributions	2(a)	3,259,814	2,990,490	1,853,775
Proceeds from disposal of assets	11(a)	50,683	35,000	25,818
Purchase of property, plant and equipment	9(a)	(511,160)	(940,000)	(74,010)
Purchase and construction of infrastructure	10(a)	(3,304,127)	(3,975,677)	(2,500,957)
		(504,790)	(1,890,187)	(695,374)
Amount attributable to investing activities		(504,790)	(1,890,187)	(695,374)
FINANCING ACTIVITIES				
Repayment of borrowings	17(b)	(161,995)	(161,995)	(158,162)
Payments for principal portion of lease liabilities	16(b)	(9,331)	0	(8,343)
Transfers to reserves (restricted assets)	4	(44,833)	(44,221)	(201,520)
Transfers from reserves (restricted assets)	4	0	0	83,000
Amount attributable to financing activities		(216,159)	(206,216)	(285,025)
Surplus/(deficit) before imposition of general rates		(1,351,655)	(1,975,991)	(1,479,372)
Total amount raised from general rates	24(a)	1,977,513	1,975,991	1,885,306
Surplus/(deficit) after imposition of general rates	25(b)	625,858	0	405,934

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

Nexia Perth Audit Services Pty Ltd

SHIRE OF MINGENEW
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FOR THE YEAR ENDED 30 JUNE 2021

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**SHIRE OF MINGENEW
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2021**

1. BASIS OF PREPARATION

The financial report comprises general purpose financial statements which have been prepared in accordance with Australian Accounting Standards (as they apply to local governments and not-for-profit entities) and Interpretations of the Australian Accounting Standards Board, and the *Local Government Act 1995* and accompanying regulations.

The *Local Government Act 1995* and accompanying Regulations take precedence over Australian Accounting Standards where they are inconsistent.

The *Local Government (Financial Management) Regulations 1996* specify that vested land is a right-of-use asset to be measured at cost. All right-of-use assets (other than vested improvements) under zero cost concessionary leases are measured at zero cost rather than at fair value. The exception is vested improvements on concessionary land leases such as roads, buildings or other infrastructure which continue to be reported at fair value, as opposed to the vested land which is measured at zero cost. The measurement of vested improvements at fair value is a departure from AASB 16 which would have required the Shire to measure any vested improvements at zero cost.

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 financial report has been prepared on the accrual basis and is based on historical costs, modified, where applicable, by the at fair value of selected non-current assets, financial assets and liabilities.

THE LOCAL GOVERNMENT REPORTING ENTITY

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

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

All monies held in the Trust Fund are excluded from the financial statements. No monies were held in the Trust Fund during this financial year.

INITIAL APPLICATION OF ACCOUNTING STANDARDS

During the current year, the Shire adopted all of the new and revised Australian Accounting Standards and Interpretations which were compiled, became mandatory and which were applicable to its operations.

These were:

- AASB 1059 *Service Concession Arrangements: Grantors*
- AASB 2018-7 *Amendments to Australian Accounting Standards - Definition of Materiality*

The impact of adoption of these standards is described at Note 27.

NEW ACCOUNTING STANDARDS FOR APPLICATION IN FUTURE YEARS

The following new accounting standards will have application to local government in future years:

- AASB 2020-1 *Amendments to Australian Accounting Standards - Classification of Liabilities as Current or Non-current*
- AASB 2020-3 *Amendments to Australian Accounting Standards - Annual Improvements 2018-2020 and Other Amendments*
- AASB 2021-2 *Amendments to Australian Accounting Standards - Disclosure of Accounting Policies or Definition of Accounting Estimates*

It is not expected these standards will have an impact on the financial report.

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.

basis of making the judgements about carrying values of assets and liabilities that are not readily apparent from other sources. Actual results may differ from these estimates.

The balances, transactions and disclosures impacted by accounting estimates are as follows:

- Employee expenses
- Land held for resale
- Other financial assets
- Property, Plant and Equipment
- Infrastructure
- Intangible assets
- Right-of-use assets
- Lease liabilities
- Borrowing liabilities
- Provisions

SHIRE OF MINGENEW
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2021

2. REVENUE AND EXPENSES

(a) Revenue

Grant Revenue

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

	2021 Actual \$	2021 Budget \$	2020 Actual \$
Operating grants, subsidies and contributions			
Governance	7	0	0
General purpose funding	640,230	1,155,000	655,139
Law, order, public safety	22,139	22,200	19,468
Education and welfare	45	0	0
Recreation and culture	2,717	0	0
Transport	82,163	80,400	80,843
Other property and services	38,380	48,500	5,000
	785,681	1,306,100	760,450
Non-operating grants, subsidies and contributions			
Governance	14,241	0	0
Education and welfare	22,167	0	0
Housing	23,278	0	0
Community amenities	20,000	0	0
Recreation and culture	309,212	0	0
Transport	2,822,012	2,990,490	1,853,775
Economic services	36,619	0	0
Other property and services	12,285	0	0
	3,259,814	2,990,490	1,853,775
	4,045,495	4,296,590	2,614,225
Total grants, subsidies and contributions			
Fees and charges			
Governance	0	0	673
General purpose funding	3,632	3,560	3,404
Law, order, public safety	1,226	1,550	1,376
Health	801	150	144
Education and welfare	791	400	446
Housing	108,685	90,240	98,461
Community amenities	75,059	89,650	72,900
Recreation and culture	25,263	28,260	34,058
Transport	0	0	8,079
Economic services	30,716	18,482	25,191
Other property and services	9,333	7,000	5,754
	255,506	239,292	250,486

There were no changes to the amounts of fees or charges detailed in the original budget.

SIGNIFICANT ACCOUNTING POLICIES

Grants, subsidies and contributions

Operating grants, subsidies and contributions are grants, subsidies or contributions that are not non-operating in nature.

Non-operating grants, subsidies and contributions are amounts received for the acquisition or construction of recognisable non-financial assets to be controlled by the local government.

Fees and Charges

Revenue (other than service charges) from the use of facilities and charges made for local government services, sewerage rates, rentals, hire charges, fee for service, photocopying charges, licences, sale of goods or information, fines, penalties and administration fees.

SHIRE OF MINGENEW
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2021

2. REVENUE AND EXPENSES (Continued)

(a) Revenue (Continued)

Contracts with customers and transfers for recognisable non-financial assets

Revenue from contracts with customers and transfers to enable the acquisition or construction of recognisable non-financial assets to be controlled by the Shire was recognised during the year for the following nature or types of goods or services:

	2021 Actual \$	2021 Budget \$	2020 Actual \$
Operating grants, subsidies and contributions	785,681	1,306,100	760,450
Fees and charges	255,506	239,292	250,486
Other revenue	730,110	531,219	635,543
Non-operating grants, subsidies and contributions	3,259,814	2,990,490	1,853,775
	<u>5,031,111</u>	<u>5,067,101</u>	<u>3,500,254</u>

Revenue from contracts with customers and transfers to enable the acquisition or construction of recognisable non-financial assets to be controlled by the Shire is comprised of:

Revenue from contracts with customers included as a contract liability at the start of the period	170,866	0	317,724
Revenue from contracts with customers recognised during the year	1,600,431	2,076,611	1,328,755
Revenue from transfers intended for acquiring or constructing recognisable non financial assets during the year	3,259,814	2,990,490	1,853,775
	<u>5,031,111</u>	<u>5,067,101</u>	<u>3,500,254</u>

Information about receivables, contract assets and contract liabilities from contracts with customers along with financial assets and associated liabilities arising from transfers to enable the acquisition or construction of recognisable non financial assets is:

Trade and other receivables from contracts with customers	95,007	0	14,970
Contract liabilities from contracts with customers	(420,600)	0	(170,866)

Impairment of assets associated with contracts with customers are detailed at note 2 (b) under 'Other expenditure'.

Contract liabilities for contracts with customers primarily relate to grants with performance obligations received in advance, for which revenue is recognised over time as the performance obligations are met.

Information is not provided about remaining performance obligations for contracts with customers that had an original expected duration of one year or less.

Consideration from contracts with customers is included in the transaction price.

Performance obligations in relation to contract liabilities from transfers for recognisable non financial assets are satisfied as project milestones are met or completion of construction or acquisition of the asset. All associated performance obligations are expected to be met over the next 12 months.

SHIRE OF MINGENEW
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2021

2. REVENUE AND EXPENSES (Continued)

(a) Revenue (Continued)

Revenue from statutory requirements

Revenue from statutory requirements was recognised during the year for the following nature or types of goods or services:

	2021 Actual \$	2021 Budget \$	2020 Actual \$
General rates	1,940,292	1,938,772	1,848,085
Statutory permits and licences	11,393	9,030	4,037
Fines	100	800	91
	1,951,785	1,948,602	1,852,213
Other revenue			
Reimbursements and recoveries	41,945	1,220	54,513
Department of Transport licensing	457,951	500,000	501,632
Other	230,214	29,999	79,398
	730,110	531,219	635,543
Interest earnings			
Interest on reserve funds	3,792	4,381	5,214
Rates instalment and penalty interest (refer Note 23(c))	7,763	5,000	11,308
Other interest earnings	11,404	15,000	16,459
	22,959	24,381	32,981

SIGNIFICANT ACCOUNTING POLICIES

Interest earnings

Interest income is calculated by applying the effective interest rate to the gross carrying amount of a financial asset except for financial assets that subsequently become credit-impaired. For credit-impaired financial assets the effective interest rate is applied to the net carrying amount of the financial asset (after deduction of the loss allowance).

Interest earnings (continued)

Interest income is presented as finance income where it is earned from financial assets that are held for cash management purposes.

SHIRE OF MINGENEW
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2021

2. REVENUE AND EXPENSES (Continued)

(b) Expenses	Note	2021 Actual \$	2021 Budget \$	2020 Actual \$
Auditors remuneration				
- Audit of the Annual Financial Report		22,000	25,000	22,000
- Other services		800	0	3,860
		22,800	25,000	25,860
Interest expenses (finance costs)				
Borrowings	17(b)	8,852	8,285	11,878
Lease liabilities	16(b)	1,724	2,400	2,711
		10,576	10,685	14,589
Other expenditure				
Net reversal/write off of impairment loss on trade and other receivables from contracts with customers		(72)	0	(4,549)
Department of Transport - Licencing expenditure		457,951	500,000	502,497
Fees paid to Councillors		38,152	39,500	38,151
Community grants scheme		14,582	29,000	12,738
Inventories expensed during the year		0	0	75,394
Sundry expenses		9,743	16,075	33,781
		520,356	584,575	658,012

SHIRE OF MINGENEW
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2021

2. REVENUE AND EXPENSES (Continued)

REVENUE RECOGNITION POLICY

Recognition of revenue is dependant on the source of revenue and the associated terms and conditions associated with each source of revenue and recognised as follows:

Revenue Category	Nature of goods and services	When obligations typically satisfied	Payment terms	Returns/Refunds/Warranties	Determination of transaction price	Allocating transaction price	Measuring obligations for returns	Timing of revenue recognition
Rates	General Rates	Over time	Payment dates adopted by Council during the year	None	Adopted by council annually	When taxable event occurs	Not applicable	When rates notice is issued
Grant contracts with customers	Community events, minor facilities, research, design, planning evaluation and services	Over time	Fixed terms transfer of funds based on agreed milestones and reporting	Contract obligation if project not complete	Set by mutual agreement with the customer	Based on the progress of works to match performance obligations	Returns limited to repayment of transaction price of terms breached	Output method based on project milestones and/or completion date matched to performance obligations as inputs are shared
Grants, subsidies or contributions for the construction of non-financial assets	Construction or acquisition of recognisable non-financial assets to be controlled by the local government	Over time	Fixed terms transfer of funds based on agreed milestones and reporting	Contract obligation if project not complete	Set by mutual agreement with the customer	Based on the progress of works to match performance obligations	Returns limited to repayment of transaction price of terms breached	Output method based on project milestones and/or completion date matched to performance obligations as inputs are shared
Grants with no contractual commitments	General appropriations and contributions with no specific contractual commitments	No obligations	Not applicable	Not applicable	Cash received	On receipt of funds	Not applicable	When assets are controlled
Licences/ Registrations/ Approvals	Building, planning, development and animal management, having the same nature as a licence regardless of naming.	Single point in time	Full payment prior to issue	None	Set by State legislation or limited by legislation to the cost of provision	Based on timing of issue of the associated rights	No refunds	On payment and issue of the licence, registration or approval
Pool inspections	Compliance safety check	Single point in time	Equal proportion based on an equal annually fee	None	Set by State legislation	Apportioned equally across the inspection cycle	No refunds	After inspection complete based on a 4 year cycle
Other inspections	Regulatory Food, Health and Safety	Single point in time	Full payment prior to inspection	None	Set by State legislation or limited by legislation to the cost of provision	Applied fully on timing of inspection	Not applicable	Revenue recognised after inspection event occurs
Waste management collections	Kerbside collection service	Over time	Payment on an annual basis in advance	None	Adopted by council annually	Apportioned equally across the collection period	Not applicable	Output method based on regular weekly and fortnightly period as proportionate to collection service
Property hire and entry	Use of halls and facilities	Single point in time	In full in advance	Refund if event cancelled within 7 days	Adopted by council annually	Based on timing of entry to facility	Returns limited to repayment of transaction price	On entry or at conclusion of hire
Fees and charges for other goods and services	Cemetery services, reinstatements and private works	Single point in time	Payment in full in advance	None	Adopted by council annually	Applied fully based on timing of provision	Not applicable	Output method based on provision of service or completion of works
Commissions	Commissions on licencing	Over time	Payment in full on sale	None	Set by mutual agreement with the customer	On receipt of funds	Not applicable	When assets are controlled
Reimbursements	Insurance claims	Single point in time	Payment in arrears for claimable event	None	Set by mutual agreement with the customer	Earlier of when claim is agreed or cash is received	Not applicable	Earlier of when claim is agreed or cash is received

SHIRE OF MINGENEW
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2021

3. CASH AND CASH EQUIVALENTS

NOTE	2021	2020
	\$	\$
Cash at bank and on hand	1,246,247	923,834
Term deposits	0	164,613
Total cash and cash equivalents	1,246,247	1,088,447

Restrictions

The following classes of assets have restrictions imposed by regulations or other externally imposed requirements which limit or direct the purpose for which the resources may be used:

- Cash and cash equivalents	908,505	615,958
	908,505	615,958

The restricted assets are a result of the following specific purposes to which the assets may be used:

Reserves - cash backed	4	471,843	427,011
Contract liabilities from contracts with customers	15	420,600	170,866
Bonds and deposits held	14	16,062	18,081
Total restricted assets		908,505	615,958

SIGNIFICANT ACCOUNTING POLICIES

Cash and cash equivalents

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

Restricted assets

Restricted asset balances are not available for general use by the local government due to externally imposed restrictions. Externally imposed restrictions are specified in an agreement, contract or legislation. This applies to reserves, unspent grants, subsidies and contributions and unspent loans that have not been fully expended in the manner specified by the contributor, legislation or loan agreement.

**SHIRE OF MINGENEW
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2021**

4. RESERVES - CASH BACKED

	2021		2021		2021		2021		2021		2020		2020	
	Actual	Actual	Actual	Actual	Budget	Budget	Budget	Budget	Actual	Actual	Actual	Actual	Actual	Actual
	Opening	Transfer to	Transfer (from)	Closing	Opening	Transfer to	Transfer (from)	Closing	Opening	Transfer to	Transfer (from)	Opening	Transfer to	Closing
	Balance	\$	\$	Balance	Balance	\$	\$	Balance	Balance	\$	\$	Balance	\$	Balance
(a) Reserves cash backed - building and land	30,035	267	0	30,302	30,035	286	0	30,321	62,066	10,969	(43,000)	30,035		30,035
(b) Reserves cash backed - plant	153,439	41,201	0	194,640	153,439	41,265	0	194,704	45,978	107,461	0	153,439		153,439
(c) Reserves cash backed - recreation	3,068	27	0	3,095	3,068	38	0	3,106	12,900	168	(10,000)	3,068		3,068
(d) Reserves cash backed - employee entitlement	67,534	599	0	68,133	67,534	844	0	68,378	66,544	990	0	67,534		67,534
(e) Reserves cash backed - aged persons units	12,670	112	0	12,782	12,670	158	0	12,828	12,444	226	0	12,670		12,670
(f) Reserves cash backed - environmental	19,444	173	0	19,617	19,444	118	0	19,562	19,155	289	0	19,444		19,444
(g) Reserves cash backed - land development	5,724	1,255	0	6,979	5,724	72	0	5,796	5,626	98	0	5,724		5,724
(h) Reserves cash backed - TRC/PO/NAB building	22,023	195	0	22,218	22,023	150	0	22,173	21,688	335	0	22,023		22,023
(i) Reserves cash backed - insurance	22,842	203	0	23,045	22,842	285	0	23,127	42,171	671	(20,000)	22,842		22,842
(j) Reserves cash backed - economic development and marketing	10,232	91	0	10,323	10,232	2	0	10,234	19,919	313	(10,000)	10,232		10,232
(k) Reserves cash backed - covid-19 emergency	80,000	710	0	80,709	80,000	1,003	0	81,003	0	80,000	0	80,000		80,000
	427,011	44,833	0	471,843	427,011	44,221	0	471,232	308,491	201,520	(83,000)	427,011		427,011

All reserves are supported by cash and cash equivalents and are restricted within equity as Reserves - cash backed.

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

Anticipated date of use

Name of Reserve	Purpose of the reserve
(a) Reserves cash backed - building and land	To be used for the acquisition, construction and maintenance of land and buildings
(b) Reserves cash backed - plant	To be used for the purchase of plant and equipment
(c) Reserves cash backed - recreation	To be used for the improvement of the sportsground
(d) Reserves cash backed - employee entitlement	To be used to fund annual, sick and long service leave and accrued staff bonuses
(e) Reserves cash backed - aged persons units	To be used for the funding of future operating shortfalls of the aged persons units in accordance with the Homeswest Joint Venture agreement
(f) Reserves cash backed - environmental	To be used for the rehabilitation of sites such as gravel pits, refuse and contaminated sites
(g) Reserves cash backed - land development	To be used for the maintenance of the buildings
(h) Reserves cash backed - TRC/PO/NAB building	To be used for the settlement of minor property expenses under \$5,000 that would otherwise be insurance claims
(i) Reserves cash backed - insurance	To be used for economic development and marketing of the Shire of Mingenew
(j) Reserves cash backed - economic development and marketing	To be used for emergency relief to impacted staff and the hire or purchase of critical equipment
(k) Reserves cash backed - covid-19 emergency	As needed

SHIRE OF MINGENEW
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2021

5. OTHER FINANCIAL ASSETS

(a) Non-current assets

Financial assets at fair value through profit and loss

Financial assets at fair value through profit and loss

Units in Local Government House Trust

	2021	2020
	\$	\$
	55,355	52,551
	<u>55,355</u>	<u>52,551</u>
	55,355	52,551
	<u>55,355</u>	<u>52,551</u>

SIGNIFICANT ACCOUNTING POLICIES

Financial assets at fair value through profit and loss

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

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

Impairment and risk

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

SHIRE OF MINGENEW
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2021

6. TRADE AND OTHER RECEIVABLES

Current

Rates receivable	33,480	27,369
Trade and other receivables	95,007	14,970
GST receivable	243,147	4,175
Allowance for impairment of receivables	(500)	(572)
	371,134	45,942

Non-current

Pensioner's rates and ESL deferred	18,093	12,818
	18,093	12,818

Movement in the allowance for impairment of receivable:
 Recognition of changes in the allowance for impairment of receivables.

Opening balance

Additions

Write offs

Reversals

Closing balance

	2021	2020
	\$	\$
	33,480	27,369
	95,007	14,970
	243,147	4,175
	(500)	(572)
	371,134	45,942
	18,093	12,818
	18,093	12,818

	572	5,121
	1,435	0
	(1,507)	(905)
	0	(3,644)
	500	572

SIGNIFICANT ACCOUNTING POLICIES

Trade and other receivables

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

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

Impairment and risk exposure

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

SIGNIFICANT ACCOUNTING POLICIES (Continued)

Classification and subsequent measurement

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

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

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

**SHIRE OF MINGENEW
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2021**

7. INVENTORIES

Current

Fuel

	2021	2020
	\$	\$
	3,152	0
	3,152	0
	0	75,394
	0	(75,394)
	3,152	0
	3,152	0

The following movements in inventories occurred during the year:

Balance at beginning of year

Inventories expensed during the year

Additions to inventory

Balance at end of year

SIGNIFICANT ACCOUNTING POLICIES

General

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

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

SHIRE OF MINGENEW
 NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
 FOR THE YEAR ENDED 30 JUNE 2021

8. OTHER ASSETS

Other assets - current

Prepayments

	2021	2020
	\$	\$
	8,228	0
	8,228	0

SIGNIFICANT ACCOUNTING POLICIES

Other current assets

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

SHIRE OF MINGENEW
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2021

9. PROPERTY, PLANT AND EQUIPMENT

(a) Movements in Balances

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

	Land	Buildings - non- specialised	Buildings - specialised	Total land and buildings	Furniture and equipment	Plant and equipment	Bushfire equipment	Total property, plant and equipment
	\$	\$	\$	\$	\$	\$	\$	\$
Balance at 1 July 2019	773,500	5,735,172	2,251,251	8,759,923	9,205	1,294,531	322,597	10,386,256
Additions	0	0	0	0	0	74,010	0	74,010
(Disposals)	0	0	0	0	0	(25,055)	0	(25,055)
Revaluation increments / (decrements) transferred to revaluation surplus	(41,000)	0	0	(41,000)	0	0	0	(41,000)
Depreciation (expense)	0	(354,616)	(197,767)	(552,383)	(4,311)	(191,379)	(45,099)	(793,172)
Balance at 30 June 2020	732,500	5,380,556	2,053,484	8,166,540	4,894	1,152,107	277,498	9,601,039
Comprises:								
Gross balance amount at 30 June 2020	732,500	6,436,033	2,646,784	9,815,317	13,637	1,690,497	457,898	11,977,349
Accumulated depreciation at 30 June 2020	0	(1,055,477)	(593,300)	(1,648,777)	(8,743)	(538,390)	(180,400)	(2,376,310)
Balance at 30 June 2020	732,500	5,380,556	2,053,484	8,166,540	4,894	1,152,107	277,498	9,601,039
Additions	5,007	151,857	39,701	196,565	0	314,595	0	511,160
(Disposals)	(3)	0	0	(3)	0	(55,244)	0	(55,247)
Revaluation increments / (decrements) transferred to revaluation surplus	(135,504)	463,522	755,691	1,083,709	0	0	0	1,083,709
Depreciation (expense)	0	(363,369)	(238,976)	(602,345)	(2,186)	(197,751)	(45,101)	(847,383)
Transfers	14,000	(14,000)	0	0	0	0	0	0
Balance at 30 June 2021	616,000	5,618,566	2,609,900	8,844,466	2,708	1,213,707	232,397	10,293,278
Comprises:								
Gross balance amount at 30 June 2021	616,000	5,618,566	2,609,900	8,844,466	13,637	1,886,188	457,898	11,202,189
Accumulated depreciation at 30 June 2021	0	0	0	0	(10,929)	(672,481)	(225,501)	(908,911)
Balance at 30 June 2021	616,000	5,618,566	2,609,900	8,844,466	2,708	1,213,707	232,397	10,293,278

SHIRE OF MINGENEW
 NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
 FOR THE YEAR ENDED 30 JUNE 2021

9. PROPERTY, PLANT AND EQUIPMENT (Continued)

(b) Carrying Value Measurements

(i) Fair Value	Asset Class	Fair Value Hierarchy	Valuation Technique	Basis of Valuation	Date of Last Valuation	Inputs Used
Land and buildings						
Land		2	Market approach using recent observable market data for similar properties	Independent registered valuer	June 2021	Price per hectare.
Buildings - non-specialised		2	Market approach using recent observable market data for similar properties	Independent registered valuer	June 2021	Market data/improvements to land using construction costs and current condition (level 2), residual values and remaining useful life assessments (level 3) inputs.
Buildings - specialised		3	Cost approach using depreciated replacement cost	Independent registered valuer	June 2021	Market data/improvements to land using construction costs and current condition (level 2), residual values and remaining useful life assessments (level 3) inputs.

(ii) Cost

Following a change to Local Government (Financial Management) Regulation 17A, plant and equipment type assets (being plant and equipment, bushfire equipment and furniture & equipment) are to be measured under the cost model, rather than at fair value. This change was effective from 1 July 2019 and represented a change in accounting policy. Revaluations carried out previously were not reversed as it was deemed fair value approximated cost at the date of change.

SHIRE OF MINGENEW
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
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10. INFRASTRUCTURE

(a) Movements in Balances

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

	Infrastructure - roads	Infrastructure - drainage	Infrastructure - bridges	Infrastructure - footpaths	Infrastructure - recreation areas	Infrastructure - airfields	Infrastructure - other	Infrastructure - service concession assets	Total Infrastructure
Balance at 1 July 2019	\$ 32,589,834	\$ 136,491	\$ 3,692,083	\$ 247,554	\$ 1,675,910	\$ 65,772	\$ 403,441	\$ 0	\$ 38,811,085
Prior period depreciation adjustment - Correction of error	(387,180)	0	923	0	(25,132)	0	(128)	0	(411,517)
Restated balance at 1 July 2019	32,202,654	136,491	3,693,006	247,554	1,650,778	65,772	403,313	0	38,399,568
Additions	2,499,583	0	0	0	0	0	1,374	0	2,500,957
Prior period depreciation adjustment - Correction of error	(499,543)	0	0	0	853	0	(19,922)	0	(518,612)
Depreciation (expense)	(445,837)	(1,727)	(75,139)	(6,437)	(160,846)	(9,072)	(10,426)	0	(709,484)
Restated balance at 30 June 2020	33,756,857	134,764	3,617,867	241,117	1,490,785	56,700	374,339	0	39,672,429
Comprises:									
Gross balance at 30 June 2020	35,496,123	138,219	3,756,917	253,989	1,944,648	147,420	425,666	0	42,162,982
Accumulated depreciation at 30 June 2020	(1,739,266)	(3,455)	(139,050)	(12,872)	(453,863)	(90,720)	(51,327)	0	(2,490,553)
Balance at 30 June 2020	33,756,857	134,764	3,617,867	241,117	1,490,785	56,700	374,339	0	39,672,429
Additions	778,156	0	2,119,404	0	312,126	0	94,441	0	3,304,127
(Disposals)	0	0	0	0	(7,632)	0	0	0	(7,632)
Revaluation increments / (decrements) transferred to revaluation surplus	0	0	0	0	0	46,800	0	0	46,800
Reclassification - Change in accounting policy (Note 26)	0	0	0	0	0	0	(262,629)	0	0
Depreciation (expense)	(1,036,010)	(1,728)	(75,138)	(8,416)	(176,439)	0	(12,773)	(10,156)	(1,320,660)
Balance at 30 June 2021	33,499,003	133,036	5,662,133	232,701	1,618,840	103,500	193,378	252,473	41,695,064
Comprises:									
Gross balance at 30 June 2021	36,274,279	138,219	5,876,321	253,989	2,234,773	103,500	257,478	262,629	45,401,188
Accumulated depreciation at 30 June 2021	(2,775,276)	(5,183)	(214,188)	(21,288)	(615,933)	0	(64,100)	(10,156)	(3,706,124)
Balance at 30 June 2021	33,499,003	133,036	5,662,133	232,701	1,618,840	103,500	193,378	252,473	41,695,064

SHIRE OF MINGENEW
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2021

10. INFRASTRUCTURE (Continued)

(b) Carrying Value Measurements

(i) Fair Value	Asset Class	Fair Value Hierarchy	Valuation Technique	Basis of Valuation	Date of Last Valuation	Inputs Used
	Infrastructure - roads	3	Depreciated Replacement Cost	Independent specialist valuer	June 2018	Depreciated cost value of similar assets adjusted for condition and comparability.
	Infrastructure - drainage	3	Depreciated Replacement Cost	Independent specialist valuer	June 2018	Depreciated cost value of similar assets adjusted for condition and comparability.
	Infrastructure - bridges	3	Depreciated Replacement Cost	Independent specialist valuer	June 2018	Depreciated cost value of similar assets adjusted for condition and comparability.
	Infrastructure - footpaths	3	Depreciated Replacement Cost	Independent specialist valuer	June 2018	Depreciated cost value of similar assets adjusted for condition and comparability.
	Infrastructure - recreation areas	3	Depreciated Replacement Cost	Independent specialist valuer	June 2017	Depreciated cost value of similar assets adjusted for condition and comparability.
	Infrastructure - airfields	3	Depreciated Replacement Cost	Independent specialist valuer	June 2021	Depreciated cost value of similar assets adjusted for condition and comparability.
	Infrastructure - other	3	Depreciated Replacement Cost	Independent specialist valuer	June 2017	Depreciated cost value of similar assets adjusted for condition and comparability.
	Infrastructure - service concession assets	3	Depreciated Replacement Cost	Independent specialist valuer	June 2017	Depreciated cost value of similar assets adjusted for condition and comparability.

**SHIRE OF MINGENEW
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2021**

11. FIXED ASSETS

SIGNIFICANT ACCOUNTING POLICIES

Fixed assets

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

Initial recognition and measurement between mandatory revaluation dates

Assets for which the fair value as at the date of acquisition is under \$5,000 are not recognised as an asset in accordance with *Financial Management Regulation 17A (5)*. These assets are expensed immediately

Where multiple individual low value assets are purchased together as part of a larger asset or collectively forming a larger asset exceeding the threshold, the individual assets are recognised as one asset and capitalised.

In relation to this initial measurement, cost is determined as the fair value of the assets given as consideration plus costs incidental to the acquisition. For assets acquired at zero cost or otherwise significantly less than fair value, cost is determined as fair value at the date of acquisition. The cost of non-current assets constructed by the Shire includes the cost of all materials used in construction, direct labour on the project and an appropriate proportion of variable and fixed overheads.

Individual assets that are land, buildings, infrastructure and investment properties acquired between initial recognition and the next revaluation of the asset class in accordance with the mandatory measurement framework, are recognised at cost and disclosed as being at fair value as management believes cost approximates fair value. They are subject to subsequent revaluation at the next anniversary date in accordance with the mandatory measurement framework.

Revaluation

The fair value of land, buildings, infrastructure and investment properties is determined at least every five years in accordance with the regulatory framework. This includes buildings and infrastructure items which were pre-existing improvements (i.e. vested improvements) on vested land acquired by the Shire.

AUSTRALIAN ACCOUNTING STANDARDS - INCONSISTENCY Revaluation (Continued)

At the end of each period the valuation is reviewed and where appropriate the fair value is updated to reflect current market conditions. This process is considered to be in accordance with *Local Government (Financial Management) Regulation 17A (2)* which requires land, buildings, infrastructure, investment properties and vested improvements to be shown at fair value.

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

Land under roads from 1 July 2019

As a result of amendments to the *Local Government (Financial Management) Regulations 1996*, effective from 1 July 2019, vested land, including land under roads, is treated as right-of-use assets measured at zero cost. Therefore, the previous inconsistency with AASB 1051 in respect of non-recognition of land under roads acquired on or after 1 July 2008 has been removed, even though measurement at zero cost means that land under roads is still not included in the statement of financial position.

Vested improvements from 1 July 2019

The measurement of vested improvements at fair value in accordance with *Local Government (Financial Management) Regulation 17A(2)(iv)* is a departure from AASB 16 which would have required the Shire to measure the vested improvements as part of the related right-of-use assets at zero cost.

Refer to Note 12 that details the significant accounting policies applying to leases (including right-of-use assets).

SHIRE OF MINGENEW
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2021

11. FIXED ASSETS

(a) Disposals of Assets

	2021 Actual Net Book Value	2021 Actual Sale Proceeds	2021 Actual Profit	2021 Actual Loss	2021 Budget Net Book Value	2021 Budget Sale Proceeds	2021 Budget Profit	2021 Budget Loss	2020 Actual Net Book Value	2020 Actual Sale Proceeds	2020 Actual Profit	2020 Actual Loss
Land - freehold land	\$ 3	\$ 1,001	\$ 998	\$ 0								
Plant and equipment	55,244	49,682	10,729	(16,291)	56,100	35,000	2,000	(23,100)	25,055	25,818	763	0
Infrastructure - recreation areas	7,632	0	0	(7,632)								
	62,879	50,683	11,727	(23,923)	56,100	35,000	2,000	(23,100)	25,055	25,818	763	0

The following assets were disposed of during the year.

	2021 Actual Net Book Value	2021 Actual Sale Proceeds	2021 Actual Profit	2021 Actual Loss
Plant and Equipment				
Transport				
Water Tanker Trailer	21,382	5,091	0	(16,291)
Mitsubishi Fuso Canter Crew Cab	6,233	15,500	9,267	0
JCB CX3 Backhoe Loader	27,629	29,091	1,462	0
	55,244	49,682	10,729	(16,291)
Land				
Housing				
Lot 177, 38 Oliver Street	1	500	499	0
Lot 163, 7 Broad Street	1	500	499	0
Lot 14, 35 King Street	1	1	0	0
	3	1,001	998	0
Infrastructure - recreation areas				
Recreation and culture				
Playground equipment - Samuel Park	7,632	0	0	(7,632)
	7,632	0	0	(7,632)
	62,879	50,683	11,727	(23,923)

(b) Fully Depreciated Assets in Use

The gross carrying value of assets held by the Shire which are currently in use yet fully depreciated are shown in the table below.

	2021	2020
	\$	\$
Furniture and equipment	8,221	0
Plant and equipment	12,400	0
Infrastructure - recreation areas	6,300	6,300
Infrastructure - airfields	0	90,720
	26,921	97,020

(c) Temporarily Idle Assets

The carrying value of assets held by the Shire which are temporarily idle or retired from active use and not classified as held for sale are shown in the table below.

	2021	2020
	\$	\$
Buildings - specialised	0	108,000
	0	108,000

SHIRE OF MINGENEW
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11. FIXED ASSETS

(d) Depreciation

	2021 Actual	2021 Budget	2020 Restated
	\$	\$	\$
Buildings - non-specialised	363,369	552,000	354,616
Buildings - specialised	238,976	0	197,767
Furniture and equipment	2,186	4,200	4,311
Plant and equipment	197,751	192,000	191,379
Bushfire equipment	45,101	45,000	45,099
Infrastructure - roads	1,036,010	445,000	945,380
Infrastructure - drainage	1,728	2,000	1,727
Infrastructure - bridges	75,138	75,000	75,138
Infrastructure - footpaths	8,416	6,500	6,437
Infrastructure - recreation areas	176,439	160,000	159,993
Infrastructure - airfields	0	8,670	9,072
Infrastructure - other	12,773	10,500	30,348
Infrastructure - service concession assets	10,156	0	0
Right-of-use assets - Furniture & Equipment	5,812	5,800	5,812
	2,173,855	1,506,670	2,027,079

SIGNIFICANT ACCOUNTING POLICIES

Depreciation

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

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

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

Gains and losses on disposals are determined by comparing proceeds with the carrying amount. These gains and losses are included in the statement of comprehensive income in the period in which they arise.

Depreciation rates

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

Asset Class	Useful life
Buildings - specialised	40 to 60 years
Buildings - non-specialised	40 to 60 years
Furniture and equipment	5 to 10 years
Plant and equipment	5 to 20 years
Bushfire equipment	10 to 30 years
Infrastructure - roads (excluding formation which is not depreciated)	10 to 80 years
Infrastructure - drainage	80 years
Infrastructure - bridges	50 years
Infrastructure - footpaths	10 to 40 years
Infrastructure - other	5 to 50 years
Infrastructure - recreation areas	3 to 50 years
Infrastructure - airfields (excluding subgrade which is not depreciated)	10 years

Depreciation on revaluation

When an item of property, plant and equipment is revalued, any accumulated depreciation at the date of the revaluation is treated in one of the following ways:

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

Amortisation

All intangible assets with a finite useful life, are amortised on a straight-line basis over the individual asset's useful life from the time the asset is held for use.

The residual value of intangible assets is considered to be zero and the useful life and amortisation method are reviewed at the end of each financial year.

Amortisation is included within Depreciation on non-current assets in the Statement of Comprehensive Income and in the note above.

12. RIGHT OF USE ASSETS

Movement in the balance of each class of right-of-use asset between the beginning and the end of the current financial year.	Right-of-use assets	
	- Furniture & Equipment	Right-of-use assets Total
	\$	
Balance at 1 July 2019	29,061	29,061
Depreciation (expense)	(5,812)	(5,812)
Balance at 30 June 2020	23,249	23,249
Correction - see Note 16 (b)	323	323
Depreciation (expense)	(5,812)	(5,812)
Balance at 30 June 2021	17,760	17,760

The following amounts were recognised in the statement of comprehensive income during the period in respect of leases where the entity is the lessee:

	2021 Actual	2020 Actual
	\$	\$
Depreciation expense on right of use assets	(5,812)	(5,812)
Interest expense on lease liabilities	(1,724)	(2,711)
Total amount recognised in the statement of comprehensive income	(7,536)	(8,523)
Total cash outflow from leases	(11,055)	(11,054)

SIGNIFICANT ACCOUNTING POLICIES

Leases

At inception of a contract, the Shire assesses if the contract contains or is a lease. A contract is, or contains, a lease if the contract conveys the right to control the use of an identified asset for a period of time in exchange for consideration.

At the commencement date, a right-of-use asset is recognised at cost and lease liability at the present value of the lease payments that are not paid at that date. The lease payments are discounted using the interest rate implicit in the lease, if that rate can be readily determined. If that rate cannot be readily determined, the Shire uses its incremental borrowing rate.

All contracts that are classified as short-term leases (i.e. a lease with a remaining term of 12 months or less) and leases of low value assets are recognised as an operating expense on a straight-line basis over the term of the lease.

Leases for right-of-use assets are secured over the asset being leased.

Right-of-use assets - valuation

Right-of-use assets are measured at cost. This means that all right-of-use assets (other than vested improvements) under zero cost concessionary leases are measured at zero cost (i.e. not included in the statement of financial position). The exception is vested improvements on concessionary land leases such as roads, buildings or other infrastructure which are reported at fair value.

Refer to Note 11 for details on the significant accounting policies applying to vested improvements.

Right-of-use assets - depreciation

Right-of-use assets are depreciated over the lease term or useful life of the underlying asset, whichever is the shortest. Where a lease transfers ownership of the underlying asset, or the cost of the right-of-use asset reflects that the Shire anticipates to exercise a purchase option, the specific asset is amortised over the useful life of the underlying asset.

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13. REVALUATION SURPLUS

Revaluation surplus - Land - freehold land
 Revaluation surplus - Buildings - non-specialised
 Revaluation surplus - Buildings - specialised
 Revaluation surplus - Plant and equipment
 Revaluation surplus - Bushfire equipment
 Revaluation surplus - Infrastructure - roads
 Revaluation surplus - Infrastructure - drainage
 Revaluation surplus - Infrastructure - bridges
 Revaluation surplus - Infrastructure - footpaths
 Revaluation surplus - Infrastructure - recreation areas
 Revaluation surplus - Infrastructure - airfields
 Revaluation surplus - Infrastructure - other

	2021 Opening Balance	2021 Revaluation Increment	2021 Revaluation (Decrement)	Total Movement on Revaluation	2021 Closing Balance	2020 Opening Balance	2020 Revaluation (Decrement)	Total Movement on Revaluation	2020 Closing Balance
	\$ 922,119	\$ 0	\$ (135,504)	\$ (135,504)	\$ 786,615	\$ 963,119	\$ (41,000)	\$ (41,000)	\$ 922,119
	3,778,002	463,522	0	463,522	4,241,524	3,778,002	0	0	3,778,002
	1,663,917	755,691	0	755,691	2,419,608	1,663,917	0	0	1,663,917
	232,384	0	0	0	232,384	232,384	0	0	232,384
	40,733	0	0	0	40,733	40,733	0	0	40,733
	8,613,990	0	0	0	8,613,990	8,613,990	0	0	8,613,990
	768,269	0	0	0	768,269	768,269	0	0	768,269
	1,487,183	0	0	0	1,487,183	1,487,183	0	0	1,487,183
	169,780	0	0	0	169,780	169,780	0	0	169,780
	344,620	0	0	0	344,620	344,620	0	0	344,620
	102,060	46,800	0	46,800	148,860	102,060	0	0	102,060
	73,200	0	0	0	73,200	73,200	0	0	73,200
	18,196,257	1,265,013	(135,504)	1,130,509	19,326,766	18,237,257	(41,000)	(41,000)	18,196,257

SHIRE OF MINGENEW
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2021

14. TRADE AND OTHER PAYABLES

Current

Sundry creditors
 Prepaid rates
 Accrued salaries and wages
 ATO liabilities
 Bonds and deposits held
 Other payables

	2021	2020
	\$	\$
	0	13,771
	10,577	7,845
	33,709	29,923
	40,426	59,203
	16,062	18,081
	1,437	807
	102,211	129,630

SIGNIFICANT ACCOUNTING POLICIES

Trade and other payables

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

Prepaid rates

Prepaid rates are, until the taxable event has occurred (start of the next financial year), refundable at the request of the ratepayer. Rates received in advance are initially recognised as a financial liability. When the taxable event occurs, the financial liability is extinguished and the Shire recognises revenue for the prepaid rates that have not been refunded.

SHIRE OF MINGENEW
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FOR THE YEAR ENDED 30 JUNE 2021

15. OTHER LIABILITIES

Current

Contract liabilities
 Other liabilities

2021	2020
\$	\$
420,600	170,866
8,245	945
428,845	171,811

**Liabilities
 under
 transfers to
 acquire or
 construct non-
 financial
 assets to be
 controlled by
 the entity**

Contract liabilities	Liabilities under transfers to acquire or construct non-financial assets to be controlled by the entity
\$	\$
420,600	0
420,600	0

Performance obligations for each type of liability are expected to be recognised as revenue in accordance with the following time bands:

Less than 1 year

SIGNIFICANT ACCOUNTING POLICIES

Contract liabilities

Contract liabilities represent the the Shire's obligation to transfer goods or services to a customer for which the Shire has received consideration from the customer.

With respect to transfers for recognisable non-financial assets, contract liabilities represent performance obligations which are not yet satisfied.

Contract liabilities are recognised as revenue when the performance obligations in the contract are satisfied.

Liabilities under transfers to acquire or construct non-financial assets to be controlled by the entity
 Grant liabilities represent the the Shire's performance obligations to construct recognisable non-financial assets to identified specifications which are yet to be satisfied.

Grant liabilities are recognised as revenue when the performance obligations in the contract are satisfied.

Service concession liabilities

Service concession liabilities relate to the grant of right to an operator in respect of an asset controlled by the Shire. They represent the unearned revenue related to the grant of right, and is recognised as revenue according to the economic substance of the service concession arrangement.

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16. LEASE LIABILITIES

	2021	2020
(e) Lease Liabilities		
Current	\$ 7,399	\$ 9,331
Non-current	4,317	11,387
	<u>11,716</u>	<u>20,718</u>

(b) Movements in Carrying Amounts

Purpose	Lease Number	Institution	Lease Interest Rate	Lease Term	30 June 2021		30 June 2021		30 June 2021		30 June 2021		30 June 2021		30 June 2021		30 June 2020		30 June 2020	
					Actual Lease Principal	Adjustment	Actual Leases	Actual Lease Principal	Actual Lease Principal	Actual Lease Interest	Budget Lease Principal	Budget Lease Interest	Budget Lease Principal	Budget Lease Interest	Actual Lease Principal	Actual Lease Interest	Actual Lease Principal	Actual Lease Interest	Actual Lease Principal	Actual Lease Interest
Other property and services																				
Photocopier		De Lage Landin	8.20%	60 months	10,400	428	428	7,705	(769)	10,072	(1,200)	8,872	6,949	(1,200)	13,279	(2,879)	10,400	(1,013)		
IT equipment		Finnet	12.60%	36 months	10,918	(1,059)	9,859	4,203	(953)	10,946	(8,235)	2,711	4,349	(1,200)	3,711	(3,441)	10,918	(1,013)		
					<u>20,718</u>	<u>323</u>	<u>21,041</u>	<u>11,710</u>	<u>(1,724)</u>	<u>20,818</u>	<u>(9,531)</u>	<u>11,287</u>	<u>11,287</u>	<u>(2,406)</u>	<u>23,001</u>	<u>(8,943)</u>	<u>20,718</u>	<u>(2,111)</u>		

SHIRE OF MINGENEW
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
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17. INFORMATION ON BORROWINGS

	2021	2020
(a) Borrowings		
Current	\$ 165,919	\$ 161,996
Non-current	0	165,918
	<u>165,919</u>	<u>327,914</u>

(b) Repayments - Borrowings

Particulars	Loan Number	Institution	Interest Rate	30 June 2021		30 June 2020		30 June 2020							
				Actual Principal	Actual repayments	Budget Principal	Budget repayments	Actual Principal	Actual repayments	Budget Principal	Budget repayments	Actual Principal	Actual repayments	Budget Principal	Budget repayments
Education and welfare															
Senior Citizen Building	137	WATC *	2.40%	39,211	(22,210)	44,960	(22,210)	22,750	60,896	(21,685)	(1,631)	39,211			
Housing															
Triplex	133	WATC *	2.40%	28,373	(14,151)	28,647	(14,151)	14,496	42,190	(13,817)	(1,039)	28,373			
Phillip Street	134	WATC *	2.40%	21,279	(10,780)	21,823	(10,780)	11,043	31,804	(10,525)	(792)	21,279			
Moore Street	136	WATC *	2.40%	45,039	(26,884)	54,423	(26,884)	27,539	71,307	(26,246)	(1,974)	45,039			
15 Field Street	142	WATC *	2.40%	27,422	(12,415)	25,107	(12,415)	12,692	39,543	(12,121)	(895)	27,422			
Recreation and culture															
Pavilion Flout	138	WATC *	2.40%	40,242	(21,321)	43,163	(21,321)	21,842	61,059	(20,817)	(1,565)	40,242			
Transport															
Roller	139	WATC *	2.40%	12,244	(5,227)	10,580	(5,227)	5,353	17,347	(5,103)	(384)	12,244			
Grader	141	WATC *	2.40%	40,300	(18,148)	36,738	(18,148)	18,990	58,019	(17,719)	(1,332)	40,300			
Side Tipper	144	WATC *	2.40%	27,447	(12,415)	25,132	(12,415)	12,717	39,568	(12,121)	(912)	27,447			
Drum Roller	145	WATC *	2.40%	46,337	(18,444)	37,338	(18,444)	18,894	64,343	(18,006)	(1,354)	46,337			
				<u>327,914</u>	<u>(161,995)</u>	<u>327,911</u>	<u>(161,995)</u>	<u>165,916</u>	<u>486,076</u>	<u>(158,162)</u>	<u>(11,878)</u>	<u>327,914</u>			

* WA Treasury Corporation

SHIRE OF MINGENEW
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FOR THE YEAR ENDED 30 JUNE 2021

17. INFORMATION ON BORROWINGS (Continued)

	2021	2020
	\$	\$
(c) Undrawn Borrowing Facilities		
Credit Standby Arrangements		
Bank overdraft limit	500,000	500,000
Bank overdraft at balance date	0	0
Credit card limit	14,500	14,500
Credit card balance at balance date	(1,148)	(2,608)
Total amount of credit unused	513,352	511,892
Loan facilities		
Loan facilities - current	165,919	161,996
Loan facilities - non-current	0	165,918
Lease liabilities - current	7,393	9,331
Lease liabilities - non-current	4,317	11,387
Total facilities in use at balance date	177,629	348,632
Unused loan facilities at balance date	NIL	NIL

SIGNIFICANT ACCOUNTING POLICIES

Financial liabilities

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

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

Financial liabilities are derecognised where the related obligations are discharged, cancelled or expired. The difference between the carrying amount of the financial liability extinguished or transferred to another party and the fair value of the consideration paid, including the transfer of non-cash assets or liabilities assumed, is recognised in profit or loss.

Borrowing costs

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

Risk

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

SHIRE OF MINGENEW
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18. EMPLOYEE RELATED PROVISIONS

(a) Employee Related Provisions

	Provision for Annual Leave \$	Provision for Long Service Leave \$	Total \$
Opening balance at 1 July 2020			
Current provisions	91,767	44,363	136,130
Non-current provisions	0	13,199	13,199
	91,767	57,562	149,329
Provisions used	(10,448)	(22,996)	(33,444)
Balance at 30 June 2021	81,319	34,566	115,885
Comprises			
Current	81,319	23,465	104,784
Non-current	0	11,101	11,101
	81,319	34,566	115,885
Amounts are expected to be settled on the following basis:	2021	2020	
	\$	\$	
Less than 12 months after the reporting date	81,319	108,662	
More than 12 months from reporting date	34,566	40,667	
	115,885	149,329	

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

SIGNIFICANT ACCOUNTING POLICIES

Employee benefits

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

Short-term employee benefits

Provision is made for the Shire's obligations for short-term employee benefits. Short-term employee benefits are benefits (other than termination benefits) that are expected to be settled wholly before 12 months after the end of the annual reporting period in which the employees render the related service, including wages, salaries and sick leave. Short-term employee benefits are measured at the (undiscounted) amounts expected to be paid when the obligation is settled.

The Shire's obligations for short-term employee benefits such as wages, salaries and sick leave are recognised as a part of current trade and other payables in the statement of financial position.

Other long-term employee benefits

Long-term employee benefits are measured at the present value of the expected future payments to be made to employees. Expected future payments incorporate anticipated future wage and salary levels, durations of service and employee departures and are discounted at

Other long-term employee benefits (Continued)
rates determined by reference to market yields at the end of the reporting period on government bonds that have maturity dates that approximate the terms of the obligations. Any remeasurements for changes in assumptions of obligations for other long-term employee benefits are recognised in profit or loss in the periods in which the changes occur.

The Shire's obligations for long-term employee benefits are presented as non-current provisions in its statement of financial position, except where the Shire does not have an unconditional right to defer settlement for at least 12 months after the end of the reporting period, in which case the obligations are presented as current provisions.

Provisions

Provisions are recognised when the Shire has a present legal or constructive obligation, as a result of past events, for which it is probable that an outflow of economic benefits will result and that outflow can be reliably measured.

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

SHIRE OF MINGENEW
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19. NOTES TO THE STATEMENT OF CASH FLOWS

Reconciliation of Cash

For the purposes of the Statement of Cash Flows, cash includes cash and cash equivalents, net of outstanding bank overdrafts. Cash at the end of the reporting period is reconciled to the related items in the Statement of Financial Position as follows:

	2021 Actual	2021 Budget	2020 Restated
	\$	\$	\$
Cash and cash equivalents	1,246,247	532,733	1,088,447
Reconciliation of Net Cash Provided By Operating Activities to Net Result			
Net result	2,056,160	2,990,602	256,428
Non-cash flows in Net result:			
Adjustments to fair value of financial assets at fair value through profit and loss	(2,804)	0	0
Depreciation on non-current assets	2,173,855	1,506,670	2,027,079
(Profit)/loss on sale of asset	12,196	21,100	(763)
Changes in assets and liabilities:			
(Increase)/decrease in receivables	(330,468)	0	258,682
(Increase)/decrease in other assets	(8,228)	0	18,937
(Increase)/decrease in inventories	(3,152)	0	75,394
Increase/(decrease) in payables	(27,419)	(26,283)	(202,209)
Increase/(decrease) in employee provisions	(33,444)	(20,000)	0
Increase/(decrease) in other provisions	0	0	8,553
Increase/(decrease) in other liabilities	257,034	24,200	(146,858)
Non-operating grants, subsidies and contributions	(3,259,814)	(2,990,490)	(1,853,775)
Net cash from operating activities	833,916	1,505,799	441,468

SHIRE OF MINGENEW
 NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
 FOR THE YEAR ENDED 30 JUNE 2021

20. TOTAL ASSETS CLASSIFIED BY FUNCTION AND ACTIVITY

	2021	2020
	\$	\$
Governance	56,322	52,551
General purpose funding	51,656	644,083
Law, order, public safety	294,426	326,628
Health	179	72
Education and welfare	653,500	694,708
Housing	2,675,374	2,821,643
Community amenities	483,179	445,413
Recreation and culture	4,714,832	4,056,442
Transport	41,353,037	39,471,687
Economic services	1,159,092	1,139,480
Other property and services	2,266,714	843,768
	53,708,311	50,496,475

21. ELECTED MEMBERS REMUNERATION

	2021 Actual \$	2021 Budget \$	2020 Actual \$
Elected member Gary Cosgrove			
President's annual allowance	7,348	7,600	4,493
Meeting attendance fees	6,384	4,286	5,365
ICT expenses	273	540	58
Travel and accommodation expenses	527	2,500	1,968
	14,532	14,926	11,884
Elected member Robert Newton			
Deputy President's annual allowance	1,836	1,900	1,836
Meeting attendance fees	3,764	4,286	3,764
ICT expenses	273	540	58
Travel and accommodation expenses	0	1,250	0
	5,873	7,976	5,658
Elected member Justin Bagley			
Meeting attendance fees	3,764	4,286	3,764
ICT expenses	273	540	58
Travel and accommodation expenses	0	1,250	1,920
	4,037	6,076	5,742
Elected member Caroline Farr			
Meeting attendance fees	3,764	4,286	2,629
ICT expenses	273	540	58
Travel and accommodation expenses	0	1,250	0
	4,037	6,076	2,687
Elected member Hellene McTaggart			
Meeting attendance fees	3,764	4,286	2,629
ICT expenses	273	540	58
Travel and accommodation expenses	0	1,250	0
	4,037	6,076	2,687
Elected member Helen Newton			
President's annual allowance	0	0	2,855
Meeting attendance fees	3,764	4,286	4,782
ICT expenses	273	540	58
Travel and accommodation expenses	0	1,250	2,158
	4,037	6,076	9,853
Elected member Anthony Smyth			
Meeting attendance fees	3,764	4,286	3,764
ICT expenses	273	540	58
Travel and accommodation expenses	0	1,250	0
	4,037	6,076	3,822
Elected member Leah Eardley (not re-elected for 2021)			
Meeting attendance fees	0	0	1,135
Travel and accommodation expenses	0	0	1,377
	0	0	2,512
Elected member Kym McGlinn (not re-elected for 2021)			
Meeting attendance fees	0	0	1,135
	0	0	1,135
	40,589	53,280	45,980

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21. ELECTED MEMBERS REMUNERATION

	2021 Actual	2021 Budget	2020 Actual
	\$	\$	\$
Fees, expenses and allowances to be paid or reimbursed to elected council members.			
President's allowance	7,348	7,600	7,348
Deputy President's allowance	1,836	1,900	1,836
Meeting attendance fees	28,967	30,000	28,967
ICT expenses	1,911	3,780	406
Travel and accommodation expenses	527	10,000	7,423
	40,589	53,280	45,980

SHIRE OF MINGENEW
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22. RELATED PARTY TRANSACTIONS

Key Management Personnel (KMP) Compensation Disclosure

	2021	2020
	Actual	Actual
	\$	\$
The total remuneration paid/payable to KMP of the Shire during the year are as follows:		
Short-term employee benefits	467,948	405,522
Post-employment benefits	53,700	45,034
Other long-term benefits	4,434	24,192
Termination benefits	30,821	1,174
	556,903	475,922

Short-term employee benefits

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

Post-employment benefits

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

Other long-term benefits

These amounts represent annual leave and long service leave benefits accruing during the year.

Termination benefits

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

SHIRE OF MINGENEW
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2021

22. RELATED PARTY TRANSACTIONS (Continued)

Transactions with related parties

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

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

The following transactions occurred with related parties:	2021 Actual \$	2020 Actual \$
Purchase of goods and services	13,685	14,340
Amounts outstanding from related parties:		
Trade and other receivables	0	1,625

Related Parties

The Shire's main related parties are as follows:

i. Key management personnel

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

ii. Other Related Parties

Any associate person of KMP who was employed by the Shire under normal employment terms and conditions.

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

iii. Entities subject to significant influence by the Shire

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

SHIRE OF MINGENEW
 NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
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23. JOINT ARRANGEMENTS

(a) Share of joint operations

In 1997/98, Council, in conjunction with Homeswest, constructed 3 x 2 bedroom and 1 x 1 bedroom Aged Persons' Units in Mingenew townsite. The terms of the joint agreement provided for Council to contribute \$54,777 which equates to an equity of 15.34%. Council has subsequently capitalised expenditure on the units. The recalculated equity for Council is 18.58%. Fair value assessment of the property was undertaken in 2020/21, along with all other Council Land and Buildings assets. The amount shown below is 18.58% of the fair value of \$439,000 and is included in Note 9. The initial term of the agreement is 25 years, expiring on 20 August 2022.

Property, Plant & Equipment (Asset # 0254)
 Less: accumulated depreciation
 Total assets

Statement of Comprehensive income

Housing revenue
 Housing expenditure
 Net result for the period

Total comprehensive income for the period

	2021 \$	2020 \$
Property, Plant & Equipment (Asset # 0254)	81,566	87,326
Less: accumulated depreciation	0	(8,200)
Total assets	81,566	79,126
Statement of Comprehensive income		
Housing revenue	24,960	31,019
Housing expenditure	(27,934)	(39,973)
Net result for the period	(2,974)	(8,954)
Total comprehensive income for the period	(2,974)	(8,954)

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24. RATING INFORMATION (Continued)

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

Waivers or Concessions		Discount		2021		2020	
Rate or Fee and Charge to which the Waiver or Concession is Granted	Type	%	\$	Actual	Budget	Actual	Actual
Yandanooka Townsite	Concession	50.00%	1,035	1,043	1,045	1,043	1,043
				1,043	1,045	1,043	1,043
Total discounts/concessions (Note 24(a))				1,043	1,045	1,043	1,043
Rate or Fee and Charge to which the Waiver or Concession is Granted	Circumstances in which the Waiver or Concession is Granted and to whom it was available	Objects of the Waiver or Concession	Reasons for the Waiver or Concession				
Yandanooka Townsite	GRV properties in Yandanooka townsite	Assist Yandanooka property owners	Recognise the reduced level of service provided to these ratepayers				

SHIRE OF MINGENEW
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24. RATING INFORMATION (Continued)

(c) Interest Charges & Instalments

Instalment Options	Date Due	Instalment Plan Admin Charge \$	Instalment Plan Interest Rate %	Unpaid Rates Interest Rate %
Option One				
Single full payment	4/09/2020	0.00	0.00%	5.50%
Option Two				
First instalment	4/09/2020	0.00	5.50%	5.50%
Second instalment	6/11/2020	15.00	5.50%	5.50%
Option Three				
First instalment	4/09/2020	0.00	5.50%	5.50%
Second instalment	6/11/2020	15.00	5.50%	5.50%
Third instalment	15/01/2021	15.00	5.50%	5.50%
Fourth instalment	19/03/2021	15.00	5.50%	5.50%

	2021 Actual \$	2021 Budget \$	2020 Actual \$
Interest on unpaid rates	3,610	5,000	11,308
Interest on instalment plan	4,153	0	0
Charges on instalment plan	1,875	2,800	2,748
	9,638	7,800	14,056

SHIRE OF MINGENEW
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25. RATE SETTING STATEMENT INFORMATION

Note	2020/21	2020/21	2019/20		
	(30 June 2021 Carried Forward)	Budget (30 June 2021 Carried Forward)	(30 June 2020 Carried Forward Restated)		
	\$	\$	\$		
(a) Non-cash amounts excluded from operating activities					
The following non-cash revenue or expenditure has been excluded from amounts attributable to operating activities within the Rate Setting Statement in accordance with <i>Financial Management Regulation 32</i> .					
Adjustments to operating activities					
	Less: Profit on asset disposals	11(a)	(11,727)	(2,000)	(763)
	Less: Non-cash grants and contributions for assets		0	0	29,226
	Less: Movement in liabilities associated with restricted cash		(31,346)	0	0
	Less: Fair value adjustments to financial assets at fair value through profit and loss		(2,804)	0	0
	Movement in pensioner deferred rates (non-current)		(5,276)	0	(4,910)
	Movement in employee benefit provisions (non-current)		(2,098)	0	8,383
	Movement of inventory (non-current)		0	0	75,394
	Add: Loss on disposal of assets	11(a)	23,923	23,100	0
	Add: Depreciation on non-current assets	11(d)	2,173,855	1,506,670	2,027,079
	Non cash amounts excluded from operating activities		2,144,527	1,527,770	2,134,409
(b) Surplus/(deficit) after imposition of general rates					
The following current assets and liabilities have been excluded from the net current assets used in the Rate Setting Statement in accordance with <i>Financial Management Regulation 32</i> to agree to the surplus/(deficit) after imposition of general rates.					
Adjustments to net current assets					
	Less: Reserves - cash backed	4	(471,844)	(471,232)	(427,011)
	Add: Current liabilities not expected to be cleared at end of year				
	- Current portion of borrowings	17(a)	165,919	165,920	161,996
	- Current portion of contract liability held in reserve		0	24,200	0
	- Current portion of lease liabilities		7,393	9,162	9,331
	- Employee benefit provisions		104,781	116,130	136,130
	Total adjustments to net current assets		(193,751)	(155,820)	(119,554)
Net current assets used in the Rate Setting Statement					
	Total current assets		1,628,761	600,127	1,134,389
	Less: Total current liabilities		(809,151)	(444,307)	(608,901)
	Less: Total adjustments to net current assets		(193,751)	(155,820)	(119,554)
	Net current assets used in the Rate Setting Statement		625,859	0	405,934

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26. FINANCIAL RISK MANAGEMENT

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

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

The Shire does not engage in transactions expressed in foreign currencies and is therefore not subject to foreign currency risk.

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

(a) Interest rate risk

Cash and cash equivalents

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

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

	Weighted Average Interest Rate	Carrying Amounts	Fixed Interest Rate	Variable Interest Rate	Non Interest Bearing
	%	\$	\$	\$	\$
2021					
Cash and cash equivalents	0.81%	1,246,247	0	1,246,247	0
2020					
Cash and cash equivalents	0.76%	1,088,447	591,625	496,822	0

Sensitivity

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

	2021	2020
	\$	\$
Impact of a 1% movement in interest rates on profit and loss and equity*	12,462	4,967

* Holding all other variables constant

Borrowings

Borrowings are subject to interest rate risk - the risk that movements in interest rates could adversely affect funding costs. The Shire manages this risk by borrowing long term and fixing the interest rate to the situation considered the most advantageous at the time of negotiation. The Shire does not consider there to be any interest rate risk in relation to borrowings. Details of interest rates applicable to each borrowing may be found at Note 17(b).

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26. FINANCIAL RISK MANAGEMENT (Continued)

(b) Credit risk

Trade and Other Receivables

The Shire's major receivables comprise rates, annual charges and user fees and charges. The major risk associated with these receivables is credit risk – the risk that the debts may not be repaid. The Shire manages this risk by monitoring outstanding debt and employing debt recovery policies. It also encourages ratepayers to pay rates by the due date through incentives.

Credit risk on rates and annual charges is minimised by the ability of the Shire to recover these debts as a secured charge over the land, that is, the land can be sold to recover the debt. Whilst the Shire was historically able to charge interest on overdue rates and annual charges at higher than market rates, which further encourage payment.

The level of outstanding receivables is reported to Council monthly and benchmarks are set and monitored for acceptable collection performance.

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

The expected loss rates are based on the payment profiles of rates and fees and charges over a period of 36 months before 1 July 2020 or 1 July 2021 respectively and the corresponding historical losses experienced within this period. Historical credit loss rates are adjusted to reflect current and forward-looking information on macroeconomic factors such as the ability of ratepayers and residents to settle the receivables. Housing prices and unemployment rates have been identified as the most relevant factor in repayment rates, and accordingly adjustments are made to the expected credit loss rate based on these factors.

The loss allowance as at 30 June 2021 for rates receivable was determined as follows:

	Current	More than 1 year past due	More than 2 years past due	More than 3 years past due	Total
30 June 2021					
Rates receivable					
Expected credit loss	0.00%	0.00%	0.00%	0.00%	
Gross carrying amount	12,652	7,883	5,487	7,458	33,480
Loss allowance	0	0	0	0	0
30 June 2020					
Rates receivable					
Expected credit loss	0.00%	0.00%	0.00%	0.00%	
Gross carrying amount	13,017	2,382	7,019	4,951	27,369
Loss allowance	0	0	0	0	0

The loss allowance as at 30 June 2021 and 30 June 2020 was determined as follows for trade and other receivables.

	Current	More than 30 days past due	More than 60 days past due	More than 90 days past due	Total
30 June 2021					
Trade and other receivables					
Expected credit loss	0.15%	6.07%	9.50%	9.52%	
Gross carrying amount	92,618	862	4	1,523	95,007
Loss allowance	303	52	0	145	500
30 June 2020					
Trade and other receivables					
Expected credit loss	5.01%	0.00%	0.00%	0.00%	
Gross carrying amount	11,418	0	0	3,552	14,970
Loss allowance	572	0	0	0	572

26. FINANCIAL RISK MANAGEMENT (Continued)

(c) Liquidity risk

Payables and borrowings

Payables and borrowings are both subject to liquidity risk – that is the risk that insufficient funds may be on hand to meet payment obligations as and when they fall due. The Shire manages this risk by monitoring its cash flow requirements and liquidity levels and maintaining an adequate cash buffer. Payment terms can be extended and overdraft facilities drawn upon if required and disclosed in Note 17(c).

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

	Due within 1 year	Due between 1 & 5 years	Due after 5 years	Total contractual cash flows	Carrying values
	\$	\$	\$	\$	\$
2021					
Payables	61,785	0	0	61,785	61,785
Borrowings	168,120	0	0	168,120	165,919
Lease liabilities	7,393	4,317	0	11,710	11,710
	237,298	4,317	0	241,615	239,414
2020					
Payables	70,427	0	0	70,427	70,427
Borrowings	168,414	168,414	0	336,828	327,914
Lease liabilities	9,331	11,387	0	20,718	20,718
	248,172	179,801	0	427,973	419,059

SHIRE OF MINGENEW
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27. INITIAL APPLICATION OF AUSTRALIAN ACCOUNTING STANDARDS

During the year, the Shire adopted all of the new and revised Australian Accounting Standards and Interpretations which were compiled, became mandatory and which were applicable to its operations.

(a) AASB 1059 Service Concession Arrangements: Grantors

Service concession assets are those assets where a third-party operator contracts assets for the Shire, upgrades existing assets of the Shire or uses existing assets of the Shire to operate and maintain the assets to provide a public service for a specified period of time. Where, in these circumstances, the third-party operator provides a public service on behalf of the Shire and is deemed to manage at least some of the services under its own discretion, the assets are classified as service concession assets. These assets are measured at current replacement cost in accordance with the cost approach to fair value in AASB 13 - *Fair Value Measurement*. Any difference at the date of reclassification between the carrying amount of the assets and their fair value (current replacement cost) being treated as if it is a revaluation of the asset.

Subsequent to initial recognition or reclassification, service concession assets are accounted for by depreciating or amortising in accordance with AASB 116 - *Property, Plant and Equipment* or AASB 13B - *Intangible Assets*. Where appropriate, any impairment is recognised in accordance with AASB 136 - *Impairment of Assets*.

At the end of the term of any service concession arrangement, the Shire will reclassify the service concession asset based on its nature or function, and account for it in accordance with the accounting standards and policies applicable to the relevant asset classification.

The Shire does not recognise a liability in circumstances where an existing asset is reclassified as a service concession asset except where additional consideration is provided by the third-part operator.

The Shire adopted AASB 1059 on 1 July 2020 resulting in changes in accounting policies. In accordance with the transition provisions of AASB 1059 the Shire adopted the new rules retrospectively by recognising and measuring service concession assets on 1 July 2020. In summary the following adjustments were made to the amounts recognised in the statement of financial position at the date of initial application - 1 July 2020:

Note	AASB 116 carrying amount 30 June 2020	Adjustment due to application of AASB 1059 at 1 July 2021	AASB 1059 carrying amount 1 July 2020	Adjustment due to application of AASB 1059 during the year	Additions during the year	Depreciation during the year	Carrying amount 30 June 2021
INFRASTRUCTURE							
Infrastructure - other	10	374,339	0	374,339	(262,629)	94,441	193,378
Infrastructure - service concession assets	10	0	0	0	262,629	0	252,473

The service concession arrangement relates to the provision of public waste facilities at the Shire's waste transfer station by the contractor for a period of 1 year (with the option to extend for a further 2 years), commencing on 1 June 2021. Under the agreement the operator has the responsibility to manage the transfer station. The facility has been recognised as a service concession asset, under the category of other infrastructure.

On termination of the agreement the Shire will assume all rights and responsibilities in relation to the assets of the service concession arrangements.

28. CORRECTION OF PRIOR PERIOD ERROR

The error relates to various infrastructure assets that were not correctly depreciated since 2018/19 (see Note 11 [d]). The Shire has corrected the depreciation on these assets and restated the applicable figures for 2018/19 and 2019/20. There were two main reasons for this error. The first was that some assets were acquired in 2018/19 but no depreciation rate was put into the system. This meant that no depreciation was calculated from the year ended 30 June 2019 onwards. The second was that when some assets were revalued in 2017/18, the system removed the depreciation rates of these assets as part of the process, resulting in these assets not being depreciated from 1 July 2018 onwards. The following tables summarise the impacts on the Shire's financial report:

Statement of Financial Position (Extract)	30 June 2020 Previously Reported \$	Correction of error Increase/ (Decrease) \$	30 June 2020 (Restated) \$	01 July 2019 Previously Reported	Correction of error Increase/ (Decrease)	01 July 2019 (Restated)
Infrastructure assets	40,602,558	(930,128)	39,672,430	38,811,085	(411,517)	38,399,568
Retained surplus	32,003,933	(930,128)	31,073,805	31,347,414	(411,517)	30,935,897
Total equity	50,627,201	(930,128)	49,697,073	49,893,162	(411,517)	49,481,645

Statement of Comprehensive Income (Extract)	2020 Previously Reported \$	Increase/ (Decrease) \$	2020 (Restated) \$
<i>By Nature or Type</i>			
Depreciation	(1,508,468)	(518,611)	(2,027,079)
<i>By program</i>			
Expenses			
Governance	(363,471)	0	(363,471)
General purpose funding	(87,997)	0	(87,997)
Law, order, public safety	(155,223)	0	(155,223)
Health	(95,069)	0	(95,069)
Education and welfare	(89,452)	0	(89,452)
Housing	(185,809)	0	(185,809)
Community amenities	(239,636)	(10,156)	(249,792)
Recreation and culture	(1,061,168)	(8,334)	(1,069,502)
Transport	(1,831,494)	(499,543)	(2,331,037)
Economic services	(393,706)	(578)	(394,284)
Other property and services	(126,650)	0	(126,650)
Total expenditure for the period	(4,629,675)	(518,611)	(5,148,286)
Net result for the period	775,039	(518,611)	256,428
Total comprehensive income for the period	734,039	(518,611)	215,428

As a result of these prior year restatements, some of the Shires financial ratios as at 30 June 2019 and 30 June 2020 have changed, see Note 31.

SHIRE OF MINGENEW
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2021

29. OTHER SIGNIFICANT ACCOUNTING POLICIES

a) Goods and services tax (GST)

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

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

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

b) Current and non-current classification

The asset or liability is classified as current if it is expected to be settled within the next 12 months, being the Shire's operational cycle. In the case of liabilities where the Shire does not have the unconditional right to defer settlement beyond 12 months, such as vested long service leave, the liability is classified as current even if not expected to be settled within the next 12 months. Inventories held for trading are classified as current or non-current based on the Shire's intentions to release for sale.

c) Rounding off figures

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

d) Comparative figures

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

When the Shire applies an accounting policy retrospectively, makes a retrospective restatement or reclassifies items in its financial statements that has a material effect on the statement of financial position, an additional (third) statement of financial position as at the beginning of the preceding period in addition to the minimum comparative financial statements is presented.

e) Budget comparative figures

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

f) Superannuation

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

g) Fair value of assets and liabilities

Fair value is the price that the Shire would receive to sell the asset or would have to pay to transfer a liability, in an orderly (i.e. unforced) transaction between independent, knowledgeable and willing market participants at the measurement date.

As fair value is a market-based measure, the closest equivalent observable market pricing information is used to determine fair value. Adjustments to market values may be made having regard to the characteristics of the specific asset or liability. The fair values of assets that are not traded in an active market are determined using one or more valuation techniques. These valuation techniques maximise, to the extent possible, the use of observable market data.

To the extent possible, market information is extracted from either the principal market for the asset or liability (i.e. the market with the greatest volume and level of activity for the asset or liability) or, in the absence of such a market, the most advantageous market available to the entity at the end of the reporting period (i.e. the market that maximises the receipts from the sale of the asset after taking into account transaction costs and transport costs).

For non-financial assets, the fair value measurement also takes into account a market participant's ability to use the asset in its highest and best use or to sell it to another market participant that would use the asset in its highest and best use.

h) Fair value hierarchy

AASB 13 requires the disclosure of fair value information by level of the fair value hierarchy, which categorises fair value measurement into one of three possible levels based on the lowest level that an input that is significant to the measurement can be categorised into as follows:

Level 1

Measurements based on quoted prices (unadjusted) in active markets for identical assets or liabilities that the entity can access at the measurement date.

Level 2

Measurements based on inputs other than quoted prices included in Level 1 that are observable for the asset or liability, either directly or indirectly.

Level 3

Measurements based on unobservable inputs for the asset or liability.

The fair values of assets and liabilities that are not traded in an active market are determined using one or more valuation techniques. These valuation techniques maximise, to the extent possible, the use of observable market data. If all significant inputs required to measure fair value are observable, the asset or liability is included in Level 2. If one or more significant inputs are not based on observable market data, the asset or liability is included in Level 3.

Valuation techniques

The Shire selects a valuation technique that is appropriate in the circumstances and for which sufficient data is available to measure fair value. The availability of sufficient and relevant data primarily depends on the specific characteristics of the asset or liability being measured. The valuation techniques selected by the Shire are consistent with one or more of the following valuation approaches:

Market approach

Valuation techniques that use prices and other relevant information generated by market transactions for identical or similar assets or liabilities.

Income approach

Valuation techniques that convert estimated future cash flows or income and expenses into a single discounted present value.

Cost approach

Valuation techniques that reflect the current replacement cost of the service capacity of an asset.

Each valuation technique requires inputs that reflect the assumptions that buyers and sellers would use when pricing the asset or liability, including assumptions about risks. When selecting a valuation technique, the Shire gives priority to those techniques that maximise the use of observable inputs and minimise the use of unobservable inputs. Inputs that are developed using market data (such as publicly available information on actual transactions) and reflect the assumptions that buyers and sellers would generally use when pricing the asset or liability are considered observable, whereas inputs for which market data is not available and therefore are developed using the best information available about such assumptions are considered unobservable.

i) Impairment of assets

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

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

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

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

**SHIRE OF MINGENEW
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2021**

30. ACTIVITIES/PROGRAMS

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

PROGRAM NAME AND OBJECTIVES	ACTIVITIES
<p>GOVERNANCE</p> <p>To provide a decision making process for the efficient allocation of scarce resources.</p>	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.
<p>GENERAL PURPOSE FUNDING</p> <p>To collect revenue to allow for the provision of services.</p>	Rates, general purpose government grants and interest revenue.
<p>LAW, ORDER, PUBLIC SAFETY</p> <p>To provide services to help ensure a safer community.</p>	Fire prevention, animal control and inspections.
<p>HEALTH</p> <p>To provide services to help ensure a safer community.</p>	Food quality, pest control and inspections.
<p>EDUCATION AND WELFARE</p> <p>To meet the needs of the community in these areas.</p>	Includes education programs, youth based activities, care of families, the aged and disabled.
<p>HOUSING</p> <p>Provide housing services required by the community and for staff.</p>	Maintenance of staff, aged and rental housing.
<p>COMMUNITY AMENITIES</p> <p>Provide services required by the community.</p>	Rubbish collection services, landfill maintenance, townsite storm water drainage control and maintenance, administration of the Town Planning Scheme and maintenance of cemeteries.
<p>RECREATION AND CULTURE</p> <p>To establish and manage efficiently, infrastructure and resources which will help the social wellbeing of the community.</p>	Maintenance of halls, recreation centres and various reserves, operation of library, support of community events and matters relating to heritage.
<p>TRANSPORT</p> <p>To provide effective and efficient transport services to the community.</p>	Construction and maintenance of streets, roads and footpaths, traffic signs and depot maintenance.
<p>ECONOMIC SERVICES</p> <p>To help promote the Shire and improve its economic wellbeing.</p>	The regulation and provision of tourism, area promotion, building control and noxious weeds.
<p>OTHER PROPERTY AND SERVICES</p> <p>To provide effective and efficient administration, works operations and plant and fleet services.</p>	Private works operations, plant repairs and operational costs. Administration overheads.

SHIRE OF MINGENEW
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2021

31. FINANCIAL RATIOS

	2021 Actual	2020 Previously Reported	2020 Restated	2019 Previously Reported	2019 Restated
Current ratio	2.37	1.47	1.47	2.21	2.21
Asset consumption ratio	0.92	0.93	0.91	0.95	0.94
Asset renewal funding ratio	0.75	0.79	0.79	0.87	0.87
Asset sustainability ratio	1.66	1.69	1.26	2.68	2.08
Debt service cover ratio	5.39	2.61	2.45	5.37	5.37
Operating surplus ratio	(0.40)	(0.39)	(0.57)	(0.18)	(0.32)
Own source revenue coverage ratio	0.60	0.60	0.54	0.69	0.63

The above ratios are calculated as follows:

Current ratio	$\frac{\text{current assets minus restricted assets}}{\text{current liabilities minus liabilities associated with restricted assets}}$
Asset consumption ratio	$\frac{\text{depreciated replacement costs of depreciable assets}}{\text{current replacement cost of depreciable assets}}$
Asset renewal funding ratio	$\frac{\text{NPV of planned capital renewal over 10 years}}{\text{NPV of required capital expenditure over 10 years}}$
Asset sustainability ratio	$\frac{\text{capital renewal and replacement expenditure}}{\text{depreciation}}$
Debt service cover ratio	$\frac{\text{annual operating surplus before interest and depreciation}}{\text{principal and interest}}$
Operating surplus ratio	$\frac{\text{operating revenue minus operating expenses}}{\text{own source operating revenue}}$
Own source revenue coverage ratio	$\frac{\text{own source operating revenue}}{\text{operating expense}}$





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5.0 RESPONSE TO QUESTIONS SUBMITTED BY ELECTORS

5.1 QUESTIONS RECEIVED IN WRITING PRIOR TO THE MEETING

No questions were received in writing prior to the meeting.

5.2 QUESTIONS AT THE MEETING

No questions were raised at the meeting.

6.0 GENERAL BUSINESS

Cr Smyth raised concern on the future of Mingenew IGA and Mingenew Roadhouse and regional telecommunication issues and asked if an update could be provided. A summary of the points made at the meeting is provided below:

1. Regional Telecommunications

In October 2021, the Shire made a submission to the Inquiry Committee on the 2021 Regional Telecommunications Review in which the challenges and barriers of accessing reliable telecommunications in the area were outlined, particularly since Cyclone Seroja.

The Shire has installed a satellite dish at the Shire Administration to connect to NBN which will provide some coverage in an outage.

Cr GJ Cosgrove noted that the Shire is continuing to advocate through WALGA, State Government and local politicians to improve the power supply and internet/phone connection in our Shire and broader region, and local residents should also advocate through local members to increase pressure for change and improvement.

2. Mingenew IGA

The Shire is aware of current concerns around the ongoing operation of the Mingenew IGA. The CEO is in liaison with relevant parties to ensure the community's interests are shared and continues to advocate for a positive outcome.

3. Mingenew Roadhouse

Mingenew Palm Roadhouse (land, building, plant and equipment etc) is currently for sale, with Expressions of Interest closing 18 February 2022.

The Shire is in contact with interested parties and is aware of at least one submission being made.

Cr GJ Cosgrove once again acknowledged the resilience and leadership of the CEO, the Leadership Team and the hard work of staff over the past 12 months; particularly in light of the challenges associated with Cyclone Seroja and COVID-19.

7.0 CLOSURE

Meeting closed 5:46pm.

SHIRE OF MINGENEW

MONTHLY FINANCIAL REPORT (Containing the Statement of Financial Activity) For the period ending 31 December 2021

LOCAL GOVERNMENT ACT 1995

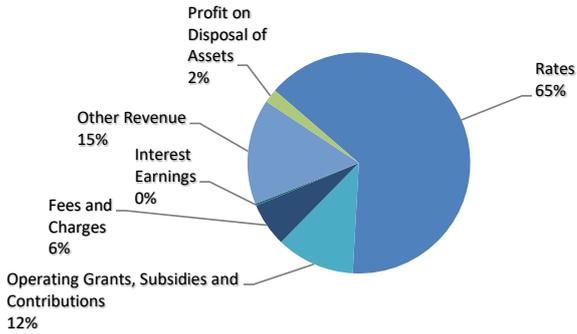
LOCAL GOVERNMENT (FINANCIAL MANAGEMENT) REGULATIONS 1996

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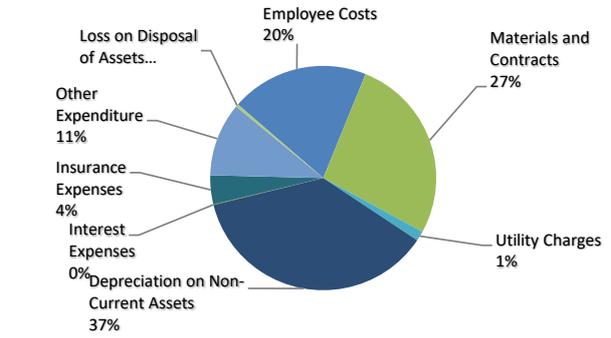
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OPERATING ACTIVITIES

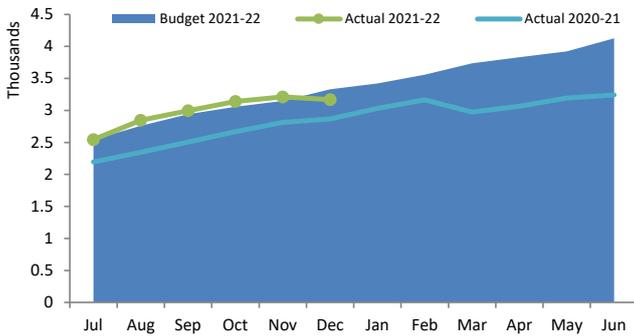
OPERATING REVENUE



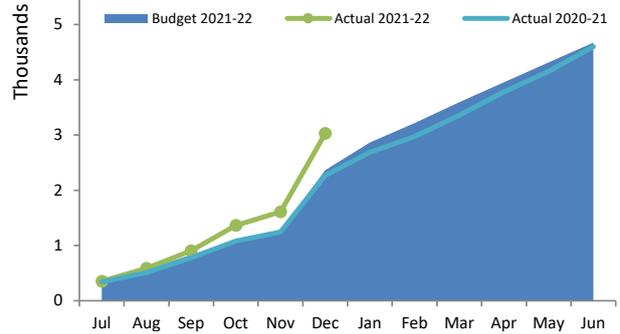
OPERATING EXPENSES



Budget Operating Revenues -v- Actual

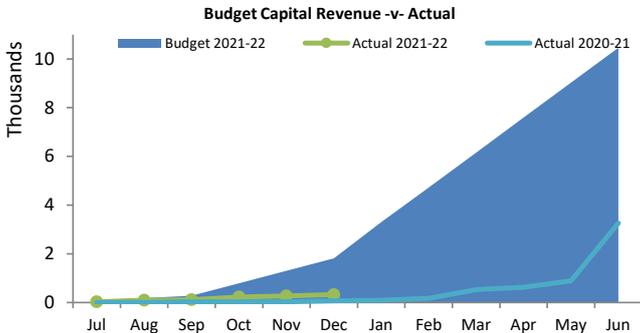


Budget Operating Expenses -v- YTD Actual

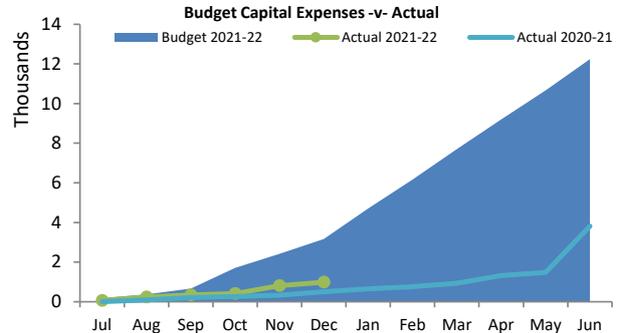


INVESTING ACTIVITIES

CAPITAL REVENUE



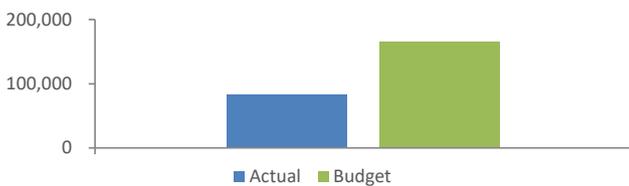
CAPITAL EXPENSES



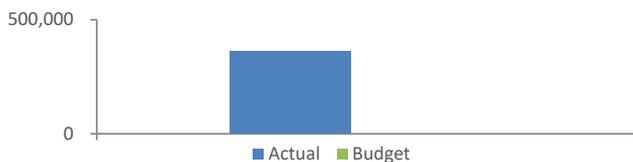
FINANCING ACTIVITIES

BORROWINGS

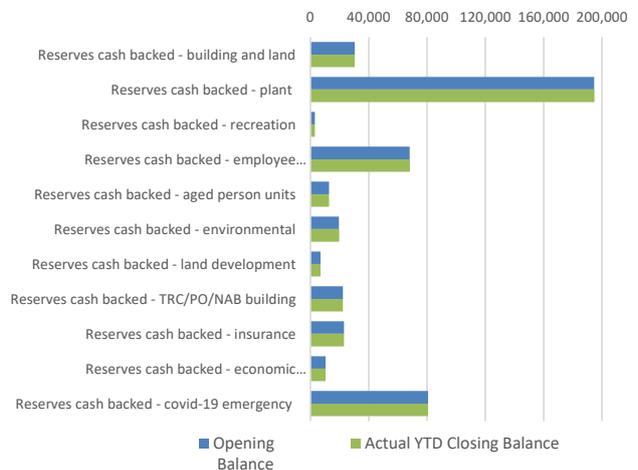
Principal Repayments



Principal Outstanding



RESERVES



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

Funding surplus / (deficit) Components

Funding surplus / (deficit)				
	Adopted Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)
Opening	\$0.08 M	\$0.08 M	\$0.63 M	\$0.54 M
Closing	\$0.00 M	\$1.09 M	\$1.48 M	\$0.39 M

Refer to Statement of Financial Activity

Cash and cash equivalents		
	\$4.05 M	% of total
Unrestricted Cash	\$1.27 M	31.3%
Restricted Cash	\$2.78 M	68.7%

Refer to Note 2 - Cash and Financial Assets

Payables		
	\$0.05 M	% Outstanding
Trade Payables	\$0.00 M	
0 to 30 Days		0.0%
30 to 90 Days		0.0%
Over 90 Days		0%

Refer to Note 5 - Payables

Receivables		
	\$0.21 M	% Collected
Rates Receivable	\$0.17 M	92.1%
Trade Receivable	\$0.04 M	% Outstanding
30 to 90 Days		31.3%
Over 90 Days		40.5%

Refer to Note 3 - Receivables

Key Operating Activities

Amount attributable to operating activities			
Adopted Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)
\$1.18 M	\$1.82 M	\$1.18 M	(\$0.65 M)

Refer to Statement of Financial Activity

Rates Revenue		
YTD Actual	\$2.04 M	% Variance
YTD Budget	\$2.04 M	0.0%

Refer to Note 6 - Rate Revenue

Operating Grants and Contributions		
YTD Actual	\$0.36 M	% Variance
YTD Budget	\$0.77 M	(53.2%)

Refer to Note 13 - Operating Grants and Contributions

Fees and Charges		
YTD Actual	\$0.20 M	% Variance
YTD Budget	\$0.19 M	5.3%

Refer to Statement of Financial Activity

Key Investing Activities

Amount attributable to investing activities			
Adopted Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)
(\$0.97 M)	(\$1.00 M)	(\$0.51 M)	\$0.49 M

Refer to Statement of Financial Activity

Proceeds on sale		
YTD Actual	\$0.11 M	%
Adopted Budget	\$0.22 M	(49.1%)

Refer to Note 7 - Disposal of Assets

Asset Acquisition		
YTD Actual	\$0.95 M	% Spent
Adopted Budget	\$11.64 M	(91.9%)

Refer to Note 8 - Capital Acquisitions

Capital Grants		
YTD Actual	\$0.33 M	% Received
Adopted Budget	\$10.46 M	(96.9%)

Refer to Note 8 - Capital Acquisitions

Key Financing Activities

Amount attributable to financing activities			
Adopted Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)
(\$0.30 M)	\$0.18 M	\$0.19 M	\$0.01 M

Refer to Statement of Financial Activity

Borrowings	
Principal repayments	\$0.08 M
Interest expense	\$0.00 M
Principal due	\$0.36 M

Refer to Note 9 - Borrowings

Reserves	
Reserves balance	\$0.47 M
Interest earned	\$0.00 M

Refer to Note 11 - Cash Reserves

Lease Liability	
Principal repayments	\$0.01 M
Interest expense	\$0.00 M
Principal due	\$0.01 M

Refer to Note 10 - Lease Liabilities

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

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

PROGRAM NAME AND OBJECTIVES	ACTIVITIES
<p>GOVERNANCE</p> <p>To provide a decision making process for the efficient allocation of scarce resources.</p>	<p>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.</p>
<p>GENERAL PURPOSE FUNDING</p> <p>To collect revenue to allow for the provision of services.</p>	<p>Rates, general purpose government grants and interest revenue.</p>
<p>LAW, ORDER, PUBLIC SAFETY</p> <p>To provide services to help ensure a safer community.</p>	<p>Fire prevention, animal control and safety.</p>
<p>HEALTH</p> <p>To provide services to help ensure a safer community.</p>	<p>Food quality, pest control and inspections.</p>
<p>EDUCATION AND WELFARE</p> <p>To meet the needs of the community in these areas.</p>	<p>Includes education programs, youth based activities, care of families, the aged and disabled.</p>
<p>HOUSING</p> <p>Provide housing services required by the community and for staff.</p>	<p>Maintenance of staff, aged and rental housing.</p>
<p>COMMUNITY AMENITIES</p> <p>Provide services required by the community.</p>	<p>Rubbish collection services, landfill maintenance, townsite storm water drainage control and maintenance, administration of the Town Planning Scheme and maintenance of cemeteries.</p>
<p>RECREATION AND CULTURE</p> <p>To establish and manage efficiently, infrastructure and resources which will help the social well being of the community.</p>	<p>Maintenance of halls, recreation centres and various reserves, operation of library, support of community events and matters relating to heritage.</p>
<p>TRANSPORT</p> <p>To provide effective and efficient transport services to the community.</p>	<p>Construction and maintenance of streets, roads and footpaths, cleaning and lighting of streets, roads and footpaths, traffic signs and depot maintenance.</p>
<p>ECONOMIC SERVICES</p> <p>To help promote the Shire and improve its economic wellbeing.</p>	<p>The regulation and provision of tourism, area promotion, building control and noxious weeds.</p>
<p>OTHER PROPERTY AND SERVICES</p> <p>To provide effective and efficient administration, works operations and plant and fleet services.</p>	<p>Private works operations, plant repairs and operational costs. Administration overheads.</p>

STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 DECEMBER 2021

STATUTORY REPORTING PROGRAMS

	Ref Note	Adopted Budget	Amended Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)	Var. % (b)-(a)/(a)	Var.
		\$	\$	\$	\$	\$	%	
Opening funding surplus / (deficit)	1(c)	81,424	81,424	81,424	625,859	544,435	668.64%	▲
Revenue from operating activities								
Governance		13,899	13,899	6,942	4,007	(2,935)	(42.28%)	
General purpose funding - general rates	6	2,049,384	2,049,384	2,042,308	2,043,059	751	0.04%	
General purpose funding - other		716,091	716,091	533,372	211,334	(322,038)	(60.38%)	▼
Law, order and public safety		280,311	280,311	142,142	11,119	(131,023)	(92.18%)	▼
Health		820	820	408	650	242	59.31%	
Education and welfare		1,425	1,425	702	458	(244)	(34.76%)	
Housing		117,930	117,930	58,950	61,586	2,636	4.47%	
Community amenities		77,300	77,300	75,370	80,596	5,226	6.93%	
Recreation and culture		36,834	36,834	35,426	52,974	17,548	49.53%	▲
Transport		649,532	649,532	366,910	443,529	76,619	20.88%	▲
Economic services		121,215	121,215	37,476	91,578	54,102	144.36%	▲
Other property and services		62,535	62,535	31,260	167,182	135,922	434.81%	▲
		4,127,276	4,127,276	3,331,266	3,168,072	(163,194)		
Expenditure from operating activities								
Governance		(349,630)	(346,130)	(183,737)	(174,435)	9,302	5.06%	
General purpose funding		(82,800)	(82,800)	(41,388)	(49,614)	(8,226)	(19.88%)	
Law, order and public safety		(211,815)	(211,815)	(100,620)	(330,422)	(229,802)	(228.39%)	▲
Health		(88,061)	(88,061)	(44,094)	(40,690)	3,404	7.72%	
Education and welfare		(143,142)	(143,142)	(72,783)	(75,843)	(3,060)	(4.20%)	
Housing		(164,554)	(164,554)	(87,593)	(95,454)	(7,861)	(8.97%)	
Community amenities		(277,836)	(277,836)	(139,445)	(156,632)	(17,187)	(12.33%)	▲
Recreation and culture		(1,011,761)	(1,008,261)	(513,003)	(545,970)	(32,967)	(6.43%)	
Transport		(1,849,425)	(1,849,425)	(925,801)	(1,361,724)	(435,923)	(47.09%)	▲
Economic services		(411,575)	(418,575)	(216,686)	(210,219)	6,467	2.98%	
Other property and services		(81,247)	(81,247)	(37,440)	(26,972)	10,468	27.96%	▼
		(4,671,846)	(4,671,846)	(2,362,590)	(3,067,975)	(705,385)		
Non-cash amounts excluded from operating activities	1(a)	1,727,483	1,727,483	855,756	1,076,333	220,577	25.78%	▲
Amount attributable to operating activities		1,182,913	1,182,913	1,824,432	1,176,430	(648,002)		
Investing Activities								
Proceeds from non-operating grants, subsidies and contributions	14	10,460,322	10,460,322	1,813,365	327,320	(1,486,045)	(81.95%)	▼
Proceeds from disposal of assets	7	216,700	216,700	215,200	110,200	(105,000)	(48.79%)	▼
Payments for property, plant and equipment and infrastructure	8	(11,643,479)	(11,943,479)	(3,027,704)	(947,345)	2,080,359	68.71%	▼
Amount attributable to investing activities		(966,457)	(1,266,457)	(999,139)	(509,825)	489,314		
Financing Activities								
Proceeds from new debentures	9	0	300,000	300,000	280,000	(20,000)	(6.67%)	
Payments for principal portion of lease liabilities	10	(64,173)	(7,132)	(3,564)	(5,102)	(1,538)	(43.15%)	
Repayment of debentures	9	(165,917)	(222,958)	(111,479)	(82,463)	29,016	26.03%	▼
Transfer to reserves	11	(67,790)	(67,790)	(1,410)	(465)	945	67.02%	
Amount attributable to financing activities		(297,880)	2,120	183,547	191,970	8,423		
Closing funding surplus / (deficit)	1(c)	0	0	1,090,264	1,484,434	394,170		

KEY INFORMATION

▲▼ Indicates a variance between Year to Date (YTD) Actual and YTD Actual data as per the adopted materiality threshold.

Refer to Note 17 for an explanation of the reasons for the variance.

The material variance adopted by Council for the 2021-22 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 31 DECEMBER 2021

REVENUE

RATES

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

OPERATING GRANTS, SUBSIDIES AND CONTRIBUTIONS

Refers 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 identifiable non financial assets paid to a local government, irrespective of whether these amounts are received as capital grants, subsidies, contributions or donations.

REVENUE FROM CONTRACTS WITH CUSTOMERS

Revenue from contracts with customers is recognised when the local government satisfies its performance obligations under the contract.

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.

PROFIT ON ASSET DISPOSAL

Excess of assets received over the net book value for assets on their disposal.

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

Shortfall between the value of assets received over the net book value for assets on their disposal.

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, allowance for impairment of assets, member's fees or State taxes. Donations and subsidies made to community groups.

STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 DECEMBER 2021

BY NATURE OR TYPE

	Ref Note	Adopted Budget	Amended Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)	Var. % (b)-(a)/(a)	Var.
		\$	\$	\$	\$	\$	%	
Opening funding surplus / (deficit)	1(c)	81,424	81,424	81,424	625,859	544,435	668.64%	▲
Revenue from operating activities								
Rates	6	2,049,384	2,049,384	2,042,308	2,043,059	751	0.04%	
Operating grants, subsidies and contributions	13	1,158,825	1,158,825	773,056	361,916	(411,140)	(53.18%)	▼
Fees and charges		273,789	273,789	191,588	201,687	10,099	5.27%	
Interest earnings		23,231	23,231	13,698	9,937	(3,761)	(27.46%)	
Other revenue		544,294	544,294	271,748	487,959	216,211	79.56%	▲
Profit on disposal of assets	7	77,753	77,753	38,868	63,514	24,646	63.41%	▲
		4,127,276	4,127,276	3,331,266	3,168,072	(163,194)		
Expenditure from operating activities								
Employee costs		(1,105,864)	(1,105,864)	(544,847)	(605,294)	(60,447)	(11.09%)	▲
Materials and contracts		(953,332)	(956,832)	(455,737)	(823,371)	(367,634)	(80.67%)	▲
Utility charges		(88,321)	(88,321)	(44,034)	(43,365)	669	1.52%	
Depreciation on non-current assets		(1,788,251)	(1,788,251)	(894,036)	(1,127,902)	(233,866)	(26.16%)	▲
Interest expenses		(11,600)	(11,600)	(5,760)	(2,987)	2,773	48.14%	
Insurance expenses		(134,703)	(134,703)	(134,703)	(127,906)	6,797	5.05%	
Other expenditure		(572,790)	(569,290)	(282,885)	(325,205)	(42,320)	(14.96%)	▲
Loss on disposal of assets	7	(16,985)	(16,985)	(588)	(11,945)	(11,357)	(1931.46%)	▲
		(4,671,846)	(4,671,846)	(2,362,590)	(3,067,975)	(705,385)		
Non-cash amounts excluded from operating activities	1(a)	1,727,483	1,727,483	855,756	1,076,333	220,577	25.78%	▲
Amount attributable to operating activities		1,182,913	1,182,913	1,824,432	1,176,430	(648,002)		
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		(966,457)	(1,266,457)	(999,139)	(509,825)	489,314		
Amount attributable to investing activities		(966,457)	(1,266,457)	(999,139)	(509,825)	489,314		
Financing Activities								
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Transfer to reserves	11	(67,790)	(67,790)	(1,410)	(465)	945	67.02%	
Amount attributable to financing activities		(297,880)	2,120	183,547	191,970	8,423		
Closing funding surplus / (deficit)	1(c)	0	0	1,090,264	1,484,434	394,170		

KEY INFORMATION

▲ ▼ Indicates a variance between Year to Date (YTD) Actual and YTD Actual data as per the adopted materiality threshold.

Refer to Note 17 for an explanation of the reasons for the variance.

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

BASIS OF PREPARATION

The financial report has been prepared in accordance with Australian Accounting Standards (as they apply to local governments and not-for-profit entities) and interpretations of the Australian Accounting Standards Board, and the *Local Government Act 1995* and accompanying regulations.

The *Local Government Act 1995* and accompanying Regulations take precedence over Australian Accounting Standards where they are inconsistent.

The *Local Government (Financial Management) Regulations 1996* specify that vested land is a right-of-use asset to be measured at cost. All right-of-use assets (other than vested improvements) under zero cost concessionary leases are measured at zero cost rather than at fair value. The exception is vested improvements on concessionary land leases such as roads, buildings or other infrastructure which continue to be reported at fair value, as opposed to the vested land which is measured at zero cost. The measurement of vested improvements at fair value is a departure from AASB 16 which would have required the Shire to measure any vested improvements at zero cost.

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

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

All monies held in the Trust Fund are excluded from the financial statements. A separate statement of those monies appears at Note 15 to these financial statements.

SIGNIFICANT ACCOUNTING POLICES

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.

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.

ROUNDING OFF FIGURES

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

PREPARATION TIMING AND REVIEW

Date prepared: All known transactions up to 12 January 2022

(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	Amended Budget	YTD Budget (a)	YTD Actual (b)
Non-cash items excluded from operating activities					
		\$	\$	\$	\$
Adjustments to operating activities					
Less: Profit on asset disposals	7	(77,753)	(77,753)	(38,868)	(63,514)
Add: Loss on asset disposals	7	16,985	16,985	588	11,945
Add: Depreciation on assets		1,788,251	1,788,251	894,036	1,127,902
Total non-cash items excluded from operating activities		1,727,483	1,727,483	855,756	1,076,333

(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 June 2021	This Time Last Year 31 December 2020	Year to Date 31 December 2021
Adjustments to net current assets				
Less: Reserves - restricted cash	11	(471,844)	(428,939)	(472,309)
Add: Borrowings	9	165,919	81,483	83,456
Add: Provisions - employee	12	104,781	91,767	104,784
Add: Lease liabilities	10	7,393	4,796	2,291
Total adjustments to net current assets		(193,751)	(250,893)	(281,778)

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

Current assets				
Cash and cash equivalents	2	1,246,247	2,243,881	4,049,315
Rates receivables	3	33,480	208,395	173,126
Receivables	3	337,655	12,775	41,633
Other current assets	4	11,380	53,416	9,566
Less: Current liabilities				
Payables	5	(110,459)	(18,409)	(51,820)
Borrowings	9	(165,919)	(81,483)	(83,456)
Contract liabilities	12	(420,600)	(712,921)	(2,265,077)
Lease liabilities	10	(7,393)	(4,796)	(2,291)
Provisions	12	(104,781)	(91,767)	(104,784)
Less: Total adjustments to net current assets	1(b)	(193,751)	(250,893)	(281,778)
Closing funding surplus / (deficit)		625,859	1,358,198	1,484,434

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	Total Cash	Trust	Institution	Interest Rate	Maturity Date
		\$	\$	\$				
Cash on hand								
Cash on hand	Cash and cash equivalents	100	0	100				On Hand
At call deposits								
Municipal Fund	Cash and cash equivalents	341,826	0	341,826		NAB	0.10%	Cheque A/C
Municipal Fund	Cash and cash equivalents	924,362	2,310,718	3,235,080		NAB	0.21%	On Call
Reserve Funds	Cash and cash equivalents	0	140	140		NAB	0.21%	On Call
Term deposits								
Reserve Funds	Cash and cash equivalents	0	472,169	472,169		NAB	0.50%	August 2022
Total		1,266,288	2,783,027	4,049,315	0			
Comprising								
Cash and cash equivalents		1,266,288	2,783,027	4,049,315	0			
		1,266,288	2,783,027	4,049,315	0			

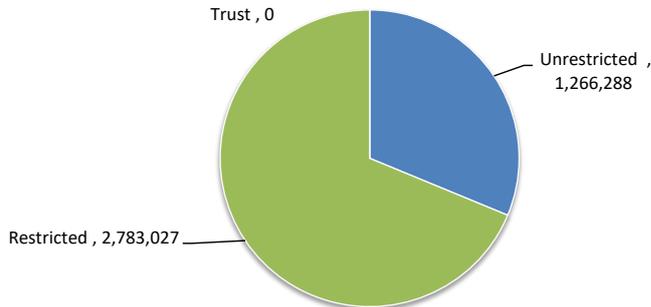
KEY INFORMATION

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

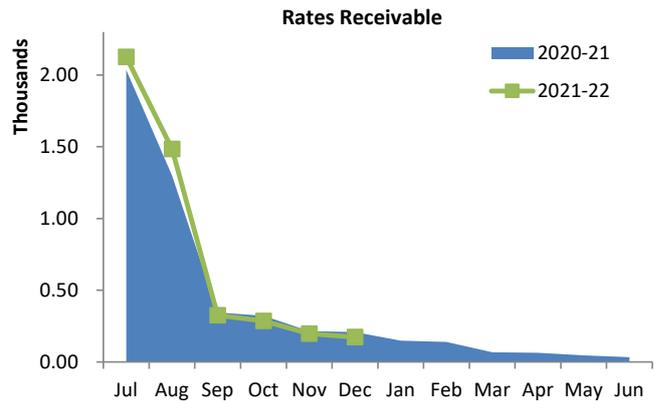
The local government classifies financial assets at amortised cost if both of the following criteria are met:

- 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.



Rates receivable	30 Jun 2021	31 Dec 2021
	\$	\$
Opening arrears previous years	27,324	33,480
Levied this year	1,977,513	2,043,059
Levied service charges this year	94,820	104,419
Less - collections to date	(2,066,177)	(2,007,832)
Equals current outstanding	33,480	173,126
Net rates collectable	33,480	173,126
% Collected	98.4%	92.1%

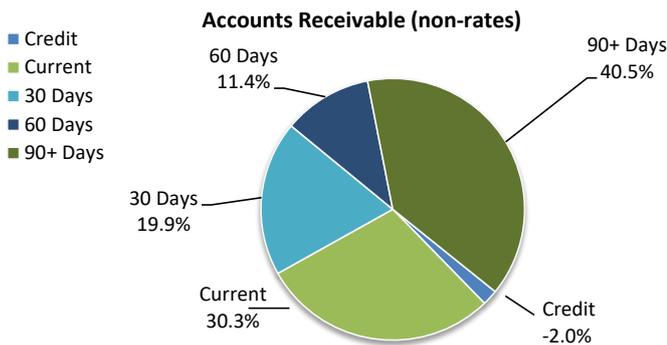


Receivables - general	Credit	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$	\$
Receivables - general	(300)	4,532	2,984	1,704	6,061	14,981
Percentage	-2%	30.3%	19.9%	11.4%	40.5%	
Balance per trial balance						
Sundry receivable						14,981
GST receivable						25,553
Increase in Allowance for impairment of receivables from contracts with customers						(500)
Pensioner Rebate Claimed						1,599
Total receivables general outstanding						41,633

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 impairment of receivables is raised when there is objective evidence that they will not be collectible.



	Opening Balance 1 July 2021	Asset Increase	Asset Reduction	Closing Balance 31 December 2021
	\$	\$	\$	\$
Other current assets				
Inventory				
Fuel	3,152	6,154	(8,040)	1,266
Other current assets				
Prepayments	8,228	8,300	(8,228)	8,300
Total other current assets	11,380	14,454	(16,268)	9,566
Amounts shown above include GST (where applicable)				

KEY INFORMATION

Inventory

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

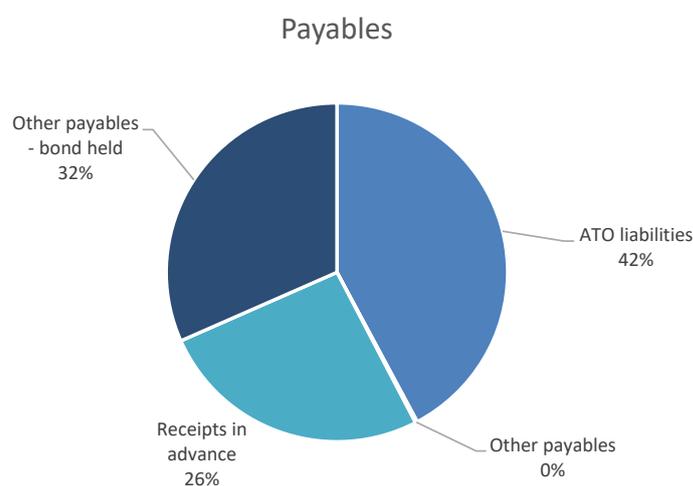
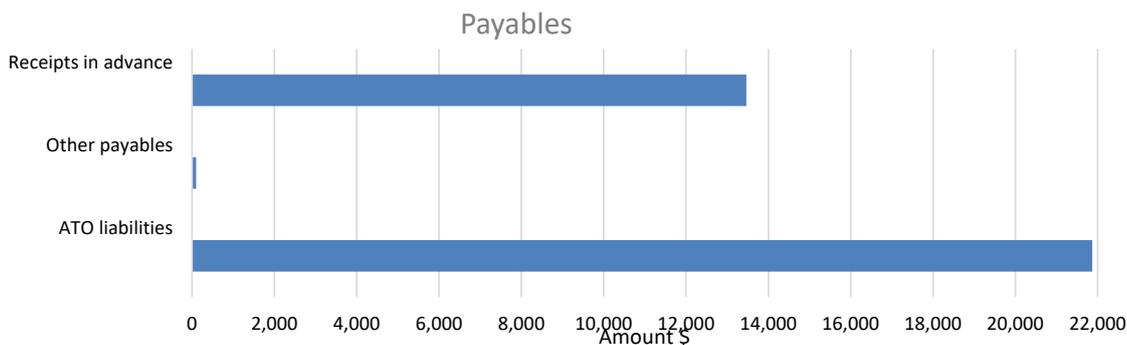
Net realisable value is the estimated selling price in the ordinary course of business less the estimated costs of completion and the estimated costs necessary to make the sale.

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						21,866
Other payables						100
Receipts in advance						13,464
Other payables - bond held						16,389
Total payables general outstanding						51,819

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.



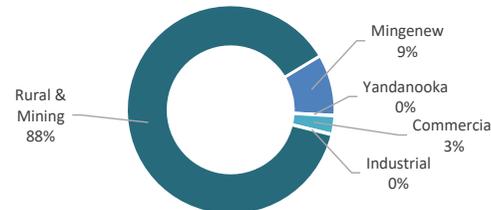
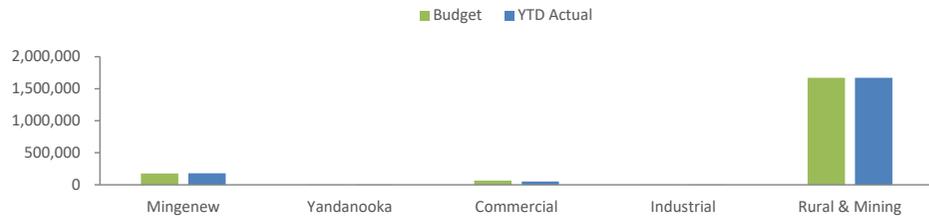
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 DECEMBER 2021

OPERATING ACTIVITIES
NOTE 6
RATE REVENUE

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				\$	\$	\$	\$	\$	\$	\$	\$
Gross rental value											
Mingenev	0.15388	129	1,153,984	177,574	0	150	177,724	177,574	2,461	209	180,244
Yandanooka	0.15388	2	13,884	2,136	0	0	2,136	2,136	0	0	2,136
Commercial	0.15388	14	346,632	53,339	14,000	0	67,339	53,339	0	0	53,339
Industrial	0.15388	1	12,480	1,920	0	0	1,920	1,920	0	0	1,920
Unimproved value											
Rural & Mining	0.01229	111	136,073,500	1,672,343	0	0	1,672,343	1,672,343	0	0	1,672,343
Sub-Total		257	137,600,480	1,907,312	14,000	150	1,921,462	1,907,312	2,461	209	1,909,982
Minimum payment	Minimum \$										
Gross rental value											
Mingenev	728	61	24,870	44,408	0	0	44,408	44,408	1,428	0	45,836
Yandanooka	728	0	0	0	0	0	0	0	0	0	0
Commercial	728	9	6,200	5,824	0	0	5,824	6,552	0	0	6,552
Industrial	728	3	2,786	2,184	0	0	2,184	2,184	0	0	2,184
Unimproved value											
Rural & Mining	1,093	34	680,657	37,162	0	0	37,162	37,162	3,228	0	40,390
Sub-total		107	714,513	89,578	0	0	89,578	90,306	4,656	0	94,962
Concession							(1,068)				(1,068)
Amount from general rates							2,009,972				2,003,876
Ex-gratia rates							39,412				39,183
Total general rates							2,049,384				2,043,059

KEY INFORMATION

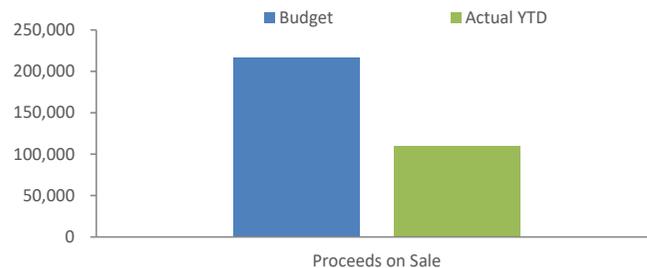
Prepaid rates are, until the taxable event for the rates has occurred, refundable at the request of the ratepayer. Rates received in advance give rise to a financial liability. On 1 July 2020 the prepaid rates were recognised as a financial asset and a related amount was recognised as a financial liability and no income was recognised. When the taxable event occurs the financial liability is extinguished and income recognised for the prepaid rates that have not been refunded.



NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 DECEMBER 2021

OPERATING ACTIVITIES
NOTE 7
DISPOSAL OF ASSETS

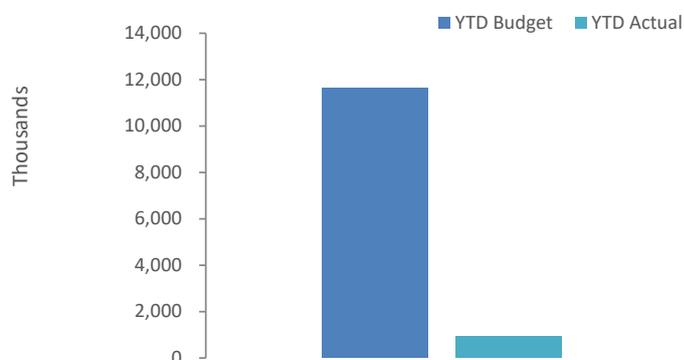
Asset Ref.	Asset description	Adopted Budget				Amended Budget				YTD Actual			
		Net Book Value	Proceeds	Profit	(Loss)	Net Book Value	Proceeds	Profit	(Loss)	Net Book Value	Proceeds	Profit	(Loss)
		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
	Land												
	29 (Lot 184) Oliver St	0	0	0	0	0	0	0	0	5,000	200	0	(4,800)
	Plant and equipment												
	Law, order, public safety												
	Fast Attack Vehicle	15,799	0	0	(15,799)	15,799	0	0	(15,799)		0	0	0
	Recreation and culture												
	Ride on Mower	3,186	2,000	0	(1,186)	3,186	2,000	0	(1,186)		0	0	0
	Mower - Bowling Green	0	1,000	1,000	0	0	1,000	1,000	0		0	0	0
	Transport												
	Grader	59,600	100,000	40,400	0	59,600	100,000	40,400	0	46,486	110,000	63,514	0
	Toyota Hilux	26,032	36,400	10,368	0	26,032	36,400	10,368	0		0	0	0
	Other property and services												
	Toyota Prado	26,615	45,500	18,885	0	26,615	45,500	18,885	0		0	0	0
	Toyota RAV4	24,700	31,800	7,100	0	24,700	31,800	7,100	0		0	0	0
	Infrastructure - parks & ovals												
	Football scoreboard	0	0	0	0	0	0	0	0	7,145	0	0	(7,145)
		155,932	216,700	77,753	(16,985)	155,932	216,700	77,753	(16,985)	58,631	110,200	63,514	(11,945)



Capital acquisitions	Adopted Budget	Amended Budget	YTD Budget	YTD Actual	YTD Actual Variance
	\$	\$	\$	\$	\$
Buildings - non-specialised	222,500	222,500	183,736	67,829	(115,907)
Buildings - specialised	558,500	558,500	8,500	8,798	298
Furniture and equipment	10,000	10,000	8,000	0	(8,000)
Plant and equipment	264,000	564,000	555,000	365,770	(189,230)
Bushfire equipment	150,000	150,000	0	0	0
Infrastructure - roads	8,258,385	8,258,385	2,184,144	416,722	(1,767,422)
Infrastructure - bridges	1,941,202	1,941,202	0	0	0
Infrastructure - parks & ovals	98,692	98,692	49,326	88,226	38,900
Infrastructure - other	140,200	140,200	38,998	0	(38,998)
Payments for Capital Acquisitions	11,643,479	11,943,479	3,027,704	947,345	(2,080,359)
Right of use assets	300,000	0	0	0	0
Total Capital Acquisitions	11,943,479	11,943,479	3,027,704	947,345	(2,080,359)
Capital Acquisitions Funded By:					
	\$	\$	\$	\$	\$
Capital grants and contributions	10,460,322	10,460,322	1,813,365	327,320	(1,486,045)
Borrowings	0	300,000	300,000	280,000	(20,000)
Lease liabilities	300,000	0	0	0	0
Other (disposals & C/Fwd)	216,700	215,200	215,200	110,200	(105,000)
Contribution - operations	966,457	967,957	699,139	229,825	(469,314)
Capital funding total	11,943,479	11,943,479	3,027,704	947,345	(2,080,359)

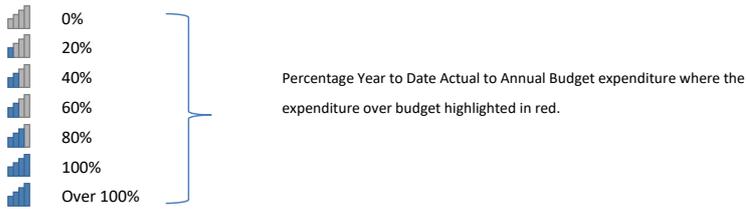
SIGNIFICANT ACCOUNTING POLICIES

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.



Capital expenditure total

Level of completion indicators

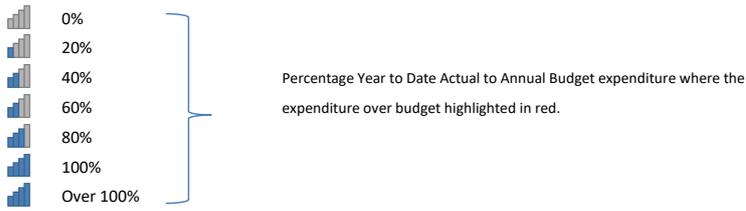


Level of completion indicator, please see table at the end of this note for further detail.

Account Description			Adopted Budget	Amended Budget	YTD Budget	YTD Actual	Variance (Under)/Over
Buildings - non-specialised							
	BC023	23 Victoria Road (Lot 84) - Old Road Boards - Building (Capital)	7,000	7,000	3,498	0	(3,498)
	BC076	76 Phillip Street (Lot 106) - Daycare Centre - Building (Capital)	120,000	120,000	120,000	36,525	(83,475)
	BC009	23 Field Street (Lot 5) - Residence - Building (Capital)	10,000	10,000	10,000	9,481	(519)
	BC121	12 Victoria Road (Lot 66) - Unit 1 (APU) - Building (Capital)	3,125	3,125	1,560	0	(1,560)
	BC122	12 Victoria Road (Lot 66) - Unit 2 (APU) - Building (Capital)	3,125	3,125	1,560	0	(1,560)
	BC123	12 Victoria Road (Lot 66) - Unit 3 (APU) - Building (Capital)	3,125	3,125	1,560	0	(1,560)
	BC124	12 Victoria Road (Lot 66) - Unit 4 (APU) - Building (Capital)	3,125	3,125	1,560	0	(1,560)
	BC047	47 Linthorne Street (Lot 114) - Depot - Building (Capital)	15,000	15,000	15,000	0	(15,000)
	BC050	50 Midlands Road (Lot 73) - Post Office - Building (Capital)	10,000	10,000	4,998	9,060	4,062
	BC021	21 Victoria Road (Lot 83) - Administration Office - Building (Capital)	48,000	48,000	24,000	12,763	(11,237)
Buildings - non-specialised Total			222,500	222,500	183,736	67,829	(115,907)
Buildings - specialised							
	BC085	25 Victoria Road (Lot 85) - Fire Shed - Building (Capital)	300,000	300,000	0	0	0
	BC030	30 Bride Street (Lot 65) - Tennis Club - Building (Capital)	50,000	50,000	0	2,400	2,400
	BC098	Recreation Centre - Building (Capital)	8,500	8,500	8,500	5,876	(2,624)
	BC016	16 Midlands Road - Railway Station - Building (Capital)	200,000	200,000	0	522	522
Buildings - specialised Total			558,500	558,500	8,500	8,798	298
Furniture and equipment							
	FE004	MEMBERS - Furniture & Equipment - Capital	10,000	10,000	8,000	0	(8,000)
Furniture and equipment Total			10,000	10,000	8,000	0	(8,000)
Plant and equipment							
	PE998	Parks & Gardens Plant & Equipment - Capital	18,000	18,000	9,000	0	(9,000)
	PE108	Works Supervisor Vehicle - MI108 - Capital	46,000	46,000	46,000	0	(46,000)
	PE541	Grader - MI541 - Capital	100,000	400,000	400,000	365,770	(34,230)
	PE1	CEO Executive Vehicle - 1MI - Capital	61,000	61,000	61,000	0	(61,000)
	PE117	FAM Executive Vehicle - MI177 - Capital	39,000	39,000	39,000	0	(39,000)
Plant and equipment Total			264,000	564,000	555,000	365,770	(189,230)
Bushfire equipment							
	PE827	Light Attack Fire Vehicle - 1ECT827 - Capital	150,000	150,000	0	0	0
Bushfire equipment Total			150,000	150,000	0	0	0
Infrastructure - roads							
	RC045	Phillip Street (Capital)	80,001	80,001	39,996	112,528	72,532
	RC087	Parking Bay South of Midland Road (Capital)	19,999	19,999	9,996	18,182	8,186
	RC999	Road Construction - Roads BUA - Council Funded (Budgeting Only)	148,068	148,068	74,022	0	(74,022)
	RC000	Road Construction - Outside BUA - Gravel - Council Funded (Budgeting Only)	326,317	326,317	163,146	0	(163,171)
	RC015	Morawa - Yandanooka Road (Capital)	0	0	0	46,201	46,201
	RRG080	Mingenew - Mullewa Road (RRG)	450,000	450,000	224,988	142,506	(82,482)
	BS000	Road Construction Black Spot - Outside BUA - Sealed (Budgeting Only)	934,000	934,000	471,996	0	(462,004)
	BS002	Yandanooka North East Road (BS)	0	0	0	92,363	92,363
	RFD000	Roads - Flood Damage	3,600,000	3,600,000	1,200,000	3,916	(2,396,084)
	SF080	Mingenew - Mullewa Road (Special Funding)	2,700,000	2,700,000	0	1,026	1,026
Infrastructure - roads Total			8,258,385	8,258,385	2,184,144	416,722	(1,767,422)
Infrastructure - bridges							
	BR000	Bridge Construction General (Budgeting Only)	1,941,202	1,941,202	0	0	0
Infrastructure - bridges Total			1,941,202	1,941,202	0	0	0

Capital expenditure total

Level of completion indicators



Level of completion indicator, please see table at the end of this note for further detail.

Account Description			Adopted Budget	Amended Budget	YTD Budget	YTD Actual	Variance (Under)/Over
Infrastructure - parks & ovals							
	PC003	Cecil Newton Park/Garden - (Capital)	0	0	0	5,351	5,351
	PC007	Information Bay Park - (Capital)	10,000	10,000	4,998	0	(4,998)
	PC008	Little Well - (Capital)	10,000	10,000	4,998	8,706	3,708
	PC010	Parks & Gardens - (Capital)	7,000	7,000	3,498	0	(3,498)
	PC011	Skate Park - (Capital)	38,842	38,842	19,410	38,695	19,285
	PC022	Rec Centre - Main Oval Infrastructure - (Capital)	32,850	32,850	16,422	35,474	19,052
	Infrastructure - parks & ovals Total		98,692	98,692	49,326	88,226	38,900
Infrastructure - other							
	OC006	Transfer Station - Infrastructure - Capital	10,000	10,000	10,000	0	(10,000)
	OC002	Mingenew Hill Walk Trail - Capital	28,000	28,000	13,998	0	(13,998)
	OC005	Public WiFi - Capital	15,000	15,000	15,000	0	(15,000)
	OC008	Remote Tourism Cameras	7,200	7,200	0	0	0
	OC009	Communications tower upgrade	80,000	80,000	0	0	0
	Infrastructure - other Total		140,200	140,200	38,998	0	(38,998)
			11,643,479	11,943,479	3,027,704	947,345	(2,080,359)

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 DECEMBER 2021

FINANCING ACTIVITIES
NOTE 9
BORROWINGS

Repayments - borrowings

Information on borrowings	Loan No.	1 July 2021	New Loans			Principal Repayments			Principal Outstanding			Interest Repayments		
			Actual	Budget	Amended Budget	Actual	Budget	Amended Budget	Actual	Budget	Amended Budget	Actual	Budget	Amended Budget
Particulars		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	
Education and welfare														
Senior Citizens Building	137	17,001	0	0	0	11,306	17,001	17,001	5,695	0	0	347	441	441
Housing														
Triplex	133	14,222	0	0	0	7,204	14,222	14,222	7,018	0	0	221	281	281
Phillip Street	134	10,499	0	0	0	5,488	10,499	10,499	5,011	0	0	168	214	214
Moore Street	136	18,175	0	0	0	13,685	18,175	18,175	4,490	0	0	420	534	534
Field Street	142	15,007	0	0	0	6,320	15,007	15,007	8,687	0	0	194	246	246
Recreation and culture														
Pavilion Fitout	138	18,921	0	0	0	10,853	18,921	18,921	8,068	0	0	333	424	424
Transport														
Roller	139	7,017	0	0	0	2,660	7,017	7,017	4,357	0	0	82	104	104
Grader	141	22,152	0	0	0	9,238	22,152	22,152	12,914	0	0	283	361	361
Side Tipper	144	15,032	0	0	0	6,320	15,032	15,032	8,712	0	0	194	246	246
Drum Roller	145	27,893	0	0	0	9,389	27,893	27,893	18,504	0	0	288	366	366
Grader	147	0	280,000	0	300,000	0	0	57,041	280,000	0	242,959	0	0	6,849
Total		165,919	280,000	0	300,000	82,463	165,919	222,960	363,456	0	242,959	2,530	3,217	10,066
Current borrowings		165,919							83,456					
Non-current borrowings		0							280,000					
		165,919							363,456					

All debenture repayments were financed by general purpose revenue.

New borrowings 2021-22

Particulars	Amount Borrowed	Amount Borrowed Amended	Institution	Loan Type	Term Years	Total Interest & Charges	Interest Rate	Amount (Used)		Balance Unspent
	Actual	Budget						Actual	Amended Budget	
	\$	\$				\$	%	\$	\$	\$
Grader	280,000	300,000	WATC	Debenture	5	6,187	0.799	280,000	300,000	0
	280,000	300,000				6,187		280,000	300,000	0

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.

Movement in carrying amounts

Information on leases		New Leases			Principal Repayments			Principal Outstanding			Interest Repayments			
Particulars	Lease No.	1 July 2021	Actual	Adopted Budget	Amended Budget	Actual	Adopted Budget	Amended Budget	Actual	Adopted Budget	Amended Budget	Actual	Adopted Budget	Amended Budget
		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Transport														
Grader - PE541		0	0	300,000	0	0	57,041	0	0	242,959	0	0	6,849	0
Other property and services														
Photocopier	De Lage Lanc	7,705	0	0	0	1,687	3,187	3,187	6,018	4,518	4,518	291	705	705
IT equipment	Finrent	4,005	0	0	0	3,415	3,945	3,945	590	60	60	167	829	829
Total		11,710	0	300,000	0	5,102	64,173	7,132	6,608	247,537	4,578	458	8,383	1,534
Current lease liabilities		7,393							2,291					
Non-current lease liabilities		4,317							4,317					
		11,710							6,608					

All lease repayments were financed by general purpose revenue.

KEY INFORMATION

At inception of a contract, the Shire assesses if the contract contains or is a lease. A contract is, or contains, a lease if the contract conveys the right to control the use of an identified asset for a period of time in exchange for consideration. At the commencement date, a right of use asset is recognised at cost and lease liability at the present value of the lease payments that are not paid at that date. The lease payments are discounted using that date. The lease payments are discounted using the interest rate implicit in the lease, if that rate can be readily determined. If that rate cannot be readily determined, the Shire uses its incremental borrowing rate.

All contracts classified as short-term leases (i.e. a lease with a remaining term of 12 months or less) and leases of low value assets are recognised as an operating expense on a straight-line basis over the term of the lease.

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 DECEMBER 2021

OPERATING ACTIVITIES
NOTE 11
CASH RESERVES

Cash backed reserve

Reserve name	Opening Balance	Budget Interest Earned	Budget Interest Earned	Actual Interest Earned	Budget Transfers In (+)	Budget Transfers In (+)	Actual Transfers In (+)	Budget Transfers Out (-)	Budget Transfers Out (-)	Actual Transfers Out (-)	Budget Closing Balance	Budget Closing Balance	Actual YTD Closing Balance
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Reserves cash backed - building and land	30,301	182	182	30	0	0	0	0	0	0	30,483	30,483	30,331
Reserves cash backed - plant	194,640	1,170	1,170	192	64,958	64,958	0	0	0	0	260,768	260,768	194,832
Reserves cash backed - recreation	3,096	19	19	3	0	0	0	0	0	0	3,115	3,115	3,099
Reserves cash backed - employee entitlement	68,134	411	411	67	0	0	0	0	0	0	68,545	68,545	68,201
Reserves cash backed - aged person units	12,782	77	77	13	0	0	0	0	0	0	12,859	12,859	12,795
Reserves cash backed - environmental	19,617	118	118	19	0	0	0	0	0	0	19,735	19,735	19,636
Reserves cash backed - land development	6,978	35	35	7	0	0	0	0	0	0	7,013	7,013	6,985
Reserves cash backed - TRC/PO/NAB building	22,218	133	133	22	0	0	0	0	0	0	22,351	22,351	22,240
Reserves cash backed - insurance	23,045	139	139	23	0	0	0	0	0	0	23,184	23,184	23,068
Reserves cash backed - economic development & marketing	10,323	61	61	10	0	0	0	0	0	0	10,384	10,384	10,333
Reserves cash backed - covid-19 emergency	80,710	487	487	79	0	0	0	0	0	0	81,197	81,197	80,789
	471,844	2,832	2,832	465	64,958	64,958	0	0	0	0	539,634	539,634	472,309

KEY INFORMATION

	Note	Opening Balance 1 July 2021	Liability transferred from/(to) non current	Liability Increase	Liability Reduction	Closing Balance 31 December 2021
		\$		\$	\$	\$
Other current liabilities						
Other liabilities						
- Contract liabilities		420,600	0	2,160,285	(315,808)	2,265,077
Total other liabilities		420,600	0	2,160,285	(315,808)	2,265,077
Provisions						
Provision for annual leave		81,319	0	0	0	81,319
Provision for long service leave		23,465	0	0	0	23,465
Total Provisions		104,784	0	0	0	104,784
Total other current liabilities		525,384	0	2,160,285	(315,808)	2,369,861

Amounts shown above include GST (where applicable)

A breakdown of contract liabilities and associated movements is provided on the following pages at Note 13

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.

Contract liabilities

An entity's obligation to transfer goods or services to a customer for which the entity has received consideration (or the amount is due) from the customer. Grants to acquire or construct recognisable non-financial assets to identified specifications be constructed to be controlled by the Shire are recognised as a liability until such time as the Shire satisfies its obligations under the agreement.

Provider	Unspent operating grant, subsidies and contributions liability					Operating grants, subsidies and contributions revenue		
	Liability	Increase in Liability	Decrease in Liability	Liability	Current Liability	Adopted Budget Revenue	YTD Budget	YTD Revenue
	1 July 2021		(As revenue)	31 Dec 2021	31 Dec 2021			Actual
	\$	\$	\$	\$	\$	\$	\$	\$
Operating grants and subsidies								
General purpose funding								
Grants Commission - General	0	0	0	0	0	319,000	239,250	101,346
Grants Commission - Roads	0	0	0	0	0	370,000	277,500	86,308
Law, order, public safety								
DFES - LGGS Operating Grant	0	0	0	0	0	18,610	9,304	5,230
DRFA - TC Seroja	0	0	0	0	0	256,402	128,196	0
Recreation and culture								
LG Heritage Consultancy Funding Pilot Program	0	7,813	0	7,813	7,813	0	0	0
FRRR - Town Centre Mural	0	1,000	0	1,000	1,000	0	0	0
Transport								
MRWA - Direct Grant	0	0	0	0	0	84,310	84,310	84,310
MRWA - Street Lighting	0	0	0	0	0	2,454	1,224	0
Department of Transport - 10 Year Shared Cycle Path	0	0	0	0	0	0	0	1,500
Economic services								
Development Commission - Space Precinct Planning	0	0	0	0	0	83,000	20,750	72,000
	0	8,813	0	8,813	8,813	1,133,776	760,534	350,694
Operating contributions								
Education and welfare								
Autumn Centre Contribution	0	0	0	0	0	50	24	46
Other property and services								
Fuel Tax Credits Grant Scheme	0	0	0	0	0	25,000	12,498	11,176
	0	0	0	0	0	25,050	12,522	11,222
TOTALS	0	8,813	0	8,813	8,813	1,158,826	773,056	361,916

Provider	Unspent non operating grants, subsidies and contributions liability					Non operating grants, subsidies and contributions revenue		
	Liability	Increase in Liability	Decrease in Liability (As revenue)	Liability	Current Liability	Adopted Budget Revenue	YTD Budget	YTD Revenue Actual
	1 July 2021			31 Dec 2021	31 Dec 2021			
	\$	\$	\$	\$	\$	\$	\$	\$
Non-operating grants and subsidies								
General purpose funding								
Grants Commission - Bridges	146,666	0	0	146,666	146,666	0	0	0
Law, order, public safety								
DFES - Fire Shed	0	0	0	0	0	300,000	0	0
DFES - Fast Attack Vehicle	0	0	0	0	0	150,000	0	0
Education and welfare								
DCP - Childcare Centre Upgrade	35,519	0	(35,519)	0	0	120,000	117,323	35,519
DCP - Toy Library - exterior works	4,900	0	0	4,900	4,900	7,000	6,175	0
Community amenities								
LRCI - Phase 2 - Transfer Station	0	0	0	0	0	10,000	4,998	0
Recreation and culture								
FRRR - Little Well	10,000	0	(8,706)	1,294	1,294	10,000	5,000	8,706
BBR - Railway Station	0	0	0	0	0	100,000	0	0
Lotterywest - Railway Station	0	108,257	0	108,257	108,257	0	0	0
DCP - Rec Centre Water Upgrade	19,191	0	(19,191)	0	0	32,850	16,424	19,191
DCP - Mingenew Hill Walking Trail	8,423	0	0	8,423	8,423	28,000	13,999	0
DCP - Playground & Skatepark	2,517	0	0	2,517	2,517	11,400	5,699	0
LRCI - Phase 1 - Pump Track & Landscaping	10,267	12,012	(21,574)	705	705	27,442	13,720	21,574
LRCI - Phase 2 - Pump Track & Landscaping	0	16,086	(5,114)	10,972	10,972	0	0	5,114
LRCI - Phase 2 - Tennis Pavilion upgrade	0	0	0	0	0	50,000	24,998	0
LRCI - Phase 2 - Entry Statement	0	0	0	0	0	10,000	5,000	0
FRRR - Skatepark Mural	0	0	0	0	0	0	0	4,240
CBH - Grass Roots	0	0	0	0	0	0	0	7,273
Transport								
Regional Road Group	0	119,867	(95,003)	24,864	24,864	300,000	150,000	95,003
Roads to Recovery	0	1,932,161	(9,518)	1,922,643	1,922,643	2,147,288	0	9,518
Black Spot	52,058	0	(52,058)	(0)	(0)	577,320	288,660	52,058
LRCI - Phase 1 - Phillip St Parking & Reseal	1,138	0	(1,138)	0	0	66,000	0	1,138
LRCI - Phase 2 - Phillip St Parking & Reseal	0	35,000	(35,000)	0	0	0	0	24,874
LRCI - Phase 1 - Midlands Road Carparks	3,759	(1,887)	(1,872)	0	0	20,000	0	1,872
LRCI Phase 2 - Roads Resheeting	96,712	(96,712)	0	0	0	250,000	0	0
LRCI Phase 2 - Mingenew-Mullewa Rd Widening Works	0	41,240	(41,240)	0	0	0	0	41,240
DRFA - Flood Damage	0	0	0	0	0	3,420,822	1,140,273	0
RRSP - Mingenew Mullewa Rd	0	0	0	0	0	2,700,000	0	0
Economic services								
DCP - Remote Tourism Cameras	4,950	0	0	4,950	4,950	7,200	3,600	0
LRCI Phase 2 - Public WIFI	10,500	0	0	10,500	10,500	80,000	0	0
DRFA - Communication tower	0	0	0	0	0	15,000	7,500	0
Other property and services								
LRCI Phase 2 - Admin Foyer/Library Upgrade	14,000	4,386	0	18,386	18,386	20,000	9,996	0
	420,600	2,170,410	(325,933)	2,265,077	2,265,077	10,460,322	1,813,365	327,320

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 DECEMBER 2021**

**NOTE 15
BONDS & DEPOSITS HELD**

Funds held at balance date which are required by legislation to be credited to the trust fund and which are not included in the financial statements are as follows:

Description	Opening Balance 1 July 2021	Amount Received	Amount Paid	Closing Balance 31 Dec 2021
	\$	\$	\$	\$
Councillor Nomination Fees	0	240	(240)	0
BCITF Levy	1,655	4,488	(4,568)	1,575
BRB - BS Levy	519	1,875	(1,226)	1,168
Autumn Committee	974	0	0	974
Bonds - Keys, Facilities, Equipment	2,742	1,319	(1,560)	2,501
ANZAC Day Breakfast Donation	588	0	0	588
Railway Station Project	9,583	0	0	9,583
	16,061	7,922	(7,594)	16,389

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 DECEMBER 2021**

**NOTE 16
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
2130211	CRC - Tourism information and community engagement	01100821S	Operating Expenses			(14,000)	(14,000)
2130240	CRC - Tourism information and community engagement	01100821S	Operating Expenses		7,000		(7,000)
2110718	CRC - Tourism information and community engagement	01100821S	Operating Expenses		3,500		(3,500)
2040252	CRC - Tourism information and community engagement	01100821S	Operating Expenses		3,500		0
2120375	Purchase grader from loan instead of lease	11180821	Operating Expenses		6,849		6,849
4120386	Purchase grader from loan instead of lease	11180821	Capital Expenses		57,041		63,890
5120355	Purchase grader from loan instead of lease	11180821	Capital Revenue		300,000		363,890
2120374	Purchase grader from loan instead of lease	11180821	Operating Expenses			(6,849)	357,041
4120387	Purchase grader from loan instead of lease	11180821	Capital Expenses			(57,041)	300,000
PE541	Purchase grader from loan instead of lease	11180821	Capital Expenses			(300,000)	0
				0	377,890	(377,890)	0

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 2021-22 year is \$10,000 or 10.00% whichever is the greater.

Reporting Program	Var. \$	Var. %	Explanation of positive variances		Explanation of negative variances	
			Timing	Permanent	Timing	Permanent
	\$	%				
Revenue from operating activities						
General purpose funding - other	(322,038)	(60.38%)	▼	Reimbursement for debt collection costs - \$11,300; Received more in FAGs payments than anticipated - \$15,400	Received less interest on Municipal Account than budgeted for - \$3,500	2021/22 FAGs advance payment received on 8/6/2021 is required to be received in 2020/21 Financial Year (audit requirement) - \$344,437
Law, order and public safety	(131,023)	(92.18%)	▼		Anticipated receiving 2nd DFES Operating Grant - \$4,100	Insurance funds received for TC Seroja on 28/4/2021 is required to be received in 2020/21 Financial Year (audit requirement) - \$200,000
Recreation and culture	17,548	49.53%	▲	Refund for overcharge of water - \$14,700 Refund of advertising costs from MMWE - \$3,725		
Transport	76,619	20.88%	▲	More revenue for Dept of Transport transactions - \$37,500; Disposal of Grader more than anticipated - \$38,100		
Economic services	54,102	144.36%	▲	Operating grant for Space Precinct received in full, work not yet completed - \$51,250	Reimbursed for additional works at the unmanned fuel site - \$3,700	
Other property and services	135,922	434.81%	▲	Insurance claim for Prime Mover Truck and Water Tanker Trailer - \$143,400; Good Driver Rebate - \$2,760; Various reimbursements including 20/21 Workers Compensation, Telstra credit - \$3,070	Anticipated disposal of admin vehicles - \$13,000	
Expenditure from operating activities						
Law, order and public safety	(229,802)	(228.39%)	▲	Anticipated purchase of protective clothing for fire volunteers - \$2,500 (DFES Operating Grant)	Depreciation less than budgeted - \$8,760	TC Seroja repairs are progressing more than budgeted - \$238,125 (to be refunded by DRFAWA and insurance)
Community amenities	(17,187)	(12.33%)	▲	Less employee time at the transfer station - \$7,850;		Additional employee time, service contracts and materials allocated to public conveniences - \$8,350; Additional employee time spent on street waste collection - \$10,730; Depreciation more than budgeted - \$5,150 (20/21 audit changes);
Transport	(435,923)	(47.09%)	▲	Anticipated new loan interest repayment - \$3,400		More road maintenance than budgeted while waiting for capital projects to commence - \$162,400; Depreciation more than budgeted - \$242,600 (20/21 audit changes); More DOT expenditure than budgeted - \$37,500

Reporting Program	Var. \$	Var. %	Timing	Permanent	Timing	Permanent
	\$	%				
Other property and services	10,468	27.96%	▼ Less insurance than budgeted for motor vehicles - \$4,700; Savings on vehicle expenses - \$9,700; Less employees have taken leave than anticipated - \$1,650; Information Technology contract less than budgeted - \$11,800; Anticipated commencement of using consultants - \$6,800		Service contracting for admin building more than budgeted - \$5,000; Supervision expenses more than budgeted - \$19,150	
Investing activities						
Proceeds from non-operating grants, subsidies and contributions	(1,486,045)	(81.95%)	▼		Anticipated non-operating road grants to be received less than budgeted due to work not yet commenced and other funds sitting in Contract Liabilities waiting for works to progress before transferring to income - \$1,486,000	
Proceeds from disposal of assets	(105,000)	(48.79%)	▼		Anticipated the light fleet to be disposed	
Payments for property, plant and equipment and infrastructure	2,080,359	68.71%	▼	Completed less capital works than budgeted for - see Note 8 - e.g. Flood damage repairs to roads - \$1,200,000; Road program - \$572,400; Purchase of plant - \$180,200; Daycare centre - \$87,000		
Financing activities						
Repayment of debentures	29,016	26.03%	▼	Anticipated new loan principal repayment - \$28,500		

SHIRE OF MINGENEW

MONTHLY FINANCIAL REPORT (Containing the Statement of Financial Activity) For the period ending 31 January 2022

LOCAL GOVERNMENT ACT 1995

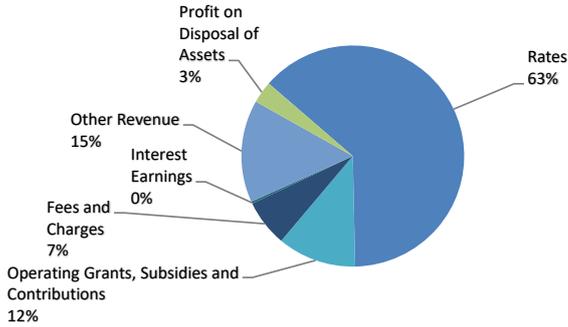
LOCAL GOVERNMENT (FINANCIAL MANAGEMENT) REGULATIONS 1996

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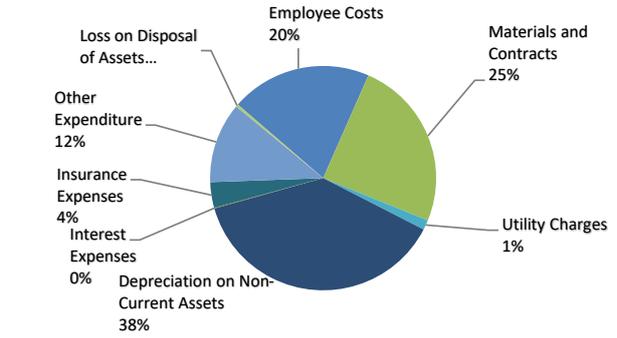
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OPERATING ACTIVITIES

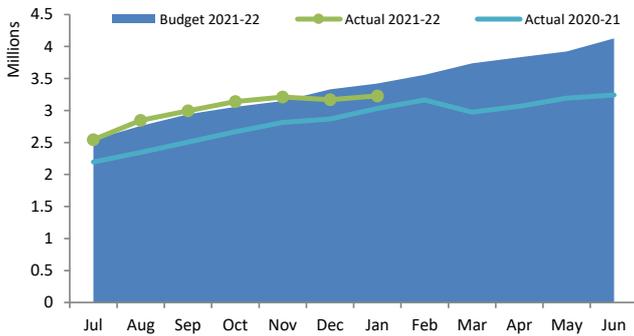
OPERATING REVENUE



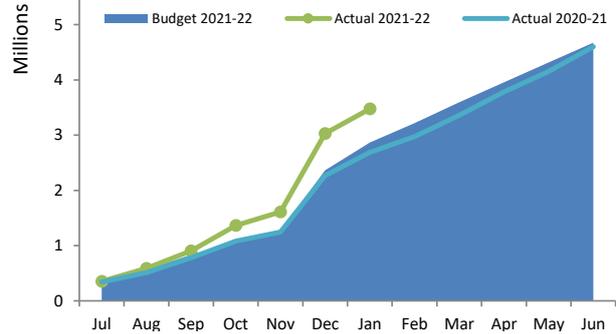
OPERATING EXPENSES



Budget Operating Revenues -v- Actual

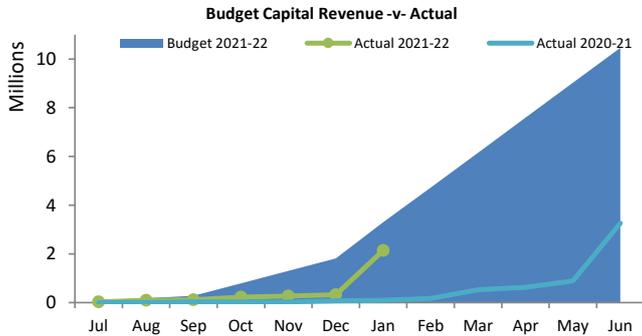


Budget Operating Expenses -v- YTD Actual

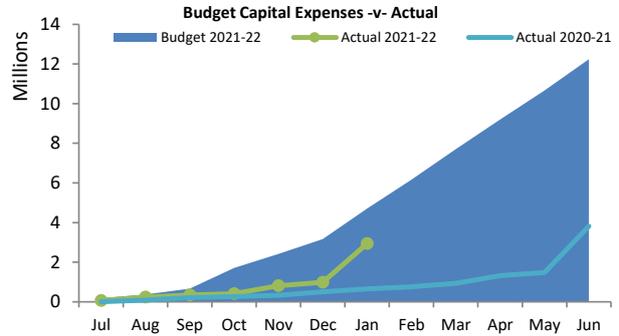


INVESTING ACTIVITIES

CAPITAL REVENUE



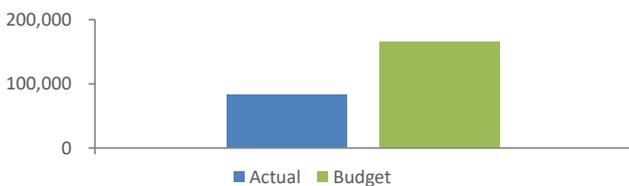
CAPITAL EXPENSES



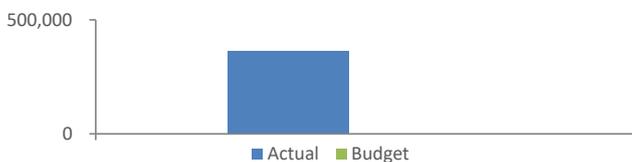
FINANCING ACTIVITIES

BORROWINGS

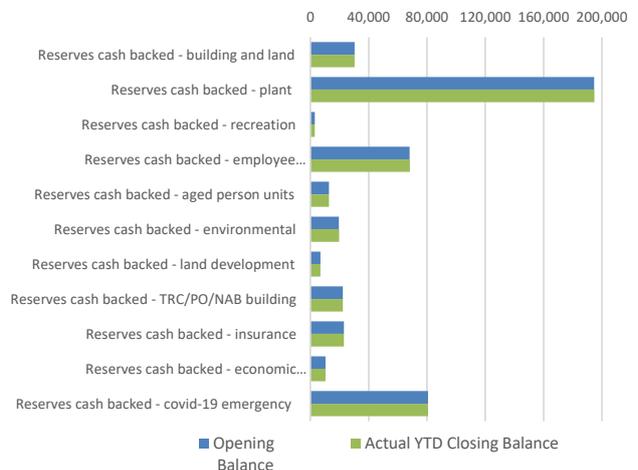
Principal Repayments



Principal Outstanding



RESERVES



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

Funding surplus / (deficit) Components

Funding surplus / (deficit)				
	Adopted Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)
Opening	\$0.08 M	\$0.08 M	\$0.63 M	\$0.54 M
Closing	\$0.00 M	(\$0.65 M)	\$1.26 M	\$1.91 M

Refer to Statement of Financial Activity

Cash and cash equivalents		
	\$	% of total
Unrestricted Cash	\$0.91 M	48.4%
Restricted Cash	\$0.97 M	51.6%

Refer to Note 2 - Cash and Financial Assets

Payables		
	\$	% Outstanding
Trade Payables	\$0.00 M	
0 to 30 Days		0.0%
30 to 90 Days		0.0%
Over 90 Days		0%

Refer to Note 5 - Payables

Receivables		
	\$	% Collected
Rates Receivable	\$0.14 M	93.6%
Trade Receivable	\$0.21 M	% Outstanding
30 to 90 Days		12.3%
Over 90 Days		41%

Refer to Note 3 - Receivables

Key Operating Activities

Amount attributable to operating activities			
Adopted Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)
\$1.18 M	\$1.56 M	\$0.99 M	(\$0.57 M)

Refer to Statement of Financial Activity

Rates Revenue		
	\$	% Variance
YTD Actual	\$2.04 M	
YTD Budget	\$2.04 M	0.0%

Refer to Note 6 - Rate Revenue

Operating Grants and Contributions		
	\$	% Variance
YTD Actual	\$0.37 M	
YTD Budget	\$0.80 M	(53.6%)

Refer to Note 13 - Operating Grants and Contributions

Fees and Charges		
	\$	% Variance
YTD Actual	\$0.22 M	
YTD Budget	\$0.21 M	7.2%

Refer to Statement of Financial Activity

Key Investing Activities

Amount attributable to investing activities			
Adopted Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)
(\$0.97 M)	(\$2.47 M)	(\$0.55 M)	\$1.92 M

Refer to Statement of Financial Activity

Proceeds on sale		
	\$	%
YTD Actual	\$0.25 M	
Adopted Budget	\$0.22 M	17.0%

Refer to Note 7 - Disposal of Assets

Asset Acquisition		
	\$	% Spent
YTD Actual	\$2.94 M	
Adopted Budget	\$11.64 M	(74.7%)

Refer to Note 8 - Capital Acquisitions

Capital Grants		
	\$	% Received
YTD Actual	\$2.14 M	
Adopted Budget	\$10.46 M	(79.5%)

Refer to Note 8 - Capital Acquisitions

Key Financing Activities

Amount attributable to financing activities			
Adopted Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)
(\$0.30 M)	\$0.18 M	\$0.19 M	\$0.01 M

Refer to Statement of Financial Activity

Borrowings	
Principal repayments	\$0.08 M
Interest expense	\$0.00 M
Principal due	\$0.36 M

Refer to Note 9 - Borrowings

Reserves	
Reserves balance	\$0.47 M
Interest earned	\$0.00 M

Refer to Note 11 - Cash Reserves

Lease Liability	
Principal repayments	\$0.01 M
Interest expense	\$0.00 M
Principal due	\$0.01 M

Refer to Note 10 - Lease Liabilities

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

KEY TERMS AND DESCRIPTIONS

FOR THE PERIOD ENDED 31 JANUARY 2022

STATUTORY REPORTING PROGRAMS

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

PROGRAM NAME AND OBJECTIVES	ACTIVITIES
GOVERNANCE To provide a decision making process for the efficient allocation of scarce resources.	Administration and operation of facilities and services to members of council; other costs that relate to the tasks of assisting elected members and ratepayers on matters which do not concern specific Council services.
GENERAL PURPOSE FUNDING To collect revenue to allow for the provision of services.	Rates, general purpose government grants and interest revenue.
LAW, ORDER, PUBLIC SAFETY To provide services to help ensure a safer community.	Fire prevention, animal control and safety.
HEALTH To provide services to help ensure a safer community.	Food quality, pest control and inspections.
EDUCATION AND WELFARE To meet the needs of the community in these areas.	Includes education programs, youth based activities, care of families, the aged and disabled.
HOUSING Provide housing services required by the community and for staff.	Maintenance of staff, aged and rental housing.
COMMUNITY AMENITIES Provide services required by the community.	Rubbish collection services, landfill maintenance, 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 31 JANUARY 2022

STATUTORY REPORTING PROGRAMS

	Ref Note	Adopted Budget	Amended Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)	Var. % (b)-(a)/(a)	Var.
		\$	\$	\$	\$	\$	%	
Opening funding surplus / (deficit)	1(c)	81,424	81,424	81,424	625,859	544,435	668.64%	▲
Revenue from operating activities								
Governance		13,899	13,899	8,099	4,007	(4,092)	(50.52%)	
General purpose funding - general rates	6	2,049,384	2,049,384	2,043,487	2,043,540	53	0.00%	
General purpose funding - other		716,091	716,091	535,109	219,555	(315,554)	(58.97%)	▼
Law, order and public safety		280,311	280,311	163,615	17,701	(145,914)	(89.18%)	▼
Health		820	820	476	650	174	36.55%	
Education and welfare		1,425	1,425	819	505	(314)	(38.34%)	
Housing		117,930	117,930	68,775	71,080	2,305	3.35%	
Community amenities		77,300	77,300	75,690	80,596	4,906	6.48%	
Recreation and culture		36,834	36,834	35,658	53,030	17,372	48.72%	▲
Transport		649,532	649,532	414,010	616,807	202,797	48.98%	▲
Economic services		121,215	121,215	42,236	95,609	53,373	126.37%	▲
Other property and services		62,535	62,535	36,470	26,465	(10,005)	(27.43%)	▼
		4,127,276	4,127,276	3,424,444	3,229,545	(194,899)		
Expenditure from operating activities								
Governance		(349,630)	(346,130)	(228,536)	(191,963)	36,573	16.00%	▼
General purpose funding		(82,800)	(82,800)	(48,286)	(56,021)	(7,735)	(16.02%)	
Law, order and public safety		(211,815)	(211,815)	(116,500)	(339,858)	(223,358)	(191.72%)	▲
Health		(88,061)	(88,061)	(51,414)	(44,478)	6,936	13.49%	
Education and welfare		(143,142)	(143,142)	(84,479)	(86,132)	(1,653)	(1.96%)	
Housing		(164,554)	(164,554)	(100,271)	(104,956)	(4,685)	(4.67%)	
Community amenities		(277,836)	(277,836)	(162,481)	(171,585)	(9,104)	(5.60%)	
Recreation and culture		(1,011,761)	(1,008,261)	(595,416)	(612,400)	(16,984)	(2.85%)	
Transport		(1,849,425)	(1,849,425)	(1,079,695)	(1,576,938)	(497,243)	(46.05%)	▲
Economic services		(411,575)	(418,575)	(250,303)	(234,538)	15,765	6.30%	
Other property and services		(81,247)	(81,247)	(150,272)	(55,952)	94,320	62.77%	▼
		(4,671,846)	(4,671,846)	(2,867,653)	(3,474,821)	(607,168)		
Non-cash amounts excluded from operating activities	1(a)	1,727,483	1,727,483	998,382	1,231,339	232,957	23.33%	▲
Amount attributable to operating activities		1,182,913	1,182,913	1,555,173	986,063	(569,110)		
Investing Activities								
Proceeds from non-operating grants, subsidies and contributions	14	10,460,322	10,460,322	3,304,519	2,140,964	(1,163,555)	(35.21%)	▼
Proceeds from disposal of assets	7	216,700	216,700	215,450	253,613	38,163	17.71%	▲
Payments for property, plant and equipment and infrastructure	8	(11,643,479)	(11,943,479)	(5,987,700)	(2,940,372)	3,047,328	50.89%	▼
Amount attributable to investing activities		(966,457)	(1,266,457)	(2,467,731)	(545,795)	1,921,936		
Financing Activities								
Proceeds from new debentures	9	0	300,000	300,000	280,000	(20,000)	(6.67%)	
Payments for principal portion of lease liabilities	10	(64,173)	(7,132)	(4,158)	(5,976)	(1,818)	(43.72%)	
Repayment of debentures	9	(165,917)	(222,958)	(111,479)	(82,463)	29,016	26.03%	▼
Transfer to reserves	11	(67,790)	(67,790)	(1,645)	(465)	1,180	71.73%	
Amount attributable to financing activities		(297,880)	2,120	182,718	191,096	8,378		
Closing funding surplus / (deficit)	1(c)	0	0	(648,416)	1,257,223	1,905,639		

KEY INFORMATION

▲ ▼ Indicates a variance between Year to Date (YTD) Actual and YTD Actual data as per the adopted materiality threshold.

Refer to Note 17 for an explanation of the reasons for the variance.

The material variance adopted by Council for the 2021-22 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 31 JANUARY 2022

NATURE OR TYPE DESCRIPTIONS

REVENUE

RATES

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

OPERATING GRANTS, SUBSIDIES AND CONTRIBUTIONS

Refers 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 identifiable non financial assets paid to a local government, irrespective of whether these amounts are received as capital grants, subsidies, contributions or donations.

REVENUE FROM CONTRACTS WITH CUSTOMERS

Revenue from contracts with customers is recognised when the local government satisfies its performance obligations under the contract.

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.

PROFIT ON ASSET DISPOSAL

Excess of assets received over the net book value for assets on their disposal.

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

Shortfall between the value of assets received over the net book value for assets on their disposal.

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, allowance for impairment of assets, member's fees or State taxes. Donations and subsidies made to community groups.

**STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 JANUARY 2022**

BY NATURE OR TYPE

	Ref Note	Adopted Budget	Amended Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)	Var. % (b)-(a)/(a)	Var.
		\$	\$	\$	\$	\$	%	
Opening funding surplus / (deficit)	1(c)	81,424	81,424	81,424	625,859	544,435	668.64%	▲
Revenue from operating activities								
Rates	6	2,049,384	2,049,384	2,043,487	2,043,540	53	0.00%	
Operating grants, subsidies and contributions	13	1,158,825	1,158,825	796,713	369,288	(427,425)	(53.65%)	▼
Fees and charges		273,789	273,789	205,272	220,043	14,771	7.20%	
Interest earnings		23,231	23,231	15,281	10,603	(4,678)	(30.61%)	
Other revenue		544,294	544,294	318,345	482,905	164,560	51.69%	▲
Profit on disposal of assets	7	77,753	77,753	45,346	103,166	57,820	127.51%	▲
		4,127,276	4,127,276	3,424,444	3,229,545	(194,899)		
Expenditure from operating activities								
Employee costs		(1,105,864)	(1,105,864)	(659,739)	(700,964)	(41,225)	(6.25%)	
Materials and contracts		(953,332)	(956,832)	(643,999)	(854,751)	(210,752)	(32.73%)	▲
Utility charges		(88,321)	(88,321)	(51,373)	(49,148)	2,225	4.33%	
Depreciation on non-current assets		(1,788,251)	(1,788,251)	(1,043,042)	(1,322,173)	(279,131)	(26.76%)	▲
Interest expenses		(11,600)	(11,600)	(6,720)	(4,047)	2,673	39.78%	
Insurance expenses		(134,703)	(134,703)	(134,703)	(127,906)	6,797	5.05%	
Other expenditure		(572,790)	(569,290)	(327,391)	(403,500)	(76,109)	(23.25%)	▲
Loss on disposal of assets	7	(16,985)	(16,985)	(686)	(12,332)	(11,646)	(1697.67%)	▲
		(4,671,846)	(4,671,846)	(2,867,653)	(3,474,821)	(607,168)		
Non-cash amounts excluded from operating activities	1(a)	1,727,483	1,727,483	998,382	1,231,339	232,957	23.33%	▲
Amount attributable to operating activities		1,182,913	1,182,913	1,555,173	986,063	(569,110)		
Investing activities								
Proceeds from non-operating grants, subsidies and contributions	14	10,460,322	10,460,322	3,304,519	2,140,964	(1,163,555)	(35.21%)	▼
Proceeds from disposal of assets	7	216,700	216,700	215,450	253,613	38,163	17.71%	▲
Payments for property, plant and equipment	8	(11,643,479)	(11,943,479)	(5,987,700)	(2,940,372)	3,047,328	50.89%	▼
		(966,457)	(1,266,457)	(2,467,731)	(545,795)	1,921,936		
Amount attributable to investing activities		(966,457)	(1,266,457)	(2,467,731)	(545,795)	1,921,936		
Financing Activities								
Proceeds from new debentures	9	0	300,000	300,000	280,000	(20,000)	(6.67%)	
Payments for principal portion of lease liabilities	10	(64,173)	(7,132)	(4,158)	(5,976)	(1,818)	(43.72%)	
Repayment of debentures	9	(165,917)	(222,958)	(111,479)	(82,463)	29,016	26.03%	▼
Transfer to reserves	11	(67,790)	(67,790)	(1,645)	(465)	1,180	71.73%	
Amount attributable to financing activities		(297,880)	2,120	182,718	191,096	8,378		
Closing funding surplus / (deficit)	1(c)	0	0	(648,416)	1,257,223	1,905,639		

KEY INFORMATION

▲ ▼ Indicates a variance between Year to Date (YTD) Actual and YTD Actual data as per the adopted materiality threshold.

Refer to Note 17 for an explanation of the reasons for the variance.

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

BASIS OF PREPARATION

The financial report has been prepared in accordance with Australian Accounting Standards (as they apply to local governments and not-for-profit entities) and interpretations of the Australian Accounting Standards Board, and the *Local Government Act 1995* and accompanying regulations.

The *Local Government Act 1995* and accompanying Regulations take precedence over Australian Accounting Standards where they are inconsistent.

The *Local Government (Financial Management) Regulations 1996* specify that vested land is a right-of-use asset to be measured at cost. All right-of-use assets (other than vested improvements) under zero cost concessionary leases are measured at zero cost rather than at fair value. The exception is vested improvements on concessionary land leases such as roads, buildings or other infrastructure which continue to be reported at fair value, as opposed to the vested land which is measured at zero cost. The measurement of vested improvements at fair value is a departure from AASB 16 which would have required the Shire to measure any vested improvements at zero cost.

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

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

All monies held in the Trust Fund are excluded from the financial statements. A separate statement of those monies appears at Note 15 to these financial statements.

SIGNIFICANT ACCOUNTING POLICES

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.

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.

ROUNDING OFF FIGURES

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

PREPARATION TIMING AND REVIEW

Date prepared: All known transactions up to 09 February 2022

(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	Amended Budget	YTD Budget (a)	YTD Actual (b)
Non-cash items excluded from operating activities					
		\$	\$	\$	\$
Adjustments to operating activities					
Less: Profit on asset disposals	7	(77,753)	(77,753)	(45,346)	(103,166)
Add: Loss on asset disposals	7	16,985	16,985	686	12,332
Add: Depreciation on assets		1,788,251	1,788,251	1,043,042	1,322,173
Total non-cash items excluded from operating activities		1,727,483	1,727,483	998,382	1,231,339

(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 June 2021	This Time Last Year 31 January 2021	Year to Date 31 January 2022
Adjustments to net current assets				
Less: Reserves - restricted cash	11	(471,844)	(430,139)	(472,309)
Add: Borrowings	9	165,919	81,483	83,456
Add: Provisions - employee	12	104,781	91,767	104,784
Add: Lease liabilities	10	7,393	4,016	1,417
Total adjustments to net current assets		(193,751)	(252,873)	(282,652)

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

Current assets

Cash and cash equivalents	2	1,246,247	1,991,981	1,881,563
Rates receivables	3	33,480	148,514	138,750
Receivables	3	337,655	14,676	207,522
Other current assets	4	11,380	55,355	10,188
Less: Current liabilities				
Payables	5	(110,459)	(19,306)	(57,058)
Borrowings	9	(165,919)	(81,483)	(83,456)
Contract liabilities	12	(420,600)	(658,716)	(451,433)
Lease liabilities	10	(7,393)	(4,016)	(1,417)
Provisions	12	(104,781)	(91,767)	(104,784)
Less: Total adjustments to net current assets	1(b)	(193,751)	(252,873)	(282,652)
Closing funding surplus / (deficit)		625,859	1,102,365	1,257,223

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	Total Cash	Trust	Institution	Interest Rate	Maturity Date
		\$	\$	\$				
Cash on hand								
Cash on hand	Cash and cash equivalents	100	0	100				On Hand
At call deposits								
Municipal Fund	Cash and cash equivalents	173,657	0	173,657		NAB	0.10%	Cheque A/C
Municipal Fund	Cash and cash equivalents	736,513	498,984	1,235,497		NAB	0.21%	On Call
Reserve Funds	Cash and cash equivalents	0	140	140		NAB	0.21%	On Call
Term deposits								
Reserve Funds	Cash and cash equivalents	0	472,169	472,169		NAB	0.50%	August 2022
Total		910,270	971,293	1,881,563	0			
Comprising								
Cash and cash equivalents		910,270	971,293	1,881,563	0			
		910,270	971,293	1,881,563	0			

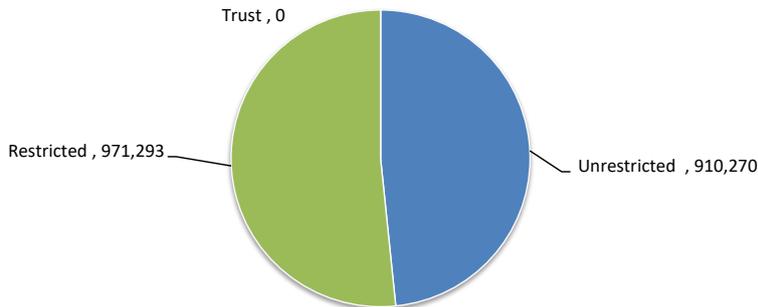
KEY INFORMATION

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

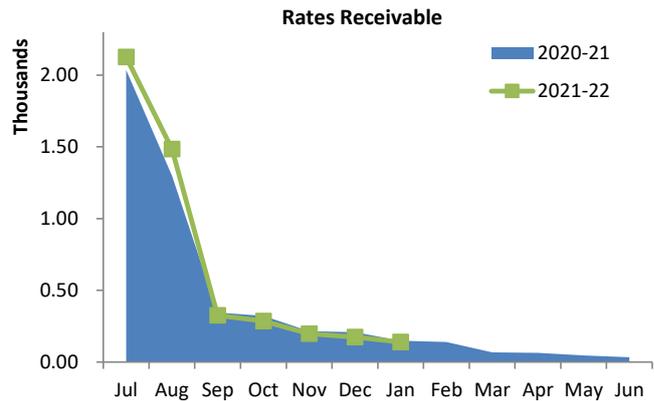
The local government classifies financial assets at amortised cost if both of the following criteria are met:

- 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.



Rates receivable	30 June 2021	31 Jan 2022
	\$	\$
Opening arrears previous years	27,324	33,480
Levied this year	1,977,513	2,043,540
Levied service charges this year	94,820	104,419
Less - collections to date	(2,066,177)	(2,042,689)
Equals current outstanding	33,480	138,750
Net rates collectable	33,480	138,750
% Collected	98.4%	93.6%

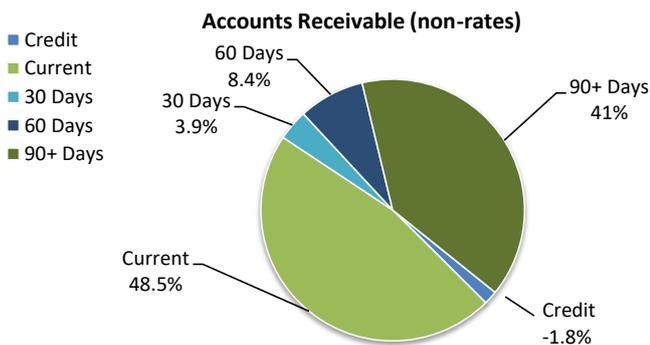


Receivables - general	Credit	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$	\$
Receivables - general	(300)	8,288	670	1,436	7,001	17,095
Percentage	-1.8%	48.5%	3.9%	8.4%	41%	
Balance per trial balance						
Sundry receivable						17,095
GST receivable						190,927
Increase in Allowance for impairment of receivables from contracts with customers						(500)
Total receivables general outstanding						207,522

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 impairment of receivables is raised when there is objective evidence that they will not be collectible.



	Opening Balance 1 July 2021	Asset Increase	Asset Reduction	Closing Balance 31 January 2022
	\$	\$	\$	\$
Other current assets				
Inventory				
Fuel	3,152	6,776	(8,040)	1,888
Other current assets				
Prepayments	8,228	8,300	(8,228)	8,300
Total other current assets	11,380	15,076	(16,268)	10,188
Amounts shown above include GST (where applicable)				

KEY INFORMATION

Inventory

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

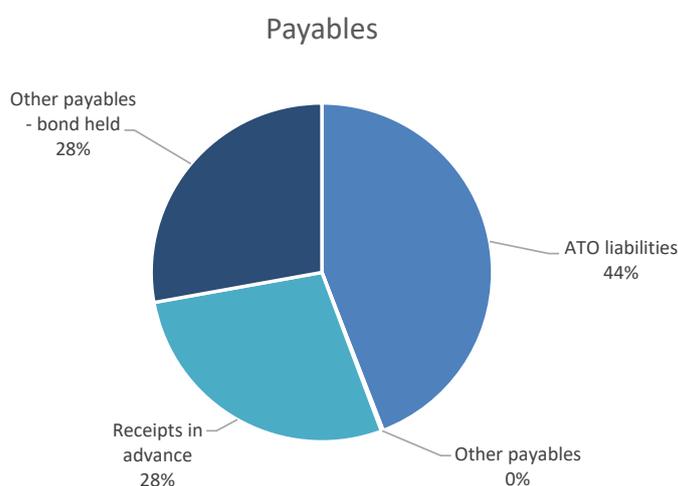
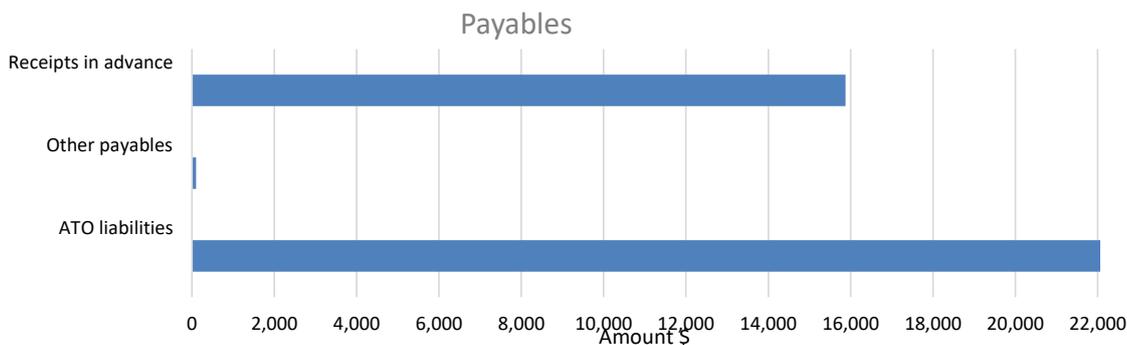
Net realisable value is the estimated selling price in the ordinary course of business less the estimated costs of completion and the estimated costs necessary to make the sale.

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%	0%
Balance per trial balance						
ATO liabilities						25,194
Other payables						100
Receipts in advance						15,876
Other payables - bond held						15,887
Total payables general outstanding						57,057

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.



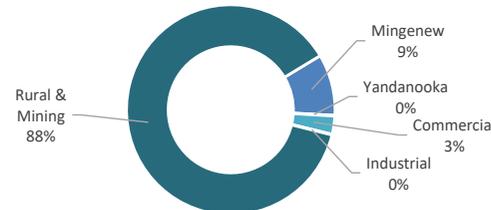
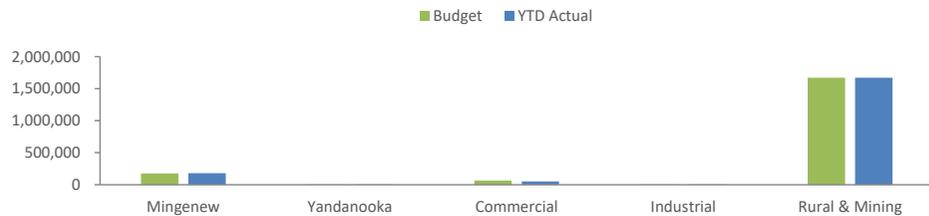
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 JANUARY 2022

OPERATING ACTIVITIES
NOTE 6
RATE REVENUE

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				\$	\$	\$	\$	\$	\$	\$	\$
Gross rental value											
Mingenev	0.15388	129	1,153,984	177,574	0	150	177,724	177,574	2,942	209	180,725
Yandanooka	0.15388	2	13,884	2,136	0	0	2,136	2,136	0	0	2,136
Commercial	0.15388	14	346,632	53,339	14,000	0	67,339	53,339	0	0	53,339
Industrial	0.15388	1	12,480	1,920	0	0	1,920	1,920	0	0	1,920
Unimproved value											
Rural & Mining	0.01229	111	136,073,500	1,672,343	0	0	1,672,343	1,672,343	0	0	1,672,343
Sub-Total		257	137,600,480	1,907,312	14,000	150	1,921,462	1,907,312	2,942	209	1,910,463
Minimum payment	Minimum \$										
Gross rental value											
Mingenev	728	61	24,870	44,408	0	0	44,408	44,408	1,428	0	45,836
Yandanooka	728	0	0	0	0	0	0	0	0	0	0
Commercial	728	9	6,200	5,824	0	0	5,824	6,552	0	0	6,552
Industrial	728	3	2,786	2,184	0	0	2,184	2,184	0	0	2,184
Unimproved value											
Rural & Mining	1,093	34	680,657	37,162	0	0	37,162	37,162	3,228	0	40,390
Sub-total		107	714,513	89,578	0	0	89,578	90,306	4,656	0	94,962
Concession							(1,068)				(1,068)
Amount from general rates							2,009,972				2,004,357
Ex-gratia rates							39,412				39,183
Total general rates							2,049,384				2,043,540

KEY INFORMATION

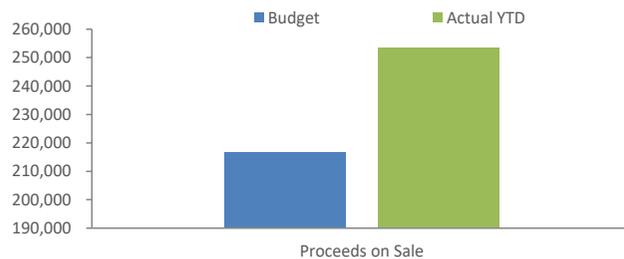
Prepaid rates are, until the taxable event for the rates has occurred, refundable at the request of the ratepayer. Rates received in advance give rise to a financial liability. On 1 July 2020 the prepaid rates were recognised as a financial asset and a related amount was recognised as a financial liability and no income was recognised. When the taxable event occurs the financial liability is extinguished and income recognised for the prepaid rates that have not been refunded.



NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 JANUARY 2022

OPERATING ACTIVITIES
NOTE 7
DISPOSAL OF ASSETS

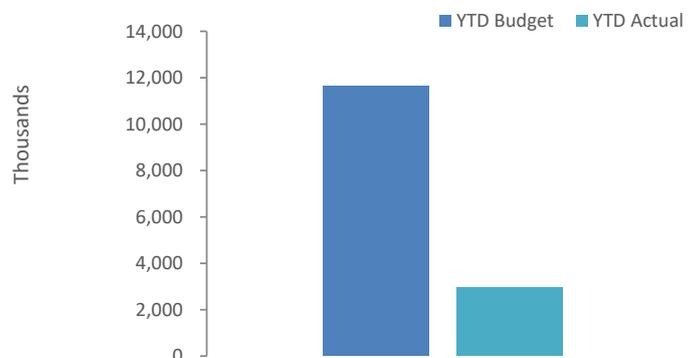
Asset Ref.	Asset description	Adopted Budget				Amended Budget				YTD Actual			
		Net Book Value	Proceeds	Profit	(Loss)	Net Book Value	Proceeds	Profit	(Loss)	Net Book Value	Proceeds	Profit	(Loss)
		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
	Land												
	29 (Lot 184) Oliver St	0	0	0	0	0	0	0	0	5,000	200	0	(4,800)
	Plant and equipment												
	Law, order, public safety												
	Fast Attack Vehicle	15,799	0	0	(15,799)	15,799	0	0	(15,799)	0	0	0	0
	Recreation and culture												
	Ride on Mower	3,186	2,000	0	(1,186)	3,186	2,000	0	(1,186)	0	0	0	0
	Mower - Bowling Green	0	1,000	1,000	0	0	1,000	1,000	0	0	0	0	0
	Transport												
	Grader	59,600	100,000	40,400	0	59,600	100,000	40,400	0	46,486	110,000	63,514	0
	Toyota Hilux	26,032	36,400	10,368	0	26,032	36,400	10,368	0	0	0	0	0
	Caterpillar CT610A Prime Mover	0	0	0	0	0	0	0	0	30,348	70,000	39,652	0
	32,000 Ltr Water Tanker and Trailer	0	0	0	0	0	0	0	0	73,800	73,413	0	(387)
	Other property and services												
	Toyota Prado	26,615	45,500	18,885	0	26,615	45,500	18,885	0	0	0	0	0
	Toyota RAV4	24,700	31,800	7,100	0	24,700	31,800	7,100	0	0	0	0	0
	Infrastructure - parks & ovals												
	Football scoreboard	0	0	0	0	0	0	0	0	7,145	0	0	(7,145)
		155,932	216,700	77,753	(16,985)	155,932	216,700	77,753	(16,985)	162,779	253,613	103,166	(12,332)



Capital acquisitions	Adopted Budget	Amended Budget	YTD Budget	YTD Actual	YTD Actual Variance
	\$	\$	\$	\$	\$
Buildings - non-specialised	222,500	222,500	190,192	67,829	(122,363)
Buildings - specialised	558,500	558,500	71,000	8,798	(62,202)
Furniture and equipment	10,000	10,000	10,000	0	(10,000)
Plant and equipment	264,000	564,000	556,500	460,770	(95,730)
Bushfire equipment	150,000	150,000	25,000	0	(25,000)
Infrastructure - roads	8,258,385	8,258,385	3,203,168	467,517	(2,735,651)
Infrastructure - bridges	1,941,202	1,941,202	1,752,962	1,787,486	34,524
Infrastructure - parks & ovals	98,692	98,692	57,547	90,644	33,097
Infrastructure - other	140,200	140,200	121,331	57,328	(64,003)
Payments for Capital Acquisitions	11,643,479	11,943,479	5,987,700	2,940,372	(3,047,328)
Right of use assets	300,000	0	0	0	0
Total Capital Acquisitions	11,943,479	11,943,479	5,987,700	2,940,372	(3,047,328)
Capital Acquisitions Funded By:					
	\$	\$	\$	\$	\$
Capital grants and contributions	10,460,322	10,460,322	3,304,519	2,140,964	(1,163,555)
Borrowings	0	300,000	300,000	280,000	(20,000)
Lease liabilities	300,000	0	0	0	0
Other (disposals & C/Fwd)	216,700	215,450	215,450	253,613	38,163
Contribution - operations	966,457	967,707	2,167,731	265,795	(1,901,936)
Capital funding total	11,943,479	11,943,479	5,987,700	2,940,372	(3,047,328)

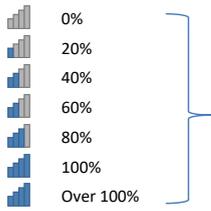
SIGNIFICANT ACCOUNTING POLICIES

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.



Capital expenditure total

Level of completion indicators



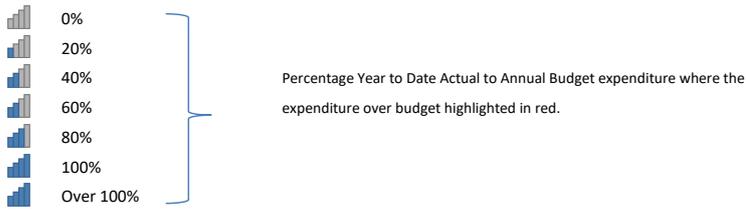
Percentage Year to Date Actual to Annual Budget expenditure where the expenditure over budget highlighted in red.

Level of completion indicator, please see table at the end of this note for further detail.

Account Description			Adopted Budget	Amended Budget	YTD Budget	YTD Actual	Variance (Under)/Over
Buildings - non-specialised							
	BC023	23 Victoria Road (Lot 84) - Old Road Boards - Building (Capital)	7,000	7,000	4,081	0	(4,081)
	BC076	76 Phillip Street (Lot 106) - Daycare Centre - Building (Capital)	120,000	120,000	120,000	36,525	(83,475)
	BC009	23 Field Street (Lot 5) - Residence - Building (Capital)	10,000	10,000	10,000	9,481	(519)
	BC121	12 Victoria Road (Lot 66) - Unit 1 (APU) - Building (Capital)	3,125	3,125	1,820	0	(1,820)
	BC122	12 Victoria Road (Lot 66) - Unit 2 (APU) - Building (Capital)	3,125	3,125	1,820	0	(1,820)
	BC123	12 Victoria Road (Lot 66) - Unit 3 (APU) - Building (Capital)	3,125	3,125	1,820	0	(1,820)
	BC124	12 Victoria Road (Lot 66) - Unit 4 (APU) - Building (Capital)	3,125	3,125	1,820	0	(1,820)
	BC047	47 Linthorne Street (Lot 114) - Depot - Building (Capital)	15,000	15,000	15,000	0	(15,000)
	BC050	50 Midlands Road (Lot 73) - Post Office - Building (Capital)	10,000	10,000	5,831	9,060	3,229
	BC021	21 Victoria Road (Lot 83) - Administration Office - Building (Capital)	48,000	48,000	28,000	12,763	(15,237)
Buildings - non-specialised Total			222,500	222,500	190,192	67,829	(122,363)
Buildings - specialised							
	BC085	25 Victoria Road (Lot 85) - Fire Shed - Building (Capital)	300,000	300,000	50,000	0	(50,000)
	BC030	30 Bride Street (Lot 65) - Tennis Club - Building (Capital)	50,000	50,000	12,500	2,400	(10,100)
	BC098	Recreation Centre - Building (Capital)	8,500	8,500	8,500	5,876	(2,624)
	BC016	16 Midlands Road - Railway Station - Building (Capital)	200,000	200,000	0	522	522
Buildings - specialised Total			558,500	558,500	71,000	8,798	(62,202)
Furniture and equipment							
	FE004	MEMBERS - Furniture & Equipment - Capital	10,000	10,000	10,000	0	(10,000)
Furniture and equipment Total			10,000	10,000	10,000	0	(10,000)
Plant and equipment							
	4050730	Temporary Workers Caravans - DFES	0	0	0	95,000	95,000
	PE998	Parks & Gardens Plant & Equipment - Capital	18,000	18,000	10,500	0	(10,500)
	PE108	Works Supervisor Vehicle - MI108 - Capital	46,000	46,000	46,000	0	(46,000)
	PE541	Grader - MI541 - Capital	100,000	400,000	400,000	365,770	(34,230)
	PE1	CEO Executive Vehicle - 1MI - Capital	61,000	61,000	61,000	0	(61,000)
	PE117	FAM Executive Vehicle - MI177 - Capital	39,000	39,000	39,000	0	(39,000)
Plant and equipment Total			264,000	564,000	556,500	460,770	(95,730)
Bushfire equipment							
	PE827	Light Attack Fire Vehicle - 1ECT827 - Capital	150,000	150,000	25,000	0	(25,000)
Bushfire equipment Total			150,000	150,000	25,000	0	(25,000)
Infrastructure - roads							
	RC045	Phillip Street (Capital)	80,001	80,001	46,662	112,528	65,866
	RC087	Parking Bay South of Midland Road (Capital)	19,999	19,999	11,662	22,151	10,489
	RC999	Road Construction - Roads BUA - Council Funded (Budgeting Only)	148,068	148,068	86,359	0	(86,359)
	RC000	Road Construction - Outside BUA - Gravel - Council Funded (Budgeting Only)	326,317	326,317	190,337	0	(142,965)
	RC015	Morawa - Yandanooka Road (Capital)	0	0	0	47,372	47,372
	RRG080	Mingenew - Mullewa Road (RRG)	450,000	450,000	262,486	185,233	(77,253)
	BS000	Road Construction Black Spot - Outside BUA - Sealed (Budgeting Only)	934,000	934,000	555,662	0	(463,024)
	BS002	Yandanooka North East Road (BS)	0	0	0	92,638	92,638
	RFD000	Roads - Flood Damage	3,600,000	3,600,000	1,600,000	3,916	(1,596,084)
	SF080	Mingenew - Mullewa Road (Special Funding)	2,700,000	2,700,000	450,000	3,679	(446,321)
Infrastructure - roads Total			8,258,385	8,258,385	3,203,168	467,517	(2,735,651)

Capital expenditure total

Level of completion indicators



Level of completion indicator, please see table at the end of this note for further detail.

Account Description		Adopted Budget	Amended Budget	YTD Budget	YTD Actual	Variance (Under)/Over
	BR000 Bridge Construction General (Budgeting Only)	1,941,202	1,941,202	1,752,962		34,524
	BR3019 Lockier River - Coalseam Road - Bridge (Capital)	0	0	0	1,787,486	
Infrastructure - bridges Total		1,941,202	1,941,202	1,752,962	1,787,486	34,524
Infrastructure - parks & ovals						
	PC003 Cecil Newton Park/Garden - (Capital)	0	0	0	5,351	5,351
	PC007 Information Bay Park - (Capital)	10,000	10,000	5,831	0	(5,831)
	PC008 Little Well - (Capital)	10,000	10,000	5,831	11,124	5,293
	PC010 Parks & Gardens - (Capital)	7,000	7,000	4,081	0	(4,081)
	PC011 Skate Park - (Capital)	38,842	38,842	22,645	38,695	16,050
	PC022 Rec Centre - Main Oval Infrastructure - (Capital)	32,850	32,850	19,159	35,474	16,315
	Infrastructure - parks & ovals Total	98,692	98,692	57,547	90,644	33,097
Infrastructure - other						
	OC006 Transfer Station - Infrastructure - Capital	10,000	10,000	10,000	0	(10,000)
	OC002 Mingenew Hill Walk Trail - Capital	28,000	28,000	16,331	0	(16,331)
	OC005 Public WiFi - Capital	15,000	15,000	15,000	0	(15,000)
	OC008 Remote Tourism Cameras	7,200	7,200	0	0	0
	OC009 Communications tower upgrade	80,000	80,000	80,000	57,328	(22,672)
	Infrastructure - other Total	140,200	140,200	121,331	57,328	(64,003)
		11,643,479	11,943,479	5,987,700	2,940,372	(3,047,328)

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 JANUARY 2022

FINANCING ACTIVITIES
NOTE 9
BORROWINGS

Repayments - borrowings

Information on borrowings	Loan No.	1 July 2021	New Loans			Principal Repayments			Principal Outstanding			Interest Repayments		
			Actual	Budget	Amended Budget	Actual	Budget	Amended Budget	Actual	Budget	Amended Budget	Actual	Budget	Amended Budget
Particulars		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	
Education and welfare														
Senior Citizens Building	137	17,001	0	0	0	11,306	17,001	17,001	5,695	0	0	416	441	441
Housing														
Triplex	133	14,222	0	0	0	7,204	14,222	14,222	7,018	0	0	265	281	281
Phillip Street	134	10,499	0	0	0	5,488	10,499	10,499	5,011	0	0	202	214	214
Moore Street	136	18,175	0	0	0	13,685	18,175	18,175	4,490	0	0	504	534	534
Field Street	142	15,007	0	0	0	6,320	15,007	15,007	8,687	0	0	233	246	246
Recreation and culture														
Pavilion Fitout	138	18,921	0	0	0	10,853	18,921	18,921	8,068	0	0	400	424	424
Transport														
Roller	139	7,017	0	0	0	2,660	7,017	7,017	4,357	0	0	98	104	104
Grader	141	22,152	0	0	0	9,238	22,152	22,152	12,914	0	0	340	361	361
Side Tipper	144	15,032	0	0	0	6,320	15,032	15,032	8,712	0	0	233	246	246
Drum Roller	145	27,893	0	0	0	9,389	27,893	27,893	18,504	0	0	346	366	366
Grader	147	0	280,000	0	300,000	0	0	57,041	280,000	0	242,959	505	0	6,849
Total		165,919	280,000	0	300,000	82,463	165,919	222,960	363,456	0	242,959	3,542	3,217	10,066
Current borrowings		165,919							83,456					
Non-current borrowings		0							280,000					
		165,919							363,456					

All debenture repayments were financed by general purpose revenue.

New borrowings 2021-22

Particulars	Amount Borrowed	Amount Borrowed Amended	Institution	Loan Type	Term Years	Total Interest & Charges	Interest Rate	Amount (Used)		Balance Unspent
	Actual	Budget						Actual	Amended Budget	
	\$	\$				%	\$	\$	\$	
Grader	280,000	300,000	WATC	Debenture	5	6,187	0.799	280,000	300,000	0
	280,000	300,000				6,187		280,000	300,000	0

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.

Movement in carrying amounts

Information on leases		1 July 2021	New Leases			Principal Repayments			Principal Outstanding			Interest Repayments		
Particulars	Lease No.		Actual	Adopted Budget	Amended Budget	Actual	Adopted Budget	Amended Budget	Actual	Adopted Budget	Amended Budget	Actual	Adopted Budget	Amended Budget
		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Transport														
Grader - PE541		0	0	300,000	0	0	57,041	0	0	242,959	0	0	6,849	0
Other property and services														
Photocopier	De Lage Lanc	7,705	0	0	0	1,971	3,187	3,187	5,734	4,518	4,518	332	705	705
IT equipment	Finrent	4,005	0	0	0	4,005	3,945	3,945	0	60	60	173	829	829
Total		11,710	0	300,000	0	5,976	64,173	7,132	5,734	247,537	4,578	505	8,383	1,534
Current lease liabilities		7,393							1,417					
Non-current lease liabilities		4,317							4,317					
		11,710							5,734					

All lease repayments were financed by general purpose revenue.

KEY INFORMATION

At inception of a contract, the Shire assesses if the contract contains or is a lease. A contract is, or contains, a lease if the contract conveys the right to control the use of an identified asset for a period of time in exchange for consideration. At the commencement date, a right of use asset is recognised at cost and lease liability at the present value of the lease payments that are not paid at that date. The lease payments are discounted using that date. The lease payments are discounted using the interest rate implicit in the lease, if that rate can be readily determined. If that rate cannot be readily determined, the Shire uses its incremental borrowing rate.

All contracts classified as short-term leases (i.e. a lease with a remaining term of 12 months or less) and leases of low value assets are recognised as an operating expense on a straight-line basis over the term of the lease.

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 JANUARY 2022**

**OPERATING ACTIVITIES
NOTE 11
CASH RESERVES**

Cash backed reserve

Reserve name	Opening Balance	Budget Interest Earned	d Budget Interest Earned	Actual Interest Earned	Budget Transfers In (+)	Budget Transfers In (+)	Actual Transfers In (+)	Budget Transfers Out (-)	Budget Transfers Out (-)	Actual Transfers Out (-)	Budget Closing Balance	Budget Closing Balance	Actual YTD Closing Balance
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Reserves cash backed - building and land	30,301	182	182	30	0	0	0	0	0	0	30,483	30,483	30,331
Reserves cash backed - plant	194,640	1,170	1,170	192	64,958	64,958	0	0	0	0	260,768	260,768	194,832
Reserves cash backed - recreation	3,096	19	19	3	0	0	0	0	0	0	3,115	3,115	3,099
Reserves cash backed - employee entitlement	68,134	411	411	67	0	0	0	0	0	0	68,545	68,545	68,201
Reserves cash backed - aged person units	12,782	77	77	13	0	0	0	0	0	0	12,859	12,859	12,795
Reserves cash backed - environmental	19,617	118	118	19	0	0	0	0	0	0	19,735	19,735	19,636
Reserves cash backed - land development	6,978	35	35	7	0	0	0	0	0	0	7,013	7,013	6,985
Reserves cash backed - TRC/PO/NAB building	22,218	133	133	22	0	0	0	0	0	0	22,351	22,351	22,240
Reserves cash backed - insurance	23,045	139	139	23	0	0	0	0	0	0	23,184	23,184	23,068
Reserves cash backed - economic development & marketing	10,323	61	61	10	0	0	0	0	0	0	10,384	10,384	10,333
Reserves cash backed - covid-19 emergency	80,710	487	487	79	0	0	0	0	0	0	81,197	81,197	80,789
	471,844	2,832	2,832	465	64,958	64,958	0	0	0	0	539,634	539,634	472,309

KEY INFORMATION

	Note	Opening Balance 1 July 2021	Liability transferred from/(to) non current	Liability Increase	Liability Reduction	Closing Balance 31 January 2022
		\$		\$	\$	\$
Other current liabilities						
Other liabilities						
Contract liabilities		420,600	0	2,160,285	(2,129,452)	451,433
Total other liabilities		420,600	0	2,160,285	(2,129,452)	451,433
Provisions						
Provision for annual leave		81,319	0	0	0	81,319
Provision for long service leave		23,465	0	0	0	23,465
Total Provisions		104,784	0	0	0	104,784
Total other current liabilities		525,384	0	2,160,285	(2,129,452)	556,217

Amounts shown above include GST (where applicable)

A breakdown of contract liabilities and associated movements is provided on the following pages at Note 13

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.

Contract liabilities

An entity's obligation to transfer goods or services to a customer for which the entity has received consideration (or the amount is due) from the customer. Grants to acquire or construct recognisable non-financial assets to identified specifications be constructed to be controlled by the Shire are recognised as a liability until such time as the Shire satisfies its obligations under the agreement.

Provider	Unspent operating grant, subsidies and contributions liability					Operating grants, subsidies and contributions revenue		
	Liability	Increase in Liability	Decrease in Liability	Liability	Current Liability	Adopted Budget Revenue	YTD Budget	YTD Revenue
	1 July 2021		(As revenue)	31 Jan 2022	31 Jan 2022			Actual
	\$	\$	\$	\$	\$	\$	\$	\$
Operating grants and subsidies								
General purpose funding								
Grants Commission - General	0	0	0	0	0	319,000	239,250	101,346
Grants Commission - Roads	0	0	0	0	0	370,000	277,500	86,308
Law, order, public safety								
DFES - LGGS Operating Grant	0	0	0	0	0	18,610	9,304	11,285
DRFA - TC Seroja	0	0	0	0	0	256,402	149,562	0
Recreation and culture								
LG Heritage Consultancy Funding Pilot Program	0	7,813	0	7,813	7,813	0	0	0
FRRR - Town Centre Mural	0	1,000	0	1,000	1,000	0	0	0
Transport								
MRWA - Direct Grant	0	0	0	0	0	84,310	84,310	84,310
MRWA - Street Lighting	0	0	0	0	0	2,454	1,428	0
Department of Transport - 10 Year Shared Cycle Path	0	0	0	0	0	0	0	1,500
Economic services								
Development Commission - Space Precinct Planning	0	0	0	0	0	83,000	20,750	72,000
	0	8,813	0	8,813	8,813	1,133,776	782,104	356,749
Operating contributions								
Education and welfare								
Autumn Centre Contribution	0	0	0	0	0	50	28	46
Other property and services								
Fuel Tax Credits Grant Scheme	0	0	0	0	0	25,000	14,581	12,493
	0	0	0	0	0	25,050	14,609	12,539
TOTALS	0	8,813	0	8,813	8,813	1,158,826	796,713	369,288

Provider	Unspent non operating grants, subsidies and contributions liability					Non operating grants, subsidies and contributions revenue		
	Liability	Increase in Liability	Decrease in Liability (As revenue)	Liability	Current Liability	Adopted Budget Revenue	YTD Budget	YTD Revenue Actual
	1 July 2021			31 Jan 2022	31 Jan 2022			
	\$	\$	\$	\$	\$	\$	\$	\$
Non-operating grants and subsidies								
General purpose funding								
Grants Commission - Bridges	146,666	0	0	146,666	146,666	0	0	0
Law, order, public safety								
DFES - Fire Shed	0	0	0	0	0	300,000	50,250	0
DFES - Fast Attack Vehicle	0	0	0	0	0	150,000	24,750	0
Education and welfare								
DCP - Childcare Centre Upgrade	35,519	0	(35,519)	0	0	120,000	117,877	35,519
DCP - Toy Library - exterior works	4,900	0	0	4,900	4,900	7,000	6,204	0
Community amenities								
LRCI - Phase 2 - Transfer Station	0	0	0	0	0	10,000	5,831	0
Recreation and culture								
FRRR - Little Well	10,000	0	(10,000)	0	0	10,000	5,833	10,000
BBR - Railway Station	0	0	0	0	0	100,000	0	0
Lotterywest - Railway Station	0	108,257	0	108,257	108,257	0	0	0
DCP - Rec Centre Water Upgrade	19,191	0	(19,191)	0	0	32,850	19,161	19,191
DCP - Mingenew Hill Walking Trail	8,423	0	0	8,423	8,423	28,000	16,332	0
DCP - Playground & Skatepark	2,517	0	0	2,517	2,517	11,400	6,649	0
LRCI - Phase 1 - Pump Track & Landscaping	10,267	12,012	(21,574)	705	705	27,442	16,007	21,574
LRCI - Phase 2 - Pump Track & Landscaping	0	16,086	(5,114)	10,972	10,972	0	0	5,114
LRCI - Phase 2 - Tennis Pavilion upgrade	0	0	0	0	0	50,000	29,165	0
LRCI - Phase 2 - Entry Statement	0	0	0	0	0	10,000	5,833	0
FRRR - Skatepark Mural	0	0	0	0	0	0	0	4,240
CBH - Grass Roots	0	0	0	0	0	0	0	7,273
Transport								
Regional Road Group	0	119,867	(119,867)	0	0	300,000	175,000	119,867
Roads to Recovery	0	1,932,161	(1,797,004)	135,157	135,157	2,147,288	357,881	1,797,004
Black Spot	52,058	0	(52,058)	(0)	(0)	577,320	336,770	52,058
LRCI - Phase 1 - Phillip St Parking & Reseal	1,138	0	(1,138)	0	0	66,000	11,000	1,138
LRCI - Phase 2 - Phillip St Parking & Reseal	0	35,000	(35,000)	0	0	0	0	24,874
LRCI - Phase 1 - Midlands Road Carparks	3,759	(1,887)	(1,872)	0	0	20,000	3,333	1,872
LRCI Phase 2 - Roads Resheeting	96,712	(96,712)	0	0	0	250,000	41,667	0
LRCI Phase 2 - Mingenew-Mullewa Rd Widening Works	0	41,240	(41,240)	0	0	0	0	41,240
DRFA - Flood Damage	0	0	0	0	0	3,420,822	1,520,364	0
RRSP - Mingenew Mullewa Rd	0	0	0	0	0	2,700,000	450,000	0
Economic services								
DCP - Remote Tourism Cameras	4,950	0	0	4,950	4,950	7,200	4,200	0
LRCI Phase 2 - Public WIFI	10,500	0	0	10,500	10,500	80,000	80,000	0
DRFA - Communication tower	0	0	0	0	0	15,000	8,750	0
Other property and services								
LRCI Phase 2 - Admin Foyer/Library Upgrade	14,000	4,386	0	18,386	18,386	20,000	11,662	0
	420,600	2,170,410	(2,139,577)	451,433	451,433	10,460,322	3,304,519	2,140,964

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 JANUARY 2022**

**NOTE 15
BONDS & DEPOSITS HELD**

Funds held at balance date which are required by legislation to be credited to the trust fund and which are not included in the financial statements are as follows:

Description	Opening Balance 1 July 2021	Amount Received	Amount Paid	Closing Balance 31 Jan 2022
	\$	\$	\$	\$
Councillor Nomination Fees	0	240	(240)	0
BCITF Levy	1,655	4,488	(4,568)	1,575
BRB - BS Levy	519	1,875	(1,728)	666
Autumn Committee	974	0	0	974
Bonds - Keys, Facilities, Equipment	2,742	1,319	(1,560)	2,501
ANZAC Day Breakfast Donation	588	0	0	588
Railway Station Project	9,583	0	0	9,583
	16,061	7,922	(8,096)	15,887

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 JANUARY 2022**

**NOTE 16
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
2130211	CRC - Tourism information and community engagement	01100821S	Operating Expenses			(14,000)	(14,000)
2130240	CRC - Tourism information and community engagement	01100821S	Operating Expenses		7,000		(7,000)
2110718	CRC - Tourism information and community engagement	01100821S	Operating Expenses		3,500		(3,500)
2040252	CRC - Tourism information and community engagement	01100821S	Operating Expenses		3,500		0
2120375	Purchase grader from loan instead of lease	11180821	Operating Expenses		6,849		6,849
4120386	Purchase grader from loan instead of lease	11180821	Capital Expenses		57,041		63,890
5120355	Purchase grader from loan instead of lease	11180821	Capital Revenue		300,000		363,890
2120374	Purchase grader from loan instead of lease	11180821	Operating Expenses			(6,849)	357,041
4120387	Purchase grader from loan instead of lease	11180821	Capital Expenses			(57,041)	300,000
PE541	Purchase grader from loan instead of lease	11180821	Capital Expenses			(300,000)	0
				0	377,890	(377,890)	0

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 JANUARY 2022**

**NOTE 17
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 2021-22 year is \$10,000 or 10.00% whichever is the greater.

Reporting Program	Var. \$	Var. %	Explanation of positive variances		Explanation of negative variances	
			Timing	Permanent	Timing	Permanent
	\$	%				
Revenue from operating activities						
General purpose funding - other	(315,554)	(58.97%)	▼	Reimbursement for debt collection costs - \$18,600; Received more in FAGS payments than anticipated - \$15,400	Received less interest on Municipal Account than budgeted for - \$4,100	2021/22 FAGS advance payment received on 8/6/2021 is required to be received in 2020/21 Financial Year (audit requirement) - \$344,437
Law, order and public safety	(145,914)	(89.18%)	▼	Received more than anticipated for the DFES Operating Grant - \$2,000	Received more animal registrations than budgeted - \$1,000	Anticipated part payment from DRFAWA funding - \$149,600
Recreation and culture	17,372	48.72%	▲		Refund for overcharge of water - \$14,700 Refund of advertising costs from MMWE - \$3,725	
Transport	202,797	48.98%	▲	More revenue for Dept of Transport transactions - \$128,750; Profit on disposal of Grader more than anticipated - \$33,900; and profit on disposal of Prime Mover more than anticipated - \$39,600		
Economic services	53,373	126.37%	▲	Operating grant for Space Precinct received in full, work not yet completed - \$51,250	Reimbursed for additional works at the unmanned fuel site - \$3,700	
Other property and services	(10,005)	(27.43%)	▼		Good Driver Rebate - \$2,760; Various reimbursements including 20/21 Workers Compensation, Telstra credit - \$3,070	Anticipated disposal of admin vehicles - \$15,100
Expenditure from operating activities						
Governance	36,573	16.00%	▼	Members training & development less spent than budgeted - \$3,000; Admin allocations under budget - \$4,500; Anticipated more legal expenses - \$3,200; Anticipated payment of 20/21 Audit - \$24,900		
Law, order and public safety	(223,358)	(191.72%)	▲	Anticipated purchase of protective clothing for fire volunteers - \$3,000 (DFES Operating Grant)	Depreciation less than budgeted - \$10,300	TC Seroja repairs are progressing more than budgeted - \$233,400 (to be refunded by DRFAWA and insurance) Insurance on Fire Truck and costs of servicing Fire Plant more than budgeted - \$5,600 (refunded via DFES Operating Grant)
Transport	(497,243)	(46.05%)	▲	Anticipated new loan interest repayment - \$3,500		More road maintenance than budgeted while waiting for capital projects to commence - \$142,600; Depreciation more than budgeted - \$287,200 (20/21 audit changes); More DOT expenditure than budgeted - \$72,500
Other property and services	94,320	62.77%	▼	Less insurance than budgeted for motor vehicles - \$4,700; Savings on vehicle expenses - \$14,300; Less employees have taken leave than anticipated - \$6,700; Information Technology contract less than budgeted - \$12,700; Anticipated insurance excess for TC Seroja to be paid - \$100,000		Service contracting for admin building more than budgeted - \$3,700; Supervision expenses more than budgeted - \$20,100; Admin allocations under budget - \$21,100

Reporting Program	Var. \$	Var. %	Timing	Permanent	Timing	Permanent
	\$	%				
Investing activities						
Proceeds from non-operating grants, subsidies and contributions	(1,163,555)	(35.21%) ▼			Anticipated non-operating road grants to be received less than budgeted due to work not yet commenced and other funds sitting in Contract Liabilities waiting for works to progress before transferring to income - \$1,163,500	
Proceeds from disposal of assets	38,163	17.71% ▲		Insurance claim write off of Prime Mover and Water Tanker Trailer - \$143,400	Anticipated the light fleet to be disposed - \$103,600	
Payments for property, plant and equipment and infrastructure	3,047,328	50.89% ▼	Completed less capital works than budgeted for - see Note 8 - e.g. Flood damage repairs to roads - \$1,596,000; Road program - \$1,139,600; Purchase of light vehicles & equipment - \$156,500; Daycare centre - \$83,500; Building program - \$101,100			Purchase of temporary workers caravans - \$95,000 (funded DRFAWA)
Financing activities						
Repayment of debentures	29,016	26.03% ▼	Anticipated new loan principal repayment - \$28,500			

Shire of Mingenew - List of Payments for December 2021 and January 2022

Chq/EFT	Date	Name	Description	Amount	Totals
PRINT1221	07/12/2021	DE LAGE LANDEN	Copier Lease - December 2021	-\$356.80	
NABDEC21	08/12/2021	NAB	NAB Connect Fee December 2021	-\$43.49	
B1300DEC21	15/12/2021	BUSINESS 1300	Live Answering Services December 2021	-\$99.00	
IT1221	24/12/2021	FINRENT PTY LTD	IT Equipment Lease December 2021	-\$656.57	
BPAY1221	31/12/2021	NAB	NAB BPay Charge December 2021	-\$11.41	
FEE1221	31/12/2021	NAB	NAB Service Fee December 2021	-\$50.00	
FEES1221	31/12/2021	NAB	NAB Account Fee December 2021	-\$10.80	
MERCH1221	31/12/2021	NAB	NAB Merchant Fee December 2021	-\$187.91	
NABNOV21	04/01/2022	NAB	NAB Connect Fee for November 2021	-\$34.74	
PRINT0122	07/01/2022	DE LAGE LANDEN	Copier Lease - January 2022	-\$356.80	
B1300JAN22	17/01/2022	BUSINESS 1300	Live Answering Services January 2022	-\$99.00	
ITJAN22	27/01/2022	FINRENT PTY LTD	IT Equipment Lease - January 2022 Final Payment	-\$656.57	
BPAYJAN22	31/01/2022	NAB	NAB BPay Fee - January 2022	-\$24.16	
FEEJAN22	31/01/2022	NAB	NAB Account Fee January 2022	-\$12.00	
FEESJAN22	31/01/2022	NAB	NAB Account Fee - January 2022	-\$50.00	-\$2,649.25
EFT15043	02/12/2021	Five Star Business & Communications	Printer usage November 2021	-\$375.01	
EFT15044	02/12/2021	ATOM SUPPLY	Leather riggers gloves and rags	-\$148.29	
EFT15045	02/12/2021	AFGRI EQUIPMENT AUSTRALIA PTY LTD	2 sets of blades for John Deere Mower	-\$182.15	
EFT15046	02/12/2021	BUNNINGS Group Limited	Reticulation parts for Cecil Newton Park; Clothes Line for 23 Field St	-\$311.03	
EFT15047	02/12/2021	Construction Training Fund	BCITF Levy Payment: Lot 32 Depot Hill Rd	-\$731.75	
EFT15048	02/12/2021	Toll Transport Pty Ltd	Freight - Mosquito Control	-\$13.05	
EFT15049	02/12/2021	CATWEST PTY LTD	1000 litres of bitumen emulsion	-\$1,925.00	
EFT15050	02/12/2021	DONGARA DRILLING & ELECTRICAL	Supply and install Lowara pump and wiring for water upgrade at Rec Centre	-\$17,995.32	
EFT15051	02/12/2021	FULTON HOGAN INDUSTRIES PTY LTD	Sealing Phillip Street and car parks at Rec Centre, Museum and Bankwest Building	-\$87,714.45	
EFT15052	02/12/2021	GERALDTON TROPHY CENTRE	Honour board plates for Historical Society	-\$69.00	
EFT15053	02/12/2021	GARRARDS PTY LTD	20L Pyrethrin Drift x 2	-\$742.36	
EFT15054	02/12/2021	INFINITUM TECHNOLOGIES	Multi factor authentication installation	-\$528.00	
EFT15055	02/12/2021	LATERAL ASPECT	New Councillor Name Badges; Staff Business Cards	-\$361.79	
EFT15056	02/12/2021	LGRCEU	Payroll deductions	-\$20.50	
EFT15057	02/12/2021	MIDWEST TURF SUPPLIES	Verticut, Hollow tyne, sweep, topdress and fertilise main, hockey ovals, race track and tennis courts	-\$25,247.50	
EFT15058	02/12/2021	GERALDTON TOYOTA	48 month/80,000 km service 1MI	-\$970.97	
EFT15059	02/12/2021	MINGENEW IGA X-PRESS & LIQUOR	November 2021- Senior activities, council meeting refreshments, Admin refreshments	-\$310.51	
EFT15060	02/12/2021	Officeworks	Water bottles and various stationery	-\$307.66	

Chq/EFT	Date	Name	Description	Amount	Totals
EFT15061	02/12/2021	Ocean Air	Service and Clean of Air conditioners at all Shire Properties	-\$13,156.00	
EFT15062	02/12/2021	OILTECH FUEL	Fuel usage 10/11/2021 to 23/11/2021	-\$2,595.88	
EFT15063	02/12/2021	PEST A KILL WA	22/12/2021 to 22/12/2022 Renewal of EXTERRA Termite Interception & Baiting System for Council Chambers and Admin	-\$2,585.00	
EFT15064	02/12/2021	PEMCO DIESEL PTY LTD	Repair airconditioner for Water Truck and Skid Steer	-\$4,166.97	
EFT15065	02/12/2021	Telstra Corporation	Satellite Service from 22/11/2021 to 21/12/2021	-\$45.00	
EFT15066	02/12/2021	Three Springs Medical Centre	Pre-employment Medical	-\$451.00	
EFT15067	02/12/2021	Think Water Geraldton	2 x 80mm slip fixes for Hockey Oval	-\$164.05	
EFT15068	02/12/2021	George Vernon Whitecross	Fire Breaks and block slashing at Lot 185, 27 Oliver Street - to be reimbursed	-\$100.00	
EFT15069	02/12/2021	WA CONTRACT RANGER SERVICES PTY LTD	Ranger services (29-09-2021,07-10-2021,13-10-2021,19-10-2021)	-\$748.00	
EFT15070	07/12/2021	AIT SPECIALISTS PTY LTD	Professional Services: Determination of Fuel Tax Credits for September 2021	-\$253.11	
EFT15071	07/12/2021	DONGARA FENCING	50% deposit for fencing repairs at 25 Shenton St after TC Seroja	-\$10,248.52	
EFT15072	15/12/2021	JUSTIN BAGLEY	Councillors sitting fee - Oct 2021 to Dec 2021	-\$1,342.00	
EFT15073	15/12/2021	AUSTRALIA POST	Postage for the period ending 30/11/2021	-\$66.49	
EFT15074	15/12/2021	AMPAC	Debt Recovery Service for the month Nov 2021	-\$568.81	
EFT15075	15/12/2021	ABCO PRODUCTS	Disinfectant	-\$108.14	
EFT15076	15/12/2021	AIT SPECIALISTS PTY LTD	Professional Service - Determination of Fuel Tax Credit for November 2021	-\$152.79	
EFT15077	15/12/2021	BUNNINGS Group Limited	Sandaleford lock box, Sprinklers, wire brush, insect control, tap timers	-\$493.72	
EFT15078	15/12/2021	BOC GASES	Gas Container Service for the period 29.10.2021 to 27.11.2021	-\$47.58	
EFT15079	15/12/2021	Bedrock Electrical Services	Inspection of proposed NBN Installation on the roof of the administration building	-\$396.00	
EFT15080	15/12/2021	BREEZE CONNECT PTY LTD	Phone Services for the month Nov 2021	-\$260.00	
EFT15081	15/12/2021	Toll Transport Pty Ltd	Freight for new Cricket pitch covers; Loader cutting edge	-\$691.77	
EFT15082	15/12/2021	Gary John Cosgrove	Councillors sitting fee - Oct 2021 to Dec 2021	-\$3,501.00	
EFT15083	15/12/2021	Central West Concrete	Supply 2.5 m3 of concrete to Littlewell	-\$935.00	
EFT15084	15/12/2021	CENTRAL REGIONAL TAFE	BWTFM & Controller Training 23-25 November 2021	-\$806.76	
EFT15085	15/12/2021	DELTA CLEANING SERVICES GERALDTON	Community Bus interior clean of seats and seat covers	-\$275.00	
EFT15086	15/12/2021	LANDGATE	Schedule 2021/22	-\$70.40	
EFT15087	15/12/2021	DONGARA DRILLING & ELECTRICAL	Shipping container fitout for Mingenew Tennis Club, to replace plant shed destroyed in TC Seroja	-\$4,593.96	

Chq/EFT	Date	Name	Description	Amount	Totals
EFT15088	15/12/2021	DONGARA FENCING	Rec Centre. PUMP # 1 and 2 To supply and install a new colourbond fence; Supply and install new colourbond fence at 23 Field St; Supply and install new colourbond fence at 54 Midlands Road. Due to TC Seroja damage.	-\$7,742.21	
EFT15089	15/12/2021	ELDERS LIMITED	1 x 12 volt fuel pump MI372	-\$587.00	
EFT15090	15/12/2021	ENGINEERING ONLINE AUSTRALIA PTY LTD	Engineering drawings for Tennis Club shipping container footings	-\$396.00	
EFT15091	15/12/2021	CAROL FARR	Councillors sitting fee - Oct 2021 to Dec 2021	-\$959.00	
EFT15092	15/12/2021	Greenfield Technical Services	Mingenew Mullewa RD RRSP Project 2021/22	-\$9,350.00	
EFT15093	15/12/2021	GHD PTY LTD	Prepare and manage tender process, Pre-construction prep works with contractor, EPAR works - DRFAWA STC Seroja AGRN965	-\$3,292.23	
EFT15094	15/12/2021	Jonathon Rowland Holmes	Councillors sitting fee - Oct 2021 to Dec 2021	-\$307.00	
EFT15095	15/12/2021	INFINITUM TECHNOLOGIES	Managed IT Services - December 2021	-\$6,205.32	
EFT15096	15/12/2021	State Library Of Western Australia	Freight Mid Year Recoup	-\$163.72	
EFT15097	15/12/2021	LOCAL GOVERNMENT PROFESSIONALS AUSTRALIA WA	Training induction to Local Government Program	-\$110.00	
EFT15098	15/12/2021	LATERAL ASPECT	Service fee for the month of November 2021 and Councillor Name Badges	-\$4,694.65	
EFT15099	15/12/2021	LGRCEU	Payroll deductions	-\$20.50	
EFT15100	15/12/2021	SHIRE OF MINGENEW	Annual Registrations	-\$6,428.45	
EFT15101	15/12/2021	MINGENEW COMMUNITY RESOURCE CENTRE	Christmas Party Invitations; Purchase of lollies for Christmas Blue Light	-\$132.00	
EFT15102	15/12/2021	MARKETFORCE	Advertising: RFT5 2021/22 TC Seroja Repairs; Employment Vacancy; RFT6 2021/22 MingeneW Railway Station Tender	-\$1,302.49	
EFT15103	15/12/2021	MINGENEW BAKERY	Catering for Council Meetings and Functions - November 2021	-\$446.00	
EFT15104	15/12/2021	HELLENE MCTAGGART	Councillors sitting fee - Oct 2021 to Dec 2021	-\$959.00	
EFT15105	15/12/2021	MCLEODS	Legal Fees - 60 King Street	-\$1,745.48	
EFT15106	15/12/2021	CR Robert William Newton	Councillors sitting fee - Oct 2021 to Dec 2021	-\$251.00	
EFT15107	15/12/2021	CR HELEN NEWTON	Councillors sitting fee - Oct 2021 to Dec 2021	-\$165.00	
EFT15108	15/12/2021	OILTECH FUEL	Fuel usage from 24-11-2021 to 06-12-2021	-\$4,541.40	
EFT15109	15/12/2021	GAVIN FRANCIS PEARSE	Councillors sitting fee - Oct 2021 to Dec 2021	-\$785.00	
EFT15110	15/12/2021	PEMCO DIESEL PTY LTD	Repair airconditioner - MI027; Replace Aircon hose - MI028	-\$1,264.23	
EFT15111	15/12/2021	PROTECTOR FIRE SERVICES	Fire servicing for Shire Equipment	-\$3,157.55	
EFT15112	15/12/2021	NUTRIEN AG SOLUTIONS LIMITED	Nufa Terrain 2.4kg; Poly fittings and ball valve	-\$661.03	
EFT15113	15/12/2021	Anthony Smyth	Councillors sitting fee - Oct 2021 to Dec 2021	-\$959.00	
EFT15114	15/12/2021	Telstra Corporation	Telstra telephone Bill to 14 Dec 2021	-\$692.58	
EFT15115	15/12/2021	VALLEY BUILDING PTY LTD	Supply only of Laserlite sheets inc freight to repair MingeneW Expo Shed, damaged caused by TC Seroja	-\$939.40	
EFT15116	15/12/2021	MINGENEW FABRICATORS	Fit new jockey wheel to trailer 1TKU067	-\$68.75	
EFT15117	15/12/2021	WA CONTRACT RANGER SERVICES PTY LTD	Ranger Service on 16-11-2021,24-11-2021 and 30-11-2021	-\$561.00	

Chq/EFT	Date	Name	Description	Amount	Totals
EFT15118	22/12/2021	T & M Parker Family Trust	50% of Documentation for structural review - Tennis Club	-\$2,640.00	
EFT15119	22/12/2021	ALUMINIUM SEATING SPECIALISTS	3 x table and seat setting inc freight	-\$8,284.10	
EFT15120	22/12/2021	BUNNINGS Group Limited	Reticulation hose and fittings, Drill bit	-\$229.81	
EFT15121	22/12/2021	THE BLOCK MAKERS	12 x 1 metre limestone blocks - barrier to netball shed	-\$343.20	
EFT15122	22/12/2021	CUTTING EDGES PTY LTD	1 x complete cutting edge	-\$2,697.73	
EFT15123	22/12/2021	CLEANAWAY	Transfer Station Management; Townsite Refuse Collection; Skip Bin Collection - November 2021	-\$9,442.74	
EFT15124	22/12/2021	Central West Concrete	Form, supply and lay concrete footpath between Shenton Street carpark and Silver Chain	-\$3,565.10	
EFT15125	22/12/2021	DELTA CLEANING SERVICES GERALDTON	Cleaning of Administration Office, Council Chambers and Autumn Centre - December 2021	-\$1,350.00	
EFT15126	22/12/2021	DONGARA FENCING	Supply and install a new colourbond fence - 21 Victoria Rd; Replace fencing and gates - 25 Shenton St. TC Seroja	-\$13,743.91	
EFT15127	22/12/2021	Staff	Reimbursement of Hydraulic Hose for Loader	-\$232.73	
EFT15128	22/12/2021	GHD PTY LTD	Project Inception and Contract Preparation - Mingenew-Mullewa Road	-\$1,128.60	
EFT15129	22/12/2021	Staff	Reimbursement of Oxy Hose and Barbed Elbows	-\$67.82	
EFT15130	22/12/2021	LATERAL ASPECT	Staff Name Badge	-\$103.81	
EFT15131	22/12/2021	LGIS	1st Instalment - 2021/22 Regional Risk Co-ordinator fee	-\$3,238.44	
EFT15132	22/12/2021	LGRCEU	Payroll deductions	-\$20.50	
EFT15133	22/12/2021	MINGENEW PRIMARY SCHOOL	2021 Presentation Night Book Award Donation	-\$150.00	
EFT15134	22/12/2021	MINGENEW BAKERY	Catering for Wildflower Meeting	-\$44.07	
EFT15135	22/12/2021	MINGENEW TYRE SERVICES PTY LTD	Supply and fit 1 new tyre and tube - Tandem Trailer; Grease cartridges	-\$628.56	
EFT15136	22/12/2021	Ocean Air	Replace Air Conditioner fan motor, fan scroll and end bearing at 25 Shenton; Replace Air Conditioner filter pads at Turf Club; Replace Air Conditioner fan motor and circuit board at 34 William St	-\$3,500.28	
EFT15137	22/12/2021	Purcher International	Replace seat belt and repair rear door electrics - Community Bus	-\$586.51	
EFT15138	22/12/2021	PEMCO DIESEL PTY LTD	1 x 20l drum transmission oil, 1 x drum pump	-\$191.95	
EFT15139	22/12/2021	Telstra Corporation	4G Account to 27/12/2021	-\$165.00	
EFT15140	22/12/2021	Think Water Geraldton	80mm slip fix, gate valve and fittings	-\$330.25	
EFT15141	22/12/2021	TARTS & CO CATERING	Catering for Shire Christmas Party	-\$1,288.50	
EFT15142	22/12/2021	TOTAL UNIFORMS	Staff protective clothing	-\$94.55	
EFT15143	22/12/2021	DAMSTRA TECHNOLOGY PTY LTD	Midwest Local Government Employee and Contractor Induction 'Part A' and Monthly SAAS Fee - November 2021	-\$508.20	
EFT15144	22/12/2021	VALLEY BUILDING PTY LTD	Repair museum roof - TC Seroja	-\$3,889.60	
EFT15145	22/12/2021	WESTLINE CONTRACTING	Carparking and ACROD linemarking on Phillips and Shenton Streets	-\$1,518.00	

Chq/EFT	Date	Name	Description	Amount	Totals
EFT15146	12/01/2022	Five Star Business & Communications	Photocopier Printing Usage December 2021	-\$202.70	
EFT15147	12/01/2022	AMPAC	Debt Recovery service for the month of December 2021	-\$1,298.00	
EFT15148	12/01/2022	ABCO PRODUCTS	Urinal Blocks 1, Toilet brush, Toilet Cleaner and Wipes	-\$736.14	
EFT15149	12/01/2022	AFGRI EQUIPMENT AUSTRALIA PTY LTD	Mower blades for John Deere Z930R Ride On	-\$194.71	
EFT15150	12/01/2022	BUNNINGS Group Limited	1 x Esky 25l water cooler, air tool, tape measures, patio tube caps, blow gun	-\$196.05	
EFT15151	12/01/2022	BOC GASES	Gas Container service for the period from 28.11.2021 to 28.12.2021	-\$49.18	
EFT15153	12/01/2022	BREEZE CONNECT PTY LTD	Phone Service December 2021	-\$260.00	
EFT15154	12/01/2022	CORSIGN WA	Various traffic control signs	-\$2,109.80	
EFT15155	12/01/2022	CIVIC LEGAL	Land acquisition and subdivision - Yandanooka NE Road Intersection	-\$302.50	
EFT15156	12/01/2022	LANDGATE	Mining tenements chargeable schedule no. M2021/6	-\$41.30	
EFT15157	12/01/2022	Dongara IGA	Supplies for Christmas Party platters	-\$140.21	
EFT15158	12/01/2022	Department of Mines, Industry Regulation & Safety	BSL Remittance Dec 2021: Lot 32 Depot Hill Road	-\$501.90	
EFT15159	12/01/2022	G H COUNTRY COURIER	Silver Chain Freight Cost - November 2021	-\$214.32	
EFT15160	12/01/2022	GERALDTON TROPHY CENTRE	Councillor Desk Plaques and Honourboard plaques	-\$707.70	
EFT15161	12/01/2022	GERALDTON TV AND RADIO SERVICES	Check and repair TV aerial and internal aerial wall connection - 23 Field Street	-\$680.90	
EFT15162	12/01/2022	Staff	Reimbursement for Gift Bags and Tags	-\$74.50	
EFT15163	12/01/2022	Staff	Reimbursement for 3 x blowguns	-\$21.70	
EFT15164	12/01/2022	INFINITUM TECHNOLOGIES	Managed IT Service - January 2022	-\$4,830.32	
EFT15165	12/01/2022	JASON SIGN MAKERS	1 x 16mm Security socket	-\$35.20	
EFT15166	12/01/2022	LATERAL ASPECT	Service fee for the month of December 2021; Printing of 3,000 visitor maps	-\$5,891.34	
EFT15167	12/01/2022	LGRCEU	Payroll deductions	-\$20.50	
EFT15168	12/01/2022	MINGENEW BAKERY	Catering for Council Meeting - December 2021	-\$90.90	
EFT15169	12/01/2022	MCLEODS	Legal Advice - Issues relating to driveway at Shenton Street (Mingenew Bakery)	-\$274.70	
EFT15170	12/01/2022	ONEMUSIC AUSTRALIA	Music Licence for the period from 01-01-2022 to 31-03-2022	-\$86.31	
EFT15171	12/01/2022	OILTECH FUEL	Fuel Usage from 07.12.2021 to 21.12.2021	-\$3,922.58	
EFT15172	12/01/2022	PEMCO DIESEL PTY LTD	Service MI599 Mitsubishi Triton and replace aircon hose and charge system; Service 108MI Toyota Hilux; Service MI372 Mitsubishi Triton; Repair Airconditioner - MI4855 Fuso Canter; Replace discoloured transmission oil	-\$4,065.94	
EFT15173	12/01/2022	SHIRE OF CHAPMAN VALLEY	Planning Services October to December 2021	-\$1,459.92	
EFT15174	12/01/2022	Staff	Reimbursement of Radiator cap MI278	-\$18.99	
EFT15175	12/01/2022	SEASIDE SIGNS	No camping sign for Littlewell Reserve	-\$90.20	
EFT15176	12/01/2022	SEEK LIMITED	Advertising Package upfront payment	-\$935.00	
EFT15177	12/01/2022	Telstra Corporation	Telstra telephone bill to 21 Jan 2022	-\$1,343.66	

Chq/EFT	Date	Name	Description	Amount	Totals
EFT15178	12/01/2022	Think Water Geraldton	3 x Orbit tap timers; Wire joiners	-\$333.05	
EFT15179	12/01/2022	DAMSTRA TECHNOLOGY PTY LTD	eLearning Monthly SAAS Fee for Dec 2021, Midwest Local Government fee Contractor and Employee Induction Part A	-\$481.80	
EFT15180	12/01/2022	WESTRAC PTY LTD	6 x Cutting edges with nuts and bolts	-\$1,940.71	
EFT15181	12/01/2022	WA CONTRACT RANGER SERVICES PTY LTD	Ranger Service on 09.12.2021,17.12.2021 & 23.12.2021	-\$561.00	
EFT15182	14/01/2022	SHERYL BUSHBY	Windsor Genesis (Used) Caravan 2011- 1TWF766 - Temporary workers Accommodation	-\$41,000.00	
EFT15183	17/01/2022	TRUDY BURNETT	Supreme Classic (used) Caravan 2019 1TUZ729 - Temporary Workers Accommodation	-\$54,000.00	
EFT15184	17/01/2022	Main Roads Midwest Region	2nd Instalment - Co-contribution towards the replacement of bridge on Coalseam Road	-\$1,966,234.60	
EFT15185	19/01/2022	ML COMMUNICATIONS	Supply and install 40m mast in Mingenew - Crane Hire, Engineering, labour; Repair electrics - Fire fast attack Landcruiser - 1ECT827	-\$63,126.31	
EFT15186	25/01/2022	AUSTRALIA POST	Postage for the Period from 01.12.2021 to 22.01.2021	-\$106.91	
EFT15187	25/01/2022	ABCO PRODUCTS	Mask, Bin Liners, Paper towels, Hand Sanitiser Dispenser Stands x 3, Sanitiser Gel Refills x 3; Super Heavy Duty Bin Liners	-\$1,707.92	
EFT15188	25/01/2022	Agpro Australia	1 x set of cutting hammers	-\$513.00	
EFT15189	25/01/2022	AIT SPECIALISTS PTY LTD	Professional service - Determination of Fuel tax Credit for December 2021	-\$162.69	
EFT15191	25/01/2022	BUNNINGS Group Limited	Grass Trim Kit, Hammer, Blade Knife, Tape Measure, Hose, Filtered Water Aquaport Repl Cart, Hammer and Fluro Safety Vests	-\$552.53	
EFT15192	25/01/2022	MOORE AUSTRALIA (WA)	2022 Budget Workshop - 4 March Livestream Attendance, Management Workshop - 19 May Livestream Attendance, Financial Reporting Workshop - 27 May Livestream Attendance	-\$3,256.00	
EFT15193	25/01/2022	Staff	National Police Check - Employee	-\$49.90	
EFT15194	25/01/2022	DELTA CLEANING SERVICES GERALDTON	Cleaning of Administration Office, Council Chambers and Autumn Centre - January 2022	-\$1,350.00	
EFT15195	25/01/2022	DONGARA DRILLING & ELECTRICAL	Replace Submersible Bore Pump; Repair power outage at Depot	-\$2,774.79	
EFT15196	25/01/2022	G H COUNTRY COURIER	Silver Chain Freight Cost - December 2021	-\$206.67	
EFT15197	25/01/2022	Greenfield Technical Services	Review environmental study for the purpose of understanding where any critical environmental areas are relative to the proposed widening and upgrade of Yandanooka NE Rd	-\$1,650.00	
EFT15198	25/01/2022	GHD PTY LTD	Project Inception and Contract Preparation - Mingenew - Mullewa Rd	-\$2,918.59	
EFT15199	25/01/2022	IT Vision	SynergySoft Automation Toolset - Emailing Payslips inc implementation & training; Update Payslips word template to include LSL hours entitlement	-\$2,132.14	

Chq/EFT	Date	Name	Description	Amount	Totals
EFT15200	25/01/2022	LGRCEU	Payroll deductions	-\$20.50	
EFT15201	25/01/2022	MIDWEST MOWERS & SMALL ENGINES	1 x chainsaw bar, 2 x chains, 3 x files for Husqvarna Polesaw	-\$141.50	
EFT15202	25/01/2022	Officeworks	12L Water Bottles and various stationery	-\$325.72	
EFT15203	25/01/2022	OILTECH FUEL	Fuel Usage from 22-12-2021 to 07-01-2022	-\$3,230.92	
EFT15204	25/01/2022	Think Water Geraldton	PVC Coupling, PVC Cement, Valve for Rec. Centre - Parks/Gardens	-\$459.70	
EFT15205	25/01/2022	WESTRAC PTY LTD	1 x 3030 spring brake booster for 2011 Caterpillar CT610A On-Highway Truck - MI 027	-\$85.37	
EFT15206	25/01/2022	WA CONTRACT RANGER SERVICES PTY LTD	Ranger Services on 29-12-2021, 05-01-2022, 12-01-2022	-\$561.00	
EFT15207	25/01/2022	Staff	National Police Clearance - Employee	-\$57.60	
EFT15208	28/01/2022	ASSETVAL	Infrastructure asset revaluation (exc road related assets)	-\$7,700.00	-\$2,494,086.33
DD9787.1	01/12/2021	NAB BUSINESS VISA	Card Fees and Charges, WA Newspapers - Monthly Subscription November 2021 and December 2021, Fuel 33.25L MI177, Zoom - Monthly Subscription, Crown Perth - LG Professionals - Staff, Department of Transport - Plate Transfer, White Card for Staff, Blue Dog Training - White Card for Staff, Bunnings - Garage Door Remote for Autumn Centre	-\$1,521.23	
DD9792.1	05/12/2021	Aware Super	Payroll deductions	-\$3,297.23	
DD9792.2	05/12/2021	Australian Super	Superannuation contributions	-\$1,530.46	
DD9792.3	05/12/2021	loof Portfolio Service Superannuation Fund	Superannuation contributions	-\$495.60	
DD9792.4	05/12/2021	HESTA SUPER FUND	Superannuation contributions	-\$251.24	
DD9792.5	05/12/2021	Sun Super	Superannuation contributions	-\$1,078.86	
DD9792.6	05/12/2021	AMP SUPER FUND	Superannuation contributions	-\$235.64	
DD9792.7	05/12/2021	Host Plus Superannuation Fund	Superannuation contributions	-\$246.33	
DD9803.1	19/12/2021	Aware Super	Payroll deductions	-\$3,499.10	
DD9803.2	19/12/2021	Australian Super	Superannuation contributions	-\$1,523.75	
DD9803.3	19/12/2021	loof Portfolio Service Superannuation Fund	Superannuation contributions	-\$523.13	
DD9803.4	19/12/2021	HESTA SUPER FUND	Superannuation contributions	-\$253.88	
DD9803.5	19/12/2021	Sun Super	Superannuation contributions	-\$1,078.86	
DD9803.6	19/12/2021	AMP SUPER FUND	Superannuation contributions	-\$235.64	
DD9803.7	19/12/2021	Host Plus Superannuation Fund	Superannuation contributions	-\$246.33	
DD9798.1	20/12/2021	WATER CORPORATION	Various Water Charges to 1/12/21 and Service Charges from 1/11/21 to 31/12/21	-\$4,086.55	
DD9798.2	20/12/2021	SYNERGY	Electricity Accounts: Street Lights 25/10/21-24/11/21; Yandanooka Hall 21/10/21-2/12/21; Rec Centre 10/11/21-7/12/21	-\$2,761.55	
DD9801.1	21/12/2021	BP Australia Pty Ltd	Fuel usage for November 2021	-\$200.48	
DD9809.1	29/12/2021	Western Australian Treasury Corporation	Loan Repayment December 2021	-\$42,103.55	

Chq/EFT	Date	Name	Description	Amount	Totals
DD9806.1	31/12/2021	NAB BUSINESS VISA	Card Fees & Charges December 2021, WA Newspapers - Monthly subscription, Purcher International - Inspection of Bus prior to renewal of registration, Zoom - Monthly subscription, Mingenew Sports Club - Staff Christmas Party	-\$624.58	
DD9811.1	02/01/2022	Aware Super	Payroll deductions	-\$3,429.57	
DD9811.2	02/01/2022	Australian Super	Superannuation contributions	-\$1,519.10	
DD9811.3	02/01/2022	loof Portfolio Service Superannuation Fund	Superannuation contributions	-\$573.24	
DD9811.4	02/01/2022	HESTA SUPER FUND	Superannuation contributions	-\$155.51	
DD9811.5	02/01/2022	Sun Super	Superannuation contributions	-\$1,078.86	
DD9811.6	02/01/2022	AMP SUPER FUND	Superannuation contributions	-\$249.77	
DD9811.7	02/01/2022	Host Plus Superannuation Fund	Superannuation contributions	-\$261.00	
DD9817.1	13/01/2022	SYNERGY	Various Electricity Accounts for the period of 22/10/21 to 24/12/21	-\$6,180.96	
DD9826.1	16/01/2022	Aware Super	Payroll deductions	-\$3,930.97	
DD9826.2	16/01/2022	Australian Super	Superannuation contributions	-\$1,705.03	
DD9826.3	16/01/2022	loof Portfolio Service Superannuation Fund	Superannuation contributions	-\$485.28	
DD9826.4	16/01/2022	HESTA SUPER FUND	Superannuation contributions	-\$253.88	
DD9826.5	16/01/2022	Sun Super	Superannuation contributions	-\$1,078.86	
DD9826.6	16/01/2022	AMP SUPER FUND	Superannuation contributions	-\$234.93	
DD9826.7	16/01/2022	Host Plus Superannuation Fund	Superannuation contributions	-\$244.06	
DD9831.1	21/01/2022	BP Australia Pty Ltd	Fuel usage for December 2021	-\$267.95	
DD9833.1	24/01/2022	Western Australian Treasury Corporation	Loan Guarantee Fee December 2021	-\$1,013.77	
DD9844.1	30/01/2022	Aware Super	Payroll deductions	-\$3,646.19	
DD9844.2	30/01/2022	Australian Super	Superannuation contributions	-\$1,571.71	
DD9844.3	30/01/2022	loof Portfolio Service Superannuation Fund	Superannuation contributions	-\$485.28	
DD9844.4	30/01/2022	HESTA SUPER FUND	Superannuation contributions	-\$253.88	
DD9844.5	30/01/2022	Sun Super	Superannuation contributions	-\$1,078.86	
DD9844.6	30/01/2022	AMP SUPER FUND	Superannuation contributions	-\$234.93	
DD9844.7	30/01/2022	Host Plus Superannuation Fund	Superannuation contributions	-\$245.62	
DD9847.1	30/01/2022	HESTA SUPER FUND	Superannuation contributions	-\$158.68	
DD9842.1	31/01/2022	NAB BUSINESS VISA	Card Fees & Charges, WA Newspapers - Monthly Subscription, Kettle for Admin, Fuel 43.92L - 177MI, Zoom - Monthly Subscription, Department of Transport - Plate Remake MI028, Karalong Pty Ltd - Norpose Ice Maker 55kg with Filter Kit, CV Check - Updated National Police Check - Employee, Getaway Outdoors - Water Hose for ice machine	-\$2,662.71	
					-\$98,794.59
DOT291121	02/12/2021	DEPARTMENT OF TRANSPORT	DOT Licensing Transactions 29/11/2021	-\$7,771.00	
DOT301121	07/12/2021	DEPARTMENT OF TRANSPORT	DOT Licensing Transactions 30/11/2021	-\$236.60	
DOT021221	07/12/2021	DEPARTMENT OF TRANSPORT	DOT Licensing Transactions 02/12/2021	-\$1,034.90	
DOT031221	07/12/2021	DEPARTMENT OF TRANSPORT	DOT Licensing Transactions 03/12/2021	-\$2,673.40	

Chq/EFT	Date	Name	Description	Amount	Totals
DOT061221	08/12/2021	DEPARTMENT OF TRANSPORT	DOT Licensing Transactions 06/12/2021	-\$380.05	
DOT071221	09/12/2021	DEPARTMENT OF TRANSPORT	DOT Licensing Transactions 07/12/2021	-\$1,653.05	
DOT081221	10/12/2021	DEPARTMENT OF TRANSPORT	DOT Licensing Transactions 08/12/2021	-\$30.50	
DOT091221	13/12/2021	DEPARTMENT OF TRANSPORT	DOT Licensing Transactions 09/12/2021	-\$7,786.40	
DOT101221	14/12/2021	DEPARTMENT OF TRANSPORT	DOT Licensing Transactions 10/12/2021	-\$786.95	
DOT131221	15/12/2021	DEPARTMENT OF TRANSPORT	DOT Licensing Transactions 13/12/2021	-\$956.00	
DOT141221	16/12/2021	DEPARTMENT OF TRANSPORT	DOT Licensing Transactions 14/12/2021	-\$18.30	
DOT161221	20/12/2021	DEPARTMENT OF TRANSPORT	DOT Licensing Transactions 16/12/2021	-\$14,247.35	
DOT171221	21/12/2021	DEPARTMENT OF TRANSPORT	DOT Licensing Transactions 17/12/2021	-\$357.35	
DOT201221	22/12/2021	DEPARTMENT OF TRANSPORT	DOT Licensing Transactions 20/12/2021	-\$9,449.95	
DOT211221	23/12/2021	DEPARTMENT OF TRANSPORT	DOT Licensing Transaction 21/12/2021	-\$20.20	
DOT040122	06/01/2022	DEPARTMENT OF TRANSPORT	DOT Licensing Transactions: 04/01/2022	-\$30.50	
DOT050122	07/01/2022	DEPARTMENT OF TRANSPORT	DOT Licensing Transactions: 05/01/2022	-\$1,535.55	
DOT060122	10/01/2022	DEPARTMENT OF TRANSPORT	DOT Licensing Transactions: 06/01/2022	-\$2,336.10	
DOT100122	12/01/2022	DEPARTMENT OF TRANSPORT	DOT Licensing Transactions: 10/01/2022	-\$88.10	
DOT110122	13/01/2022	DEPARTMENT OF TRANSPORT	DOT Licensing Transactions: 11/01/2022	-\$616.90	
DOT120122	14/01/2022	DEPARTMENT OF TRANSPORT	DOT Licensing Transactions: 12/01/2022	-\$935.20	
DOT130122	17/01/2022	DEPARTMENT OF TRANSPORT	DOT Licensing Transactions: 13/01/2022	-\$32,425.75	
DOT140122	18/01/2022	DEPARTMENT OF TRANSPORT	DOT Licensing Transactions 14/01/2022	-\$498.15	
DOT170122	19/01/2022	DEPARTMENT OF TRANSPORT	DOT Licensing Transactions 17/01/2022	-\$712.35	
DOT190122	21/01/2022	DEPARTMENT OF TRANSPORT	DOT Licensing Transactions 19/01/2022	-\$235.40	
DOT200122	24/01/2022	DEPARTMENT OF TRANSPORT	DOT Licensing Transactions 22/01/2022	-\$23,038.05	
DOT210122	25/01/2022	DEPARTMENT OF TRANSPORT	DOT Licensing Transactions 21/01/2022	-\$12,549.65	
DOT240122	27/01/2022	DEPARTMENT OF TRANSPORT	DOT Licensing Transactions 24/01/2022	-\$140.90	
DOT270122	31/01/2022	DEPARTMENT OF TRANSPORT	DOT Licensing Transactions 27/01/2022	-\$1,532.40	-\$124,077.00
			Net Salaries	\$150,556.18	\$150,556.18
				-\$2,569,050.99	-\$2,569,050.99

SHIRE OF MINGENEW

BUDGET REVIEW REPORT

FOR THE PERIOD ENDED 31 JANUARY 2022

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

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SHIRE OF MINGENEW
STATEMENT OF BUDGET REVIEW
(STATUTORY REPORTING PROGRAM)
FOR THE PERIOD ENDED 31 JANUARY 2022

	Budget v Actual		Predicted			Material Variance	
	Note	Adopted Annual Budget (a)	YTD Actual (b)	Variance Permanent (c)	Variance Timing (Carryover) (d)		Year End (a)+(c)+(d)
	\$	\$	\$	\$	\$		
OPERATING ACTIVITIES							
Net current assets at start of financial year surplus/(deficit)		81,424	625,858	544,434	0	625,858	▲
Revenue from operating activities (excluding rates)							
Governance		13,899	4,007	0		13,899	
General purpose funding		716,091	219,555	8,600		724,691	▲
Law, order, public safety		280,311	17,701	13,000		293,311	▲
Health		820	650	0		820	
Education and welfare		1,425	505	0		1,425	
Housing		117,930	71,080	(8,686)		109,244	▼
Community amenities		77,300	80,596	5,000		82,300	▲
Recreation and culture		36,834	53,030	18,400		55,234	▲
Transport		649,532	616,807	69,500		719,032	▲
Economic services		121,215	95,609	13,500		134,715	▲
Other property and services		62,535	26,465	4,000		66,535	▲
		2,077,892	1,186,005	123,314	0	2,201,206	
Expenditure from operating activities							
Governance		(349,630)	(191,963)	6,348		(343,282)	▼
General purpose funding		(82,800)	(56,021)	(5,576)		(88,376)	▲
Law, order, public safety		(211,815)	(339,858)	(349,087)		(560,902)	▲
Health		(88,061)	(44,478)	986		(87,075)	▼
Education and welfare		(143,142)	(86,132)	4,685		(138,457)	▼
Housing		(164,554)	(104,956)	12,064		(152,490)	▼
Community amenities		(277,836)	(171,585)	(32,112)		(309,948)	▲
Recreation and culture		(1,011,761)	(612,400)	(38,998)		(1,050,759)	▲
Transport		(1,849,425)	(1,576,938)	(548,536)		(2,397,961)	▲
Economic services		(411,575)	(234,538)	(26,164)		(437,739)	▲
Other property and services		(81,247)	(55,952)	(3,580)		(84,827)	▲
		(4,671,846)	(3,474,821)	(979,970)	0	(5,651,816)	
Non-cash amounts excluded from operating activities		1,727,483	1,231,339	415,390		2,142,873	▼
Amount attributable to operating activities		(785,047)	(431,619)	103,168	0	(681,879)	
INVESTING ACTIVITIES							
Non-operating grants, subsidies and contributions		10,460,322	2,140,964	(2,078,656)	0	8,381,666	▲
Purchase land held for resale		0	0	0	0	0	
Purchase investment property		0	0	0	0	0	
Purchase land and buildings		(781,000)	(76,627)	240,136	0	(540,864)	▼
Purchase plant and equipment		(414,000)	(460,770)	(156,550)	0	(570,550)	▲
Purchase furniture and equipment		(10,000)	0	(5,000)	0	(15,000)	▲
Purchase and construction of infrastructure - roads		(8,258,385)	(467,517)	2,214,000	0	(6,044,385)	▼
Purchase and construction of infrastructure - other		(2,180,094)	(1,935,458)	(102,300)	0	(2,282,394)	▲
Purchase of right of use assets		0	0	0	0	0	
Purchase of investments		0	0	0	0	0	
Proceeds from self supporting loans		0	0	0	0	0	
Proceeds from disposal of assets		216,700	253,613	143,200	0	359,900	▼
Proceeds from sale of investments		0	0	0	0	0	
		(966,457)	(545,795)	254,830	0	(711,627)	
Non-cash amounts excluded from investing activities		0	0	0	0	0	
Amount attributable to investing activities		(966,457)	(545,795)	254,830	0	(711,627)	
FINANCING ACTIVITIES							
Repayment of borrowings		(165,917)	(82,463)	29,541	0	(136,376)	▼
Principal elements of finance lease payments		(64,173)	(5,976)	0	0	(64,173)	
Proceeds from new borrowings		0	280,000	(20,000)	0	(20,000)	▲
Proceeds from new leases liabilities		0	0	0	0	0	
Advances of self supporting loans		0	0	0	0	0	
Proceeds from advances		0	0	0	0	0	
Transfers to cash backed reserves (restricted assets)		(67,790)	(465)	(23,105)	0	(90,895)	▲
Transfers from cash backed reserves (restricted assets)		0	0	0	0	0	
Amount attributable to financing activities		(297,880)	191,096	(13,564)	0	(311,444)	
Budget deficiency before general rates		(2,049,384)	(786,318)	344,434	0	(1,704,950)	
Estimated amount to be raised from general rates		2,049,384	2,043,540	0	0	2,049,384	
Closing Funding Surplus(Deficit)	3	0	1,257,222	344,434	0	344,434	▲

1. BASIS OF PREPARATION

The budget review has been prepared in accordance with Australian Accounting Standards (as they apply to local governments and not-for-profit entities) and interpretations of the Australian Accounting Standards Board, and the *Local Government Act 1995* and accompanying regulations.

The *Local Government Act 1995* and accompanying Regulations take precedence over Australian Accounting Standards where they are inconsistent.

The *Local Government (Financial Management) Regulations 1996* specify that vested land is a right-of-use asset to be measured at cost. All right-of-use assets (other than vested improvements) under zero cost concessionary leases are measured at zero cost rather than at fair value. The exception is vested improvements on concessionary land leases such as roads, buildings or other infrastructure which continue to be reported at fair value, as opposed to the vested land which is measured at zero cost. The measurement of vested improvements at fair value is a departure from *AASB 16* which would have required the Shire of Mingenew to measure any vested improvements at zero cost.

Accounting policies which have been adopted in the preparation of this budget review have been consistently applied unless stated otherwise. Except for cash flow and rate setting information, the budget review 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 Shire of Mingenew controls resources to carry on its functions have been included in the financial statements forming part of this budget review.

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

All monies held in the Trust Fund are excluded from the financial statements.

CRITICAL ACCOUNTING ESTIMATES

The preparation of a budget review 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 budget review are rounded to the nearest dollar.

2021-22 ACTUAL BALANCES

Balances shown in this budget review report as YTD Actual are as forecast at the time of budget review preparation and are subject to final adjustments.

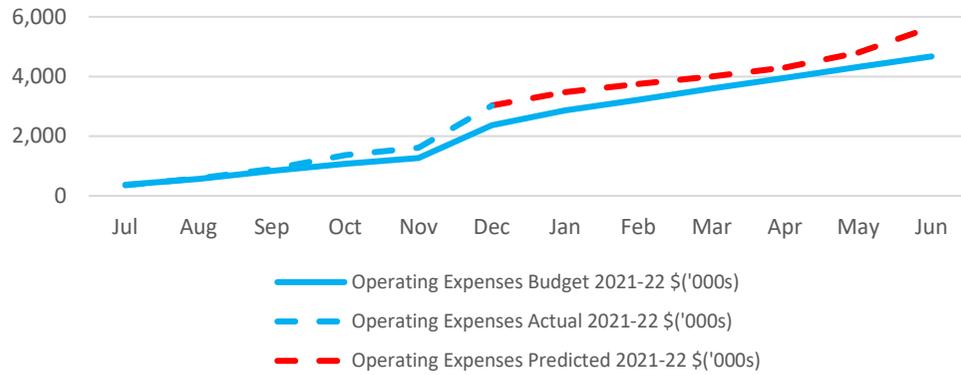
BUDGET COMPARATIVE FIGURES

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

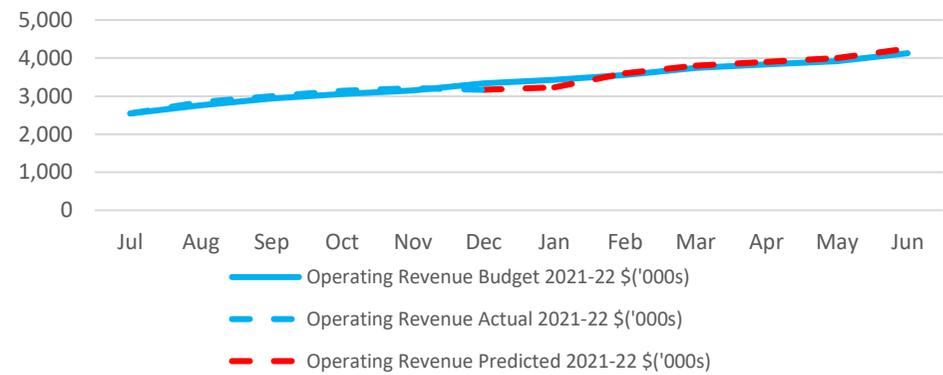
SHIRE OF MINGENEW
SUMMARY GRAPHS - BUDGET REVIEW
FOR THE PERIOD ENDED 31 JANUARY 2022

2. SUMMARY GRAPHS - BUDGET REVIEW

Operating Expenses



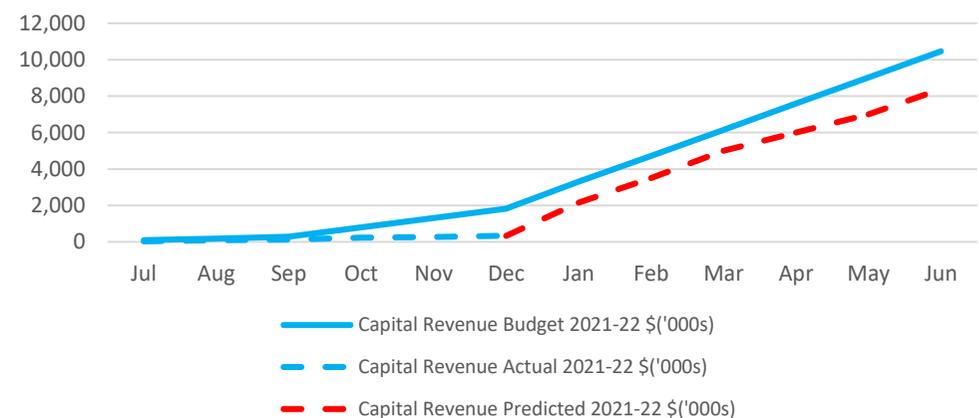
Operating Revenue



Capital Expenditure



Capital Revenue



This information is to be read in conjunction with the accompanying financial statements and notes.

3 NET CURRENT FUNDING POSITION

EXPLANATION OF DIFFERENCE IN NET CURRENT ASSETS AND SURPLUS/(DEFICIT)

Operating activities excluded from budgeted deficiency

When calculating the budget deficiency for the purpose of Section 6.2 (2)(c) of the Local Government Act 1995 the following amounts have been excluded as provided by Local Government (Financial Management) Regulation 32 which will not fund the budgeted expenditure.

(a) Operating activities excluded from budgeted deficiency

The following non-cash revenue or expenditure has been excluded from operating activities within the Rate Setting Statement.

	Actual - Used for Budget 30 June 2021	Audited Actual 30 June 2021	Budget 30 June 2022	Actual 31 January 2022
Adjustments to operating activities			\$	\$
Less: Profit on asset disposals	(11,727)	(11,727)	(77,753)	(103,166)
Less: Fair value adjustments to financial assets	(2,804)	(2,804)		
Movement in pensioner deferred rates (non-current)	(5,276)	(5,276)		
Movement in employee benefit provisions (non-current)	(2,099)	(2,098)		
Less: Movement in liabilities associated with restricted cash	(31,346)	(31,346)		
Add: Loss on asset disposals	23,923	23,923	16,985	12,332
Add: Change in accounting policies				
Add: Depreciation on non-current assets	1,784,186	2,173,855	1,788,251	1,322,173
Non-cash amounts excluded from operating activities	1,754,857	2,144,527	1,727,483	1,231,339

(b) Investing activities excluded from budgeted deficiency

The following non-cash revenue or expenditure has been excluded from amounts attributable to investing activities within the Rate Setting Statement in accordance with Financial Management Regulation 32.

Adjustments to investing activities

Less: Movement in unspent non-operating grants liability	0	0	0	0
Less: Grants, subsidies and contributions for assets received in-kind				
Less: Movement in provisions for capital expenditure				
Add: Property, plant and equipment received in-kind				
Add: Infrastructure received in-kind				
Non cash amounts excluded from investing activities	0	0	0	0

(b) Current assets and liabilities excluded from budgeted deficiency

The following current assets and liabilities have been excluded from the net current assets used in the Rate Setting Statement.

Adjustments to net current assets

Less: Restricted cash	(471,843)	(471,844)	(539,639)	(472,309)
Less: Current assets not expected to be received at end of year				
Add: Long term borrowings	165,919	165,919	0	83,456
Add: Lease liabilities	7,393	7,393	71,297	1,417
Add: Provisions - employee	104,784	104,781	104,784	104,784
Add: Contract liability not expected to cleared at end of year				
Add: Change in accounting policy				
Total adjustments to net current assets	(193,747)	(193,751)	(363,558)	(282,652)

(c) Composition of estimated net current assets

Current assets

Cash unrestricted	103,131	103,131	(4,727)	910,270
Cash restricted	1,143,116	1,143,116	563,574	971,293
Cash - restricted unspent borrowings				
Financial assets - unrestricted				
Financial assets - restricted reserves				
Receivables - rates and rubbish	33,480	33,480		138,750
Receivables - other	337,655	337,654	146,135	207,522
Other current assets	11,380	11,380		10,188
Contract assets				
Inventories			5,152	
	1,628,762	1,628,761	710,134	2,238,023

Less: current liabilities

Payables	(801,563)	(110,459)	(146,561)	(57,058)
Contract liabilities	(273,934)	(420,600)	(23,934)	(451,433)
Unspent non-operating grants				
Unspent contribution provision				
Lease liabilities	(7,393)	(7,393)	(71,297)	(1,417)
Long term borrowings	(165,917)	(165,919)		(83,456)
Provisions	(104,784)	(104,781)	(104,784)	(104,784)
	(1,353,591)	(809,152)	(346,576)	(698,148)
Net current assets	275,171	819,609	363,558	1,539,875

Less: Total adjustments to net current assets

	(193,747)	(193,751)	(363,558)	(282,652)
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Closing funding surplus / (deficit)

	81,424	625,858	0	1,257,223
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3 COMMENTS/NOTES - NET CURRENT FUNDING POSITION (CONTINUED)

SIGNIFICANT ACCOUNTING POLICIES

CASH AND CASH EQUIVALENTS

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

Bank overdrafts are shown as short term borrowings in current liabilities.

FINANCIAL ASSETS AT AMORTISED COST

The Shire of Mingenew 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.

TRADE AND OTHER RECEIVABLES

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

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

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

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

The Shire of Mingenew applies the AASB 9 simplified approach to measuring expected credit losses using a lifetime expected loss allowance for all trade receivables. To measure the expected credit losses, rates receivable are separated from other trade receivables due to the difference in payment terms and security for rates receivable.

INVENTORIES

General

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

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.

CURRENT AND NON-CURRENT CLASSIFICATION

An asset or liability is classified as current if it is expected to be settled within the next 12 months, being the Shire of Mingenew's operational cycle. In the case of liabilities where the Shire of Mingenew does not have the unconditional right to defer settlement beyond 12 months, such as vested long service leave, the liability is classified as current even if not expected to be settled within the next 12 months. Inventories held for trading are classified as current or non-current based on the Shire of Mingenew's intentions to release for sale.

TRADE AND OTHER PAYABLES

Trade and other payables represent liabilities for goods and services provided to the Shire of Mingenew prior to the end of the financial year that are unpaid and arise when the Shire of Mingenew 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.

PREPAID RATES

Prepaid rates are, until the taxable event has occurred (start of the next financial year), refundable at the request of the ratepayer. Rates received in advance are initially recognised as a financial liability. When the taxable event occurs, the financial liability is extinguished and the Shire of Mingenew recognises revenue for the prepaid rates that have not been refunded.

EMPLOYEE BENEFITS

Short-Term Employee Benefits

Provision is made for the Shire of Mingenew'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 of Mingenew's obligations for short-term employee benefits such as wages, salaries and sick leave are recognised as a part of current of financial trade and other payables in the statement position. Shire of Mingenew's obligations for employees' annual leave and long service leave entitlements are recognised as provisions in the statement of financial position.

PROVISIONS

Provisions are recognised when the Shire of Mingenew has a 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.

CONTRACT LIABILITIES

An entity's obligation to transfer goods or services to a customer for which the entity has received consideration (or the amount is due) from the customer. Grants to acquire or construct recognisable non-financial assets to be controlled by the Shire of Mingenew are recognised as a liability until such time as the Shire of Mingenew satisfies its obligations under the agreement.

SHIRE OF MINGENEW
NOTES TO THE BUDGET REVIEW REPORT
FOR THE PERIOD ENDED 31 JANUARY 2022

4. Predicted Variances

GL Account Code	Description	Classification	Explanation	Council Resolution	No Change - (Non Cash Items) Adjust.	Increase in Available Cash	Decrease in Available Cash	Running Balance
					\$	\$	\$	\$
	Opening Surplus after auditor adjustments							625,858
2030114	RATES - Debt Collection Expenses	Operating	To align budget with actual	Proposed			(10,000)	615,858
2030199	Admin allocation	Operating	To balance admin allocations	Proposed	3,003			615,858
3030122	RATES - Reimbursement of Debt Collection Costs	Operating	To align budget with actual	Proposed		12,600		628,458
2030299	Admin allocation	Operating	To balance admin allocations	Proposed	1,421			628,458
3030246	GEN PUR - Interest Earned - Municipal Funds	Operating	To align budget with actual	Proposed			(4,000)	624,458
2040104	MEMBERS - Training & Development	Operating	Extra Councillor training	Proposed			(2,500)	621,958
2040199	Admin allocation	Operating	To balance admin allocations	Proposed	5,306			621,958
4040131	MEMBERS - Furniture & Equipment (Capital)	Capital	Boardroom chairs	Proposed			(5,000)	616,958
2040211	OTH GOV - Civic Functions, Refreshments & Receptions	Operating	To align budget with actual	Proposed			(3,003)	613,955
2040212	OTH GOV - Public Relations Expense	Operating	Corporate photo's	Proposed			(1,500)	612,455
2040299	Admin allocation	Operating	To balance admin allocations	Proposed	8,045			612,455
2050192	Depreciation	Operating	Depreciation adjustment	Proposed	17,600			612,455
2050199	Admin allocation	Operating	To balance admin allocations	Proposed	1,658			612,455
2050299	Admin allocation	Operating	To balance admin allocations	Proposed	794			612,455
2050399	Admin allocation	Operating	To balance admin allocations	Proposed	861			612,455
3050515	ESL BFB - Capital Grant	Capital	C/f to 22/23	Proposed			(450,000)	162,455
4050510	ESL BFB - Building (Capital)	Capital	C/f to 22/23	Proposed		300,000		462,455
4050530	ESL BFB - Plant & Equipment (Capital)	Capital	C/f to 22/23	Proposed		150,000		612,455
2050787	Temporary Worker Accommodation Project	Operating	Project management for caravans	Proposed			(10,000)	602,455
2050787	Insurance Claim - TC Seroja	Operating	Expenses not yet accounted for	Proposed			(360,000)	242,455
3050701	EM - Reimbursements	Operating	Ins claim \$360k - \$200k received - \$100k excess	Proposed		60,000		302,455
3050710	EM - Grants	Capital	Caravans	Proposed		200,000		502,455
3050710	EM - Grants (cyclone DRFAWA claim)	Operating	To align budget with actual	Proposed			(47,000)	455,455
4050730	EM - Plant & Equipment (Capital)	Capital	Caravans	Proposed			(200,000)	255,455
2070499	Admin allocation	Operating	To balance admin allocations	Proposed	488			255,455
2070553	Mosquito Control	Operating	Mosquito control	Proposed			(2,000)	253,455
2070599	Admin allocation	Operating	To balance admin allocations	Proposed	323			253,455
2070699	Admin allocation	Operating	To balance admin allocations	Proposed	646			253,455
2070799	Admin allocation	Operating	To balance admin allocations	Proposed	1,529			253,455
2080299	Admin allocation	Operating	To balance admin allocations	Proposed	932			253,455
3080310	FAMILIES - Grant Funding	Capital	Daycare centre c/f to 22/23	Proposed			(75,636)	177,819
2080399	Admin allocation	Operating	To balance admin allocations	Proposed	972			177,819
4080310	76 Phillip Street (Lot 106) - Daycare Centre - Building (Capital)	Capital	Daycare centre c/f to 22/23	Proposed		75,636		253,455
2080499	Admin allocation	Operating	To balance admin allocations	Proposed	972			253,455
2080699	Admin allocation	Operating	To balance admin allocations	Proposed	948			253,455
2080799	Admin allocation	Operating	To balance admin allocations	Proposed	861			253,455
2090189	23 Field Street (Lot 5) - Residence - Staff Housing Maintenance	Operating	To align budget with actual	Proposed			(19,000)	234,455
2090189	13 Moore Street (Lot 144) - Residence - Staff Housing Maintenance	Operating	To align budget with actual	Proposed			(6,500)	227,955
2090198	STF HOUSE - Staff Housing Costs Recovered	Operating	To balance internal allocations	Proposed	34,186			227,955
2090199	Admin allocation	Operating	To balance admin allocations	Proposed	1,108			227,955
3090120	STF HOUSE - Fees & Charges (rental)	Operating	To align budget with actual	Proposed			(8,686)	219,269
2090399	Admin allocation	Operating	To balance admin allocations	Proposed	1,135			219,269
5090350	COM HOUSE - Proceeds on Disposal of Assets	Operating	Re-allocation	Proposed		200		219,469
2090499	Admin allocation	Operating	To balance admin allocations	Proposed	1,135			219,469
4090410	12 Victoria Road (Lot 66) - (APU) - Building (Capital)	Capital	APU 1-4 upgrades	Proposed			(12,500)	206,969

2100192	Depreciation	Operating	Depreciation adjustment	Proposed	(13,200)		206,969
2100199	Admin allocation	Operating	To balance admin allocations	Proposed	886		206,969
4100190	Transfer Station - Infrastructure - Capital	Capital	Monitoring bores more than original budget	Proposed		(25,000)	181,969
2100266	Employee costs	Operating	To balance internal allocations	Proposed		(3,000)	178,969
2100266	Streets - Refuse Collection	Operating	To align budget with actual	Proposed		(1,000)	177,969
2100266	Labour overheads	Operating	To balance internal allocations	Proposed		(2,400)	175,569
2100266	Plant op costs	Operating	To balance internal allocations	Proposed		(5,000)	170,569
2100299	Admin allocation	Operating	To balance admin allocations	Proposed	886		170,569
2100399	Admin allocation	Operating	To balance admin allocations	Proposed	347		170,569
2100599	Admin allocation	Operating	To balance admin allocations	Proposed	324		170,569
2100699	Admin allocation	Operating	To balance admin allocations	Proposed	1,395		170,569
3100620	PLAN - Planning Application Fees	Operating	To align budget with actual	Proposed		5,000	175,569
2100788	Employee costs	Operating	To balance internal allocations	Proposed		(4,000)	171,569
2100788	Public Conveniences - Building Operations	Operating	To align budget with actual	Proposed		(3,000)	168,569
2100788	COM AMEN - Public Conveniences Operations	Operating	To balance internal allocations	Proposed		(3,200)	165,369
2100789	Public Conveniences - Building Maintenance	Operating	To align budget with actual	Proposed		(3,500)	161,869
2100799	Admin allocation	Operating	To balance admin allocations	Proposed	2,350		161,869
2110192	Depreciation	Operating	Depreciation adjustment	Proposed	58,500		161,869
2110199	Admin allocation	Operating	To balance admin allocations	Proposed	1,478		161,869
2110366	REC - Oval Maintenance/Operations	Operating	To align budget with actual	Proposed		(31,515)	130,354
2110386	REC - Expensed Minor Asset Purchases	Operating	Seating at Cecil Newton Park and new mower	Proposed		(8,900)	121,454
2110388	Turf Club/Pavilion - Building Operations	Operating	Extra cleaning required	Proposed		(4,500)	116,954
2110389	REC - Other Rec Facilities Building Maintenance	Operating	To align budget with actual	Proposed		(5,100)	111,854
2110391	REC - Loss on Disposal of Assets	Operating	Adjustment	Proposed	(7,150)		111,854
2110392	Depreciation	Operating	Depreciation adjustment	Proposed	(62,600)		111,854
2110399	Admin allocation	Operating	To balance admin allocations	Proposed	3,052		111,854
3110301	REC - Reimbursements - Other Recreation	Operating	Water overcharge reimbursed	Proposed		18,400	130,254
3110310	REC - Grants	Capital	Little well grant	Proposed		10,000	140,254
3110310	REC - Grants	Capital	CBH grass roots grant	Proposed		7,300	147,554
4110330	Parks & Gardens Plant & Equipment - Capital	Capital	Funds not needed	Proposed		8,000	155,554
4110370	Cecil Newton Park/Garden - (Capital)	Capital	Seating	Proposed		(5,350)	150,204
4110370	Employee costs	Capital	To balance internal allocations	Proposed		(2,000)	148,204
4110370	Little Well - (Capital)	Capital	Utilisation of extra grant	Proposed		(4,100)	144,104
4110370	Labour overheads	Capital	To balance internal allocations	Proposed		(1,800)	142,304
4110370	Plant op costs	Capital	To balance internal allocations	Proposed		(2,100)	140,204
4110370	Skate Park - (Capital)	Capital	Seating - CBH grant	Proposed		(7,300)	132,904
2110599	Admin allocation	Operating	To balance admin allocations	Proposed	1,879		132,904
2110692	Depreciation	Operating	Depreciation adjustment	Proposed	12,500		132,904
2110699	Admin allocation	Operating	To balance admin allocations	Proposed	1,189		132,904
3110610	HERITAGE - Grants	Capital	Project c/f to 22/23	Proposed		123,000	255,904
4110610	16 Midlands Road - Railway Station - Building (Capital)	Capital	Project c/f to 22/23	Proposed		(123,000)	132,904
2110799	Admin allocation	Operating	To balance admin allocations	Proposed	2,169		132,904
3120112	ROADC - Black Spot Grant	Capital	BS002 c/f to 22/23	Proposed		(577,320)	(444,416)
3120113	ROADC - Other Grants - Roads/Streets	Capital	SF080 extra funding	Proposed		285,000	(159,416)
3120130	ROADC - Other Grants - Flood Damage	Capital	EPAR works - 60% of tendered work	Proposed		(1,661,000)	(1,820,416)
4120140	ROADC - Roads Built Up Area - Council Funded	Capital	90k LRCI c/f to 22/23 (32,220 + 57,800)	Proposed		32,200	(1,788,216)
4120140	Plant op costs	Capital	To balance internal allocations	Proposed		57,800	(1,730,416)
4120153	ROADC - Roads Outside BUA - Sealed - Black Spot	Capital	BS002 c/f to 22/23	Proposed		819,000	(911,416)
4120157	Roads - Flood Damage	Capital	EPAR works - 60% of tendered work	Proposed		1,680,000	768,584
4120162	Mingenew - Mullewa Road (Special Funding)	Capital	SF080 extra funding	Proposed		(375,000)	393,584
2120211	Employee costs	Operating	To balance internal allocations	Proposed		15,000	408,584
2120211	Road Maintenance General BUA (Budgeting Only)	Operating	To align budget with actual	Proposed		(2,000)	406,584
2120211	Labour overheads	Operating	To balance internal allocations	Proposed		4,000	410,584
2120211	Plant op costs	Operating	To balance internal allocations	Proposed		4,000	414,584
2120212	Employee costs	Operating	To balance internal allocations	Proposed		40,000	454,584
2120212	Road Maintenance General Outside BUA (Budgeting Only)	Operating	To align budget with actual	Proposed		5,000	459,584
2120212	Road Maintenance General Outside BUA (Budgeting Only)	Operating	To align budget with actual	Proposed		(5,000)	454,584

2120212	Labour overheads	Operating	To balance internal allocations	Proposed		17,000		471,584
2120212	Plant op costs	Operating	To balance internal allocations	Proposed		25,000		496,584
2120213	Employee costs	Operating	To balance internal allocations	Proposed			(26,000)	470,584
2120213	Road Maintenance General Gravel Outside BUA (Budgeting Only)	Operating	To align budget with actual	Proposed			(2,500)	468,084
2120213	Labour overheads	Operating	To balance internal allocations	Proposed			(69,438)	398,646
2120213	Plant op costs	Operating	To balance internal allocations	Proposed			(76,592)	322,054
2120214	Employee costs	Operating	To balance internal allocations	Proposed			(5,000)	317,054
2120214	Labour overheads	Operating	To balance internal allocations	Proposed			(4,000)	313,054
2120214	Plant op costs	Operating	To balance internal allocations	Proposed			(6,000)	307,054
2120217	Employee costs	Operating	To balance internal allocations	Proposed			(2,000)	305,054
2120217	Footpath Maintenance General (Budgeting Only)	Operating	To align budget with actual	Proposed			(1,000)	304,054
2120217	Labour overheads	Operating	To balance internal allocations	Proposed			(1,500)	302,554
2120217	Plant op costs	Operating	To balance internal allocations	Proposed			(2,000)	300,554
2120235	ROADM - Traffic Signs/Equipment (Safety)	Operating	To align budget with actual	Proposed			(4,000)	296,554
2120287	ROADM - Other Expenses	Operating	To align budget with actual	Proposed		15,500		312,054
2120292	Depreciation	Operating	Depreciation adjustment	Proposed	(478,400)			312,054
2120299	Admin allocation	Operating	To balance admin allocations	Proposed	9,267			312,054
3120235	ROADM - Other Income	Operating	Shared path plan - grant	Proposed		7,500		319,554
2120374	PLANT - Loan 146 Interest Repayments	Operating	Interest adjustment	Proposed		6,848		326,402
3120390	PLANT - Profit on Disposal of Assets	Operating	Profit on asset disposal adj	Proposed	62,000			326,402
4120330	PLANT - Plant & Equipment (Capital)	Capital	Purchase of water tanker (after ins claim adj)	Proposed			(109,200)	217,202
4120387	PLANT - Loan 146 Principal Repayments	Capital	Loan repayment adj	Proposed		29,541		246,743
5120350	PLANT - Proceeds on Disposal of Assets	Operating	Adjustment based on insurance claim	Proposed		143,000		389,743
5120355	PLANT - New Loan Borrowings	Capital	New loan adjustment	Proposed			(20,000)	369,743
2120599	Admin allocation	Operating	To balance admin allocations	Proposed	1,636			369,743
2120692	Depreciation	Operating	Depreciation adjustment	Proposed	(6,700)			369,743
2120699	Admin allocation	Operating	To balance admin allocations	Proposed	343			369,743
3120610	AERO - Grants	Capital	Grant for airstrip	Proposed		60,000		429,743
4120690	AERO - Infrastructure Other (Capital) - Aerodromes	Capital	Airstrip	Proposed			(60,000)	369,743
2130187	RURAL - Other Expenses	Operating	MIG rental adj	Proposed			(6,500)	363,243
2130189	54 Midlands Road (Lot 71) - MIG Office - Building Maintenance	Operating	To align budget with actual	Proposed			(4,000)	359,243
2130199	Admin allocation	Operating	To balance admin allocations	Proposed	1,000			359,243
2130211	TOUR - Visitor Centre Contribution	Operating	Extra expense required	Proposed			(2,000)	357,243
2130240	Marketing & Promotion	Operating	BBRF astrotourism funded expenses	Proposed			(5,500)	351,743
2130265	Caravan Dump Point	Operating	To align budget with actual	Proposed			(7,800)	343,943
2130286	TOUR - Expensed Minor Asset Purchases	Operating	To align budget with actual	Proposed		4,090		348,033
2130292	Depreciation	Operating	Depreciation adjustment	Proposed	9,360			348,033
2130299	Admin allocation	Operating	To balance admin allocations	Proposed	3,419			348,033
3130210	TOUR - Grants	Operating	BBRF astrotourism grant	Proposed		5,500		353,533
2130350	BUILD - Contract Building Services	Operating	To align budget with actual	Proposed			(3,000)	350,533
2130399	Admin allocation	Operating	To balance admin allocations	Proposed	2,429			350,533
2130665	Eleanor Street (Lot 1) - Unmanned Fuel Site - Operations	Operating	Toilet pump outs - to be reimbused	Proposed			(8,000)	342,533
2130699	Admin allocation	Operating	To balance admin allocations	Proposed	975			342,533
3130601	ECON DEV - Reimbursements	Operating	Reimbursement of toilet pump outs	Proposed		8,000		350,533
2130889	50 Midlands Road (Lot 73) - Post Office - Building Maintenance	Operating	To align budget with actual	Proposed			(12,000)	338,533
2130899	Admin allocation	Operating	To balance admin allocations	Proposed	1,363			338,533
2140199	Admin allocation	Operating	To balance admin allocations	Proposed	420			338,533
2140205	ADMIN - Recruitment	Operating	Recruitment costs	Proposed			(2,000)	336,533
2140220	ADMIN - Communication Expenses	Operating	To align budget with actual	Proposed			(2,800)	333,733
2140221	ADMIN - Information Technology	Operating	Cisco licenses, email payslips, pref supplier list	Proposed			(15,000)	318,733
2140230	ADMIN - Insurance Expenses (Other than Bldg and W/Comp)	Operating	Insurance excess accounted for separately	Proposed		100,000		418,733
2140240	ADMIN - Advertising and Promotion	Operating	To align budget with actual	Proposed			(2,000)	416,733
2140299	Admin allocation	Operating	To balance admin allocations	Proposed	(82,200)			416,733
3140201	ADMIN - Reimbursements	Operating	To align budget with actual	Proposed		4,000		420,733
2140328	Employee costs	Operating	To balance internal allocations	Proposed			(11,000)	409,733
2140328	Labour overheads	Operating	To balance internal allocations	Proposed			(8,800)	400,933
2140330	Occ Health Safety & Welfare	Operating	Extra expenses required for compliance purposes	Proposed			(22,000)	378,933

2140365	Employee costs	Operating	To balance internal allocations	Proposed			(2,000)	376,933
2140365	Labour overheads	Operating	To balance internal allocations	Proposed			(1,800)	375,133
2140365	Plant op costs	Operating	To balance internal allocations	Proposed			(2,000)	373,133
2140393	Labour overheads	Operating	To balance internal allocations	Proposed		71,938		445,071
2140398	PWO - Staff Housing Costs Allocated	Operating	To balance internal allocations	Proposed	(34,186)			445,071
2140399	Admin allocation	Operating	To balance admin allocations	Proposed	9,848			445,071
2140418	POC - Expendable Tools / Consumables	Operating	To align budget with actual	Proposed			(3,000)	442,071
2140492	Depreciation	Operating	Depreciation adjustment	Proposed	(7,300)			442,071
2140494	Plant op costs	Operating	To balance internal allocations	Proposed		6,892		448,963
2140499	Admin allocation	Operating	To balance admin allocations	Proposed	3,408			448,963
4120381	PLANT - Transfers to Reserve	Capital	Transfer to Plant & Equipment Reserve	Proposed			(23,105)	425,858
	GEN PUR - Financial Assistance GrantS	Operating	Auditor adjustment - 30 June 2021	Proposed			(344,434)	81,424
	Depreciation	Operating	Depreciation adjustment	Proposed	470,240			81,424
	Adjust Profit/Loss	Operating		Proposed	(54,850)			81,424
Reconciled to opening surplus as per Adopted Budget								
					0	4,416,945	(4,961,379)	81,424

SHIRE OF MINGENEW
 NOTES TO THE BUDGET REVIEW REPORT
 FOR THE PERIOD ENDED 31 JANUARY 2022

5. BUDGET AMENDMENTS

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

GL Account Code	Description	Council Resolution	Classification	No Change - (Non Cash Items) Adjust.	Increase in Available Cash	Decrease in Available Cash	Amended Budget Running Balance	
				\$	\$	\$	\$	
	Budget Adoption		Opening Surplus(Deficit)				81,424	
2130211	CRC - Tourism info and community engagement	01100821S				(14,000)	67,424	
2130240	CRC - Tourism info and community engagement	01100821S			7,000		74,424	
2110718	CRC - Tourism info and community engagement	01100821S			3,500		77,924	
2040252	CRC - Tourism info and community engagement	01100821S			3,500		81,424	
2120375	Purchase grader from loan instead of lease	11180821			6,849		88,273	
4120386	Purchase grader from loan instead of lease	11180821			57,041		145,314	
5120355	Purchase grader from loan instead of lease	11180821			300,000		445,314	
2120374	Purchase grader from loan instead of lease	11180821				(6,849)	438,465	
4120387	Purchase grader from loan instead of lease	11180821				(57,041)	381,424	
PE541	Purchase grader from loan instead of lease	11180821				(300,000)	81,424	
Amended Budget Cash Position as per Council Resolution					0	377,890	(377,890)	81,424



RFT7 21-22 SUPPLY AND DELIVERY OF PRIME MOVER TRUCK

Address: 21 Victoria Road, Mingenew WA 6522
Telephone: (08) 9928 1102
Contact: Peter Wood
Email: works@mingenew.wa.gov.au
Mobile: 0409 135 665
Submissions: Must be via Vendorpanel System
Due Date: RFT closes 4:00pm Wednesday 9 February 2022

Tenders are invited for the supply and delivery of one (1) Prime Mover Truck. The vehicle supplied must meet the following minimum specifications:

- GCM minimum 70 tonnes
- Heavy Duty Spec for gravel road work.
- 300-400 kw
- Hydraulics - Side Tipper 2 Trailer, Electric Controls, Gearbox PTO
- Automated manual or Automatic Gearbox
- Turntable - 3.5 K-Hitch fixed non-adjustable or equivalent
- Turntable mounted centre of drive axle group.
- Alloy walk plate
- Air Suspension
- Canvas Seat covers
- Air-conditioned
- Window tinting to side and rear
- Spare Tyre and Rim
- Department of Transport inspected - ready for licensing by Shire of Mingenew
- Two LED amber flashing beacons
- Cab colour preferably white can be negotiated
- Details of options and extras to be listed and priced separately
- Shovel Holder
- Radio/CD Player
- Fire Extinguisher
- Workshop Manual
- Spare Parts Manual
- Price on Bull-bar

Acceptance of tender for the **Supply and delivery of one (1) Prime Mover Truck** will be contingent on:

1. The suitability to meet the Shire's requirements as per the specification list
2. Service and support
3. Price

Factors 1 & 2 will be weighted at 15% and 15% each, with the tendered price weighted at 70%.

The Shire reserves the right to reject any or all tenders submitted or any part, and the lowest bid will not necessarily be accepted.

RFT CLOSSES 4:00pm, Wednesday 9 February 2022

SHIRE OF MINGENEW - REGIONAL PRICE PREFERENCE POLICY

Objective:

- To ensure Shire of Mingenew residents and all relevant stakeholders are provided a fair and meaningful opportunity to participate and contribute to problem solving, planning and decisions made by the Council and its staff.
- To provide effective stakeholder engagement for productive relationships, improved dialogue and deliberation, and ultimately, better democracy.

Policy:

In order to promote sub-regional development, the Shire of Mingenew will provide a price preference to regional suppliers (located within the stipulated areas) when evaluating and awarding contracts with Council via the Tendering Process.

Any price preference provided will comply with part 4A of the Local Government (Functions and General) Regulations 1995 as amended.

Price preference will be given to all suppliers submitting conforming tenders for the supply of goods and services (including Construction (building) Services) to the Shire of Mingenew, unless Council resolves that this policy does not apply to a particular tender.

The following price preference will be given to suppliers submitting tenders assessed in relation to this policy:

Goods and Services – up to a maximum price reduction of \$50,000 unless a lower amount is stipulated in the tender document.

Stipulated Area-

1. 10% to all suppliers located within the Shire of Mingenew
2. 5% to all suppliers located within the Shires of Coorow, Carnamah, Perenjori, Three Springs, Morawa and Irwin
3. 2.5% to all suppliers located within the Midwest Region

Construction (building) Services – up to a maximum price reduction of \$50,000 unless a lower amount is stipulated in the tender document.

Stipulated Area-

1. 5% to all suppliers located within the Shire of Mingenew
2. 2.5% to all suppliers located within the Shires of Coorow, Carnamah, Perenjori, Three Springs, Morawa and Irwin.
3. 1% to all suppliers located within the Midwest Region

Goods and Services, including Construction (building) Services tendered for the first time where Council previously supplied the Goods or Services – up to a maximum price reduction of \$500,000 unless a lower amount is stipulated in the tender document.

Stipulated Area-

1. 10% to all suppliers located within the Shire of Mingenew
2. 5% to all suppliers located within the Shires of Coorow, Carnamah, Perenjori, Three Springs, Morawa and Irwin
3. 2.5% to all suppliers located within the Midwest Region

The Midwest Region incorporates the following 17 local governments: Carnamah, Chapman Valley, Coorow, Cue, Greater Geraldton, Irwin, Meekatharra, Mingenew, Morawa, Mount Magnet, Murchison, Northampton, Perenjori, Sandstone, Three Springs, Wiluna and Yalgoo.

Regional Price Preference will only be given to suppliers located within the stipulated areas for more than six months prior to the advertising date of the tender.

Located within the stipulated areas is defined as having a physical presence in the way of a shop, depot, outlet, headquarters or other premises where the goods or services specifically being provided are supplied from. This does not exclude suppliers whose registered business is located outside the stipulated area but undertake the business from premises within the stipulated area. An example is a franchisee of a multinational company.

Only those goods and services identified in the tender as being from a source located within the stipulated area will have the price preference applied when assessing the tender.

Price is only one factor that Council considers when evaluating a tender. There is nothing contained within this policy that compels Council to accept the lowest tender or any tender based on price offered.



Shire of Mingenew

Request for :

RFT7 21-22 Supply and Delivery of Prime Mover Truck

VP reference Number : VP288091

Buyer reference Number : RFT7 21-22

Opens 25/Jan/22 : Closes 09/Feb/22 04:00 PM W. Australia Standard Time

Cut-off date for supplier queries : Friday 04/Feb/22 04:00 PM W. Australia Standard Time

This request is not finalized.

4 Supplier responses as of the 10/Feb/22 08:14 AM

Request created by:

Nils Hay (ceo@mingenew.wa.gov.au)

You have attached 1 document to this request. You can find it in this zip file under '/RFXDocs/'

[Preferred Supplier Program Transition Update](#)

Details of the request

RFT7 21-22 Supply and Delivery of Prime Mover Truck

Estimated Value \$150,000 to 300,000 (hidden from suppliers)
Budgeted Value Unknown

Buyer Details

Business: Shire of Mingenew
Location: 21 Victoria St
MINGENEW
6522, Western Australia, Australia
Web Site: <http://www.mingenew.wa.gov.au>
Business Overview: Shire of Mingenew
Contact:
Contact Name: Nils Hay
Position: CEO
Main Phone: 99281102
Mobile Phone: 0419647661
Email: ceo@mingenew.wa.gov.au
Local Group: Shire of Mingenew

Dates:

Can be responded between: 25/Jan/22 and 09/Feb/22 04:00 PM W. Australia Standard Time
Supplier query cut-off: Friday 04/Feb/22 04:00 PM (W. Australia Standard Time)
Decision Date: 23/Feb/22

What's required

Please see attachment for specifications.

Questions asked by the buyer

1. [Required] - What is the approximate delivery timeframe for current orders?

The following supplier lists were selected

1. Fleet (PSP006) (Type: Preferred Supplier Panel, Contract Name/Number: PSP006)

The following categories were selected

- Trucks (PSP006)(NPN04-13)

1. Prime Mover (PSP006-020)

Suppliers notified of this request

- 1 : DAIMLER TRUCK AND BUS AUSTRALIA PACIFIC PTY LTD via Fleet (PSP006)
- 2 : Fuso Truck and Bus via Fleet (PSP006) (has responded)
- 3 : Hino Motor Sales Australia Pty Ltd via Fleet (PSP006) (has responded)
- 4 : Isuzu Australia Ltd via Fleet (PSP006)
- 5 : IVECO Trucks Australia via Fleet (PSP006)
- 6 : Mack Trucks via Fleet (PSP006)
- 7 : Mercedes-Benz Trucks via Fleet (PSP006)
- 8 : PACCAR DAF via Fleet (PSP006)
- 9 : PACCAR Kenworth via Fleet (PSP006)
- 10 : PENSKE AUSTRALIA PTY LTD via Fleet (PSP006)
- 11 : Scania Australia via Fleet (PSP006)
- 12 : UD TRUCKS a division of Volvo Group Australia via Fleet (PSP006) (has responded)
- 13 : Volvo Trucks via Fleet (PSP006)

Information requested by others

None...

Updates made to this request

None...

Response from:

Response ID: VPR499032

Created Date: Saturday Sat/Feb/22 03:28 PM

Posted Date: Saturday Sat/Feb/22 03:43 PM

Response reference: Tender submission by Purcher Internatioanl, GERALDTON

Response via: Fleet (PSP006)

Business: **Fuso Truck and Bus**
Validated Business Name: DAIMLER TRUCK AND BUS AUSTRALIA PACIFIC PTY LTD
ABN **86 618 413 282**



Location: 99 Flores Rd
Geraldton
6530, Western Australia, Australia

Contact:
Contact Name: Steven Purcher
Position: Dealer Principal
Main Phone: +61899212166
Mobile Phone: 0417910131
Email: steve@purcher.com.au

Web Site: <http://www.purcher.com.au>

Description: Fuso is a large, well established, truly global truck and bus brand. Fuso trucks and buses are manufactured in Japan by Mitsubishi Fuso Truck and Bus Corporation (MFTBC) and distributed in Australia by Mercedes-Benz Australia/Pacific Pty. Ltd.

Docs attached by the list admin to this supplier: The following document(s) have been linked to this supplier by the Fleet (PSP006) panel administrator.

- fuso - national fleet gov pricing 18-08-20 to 31-12-20.pdf
- fuso - regional representation june 2021 (002).xls

Document(s) listed above NOT INCLUDED in this zip file for this supplier can be accessed by logging into VendorPanel and viewing the details for Fuso Truck and Bus on the Fleet (PSP006) list of suppliers.

Compliance Details:
Type: Public Liability Insurance
Policy/Doc #: 990000659LCP
Coverage Value 20,000,000
\$:
Issued by : Allianz Australia Insurance Ltd
Expiry: 01/Jul/22
Comments: Not provided

Type: Motor Vehicle Insurance
Status: Not yet compliant...

Type: Product Liability Insurance
Status: Not yet compliant...

Type: Workers Compensation Insurance
Status: Not yet compliant...

Selection Status:

Your decision Undecided

Your personal notes:

None added

Your attachments to this response

None provided

Suppliers response:

Please refer to our tender submission for full details of the unit offered

Your criteria/questions

Q1 - [Required]: What is the approximate delivery timeframe for current orders?

Based on our current order intake and production schedules, delivery of the vehicle is estimated to be 20-26 weeks from receipt of order.

Changes to the order intake and production schedules may affect vehicle delivery. On receipt of an official order, confirmation will be sent advising of the anticipated delivery date

Supplier provided pricing

== Pricing section hidden ==

Please contact Buyer if required

Invoicing Details

If successful, the supplier will invoice with the following details

Business Name: PURCHER INTERNATIONAL PTY LTD
Business Number: 23 009 205 065 (ABN)

Additional Supplier Comments:

Purcher International is a local, family owned business. Operating out of Geraldton as a stand alone dealership for more than 50 years. It has proudly supported many community initiatives through Mingenew Shire & the greater Mid-West region.

Suppliers Attachments

The supplier has attached 5 documents to this response. You can find them in this zip file under
'/Responses/Fuso_Truck_and_Bus/VPR499032/Response Docs/'

Response from:

Response ID: VPR499033

Created Date: Saturday Sat/Feb/22 03:44 PM

Posted Date: Saturday Sat/Feb/22 03:48 PM

Response reference: Tender submission from Purcher International, GERALDTON

Response via: Fleet (PSP006)

Business: **Fuso Truck and Bus**

Validated Business Name: DAIMLER TRUCK AND BUS AUSTRALIA PACIFIC PTY LTD

ABN **86 618 413 282**

Location: 99 Flores Rd
Geraldton
6530, Western Australia, Australia

Contact:
Contact Name: Steven Purcher
Position: Dealer Principal
Main Phone: +61899212166
Mobile Phone: 0417910131
Email: steve@purcher.com.au

Web Site: <http://www.purcher.com.au>

Description: Fuso is a large, well established, truly global truck and bus brand. Fuso trucks and buses are manufactured in Japan by Mitsubishi Fuso Truck and Bus Corporation (MFTBC) and distributed in Australia by Mercedes-Benz Australia/Pacific Pty. Ltd.

Docs attached by the list admin to this supplier: The following document(s) have been linked to this supplier by the Fleet (PSP006) panel administrator.

- fuso - national fleet gov pricing 18-08-20 to 31-12-20.pdf
- fuso - regional representation june 2021 (002).xls

Document(s) listed above NOT INCLUDED in this zip file for this supplier can be accessed by logging into VendorPanel and viewing the details for Fuso Truck and Bus on the Fleet (PSP006) list of suppliers.

Compliance Details:
Type: Public Liability Insurance
Policy/Doc #: 990000659LCP
Coverage Value 20,000,000
\$:
Issued by : Allianz Australia Insurance Ltd
Expiry: 01/Jul/22
Comments: Not provided

Type: Motor Vehicle Insurance
Status: Not yet compliant...

Type: Product Liability Insurance
Status: Not yet compliant...

Type: Workers Compensation Insurance
Status: Not yet compliant...



Selection Status:

Your decision Undecided

Your personal notes:

None added

Your attachments to this response

None provided

Suppliers response:

Please refer to our attached submission for full details of the unit being offered

Your criteria/questions

Q1 - [Required]: What is the approximate delivery timeframe for current orders?

Based on our current order intake and production schedules, delivery of the vehicle is estimated to be 20-26 weeks from receipt of order.

Changes to the order intake and production schedules may affect vehicle delivery. On receipt of an official order, confirmation will be sent advising of the anticipated delivery date

Supplier provided pricing

== Pricing section hidden ==

Please contact Buyer if required

Invoicing Details

If successful, the supplier will invoice with the following details

Business Name: PURCHER INTERNATIONAL PTY LTD
Business Number: 23 009 205 065 (ABN)

Additional Supplier Comments:

Purcher International is a local, family owned business. Operating out of Geraldton as a stand alone dealership for more than 50 years. It has proudly supported many community initiatives through Mingenew Shire & the greater Mid-West region.

Suppliers Attachments

The supplier has attached 6 documents to this response. You can find them in this zip file under
'/Responses/Fuso_Truck_and_Bus/VPR499033/Response Docs/'

Response from:

Response ID: VPR499613

Created Date: Tuesday Tue/Feb/22 11:01 AM

Posted Date: Tuesday Tue/Feb/22 11:06 AM

Response reference: None provided

Response via: Fleet (PSP006)

Business: **UD TRUCKS a division of Volvo Group Australia**

Validated Business Name: VOLVO GROUP AUSTRALIA PTY LTD

ABN **27 000 761 259**

Location: 76 Great Eastern Hwy
South Guildford
6055, Western Australia, Australia

Contact: *Contact Name:* Trent Harris
Position: UD Sales / Fleet
Main Phone: 0862532600
Mobile Phone: 0417902440
Email: trent.h@truckcentrewa.com.au

Web Site: None provided

Description: Manufacturers, importers and retailers of UD Trucks

Docs attached by the list admin to this supplier: The following document(s) have been linked to this supplier by the Fleet (PSP006) panel administrator.

- ud truck pricing june 2021.xlsx

Document(s) listed above NOT INCLUDED in this zip file for this supplier can be accessed by logging into VendorPanel and viewing the details for UD TRUCKS a division of Volvo Group Australia on the Fleet (PSP006) list of suppliers.



Compliance Details:

Type:	Product Liability Insurance
Policy/Doc #:	LP0000007232-77
Coverage Value \$:	20000000
Issued by :	Marsh & McLennan Companies
Expiry:	28/Feb/22
Comments:	Not provided

Type:	Public Liability Insurance
Policy/Doc #:	1811390-14001 & LP000007232-77
Coverage Value \$:	20,000,000
Issued by :	HDI Global SE, Australia and IF P & C Insurance Ltd
Expiry:	28/Feb/22
Comments:	Not provided

Type:	Workers Compensation Insurance
Policy/Doc #:	WAA850686750
Coverage Value \$:	Not provided
Issued by :	Workcover QLD
Expiry:	30/Jun/22
Comments:	Not provided

Type:	Motor Vehicle Insurance
Status:	Not yet compliant...

Selection Status:

Your decision Undecided

Your personal notes:

None added

Your attachments to this response

None provided

Suppliers response:

Please see attached Pricing and Specifications for new UD GW26 460 6x4 Prime Mover - 60 Tonnen GCM Rating with option to Increase to 65 Tonne.

Your criteria/questions

Q1 - [Required]: What is the approximate delivery timeframe for current orders?

If we are to receive order soon we would have truck ready for delivery Early-Mid May 2022

Supplier provided pricing

== Pricing section hidden ==

Please contact Buyer if required

Invoicing Details

If successful, the supplier will invoice with the following details

Business Name: VOLVO GROUP AUSTRALIA PTY LTD
Business Number: 27 000 761 259 (ABN)

Additional Supplier Comments:

Truck Centre WA Pty Ltd has branch in Geraldton.

Suppliers Attachments

The supplier has attached 4 documents to this response. You can find them in this zip file under '[Responses/UD_TRUCKS_a_division/VPR499613/Response Docs/](#)'

Response from:

Response ID: VPR499892

Created Date: Wednesday Wed/Feb/22 08:41 AM

Posted Date: Wednesday Wed/Feb/22 08:59 AM

Response reference: WA HINO SALES & SERVICE

Response via: Fleet (PSP006)

Business: **Hino Motor Sales Australia Pty Ltd**
Validated Business Name: HINO MOTOR SALES AUSTRALIA PTY. LTD.

ABN **74 064 989 724**

Location: 24-26 Kewdale Rd
Welshpool
6106, Western Australia, Australia

Contact: *Contact Name:* Lee Carr
Position: Govt Sales Consultant
Main Phone: 08 9351 2000
Mobile Phone: 0459 348 261
Email: lcarr@wahino.com.au

Web Site: <http://www.hino.com.au>

Description: Importation, distribution and marketing of Hino trucks into the Australian market.

Docs attached by the list admin to this supplier: The following document(s) have been linked to this supplier by the Fleet (PSP006) panel administrator.

- psp006-npn04-13 hino - pricing 2021.pdf



Document(s) listed above NOT INCLUDED in this zip file for this supplier can be accessed by logging into VendorPanel and viewing the details for Hino Motor Sales Australia Pty Ltd on the Fleet (PSP006) list of suppliers.

Compliance Details: *Type:* Product Liability Insurance
 Policy/Doc #: 62/1008734
 Coverage Value 20,000,000
 \$:
 Issued by : Aon Risk Services Australia Limited
 Expiry: 31/Mar/22
 Comments: Not provided

Type: Public Liability Insurance
Policy/Doc #: 62/1008734
Coverage Value 20,000,000
\$:
Issued by : Aon Risk Services Australia Limited
Expiry: 31/Mar/22
Comments: Not provided

Type: Workers Compensation Insurance
Policy/Doc #: O/16-960
Coverage Value 50,000,000
\$:
Issued by : CGU Workers Compensation
Expiry: 31/Mar/22
Comments: Not provided

Type: Motor Vehicle Insurance
Status: Not yet compliant...

Selection Status:

Your decision Undecided

Your personal notes:

None added

Your attachments to this response

None provided

Suppliers response:

Please find response to RFT7 21-22 Prime Mover Truck

Your criteria/questions

Q1 - [Required]: What is the approximate delivery timeframe for current orders?

subject to time of order, production in factory is Sept22 with arrival into Perth Oct22
delivery is approx Dec22

Supplier provided pricing

== Pricing section hidden ==

Please contact Buyer if required

Invoicing Details

If successful, the supplier will invoice with the following details

Business Name: HINO MOTOR SALES AUSTRALIA PTY. LTD.
Business Number: 74 064 989 724 (ABN)

Additional Supplier Comments:

enhanced Hino SmartSafe package featuring driver assist technologies that take an active focus on protecting all road users.

Euro 6 exhaust emission standards

480hp and 2157Nm of torque

automated manual transmission (AMT)

automatic climate control air cond

Increased comfort the all-new 700 Series has been designed with drivers in mind

Suppliers Attachments

The supplier has attached 12 documents to this response. You can find them in this zip file under '[Responses/Hino_Motor_Sales_Aus/VPR499892/Response Docs](#)'



DRIVER DRIVEN

CASCADIA 126



SPECIFICATION LIST AND OPTIONAL EXTRAS

CABINS / SLEEPERS

- Standard
 - Day cab
- Optional
 - 36" XT sleeper cab
 - 48" XT sleeper cab
 - 60" XT sleeper cab
 - 60" RR sleeper cab

ENGINE AND ENGINE EQUIPMENT

- Engines
 - Detroit Diesel DD16
 - GHG17 Emissions Level (exceeds Euro 6)
 - Standard
 - 500 hp (373 kW), 1,850 lb-ft
 - Optional
 - 530 hp (395 kW), 1,850 lb-ft
 - 560 hp (418 kW), 1,850 lb-ft
 - 600 hp (447 kW), 1,850 lb-ft
 - 560 hp (418 kW), 2,050 lb-ft
 - 600 hp (447 kW), 2,050 lb-ft
- Exhaust
 - Horizontal after-treatment system mounted RH under cab
 - Standard
 - Horizontal tailpipe
 - Optional
 - Gantry mounted RH vertical tailpipe
 - Gantry mounted dual vertical tailpipe
 - B-Pillar mounted RH vertical tailpipe
- Cooling
 - 1600 in² radiator
- Air Compressor
 - Standard
 - BW BA-921 19.0CFM single air compressor
 - Optional
 - BW LK-862 34.8CFM dual air compressor

ELECTRICAL

- Alternator options
 - LN AV1160 12V 170A alternator
 - LN 2333GH 12V 185A brushless alternator
 - DR 40-SI 12V 275A alternator
- Battery box options
 - In cab passenger seat
 - Between frame rails
 - Outboard battery box mounted on LH frame
- Auxiliary battery box option for parked HVAC system
- 12V AGM batteries

TRANSMISSION

- DT12 Automated Manual Transmission (AMT)
 - Over-drive or direct-drive options
- Eaton RTLO-18918B manual transmission
- Eaton RTLO-20918B manual transmission
- Eaton RTLO-22918B manual transmission

CLUTCH

- Detroit HD AMT clutch
- Eaton Advantage 15-1/2" self-adjusting clutch

FRONT AXLE

- Axle options
 - Meritor FG-941 14,600 lb
 - Detroit DA-F 16,000lb
- Suspension options
 - Freightliner Taper Leaf 14,600lb
 - Freightliner Taper Leaf 16,000lb
- TRW TAS-85 power steering box

REAR AXLE

- Axle options
 - Meritor RT46-160 GP
- Suspension options
 - Freightliner AirLiner™ 46K
- Driver controlled differential locks

DRIVELINE

- Meritor RPL25SD
- Meritor RPL35

BRAKES

- Brake options
 - Meritor Q+ cast spider cam brakes
 - Bendix ADB22X air disc brakes
- WABCO 6S/6M ABS
- Electronic Stability Control (ESC)

CHASSIS

- Frame
 - 11 x 85 x 287mm
 - Section modulus: 340cm³
 - RBM: 281,445Nm
 - Yield strength: 827MPa
- Wheelbases from 4325-7175mm
- Integrated FUPD bumper
- Integrated FUPD bullbar

FUEL TANKS

- Large Cross Section (LCS)
 - 735x700mm cross section
 - Options available
 - 320L, 360L, 430L, 480L, 490L*, 510L, 530L, 535L
 - *Integrated step in 490L
- Round fuel tanks
 - Seam to seam steps
 - 25" diameter
 - Options available
 - 227L, 264L, 302L, 340L, 378L, 453L, 528L, 567L

- DEF tanks
 - 49L, 87L or 200L
- Round hydraulic tanks
 - 227L
 - Various split tanks

TYRES

- Steer
 - Michelin X Multiway 3D XZE 295/80R22.5
 - Michelin X Line Energy 315/80R22.5
 - Michelin X Multi Z 11R22.5
 - Michelin X Multi Z 275/70R22.5
- Drive
 - Michelin X Multi D 11R22.5
 - Michelin X Multi Z 275/70R22.5

WHEELS

- Steer
 - 8.25" x 22.5" Alcoa LVL ONE 88267X
 - 8.25" x 22.5" Alcoa ULTRAx ONE
 - 8.25" x 22.5" Accuride steel disc
 - 12.25" x 22.5" Alcoa LVL ONE 82462X
 - 9.00" x 22.5" Alcoa ULTRAx 89U64X
- Drive
 - 8.25" x 22.5" Alcoa LVL ONE 88267X
 - 8.25" x 22.5" Accuride steel disc

CAB FEATURES – INTERIOR

- Variety of seat options – ISRI, Sears and National seats
- Microwave, TV (all sleepers) and refrigerator provision (60" sleeper only)
- Optimised Idle HVAC (sleeper cab only)
- Parked HVAC system available
- Battery powered air conditioning compressor
- Premium insulation
- Prewire for UHF radio, beacons, PTO, telematics system
- Generous interior storage
- Single piece windscreen
- Interior grab handles (A and B pillar)

YOUR AUTHORISED FREIGHTLINER DEALER IS:

Daimler Truck and Bus Australia Pacific Pty Ltd, ABN 62 629 141 699.
41 Lexia Place, Mulgrave, VIC, 3170. Telephone 1800 033 557. LIT 00 202 0799

INSTRUMENTS

- 5" driver display screen
- Steering wheel controls
- Radio with Bluetooth, AUX input and USB connector
- Self-cancelling turn signals
- Gauge package

TECHNOLOGY

- Intelligent Powertrain Management (IPM)
- Detroit Assurance 5.0
 - Active Brake Assist (ABA)
 - Adaptive Cruise Control (ACC)
 - Lane Departure Warning (LDW)
 - Intelligent high-beam
 - Automatic wipers/headlamps
 - Side Guard Assist (SGA)
- Detroit Connect with fuel and safety analytics

CAB FEATURES – EXTERIOR

- Back of cab utility lights
- LED headlamps with Daytime Running Lights (DRL)
- Tyre Pressure Monitoring System (TPMS) (optional)
- LED fog lights

RATINGS

- GVM: 26t
- GCM: Up to 106t Road Train *refer to Freightliner Engineering for higher GCM ratings

TARE MASS

Cascadia 126 Day Cab:

Wheelbase (mm)	Front (kg)	Rear (kg)	Total (kg)
4425	4,600	3,600	8,200

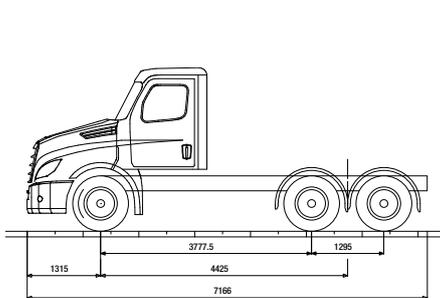
Tare mass is for the standard vehicle and includes all fluids, less fuel, less driver and passenger. Tare mass is calculated and subject to variation. For further details regarding the mass options, please discuss with your authorised Freightliner Dealer. Note the maximum fording depth is the lowest of the following: - the lowest point of the ATD, the outlet for the horizontal exhaust or the centre line of the steer axle hub.

DIMENSIONS

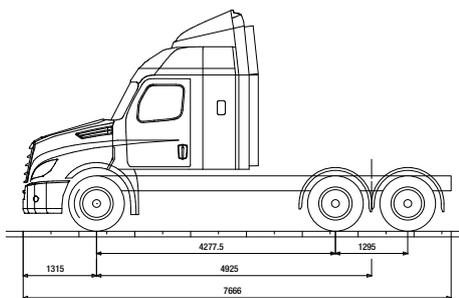
Cascadia 126:

Cab Type	BBC (mm)	Cab Height (mm)
Day Cab	3,220	3,030
36" XT	3,920	3,455
48" XT	4,220	3,455
60" XT	4,520	3,455
60" RR	4,520	4,075

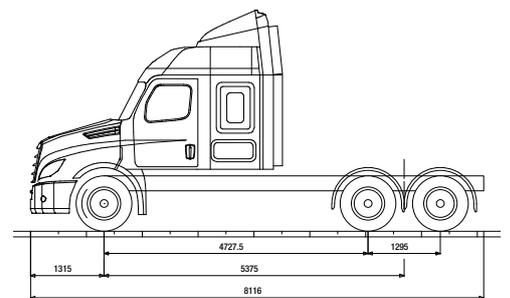
DAY CAB



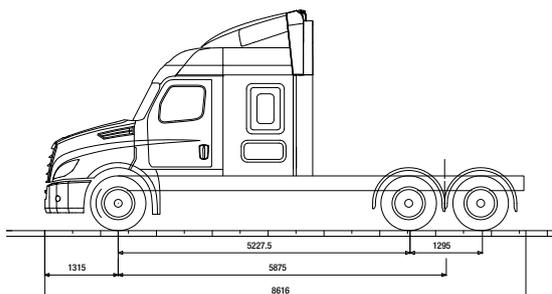
36" XT SLEEPER CAB



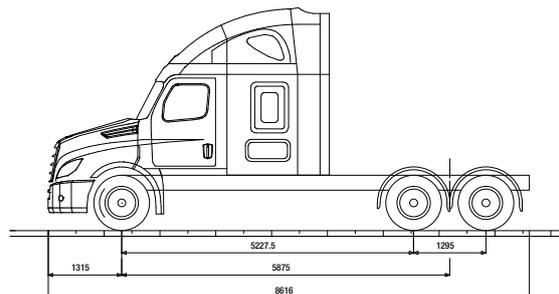
48" XT SLEEPER CAB



60" XT SLEEPER CAB



60" RR SLEEPER CAB





DRIVER DRIVEN

CASCADIA 116



SPECIFICATION LIST AND OPTIONAL EXTRAS

CABINS / SLEEPERS

- Standard
 - Day cab
- Optional
 - 36" XT sleeper cab
 - 48" XT sleeper cab

ENGINE AND ENGINE EQUIPMENT

- Engine
 - Detroit Diesel DD13
 - GHG17 Emissions Level (exceeds Euro 6)
 - Standard
 - 450hp (336 kW), 1,650 lb-ft
 - Optional
 - 470hp (350 kW), 1,650 lb-ft
 - 505hp (377 kW), 1,850 lb-ft
- Exhaust
 - Horizontal after-treatment system mounted RH under cab
 - Standard
 - Horizontal tailpipe
 - Optional
 - Gantry mounted RH vertical tailpipe
 - Gantry mounted dual vertical tailpipe
 - B-Pillar mounted RH vertical tailpipe
- Cooling
 - Standard
 - Electronically controlled variable speed fan clutch
 - 1400 in² radiator
- Air Compressor
 - Standard
 - BW BA-921 19.0CFM single air compressor
 - Optional
 - BW LK-862 34.8CFM dual air compressor

ELECTRICAL

- Alternator options
 - LN AVI160 12V 170A alternator

- LN 2333GH 12V 185A brushless alternator
- DR 40-SI 12V 275A alternator
- Battery box options
 - In cab passenger seat
 - Between frame rails
 - Outboard battery box mounted on LH frame
- Auxiliary battery box option for parked HVAC system
- 12V AGM batteries

TRANSMISSION

- DT12 Automated Manual Transmission (AMT)
 - Over-drive or direct-drive options
- Eaton RTLO-16918B manual transmission
- Eaton RTLO-18918B manual transmission
- Eaton RTLO-20918B manual transmission

CLUTCH

- Detroit HD AMT clutch
- Eaton Advantage 15-1/2" self-adjusting clutch

FRONT AXLE

- Axle options
 - Meritor FG-941 14,600lb
 - Detroit DA-F 16,000lb
- Suspension options
 - Freightliner Taper Leaf 14,600lb
 - Freightliner Taper Leaf 16,000lb
- TRW TAS-85 power steering box

REAR AXLE

- Axle options
 - Meritor MT40 14XG
 - Meritor MT40 14XGP
 - Meritor RT46 160GP
- Hendrickson HLM-2 pusher axle

- Suspension options
 - Freightliner AirLiner™ 40K
 - Freightliner AirLiner™ 46K
- Driver controlled differential locks

DRIVELINE

- Meritor RPL25SD
- Meritor RPL35

BRAKES

- Brake options
 - Meritor Q+ cast spider cam brakes
 - Bendix ADB22X air disc brakes
- WABCO 6S/6M ABS
- Electronic Stability Control (ESC)

CHASSIS

- Frame
 - 8 x 88 x 281mm
 - Section modulus: 196.5cm³
 - RBM: 161,338Nm
 - Yield strength: 827MPa
 - 11 x 85 x 287mm
 - Section modulus: 340cm³
 - RBM: 281,445Nm
 - Yield strength: 827MPa
- Wheelbases from 4325-7175mm
- Integrated FUPD bumper
- Integrated FUPD bullbar

FUEL TANKS

- Large Cross Section (LCS)
 - 735x700mm cross section
 - Options available
 - 320L, 360L, 430L, 480L, 490L*, 510L, 530L, 535L
 - *Integrated step in 490L
- Round fuel tanks
 - Seam to seam steps
 - 25" diameter
 - Options available
 - 227L, 264L, 302L, 340L, 378L, 453L, 528L, 567L

- DEF tanks
 - 49L, 87L or 200L

TYRES

- Steer
 - Michelin X Multiway 3D XZE 295/80R22.5
 - Michelin X Line Energy 315/80R22.5
 - Michelin X Multi Z 11R22.5
 - Michelin X Multi Z 275/70R22.5
- Drive
 - Michelin X Multi D 11R22.5
 - Michelin X Multi Z 275/70R22.5

WHEELS

- Steer
 - 8.25" x 22.5" Alcoa LVL ONE 88267X
 - 8.25" x 22.5" Alcoa ULTRAx ONE
 - 8.25" x 22.5" Accuride steel disc
 - 12.25" x 22.5" Alcoa LVL ONE 82462X
 - 9.00" x 22.5" Alcoa ULTRAx 89U64X
- Drive
 - 8.25" x 22.5" Alcoa LVL ONE 88267X
 - 8.25" x 22.5" Accuride steel disc

CAB FEATURES – INTERIOR

- Variety of seat options – ISRI, Sears and National seats
- Microwave, TV (all sleepers) and refrigerator provision (60" sleeper only)
- Optimised Idle HVAC (sleeper cab only)
- Parked HVAC system available
- Battery powered air conditioning compressor
- Premium insulation
- Prewire for UHF radio, beacons, PTO, telematics system
- Generous interior storage
- Single piece windscreen
- Interior grab handles (A and B pillar)

YOUR AUTHORISED FREIGHTLINER DEALER IS:

Daimler Truck and Bus Australia Pacific Pty Ltd, ABN 62 629 141 699.
41 Lexia Place, Mulgrave, VIC, 3170. Telephone 1800 033 557. LIT 00 202 0798

INSTRUMENTS

- 5" driver display screen
- Steering wheel controls
- Radio with Bluetooth, AUX input and USB connector
- Self-cancelling turn signals
- Gauge package

TECHNOLOGY

- Intelligent Powertrain Management (IPM)
- Detroit Assurance 5.0
- Active Brake Assist (ABA)
- Adaptive Cruise Control (ACC)
- Lane Departure Warning (LDW)
- Intelligent high-beam
- Automatic wipers/headlamps
- Side Guard Assist (SGA)
- Detroit Connect with fuel and safety analytics

CAB FEATURES – EXTERIOR

- Back of cab utility lights
- LED headlamps with Daytime Running Lights (DRL)
- Tyre Pressure Monitoring System (TPMS) (optional)
- LED fog lights (optional)
- Hood mounted heated mirrors (optional)

RATINGS

- GVM: 26t
- GCM: Up to 70t B-Double *refer to Freightliner engineering for higher GCM rating

TARE MASS

Cascadia 116 Day Cab:

Wheelbase (mm)	Front (kg)	Rear (kg)	Total (kg)
4325	4,400	3,440	7,840

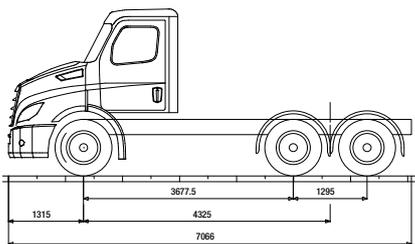
Tare mass is for the standard vehicle and includes all fluids, less fuel, less driver and passenger. Tare mass is calculated and subject to variation. For further details regarding the mass options, please discuss with your authorised Freightliner Dealer. Note the maximum fording depth is the lowest of the following: - the lowest point of the ATD, the outlet for the horizontal exhaust or the centre line of the steer axle hub.

DIMENSIONS

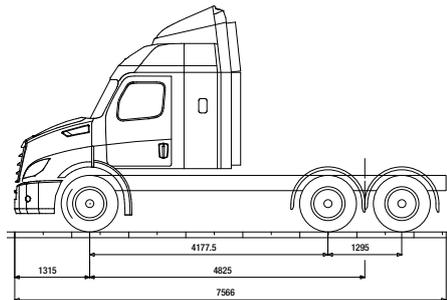
Cascadia 116:

Cab Type	BBC (mm)	Cab Height (mm)
Day Cab	2,970	3,030
36" XT	3,670	3,455
48" XT	3,970	3,455

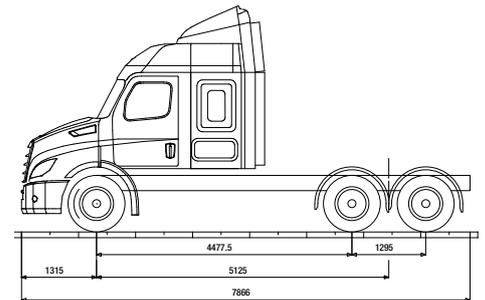
DAY CAB



36" XT SLEEPER CAB



48" XT SLEEPER CAB





QUON 11-Litre

GW 26 420 | GW 26 460

6x4 Tractor / Rigid



SPECIFICATIONS

Power:	GH11TC - 309 kW (420 PS) @ 1600 rpm GH11TD - 338 kW (460 PS) @ 1800 rpm
Torque:	GH11TC - 1900 Nm (1401 lb.ft) @ 950 rpm GH11TD - 2200 Nm (1623 lb.ft) @ 1200 rpm
Transmission:	ESCOT-VI automated manual transmission (AMT)
Rear Suspension:	Leaf spring or electronically controlled air suspension
Wheelbase:	Refer weights and dimensions table
GVM:	26,000 kg
GCM:	55,000 kg (420hp) 60,000 kg (460hp) *up to 65,000 kg upon application (460hp version only).

QUON UNIQUE FEATURES

- 
SMART FUEL EFFICIENCY AND RESPECT FOR THE ENVIRONMENT
 GH11 engine: fuel efficient, powerful and clean.
- 
SMART UPTIME
 Quon has been designed to further optimise uptime, with superior reliability and increased maintenance intervals.
- 
SMART SAFETY
 Active safety with mechanical and electronic features throughout.
- 
SMART PRODUCTIVITY
 Light weight chassis helping to maximise payload.
- 
SMART DRIVABILITY
 The cabin has been designed with the user's comfort in mind, with outstanding ergonomics and visibility allowing the driver to concentrate on driving.

GENERAL SPECIFICATIONS

SAFETY

Passive Safety: Highly rigid cabin
Side door beams
Front underrun protection system (FUPS)
ECER29 cab strength rating
SRS driver steering wheel airbag
Driver side seat belt with pre-tensioner
Steering wheel & column with impact absorption function

Active Safety: Traffic Eye Brake System
Traffic Eye Cruise Control
LDWS (Lane Departure Warning System)
Electronic Stability Control (UDSC)
Automatic Hill Start Assist (HSA)

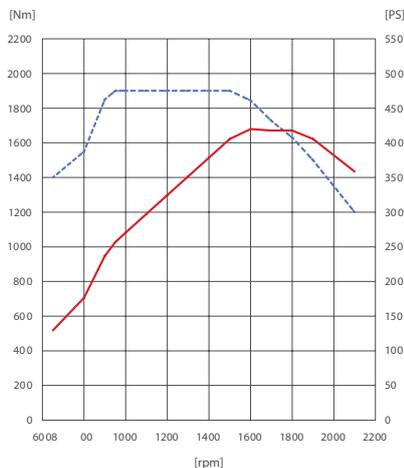
Basic Safety: LED Headlamps
Disc brakes
Anti Locking Brake System
Emergency Braking System
UD Extra Engine Braking (UD EEB)
Safe Brake Blending
Immobiliser
Two-step entry & exit

ENGINE

Model: GH11TC | GH11TD
Description: 6 cylinder, 4 stroke diesel engine
Displacement: 10,837 cc
Bore x stroke: 123 mm x 152 mm
Compression ratio: 17.5:1
Max. governed engine speed: 2,100 rpm

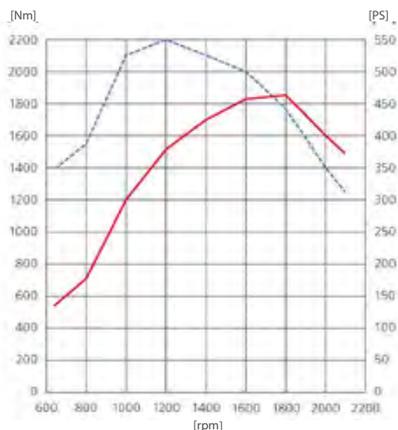
GH11TC420PS

309KW(420PS) / 1,600rpm
1,900Nm(193.kg•m) /
950 -1,500rpm



GH11TD460PS

338KW(460PS) / 1,800rpm
2,200Nm(224.3kg•m) /
1,200-1,400rpm



FUEL AND INTAKE SYSTEM

Fuel capacity: 400 litres
Injection type: High pressure common rail direct fuel injection system
Filtration: Chassis mounted primary filter and engine mounted secondary filter

EMISSION CONTROL

Emission standard: pPNLT (equivalent to Euro 6 emission requirements)
Adblue capacity: 50 litres
Exhaust system: RHS chassis mounted box muffler

ELECTRICAL

Power: 24 volt, negative ground system
Battery capacity: 2 x 12 volt 165 Ah batteries
Alternator: 150 amp

TRANSMISSION

Make: UD Trucks
Model: ESCOT-VI (AT02612F)
Description: Automated manual transmission (AMT)
12 forward & 2 reverse gears
Shift type: Electronic shifter with fully automatic or manual control
Gear ratios:

1st	11.73	7th	2.70
2nd	9.21	8th	2.12
3rd	7.09	9th	1.63
4th	5.57	10th	1.28
5th	4.35	11th	1.00
6th	3.41	12th	0.78
Rev 1	13.73	Rev 2	10.78

PTO capacity: 500 Nm @ 103% or 81% (PTR-FH6)
1000 Nm @ 115% or 90% (PTR-D)

FRONT AXLE AND SUSPENSION SYSTEM

Ground capacity: 8,200 kg
Axle type: Reverse Elliot I-Beam
Suspension: Parabolic leaf spring with shock absorbers
Spring dimensions: 90mm x 1460mm
Spring constant: 347.7 N/mm
Load distribution: Front axles

REAR AXLE AND SUSPENSION SYSTEM

Ground capacity: 20,000 kg
Axle type / model: Single reduction, hypoid gear, with cross locks
Final reduction ratio: 4.13, 4.50
LEAF SUSPENSION:
Description: Multi-leaf spring suspension, with rubber cushions
Leaf dimensions: 75mm x 1380mm
AIR SUSPENSION:
Description: 8 air bag
Shock absorbers: 4 x telescopic double acting
Road friendly certification number: RF2099 (air only)
Control system: Electronic Controlled Air Suspension with remote control mounted in cab (ECAS4)

BRAKES

Type:	Electronic braking system (EBS) with disc brakes on all axles
Front/Rear:	430 mm rotors / 430 mm rotors
Park brakes:	Hand-operated pneumatic spring park brake on drive axles
Auxiliary brake:	Exhaust plus engine compression type (EEB)
Trailer connections:	Air and electrical connections to rear of chassis

STEERING

Type:	Recirculating ball and screw with hydraulic assist
Steering gear ratio:	24.1 - 26.8 : 1
Column:	Adjustable, tilt and telescopic control
Steering wheel:	460 mm diameter with ignition key steering lock

WHEELS & TYRES

Wheels:	8.25in x 22.5in rim with 165mm offset and ISO 10 stud pattern (335mm PCD)
Front tyres:	295/80 R22.5 Bridgestone R150Z
Rear tyres:	11R 22.5 Bridgestone M711AZ
Spare tyre:	295/80 R22.5 Bridgestone R150Z

FRAME

Width:	850 mm
Side rail dimensions:	300 mm x 90 mm x 8 mm
Material:	Rolled high tensile carbon steel
Tensile strength:	600MPa / max stress for frame - 80.6 MPa

DRIVER INFORMATION & CUSTOMISABLE COLOUR DISPLAY SCREEN

In Dash Warning Systems:	Visual warning lamps with audible warning tones, plus written warnings displayed in full colour on the information screen
In Dash Driver Information:	Customisable live information includes: On board fuel coaching with economy tips, fuel & AdBlue usage, instant fuel consumption, Digital speedo, trip computer including: time, distance & distance to empty. Hour meter, coolant temp, engine oil temp, transmission oil temp, UDPC level and volt meter.

INTERNAL CABIN

Lighting:	Dual ON/OFF/DOOR interior lights Interior neon cabin lamp
Seating capacity:	Up to three (foldable centre seat option available)
Driver's seat:	ISRI 6860/875 air suspended seat with integrated seat belt & adjustable arm rest. Adjustable height control & rebound damper. With split seat back adjustments for recline & head rest position. Seat base tilt, seat cushion slide, seat air dump switch. Adjustable air bladders (4) for side bolsters, upper & lower lumbar.

Passenger seat/s:	Assistant seat with adjustable head rest
Sleeping capability:	Foldable centre seat, if fitted ADR 42/04 compliant sleeper bunk with mattress and full curtains.
Side windows:	Power operated door glass with auto up & down to driver's window. Isolation switch for passenger side window.
Security:	Remote central locking with immobiliser
Air conditioning:	Fully automatic climate controlled air conditioning with recirculation filter
Multimedia unit:	8 inch high definition capacitive touchscreen with tilting function, AM-FM radio, digital radio & internet radio (requires phone data), USB & auxiliary ports & PDF reader, standard WDR digital reverse camera with microphone & infra-red function, four additional camera inputs with split screen functionality, Wi-Fi & phone tethering enabled, Bluetooth handsfree operation, Android connectivity, Apple connectivity with Siri inputs, truck specific satellite navigation with 3 free map upgrades. Options available: Cordless Qi rated phone charging pocket, tyre pressure monitoring & reverse sensors
Storage:	Multiple in-cab compartments
Power outlet:	24 volt 240W & 12 volt 120W in dash
DIN accessory fitment:	Two DIN sized compartments
Floor covering:	Vinyl

EXTERNAL CABIN

Cab Description:	Forward control, pressed steel construction
Mounting type:	Full floating, 4 bag air suspended cab with 4 dual acting shock absorbers and dual automatic height control valves.
Cab paint:	Standard – Polar white
Inspection points:	Back of the cab and front panel
Bumper type:	3 piece with steel corner panels
Mirrors:	Heated and electrically operated main mirrors with flat glass, wide vision and passenger-side downward facing spot mirrors
Lamps:	LED head lamps (low beam) Bumper mounted fog lamps Roof mounted clearance lights
Wipers:	Triple arm, 2 speed wipers with variable intermittent operation and integrated washers
Reversing system:	Reverse beeper and digital infrared camera with microphone

GENERAL SPECIFICATIONS

UD TELEMATICS (FLEET MANAGEMENT)

Telematics hardware:	In-cab GSM and GPS unit with SIM-card connected to roof antenna
Subscription:	12 months included
Packages:	Fuel and Environment Positioning
Key Reports:	Total operational time and distance Average speed and fuel consumption Total CO ₂ emission Vehicle utilisation Anticipating & braking Engine & gear utilisation Speed adaptation Time idling (standstill)

FACTORY OPTIONAL EQUIPMENT

Tyres:	275/70 R22.5
Wheels:	Alcoa aluminium wheels
Rear engine PTO:	DIN 5462 or Flange SAE1410; 650 Nm capacity
Safety:	Driver Alert System
Additional Wheelbase:	4250mm
Cab paint:	Custom paint colours
Cab Interior	Leather steering wheel, Woodgrain dash, Centre console or 2nd passenger seat
Cab exterior:	Roof scoop, Chrome grille, Roof beacon prep kit, Bumper spoiler, passenger door peep window
Chassis:	Additional 200 litre fuel tank (H wheelbase only), Front axle stabiliser bar.

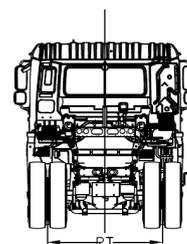
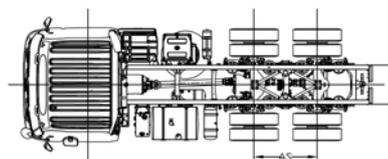
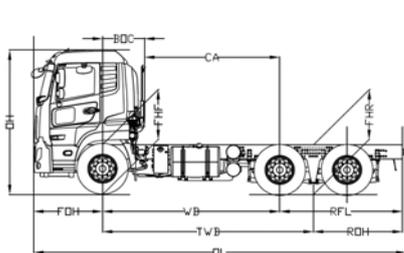
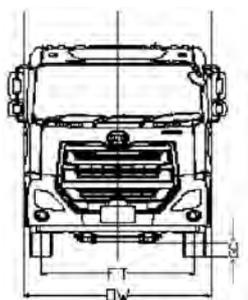
WEIGHTS AND DIMENSIONS (approx.)

i) GW 26 420

Mass (kg)					Vehicle Dimensions (mm)														
Variant	Wheelbase code	GVM*	GCM	Total Tare ¹	WB	TWB	OL	OW	OH	FT	RT	AS	ROH	CA	GC ²	FHF ²	FHR ²	Turning radius (kerb to kerb)	UD order code
UD - Leaf	H	26000	55000	7622	3300	3985	7257	2490	2970	2062	1851	1370	2495	2445	249	1027	1091	6400	GW26420HAL
	K			7649	3600	4285	7557							2745		1027	1091	6800	GW26420KAL
UD - Air	H	26000	55000	7631	3300	3985	7257	2490	2970	2062	1851	1370	2495	2445	249	1027	1038	6400	GW26420HAA
	K			7643	3600	4285	7557							2745		1030	1038	6800	GW26420KAA

ii) GW 26 460

Mass (kg)					Vehicle Dimensions (mm)														
Variant	Wheelbase code	GVM*	GCM	Total Tare ¹	WB	TWB	OL	OW	OH	FT	RT	AS	ROH	CA	GC ²	FHF ²	FHR ²	Turning radius (kerb to kerb)	UD order code
UD - Leaf	H	26000	60000	7622	3300	3985	7257	2490	2970	2062	1851	1370	2495	2445	249	1027	1091	6400	GW26460HAL
	K			7649	3600	4285	7557							2745		1027	1091	6800	GW26460KAL
UD - Air	H	26000	60000	7446	3300	3985	7257	2490	2970	2062	1851	1370	2495	2445	249	1027	1038	6400	GW26460HAA
	K			7643	3600	4285	7557							2745		1030	1038	6800	GW26460KAA



- *Rated GVM and axle capacities are subject to Federal, State and Territory legal requirements.
¹ Mass is an estimation only based on standard model, includes fluids (not Diesel fuel or AdBlue) excludes driver and tools. Subject to ±3% tolerance.
² Based on vehicle with standard wheels and tyres.
³ For alloy rims deduct 56kg from Front Tare and deduct 111kg from Rear Tare.
⁴ For alloy rims add 18mm to both FT and RT measurements.

WARRANTY

Standard warranty⁺	36 months / 500,000 kms
Cab corrosion warranty⁺	36 months / unlimited kms
Extended warranty⁺⁺	60 months / 500,000 kms

⁺For details refer to your UD Trucks New Vehicle Warranty brochure

⁺⁺Purchased by the owner and covers selected factory items only. For details refer to your UD Trucks New Vehicle Warranty brochure

HINO

7000 Series



6 x 4 Cab Chassis

*Illustration may contain items not standard to the model

KEY FEATURES

Pre-Collision System (PCS) including AEB & PD
 Vehicle Stability Control (VSC)
 Lane Departure Warning System (LDWS)
 Adaptive Cruise Control
 Transmission Intarder & Engine retarder (Jake) brake
 Reverse camera
 ISRI 6860/870 NTS2 with integrated safety belt
 ADR 80/03 Emission level using Euro 6 Standard
 LED Main beam Headlamps with Daytime running Lamps (DRL)
 Polished Alcoa wheels
 Differential Cross Locks
 Driver Monitor (DM)
 Hino Connect Telematics
 High Roof option

KEY SPECIFICATIONS

GVM	27,900kg
GCM	72,000kg
Power	480hp/353kW
Torque	2,157Nm
Transmission	ZF TraXon 16 Spd AMT
Wheelbase	3.9 m

ENGINE

Engine model	Hino E13C-BK
Max.output (ISO Net) @ 1,600 to 1,800rpm	480hp/353kW
Max.torque (ISO Net) @ 1,000 to 1,500rpm	2,157Nm
Max. engine rpm	2,200
Engine compliance	ADR 80/03 using Euro 6 Standard
Type	Diesel, turbo & intercooled, 6 cylinder, OHC
Combustion system	Direct injection
Bore & stroke	137 x 146 mm
Piston displacement	12.913L
Fuel injection system	Electric control common rail
Air cleaner & intake	Behind cab mounted with paper element High Roof air intake is roof mounted
Exhaust system	Horizontal outlet
Emission control systems	DOC,DPR & SCR after treatments
Engine immobiliser	Equipped

TRANSMISSION & GEAR RATIOS

Make, model & Description	Automated Manual Transmission (AMT)			
	ZF TraXon ZF16TX2441TO 16 speed AMT with Intarder			
Shifter type	Dash mounted rotary switch with Column mounted sequential shifter			
GEAR RATIOS	1	14.682	9	3.216
	2	12.048	10	2.639
	3	9.919	11	2.173
	4	8.139	12	1.783
	5	6.780	13	1.485
	6	5.564	14	1.219
	7	4.565	15	1.000
	8	3.746	16	0.821
	Reverse 1	14.138	Reverse 2	11.602
Rear axle ratio	3.900			

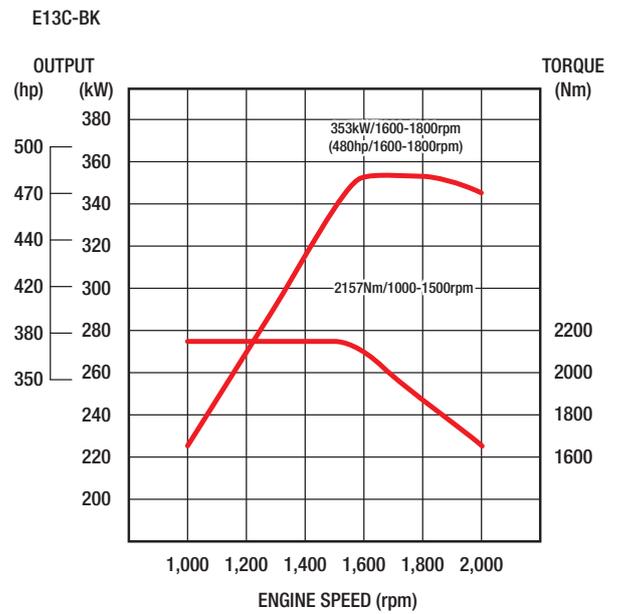
PERFORMANCE

Calculations based on 11R22.5 drive tyres @ 72 t GCM	
Engine RPM @ 100 km/h	1,670
Road Speed limited to	100 km/h
Max theoretical speed km/h	132
Theoretical gradeability % @ GCM	32.6%

BRAKES

Type	Full Air, Taper Roller, Drum	
Control	Electronic Brake System (EBS)	
Drum area dimensions Diameter x width	Front	406.4 x 152 mm
	Rear	406.4 x 216 mm
Park brake	Spring brake acting on the drive axle	
Engine retarder (Jake) Brake	Equipped	
Transmission ZF Intarder	Equipped	
Brake Sync	Brake pedal activated Engine brake	
ES Start (Easy Smooth) Hill assist	Equipped	
Trailer brake controls & Connection	Equipped	

POWER & TORQUE CHART (ISO NET) E13C-BK



SAFETY FEATURES

Active Safety Features – Hino SmartSafe		
Vehicle Stability Control	VSC	Equipped
Anti-lock Brake System	ABS	Equipped
Pre-Collision System	PCS	Equipped
PCS is inclusive of	Autonomous Emergency Braking	AEB
	Pedestrian Detection	PD
Adaptive Cruise Control	ACC	Equipped
Anti-Slip Regulator	ASR	Equipped
Lane Departure Warning System	LDWS	Equipped
Reverse buzzer & camera	RC	Equipped
Driver Monitor	DM	Equipped
Daytime Running Lamps	DRL	Equipped
Safety Eye	SE	Equipped
Park & Neutral with door open warning		Equipped
Passive Safety Features		
ECE-R29 Cab Strength Certification		Equipped
SRS airbag for driver		Equipped
SRS seatbelt pretensioner for driver		Equipped
Shock absorbing & collapsible steering column		Equipped
Front Underrun Protection (FUP)		Equipped

AXLE, SUSPENSION & LOAD LIMITS

FRONT	Front Axle Model & Type	MF 781R Reverse Elliot I-beam	
	Suspension	Taper Leaf Spring, shock absorbers & Stabiliser bar	
	Axle Limit (incl suspension)	7,500 kg	
	Tyre limit	6,900 kg	
REAR	Rear Axle Model & Type	THD 17 Tandem drive axle	
	Inter axle differential lock	Equipped	
	Differential Cross Lock	Front Rear & Rear Rear	
	Suspension	Hendrickson HAS air suspension with ECAS	
		Road Friendly Suspension Certified	
	Axle Limit (incl suspension)	21000 kg	
Tyre Limit	21,800 kg		

CHASSIS FRAME

Type	Ladder-shaped channel section side rails
Depth, Flange, Thickness	302 x 80 x 9.0 mm
Chassis width (at rear)	840 mm
Tensile strength	620 N/mm ²
Front Underrun Protection (FUP)	Equipped
Front tow hook	Equipped

WHEELS & TYRES

Wheel type	10-Stud disc wheel (ISO type) PCD 335 mm	
Rim type & size	Polished Alcoa 22.5" x 8.25"	
Tyre size	Front	295/80R22.5
	Rear	11R22.5
Number of wheels and tyres	Seven (11) including spare	
Spare tyre	Temporary mounting	

FUEL TANK & SUPPLY

Diesel tank type & capacity	Aluminium 700 Lts LHS 450 & RHS 250
Diesel tank lockable fuel cap	Equipped
Diesel fuel filtration	Primary, secondary & sedimenter
AdBlue® Tank Capacity	56 Lts

ELECTRICAL

Type	24 volt negative earth system
Batteries	12 volt x 150 AH 145G51 x 2
Alternator capacity	90 amp
Starter type	24v – 6.0kW
Main Beam Headlamps (LED)	Equipped
Daytime Running Lamps (LED)	Equipped
Cornering Lamps	Equipped
Electric operated air horn	Equipped
Reverse buzzer & camera	Equipped
12 Volt 120W power socket	Equipped
USB 2.1A charging port	Equipped

STEERING

Type	Telescopic and Tilt adjustable steering column, recirculating ball integral power steering	
Steering Angle	Inside 49°	Outside 34°

GENUINE ACCESSORY OPTIONS

Bullbar	Rubber floor mats
Chrome wheel covers	Seat covers (Wool, Canvas, Carbon)
Cameras (up to additional 3 extra)	Stone guard
DVR	Sunvisor
Dash mat	Truck spec GPS nav with live traffic
Foot well Liners	Weathershields
Lane Change kit	

Please check with your dealer for availability, price & fitment

CAB EXTERIOR

Type	Forward control, all steel, welded construction, Fully floating air suspended with electro hydraulic power tilt
High Roof	Option available
ECE R29 Cab Strength	Certified
Windscreen wipers washers	Triple wet wiper arms
Grille Colour	Chrome
Outside rearview mirrors	2 Flat type main, heated & electric control
	2 convex spotter type, mounted below the main
	LHS kerb view & front kerb view mirrors
Windscreen Glass	Heat absorbing laminated glass

CAB INTERIOR

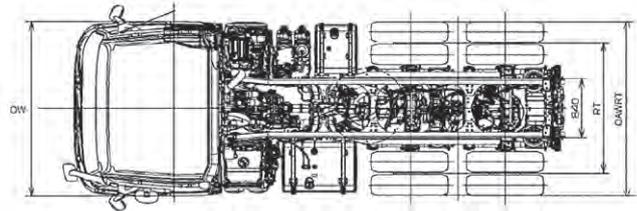
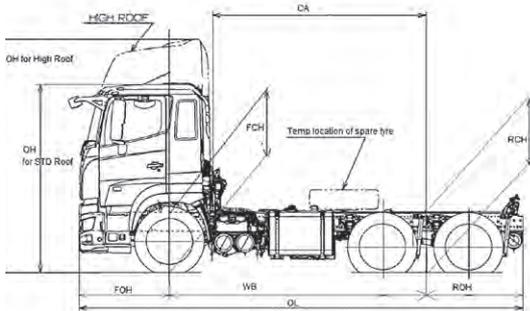
Seating Capacity	Two (2)	
Driver's seat	ISRI 6860/870 NTS2 with integrated safety belt	
Assistant's Seat	Fixed High-back, reclining	
Seat Covering	Fabric cover	
Seat belts	Driver's seat	3-point Lap/Sash type with ELR
	Assistant's seat	
SRS airbag and pre-tensioner	Driver side	
Sun visor & overhead consoles	Driver & side passenger	
Sleeper berth	ADR 42 Capable	
Multimedia unit	6.5" LCD, HD touch screen display with DAB+AM/FM radio, AUX input, Bluetooth4.1, Android 6.0 CANBUS connected & Wi-Fi enabled	
Automatic climate control	Equipped	
Central & remote door locking	Equipped with Immobiliser	
Power windows	Equipped	
Drivers footrest	Equipped	
Driver's seat back pocket	Equipped	
Centre document tray	Equipped	
Cup holders	Within centre tray & door pockets	
Tool kit & Jack	Equipped	
LED courtesy & reading lights	Equipped	

INSTRUMENTATION & CONTROLS

Multi Information Display (MID)	Meters & Gauges
Safety feature settings	Speedometer
General information settings	Tachometer
Eco driving	Air Pressure gauges x 2
DPR filter gauge	Dash mounted switches
Cruise control settings	Climate controls
LCD Display	LDWS off
Date & Time	PCS off
Battery warning	VSC off
Drivers seatbelt warning	Headlight leveller
Coolant	Hazard lights
Fuel & AdBlue® gauge	DPR manual regeneration
ODO, trip & hour meters	ECAS height control
Steering wheel & Column controls	Heated mirrors
MID setting	Idle up
Cruise control settings	Powered mirror control
Hands free phone	Inter axle & Differential Cross Locks
Lights & Indicator	Brake Sync
Engine brake & wiper washer	

SS 2848

700 Series



DIMENSIONS – MM/WEIGHTS – KG

Model Description	SS 2848 AMT AIR 3988	SS 2848 AMT AIR 3988 HR
Product Code	SS1EKKH-FSAPFAC	SS1EKKH-FSAPFAC HR
Application	Prime Mover	
Wheelbase (WB)	3,988	
Overall length (OL)	6,885	
Cab Width (CW)	2,490	
Over All Width Rear Tyres (OAWRT)	2,470	
Overall height (OH)	3,015	3,720
Cab to rear Axle centre (CA)	3,315	
Front Overhang (FOH)	1,400	
Rear Overhang (ROH)	835	
Front Chassis Height (FCH)	1,000	
Rear Chassis Height (RCH)	1,065	
Road Clearance	240	
Front Track (FT)	2,050	
Rear Track (RT)	1,855	
Turning Circle	Kerb to Kerb	15,000
	Wall to Wall	16,800
Indicative chassis mass—kg (STD tools, 10 litres of fuel, spare tyre & subject to a +/- 3% tolerance)		
Total	8,341	8,454
Front	4,871	4,989
Rear	3,470	3,465
Standard Ratings	GVM	27,900
	GCM	72,000

Drawings are for reference only to the table. For specific layouts please refer to the Body Mounting Manual drawings.

WARRANTY

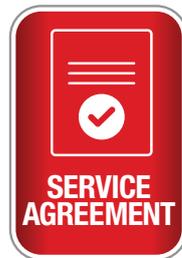
New vehicle warranty period

Heavy Duty Model	Standard warranty (whichever comes first)	Engine component warranty (whichever comes first)	Cab corrosion perforation
700 FS 2848	3 years or 500,000km	60 months or 750,000km	36 months

Battery warranty – 12 months from date of delivery

Genuine parts or accessories warranty – 3 years unlimited kilometres when fitted by an authorised Hino dealer *

* For conditions, refer to the Hino Parts & Service warranty brochure



DISCLAIMER

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Current 2nd Hand Prime Mover Listings

Make	Model	Year	Kms	HP	Hydraulics*	Rated (T)	Sleeper	Cost	Ground Clearance
Iveco	Powerstar	2007	1,120,000	500	Yes	70	Yes	\$50,000	Suitable
Iveco	Stralis	2010	805,639	450	No	50	Yes	\$55,000	Low
Kenworth	K104	2002	568,896	550	No	97	Yes	\$58,000	Low-ish
Freightliner	Columbia 112	2012	1,057,493	450	No	55	Yes	\$66,000	Suitable
Volvo	FH13	2008	1,125,000	500	No		Yes	\$69,000	Low-ish
Ford	Sterling	2005	1,200,000	450	Yes	84	No	\$75,000	Suitable
Kenworth	T604	2003	1,200,000	550	No	90	Yes	\$80,000	Suitable
Western Star	4800FX	2010	1,054,000	525	No	90.5	Yes	\$89,000	Low-ish
MAN	TGS480	2010	554,000	480	Yes	68	Yes	\$89,000	Low
Volvo	FH13	2012	1,800,000	540	No		Yes	\$99,000	Low-ish
Kenworth	T408	2009	314,731	550	Yes	97	Yes	\$99,000	Low-ish
Kenworth	T609	2011	1,200,000	580	Yes	130	Yes	\$145,750	Suitable

* The absence of hydraulics would mean a cost of approximately \$20,000 to install them