



GCM ATTACHMENT BOOKLET FOR ORDINARY COUNCIL MEETING

15 February 2023 at 5:00pm

INDEX

11.4.1 Minutes of the Annual Meeting of Electors 6 February 2023	1
11.5.1 Mingenew Midwest Expo – EOI for “Tourist Centre” building from 2022	81
11.6.1 MARKYT Community Scorecard Report	85



**MINUTES OF THE
ANNUAL GENERAL MEETING
OF ELECTORS TO BE
HELD ON
6 February 2023**

Table of Contents

1.0	DECLARATION OF OPENING/ANNOUNCEMENT OF VISITORS	3
2.0	RECORD OF ATTENDANCE/APOLOGIES	3
3.0	DECLARATIONS OF INTEREST	3
4.0	2021/22 ANNUAL REPORT AND AUDITOR'S REPORT	3
5.0	RESPONSE TO QUESTIONS SUBMITTED BY ELECTORS	4
5.1	QUESTIONS RECEIVED IN WRITING PRIOR TO THE MEETING	4
5.2	QUESTIONS AT THE MEETING	6
6.0	GENERAL BUSINESS	7
7.0	CLOSURE	8

SHIRE OF MINGENEW

MINUTES OF THE ANNUAL ELECTORS MEETING HELD IN COUNCIL CHAMBERS ON 6 FEBRUARY 2023 COMMENCING AT 5.00PM

1.0 DECLARATION OF OPENING/ANNOUNCEMENT OF VISITORS

Cr GJ Cosgrove, Presiding Member welcomed everyone and 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 HR McTaggart	Councillor
Cr AT Pearse	Councillor
Cr AR Smyth	Councillor

Staff

Mr Matt Fanning	Chief Executive Officer
Mr Jeremy Clapham	Finance and Administration Manager
Ms Erin Greaves	Governance and Community Manager

Electors

Mrs Helen Newton
Mr Robert Newton
Mr Ian Thomas
Mrs Jill Thomas

3.0 DECLARATIONS OF INTEREST

Nil.

4.0 2021/22 ANNUAL REPORT AND AUDITOR'S REPORT

The Annual Report summarises the achievements of the Shire during the 2021-22 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.mingenew.wa.gov.au.

OFFICER RECOMMENDATION- ITEM 4.0

MOVED: Cr HR McTaggart SECONDED: Cr AR Smyth

The Electors of the Shire of Mingenew receive the Annual Report 2021/22, as adopted by Council at the Ordinary Meeting held 14 December 2022, incorporating the Shire President's Report, the CEO report, the Annual Financial Report and the Auditor's Report.

VOTING DETAILS:

CARRIED UNANIMOUSLY

5.0 RESPONSE TO QUESTIONS SUBMITTED BY ELECTORS

5.1 QUESTIONS RECEIVED IN WRITING PRIOR TO THE MEETING

The Shire received a number of questions in writing prior to the meeting and the following responses were provided:

Mrs Jill Thomas

1. Could you please release the full results of the Community Satisfaction Survey 2022?
 - A. *Council will consider the survey results report at its February meeting for adoption and public release. These survey results will also form part of the revision of Council's Strategic Community Plan being undertaken this year.*
2. What is the latest on the restoration of "Big Ears"?
 - A. *Big Ears will be collected by its maker for restoration works hopefully this week. It is expected that the sculpture will be returned within 6 to 8 weeks for re-installation.*
3. Which mode of communication has the latest information - the website, Facebook, Mingenew Matters?
 - A. *The Shire website is Council's main information portal, however, other media platforms such as Facebook and Mingenew Matters and Council's text messaging system are used for one-off notifications, Fire Harvest and Vehicle Movement Bans and other messaging. It would not be right to single out a single source of information as different groups within our community will use different platforms.*
4. Update on my letter to CEO and Councillors RE: destruction of road verge vegetation and landowner's firebreaks dated 6th December 2022 and Ian Pulbrook's address at Public Question Time on 14th December 2022?
 - A. *This matter has been reported to the regulator (DWER). Council has no regulatory power on clearing of native vegetation and does not administer the Act. Council is reviewing its roadside management plan to now include activities other than that performed by the Shire and write to all landholders explaining the clearing rules and what is permitted when managing land adjacent a public road. Further clarification from the regulator is being sought to ensure the information is sound.*

During the meeting Mr Newton additionally asked how rural firebreak requirements will be policed, noting that the Shire has been enforcing townsite requirements?

- A. *This will be a consideration going forward. The Shire is currently reviewing a draft Bushfire Risk Management Plan which explores strategies for rural firebreak management and will be considered as part of formal adoption and implementation.*

Mr Robert Newton

1. Day Care Centre:

- a) How much money has been spent on the Phillip St upgrade/plans and work since the Moore St move was overturned?

A. *Council's expenditure was \$22,166.68 for the 2020/21 financial year - mostly relating to the Moore Street option.*

Council's expenditure was \$37,275.00 for the 2021/22 financial year - for the Phillip Street design and tender documentation which resulted in a total estimated build cost of \$850,000. The estimate was well above previous cost indications received and reflective of the building and construction industry environment. As a result, no tender was awarded, and other options are currently being investigated to ensure best value for money.

- b) Was the money grant or shire money?

A. *All of the costs to-date, for development costs of both options, were funded through the Drought Communities Programme (DCP).*

- c) Why is a new building now being considered?

A. *The costs for the Phillip Street proposed extension were considered excessive and Council has received example facility development costs of a similar magnitude for complete centres. These options are being investigated.*

- d) What is the projected timeline?

A. *At this stage, Council needs to understand the current and future demand for the facility, including what services are required as currently only limited available services are offered. Other extension services being explored are before and after school care and vacation care during school holidays. Once Council has a more comprehensive understanding of needs, demand and service options, a feasibility study needs to be developed which will consider operating model options moving forward.*

It was further clarified that whilst Council did budget for the project, to proceed the project was reliant on a number of grant funding applications being successful. Unfortunately, the Regional Economic Development Scheme (REDS) only granted \$150,000 (of the \$250,000 requested) towards the project and the Building Better Regions Fund (BBRF) was withdrawn by the federal government following our application for another \$250,000.

The Shire has also received advice from Regional Education and Early Development (REED), who recently took over management of the facility, that the original design catered for insufficient numbers. Feedback was received that to maximise capacity and resourcing, the facility should support up to 19-24 placements. The Shire is therefore, liaising with REED to develop a suitable model and design.

- e) What is the projected usage at completion date?

- A. *At this stage usage, ratios and operational models will drive the project options. It is expected this would be about 24 places with before/after school care and vacation care.*
- f) Was a survey held to determine the expected usage in 2 or 3 years' time at completion?
A. *As previously stated, a survey is the next stage of this project.*
2. What is the status of the \$1 blocks? There was a 2 year build time or purchase at commercial rates, or forfeiture back to Shire.
A. *The success of the low cost blocks development incentive program has unfortunately been affected by Severe TC Seroja, Covid 19 and significant building industry disruption. Council has discussed this and will be considering this matter at its February Ordinary Council Meeting. Council is still committed to regional development and doing what it can to facilitate growth for the Shire of Mingenew.*
3. What is happening with the embarrassing section of Coalseam Rd road just north of Jon Holmes driveway?
A. *The Coalseam Road has a continuing works program under the Regional Roads Funding priorities. It is expected that this section will be funded in the 2023/24 Regional Roads Funding Allocation. In the meantime, the Shire will consider appropriate maintenance activities and communication methods to ensure road users drive to conditions.*

5.2 QUESTIONS AT THE MEETING

1. Mrs Helen Newton enquired as to whether the Shire is going to erect a fence between the church block and Shire property on William Street?
A. *The purchase of the lot at 32 William Street, Mingenew has not yet been finalised, but this matter will be addressed once the process has been completed.*
2. Mrs Jill Thomas noted that she was aware the Shire had the equipment to enable communications in an emergency and asked if availability to the public should be shared with the community?
A. *The Shire does have STAND equipment that provides a wi-fi connection via satellite during an emergency, when power and internet services are impacted. It is unknown how reliable it would be for broader use, and it does have limited range. The Shire is undertaking a review of its Local Emergency Management Arrangements in 2023 and will consider this as part of the communications review.*
3. Mr Robert Newton enquired if the Auditor's had all the information required to complete the audit, as the comment in the report at the end of page 68 suggests they may not have?
A. *This comment is a standard disclaimer outlining the audit opinion is based only on the information they have been provided up to that time and, should it receive other information after completion of the Audit, the results could be amended. The Auditor has received all information relevant to the Audit.*

6.0 GENERAL BUSINESS

Industry Development and Housing

The Shire President advised that he and the CEO, attended an Industry Forum in Perth last week, hosted by the Shire of Irwin, to discuss mining and industry developments in the Midwest region.

Accommodation was raised as one of the biggest challenges. Strike Energy and Mineral Resources have both indicated a desire to work with neighbouring local governments to establish workers in the region. Informal discussions are ongoing, with the Shire advocating for local investment.

Community Housing

Mr Newton asked if the Shire is considering building additional Aged Persons units given there are currently residents utilising other community housing owned by the Shire that fit the criteria?

The CEO suggested that the Strategic Community Plan may determine a need, and this could be considered. It was noted the Shire does have land available to the east of the existing units for this purpose.

Fire Shed

The budget continues to include an allocation of \$400,000 for a new fire shed but funding has been rejected by DFES again this year. Why does the Shire not consider a smaller scale project?

The Department of Fire and Emergency Services (DFES) has indicated that they would only support a rebuild based on specific designs. This is not a project the Shire can self-fund. Basically, the Shire is encouraged to continue to apply, and it is likely the project will be funded in a future round.

Staffing

The Shire continues to have challenges with staffing, particularly in the outside workforce (2.5 FTEs are currently vacant). The Shire continues to review its attraction and retention strategies to ensure it is competitive, but it is challenging to compete with mining industry wages.

The Shire currently has two staff operating its graders with developing skills but lacks final trim experience and ability. Contractor services have been engaged in the past e.g. over winter to maximise on the timing for maintenance grading.

Engaging local contractors for carting gravel has created significant efficiencies for the Shire which does free up internal resourcing for other activities.

Doctor Services

The CEO has a meeting with a potential alternative service provider later this week and is also meeting with Midwest Aero Medical at their request. The Shire currently pays \$500 per visit to the current provider as a retainer.

High Speed Internet

Installation of a high speed fibre internet cable is being installed through Mingenew. It is Council's understanding that connections will be made available to medical, education, library and government facilities.

The Shire President thanked Councillors and senior staff for their efforts over the year and welcomed Matt Fanning.

Mr Ian Thomas also gave thanks to council and Shire staff.

7.0 CLOSURE

Meeting closed 5:42pm.

2021/22

ANNUAL REPORT

SHIRE OF MINGENEW

SHIRE
OF MINGENEW





Table of Contents

President's Report 2021	4
CEO's Report	6
Councillors and Staff	9
Organisational Charts	10
Strategic Community Plan Outcomes	11
Governance	15
Appendix: Annual Financial Statements	18





President's Report 2021/22

In presenting my Annual Report for the year ending 30 June 2022, I will reflect upon some of the Council's achievements for that period.

The last couple of years have been dominated by the pandemic, which thankfully is slowly fading into history, as is Cyclone Seroja. Whilst most of the recovery and restructure is complete, there are still some public and private building repairs to be completed. The Shire's support and advocacy for affected residents is ongoing. I would also like to acknowledge and commend the visit to Mingenew by our Premier Mark McGowan on 22 July 2021 as part of the cyclone recovery.

The bi-annual Council elections were held in October 2021. Both Helen and Bert Newton chose not to re-nominate and I thank them for their contribution to Council. Anthony Smyth's first term was also due to expire. Anthony Smyth and Gavin Pearse nominated in the Ordinary Election and were both elected unopposed. This left us one councillor short therefore, we held an Extraordinary Election in December with Jon Holmes being elected unopposed. Gavin Pearse resigned in May 2022, and Alex Pearse subsequently made himself available and was a direct Council appointment in July 2022.

In June 2022, our CEO Nils Hay, resigned to take up the role of CEO of the Mid West Development Commission (MWDC). I thank and congratulate Nils for his contribution to Mingenew, particularly during the pandemic and cyclone.

Many of the town improvement projects that the Shire has received external funding for are now nearing or are completed. This includes the Cecil Newton Park / Skate Park precinct redevelopment and Railway Station renovations. Unfortunately, due to steep rises in building costs, other projects such as the Day Care Centre Upgrade and replacement of the clubhouse for the Tennis Club have stalled whilst we sought extra funding.

The airstrip upgrade, which is fully funded, has commenced and should be completed next year. When finished there will be lights suitable for the Royal Flying Doctor Service to land after dark. The redevelopment will also cater for air borne water bombers in case of fire.

A considerable amount of our CEO and my time is spent on advocating various Government Departments and politicians for various improvements and funding for our community.

However, try as we might, our efforts to improve the town's housing availability has, so far, been unsuccessful. With the ongoing natural gas development in and around our Shire, there may be an opportunity for this to change. The Shire is and will continue to work with these companies for their benefit and more so for our community.

One area of success was the local IGA. The Shire and a couple of community members were working away in the background trying to facilitate various models and methods to keep the supermarket operational and then out of the blue along came the Abhishek/ Vukanti family who purchased both the building and business. We wish them every success and trust the community will support them, so their investment is successful.

On a sad note, our workforce had to deal with the loss of their work mate Mary Flynn, who sadly passed away earlier this year. Our deepest sympathy is extended to her husband Bill Flynn and family.

In conclusion, I would like to recognise the efforts of my fellow councillors and all our staff.

Gary Cosgrove

President



CEO's Report

Over the past twelve months, the impact of Severe Tropical Cyclone Seroja and the disruption from COVID was still front of mind as our community continued on its recovery mission some of which will still take some time to complete.

Despite these challenges there have been some significant achievements which need mention:

- Improvement of the region's road safety, with the widening of 30km of the Mingenew-Mullewa Road
- The continued development of the Cecil Newton Park / Skate Park Precinct with the implementation of public Wifi and the supply and installation of much needed children's play features. Once finished this precinct will become a fantastic community precinct for families and visitors to enjoy.
- The ongoing reinstatement of essential public road assets following Severe TC Seroja. It is expected that the complete program of nearly \$3M will be completed by December 2022.
- Commencement of the restoration of the old Mingenew Railway Station to establish a creative community hub.
- The restoration and leasing of the old Bank Building to the CRC/North Midlands Project – The Exchange Mingenew.
- Council entered the world of Astronomy with the creation of a star gazing platform at Yandanooka. In addition, it hosted a Shore Leave event at the Tracking Station.

- Undertaking a Shire of Mingenew Community Satisfaction Survey to guide the Council's future strategic directions.
- Continued to work on the upgrading of the current Day Care facility
- Improvements and clearing of the Mingenew Spring
- The gravel re-sheeting of 14km of local roads.
- The bitumen sealing of Phillip Street and Mingenew Carpark
- The Renewal of the Coalseam Bridge with the assistance of Main Roads Western Australia.

These are but a handful of achievements with many other day-to-day issues thoughtfully managed by our staff. I would like to thank the Staff for their tireless efforts given limited resources in delivering these achievements in serving the Mingenew community. I would also like to thank the Council for their ongoing commitment and direction in leading the Shire.

Whilst I only commenced in the CEO role in September 2022, I am pleased to present this Report for the 2021/22 financial year on behalf of my predecessor Nils Hay, and I look forward to working with our Councillors, staff and the community to realise our Shire's Vision.

Matt Fanning

Chief Executive Officer



Kangaroo Paws at Depot Hill

CEO's Report Cont.

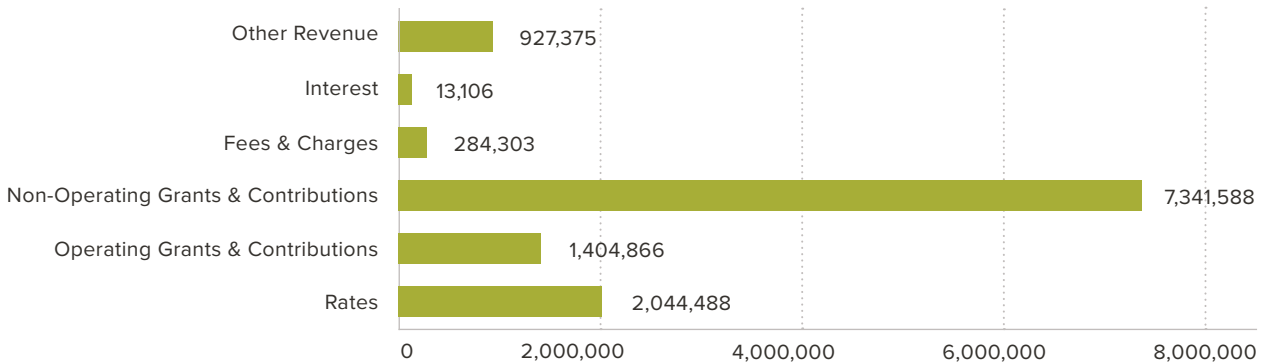
Finance Statistics

The Shire of Mingenew had a Total Revenue of \$12.016m (including operating and capital grants) for the 2021/22 financial year. A total of 61% (\$7.341m) of the Shire's revenue for 2021/22 was Non-Operating Grants which helped to fund a number of key capital projects, in particular the completion of the construction of the new Coalseam Road Bridge, shoulder upgrade of 30km of Mingenew Mullewa Road and the commencement of repairs to the roads damaged by Cyclone Seroja. Operating Grants and Contributions account for 12% of total revenue, while Rates (17%) and Department of Transport Revenue (5%) are also significant contributing factors to the total revenue figure. The remaining revenue comes from interest received and other miscellaneous services carried out by the Shire during the financial year. There was a total of 2.4% of revenue made up of Fees and Charges.

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 (approximately 75%) are spent on maintaining road infrastructure and the provision of recreation services.

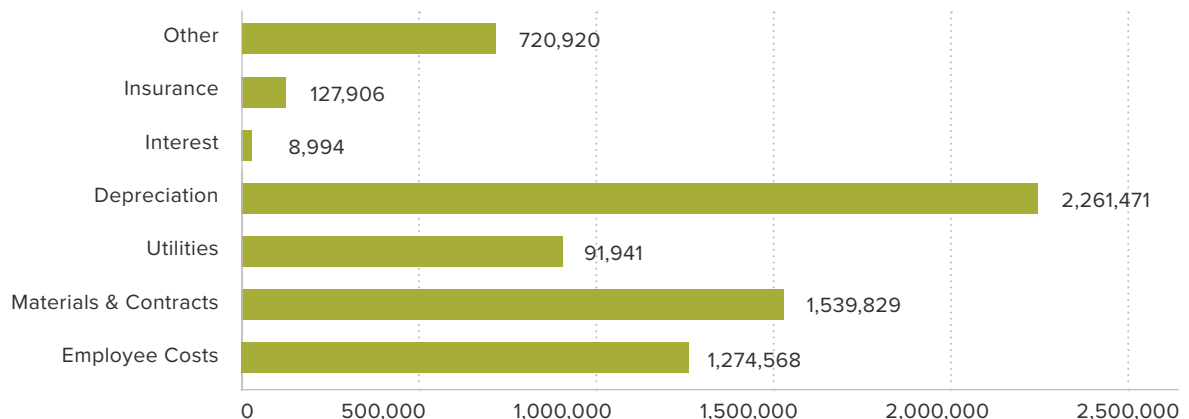
Total Revenue by Nature & Type



Operating Expenditure

When comparing the breakdown of these costs by nature and type, a significant 38% of all operating expenditure is attributed to depreciation charges. Depreciation is a non-cash item and is attributed to the Shire having in excess of \$60m worth of assets, of which 78% is attributed to the Shire's road network and other related infrastructure whilst 17% is attributed to Property, Plant & Equipment. Other significant expenditure includes Operating Employee Costs (21%), Materials & Contracts (25%) and Other Expenditure (16%). The majority of these Other Expenditure costs are attributed to Department of Transport costs.

Operating Expenditure by Nature & Type





Exploring Depot Hill

Reserve Funds

As at 30 June 2022 the balance in the Reserve Accounts was \$560,894 as per table below;

Table 1

Reserve	Balance
Building and Land Reserve	\$30,331
Recreation Reserve	\$3,099
Plant Reserve	\$274,895
Employee Entitlement Reserve	\$76,723
Aged Persons Units Reserve	\$12,795
Economic Development & Marketing Reserve	\$10,333
Environmental Reserve	\$19,636
Land Development Reserve	\$6,985
RTC/PO/NAB Reserve	\$22,240
Insurance Reserve	\$23,068
COVID-19 Emergency Reserve	\$80,789
Total	\$560,894

There was a transfer of 80k to the Plant Reserve this year and a transfer of 8k to the Employee Entitlement Reserve. The Shire will continue to make a concerted effort to improve our cash reserves for the provision of future acquisitions and proposed developments, with a budgeted figure of 494k to be transferred to Reserves in the 2022/23 Financial Year.

Loan Liability

The outstanding principal loan balance at 30 June 2021 of \$165,919 was paid off during the 2021/22 financial year. A new loan to fund the replacement of one of the Shire's graders in the amount of \$280,000 was taken out. The balance at 30 June 2022 was \$252,500. It will be paid off over the next 5 financial years.

Activities and Projects:

In addition to the normal operating activities, a number of significant capital works projects were undertaken during the 2021/22 financial year, as per below:

Table 2

Mingenew Mullewa Road – 30km Shoulder upgrade	\$3,650k
Commencement of the Railway Station upgrade	\$164k
Completion of the new Coalseam Road bridge	\$2,041k
Commencement of road repairs due to Cyclone Seroja damage	\$614k
Plant purchases (including new grader and caravans for temporary worker accommodation related to work undertaken due to Cyclone Seroja – the cost of these caravans is covered by a grant from DRFAWA – Disaster Recovery Funding Arrangements WA)	\$706k

Councillors and Staff

Councillors



Gary Cosgrove
Shire President



Justin Bagley
Deputy President



Carol Farr
Councillor



Hellene McTaggart
Councillor



Anthony Smyth
Councillor



Jonathon Holmes
Councillor



Gavin Pearse
Councillor
*resigned April 2022

Staff

Leadership Team



Nils Hay
Chief Executive Officer



Jeremy Clapham
**Finance & Admin
Manager**

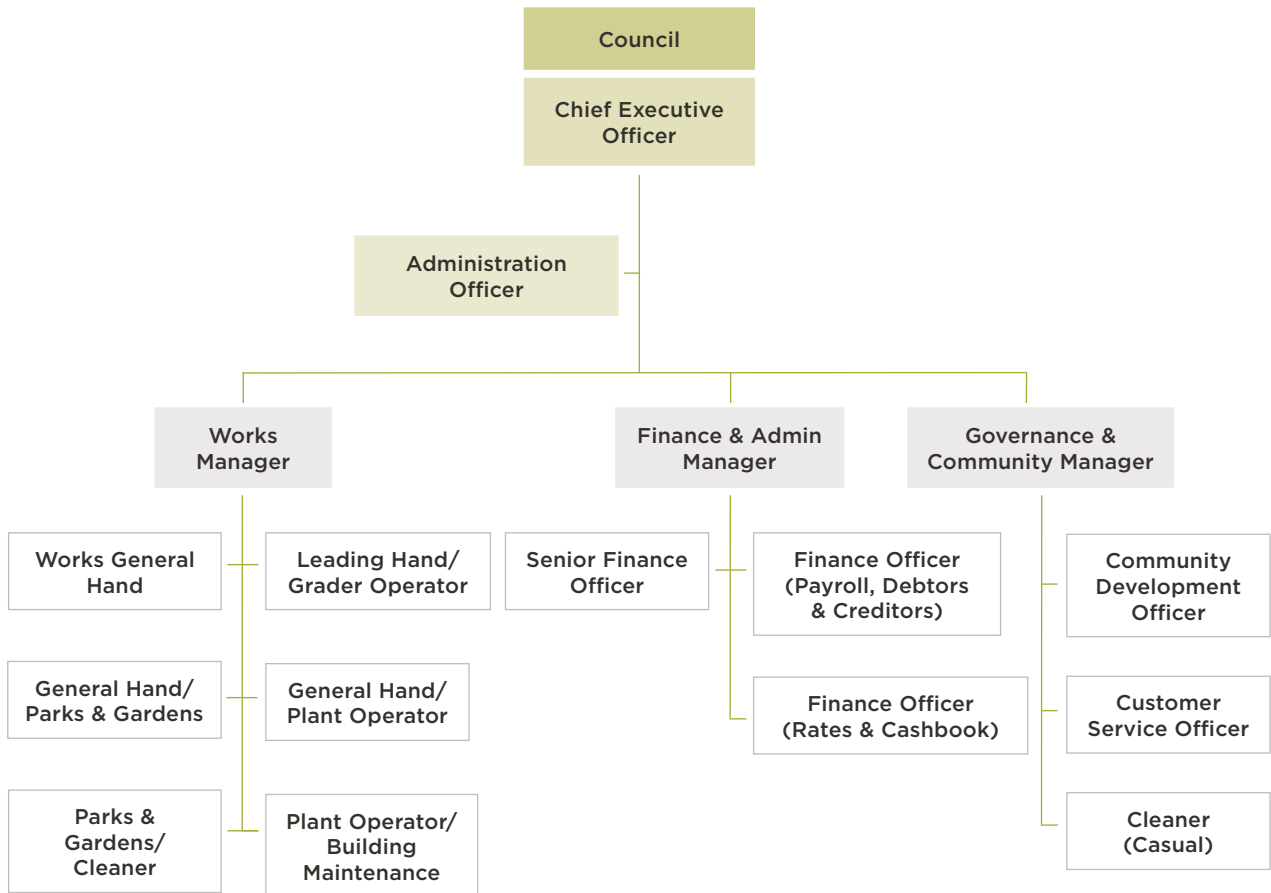


Peter Wood
Works Manager



Erin Greaves
**Governance & Community
Manager**

Organisational Chart



Shire of Mingenew Staff

Strategic Community Plan Outcomes

We continue to be guided in our activities by the Strategic Community Plan 2019-29 (SCP), and its five key strategic pillars. Council conducted a minor review of the SCP in 2021 and full review is intended in 2022/23.

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

With significant external funding support in FY21/22, particularly from the Federal Government's Local Roads and Community Infrastructure Program and Drought Communities Program, the Shire has conducted widening of the Mingenew-Mullewa Road, sealing of town carparks and Phillip Street, landscaping and infrastructure works at the Skate Park, installation of Public Wi-fi, upgrade to water storage and system at Rec Centre, Mingenew Railway Station restoration works and establishment of co-working space for community and private use.

Under the Disaster Recovery Funding Arrangements (DRFA) we've also been able to address flood damage work caused from TC Seroja.

1.2 Capability

Whilst we grapple with the ongoing challenge of doing more for less, the Shire continues to deliver on its statutory requirements and responsibility to be open and transparent in its communication. A key tool for determining service levels and setting expectations

is the Long Term Financial Plan (LTFP) which is under development.

The Shire continues to advocate for support and improvements in the wake of TC Seroja, drawing on external support services and the Department of Fire and Emergency Services (DFES).

We've also sought out resource sharing opportunities to increase capacity in the area of Work Health and Safety.

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 a review of procurement practices and fleet management.

An application for a new fire shed was unfortunately not funded through the ESL Capital Grant but funding will continue to be applied for.

1.4 Resource Management:

The Shire continues to monitor and review its management of waste at the Transfer Station. Currently externally resourced as a measure to control access and waste disposal activities.



Mingenew Sports Club



Strategy 2

Love living in Mingeneew

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

2.1 Health

Following TC Seroja, there has been strong engagement through North Midlands Health Service, Red Cross and other service providers to monitor and support those impacted by the cyclone, with a particular focus on psychosocial health.

The Shire also continues to provide funding support for the fly-in doctor service and advocate for a stable and consistent service for residents.

The continues with a resource sharing arrangement with neighbouring local governments for an Environmental Health consultancy service to ensure Public Health activities are compliant and supported.

2.2 Education

As a key project identified in the Strategic Community Plan, the Shire has spent a significant amount of time preparing plans and grant applications to help facilitate the upgrade and expansion of the Day Care Centre. Tenders were called in the first half of 2021/22 and only one submission was received which came in well over initial estimates. The Shire was not successful in securing sufficient funding to meet the shortfall, with Building Better Regions Funding ceasing in early 2022.

To ensure the project can proceed and the strong community demand can be met, the Shire continues to liaise with REED and stakeholders to consider alternative design models and secure adequate funding.

2.3 Culture and Heritage

The Community Resource Centre has been integral in delivery tourist and information services in the 2021 and 2022 seasons. The Shire has provided financial support to ensure our branding and to build on local experiences, products and service. The CRC has also successfully partnered with the North Midlands Project to promote arts and cultural events and activities.

Furthermore the Shire received funding support from the Department of Planning, Lands Heritage to develop a Local Heritage Survey to guide decision making for the protection of heritage sites and buildings. It is anticipated this project will be finalised in 2022/23.

We also continue to build on our well-established tourism market through Astrotourism events and engaging with regional partners such as Wildflower Country Inc. to ensure we sustain our competitive edge and identity.

2.4 Sense of Community

The Shire has, through our Community Assistance Scheme grants, awarded funding to the Mingeneew Bowling Club for the installation of shade gazebos at the Bowling Green, Drovers Rest Panels by the Historical Society to promote the droving history integral to establishment of our community, Historical Society to provide an upgrade to internet infrastructure, support data capture and conservation activities and to the Mingeneew Community Resource Centre to deliver youth/school activities. We thank these community groups in assisting to deliver on the SCP vision and contributing to the promotion of cultural and heritage activities.

An industry focus in 2022 has been to better support bushfire volunteers to ensure their safety and capability. We continue to participate in industry forums and engage local volunteers to improve the impact of their contributions and better understand the implications of the new Work Health and Safety legislation.

Another focus has been to deliver on a number of LRCI and Drought Communities funded project to improve local amenities and experiences. This has been done through provision of Public Wi-fi in the town centre, development of the Skate Park Precinct and improvements to Cecil Newton park, supporting the local Tennis Club to construct a new clubhouse and enhancing the Mingeneew Spring reserve for accessibility and usability, in collaboration with community interest groups and individuals.

Strategic Community Plan Outcomes

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 continues to feel the effects of TC Seroja and market conditions of the building and construction industry, which has increased demand for suitable housing but limited capacity to deliver. Development of Council land by Tender from 2021/22 has been particularly inhibited by the market conditions.

Rural residential land development options are currently being explored around the Mingenew Hill area. Because of the legal and administrative requirements of such a project, this will continue into the next year.

Housing has been a priority topic for advocacy and research by Shire representatives, with the aim of developing strategies for addressing housing needs and promoting local investment to renew existing stock and construction of new, that is within Council's remit.

3.2 Development

The Shire was successful in attracting funding to develop a master plan to support the expansion and available amenity for the Yarragadee facilities. A final Plan is expected by the end of 2022.

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

Accommodation to support visitor demand, business and industry growth and local residents continues to be a high priority and challenging matter to address. Council's capacity predominantly exists in advocacy, facilitation and support of others to achieve this goal.

4.2 Events

The CRC continue to deliver a diverse events program throughout the year, supported by the Shire, with a focus on youth development, seniors activities and health and well-being. We congratulate their achievements role in supporting residents and visitors.

Unfortunately the Mingenew Races were cancelled in 2022 due to the COVID risk however, the Turf Club's 100 anniversary is coming up in 2023, and the event will likely be back bigger and better than ever.

The community hosted a successful, smaller Expo event in 2022. With COVID threatening to put the event at risk, and a reduction in volunteer capacity, a simpler one-day event was held at the Mingenew Polocrosse Grounds.

The introduction of the Shore Leave Festival event, celebrating the uniqueness of experiences, food and culture in the Midwest, has also expanded our tourist product, with the 'Diner under the Dish' event held at the Mingenew Space Centre quickly selling out and demand for more in 2023.

4.3 Tourism Assets

The Shire now has a well-established brand, following success of the "See You in Mingenew" campaign and we continue to explore further visitor experiences to broaden the original focus around wildflowers. We now hold annual Astrotourism-focused events in partnership with Astrotourism WA. We've been fortunate to attract some experts in this field to several events and even had a telescope donated for public use.

We've also supported the development of tourism infrastructure, such as delivering public wi-fi in the town centre, painting the Mingenew CRC, Post Office and "The Exchange", and initiating a plan to improve access and signage at Mingenew Hill.



Mingenew Hill



Mingenew Bakery

Strategy 5

Making business easy In Mingeneew

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

5.1 Digital Capacity

The Node1 tower has been repaired, after damages were sustained from TC Seroja; resulting in wireless internet being reinstated to the Mingeneew townsite.

Public Wi-fi is now available in the Mingeneew Town Centre to improve visitor experience and offer the service to local residents.

Council's role in this space is to lobby for improved telecommunications to support the space industry, businesses, events and the general community.

5.2 Economic Development

The Shire continues to explore economic development opportunities and will be focusing on promoting business investment through various advocating mediums, industry groups and community interest groups.

Of particular priority in 2022, was facilitating stakeholder discussions to ensure the local supermarket continued to service the Mingeneew community. Community members and stakeholders rallied to a community meeting held to nut out challenges and opportunities. As a result, various community management models were researched and a report produced. We were, in the end, fortunate that a buyer stepped in to purchase the land and business for continuity but it has been a valuable exercise should similar challenges arise in future.

Governance

Elected Member Attendance

Elected Member attendance – 1 July 2021 to 30 June 2022

10 [10] Number of meetings attended / total number meetings held

N/A Elected Member not required to Attend

Elected Member	Term Commenced	Term Expires	Council (11)	Special Council (3)	Audit & Risk Committee (4)	Bushfire Advisory Committee (2)	Executive Committee (0)	Electors Meeting (1)	LEMC/LRCG (4)
Cr G Cosgrove	2019	2023	11 (11)	2 (3)	3 (3)	1 (2)	1 (1)	1 (1)	
Cr J Bagley	2019	2023	10 (11)	3 (3)		0 (2)	0 (1)	1 (1)	
Cr H McTaggart	2019	2023	11 (11)	3 (3)	4 (4)		1 (1)	0 (1)	
Cr C Farr	2019	2023	9 (10)	3 (3)				1 (1)	
Cr A Smyth	2021	2025	9 (10)	2 (3)	3 (4)	1 (2)		1 (1)	0 (4)
Cr GF Pearse*	2021	2025*	2 (2)	0 (0)	1 (2)			1 (1)	
Cr JR Holmes	2021	2025	7 (7)	1 (1)	1 (1)				
Cr R Newton	2017	2021	2 (3)	1 (1)	1 (1)		1 (1)		
Cr H Newton	2017	2021	2 (3)	1 (1)	1 (1)				

* Councillor resigned 2022

[indicates total number of meetings for which the Councillor was an eligible member/delegate]

Elected Member Training

Part 10 – Training of the Local Government (Administration) Regulations 1996 was introduced requiring all elected members to 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 2022 is as follows:

Council Member Essentials module completion status

Elected Member	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 J Bagley*	Completed	Completed	In Progress	In Progress	Completed
Cr H McTaggart*	Completed	Completed	Completed	Completed	Completed
Cr C Farr*	In Progress	Completed	In Progress	In Progress	Completed
Cr A Smyth	In Progress	Completed	In Progress	In Progress	Completed
Cr JL Holmes	In Progress	Completed	In Progress	In Progress	Completed

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 2021/22 year were:

Table 4

Salary Range	Number of Employees
\$130 000 to \$139 999	0
\$140 000 to \$149 999	0
\$150 000 to \$159 999	0
\$160,000 to \$169,999	1

The Total Remuneration for the CEO in 2021/22 is \$230,616 (remuneration is defined as salary, allowances, fees, enrolments 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 2021/22.

Disability and Access Inclusion Plan

The Shire's Disability Access and Inclusion Plan (DAIP) 2019-2024, last reviewed in 2022, 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 2022. 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 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 2021/22 the Shire did not receive any disclosures.



Governance

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 and prepared an updated Recordkeeping Plan in 2021.

The objectives of the Shire of Mingenew RKP are to ensure:

- Compliance with Section 28 of the State Records Act 2000;
- Recordkeeping within the Local Government is moving towards compliance with State Records Commission Standards and Records Management Standard AS ISO 15489;
- Processes are in place to facilitate the complete and accurate record of business transactions and decisions;
- Recorded information can be retrieved quickly, accurately and cheaply when required; and the
- Protection and preservation of the Local Government's records.

In accordance with Section 17 of the Act, the Shire of Mingenew and all its employees are legally required to comply with the contents of this Plan. Induction and training programs are in place to ensure recordkeeping obligations are met by employees, contractors, Elected Members and outsourced services.

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.

Appendix: Annual Financial Statements

Statement by Chief Executive Officer	26
Statement of Comprehensive Income by Nature or Type	27
Statement of Comprehensive Income by Program	28
Statement of Financial Position	29
Statement of Changes in Equity	30
Statement of Cash Flows	31
Rate Setting Statement	32
Notes to and forming part of the Financial Report	33
Independent Auditor’s Report	82



SHIRE OF MINGENEW
FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2022

Certification of Financial Report	2
Statement of Comprehensive Income by Nature or Type	3
Statement of Financial Position	4
Statement of Changes in Equity	5
Statement of Cash Flows	6
Rate Setting Statement	7
Index of Notes to the Financial Report	8
Independent Auditor's Report	49

The Shire of Mingenew conducts the operations of a local government with the following community vision:

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

Principal place of business:
21 Victoria Street
Mingenew WA 6522

**SHIRE OF MINGENEW
FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2022**

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

The attached financial report of the Shire of Mingenew for the financial year ended 30 June 2022 is based on proper accounts and records to present fairly the financial position of the Shire of Mingenew at 30 June 2022 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 2022



Chief Executive Officer
Matthew Fanning

SHIRE OF MINGENEW
STATEMENT OF COMPREHENSIVE INCOME
BY NATURE OR TYPE
FOR THE YEAR ENDED 30 JUNE 2022

	NOTE	2022 Actual	2022 Budget	2021 Actual
		\$	\$	\$
Revenue				
Rates	24(a),2(a)	2,044,488	2,049,384	1,977,513
Operating grants, subsidies and contributions	2(a)	1,404,866	1,158,825	785,681
Fees and charges	23(c),2(a)	284,303	273,789	255,506
Interest earnings	2(a)	13,106	23,231	22,959
Other revenue	2(a)	927,375	544,294	730,110
		4,674,138	4,049,523	3,771,769
Expenses				
Employee costs		(1,274,568)	(1,105,864)	(1,122,809)
Materials and contracts		(1,542,929)	(953,324)	(924,231)
Utility charges		(91,941)	(88,321)	(87,595)
Depreciation	10(a)	(2,261,471)	(1,788,251)	(2,173,855)
Finance costs	2(b)	(8,994)	(11,600)	(10,576)
Insurance		(127,906)	(134,703)	(126,609)
Other expenditure	2(b)	(720,920)	(572,791)	(520,356)
		(6,028,729)	(4,654,854)	(4,966,031)
		(1,354,591)	(605,331)	(1,194,262)
Capital grants, subsidies and contributions	2(a)	7,341,589	10,460,322	3,259,814
Profit on asset disposals	10(c)	182,950	77,753	11,727
Loss on asset disposals	10(c)	(11,945)	(16,985)	(23,923)
Fair value adjustments to financial assets at fair value through profit or loss		2,998	0	2,804
		7,515,592	10,521,090	3,250,422
Net result for the period	23(b)	6,161,001	9,915,759	2,056,160
Other comprehensive income for the period				
<i>Items that will not be reclassified subsequently to profit or loss</i>				
Changes in asset revaluation surplus	16	680,232	0	1,130,509
Total other comprehensive income for the period	16	680,232	0	1,130,509
Total comprehensive income for the period		6,841,233	9,915,759	3,186,669

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

SHIRE OF MINGENEW
STATEMENT OF FINANCIAL POSITION
AS AT 30 JUNE 2022

	NOTE	2022 \$	2021 \$
CURRENT ASSETS			
Cash and cash equivalents	3	2,004,070	1,246,247
Trade and other receivables	5	1,053,488	371,134
Inventories	6	4,228	3,152
Other assets	7	33,179	8,228
TOTAL CURRENT ASSETS		3,094,965	1,628,761
NON-CURRENT ASSETS			
Trade and other receivables	5	22,978	18,093
Other financial assets	4	58,353	55,355
Property, plant and equipment	8	10,277,916	10,293,278
Infrastructure	9	48,524,746	41,695,064
Right-of-use assets	11(a)	5,654	17,760
TOTAL NON-CURRENT ASSETS		58,889,647	52,079,550
TOTAL ASSETS		61,984,612	53,708,311
CURRENT LIABILITIES			
Trade and other payables	12	1,218,298	102,210
Other liabilities	13	680,099	428,845
Lease liabilities	11(b)	3,675	7,393
Borrowings	14	55,331	165,919
Employee related provisions	15	92,603	104,784
TOTAL CURRENT LIABILITIES		2,050,006	809,151
NON-CURRENT LIABILITIES			
Lease liabilities	11(b)	642	4,317
Borrowings	14	197,169	0
Employee related provisions	15	11,820	11,101
TOTAL NON-CURRENT LIABILITIES		209,631	15,418
TOTAL LIABILITIES		2,259,637	824,569
NET ASSETS		59,724,975	52,883,742
EQUITY			
Retained surplus		39,157,083	33,085,132
Reserve accounts	27	560,894	471,844
Revaluation surplus	16	20,006,998	19,326,766
TOTAL EQUITY		59,724,975	52,883,742

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

**SHIRE OF MINGENEW
STATEMENT OF CHANGES IN EQUITY
FOR THE YEAR ENDED 30 JUNE 2022**

	NOTE	RETAINED SURPLUS \$	RESERVE ACCOUNTS \$	REVALUATION SURPLUS \$	TOTAL EQUITY \$
Balance as at 1 July 2020		31,073,805	427,011	18,196,257	49,697,073
Comprehensive income for the period					
Net result for the period		2,056,160	0	0	2,056,160
Other comprehensive income for the period	16	0	0	1,130,509	1,130,509
Total comprehensive income for the period		2,056,160	0	1,130,509	3,186,669
Transfers to reserves	27	(44,833)	44,833	0	0
Balance as at 30 June 2021		33,085,132	471,844	19,326,766	52,883,742
Comprehensive income for the period					
Net result for the period		6,161,001	0	0	6,161,001
Other comprehensive income for the period	16	0	0	680,232	680,232
Total comprehensive income for the period		6,161,001	0	680,232	6,841,233
Transfers to reserves	27	(89,050)	89,050	0	0
Balance as at 30 June 2022		39,157,083	560,894	20,006,998	59,724,975

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

SHIRE OF MINGENEW
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 30 JUNE 2022

	NOTE	2022 Actual \$	2022 Budget \$	2021 Actual \$
CASH FLOWS FROM OPERATING ACTIVITIES				
Receipts				
Rates		2,031,399	2,059,384	1,968,858
Operating grants, subsidies and contributions		1,155,515	973,825	1,491,955
Fees and charges		282,397	273,789	255,434
Interest received		13,106	23,231	22,959
Goods and services tax received		156,678	150,000	211,258
Other revenue		924,089	544,294	730,110
		4,563,184	4,024,523	4,680,574
Payments				
Employee costs		(1,222,293)	(1,100,864)	(1,171,244)
Materials and contracts		(519,924)	(1,607,096)	(1,480,048)
Utility charges		(91,941)	(88,321)	(87,595)
Finance costs		(8,479)	(11,600)	(10,576)
Insurance paid		(127,906)	(134,703)	(126,609)
Goods and services tax paid		(90,076)	0	(450,230)
Other expenditure		(720,400)	(572,791)	(520,356)
		(2,781,019)	(3,515,375)	(3,846,658)
Net cash provided by (used in) operating activities	17(b)	1,782,165	509,148	833,916
CASH FLOWS FROM INVESTING ACTIVITIES				
Payments for purchase of property, plant & equipment	8(a)	(996,844)	(1,205,000)	(511,160)
Payments for construction of infrastructure	9(a)	(7,607,096)	(10,438,479)	(3,304,127)
Non-operating grants, subsidies and contributions		7,108,919	10,460,322	3,259,814
Proceeds from sale of property, plant & equipment	10(c)	391,491	216,700	50,683
Net cash provided by (used in) investing activities		(1,103,530)	(966,457)	(504,790)
CASH FLOWS FROM FINANCING ACTIVITIES				
Repayment of borrowings	26(a)	(193,419)	(165,917)	(161,995)
Payments for principal portion of lease liabilities	26(c)	(7,393)	(64,173)	(9,331)
Proceeds from new borrowings	26(a)	280,000	0	0
Net cash provided by (used in) financing activities		79,188	(230,090)	(171,326)
Net increase (decrease) in cash held		757,823	(687,399)	157,800
Cash at beginning of year		1,246,247	1,246,247	1,088,447
Cash and cash equivalents at the end of the year	17(a)	2,004,070	558,848	1,246,247

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

SHIRE OF MINGENEW
RATE SETTING STATEMENT
FOR THE YEAR ENDED 30 JUNE 2022

	NOTE	2022 Actual \$	2022 Budget \$	2021 Actual \$
NET CURRENT ASSETS - At start of financial year - surplus/(deficit)	25(b)	625,858	81,424	405,934
OPERATING ACTIVITIES				
Revenue from operating activities (excluding general rate)				
Rates (excluding general rate)	24(b)	39,183	39,412	38,264
Operating grants, subsidies and contributions		1,404,866	1,158,825	785,681
Fees and charges		284,303	273,789	255,506
Interest earnings		13,106	23,231	22,959
Other revenue		927,375	544,294	730,108
Profit on asset disposals	10(c)	182,950	77,753	11,727
Fair value adjustments to financial assets at fair value through profit or loss		2,998	0	2,804
		2,854,781	2,117,304	1,847,049
Expenditure from operating activities				
Employee costs		(1,274,568)	(1,105,864)	(1,122,809)
Materials and contracts		(1,542,929)	(953,324)	(924,231)
Utility charges		(91,941)	(88,321)	(87,595)
Depreciation		(2,261,471)	(1,788,251)	(2,173,855)
Finance costs		(8,994)	(11,600)	(10,576)
Insurance		(127,906)	(134,703)	(126,609)
Other expenditure		(720,920)	(572,792)	(520,356)
Loss on asset disposals	10(c)	(11,945)	(16,985)	(23,923)
		(6,040,674)	(4,671,840)	(4,989,954)
Non-cash amounts excluded from operating activities	25(a)	2,071,124	1,727,483	2,144,527
Amount attributable to operating activities		(1,114,769)	(827,053)	(998,378)
INVESTING ACTIVITIES				
Non-operating grants, subsidies and contributions		7,341,589	10,460,322	3,259,814
Proceeds from disposal of assets	10(c)	391,491	216,700	50,683
Purchase of property, plant and equipment	8(a)	(996,844)	(1,205,000)	(511,160)
Purchase and construction of infrastructure	9(a)	(7,607,096)	(10,438,479)	(3,304,127)
		(870,860)	(966,457)	(504,790)
Amount attributable to investing activities		(870,860)	(966,457)	(504,790)
FINANCING ACTIVITIES				
Repayment of borrowings	26(a)	(193,419)	(165,917)	(161,995)
Proceeds from borrowings	26(a)	280,000	0	0
Payments for principal portion of lease liabilities	26(c)	(7,393)	(64,173)	(9,331)
Transfers to reserves (restricted assets)	27	(89,050)	(67,795)	(44,831)
Amount attributable to financing activities		(9,862)	(297,885)	(216,157)
Surplus/(deficit) before imposition of general rates		(1,369,633)	(2,009,971)	(1,313,391)
Total amount raised from general rates	24(a)	2,005,305	2,009,971	1,939,249
Surplus/(deficit) after imposition of general rates	25(b)	635,672	0	625,858

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

SHIRE OF MINGENEW
FOR THE YEAR ENDED 30 JUNE 2022
INDEX OF NOTES TO THE FINANCIAL REPORT

Note 1	Basis of Preparation	9
Note 2	Revenue and Expenses	10
Note 3	Cash and Cash Equivalents	12
Note 4	Other Financial Assets	12
Note 5	Trade and Other Receivables	13
Note 6	Inventories	13
Note 7	Other Assets	14
Note 8	Property, Plant and Equipment	15
Note 9	Infrastructure	17
Note 10	Fixed Assets	19
Note 11	Leases	22
Note 12	Trade and Other Payables	24
Note 13	Other Liabilities	25
Note 14	Borrowings	26
Note 15	Employee Related Provisions	27
Note 16	Revaluation Surplus	28
Note 17	Notes to the Statement of Cash Flows	29
Note 18	Capital Commitments	30
Note 19	Related Party Transactions	31
Note 20	Joint Arrangements	33
Note 21	Financial Risk Management	34
Note 22	Other Significant Accounting Policies	38
Note 23	Function and Activity	39
Information required by legislation		
Note 24	Rating Information	42
Note 25	Rate Setting Statement Information	45
Note 26	Borrowing and Lease Liabilities	46
Note 27	Reserve accounts	48

**SHIRE OF MINGENEW
NOTES TO AND FORMING PART OF THE FINANCIAL
FOR THE YEAR ENDED 30 JUNE 2022**

1. BASIS OF PREPARATION

Basis of preparation

The financial report comprises general purpose financial statements which have been prepared in accordance with the Local Government Act 1995 and accompanying regulations.

Local Government Act 1995 requirements

Section 6.4(2) of the Local Government Act 1995 read with the Local Government (Financial Management) Regulations 1996 1996 prescribe that the financial report be prepared in accordance with the Local Government Act 1995 and, to the extent that they are not inconsistent with the Act, the Australian Accounting Standards. The Australian Accounting Standards (as they apply to local governments and not-for-profit entities) and Interpretations of the Australian Accounting Standards Board were applied where no inconsistencies exist.

The Local Government (Financial Management) Regulations 1996 specify that vested land is a right-of-use asset to be measured at cost, and is considered a zero cost concessionary lease. All right-of-use assets under zero cost concessionary leases are measured at zero cost rather than at fair value, except for 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.

All monies held in the Trust Fund are excluded from the financial statements. No monies are currently held in the Trust Fund.

Judgements and estimates

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

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

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

- estimated fair value of certain financial assets
- impairment of financial assets
- estimation of fair values of land and buildings, and infrastructure.

- estimation uncertainties made in relation to lease accounting

SHIRE OF MINGENEW
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2022

2. REVENUE AND EXPENSES

(a) Revenue

Contracts with customers

Recognition of revenue is dependent 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	Timing of revenue recognition
Rates	General rates	Over time	Payment dates adopted by Council during the year	None	When rates notice is issued
Operating grants, subsidies and contributions with customers	Community events, minor facilities, research, design, planning and services	Over time	Fixed terms transfer of funds based on agreed milestones and reporting	Contract obligation if project not complete	Output method based on project milestones and/or completion date matched to performance obligations
Operating grants, subsidies and contributions with customers	General appropriations and contributions with no specific contractual commitments	No obligations	Not applicable	Not applicable	On receipt of funds
Non operating grants, subsidies and contributions with customers	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	Output method based on project milestones and/or completion date matched to performance obligations
Fees and charges - licences, registrations, approvals	Building, planning, development and animal management	Single point in time	Full payment prior to issue	None	On payment and issue of the licence, registration or approval
Fees and charges - pool inspections	Compliance safety check	Single point in time	Equal proportion based on an equal annual fee	None	After inspection completed based on a 4 year cycle
Fees and charges - other inspections	Regulatory food, health and safety	Single point in time	Full payment prior to inspection	None	After inspection event occurs
Fees and charges - waste collections	Kerbside collection service	Over time	Payment on an annual basis in advance	None	When rates notice is issued
Reimbursements	Insurance claims, rental utilities and debt collection costs	Single point in time	Payment in arrears for claimable event	None	Earlier of when the event is agreed or cash is received
Other revenue	Agency revenue - Department of Transport	Single point in time	Payment in full on receipt	None	On receipt of funds

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

Revenue Recognition

Revenue recognised during the year under each basis of recognition by nature or types of goods or services is provided in the table below:

For the year ended 30 June 2022

Nature or type	Contracts with customers	Capital grant/contributions	Statutory Requirements	Other	Total
	\$	\$	\$	\$	\$
Rates	2,044,488	0	0	0	2,044,488
Operating grants, subsidies and contributions	1,404,866	0	0	0	1,404,866
Fees and charges	190,052	0	94,251	0	284,303
Interest earnings	5,247	0	7,859	0	13,106
Other revenue	805,359	0	226	121,790	927,375
Non-operating grants, subsidies and contributions	0	7,341,589	0	0	7,341,589
Total	4,450,012	7,341,589	102,336	121,790	12,015,727

For the year ended 30 June 2021

Nature or type	Contracts with customers	Capital grant/contributions	Statutory Requirements	Other	Total
	\$	\$	\$	\$	\$
Rates	1,977,513	0	0	0	1,977,513
Operating grants, subsidies and contributions	785,681	0	0	0	785,681
Fees and charges	170,704	0	84,802	0	255,506
Interest earnings	15,050	0	7,763	0	22,813
Other revenue	675,359	0	163	54,588	730,110
Non-operating grants, subsidies and contributions	0	3,259,814	0	0	3,259,814
Total	3,624,307	3,259,814	92,728	54,588	7,031,437

SHIRE OF MINGENEW
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2022

2. REVENUE AND EXPENSES (Continued)

(a) Revenue (Continued)

	Note	2022 Actual	2022 Budget	2021 Actual
Interest earnings				
Interest on reserve funds		465	2,831	3,792
Rates instalment and penalty interest (refer Note 24(e))		7,859	8,000	7,763
Other interest earnings		4,782	12,400	11,404
		13,106	23,231	22,959

(b) Expenses

Auditors remuneration

- Audit of the Annual Financial Report		25,100	25,563	22,000
- Other services		1,800	0	800
		26,900	25,563	22,800

Finance costs

Borrowings	26(a)	7,062	3,217	8,852
Lease liabilities	26(c)	1,932	8,383	1,724
		8,994	11,600	10,576

Other expenditure

Impairment losses/(reversals) on receivables from contracts with customers		1,075	0	(72)
Department of Transport - Licencing expenditure		652,104	500,000	457,951
Fees paid to Councillors		37,008	38,700	38,152
Community grants scheme		16,875	30,741	14,582
Sundry expenses		13,858	3,350	9,743
		720,920	572,791	520,356

SHIRE OF MINGENEW
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2022

3. CASH AND CASH EQUIVALENTS

Note	2022	2021
	\$	\$
Cash at bank and on hand	1,531,901	1,246,247
Term deposits	472,169	0
Total cash and cash equivalents	2,004,070	1,246,247
Held as		
- Unrestricted cash and cash equivalents	750,900	337,741
- Restricted cash and cash equivalents	1,253,170	908,506
	2,004,070	1,246,247

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.

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

Term deposits are presented as cash equivalents if they have a maturity of three months or less from the date of acquisition and are repayable with 24 hours notice with no loss of interest.

Restricted financial assets

Restricted financial asset balances are not available for general use by the local government due to externally imposed restrictions. 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 and for which no liability has been recognised.

Details of restrictions on financial assets can be found at Note 17.

4. OTHER FINANCIAL ASSETS

	2022	2021
	\$	\$
Non-current assets		
Financial assets at fair value through profit and loss	58,353	55,355
	58,353	55,355
Financial assets at fair value through profit and loss		
Units in Local Government House Trust	58,353	55,355
	58,353	55,355

SIGNIFICANT ACCOUNTING POLICIES

Other financial assets at amortised cost

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

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

Fair values of financial assets at amortised cost are not materially different to their carrying amounts, since the interest receivable on those assets is either close to current market rates or the assets are of a short term nature. Non-current financial assets at amortised cost fair values are based on discounted cash flows using a current market rates. They are classified as level 2 fair values in the fair value hierarchy (see Note 22 (i)) due to the observable market rates.

Interest received is presented under cashflows from operating activities in the Statement of Cash Flows where it is earned from financial assets that are held for cash management purposes.

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 21.

**SHIRE OF MINGENEW
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2022**

5. TRADE AND OTHER RECEIVABLES

Note	2022 \$	2021 \$
Current		
Rates receivable	39,714	33,480
Trade and other receivables	838,804	95,007
GST receivable	176,545	243,147
Allowance for credit losses of trade and other receivables	21(b) (1,575)	(500)
	1,053,488	371,134
Non-current		
Pensioner's rates and ESL deferred	22,978	18,093
	22,978	18,093

	30 June 2022 Actual \$	30 June 2021 Actual \$
Trade and other receivables from contracts with customers		
Trade and other receivables from contracts with customers	836,729	94,554
Loss allowance from contracts with customers	(1,575)	(500)
Total trade and other receivables from contracts with customers	835,154	94,054

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 grants, contributions, reimbursements, and goods sold and services performed in the ordinary course of business.

Trade and other receivables are recognised initially at the amount of consideration that is unconditional, unless they contain significant financing components, when they are recognised at fair value.

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 21.

Classification and subsequent measurement

Receivables which are generally due for settlement within 30 days except rates receivables which are expected to be collected within 12 months are classified as current assets. All other receivables such as, deferred pensioner rates receivable after the end of the reporting period are classified as non-current assets.

Trade and other receivables are held with the objective to collect the contractual cashflows and therefore the Shire 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.

6. INVENTORIES

Note	2022 \$	2021 \$
Current		
Fuel and materials	4,228	3,152
	4,228	3,152

The following movements in inventories occurred during the year:

Balance at beginning of year	3,152	0
Additions to inventory	1,076	3,152
Balance at end of year	4,228	3,152

SIGNIFICANT ACCOUNTING POLICIES

General

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

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

Land held for resale

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

Land held for resale (Continued)

Borrowing costs and holding charges incurred after development is completed are expensed.

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

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

**SHIRE OF MINGENEW
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2022**

7. OTHER ASSETS

Other assets - current

Prepayments
Accrued income

	2022	2021
	\$	\$
Prepayments	28,907	8,228
Accrued income	4,272	0
	33,179	8,228

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 2022

8. 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.

	Note	Land	Buildings - non- specialised	Buildings - specialised	Total land and buildings	Furniture and equipment	Plant and equipment	Bushfire equipment	Work in Progress - PPE	Total property, plant and equipment
		\$	\$	\$	\$	\$	\$	\$	\$	\$
Balance at 1 July 2020		732,500	5,380,556	2,053,484	8,166,540	4,894	1,152,107	277,498	0	9,601,039
Additions		5,007	151,857	39,701	196,565	0	314,595	0	0	511,160
Disposals		(3)	0	0	(3)	0	(55,244)	0	0	(55,247)
Revaluation increments / (decrements) transferred to revaluation surplus		(135,504)	463,522	755,691	1,083,709	0	0	0	0	1,083,709
Depreciation	10(a)	0	(363,369)	(238,976)	(602,345)	(2,186)	(197,751)	(45,101)	0	(847,383)
Transfers		14,000	(14,000)	0	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	0	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	0	11,202,189
Accumulated depreciation at 30 June 2021		0	0	0	0	(10,929)	(672,481)	(225,501)	0	(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	0	10,293,278
Additions		0	45,720	17,246	62,966	13,827	705,549	0	214,502	996,844
Disposals		(5,000)	0	0	(5,000)	0	(208,341)	0	0	(213,341)
Depreciation	10(a)	0	(330,003)	(206,898)	(536,901)	(3,802)	(222,426)	(45,100)	0	(808,229)
Transfers		0	0	0	0	9,364	0	0	0	9,364
Balance at 30 June 2022		611,000	5,334,283	2,420,248	8,365,531	22,097	1,488,489	187,297	214,502	10,277,916
Comprises:										
Gross balance amount at 30 June 2022		611,000	5,664,286	2,627,146	8,902,432	43,141	2,153,751	457,898	214,502	11,771,724
Accumulated depreciation at 30 June 2022		0	(330,003)	(206,898)	(536,901)	(21,044)	(665,262)	(270,601)	0	(1,493,808)
Balance at 30 June 2022		611,000	5,334,283	2,420,248	8,365,531	22,097	1,488,489	187,297	214,502	10,277,916

**SHIRE OF MINGENEW
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2022**

8. 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

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

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

(ii) Cost

Furniture and equipment

N/A

Cost

N/A

Plant and equipment

N/A

Cost

N/A

SHIRE OF MINGENEW
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2022

9. 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.

	Note	Infrastructure - roads	Infrastructure - drainage	Infrastructure - bridges	Infrastructure - footpaths	Infrastructure - parks & ovals	Infrastructure - airfields	Infrastructure - other	Service concession assets	Work In Progress - Infrastructure	Total Infrastructure
Balance at 1 July 2020		\$ 33,756,857	\$ 134,764	\$ 3,617,867	\$ 241,117	\$ 1,490,785	\$ 56,700	\$ 374,339	\$ 39,672,429	\$ 0	\$ 39,672,429
Additions		778,156	0	2,119,404	0	312,126	0	94,441	0	0	3,304,127
(Disposals)		0	0	0	0	(7,632)	0	0	0	0	(7,632)
Revaluation increments / (decrements) transferred to revaluation surplus		0	0	0	0	0	46,800	0	0	0	46,800
Depreciation	10(a)	(1,036,010)	(1,728)	(75,138)	(8,416)	(176,439)	0	(12,773)	(10,156)	0	(1,320,680)
Transfers		0	0	0	0	0	0	(262,629)	262,629	0	0
Balance at 30 June 2021		\$ 33,499,003	\$ 133,036	\$ 5,662,133	\$ 232,701	\$ 1,618,840	\$ 103,500	\$ 193,378	\$ 252,473	\$ 0	\$ 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	0	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)	0	(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	\$ 0	\$ 41,695,064
Additions		5,271,694	0	2,041,202	0	84,161	0	59,945	0	0	7,607,096
(Disposals)		0	0	0	0	(7,145)	0	0	0	0	(7,145)
Revaluation increments / (decrements) transferred to revaluation surplus		887,282	12,374	(399,265)	(2,398)	175,314	0	66,267	(59,342)	0	680,232
Depreciation	10(a)	(1,072,751)	(1,728)	(135,671)	(8,416)	(191,216)	(6,640)	(20,948)	(13,131)	0	(1,450,501)
Balance at 30 June 2022		\$ 38,585,228	\$ 143,682	\$ 7,168,399	\$ 221,887	\$ 1,679,954	\$ 96,860	\$ 298,642	\$ 180,000	\$ 150,094	\$ 48,524,746
Comprises:											
Gross balance at 30 June 2022		38,585,228	143,682	7,168,399	221,887	1,684,759	103,500	309,161	180,000	150,094	48,546,710
Accumulated depreciation at 30 June 2022		0	0	0	0	(4,805)	(6,640)	(10,519)	0	0	(21,964)
Balance at 30 June 2022		\$ 38,585,228	\$ 143,682	\$ 7,168,399	\$ 221,887	\$ 1,679,954	\$ 96,860	\$ 298,642	\$ 180,000	\$ 150,094	\$ 48,524,746

SHIRE OF MINGENEW
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2022

9. 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 Cost	Independent specialist valuer	June 2022	Depreciated cost value of similar assets adjusted for condition and comparability.
	Infrastructure - drainage	3	Depreciated Cost	Independent specialist valuer	June 2022	Depreciated cost value of similar assets adjusted for condition and comparability.
	Infrastructure - bridges	3	Depreciated Cost	Independent specialist valuer	June 2022	Depreciated cost value of similar assets adjusted for condition and comparability.
	Infrastructure - footpaths	3	Depreciated Cost	Independent specialist valuer	June 2022	Depreciated cost value of similar assets adjusted for condition and comparability.
	Infrastructure - parks & ovals	3	Depreciated Cost	Independent specialist valuer	June 2022	Depreciated cost value of similar assets adjusted for condition and comparability.
	Infrastructure - airfields	3	Depreciated Cost	Independent specialist valuer	June 2021	Depreciated cost value of similar assets adjusted for condition and comparability.
	Infrastructure - other	3	Depreciated Cost	Independent specialist valuer	June 2022	Depreciated cost value of similar assets adjusted for condition and comparability.
	Service concession assets - infrastructure	3	Depreciated Cost	Independent specialist valuer	June 2022	Depreciated cost value of similar assets adjusted for condition and comparability.

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

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

SHIRE OF MINGENEW
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2022

10. FIXED ASSETS

(a) Depreciation

	Note	2022 Actual \$	2022 Budget \$	2021 Actual \$
Buildings - non-specialised	8(a)	330,003	237,298	363,369
Buildings - specialised	8(a)	206,898	362,393	238,976
Furniture and equipment	8(a)	3,802	2,205	2,186
Plant and equipment	8(a)	222,426	197,714	197,751
Bushfire equipment	8(a)	45,100	63,074	45,101
Infrastructure - roads	9(a)	1,072,751	636,956	1,036,010
Infrastructure - drainage	9(a)	1,728	1,729	1,728
Infrastructure - bridges	9(a)	135,671	75,207	75,138
Infrastructure - footpaths	9(a)	8,416	8,423	8,416
Infrastructure - parks & ovals	9(a)	191,216	165,428	176,439
Infrastructure - airfields	9(a)	6,640	0	0
Infrastructure - other	9(a)	20,948	12,024	12,773
Service concession assets - infrastructure	9(a)	13,131	0	10,156
Right-of-use assets - Furniture and equipment	11(a)	2,741	5,800	5,812
Right-of-use assets - plant and equipment	11(a)	0	20,000	0
		2,261,471	1,788,251	2,173,855

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	5 to 30 years
Infrastructure - roads (excluding formation which is not depreciated)	15 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	10 years

(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.

	2022 \$	2021 \$
Furniture and equipment	8,221	8,221
Plant and equipment	12,400	12,400
Infrastructure - parks & ovals	0	6,300
	20,621	26,921

SHIRE OF MINGENEW
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2022

10. FIXED ASSETS (Continued)

(c) Disposals of assets

	2022	2022	2022	2022	2022	2022	2022	2021	2021	2021	2021	
	Actual Net Book Value	Actual Sale Proceeds	Actual Profit	Actual Loss	Budget Net Book Value	Budget Sale Proceeds	Budget Profit	Budget Loss	Actual Net Book Value	Actual Sale Proceeds	Actual Profit	Actual Loss
Land - freehold land	5,000	200	0	(4,800)	0	0	0	0	3	1,001	998	0
Plant and equipment	208,341	391,291	182,950	0	140,133	216,700	77,753	(1,186)	55,244	49,682	10,729	(16,291)
Bushfire equipment	0	0	0	0	15,799	0	0	(15,799)	0	0	0	0
Infrastructure - parks & ovals	7,145	0	0	(7,145)	0	0	0	0	7,632	0	0	(7,632)
	220,486	391,491	182,950	(11,945)	155,932	216,700	77,753	(16,985)	62,879	50,683	11,727	(23,923)

The following assets were disposed of during the year.

	2022	2022	2022	2022
	Actual Net Book Value	Actual Sale Proceeds	Actual Profit	Actual Loss
Plant and Equipment				
Transport				
Grader	46,486	110,000	63,514	0
Toyota Hilux	19,518	38,182	18,664	0
Caterpillar CT610A Prime Mover	30,348	70,000	39,652	0
32,000 Ltr Water Tanker and Trailer	73,800	81,518	7,718	0
Other property and services				
Toyota Prado	19,654	58,864	39,210	0
Toyota RAV4	18,535	32,727	14,192	0
	208,341	391,291	182,950	0
Land				
Housing				
29 (Lot 184) Oliver St	5,000	200	0	(4,800)
	5,000	200	0	(4,800)
Other Asset class				
Recreation and culture				
Football scoreboard	7,145	0	0	(7,145)
	7,145	0	0	(7,145)
	220,486	391,491	182,950	(11,945)

**SHIRE OF MINGENEW
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2022**

10. FIXED ASSETS (Continued)

SIGNIFICANT ACCOUNTING POLICIES

Fixed assets

Each class of fixed assets within either property, plant and equipment or infrastructure, is carried at cost or fair value as indicated less, where applicable, any accumulated depreciation and impairment losses.

Initial recognition and measurement for assets held at cost

Plant and equipment including furniture and equipment is recognised at cost on acquisition in accordance with *Financial Management Regulation 17A*. Where acquired at no cost the asset is initially recognised at fair value. Assets held at cost are depreciated and assessed for indicators of impairment annually.

Initial recognition and measurement between mandatory revaluation dates for assets held at fair value

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 scheduled revaluation dates 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 revaluation 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.

At the end of each period the carrying amount for each asset class 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.

Revaluation (continued)

For property, plant and equipment and infrastructure, 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. Subsequent increases are then recognised in profit or loss to the extent they reverse a net revaluation decrease previously recognised in profit or loss for the same class of asset.

Depreciation

The depreciable amount of all property, plant and equipment and infrastructure, 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 on revaluation

When an item of property, plant and equipment and infrastructure is revalued, any accumulated depreciation at the date of the revaluation is treated in one of the following ways:

- (i) 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
- (ii) 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 ready 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 in the Statement of Comprehensive Income and in Note 10(a).

SHIRE OF MINGENEW
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2022

11. LEASES

(a) 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.	Note	Right-of-use assets - Furniture and equipment \$	Right-of-use assets Total \$
Balance at 1 July 2020		23,572	23,572
Depreciation		(5,812)	(5,812)
Balance at 30 June 2021		17,760	17,760
Gains/(losses) from sale and leaseback transactions		(9,364)	(9,364)
Depreciation	10(a)	(2,742)	(2,742)
Balance at 30 June 2022		5,654	5,654

The following amounts were recognised in the statement of comprehensive income during the period in respect of leases where the entity is the lessee:

		2022 Actual \$	2021 Actual \$
Depreciation on right-of-use assets	10(a)	(2,742)	(5,812)
Interest expense on lease liabilities	26(c)	(1,932)	(1,724)
Total amount recognised in the statement of comprehensive income		(4,674)	(7,536)
Total cash outflow from leases		(9,325)	(11,055)
(b) Lease Liabilities			
Current		3,675	7,393
Non-current	26(c)	642	4,317
		4,317	11,710

Secured liabilities and assets pledged as security

Lease liabilities are effectively secured, as the rights to the leased assets recognised in the financial statements revert to the lessor in the event of default.

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 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.

Details of individual lease liabilities required by regulations are provided at Note 26(c).

Right-of-use assets - valuation measurement

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 10 under revaluation 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 shorter. 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.

**SHIRE OF MINGENEW
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2022**

11. LEASES (Continued)

(c) Lessor - Property, Plant and Equipment Subject to Lease

	2022	2021
	\$	\$
Amounts recognised in profit or loss for Property, Plant and Equipment Subject to Lease		
Rental income	116,856	114,751

The Shire leases houses to staff and aged persons with rentals payable monthly. These leases are classified as operating leases as they do not transfer substantially all of the risks and rewards incidental to the ownership of the assets. The staff houses are not considered investment property as they are leased for use in the supply of services to the community. The aged persons housing are considered a joint operation and are not considered investment property as the primary purpose is provision of community housing.

Lease payments for some contracts include CPI increases, but there are no other variable lease payments that depend on an index or rate. Although the Shire is exposed to changes in the residual value at the end of the current leases, the Shire typically enters into new operating leases and therefore will not immediately realise any reduction in residual value at the end of these leases. Expectations about the future residual values are reflected in the fair value of the properties.

SIGNIFICANT ACCOUNTING POLICIES

The Shire as Lessor

Upon entering into each contract as a lessor, the Shire assesses if the lease is a finance or operating lease.

The contract is classified as a finance lease when the terms of the lease transfer substantially all the risks and rewards of ownership to the lessee. All other leases not within this definition are classified as operating leases. Rental income received from operating leases is recognised on a straight-line basis over the term of the specific lease.

Initial direct costs incurred in entering into an operating lease (eg legal cost, cost to setup) are included in the carrying amount of the leased asset and recognised as an expense on a straight-line basis over the lease term.

When a contract is determined to include lease and non-lease components, the Shire applies AASB 15 to allocate the consideration under the contract to each component.

SHIRE OF MINGENEW
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2022

12. TRADE AND OTHER PAYABLES

Current

	2022	2021
	\$	\$
Sundry creditors	645,163	0
Prepaid rates	13,937	10,577
Accrued payroll liabilities	36,530	33,708
ATO liabilities	101,341	40,426
Bonds and deposits held	15,507	16,062
Other payables	6,345	1,437
Accrued interest	515	0
Accrued expense	398,960	0
	1,218,298	102,210

SIGNIFICANT ACCOUNTING POLICIES

Financial liabilities

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

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

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.

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 usually paid within 30 days of recognition. The carrying amounts of trade and other payables are considered to be the same as their fair values, due to their short-term nature.

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
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2022**

13. OTHER LIABILITIES

Current

Contract liabilities
Other Liabilities income in advance

Reconciliation of changes in contract liabilities

Opening balance
Additions
Revenue from contracts with customers included as a contract liability at the start of the period

	2022	2021
	\$	\$
Contract liabilities	676,769	420,600
Other Liabilities income in advance	3,330	8,245
	<u>680,099</u>	<u>428,845</u>
Opening balance	420,600	170,866
Additions	628,288	273,934
Revenue from contracts with customers included as a contract liability at the start of the period	(372,119)	(24,200)
	<u>676,769</u>	<u>420,600</u>

The Shire expects to satisfy the performance obligations from contracts with customers unsatisfied at the end of the reporting period to be satisfied within the next 12 months.

SIGNIFICANT ACCOUNTING POLICIES

Contract liabilities

Contract liabilities represent the Shire's obligation to transfer goods or services to a customer for which the Shire has received consideration from the customer.

Contract liabilities represent obligations which are not yet satisfied. Contract liabilities are recognised as revenue when the performance obligations in the contract are satisfied.

Capital grant/contribution liabilities

Capital grant/contribution liabilities represent the Shire's obligations to construct recognisable non-financial assets to identified specifications to be controlled the Shire which are yet to be satisfied. Capital grant/contribution liabilities are recognised as revenue when the obligations in the contract are satisfied.

Non-current capital grant/contribution liabilities fair values are based on discounted cash flows of expected cashflows to satisfy the obligations using a current borrowing rate. They are classified as level 3 fair values in the fair value hierarchy (see Note 22(i)) due to the unobservable inputs, including own credit risk.

**SHIRE OF MINGENEW
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2022**

14. BORROWINGS

	Note	2022			2021		
		Current	Non-current	Total	Current	Non-current	Total
Secured		\$	\$	\$	\$	\$	\$
Debentures		55,331	197,169	252,500	165,919	0	165,919
Total secured borrowings	26(a)	55,331	197,169	252,500	165,919	0	165,919

Secured liabilities and assets pledged as security

Debentures, bank overdrafts and bank loans are secured by a floating charge over the assets of the Shire of Mingenew. Other loans relate to transferred receivables. Refer to Note 5.

The Shire of Mingenew has complied with the financial covenants of its borrowing facilities during the 2022 and 2021 years.

SIGNIFICANT ACCOUNTING POLICIES

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.

Fair values of borrowings are not materially different to their carrying amounts, since the interest payable on those borrowings is either close to current market rates or the borrowings are of a short term nature.

Borrowings fair values are based on discounted cash flows using a current borrowing rate. They are classified as level 3 fair values in the fair value hierarchy (see Note 22(i)) due to the unobservable inputs, including own credit risk.

Risk

Information regarding exposure to risk can be found at Note 21.

Details of individual borrowings required by regulations are provided at Note 26(a).

SHIRE OF MINGENEW
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2022

15. EMPLOYEE RELATED PROVISIONS

Employee Related Provisions

	2022	2021
	\$	\$
Current provisions		
Employee benefit provisions		
Annual Leave	64,926	81,319
Long Service Leave	27,677	23,465
	92,603	104,784
Non-current provisions		
Long Service Leave	11,820	11,101
	11,820	11,101
	104,423	115,885

Provision is made for benefits accruing to employees in respect of wages and salaries, annual leave and long service leave and associated on costs for services rendered up to the reporting date and recorded as an expense during the period the services are delivered.

Annual leave liabilities are classified as current, as there is no unconditional right to defer settlement for at least 12 months after the end of the reporting period. Assessments indicate that actual settlement of the liabilities is expected to occur as follows:

Amounts are expected to be settled on the following basis:

	Note	2022	2021
		\$	\$
Less than 12 months after the reporting date		78,274	81,319
More than 12 months from reporting date		26,149	34,566
		104,423	115,885

Expected reimbursements of employee related provisions from other WA local governments included within other receivables	5	0	15,302
--	---	---	--------

SIGNIFICANT ACCOUNTING POLICIES

Employee benefits

The Shire's obligations for employees' annual leave, long service leave and other employee leave entitlements are recognised as employee related 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 provisions 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.

**SHIRE OF MINGENEW
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2022**

16. REVALUATION SURPLUS

	2022 Opening Balance	2022 Revaluation Increment	2022 Revaluation (Decrement)	Total Movement on Revaluation	2022 Closing Balance	2021 Opening Balance	2021 Revaluation Increment	2021 Revaluation (Decrement)	Total Movement on Revaluation	2021 Closing Balance
Revaluation surplus - Land - freehold land	\$ 786,615	0	0	0	\$ 786,615	\$ 922,119	0	(135,504)	(135,504)	\$ 786,615
Revaluation surplus - Buildings - non-specialised	4,241,524	0	0	0	4,241,524	3,778,002	463,522	0	463,522	4,241,524
Revaluation surplus - Buildings - specialised	2,419,608	0	0	0	2,419,608	1,663,917	755,691	0	755,691	2,419,608
Revaluation surplus - Plant and equipment	232,384	0	0	0	232,384	232,384	0	0	0	232,384
Revaluation surplus - Bushfire equipment	40,733	0	0	0	40,733	40,733	0	0	0	40,733
Revaluation surplus - Infrastructure - roads	8,613,990	887,282	0	887,282	9,501,272	8,613,990	0	0	0	8,613,990
Revaluation surplus - Infrastructure - drainage	768,269	12,374	0	12,374	780,643	768,269	0	0	0	768,269
Revaluation surplus - Infrastructure - bridges	1,487,183	0	(399,265)	(399,265)	1,087,918	1,487,183	0	0	0	1,487,183
Revaluation surplus - Infrastructure - footpaths	169,780	0	(2,398)	(2,398)	167,382	169,780	0	0	0	169,780
Revaluation surplus - Infrastructure - parks & ovals	344,620	175,314	0	175,314	519,934	344,620	0	0	0	344,620
Revaluation surplus - Infrastructure - airfields	148,860	0	0	0	148,860	102,060	46,800	0	46,800	148,860
Revaluation surplus - Infrastructure - other	73,200	6,925	0	6,925	80,125	73,200	0	0	0	73,200
	19,326,766	1,081,885	(401,663)	680,232	20,006,998	18,196,257	1,266,013	(135,504)	1,130,509	19,326,766

Movements on revaluation of property, plant and equipment (including infrastructure) are not able to be reliably attributed to a program as the assets were revalued by class as provided for by AASB 116 Aus 40.1.

SHIRE OF MINGENEW
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2022

17. NOTES TO THE STATEMENT OF CASH FLOWS

(a) Reconciliation of Cash

For the purposes of the Statement of Cash Flows, cash includes cash and cash equivalents, net of outstanding bank overdrafts. Cash at the end of the reporting period is reconciled to the related items in the Statement of Financial Position as follows:

	Note	2022 Actual \$	2022 Budget \$	2021 Actual \$
Cash and cash equivalents	3	2,004,070	558,848	1,246,247

Restrictions

The following classes of financial 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	3	1,253,170	539,639	908,506
		<u>1,253,170</u>	<u>539,639</u>	<u>908,506</u>

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

Restricted reserve accounts	27	560,894	539,639	471,844
Contract liabilities	13	676,769	0	420,600
Deposits and bonds held	12	15,507	0	16,062
Total restricted financial assets		<u>1,253,170</u>	<u>539,639</u>	<u>908,506</u>

(b) Reconciliation of Net Result to Net Cash Provided
By Operating Activities

Net result		6,161,001	9,915,759	2,056,160
Non-cash items:				
Adjustments to fair value of financial assets at fair value through profit and loss		(2,998)	0	(2,804)
Depreciation/amortisation		2,261,471	1,788,251	2,173,855
(Profit)/loss on sale of asset		(171,005)	(60,768)	12,196
Changes in assets and liabilities:				
(Increase)/decrease in trade and other receivables		(687,239)	233,229	(330,468)
(Increase)/decrease in other assets		(24,951)	0	(8,228)
(Increase)/decrease in inventories		(1,076)	(2,000)	(3,152)
Increase/(decrease) in trade and other payables		1,116,089	(655,000)	(27,419)
Increase/(decrease) in employee related provisions		(11,462)	0	(33,444)
Increase/(decrease) in other liabilities		251,254	(250,000)	257,034
Non-operating grants, subsidies and contributions		(7,108,918)	(10,460,322)	(3,259,814)
Net cash provided by/(used in) operating activities		<u>1,782,166</u>	<u>509,149</u>	<u>833,916</u>

(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		(2,551)		(1,148)
Total amount of credit unused		<u>511,949</u>		<u>513,352</u>

Loan facilities

Loan facilities - current		55,331		165,919
Loan facilities - non-current		197,169		0
Total facilities in use at balance date		<u>252,500</u>		<u>165,919</u>

Unused loan facilities at balance date

0 0

SHIRE OF MINGENEW
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2022

18. CAPITAL COMMITMENTS

	2022	2021
	\$	\$
Contracted for:		
- capital expenditure projects	2,220,091	0
	2,220,091	0
Payable:		
- not later than one year	2,220,091	0

The capital expenditure projects outstanding at the end of the current reporting period represent the Essential Public Assets Reconstruction for road works from Tropical Cyclone Seroja that occurred on 11-12 April 2021. This is fully funded through Disaster Recovery Funding Arrangements WA.

SHIRE OF MINGENEW
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2022

19. RELATED PARTY TRANSACTIONS

(a) Elected Member Remuneration	Note	2022 Actual \$	2022 Budget \$	2021 Actual \$
Elected Member Gary Cosgrove				
President's annual allowance		7,424	7,500	7,348
Meeting attendance fees		6,444	4,184	6,384
Other expenses		2,022	2,160	235
ICT expenses		699	857	273
Travel and accommodation expenses		1,009	1,250	527
		17,598	15,951	14,767
Elected Member Justin Bagley				
Deputy President's annual allowance		1,321	0	0
Meeting attendance fees		3,800	4,186	3,764
Other expenses		1,903	2,160	1,148
ICT expenses		699	857	273
Travel and accommodation expenses		961	1,250	0
		8,684	8,453	5,185
Elected Member Caroline Farr				
Meeting attendance fees		3,800	4,186	3,764
Other expenses		812	287	0
ICT expenses		699	857	273
		5,311	5,330	4,037
Elected Member Jonathan Holmes				
Meeting attendance fees		2,127	0	0
Other expenses		812	0	0
ICT expenses		523	0	0
		3,462	0	0
Elected Member Hellene McTaggart				
Meeting attendance fees		3,800	4,186	3,764
Other expenses		1,903	2,160	0
ICT expenses		699	857	273
Travel and accommodation expenses		1,668	1,250	0
		8,070	8,453	4,037
Elected Member Anthony Smyth				
Meeting attendance fees		3,800	4,186	3,764
Other expenses		1,903	2,160	1,148
ICT expenses		699	858	273
Travel and accommodation expenses		961	1,250	0
		7,363	8,454	5,185
Elected Member Helen Newton (did not renominate)				
Meeting attendance fees		1,106	4,186	3,764
Other expenses		0	287	0
ICT expenses		246	857	273
		1,352	5,330	4,037
Elected Member Robert Newton (did not renominate)				
Deputy President's annual allowance		545	1,900	1,836
Meeting attendance fees		1,106	4,186	3,764
Other expenses		0	286	0
ICT expenses		246	857	273
		1,897	7,229	5,873
Elected Member Gavin Pearse (resigned)				
Meeting attendance fees		1,735	0	0
Other expenses		812	0	0
ICT expenses		302	0	0
		2,849	0	0
		56,586	59,200	43,121

SHIRE OF MINGENEW
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2022

19. RELATED PARTY TRANSACTIONS (Continued)

(a) Elected Member Remuneration (Continued)

Fees, expenses and allowances to be paid or reimbursed to elected council members.

	2022 Actual	2022 Budget	2021 Actual
	\$	\$	\$
President's annual allowance	7,424	7,500	7,348
Deputy President's annual allowance	1,866	1,900	1,836
Meeting attendance fees	27,718	29,300	28,968
Other expenses	10,167	9,500	2,531
ICT expenses	4,812	6,000	1,911
Travel and accommodation expenses	4,599	5,000	527
19(b)	56,586	59,200	43,121

Other expenses includes elected members attendance at various conventions, seminars, training and development, a comparison has been included for the 2021 year.

(b) Key Management Personnel (KMP) Compensation

The total of compensation paid to KMP of the Shire during the year are as follows:

	2022 Actual	2021 Actual
	\$	\$
Short-term employee benefits	504,230	467,948
Post-employment benefits	62,393	53,700
Employee - other long-term benefits	7,517	4,434
Employee - termination benefits	24,703	30,821
Council member costs	56,586	43,121
19(a)	655,429	600,024

Short-term employee benefits

These amounts include all salary and fringe benefits awarded to KMP except for details in respect to fees and benefits paid to council members which may be separately found in the table above.

Post-employment benefits

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

Other long-term benefits

These amounts represent annual leave and long service leave entitlements 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).

Council member costs

These amounts represent payments of member fees, expenses, allowances and reimbursements during the year.

(c) 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 guarantees exist in relation to related parties at year end.

In addition to KMP compensation above the following transactions occurred with related parties:

	2022 Actual	2021 Actual
	\$	\$
Purchase of goods and services	36,489	13,685

(d) 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 council member, are considered key management personnel.

ii. Other Related Parties

An associate person of KMP 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
FOR THE YEAR ENDED 30 JUNE 2022**

20. JOINT ARRANGEMENTS

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. Council voted to extend the agreement beyond August 2022, with the new contract being negotiated as at 30 June 2022.

Statement of Financial Position	2022 Actual	2021 Actual
	\$	\$
Property, Plant & Equipment (Asset # 0254)	81,566	81,566
Less: accumulated depreciation	(2,553)	0
Total assets	79,013	81,566
Retained Surplus	79,013	81,566
Total equity	79,013	81,566
 Statement of Comprehensive Income		
Housing revenue	34,263	24,960
Housing expenditure	(35,517)	(27,934)
Profit/(loss) for the period	(1,254)	(2,974)
Other comprehensive income	0	0
Total comprehensive income for the period	(1,254)	(2,974)

SIGNIFICANT ACCOUNTING POLICIES

Joint operations

A joint operation is a joint arrangement where the Shire has joint control with another party to the joint arrangement. All parties to joint arrangements have rights to the assets, and obligations for the liabilities relating to the arrangement.

Assets, liabilities, revenues and expenses relating to the Shire's interest in the joint operation are accounted for in accordance with the relevant Australian Accounting Standard.

SHIRE OF MINGENEW
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2022

21. 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 rates	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, term deposits, and Treasury bonds 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
	%	\$	\$	\$	\$
2022					
Cash and cash equivalents	0.31%	2,004,070	472,169	1,531,801	100
2021					
Cash and cash equivalents	0.81%	1,246,247	0	1,246,147	100

Sensitivity

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

	2022	2021
	\$	\$
Impact of a 1% movement in interest rates on profit and loss and equity*	15,318	12,461

* 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 26(a).

SHIRE OF MINGENEW
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2022

21. FINANCIAL RISK MANAGEMENT (Continued)

(b) Credit risk

Trade and Other Receivables

The Shire's major receivables comprise rates, various Government Agency funding and user fees and charges. The major risk associated with these receivables is credit risk – the risk that the debts may not be repaid. The Shire manages this risk by monitoring outstanding debt and employing debt recovery policies. It also encourages ratepayers to pay rates by the due date through incentives.

Credit risk on rates and annual charges is minimised by the ability of the Shire to recover these debts as a secured charge over the land, that is, the land can be sold to recover the debt. The Shire is able to charge interest on overdue rates and annual charges at higher than market rates, which further encourages payment.

The level of outstanding receivables is reported to Council monthly and benchmarks are set and monitored for acceptable collection performance.

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

The expected loss rates are based on the payment profiles of rates and fees and charges over a period of 36 months before 1 July 2021 or 1 July 2022 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 2022 and 30 June 2021 for rates receivable was determined as follows:

	Less than 1 year past due	More than 1 year past due	More than 2 years past due	More than 3 years past due	Total	Note
30 June 2022						
Rates receivable						
Expected credit loss	0.00%	0.00%	0.00%	0.00%		
Gross carrying amount	22,169	4,959	3,658	8,928	39,714	
Loss allowance	0	0	0	0	0	5
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	5

The loss allowance as at 30 June 2022 and 30 June 2021 was determined as follows for trade receivables.

	Current	More than 30 days past due	More than 60 days past due	More than 90 days past due	Total	
30 June 2022						
Trade and other receivables						
Expected credit loss	0.062%	2.92%	0.17%	0.00%		
Gross carrying amount	820,263	14,778	3,763	0	838,804	
Loss allowance	512	432	631	0	1,575	5
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	5

SHIRE OF MINGENEW
 NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
 FOR THE YEAR ENDED 30 JUNE 2022

21. FINANCIAL RISK MANAGEMENT (Continued)

(b) Credit risk

The loss allowances for trade receivables and contract assets as at 30 June reconcile to the opening loss allowances as follows:

	Rates receivable		Trade and other receivables		Contract Assets	
	2022 Actual	2021 Actual	2022 Actual	2021 Actual	2022 Actual	2021 Actual
Opening loss allowance as at 1 July	\$ 0	\$ 0	\$ 500	\$ 572	\$ 0	\$ 0
Increase in loss allowance recognised in profit or loss during the year	0	0	1,075	0	0	0
Unused amount reversed	0	0	0	(72)	0	0
Closing loss allowance at 30 June	0	0	1,575	500	0	0

Trade receivables and contract assets are written off where there is no reasonable expectation of recovery. Indicators that there is no reasonable expectation of recovery include, amongst others, the failure of a debtor to engage in a repayment plan with the Shire, and a failure to make contractual payments for a period of greater than 120 days past due.

Impairment losses on trade receivables and contract assets are presented as net impairment losses within operating profit. Subsequent recoveries of amounts previously written off are credited against the same line item.

SHIRE OF MINGENEW
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2022

21. 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 \$
<u>2022</u>					
Trade and other payables	1,218,298	0	0	1,218,298	1,218,298
Borrowings	55,331	197,169	0	252,500	252,500
Lease liabilities	3,675	642	0	4,317	4,317
	1,277,304	197,811	0	1,475,115	1,475,115
<u>2021</u>					
Trade and other payables	61,785	0	0	61,785	61,785
Borrowings	165,919	0	0	165,919	165,919
Lease liabilities	7,393	4,317	0	11,710	11,710
	235,097	4,317	0	239,414	239,414

**SHIRE OF MINGENEW
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2022**

22. 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) Interest earnings

Interest income is calculated by applying the effective interest rate to the gross carrying amount of a financial asset measured at amortised cost 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).

i) 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.

j) 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 regularity 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.

k) Initial application of accounting standards

During the current year, no new or revised Australian Accounting Standards and Interpretations were compiled, became mandatory and were applicable to its operations.

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
- AASB 2021-7 Amendments to Australian Accounting Standards - Effective Date of Amendments to AASB 10 and AASB 128 and Editorial Corrections

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

**SHIRE OF MINGENEW
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2022**

23. FUNCTION AND ACTIVITY

(a) Service objectives and descriptions

Shire operations as disclosed in this financial report encompass the following service orientated functions and activities.

Objective	Description
<p>Governance 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 To collect revenue to allow for the provision of services.</p>	Rates, general purpose government grants and interest revenue.
<p>Law, order, public safety To provide services to help ensure a safer community.</p>	Fire prevention, animal control and inspections.
<p>Health To provide services to help ensure a safer community.</p>	Food quality, pest control and inspections.
<p>Education and welfare 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 Provide housing services required by the community and for staff.</p>	Maintenance of staff, aged and rental housing.
<p>Community amenities 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 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 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 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 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 2022

23. FUNCTION AND ACTIVITY (Continued)

(b) Income and expenses	2022 Actual	2022 Budget	2021 Actual
	\$	\$	\$
Income excluding grants, subsidies and contributions			
Governance	14,121	13,899	18,823
General purpose funding	2,082,860	2,076,475	2,006,681
Law, order, public safety	122,476	5,300	201,728
Health	650	820	801
Education and welfare	2,227	1,375	1,191
Housing	121,906	117,930	111,873
Community amenities	82,562	78,300	75,059
Recreation and culture	56,184	36,833	39,047
Transport	798,829	562,768	482,865
Economic services	42,316	37,215	37,376
Other property and services	131,090	37,535	25,175
	3,455,221	2,968,450	3,000,619
Grants, subsidies and contributions			
Governance	0	0	14,248
General purpose funding	997,845	689,000	640,230
Law, order, public safety	397,377	725,011	22,139
Education and welfare	11,663	127,050	22,212
Housing	0	0	23,278
Community amenities	0	10,000	20,000
Recreation and culture	264,484	269,692	311,929
Transport	6,891,248	9,568,194	2,904,176
Economic services	152,888	185,200	36,619
Other property and services	30,949	45,000	50,664
	8,746,454	11,619,147	4,045,495
Total Income	12,201,675	14,587,597	7,046,114
Expenses			
Governance	(360,985)	(349,625)	(315,432)
General purpose funding	(92,164)	(82,800)	(75,572)
Law, order, public safety	(490,236)	(211,815)	(351,597)
Health	(89,714)	(88,061)	(77,002)
Education and welfare	(148,181)	(143,142)	(128,865)
Housing	(170,326)	(164,554)	(157,236)
Community amenities	(321,505)	(277,836)	(227,931)
Recreation and culture	(1,055,965)	(1,011,761)	(1,071,818)
Transport	(2,653,452)	(1,849,425)	(2,233,259)
Economic services	(443,501)	(411,575)	(348,015)
Other property and services	(214,645)	(81,244)	(3,227)
Total expenses	(6,040,674)	(4,671,838)	(4,989,954)
Net result for the period	6,161,001	9,915,759	2,056,160

SHIRE OF MINGENEW
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2022

23. FUNCTION AND ACTIVITY (Continued)

	2022	2022	2021
	Actual	Budget	Actual
(c) Fees and Charges	\$	\$	\$
General purpose funding	14,823	4,010	3,632
Law, order, public safety	1,822	1,150	1,226
Health	650	820	801
Education and welfare	2,004	800	791
Housing	113,389	116,230	108,685
Community amenities	82,562	78,300	75,059
Recreation and culture	35,367	35,834	25,263
Economic services	28,558	27,645	30,716
Other property and services	5,128	9,000	9,333
	284,303	273,789	255,506
(d) Total Assets	\$	\$	
Governance	72,055	56,322	
General purpose funding	67,692	51,656	
Law, order, public safety	438,873	294,426	
Health	182	179	
Education and welfare	693,683	653,500	
Housing	2,479,995	2,675,374	
Community amenities	358,109	483,179	
Recreation and culture	4,827,544	4,714,832	
Transport	47,695,546	41,353,037	
Economic services	1,326,437	1,159,092	
Other property and services	4,024,496	2,266,714	
	61,984,612	53,708,311	

SHIRE OF MINGENEW
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2022

24. RATING INFORMATION

(a) General Rates

RATE TYPE Rate Description	Basis of valuation	Number of Properties	2021/22 Actual Rateable Value *		2021/22 Actual Revenue		2021/22 Interim Rates		2021/22 Actual Back Rates		2021/22 Budget Back Rate		2021/22 Budget Total Revenue		2020/21 Actual Total Revenue	
			\$	Value	\$	Revenue	\$	Revenue	\$	Revenue	\$	Rate	\$	Revenue	\$	Revenue
GRV - Mingenew	Gross rental valuation	129	1,153,984	177,574	2,939	180,722	209	0	150	177,573	0	177,573	173,495			
GRV - Yandanooka	Gross rental valuation	2	13,884	2,136	0	2,136	0	0	0	2,136	0	2,136	2,086			
GRV - Commercial	Gross rental valuation	14	346,632	53,339	0	53,339	0	14,000	0	53,339	14,000	67,339	52,091			
GRV - Industrial	Gross rental valuation	1	12,480	1,920	0	1,920	0	1,920	0	1,920	0	1,920	1,875			
UV - Rural & Mining	Unimproved valuation	111	136,073,500	1,672,343	(136)	1,672,207	0	0	0	1,672,343	0	1,672,343	1,627,013			
Sub-Total		257	137,600,480	1,907,312	2,803	1,910,324	209	14,000	150	1,907,311	14,000	1,921,481	1,856,580			
Minimum																
		728	24,870	44,408	1,428	45,836	0	0	0	43,680	0	43,680	41,713			
		728	0	0	0	0	0	0	0	0	0	0	0			
		728	6,200	6,552	0	6,552	0	0	0	6,552	0	6,552	6,363			
		728	2,786	2,184	0	2,184	0	0	0	2,184	0	2,184	2,121			
		1,093	680,657	37,162	4,315	41,477	0	0	0	37,162	0	37,162	33,555			
Sub-Total		106	714,513	90,306	5,743	96,049	0	0	0	89,578	0	89,578	83,732			
		363	138,314,993	1,997,618	8,546	2,006,373	209	14,000	150	1,996,889	14,000	2,011,039	1,940,292			
Total amount raised from general rates						(1,068)						(1,068)				
Total amount raised from general rates						2,005,305						2,009,971	1,939,249			
Ex-gratia Rates																
CBH		1	0	38,872	0	38,872	0	0	0	39,102	0	39,102	37,961			
Murchison Region Aboriginal Co		1	0	311	0	311	0	0	0	310	0	310	303			
Sub-Total		2	0	39,183	0	39,183	0	0	0	39,412	0	39,412	38,264			
Total amount raised from rates (excluding general rates)																
(c) Total Rates						39,183						39,412	38,264			
Total Rates						2,044,488						2,049,383	1,977,513			

The entire balance of rates revenue has been recognised at a point in time in accordance with AASB 1058 Income for not-for-profit entities.

SHIRE OF MINGENEW
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2022

24. RATING INFORMATION (Continued)

(d) Discounts, Incentives, Concessions, & Write-offs

Waivers or Concessions

Rate or Fee and Charge to which the Waiver or Concession is Granted	Type	Waiver/Concession	Discount %	Discount \$	2022 Actual \$	2022 Budget \$	2021 Actual \$
Yandanooka Townsite	Rate	Concession	50.00%	1,035	1,068	1,068	1,043
					1,068	1,068	1,043
Total discounts/concessions (Note 24)					1,068	1,068	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
 NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
 FOR THE YEAR ENDED 30 JUNE 2022

24. RATING INFORMATION (Continued)

(e) Interest Charges & Instalments

Instalment Options	Date Due	Instalment Plan	Instalment Plan	Unpaid Rates
		Admin Charge	Interest Rate	Interest Rate
		\$	%	%
Option One				
Single full payment	3 Sept 2021	0	0.00%	0.00%
Option Two				
First instalment	3 Sept 2021	0	5.50%	7.00%
Second instalment	5 Nov 2021	15	5.50%	7.00%
Option Three				
First instalment	3 Sept 2021	15	5.50%	7.00%
Second instalment	5 Nov 2021	15	5.50%	7.00%
Third instalment	14 Jan 2022	15	5.50%	7.00%
Fourth instalment	18 Mar 2022	15	5.50%	7.00%
		2022 Actual	2022 Budget	2021 Actual
		\$	\$	\$
Interest on unpaid rates		3,860	3,800	3,610
Interest on instalment plan		3,999	4,200	4,153
Charges on instalment plan		1,800	2,000	1,875
		9,659	10,000	9,638

SHIRE OF MINGENEW
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2022

25. RATE SETTING STATEMENT INFORMATION

Note	2021/22	2021/22	2020/21	
	(30 June 2022 Carried Forward)	Budget (30 June 2022 Carried Forward)	(30 June 2021 Carried Forward)	
	\$	\$	\$	
(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	10(c)	(182,950)	(77,753)	(11,727)
Less: Movement in liabilities associated with restricted cash		(12,178)	0	(31,346)
Less: Fair value adjustments to financial assets at fair value through profit and loss		(2,998)	0	(2,804)
Add: Loss on disposal of assets	10(c)	11,945	16,985	23,923
Add: Depreciation	10(a)	2,261,471	1,788,251	2,173,855
Non-cash movements in non-current assets and liabilities:				
Pensioner deferred rates		(4,885)	0	(5,276)
Employee benefit provisions		719	0	(2,098)
Non-cash amounts excluded from operating activities		2,071,124	1,727,483	2,144,527
(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: Reserve accounts	27	(560,894)	(539,639)	(471,844)
Add: Current liabilities not expected to be cleared at end of year				
- Current portion of borrowings	14	55,331	0	165,919
- Current portion of lease liabilities	11(b)	3,675	71,297	7,393
- Employee benefit provisions		92,601	104,784	104,780
Total adjustments to net current assets		(409,287)	(363,558)	(193,752)
Net current assets used in the Rate Setting Statement				
Total current assets		3,094,965	710,134	1,628,761
Less: Total current liabilities		(2,050,006)	(346,576)	(809,151)
Less: Total adjustments to net current assets		(409,287)	(363,558)	(193,752)
Net current assets used in the Rate Setting Statement		635,672	0	625,858

SHIRE OF MINGENEW
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2022

26. BORROWING AND LEASE LIABILITIES

(a) Borrowings

Purpose	Note	Actual				Budget			
		New Loans		Principal Repayments		New Loans		Principal Repayments	
		Principal at 1 July 2020	During 2020-21	Principal at 30 June 2021	During 2021-22	Principal at 1 July 2021	During 2021-22	Principal at 30 June 2022	
Senior Citizen Building		\$ 39,211	\$ 0	\$ 17,001	\$ 0	\$ 22,210	\$ 0	\$ 17,001	\$ 5,209
King Street - Triplex		28,373	0	14,222	0	14,151	0	(14,222)	(71)
Phillip Street - House		21,279	0	10,499	0	(10,780)	0	(10,499)	281
Moore Street - House		45,059	0	18,175	0	26,884	0	(18,175)	8,709
Field Street - House		27,422	0	15,007	0	12,415	0	(15,007)	(2,592)
Pavilion Fitout		40,242	0	18,921	0	21,321	0	(18,921)	2,400
Roller		12,244	0	7,017	0	5,227	0	(7,017)	(1,790)
Grader		40,300	0	22,152	0	18,148	0	(22,152)	(4,004)
Side Tipper		27,447	0	15,032	0	12,415	0	(15,032)	(2,617)
Drum Roller		46,337	0	27,893	0	18,444	0	(27,893)	(9,448)
Total		327,914	0	165,919	280,000	161,995	0	(165,919)	(3,924)
Total Borrowings	14	327,914	0	165,919	280,000	161,995	0	(165,919)	(3,924)

Borrowing Interest Repayments

Purpose	Note	Function and activity	Loan Number	Institution	Interest Rate	Actual for year ending 30 June 2022		Budget for year ending 30 June 2022	
						Actual	Budget	Actual	Budget
Senior Citizen Building		Education and welfare	137	WA Treasury	2.40%	(520)	(441)	(520)	(441)
King Street - Triplex		Housing	133	WA Treasury	2.40%	(331)	(281)	(331)	(281)
Phillip Street - House		Housing	134	WA Treasury	2.40%	(252)	(214)	(252)	(214)
Moore Street - House		Housing	136	WA Treasury	2.40%	(629)	(534)	(629)	(534)
Field Street - House		Housing	142	WA Treasury	2.40%	(290)	(246)	(290)	(246)
Pavilion Fitout		Recreation and culture	138	WA Treasury	2.40%	(499)	(424)	(499)	(424)
Roller		Transport	139	WA Treasury	2.40%	(123)	(104)	(123)	(104)
Grader		Transport	141	WA Treasury	2.40%	(424)	(361)	(424)	(361)
Side Tipper		Transport	144	WA Treasury	2.40%	(290)	(246)	(290)	(246)
Drum Roller		Transport	145	WA Treasury	2.40%	(431)	(366)	(431)	(366)
Total			146	WA Treasury	0.80%	(3,273)	0	(3,273)	0
Total Interest Repayments	2(b)					(7,062)	(3,217)	(7,062)	(8,552)

(b) New Borrowings - 2021/22

Particulars/Purpose	Institution	Loan Type	Term Years	Interest Rate %	Amount Borrowed 2022		Amount (Used) 2022	
					Actual	Budget	Actual	Budget
Grader	WATC*		5	0.80%	\$ 280,000	\$ 0	\$ (280,000)	\$ 0
Total					280,000	0	(280,000)	0

* WA Treasury Corporation

**SHIRE OF MINGENEW
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2022**

27. RESERVE ACCOUNTS

	2022 Actual		2022 Actual		2022 Budget		2022 Budget		2021 Actual		2021 Actual	
	Opening Balance	Transfer to	Actual Transfer (from)	Closing Balance	Opening Balance	Transfer to	Budget Closing Balance	Budget Transfer (from)	Opening Balance	Transfer to	Actual Transfer (from)	Closing Balance
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Restricted by council												
(a) Building and land reserve	30,301	30	0	30,331	30,301	182	0	30,483	30,035	266	0	30,301
(b) Plant reserve	194,640	80,255	0	274,895	194,640	66,133	0	260,773	153,439	41,201	0	194,640
(c) Recreation reserve	3,096	3	0	3,099	3,096	19	0	3,115	3,069	27	0	3,096
(d) Employee entitlement reserve	68,134	8,589	0	76,723	68,134	411	0	68,545	67,535	599	0	68,134
(e) Aged person units reserve	12,782	13	0	12,795	12,782	77	0	12,859	12,670	112	0	12,782
(f) Environmental reserve	19,617	19	0	19,636	19,617	118	0	19,735	19,445	172	0	19,617
(g) Land development reserve	6,978	7	0	6,985	6,978	35	0	7,013	5,723	1,255	0	6,978
(h) TRC/PO/NAB building reserve	22,218	22	0	22,240	22,218	133	0	22,351	22,023	195	0	22,218
(i) Insurance reserve	23,045	23	0	23,068	23,045	139	0	23,184	22,842	203	0	23,045
(j) Economic development & marketing reserve	10,323	10	0	10,333	10,323	61	0	10,384	10,232	91	0	10,323
(k) Covid-19 emergency reserve	80,710	79	0	80,789	80,710	487	0	81,197	80,000	710	0	80,710
	471,844	89,050	0	560,894	471,844	67,795	0	539,639	427,013	44,831	0	471,844

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:

Name of Reserve	Anticipated date of use	Purpose of the reserve
(a) Building and land reserve	Ongoing	For acquisition, construction and maintenance of buildings and associated land
(b) Plant reserve	Ongoing	For purchase of plant and equipment
(c) Recreation reserve	Ongoing	For the improvement of sportsgrounds
(d) Employee entitlement reserve	Ongoing	To fund annual, sick and long service leave and accrued staff bonuses
(e) Aged person units reserve	Ongoing	For funding of future operating shortfalls of the aged person units in accordance with the Homeswest Joint Arrangement
(f) Environmental reserve	Ongoing	For rehabilitation of sites such as gravel pits, refuse and contaminated sites
(g) Land development reserve	Ongoing	For the acquisition, subdivision and development of land
(h) TRC/PO/NAB building reserve	Ongoing	For the maintenance of the buildings
(i) Insurance reserve	Ongoing	For the settlement of minor property expenses under \$5,000 that would otherwise been insurance claims
(j) Economic development & marketing reserve	Ongoing	For economic development and marketing of the Shire of Mingenew
(k) Covid-19 emergency reserve	Ongoing	For emergency relief to impacted staff and the fire or purchase of critical equipment



Auditor General

INDEPENDENT AUDITOR'S REPORT 2022 Shire of Mingenew

To the Councillors of the Shire of Mingenew

Opinion

I have audited the financial report of the Shire of Mingenew (Shire) which comprises:

- the Statement of Financial Position at 30 June 2022, the Statement of Comprehensive Income by Nature or Type, Statement of Changes in Equity, Statement of Cash Flows and Rate Setting Statement for the year then ended
- Notes comprising a summary of significant accounting policies and other explanatory information.

In my opinion, the financial report is:

- based on proper accounts and records
- presents fairly, in all material respects, the results of the operations of the Shire for the year ended 30 June 2022 and its financial position at the end of that period
- in accordance with the *Local Government Act 1995* (the Act) and, to the extent that they are not inconsistent with the Act, Australian Accounting Standards.

Basis for opinion

I conducted my audit in accordance with Australian Auditing Standards. My responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial report section below.

I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.

Other information

The Chief Executive Officer (CEO) is responsible for the preparation and the Council for overseeing the other information. The other information is the information in the entity's annual report for the year ended 30 June 2022, but not the financial report and my auditor's report.

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

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

If, based on the work I have performed, I conclude that there is a material misstatement of this other information, I am required to report that fact. I did not receive the other information prior to

the date of this auditor's report. When I do receive it, I will read it and if I conclude that there is a material misstatement in this information, I am required to communicate the matter to the CEO and Council and request them to correct the misstated information. If the misstated information is not corrected, I may need to retract this auditor's report and re-issue an amended report.

Responsibilities of the Chief Executive Officer and Council for the financial report

The Chief Executive Officer of the Shire is responsible for:

- preparation and fair presentation of the financial report in accordance with the requirements of the Act, the Regulations and Australian Accounting Standards
- managing internal control as required by the CEO to ensure the financial report is free from material misstatement, whether due to fraud or error.

In preparing the financial report, the CEO is responsible for:

- assessing the Shire's ability to continue as a going concern
- disclosing, as applicable, matters related to going concern
- using the going concern basis of accounting unless the State Government has made decisions affecting the continued existence of the Shire.

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

Auditor's responsibilities for the audit of the financial report

As required by the *Auditor General Act 2006*, my responsibility is to express an opinion on the financial report. The objectives of my audit are to obtain reasonable assurance about whether the financial report as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes my opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with Australian Auditing Standards will always detect a material misstatement when it exists.

Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of the financial report. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations or the override of internal control.

A further description of my responsibilities for the audit of the financial report is located on the Auditing and Assurance Standards Board website. This description forms part of my auditor's report and can be found at https://www.auasb.gov.au/auditors_responsibilities/ar4.pdf.

My independence and quality control relating to the report on the financial report

I have complied with the independence requirements of the *Auditor General Act 2006* and the relevant ethical requirements relating to assurance engagements. In accordance with ASQC 1 *Quality Control for Firms that Perform Audits and Reviews of Financial Reports and Other Financial Information, and Other Assurance Engagements*, the Office of the Auditor General maintains a comprehensive system of quality control including documented policies and procedures regarding compliance with ethical requirements, professional standards and applicable legal and regulatory requirements.

Matters relating to the electronic publication of the audited financial report

This auditor's report relates to the financial report of the Shire of Mingenew for the year ended 30 June 2022 included in the annual report on the Shire's website. The Shire's management is responsible for the integrity of the Shire's website. This audit does not provide assurance on the integrity of the Shire's website. The auditor's report refers only to the financial report. It does not provide an opinion on any other information which may have been hyperlinked to/from the annual report. If users of the financial report are concerned with the inherent risks arising from publication on a website, they are advised to contact the Shire to confirm the information contained in the website version.



Grant Robinson
Assistant Auditor General Financial Audit
Delegate of the Auditor General for Western Australia
Perth, Western Australia
9 December 2022





Shire office: 21 Victoria Road (PO Box 120), Mingenew, WA 6522
T (08) 9928 1102 F (08) 9928 1128 E enquiries@mingenew.wa.gov.au
www.mingenew.wa.gov.au



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.



MARKYT Community Scorecard ©

Prepared for: Shire of Mingenew

Prepared by: CATALYSE[®] Pty Ltd ©

July 2022

Strategic overview	3
Approach	5
Overall performance	10
MARKYT® industry comparisons	13
MARKYT® community priorities	17
Community action plans	20
Performance against key pillars in the Strategic Community Plan:	
Performance	26
People	38
Place	50
Planet	58
Prosperity	63
Overview of community variances	74

Strategic overview

Vision



22

% agree

10% points below
Industry Average

Liveability

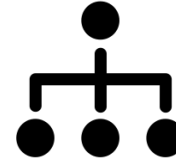


65

Performance Index Score

10 index points below
Industry Average

Governance



46

Performance Index Score

9 index points below
Industry Average

Rates Value



37

Performance Index Score

8 index points below
Industry Average

Highest scores

- Sport and recreation facilities and services
- Tourism attractions and marketing
- Community safety and crime prevention
- Playgrounds, parks and reserves

Relative to MARKYT® Industry Standards

- Tourism attractions and marketing
- Community safety and crime prevention
- Telecommunications and internet services
- Sport and recreation facilities and services
- Lighting of streets and public places

Priorities



Housing



Local roads



Town centre development and activation



Economic development and jobs

Approach



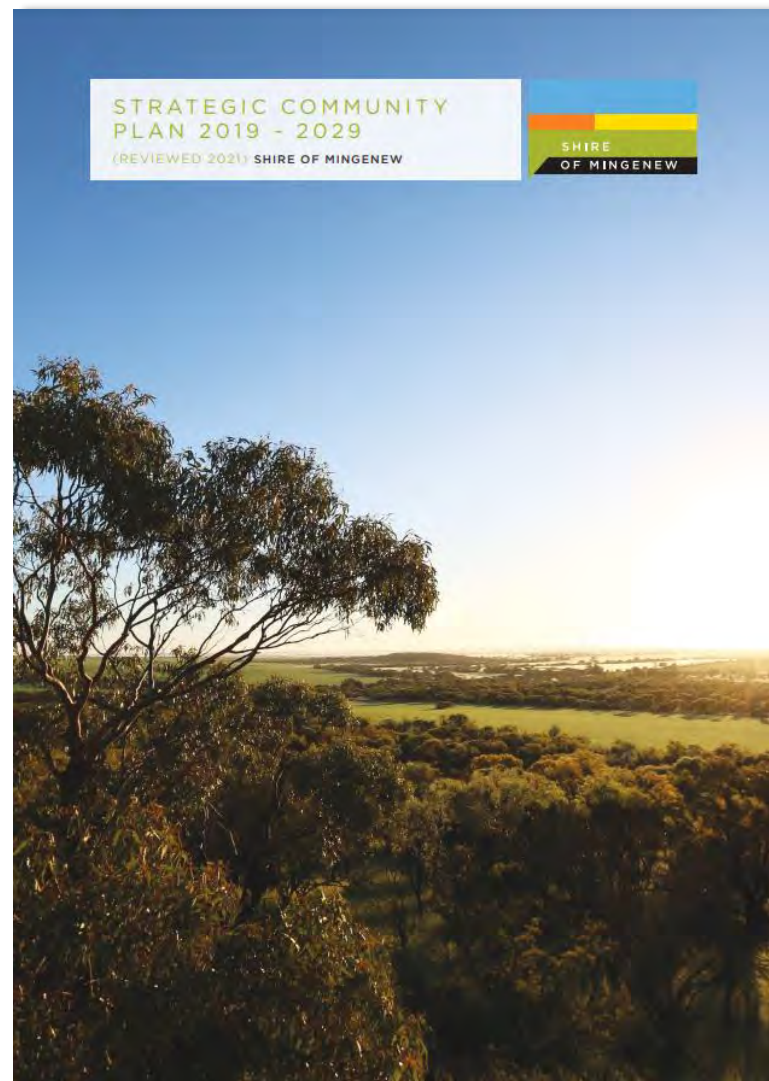
Department of
**Local Government, Sport
and Cultural Industries**

DLGSC's Integrated Planning and Reporting Framework requires local councils to review the **Strategic Community Plan** at least once every two years.

MARKYT Community Scorecard

The Shire of Mingenew commissioned a MARKYT® Community Scorecard to:

- Support a review of the Strategic Community Plan (SCP)
- Assess performance against objectives and key performance indicators (KPIs) in the SCP
- Determine community priorities
- Benchmark performance



The Study

Shire of Mingenew commissioned CATALYSE® to conduct an independent MARKYT® Community Scorecard.

All community members were invited to take part. Scorecard invitations were sent to all households and residential PO Boxes in the Shire of Mingenew using Australia Post's unaddressed mail services. Respondents could complete the scorecard in hard copy or online.

CATALYSE® sent email invitations to Shire of Mingenew's customer contacts. The Shire provided supporting promotions through various communication channels. The scorecard was open from 13 June to 1 July 2022.



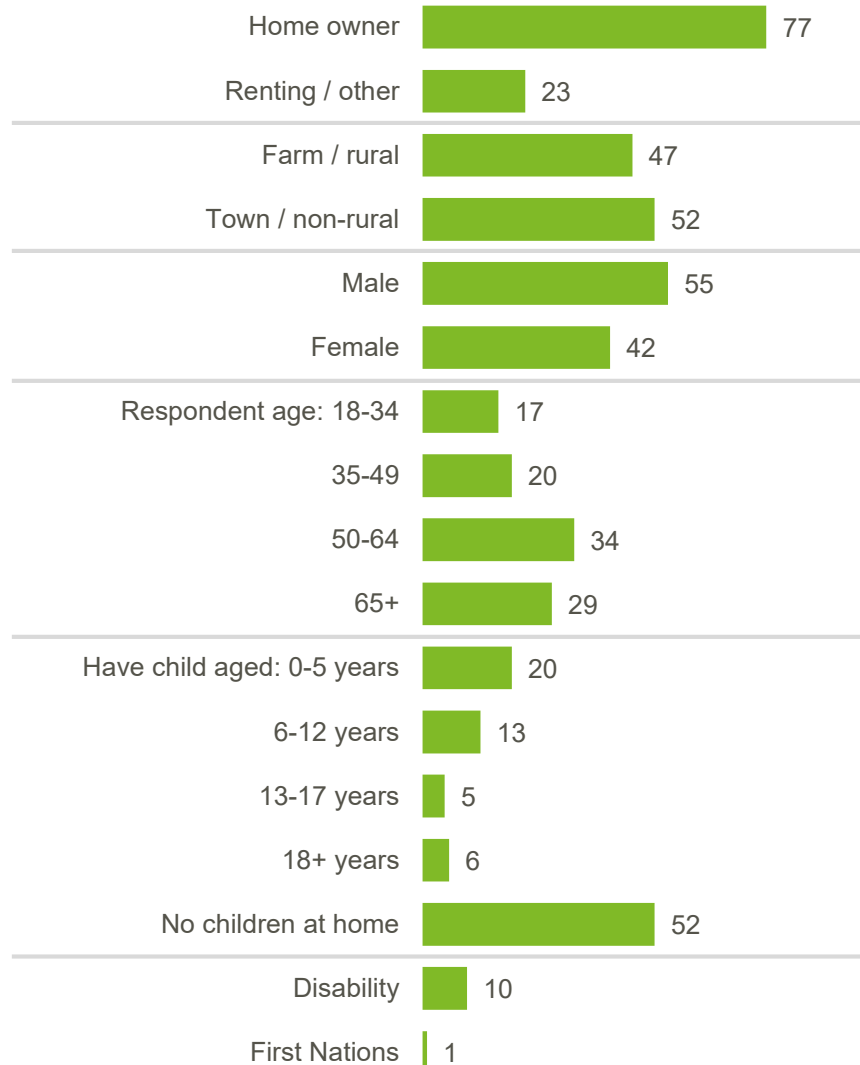
The scorecard was completed by **93 community members** with various connections to the Shire:

Local resident	Out of area ratepayer	Visitor	Elected Member / Employee
80	4	6	3

The main body of this report shows responses from local residents. Responses were weighted by age and gender to match the ABS Census population profile.

Where sub-totals add to ±1% of the parts, this is due to rounding errors to zero decimal places.

% of resident respondents (weighted)



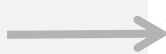
MARKYT Industry Standards

CATALYSE® has conducted studies for close to 70 councils. When councils ask comparable questions, we publish the high and average scores to enable participating councils to recognise and learn from the industry leaders. In this report, the average and high scores are calculated from councils that have completed a MARKYT® accredited study within the past three years.



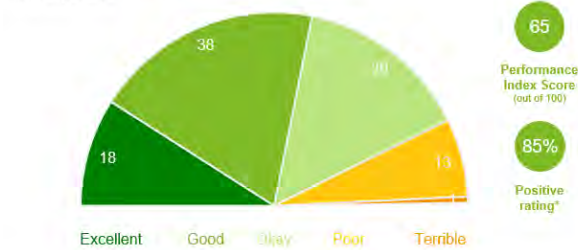
How to read performance dashboard charts

Performance Ratings



The chart shows community perceptions of performance on a five point scale from excellent to terrible.

Performance ratings
% of respondents



65
Performance Index Score (out of 100)
85%
Positive rating*

MARKYT Industry Standards
Performance Index Score



Variations across the community
Performance Index Score

Total	Home owner	Renting / other	Town / non-rural	Fam / rural	Male	Female	18-34*	35-49	50-64	65+	No children	Have child 0-12	Have child 13+
65	67	56	60	70	65	65	51	73	61	71	65	62	72



Variance across the community shows how results vary across the community based on the Performance Index Score

The **Performance Index Score** is a weighted score out of 100.

Score	Average Rating
100	Excellent
75	Good
50	Okay
25	Poor
0	Terrible

MARKYT® Industry Standards show how Council is performing compared to other councils.

Council Score is the Council's performance index score.

Industry High is the highest score achieved by councils that have completed a comparable study with CATALYSE® over the past three years.

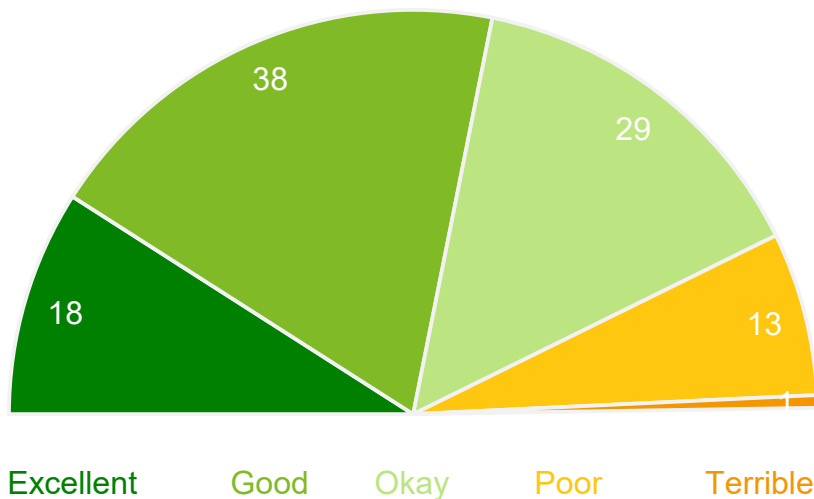
Industry Average is the average score among councils that have completed a comparable study with CATALYSE® over the past three years.

Overall Performance

Place to live

Performance ratings

% of respondents



65

Performance Index Score (out of 100)

85%

Positive rating*

MARKYT Industry Standards

Performance Index Score



Shire of Mingenew	65
Industry High	90
Industry Average	75

Variances across the community

Performance Index Score

Total	Home owner	Renting / other	Town / non-rural	Farm / rural	Male	Female	18-34#	35-49	50-64	65+	No children	Have child 0-12	Have child 13+#
65	67	56	60	70	65	65	51	73	61	71	65	62	72

Q. How would you rate performance in the following areas?

Base: All respondents, excludes 'unsure' and 'no response' (n = 80).

small sample size (<20 respondents)

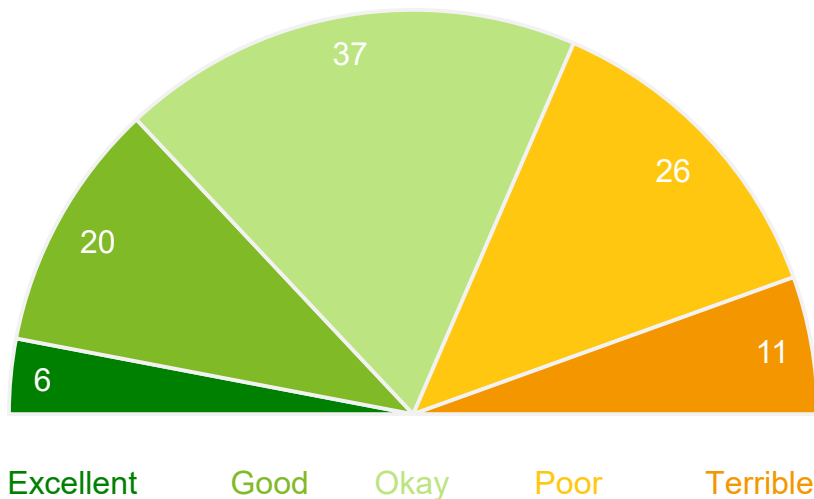
95

* Positive Rating = excellent, good + okay

Governing organisation

Performance ratings

% of respondents



46

Performance Index Score (out of 100)

63%

Positive rating*

MARKYT Industry Standards

Performance Index Score



Shire of Mingenev	46
Industry High	68
Industry Average	55

Variances across the community

Performance Index Score

Total	Home owner	Renting / other	Town / non-rural	Farm / rural	Male	Female	18-34#	35-49	50-64	65+	No children	Have child 0-12	Have child 13+#
46	46	46	47	46	45	49	40	53	37	55	47	47	47

Q. How would you rate performance in the following areas?

Base: All respondents, excludes 'unsure' and 'no response' (n = 78).

* Positive Rating = excellent, good + okay

small sample size (<20 respondents)

MARKYT  industry comparisons

Overall Performance | industry comparisons

The 'Overall Performance Index Score' is a combined measure of the Shire of Mingenew as a 'place to live' and as a 'governing organisation'. The Shire of Mingenew's overall performance index score is 56 out of 100, 10 index points below the industry standard.

Overall Performance Index Score

average of 'place to live' and 'governing organisation'

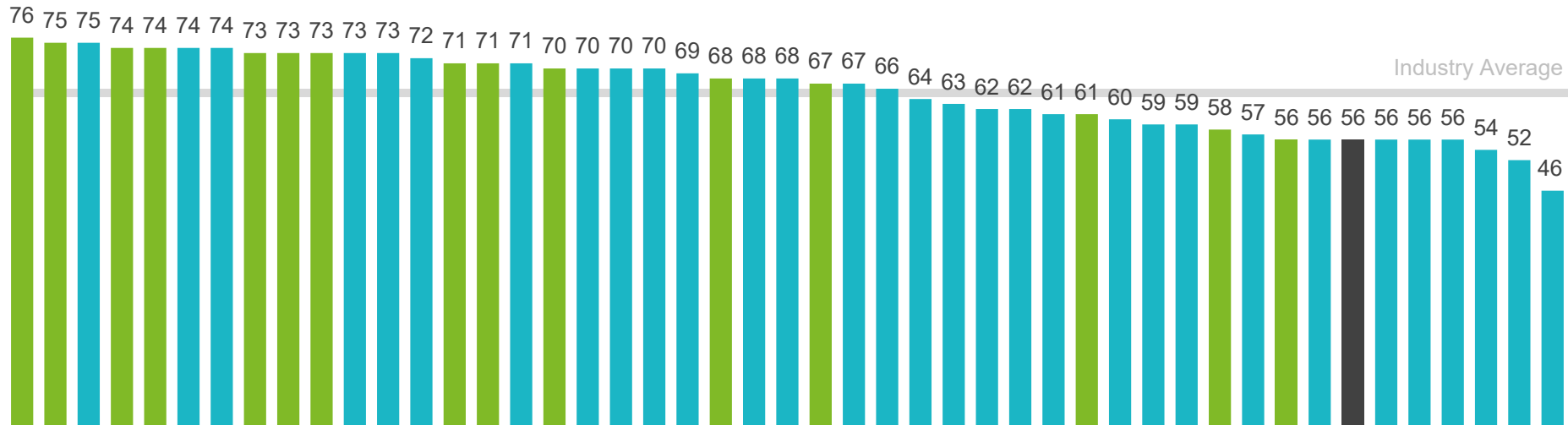
- Shire of Mingenew
- Metropolitan Councils
- Regional Councils

MARKYT Industry Standards

Performance Index Score



Shire of Mingenew	56
Industry High	76
Industry Average	66



How to read the MARKYT Benchmark Matrix

The MARKYT® Benchmark Matrix (shown in detail overleaf) illustrates how the community rates performance on individual measures, compared to how other councils are being rated by their communities.

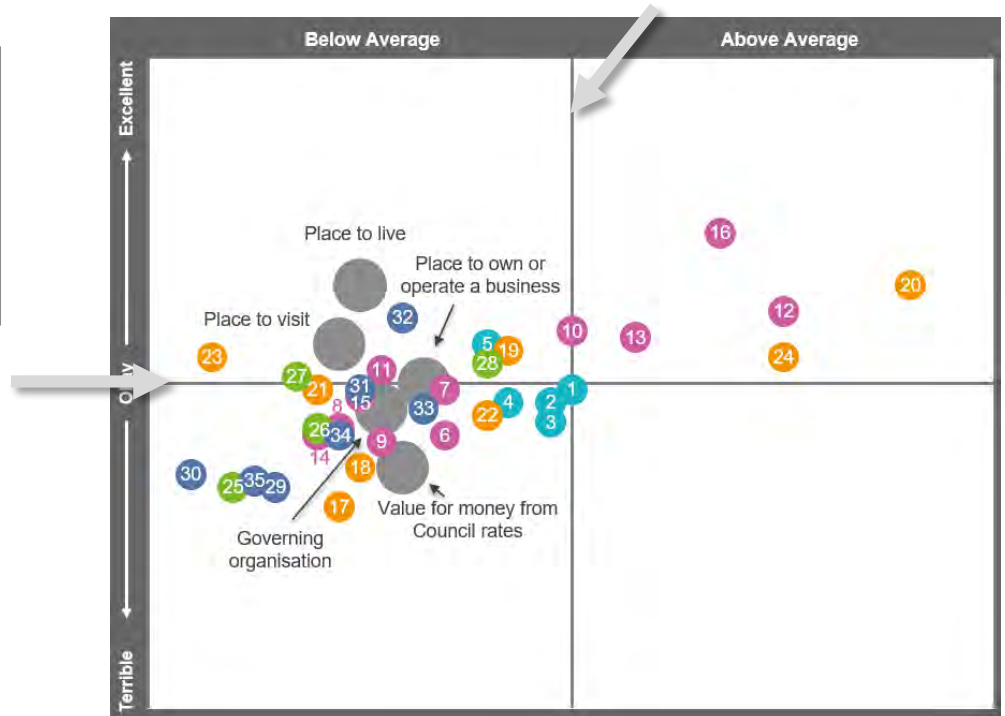
There are two dimensions. The vertical axis maps community perceptions of performance for individual measures. The horizontal axis maps performance relative to the MARKYT® Industry Standards.

Councils aim to be on the right side of this line, with performance ABOVE the MARKYT® Industry Average.

Services are grouped in five areas:

- People
- Place
- Planet
- Prosperity
- Performance

This line represents okay performance based on the MARKYT Performance Index Score. Higher performing service areas are placed above this line while lower performing areas are below it.



MARKYT Benchmark Matrix

COMPARISON TO INDUSTRY AVERAGE

PERFORMANCE INDEX SCORE

Excellent

Okay

Terrible

Below Average

Above Average



- 1 Council's leadership
- 2 Advocacy and lobbying
- 3 Consultation
- 4 Communication
- 5 Customer service
- 6 Youth services and facilities
- 7 Family / children services
- 8 Seniors' services and care
- 9 Disability access and inclusion
- 10 Aboriginal cultures and heritage
- 11 Volunteer recognition
- 12 Community safety
- 13 Lighting
- 14 Animal management
- 15 Health and community services
- 16 Sport and recreation facilities
- 17 Economic development and jobs
- 18 Town centre
- 19 History and heritage
- 20 Tourism attractions and marketing
- 21 Festivals, events, art & culture
- 22 Education and training
- 23 Library services
- 24 Telecommunications and internet
- 25 Sustainable practices
- 26 Conservation and environment
- 27 Waste management services
- 28 Natural disaster management
- 29 Growth and development
- 30 Housing
- 31 Community buildings
- 32 Playgrounds, parks and reserves
- 33 Streetscapes, trees and verges
- 34 Footpaths, trails and cycleways
- 35 Local roads

Q. How would you rate performance in the following areas? Base: All respondents, excludes unsure and no response.

MARKYT  community priorities

How to read the MARKYT Community Priorities

The MARKYT® Community Priorities chart maps priorities against performance in all service areas.

CELEBRATE the Shire's highest performing areas.

KAIZEN: consider ways to continuously improve services with average ratings between okay and good to strive for service excellence

REVIEW lower performing areas.



OPTIMISE higher performing services where the community would like enhancements to better meet their needs.

PRIORITISE lower performing services where the community would like the Shire to focus its attention.

Services are grouped in five areas:

- People
- Place
- Planet
- Prosperity
- Performance

MARKYT Community Priorities

COMMUNITY PRIORITIES (% of respondents)

Low (<10%)

High (>10%)

Excellent

PERFORMANCE INDEX SCORE

Okay

Terrible

CELEBRATE

OPTIMISE

KAIZEN

REVIEW

PRIORITISE

0 5 10 15 20 25 30 35

- 1 Council's leadership
- 2 Advocacy and lobbying
- 3 Consultation
- 4 Communication
- 5 Customer service
- 6 Youth services and facilities
- 7 Family / children services
- 8 Seniors' services and care
- 9 Disability access and inclusion
- 10 Aboriginal cultures and heritage
- 11 Volunteer recognition
- 12 Community safety
- 13 Lighting
- 14 Animal management
- 15 Health and community services
- 16 Sport and recreation facilities
- 17 Economic development and jobs
- 18 Town centre
- 19 History and heritage
- 20 Tourism attractions and marketing
- 21 Festivals, events, art & culture
- 22 Education and training
- 23 Library services
- 24 Telecommunications and internet
- 25 Sustainable practices
- 26 Conservation and environment
- 27 Waste management services
- 28 Natural disaster management
- 29 Growth and development
- 30 Housing
- 31 Community buildings
- 32 Playgrounds, parks and reserves
- 33 Streetscapes, trees and verges
- 34 Footpaths, trails and cycleways
- 35 Local roads

Q. How would you rate performance in the following areas? Base: All respondents, excludes unsure and no response. (n=varies)

Q. Over the next 10 years, which areas would you mostly like the Shire of Mingenew to focus on improving? Base: All respondents, excludes no response (n = 74)

Community Action Plans

Top 4 priorities

Community Driven Actions

- Liaise with private sector and state government to provide more affordable housing to attract families and workers to the area

Community Voices

“There is a shortage of quality housing. Encourage the Shire to continue to try and attract more expenditure from the private sector on new housing. Source funding from State government to replace older houses in town for the lower socio-economic demographic.”

“People want to move here, but there's no houses. If the Shire invested in housing to lease to families, it would boost the population, boost the school and boost the local economy.”

“Build more accommodation.”

“Low-cost government housing to house workers.”

“Housing. Building nice affordable housing available for rent/buy. Encourage families to town.”

“We need more suitable housing in town to house staff for local businesses and entice people to move here.”

“Decent housing required to attract families. Existing housing is extremely poor and run down. Many blocks are filled with junk and neglected.”

Community Driven Actions

- Improve quality of gravel roads with regular grading and maintenance
- Repair potholes and regularly maintain to keep road surfaces in good repair
- Keep roadsides clear of vegetation overgrowth
- Install drains where needed to prevent water run-off and flooding
- Upgrade and widen roads where needed for increased traffic and larger vehicles

Community Voices

“Roads in our area are constantly in need of grading and repair. They need re-sheeting with gravel instead of a rough sweep every now and then. For the enormous rates we pay, we are receiving very little in return.”

“We had a terrible grading job on our local gravel road.”

“Roadside clearing, maintaining edges, potholes in roads and gravel roads graded.”

“Instead of putting band-aids on potholes, fix them properly.”

“Roads in the town need to be maintained better. Fixing potholes and tree roots growing under the road.”

“Perform regular maintenance and repairs. Improvements to vegetation overgrowth and water management.”

“Water run-off should be controlled. Running down roads and flooding properties.”

“Put run-off drains on roads, so they do not become rivers.”

“Concentrate on repairing the Yandanooka - North East Road to an acceptable standard for large truck movements. It is currently a disgrace.”

“Roads need widening and fixing heading to Dongara, especially in harvest season.”

Community Driven Actions

- Improve street appeal of entrances into town
- Beautify and maintain streetscapes in the town centre
- Repair or demolish run-down buildings
- Repair the local shop premises or relocate the shop temporarily
- Support local businesses with a view to reinvigorating the town and attracting visitors

Community Voices

“Towns gardens, lawns and welcoming into the town need to be improved 100%. Everything is dead or overgrown or half maintained.”

“Would be great to see some more work done on the main street to make it more presentable. All entrances to town could do with some work.”

“The main street looks run down due to the lack of maintenance.”

“Town needs tidying up, gardens are rubbish, and around town, roads are never graded. Roads that have never been maintained, but rates are paid. Council is lazy and not proactive. Too much to type!”

“Demolition of old houses that are unsightly.”

“Maintenance of existing buildings and possible removal of some in the main street.”

“The shop is an obvious concern, as is the building it is housed in. All services are in buildings that need huge repairs.”

“Look at getting a transportable building for the shop.”

“Support local businesses. Stop spending money on getting tourists into town when there is nothing here for them but telling them there is!”

“Encourage centre of town visits and stays by improving local accommodation and businesses to bring custom to Mingenew. There is nowhere decent in town to stay or buy groceries throughout the day.”

“The Shire needs to take a step back and start to encourage what was in the past - cake stalls, dance nights in the hall - get the community feeling back.”

Community Driven Actions

- Provide incentives to encourage new businesses into town
- Support existing businesses to prevent closures and loss of jobs, particularly the local IGA
- Create more job opportunities for young people

Community Voices

“Offer incentives for people to consider opening businesses in the town.”

“By being the catalyst for small businesses to come to Mingenew and start a business. The Shire will need to build facilities as small businesses can’t borrow to get started in small rural towns.”

“Work toward encouraging new businesses to town. Help the existing businesses wherever possible because they are precious to the town!”

“Encourage businesses into the Shire. Investigate new opportunities, not just tourism. Our town is dying.”

“Encourage businesses to town. CBH / gas / mining people into town.”

“Keeping our local business open.”

“All our businesses are dwindling! Not many employment options.”

“Take action to preserve the town IGA/shop.”

“Purchase & run the local IGA, employing more staff. Job opportunities for young people.”

To see all community comments from the MARKYT® Community Scorecard, please see the Shire of Mingenew MARKYT® Community VoiceBank.

The MARKYT® Community VoiceBank contains over **4,200** words with ideas and suggestions from community members.

Ideas are classified in five key areas: People, Planet, Place, Prosperity and Performance.

Ideas are grouped into 35 service areas.

Councillors and employees at the Shire of Mingenew may draw on specific suggestions in the MARKYT® Community VoiceBank to assist in the development of supporting strategies and action plans to address community needs.



MARKYT Community VoiceBank

Question: **What major projects, changes or improvements are needed?**

Source: MARKYT® Community Scorecard | 2022

All responses are presented verbatim. Identifying information, and offensive or defamatory language, has been removed. Views expressed are solely those of respondents.

Prepared by:
CATALYSE® Pty Ltd

On behalf of:
Shire of Mingenew

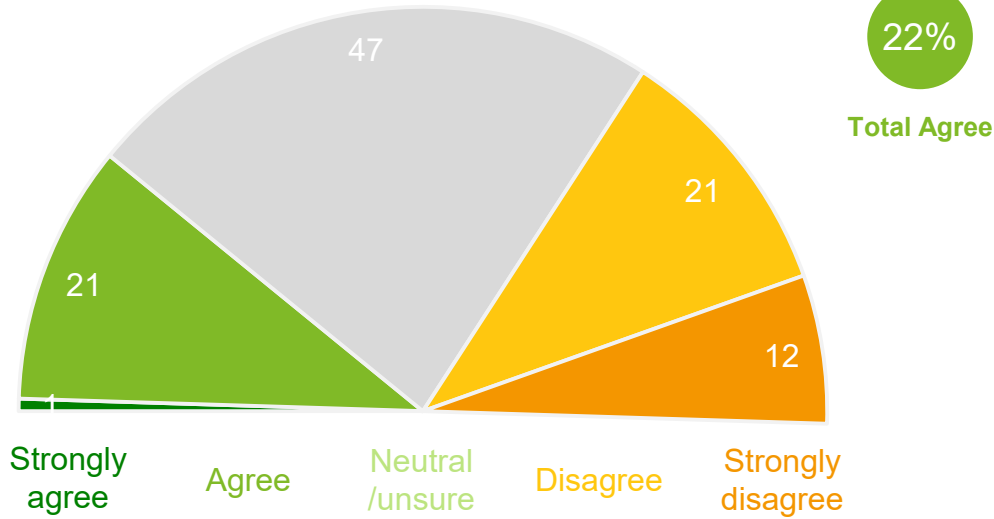
July 2022

Performance

Shire of Mingenew has developed and communicated a clear vision for the area

Level of agreement

% of respondents



MARKYT Industry Standards

% agree



Shire of Mingenew	21
Industry High	52
Industry Average	32

Variations across the community

% agree

Total	Home owner	Renting / other	Town / non-rural	Farm / rural	Male	Female	18-34#	35-49	50-64	65+	No children	Have child 0-12	Have child 13+#
21	20	27	23	20	22	22	41	45	0	18	15	41	20

Q. How strongly do you agree or disagree with the following statements?

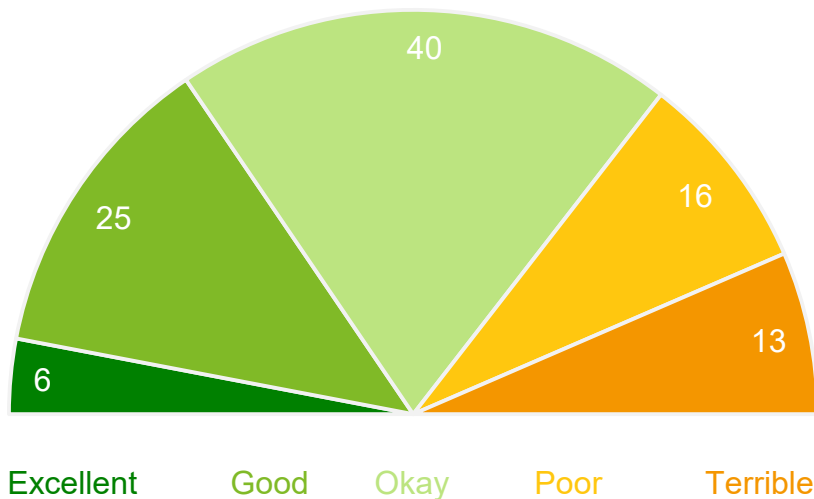
111

Base: All respondents, excludes 'no response' (n = 78). # small sample size (<20 respondents)

Council's leadership

Performance ratings

% of respondents



49

Performance Index Score (out of 100)

71%

Positive rating*

MARKYT Industry Standards

Performance Index Score



Shire of Mingenew	49
Industry High	60
Industry Average	49

Variances across the community

Performance Index Score

Total	Home owner	Renting / other	Town / non-rural	Farm / rural	Male	Female	18-34#	35-49	50-64	65+	No children	Have child 0-12	Have child 13+#
49	47	56	44	56	51	48	59	65	35	50	43	63	40

Q. How would you rate performance in the following areas?

Base: All respondents, excludes 'unsure' and 'no response' (n = 70).

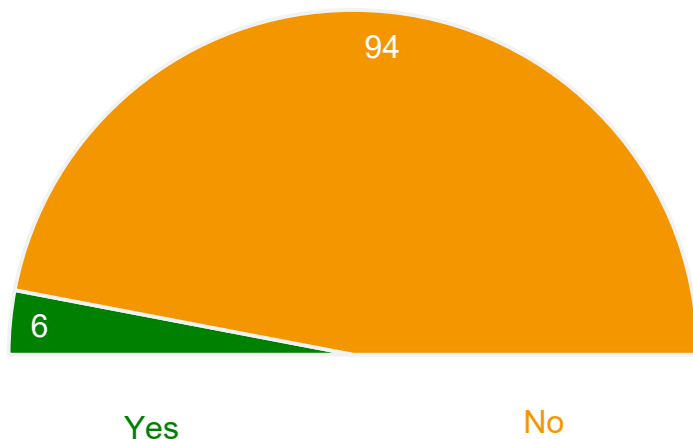
small sample size (<20 respondents)

Interest in becoming a Councillor

- 6% of scorecard respondents would consider nominating to be a local councillor in the next elections.

Would you consider nominating to be a local councillor with the Shire?

% of respondents



Main barriers or concerns about becoming a local councillor

Time constraints due to:

- Work
- Volunteer commitments
- Family commitments

Life stage factors such as:

- Feeling that they are too young or too old
- Having a young family

Perceptions of the Shire's ability to implement change:

- Think there are too many restrictions / red tape
- Lack of resources

Perceptions of Council's power and influence, including:

- Belief that Councillors have little power
- Feel the CEO has too much influence over decisions
- Think interest groups have too much power

Q. The next local government elections are scheduled for October 2023. Would you consider nominating to be a local councillor with the Shire? Base: All respondents, excludes no response (n = 68)

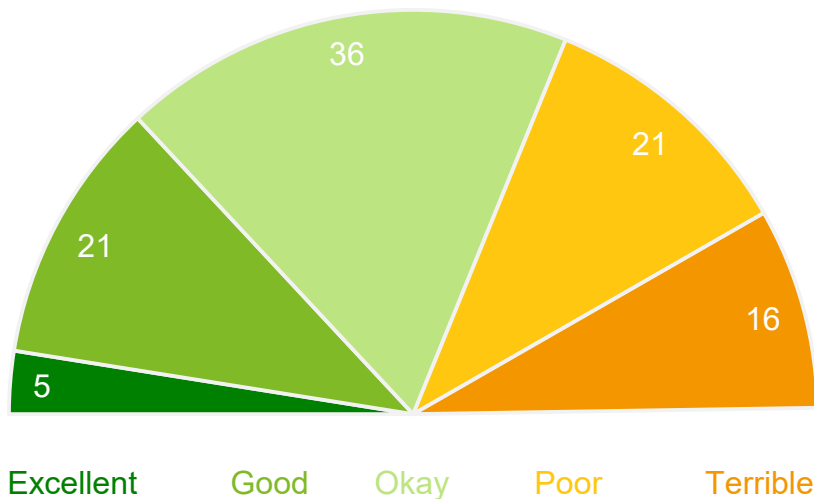
Q. What are your main barriers or concerns about becoming a local councillor?

Base: Respondents who would not consider nominating to be a local councillor with the Shire, excludes no response (n = 43)

How the community is consulted about local issues

Performance ratings

% of respondents



44

Performance Index Score (out of 100)

62%

Positive rating*

MARKYT Industry Standards

Performance Index Score



Shire of Mingenew	44
Industry High	60
Industry Average	45

Variations across the community

Performance Index Score

Total	Home owner	Renting / other	Town / non-rural	Farm / rural	Male	Female	18-34#	35-49	50-64	65+	No children	Have child 0-12	Have child 13+#
44	42	52	39	51	47	43	55	60	33	40	39	59	38

Q. How would you rate performance in the following areas?

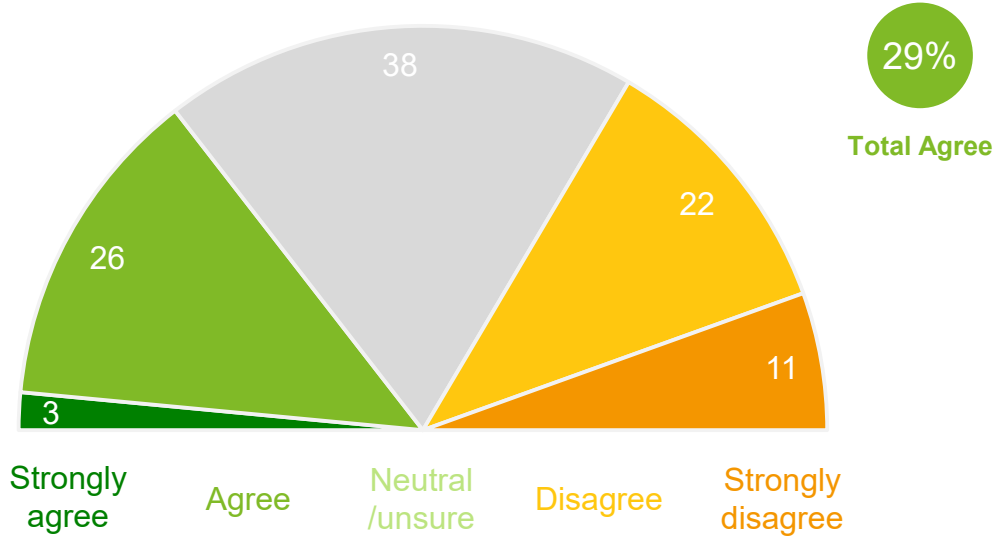
Base: All respondents, excludes 'unsure' and 'no response' (n = 70). * Positive Rating = excellent, good + okay

small sample size (<20 respondents)

The Shire has a good understanding of community needs

Level of agreement

% of respondents



MARKYT Industry Standards

% agree



Shire of Mingenew	28
Industry High	58
Industry Average	33

Variations across the community

% agree

Total	Home owner	Renting / other	Town / non-rural	Farm / rural	Male	Female	18-34#	35-49	50-64	65+	No children	Have child 0-12	Have child 13+#
28	26	36	33	24	31	26	41	48	4	35	25	47	13

Q. How strongly do you agree or disagree with the following statements?

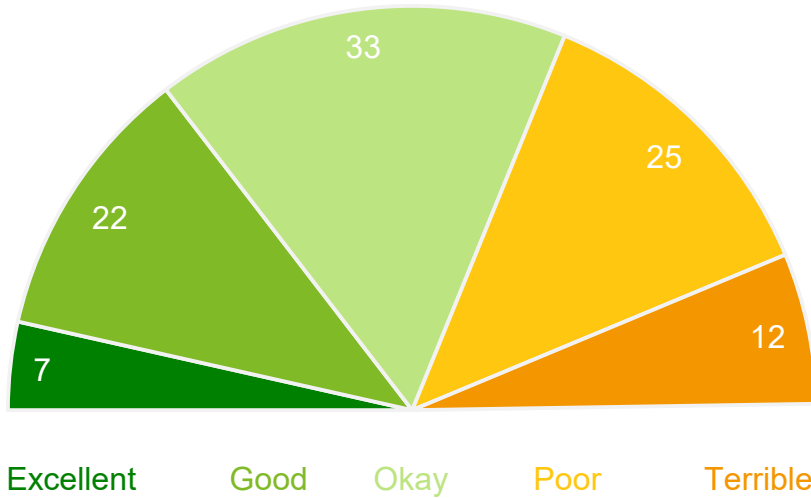
115

Base: All respondents, excludes 'no response' (n = 78). # small sample size (<20 respondents)

Advocacy and lobbying on behalf of the community to influence decisions, support local causes, etc

Performance ratings

% of respondents



47

Performance Index Score (out of 100)

62%

Positive rating*

MARKYT Industry Standards

Performance Index Score



Shire of Mingenew	47
Industry High	64
Industry Average	48

Variations across the community

Performance Index Score

Total	Home owner	Renting / other	Town / non-rural	Farm / rural	Male	Female	18-34#	35-49	50-64	65+	No children	Have child 0-12	Have child 13+#
47	45	52	42	52	49	44	59	64	38	40	37	65	36

Q. How would you rate performance in the following areas?

Base: All respondents, excludes 'unsure' and 'no response' (n = 60).

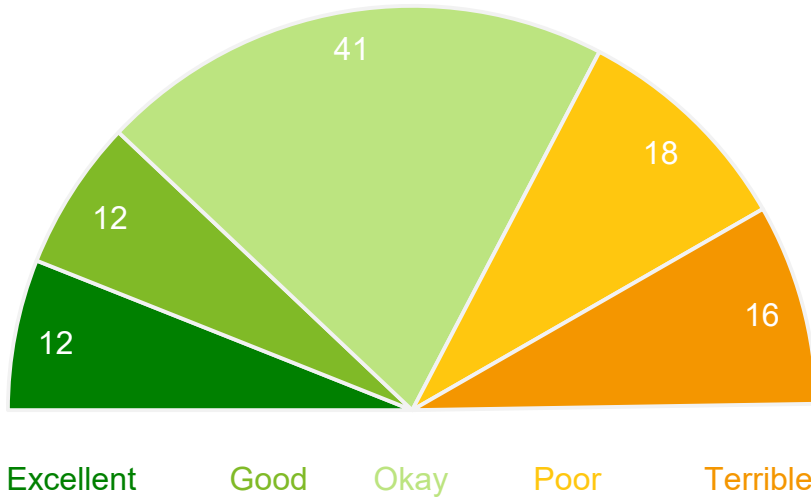
* Positive Rating = excellent, good + okay

small sample size (<20 respondents)

How the community is informed about what's happening in the local area

Performance ratings

% of respondents



47

Performance Index Score (out of 100)

65%

Positive rating*

MARKYT Industry Standards

Performance Index Score



Shire of Mingenew	47
Industry High	65
Industry Average	50

Variations across the community

Performance Index Score

Total	Home owner	Renting / other	Town / non-rural	Farm / rural	Male	Female	18-34#	35-49	50-64	65+	No children	Have child 0-12	Have child 13+#
47	44	59	44	50	50	44	66	61	32	43	40	63	38

Q. How would you rate performance in the following areas?

Base: All respondents, excludes 'unsure' and 'no response' (n = 73). * Positive Rating = excellent, good + okay

small sample size (<20 respondents)

Current sources of information

- Community members mostly hear about what’s happening in the Shire of Mingenew from family and friends.
 - Males are more likely than females to rely on word of mouth communication.
- The most valuable Shire controlled channel of communication is the Mingenew Matters newsletter.
 - Newsletter reach is higher reach among females and those aged 65 years or older.

How do you stay informed about what Council is doing?

% of respondents

Community Variances

% of respondents

		Home owner	Renting / other	Town / non-rural	Farm / rural	Male	Female	18-34#	35-49	50-64	65+	No children	Have child 0-12	Have child 13+ [#]
Word of mouth	70	68	74	60	79	82	51	83	78	76	50	61	79	82
Mingenew Matters newsletter	50	51	45	57	40	39	61	48	29	31	86	50	50	40
Shire website	46	43	55	48	43	39	55	79	47	24	53	38	64	26
Facebook	40	39	41	48	29	33	48	52	47	42	26	37	54	18
Council meeting agendas/minutes	37	32	52	29	46	35	41	71	36	26	32	29	57	26
Community consultation sessions	20	13	39	11	29	17	24	40	29	9	15	10	37	22
Council meetings	8	4	23	14	3	12	3	35	0	4	5	5	20	0
Radio	8	9	6	3	13	10	5	0	21	0	12	14	0	0
Regional news publications	4	6	0	0	9	8	0	0	21	0	0	7	0	0
Other	4	4	3	6	1	3	5	4	0	9	0	3	2	0

Q. How do you stay informed about what Council is doing?

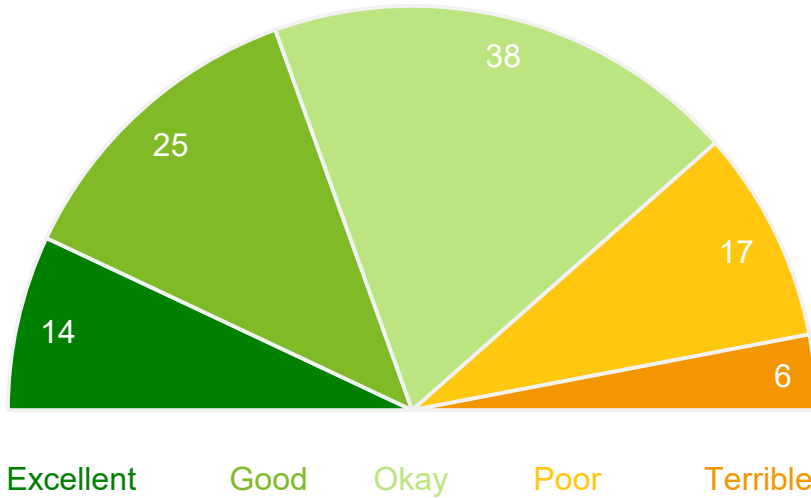
118

Base: All respondents, excludes no response (n = 71) # small sample size (<20 respondents)

Customer service

Performance ratings

% of respondents



56

Performance Index Score (out of 100)

77%

Positive rating*

MARKYT Industry Standards

Performance Index Score



Shire of Mingenew	56
Industry High	74
Industry Average	60

Variances across the community

Performance Index Score

Total	Home owner	Renting / other	Town / non-rural	Farm / rural	Male	Female	18-34#	35-49	50-64	65+	No children	Have child 0-12	Have child 13+#
56	54	63	54	58	60	51	70	66	46	53	50	66	51

Q. How would you rate performance in the following areas?

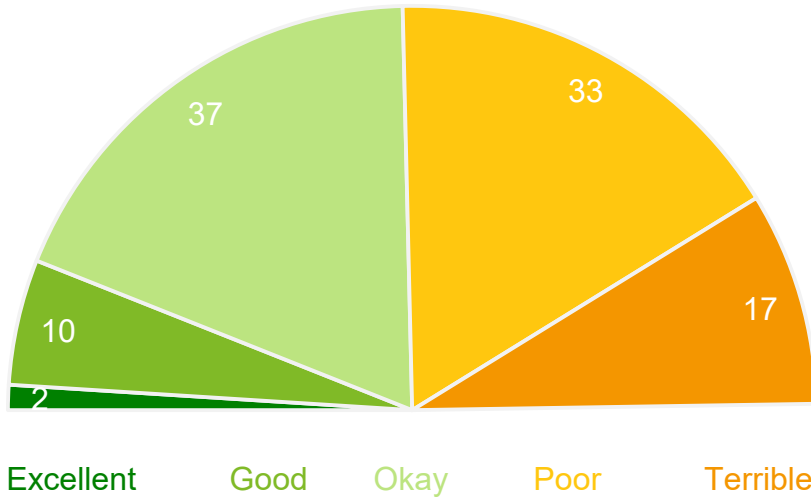
Base: All respondents, excludes 'unsure' and 'no response' (n = 70).

small sample size (<20 respondents)

Value for money from Council rates

Performance ratings

% of respondents



37

Performance Index Score (out of 100)

49%

Positive rating*

MARKYT Industry Standards

Performance Index Score



Shire of Mingenew	37
Industry High	61
Industry Average	45

Variations across the community

Performance Index Score

Total	Home owner	Renting / other	Town / non-rural	Farm / rural	Male	Female	18-34#	35-49	50-64	65+	No children	Have child 0-12	Have child 13+#
37	37	33	33	42	38	36	33	46	26	45	36	36	37

Q. How would you rate performance in the following areas?

Base: All respondents, excludes 'unsure' and 'no response' (n = 72). * Positive Rating = excellent, good + okay

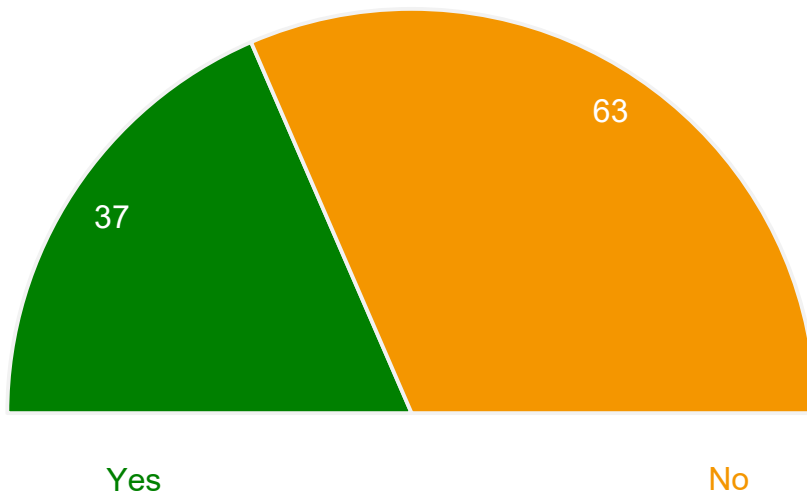
small sample size (<20 respondents)

Willingness to pay increased rates or a special levy

to fund priority projects

Would you be willing to pay increased rates or a special levy to fund your suggested projects or improvements?

% of respondents



- 37% of respondents would be willing to pay increased rates or a special levy to fund suggested projects or improvements.
- Willingness to pay is higher among residents who are renting and those aged 18-34.

Variations across the community

% yes

Total	Home owner	Renting / other	Town / non-rural	Farm / rural	Male	Female	18-34#	35-49	50-64	65+	No children	Have child 0-12	Have child 13+#
37	24	77	35	40	52	23	79	35	27	25	23	66	40

Q. Would you be willing to pay increased rates or a special levy to fund your suggested projects or improvements?

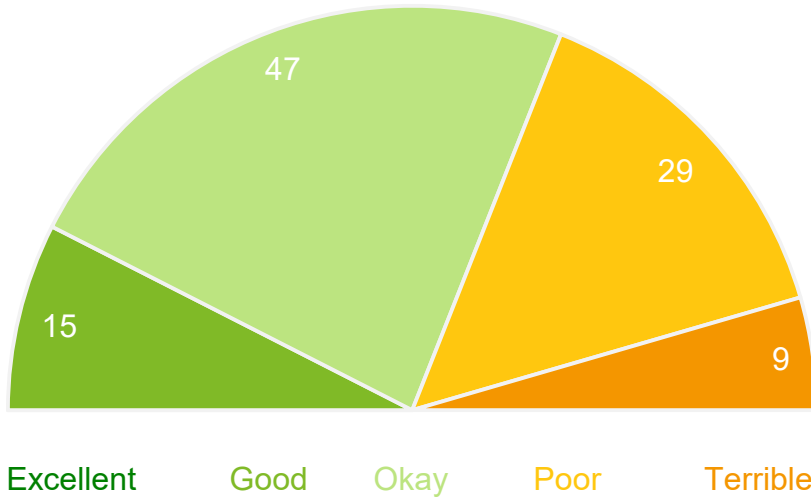
Base: All respondents, excludes no response (n = 65)

People

Services and facilities for youth

Performance ratings

% of respondents



42

Performance Index Score
(out of 100)

62%

Positive rating*

MARKYT Industry Standards

Performance Index Score



Shire of Mingenew	42
Industry High	66
Industry Average	48

Variances across the community

Performance Index Score

Total	Home owner	Renting / other	Town / non-rural	Farm / rural	Male	Female	18-34#	35-49	50-64	65+	No children	Have child 0-12	Have child 13+#
42	38	54	37	49	43	39	51	40	39	41	37	50	41

Q. How would you rate performance in the following areas?

Base: All respondents, excludes 'unsure' and 'no response' (n = 63).

small sample size (<20 respondents)

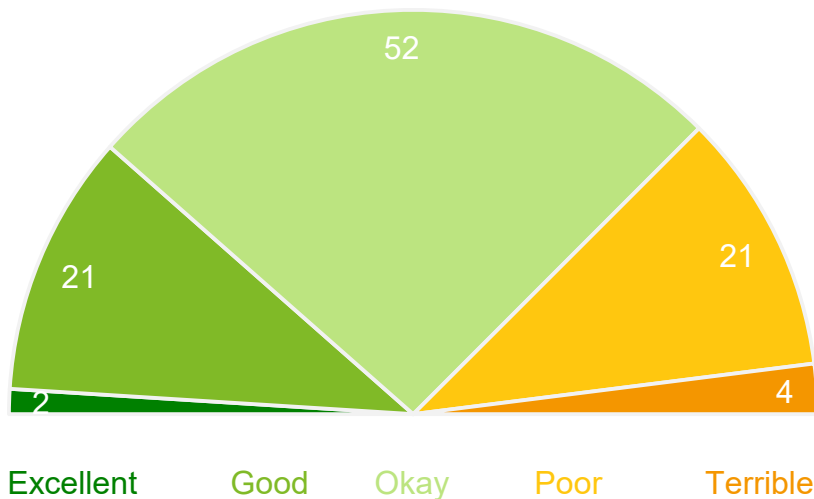
123

* Positive Rating = excellent, good + okay

Services and facilities for families and children

Performance ratings

% of respondents



49

Performance Index Score
(out of 100)

75%

Positive rating*

MARKYT Industry Standards

Performance Index Score



Shire of Mingenew	49
Industry High	70
Industry Average	55

Variances across the community

Performance Index Score

Total	Home owner	Renting / other	Town / non-rural	Farm / rural	Male	Female	18-34#	35-49	50-64	65+	No children	Have child 0-12	Have child 13+#
49	48	55	43	56	48	49	59	57	44	44	45	59	45

Q. How would you rate performance in the following areas?

Base: All respondents, excludes 'unsure' and 'no response' (n = 70).

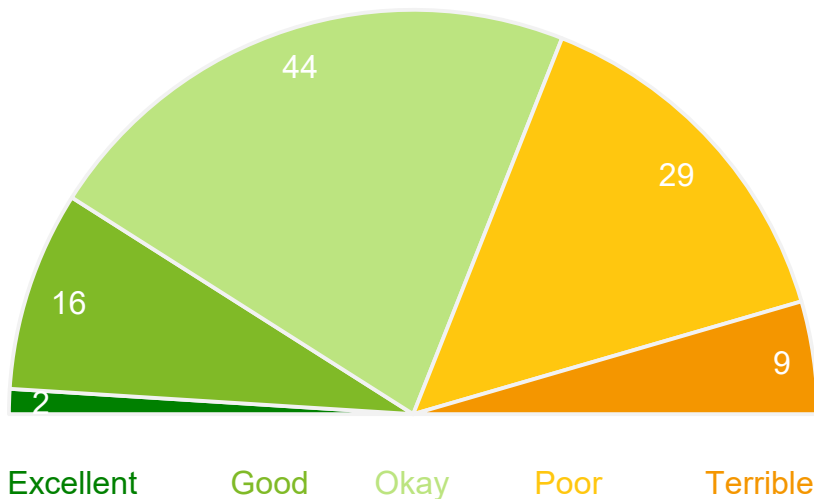
* Positive Rating = excellent, good + okay

small sample size (<20 respondents)

Services and care available for seniors

Performance ratings

% of respondents



43

Performance Index Score (out of 100)

62%

Positive rating*

MARKYT Industry Standards

Performance Index Score



Shire of Mingenew	43
Industry High	67
Industry Average	54

Variations across the community

Performance Index Score

Total	Home owner	Renting / other	Town / non-rural	Farm / rural	Male	Female	18-34#	35-49	50-64	65+	No children	Have child 0-12	Have child 13+#
43	44	41	37	51	42	42	49	51	39	43	44	54	37

Q. How would you rate performance in the following areas?

Base: All respondents, excludes 'unsure' and 'no response' (n = 62).

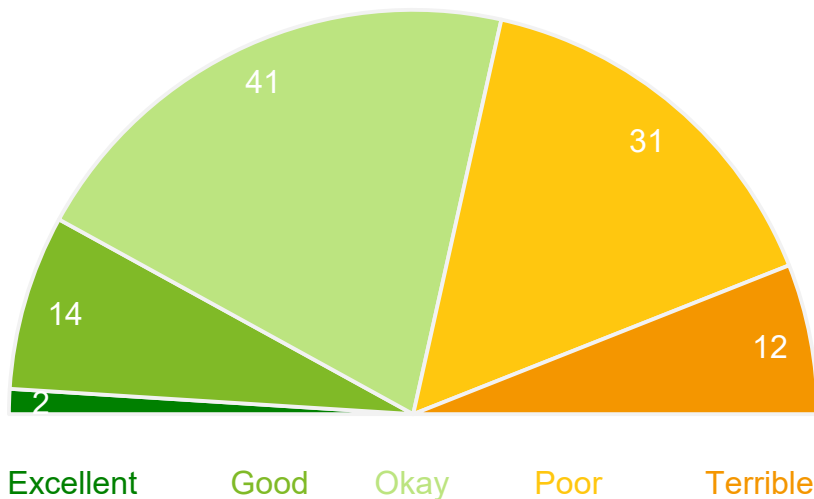
* Positive Rating = excellent, good + okay

small sample size (<20 respondents)

Disability access and inclusion

Performance ratings

% of respondents



41

Performance Index Score
(out of 100)

57%

Positive rating*

MARKYT Industry Standards

Performance Index Score



Shire of Mingenew	41
Industry High	65
Industry Average	50

Variations across the community

Performance Index Score

Total	Home owner	Renting / other	Town / non-rural	Farm / rural	Male	Female	18-34#	35-49	50-64	65+	No children	Have child 0-12	Have child 13+#
41	41	38	37	46	41	38	45	41	35	47	39	50	33

Q. How would you rate performance in the following areas?

Base: All respondents, excludes 'unsure' and 'no response' (n = 54).

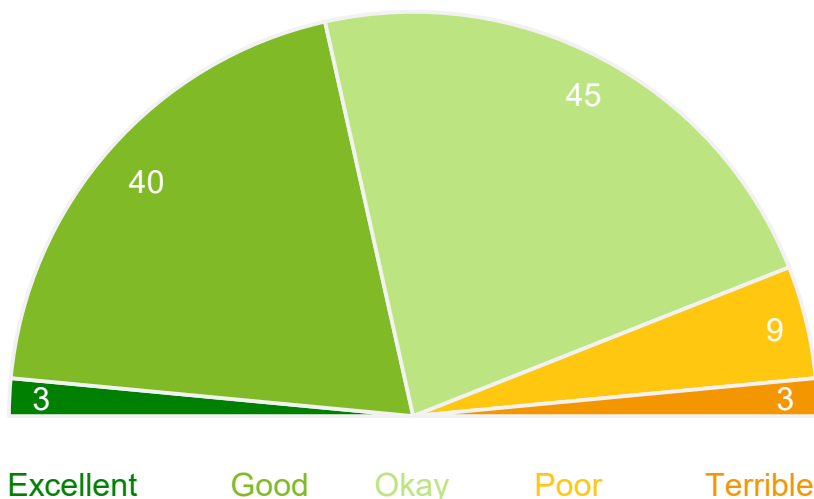
* Positive Rating = excellent, good + okay

small sample size (<20 respondents)

Recognition and respect for Aboriginal people, cultures and heritage

Performance ratings

% of respondents



58

Performance Index Score (out of 100)

88%

Positive rating*

MARKYT Industry Standards

Performance Index Score



Shire of Mingenew	58
Industry High	70
Industry Average	58

Variations across the community

Performance Index Score

Total	Home owner	Renting / other	Town / non-rural	Farm / rural	Male	Female	18-34#	35-49	50-64	65+	No children	Have child 0-12	Have child 13+#
58	57	60	58	59	60	52	57	62	53	60	58	60	54

Q. How would you rate performance in the following areas?

Base: All respondents, excludes 'unsure' and 'no response' (n = 58).

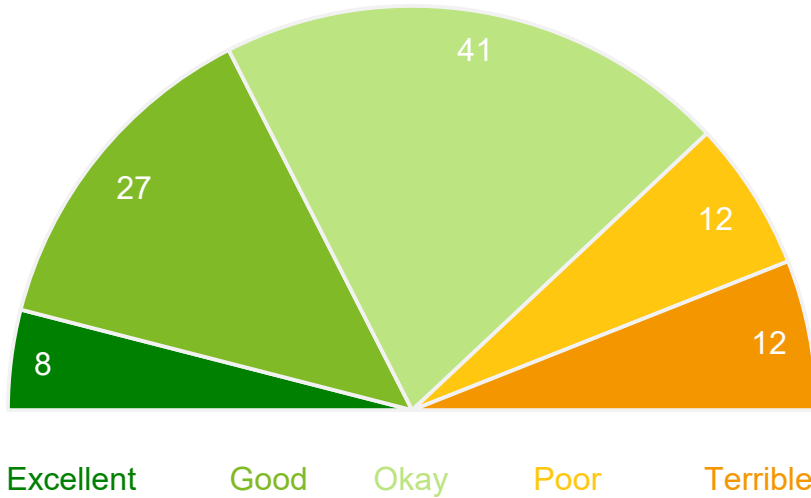
* Positive Rating = excellent, good + okay

small sample size (<20 respondents)

Volunteer recognition and support

Performance ratings

% of respondents



52

Performance Index Score (out of 100)

76%

Positive rating*

MARKYT Industry Standards

Performance Index Score



Shire of Mingenew	52
Industry High	70
Industry Average	61

Variations across the community

Performance Index Score

Total	Home owner	Renting / other	Town / non-rural	Farm / rural	Male	Female	18-34#	35-49	50-64	65+	No children	Have child 0-12	Have child 13+#
52	51	53	50	53	50	54	64	54	46	49	50	59	58

Q. How would you rate performance in the following areas?

Base: All respondents, excludes 'unsure' and 'no response' (n = 70).

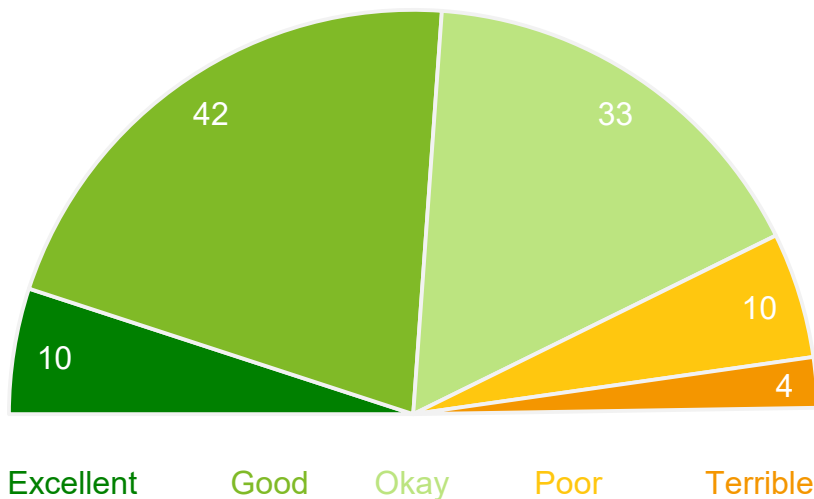
* Positive Rating = excellent, good + okay

small sample size (<20 respondents)

Community safety and crime prevention

Performance ratings

% of respondents



61

Performance Index Score
(out of 100)

85%

Positive rating*

MARKYT Industry Standards

Performance Index Score



Shire of Mingenew	61
Industry High	76
Industry Average	51

Variations across the community

Performance Index Score

Total	Home owner	Renting / other	Town / non-rural	Farm / rural	Male	Female	18-34#	35-49	50-64	65+	No children	Have child 0-12	Have child 13+#
61	60	67	56	68	63	60	72	74	49	60	56	71	56

Q. How would you rate performance in the following areas?

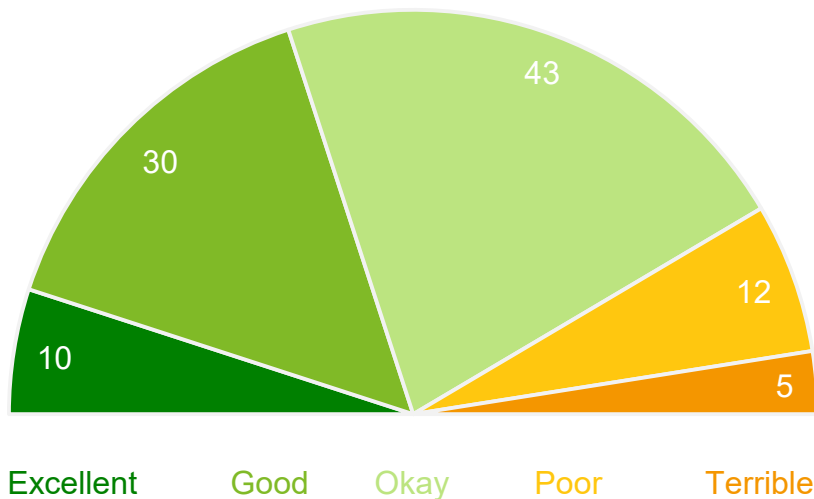
Base: All respondents, excludes 'unsure' and 'no response' (n = 71). * Positive Rating = excellent, good + okay

small sample size (<20 respondents)

Lighting of streets and public places

Performance ratings

% of respondents



57

Performance Index Score (out of 100)

83%

Positive rating*

MARKYT Industry Standards

Performance Index Score



Shire of Mingenew	57
Industry High	64
Industry Average	54

Variations across the community

Performance Index Score

Total	Home owner	Renting / other	Town / non-rural	Farm / rural	Male	Female	18-34#	35-49	50-64	65+	No children	Have child 0-12	Have child 13+#
57	58	55	51	66	61	52	52	69	52	58	57	57	62

Q. How would you rate performance in the following areas?

Base: All respondents, excludes 'unsure' and 'no response' (n = 74).

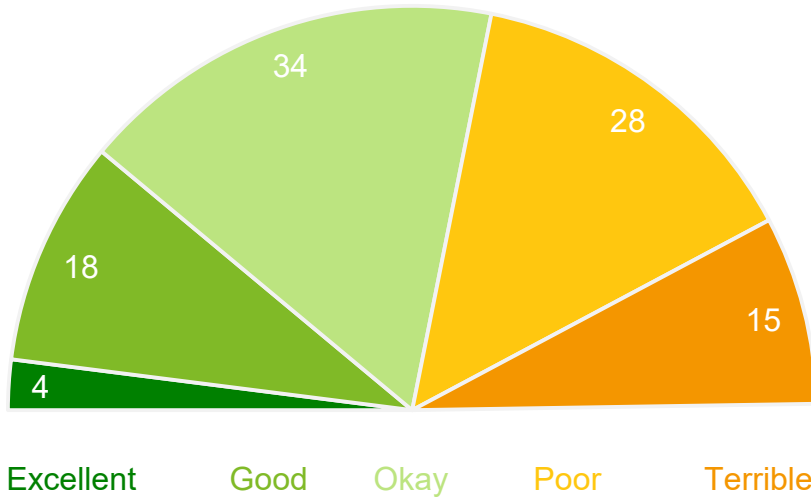
* Positive Rating = excellent, good + okay

small sample size (<20 respondents)

Animal management (dogs and cats)

Performance ratings

% of respondents



42

Performance Index Score (out of 100)

56%

Positive rating*

MARKYT Industry Standards

Performance Index Score



Shire of Mingenew	42
Industry High	67
Industry Average	54

Variances across the community

Performance Index Score

Total	Home owner	Renting / other	Town / non-rural	Farm / rural	Male	Female	18-34#	35-49	50-64	65+	No children	Have child 0-12	Have child 13+#
42	40	47	35	54	43	41	57	51	37	32	36	56	48

Q. How would you rate performance in the following areas?

Base: All respondents, excludes 'unsure' and 'no response' (n = 56).

small sample size (<20 respondents)

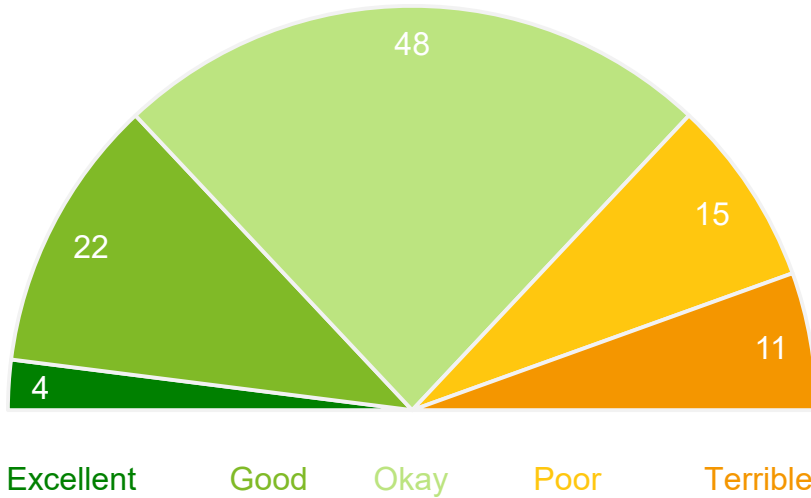
131

* Positive Rating = excellent, good + okay

Access to health and community services

Performance ratings

% of respondents



48

Performance Index Score (out of 100)

74%

Positive rating*

MARKYT Industry Standards

Performance Index Score



Shire of Mingenew	48
Industry High	74
Industry Average	58

Variations across the community

Performance Index Score

Total	Home owner	Renting / other	Town / non-rural	Farm / rural	Male	Female	18-34#	35-49	50-64	65+	No children	Have child 0-12	Have child 13+#
48	47	52	42	56	48	47	50	57	43	48	46	55	51

Q. How would you rate performance in the following areas?

Base: All respondents, excludes 'unsure' and 'no response' (n = 76).

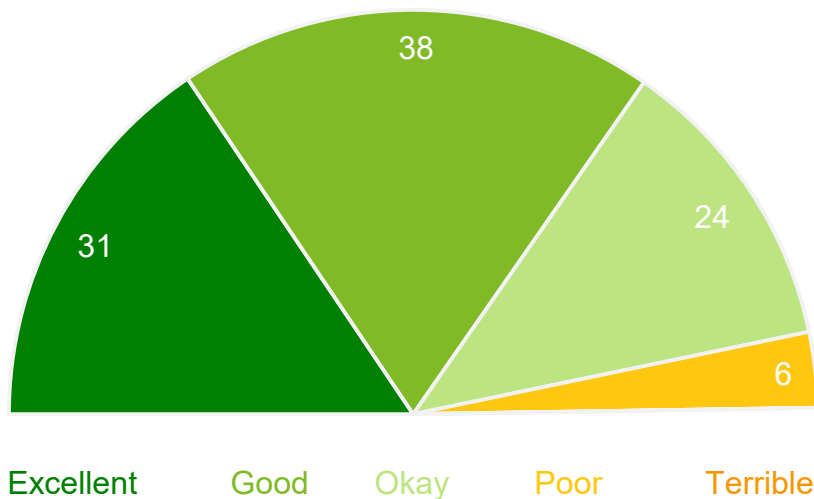
* Positive Rating = excellent, good + okay

small sample size (<20 respondents)

Sport and recreation facilities and services

Performance ratings

% of respondents



73

Performance Index Score (out of 100)

93%

Positive rating*

MARKYT Industry Standards

Performance Index Score



Shire of Mingenev	73
Industry High	85
Industry Average	66

Variations across the community

Performance Index Score

Total	Home owner	Renting / other	Town / non-rural	Farm / rural	Male	Female	18-34#	35-49	50-64	65+	No children	Have child 0-12	Have child 13+#
73	75	69	70	77	74	72	69	79	69	77	72	70	78

Q. How would you rate performance in the following areas?

Base: All respondents, excludes 'unsure' and 'no response' (n = 76).

* Positive Rating = excellent, good + okay

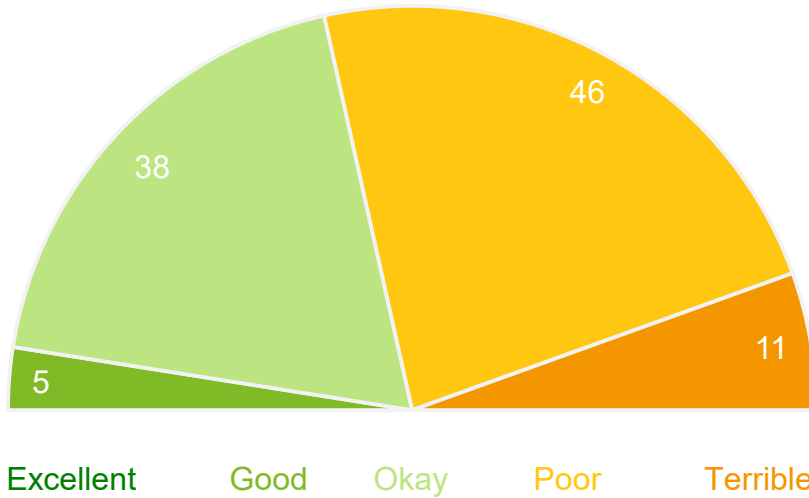
small sample size (<20 respondents)

Place

Managing responsible growth and development

Performance ratings

% of respondents



34

Performance Index Score
(out of 100)

43%

Positive rating*

MARKYT Industry Standards

Performance Index Score



Shire of Mingenew	34
Industry High	59
Industry Average	48

Variances across the community

Performance Index Score

Total	Home owner	Renting / other	Town / non-rural	Farm / rural	Male	Female	18-34#	35-49	50-64	65+	No children	Have child 0-12	Have child 13+#
34	34	35	32	36	32	38	38	43	25	39	30	43	27

Q. How would you rate performance in the following areas?

Base: All respondents, excludes 'unsure' and 'no response' (n = 62).

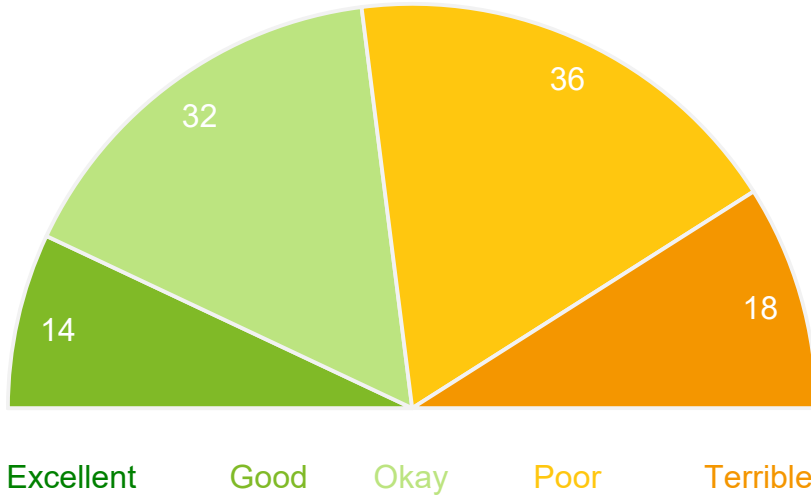
* Positive Rating = excellent, good + okay

small sample size (<20 respondents)

Access to housing that meets your needs

Performance ratings

% of respondents



36

Performance Index Score
(out of 100)

46%

Positive rating*

MARKYT Industry Standards

Performance Index Score



Shire of Mingenew	36
Industry High	68
Industry Average	54

Variances across the community

Performance Index Score

Total	Home owner	Renting / other	Town / non-rural	Farm / rural	Male	Female	18-34#	35-49	50-64	65+	No children	Have child 0-12	Have child 13+#
36	34	40	37	33	34	39	43	32	23	47	36	38	25

Q. How would you rate performance in the following areas?

Base: All respondents, excludes 'unsure' and 'no response' (n = 62).

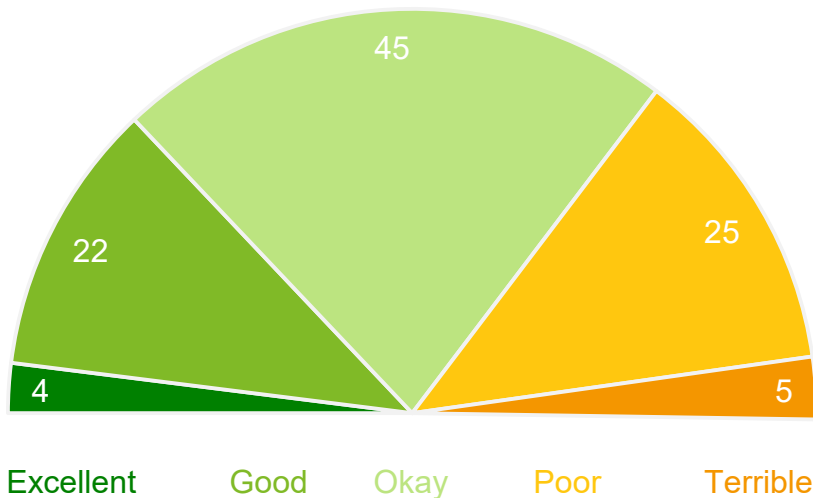
* Positive Rating = excellent, good + okay

small sample size (<20 respondents)

Community buildings, halls and toilets

Performance ratings

% of respondents



49

Performance Index Score (out of 100)

71%

Positive rating*

MARKYT Industry Standards

Performance Index Score



Shire of Mingenew	49
Industry High	78
Industry Average	59

Variations across the community

Performance Index Score

Total	Home owner	Renting / other	Town / non-rural	Farm / rural	Male	Female	18-34#	35-49	50-64	65+	No children	Have child 0-12	Have child 13+#
49	47	55	45	53	52	43	57	52	41	50	47	49	51

Q. How would you rate performance in the following areas?

Base: All respondents, excludes 'unsure' and 'no response' (n = 76).

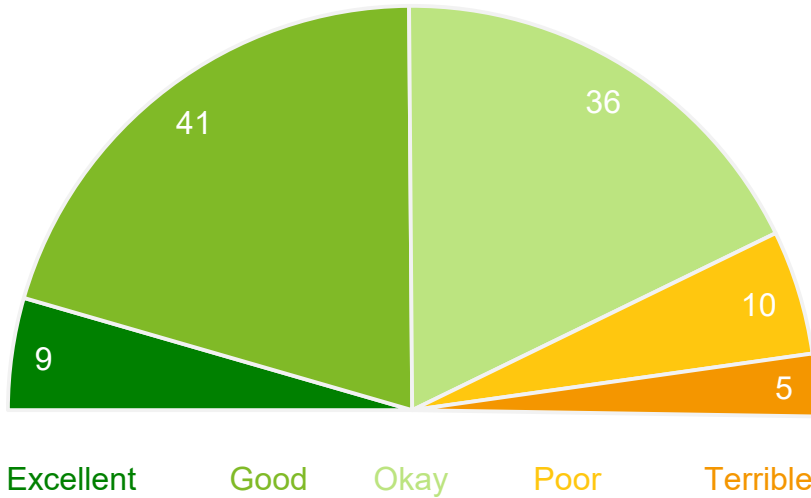
* Positive Rating = excellent, good + okay

small sample size (<20 respondents)

Playgrounds, parks and reserves

Performance ratings

% of respondents



60

Performance Index Score
(out of 100)

86%

Positive rating*

MARKYT Industry Standards

Performance Index Score



Shire of Mingenew	60
Industry High	86
Industry Average	68

Variances across the community

Performance Index Score

Total	Home owner	Renting / other	Town / non-rural	Farm / rural	Male	Female	18-34#	35-49	50-64	65+	No children	Have child 0-12	Have child 13+#
60	60	59	56	64	61	58	60	64	57	60	58	61	61

Q. How would you rate performance in the following areas?

Base: All respondents, excludes 'unsure' and 'no response' (n = 77).

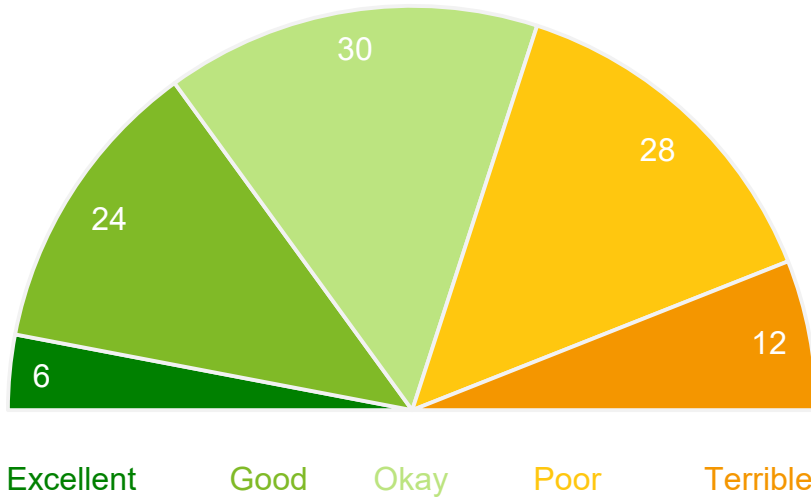
* Positive Rating = excellent, good + okay

small sample size (<20 respondents)

Streetscapes, trees and verges

Performance ratings

% of respondents



46

Performance Index Score (out of 100)

60%

Positive rating*

MARKYT Industry Standards

Performance Index Score



Shire of Mingenew	46
Industry High	64
Industry Average	53

Variations across the community

Performance Index Score

Total	Home owner	Renting / other	Town / non-rural	Farm / rural	Male	Female	18-34#	35-49	50-64	65+	No children	Have child 0-12	Have child 13+#
46	44	53	37	55	49	42	47	54	42	45	46	45	46

Q. How would you rate performance in the following areas?

Base: All respondents, excludes 'unsure' and 'no response' (n = 76).

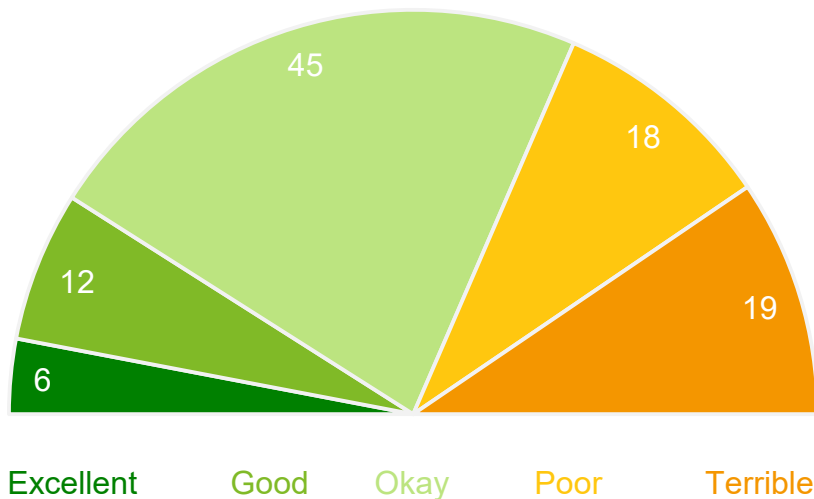
* Positive Rating = excellent, good + okay

small sample size (<20 respondents)

Footpaths, trails and cycleways

Performance ratings

% of respondents



42

Performance Index Score (out of 100)

63%

Positive rating*

MARKYT Industry Standards

Performance Index Score



Shire of Mingenew	42
Industry High	68
Industry Average	53

Variations across the community

Performance Index Score

Total	Home owner	Renting / other	Town / non-rural	Farm / rural	Male	Female	18-34#	35-49	50-64	65+	No children	Have child 0-12	Have child 13+#
42	43	40	29	56	44	39	36	53	40	40	44	38	52

Q. How would you rate performance in the following areas?

Base: All respondents, excludes 'unsure' and 'no response' (n = 73).

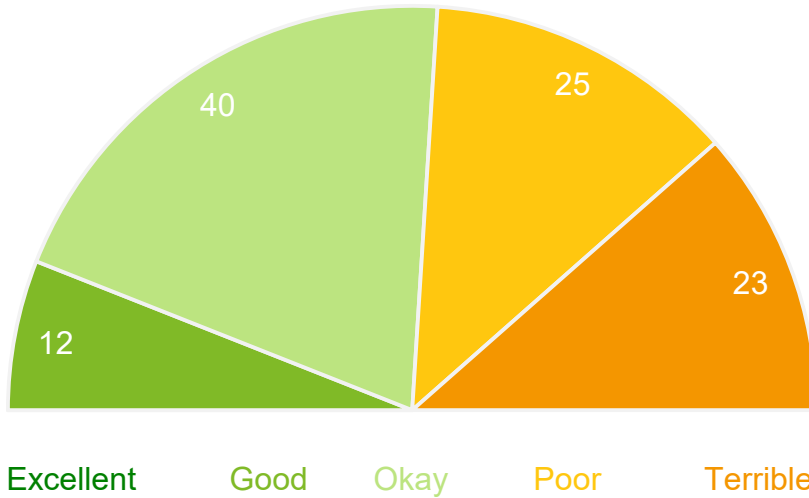
* Positive Rating = excellent, good + okay

small sample size (<20 respondents)

Building and maintaining local roads

Performance ratings

% of respondents



35

Performance Index Score (out of 100)

52%

Positive rating*

MARKYT Industry Standards

Performance Index Score



Shire of Mingenew	35
Industry High	67
Industry Average	50

Variances across the community

Performance Index Score

Total	Home owner	Renting / other	Town / non-rural	Farm / rural	Male	Female	18-34#	35-49	50-64	65+	No children	Have child 0-12	Have child 13+#
35	37	27	37	32	37	35	20	39	33	43	34	27	50

Q. How would you rate performance in the following areas?

Base: All respondents, excludes 'unsure' and 'no response' (n = 74). * Positive Rating = excellent, good + okay

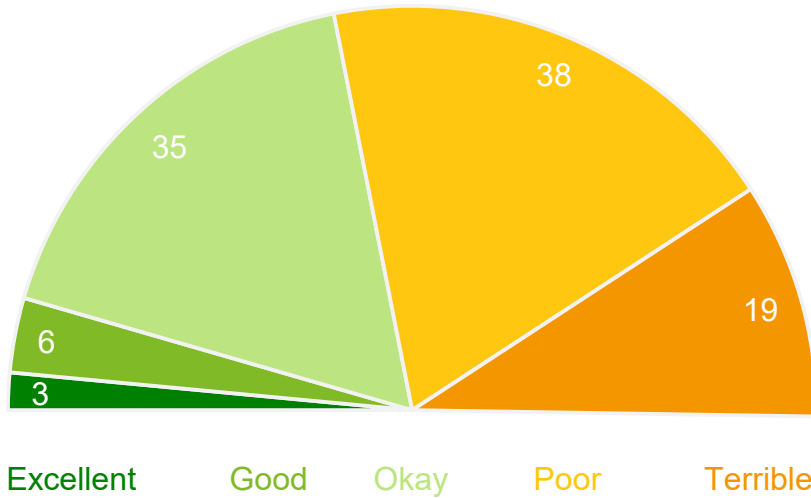
small sample size (<20 respondents)

Planet

Efforts to promote and adopt sustainable practices to combat climate change

Performance ratings

% of respondents



34

Performance Index Score (out of 100)

44%

Positive rating*

MARKYT Industry Standards

Performance Index Score



Shire of Mingenew	34
Industry High	68
Industry Average	50

Variances across the community

Performance Index Score

Total	Home owner	Renting / other	Town / non-rural	Farm / rural	Male	Female	18-34#	35-49	50-64	65+	No children	Have child 0-12	Have child 13+#
34	33	37	32	36	40	28	34	46	26	40	33	35	41

Q. How would you rate performance in the following areas?

Base: All respondents, excludes 'unsure' and 'no response' (n = 52).

* Positive Rating = excellent, good + okay

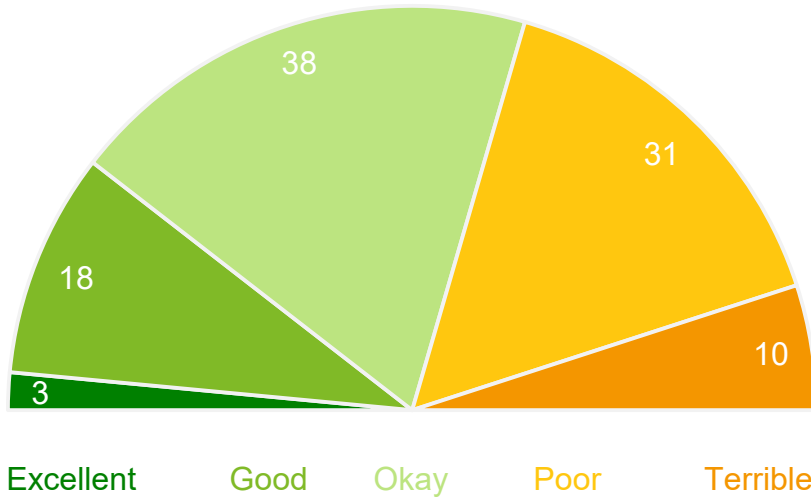
small sample size (<20 respondents)

143

Conservation and environmental management

Performance ratings

% of respondents



43

Performance Index Score (out of 100)

59%

Positive rating*

MARKYT Industry Standards

Performance Index Score



Shire of Mingenew	43
Industry High	73
Industry Average	55

Variations across the community

Performance Index Score

Total	Home owner	Renting / other	Town / non-rural	Farm / rural	Male	Female	18-34#	35-49	50-64	65+	No children	Have child 0-12	Have child 13+#
43	41	49	39	46	48	36	46	58	33	39	39	50	51

Q. How would you rate performance in the following areas?

Base: All respondents, excludes 'unsure' and 'no response' (n = 60).

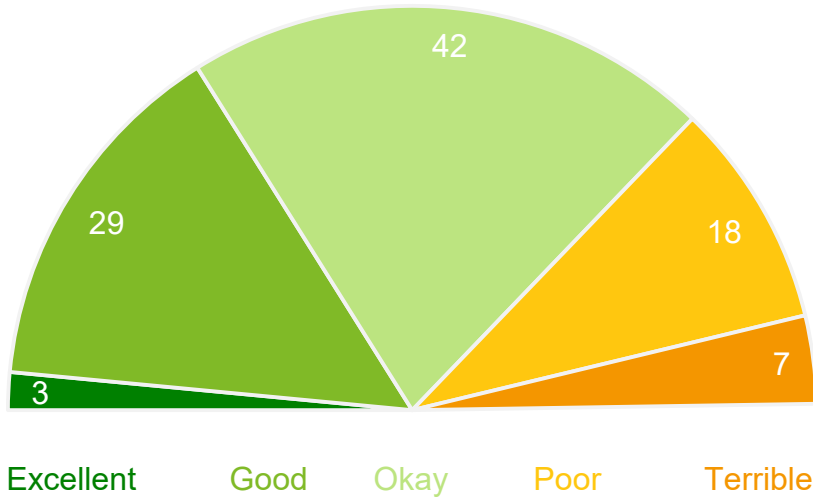
* Positive Rating = excellent, good + okay

small sample size (<20 respondents)

Waste management services

Performance ratings

% of respondents



51

Performance Index Score (out of 100)

74%

Positive rating*

MARKYT Industry Standards

Performance Index Score



Shire of Mingenew	51
Industry High	77
Industry Average	64

Variations across the community

Performance Index Score

Total	Home owner	Renting / other	Town / non-rural	Farm / rural	Male	Female	18-34#	35-49	50-64	65+	No children	Have child 0-12	Have child 13+#
51	50	54	47	55	55	45	55	59	39	56	47	56	54

Q. How would you rate performance in the following areas?

Base: All respondents, excludes 'unsure' and 'no response' (n = 69).

* Positive Rating = excellent, good + okay

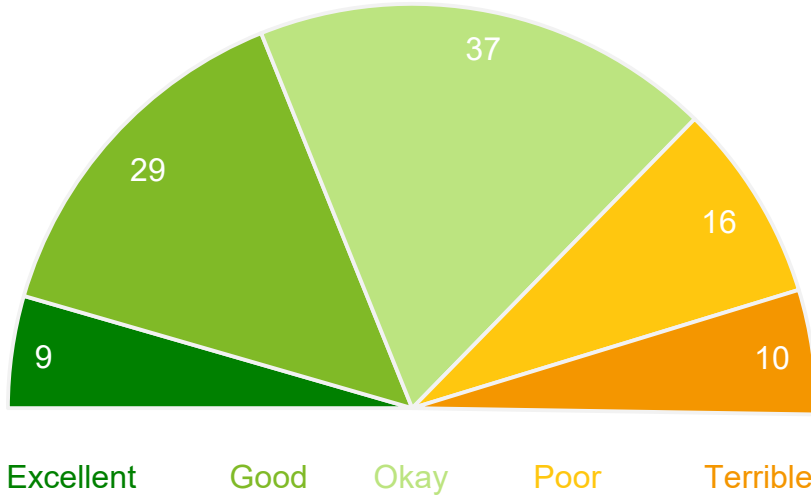
small sample size (<20 respondents)

Natural disaster management

(education, prevention and relief for fires, flooding, etc)

Performance ratings

% of respondents



53

Performance Index Score (out of 100)

75%

Positive rating*

MARKYT Industry Standards

Performance Index Score



Shire of Mingenew	53
Industry High	69
Industry Average	57

Variations across the community

Performance Index Score

Total	Home owner	Renting / other	Town / non-rural	Farm / rural	Male	Female	18-34#	35-49	50-64	65+	No children	Have child 0-12	Have child 13+#
53	48	71	45	60	59	45	78	63	40	46	45	72	47

Q. How would you rate performance in the following areas?

Base: All respondents, excludes 'unsure' and 'no response' (n = 70).

small sample size (<20 respondents)

146

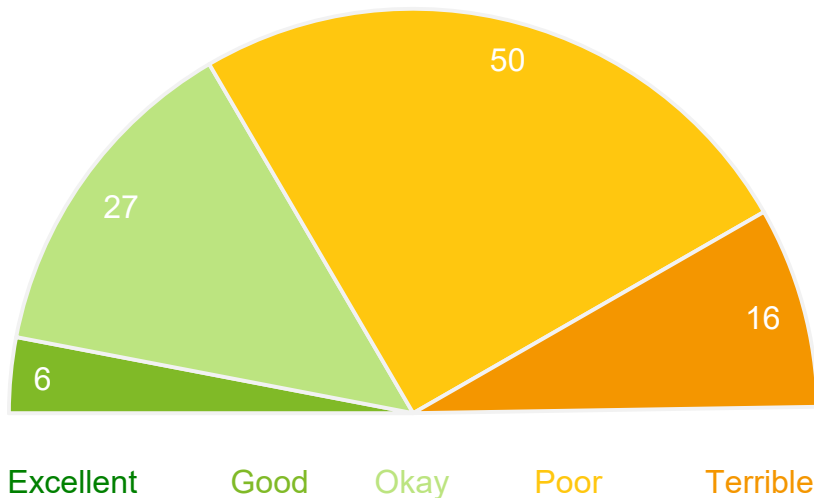
* Positive Rating = excellent, good + okay

Prosperity

Economic development and job creation

Performance ratings

% of respondents



31

Performance Index Score (out of 100)

33%

Positive rating*

MARKYT Industry Standards

Performance Index Score



Shire of Mingenew	31
Industry High	57
Industry Average	42

Variations across the community

Performance Index Score

Total	Home owner	Renting / other	Town / non-rural	Farm / rural	Male	Female	18-34#	35-49	50-64	65+	No children	Have child 0-12	Have child 13+#
31	33	25	28	34	31	32	28	37	22	39	30	32	26

Q. How would you rate performance in the following areas?

Base: All respondents, excludes 'unsure' and 'no response' (n = 69).

* Positive Rating = excellent, good + okay

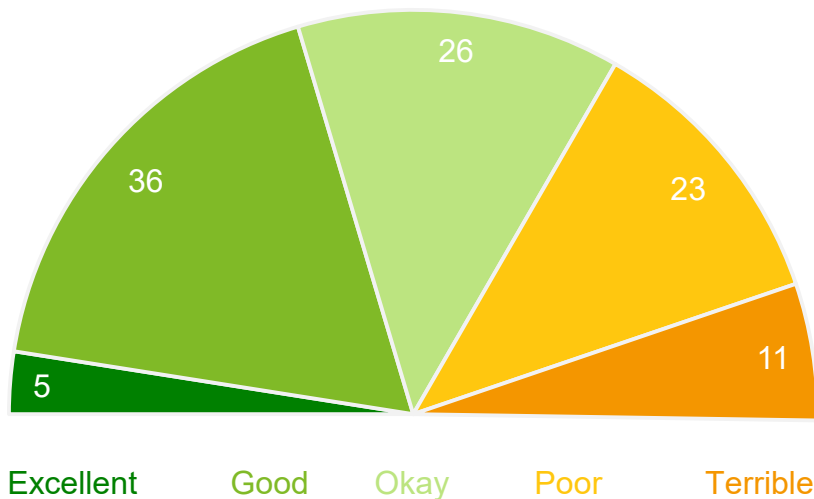
small sample size (<20 respondents)

Place to own or operate a business

(compared to other regional towns)

Performance ratings

% of respondents



50

Performance Index Score (out of 100)

67%

Positive rating*

MARKYT Industry Standards

Performance Index Score



Shire of Mingenew	50
Industry High	71
Industry Average	57

Variations across the community

Performance Index Score

Total	Home owner	Renting / other	Town / non-rural	Farm / rural	Male	Female	18-34#	35-49	50-64	65+	No children	Have child 0-12	Have child 13+#
50	53	43	38	63	52	49	45	62	46	51	48	56	51

Q. How would you rate performance in the following areas?

Base: All respondents, excludes 'unsure' and 'no response' (n = 72).

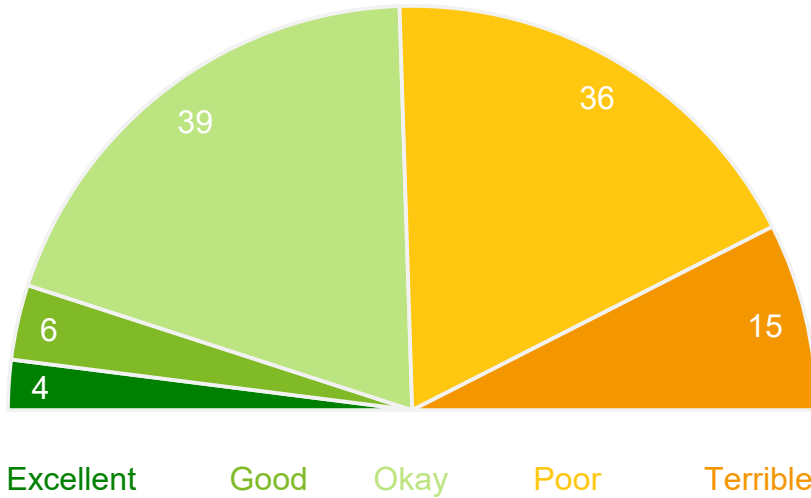
* Positive Rating = excellent, good + okay

small sample size (<20 respondents)

Town centre development and activation

Performance ratings

% of respondents



37

Performance Index Score (out of 100)

49%

Positive rating*

MARKYT Industry Standards

Performance Index Score



Shire of Mingenew	37
Industry High	64
Industry Average	47

Variations across the community

Performance Index Score

Total	Home owner	Renting / other	Town / non-rural	Farm / rural	Male	Female	18-34#	35-49	50-64	65+	No children	Have child 0-12	Have child 13+#
37	37	38	34	40	37	36	46	35	30	42	39	39	26

Q. How would you rate performance in the following areas?

Base: All respondents, excludes 'unsure' and 'no response' (n = 70).

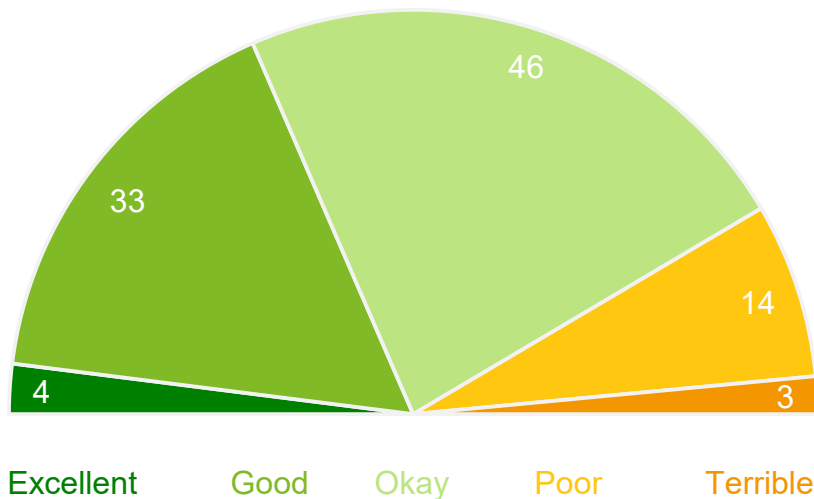
* Positive Rating = excellent, good + okay

small sample size (<20 respondents)

Place to visit

Performance ratings

% of respondents



56

Performance Index Score (out of 100)

83%

Positive rating*

MARKYT Industry Standards

Performance Index Score



Shire of Mingenew	56
Industry High	88
Industry Average	67

Variances across the community

Performance Index Score

Total	Home owner	Renting / other	Town / non-rural	Farm / rural	Male	Female	18-34#	35-49	50-64	65+	No children	Have child 0-12	Have child 13+#
56	56	54	54	57	54	59	51	53	53	63	55	57	57

Q. How would you rate performance in the following areas?

Base: All respondents, excludes 'unsure' and 'no response' (n = 79).

small sample size (<20 respondents)

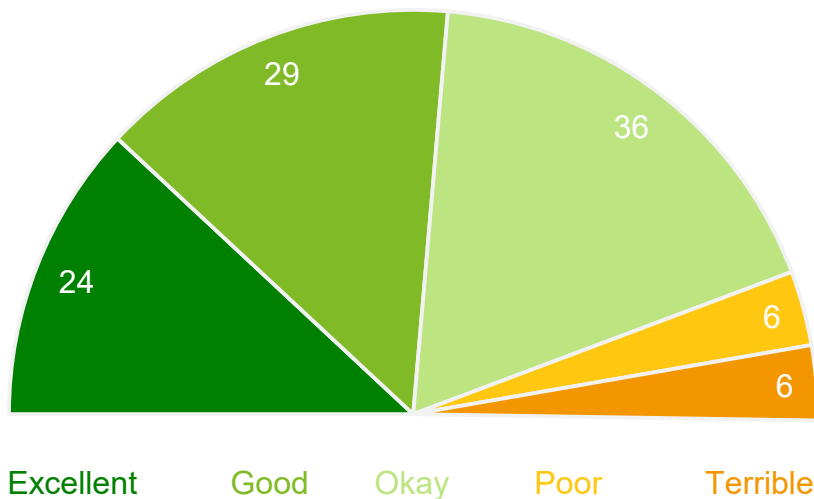
151

* Positive Rating = excellent, good + okay

Tourism and destination marketing

Performance ratings

% of respondents



65

Performance Index Score (out of 100)

89%

Positive rating*

MARKYT Industry Standards

Performance Index Score



Shire of Mingenew	65
Industry High	68
Industry Average	49

Variances across the community

Performance Index Score

Total	Home owner	Renting / other	Town / non-rural	Farm / rural	Male	Female	18-34#	35-49	50-64	65+	No children	Have child 0-12	Have child 13+#
65	65	62	57	73	62	68	73	85	52	60	58	74	75

Q. How would you rate performance in the following areas?

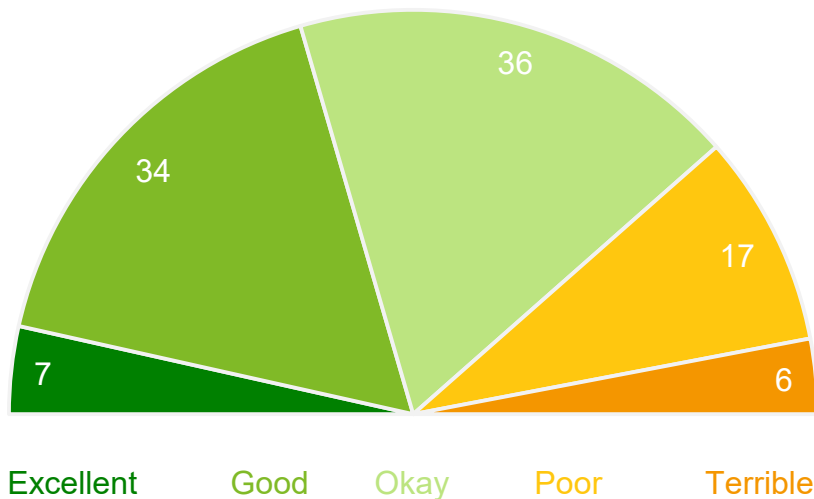
Base: All respondents, excludes 'unsure' and 'no response' (n = 75). * Positive Rating = excellent, good + okay

small sample size (<20 respondents)

Preserving and promoting local history and heritage

Performance ratings

% of respondents



55

Performance Index Score (out of 100)

77%

Positive rating*

MARKYT Industry Standards

Performance Index Score



Shire of Mingenew	55
Industry High	75
Industry Average	58

Variances across the community

Performance Index Score

Total	Home owner	Renting / other	Town / non-rural	Farm / rural	Male	Female	18-34#	35-49	50-64	65+	No children	Have child 0-12	Have child 13+#
55	53	64	59	52	58	54	70	60	41	58	51	65	49

Q. How would you rate performance in the following areas?

Base: All respondents, excludes 'unsure' and 'no response' (n = 69).

small sample size (<20 respondents)

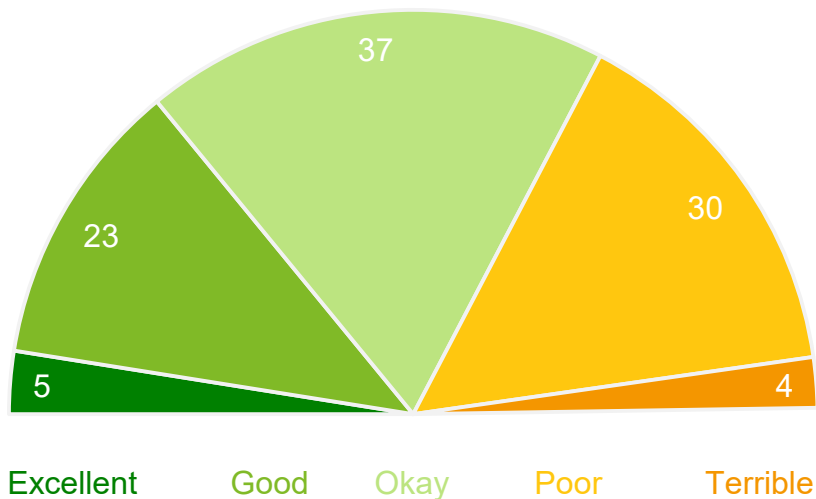
153

* Positive Rating = excellent, good + okay

Festivals, events, art and cultural activities

Performance ratings

% of respondents



49

Performance Index Score
(out of 100)

65%

Positive rating*

MARKYT Industry Standards

Performance Index Score



Shire of Mingenew	49
Industry High	75
Industry Average	61

Variances across the community

Performance Index Score

Total	Home owner	Renting / other	Town / non-rural	Farm / rural	Male	Female	18-34#	35-49	50-64	65+	No children	Have child 0-12	Have child 13+#
49	46	57	45	53	50	48	66	52	40	46	43	61	51

Q. How would you rate performance in the following areas?

Base: All respondents, excludes 'unsure' and 'no response' (n = 73).

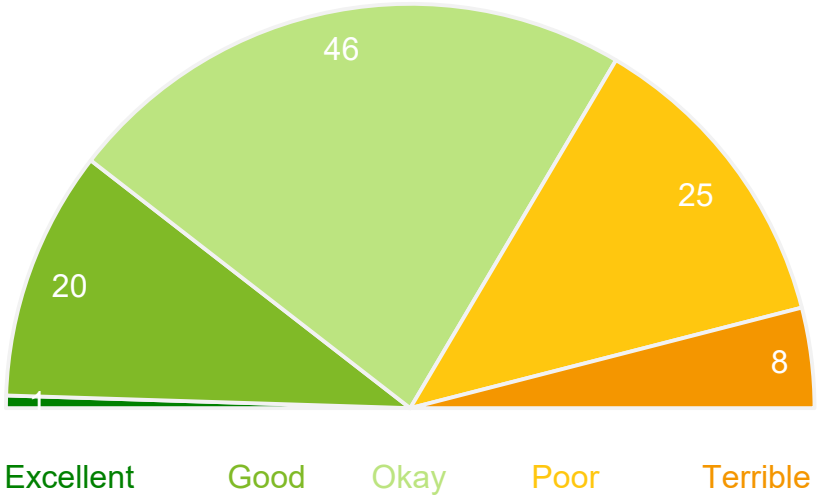
* Positive Rating = excellent, good + okay

small sample size (<20 respondents)

Access to education, training and personal development opportunities

Performance ratings

% of respondents



45

Performance Index Score
(out of 100)

67%

Positive rating*

MARKYT Industry Standards

Performance Index Score



Shire of Mingenev	45
Industry High	64
Industry Average	49

Variances across the community

Performance Index Score

Total	Home owner	Renting / other	Town / non-rural	Farm / rural	Male	Female	18-34#	35-49	50-64	65+	No children	Have child 0-12	Have child 13+#
45	44	52	39	52	45	46	58	55	30	48	41	56	42

Q. How would you rate performance in the following areas?

Base: All respondents, excludes 'unsure' and 'no response' (n = 64).

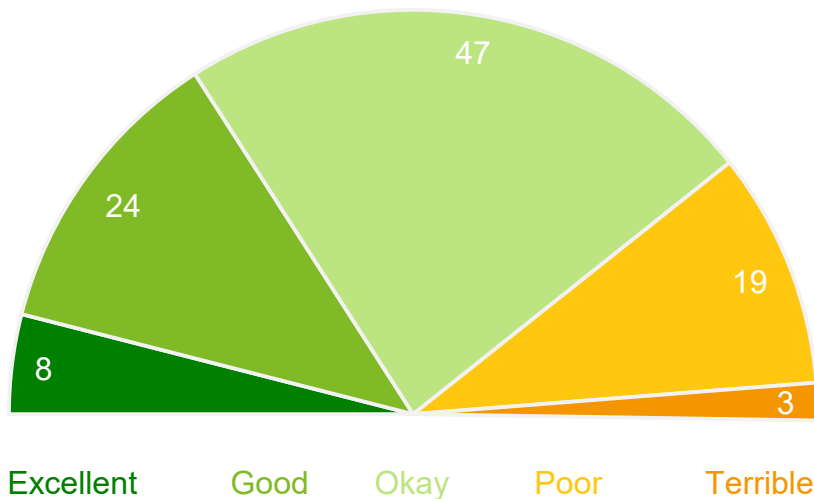
* Positive Rating = excellent, good + okay

small sample size (<20 respondents)

Library services

Performance ratings

% of respondents



54

Performance Index Score
(out of 100)

79%

Positive rating*

MARKYT Industry Standards

Performance Index Score



Shire of Mingenew	54
Industry High	82
Industry Average	71

Variances across the community

Performance Index Score

Total	Home owner	Renting / other	Town / non-rural	Farm / rural	Male	Female	18-34#	35-49	50-64	65+	No children	Have child 0-12	Have child 13+#
54	53	59	49	61	60	49	64	61	46	53	49	58	62

Q. How would you rate performance in the following areas?

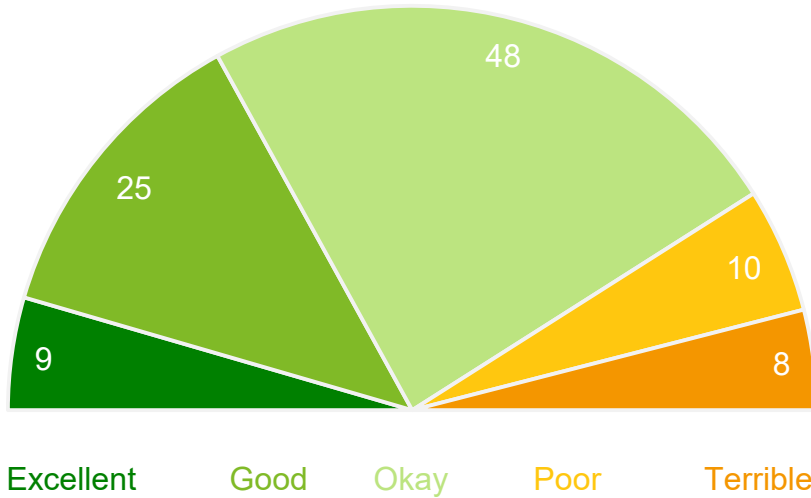
Base: All respondents, excludes 'unsure' and 'no response' (n = 58).

small sample size (<20 respondents)

Access to telecommunications and internet services

Performance ratings

% of respondents



54

Performance Index Score (out of 100)

82%

Positive rating*

MARKYT Industry Standards

Performance Index Score



Shire of Mingenew	54
Industry High	59
Industry Average	44

Variations across the community

Performance Index Score

Total	Home owner	Renting / other	Town / non-rural	Farm / rural	Male	Female	18-34#	35-49	50-64	65+	No children	Have child 0-12	Have child 13+#
54	55	51	52	57	57	49	59	62	46	55	51	60	45

Q. How would you rate performance in the following areas?

Base: All respondents, excludes 'unsure' and 'no response' (n = 71). * Positive Rating = excellent, good + okay

small sample size (<20 respondents)

Overview of Community Variances

Summary of community variances

	Total	Home owner	Renting / other	Town / non-rural	Farm / rural	Male	Female	18-34#	35-49	50-64	65+	No children	Have child 0-12	Have child 13+#
Overall place to live	65	67	56	60	70	65	65	51	73	61	71	65	62	72
PERFORMANCE														
Governing organisation	46	46	46	47	46	45	49	40	53	37	55	47	47	47
Council's leadership	49	47	56	44	56	51	48	59	65	35	50	43	63	40
Advocacy and lobbying	47	45	52	42	52	49	44	59	64	38	40	37	65	36
Consultation	44	42	52	39	51	47	43	55	60	33	40	39	59	38
Communication	47	44	59	44	50	50	44	66	61	32	43	40	63	38
Customer service	56	54	63	54	58	60	51	70	66	46	53	50	66	51
Value for money from Council rates	37	37	33	33	42	38	36	33	46	26	45	36	36	37
PLACE														
Responsible growth and development	34	34	35	32	36	32	38	38	43	25	39	30	43	27
Housing	36	34	40	37	33	34	39	43	32	23	47	36	38	25
Community buildings, halls and toilets	49	47	55	45	53	52	43	57	52	41	50	47	49	51
Playgrounds, parks and reserves	60	60	59	56	64	61	58	60	64	57	60	58	61	61
Streetscapes, trees and verges	46	44	53	37	55	49	42	47	54	42	45	46	45	46
Footpaths, trails and cycleways	42	43	40	29	56	44	39	36	53	40	40	44	38	52
Local roads	35	37	27	37	32	37	35	20	39	33	43	34	27	50

Summary of community variances

	Total	Home owner	Renting / other	Town / non-rural	Farm / rural	Male	Female	18-34#	35-49	50-64	65+	No children	Have child 0-12	Have child 13+#
PEOPLE														
Youth services and facilities	42	38	54	37	49	43	39	51	40	39	41	37	50	41
Family / children services and facilities	49	48	55	43	56	48	49	59	57	44	44	45	59	45
Seniors' services and care	43	44	41	37	51	42	42	49	51	39	43	44	54	37
Disability access and inclusion	41	41	38	37	46	41	38	45	41	35	47	39	50	33
Respect for Aboriginal cultures and heritage	58	57	60	58	59	60	52	57	62	53	60	58	60	54
Volunteer recognition and support	52	51	53	50	53	50	54	64	54	46	49	50	59	58
Community safety and crime prevention	61	60	67	56	68	63	60	72	74	49	60	56	71	56
Lighting of streets and public places	57	58	55	51	66	61	52	52	69	52	58	57	57	62
Animal management (dogs and cats)	42	40	47	35	54	43	41	57	51	37	32	36	56	48
Health and community services	48	47	52	42	56	48	47	50	57	43	48	46	55	51
Sport and recreation facilities and services	73	75	69	70	77	74	72	69	79	69	77	72	70	78

Summary of community variances

	Total	Home owner	Renting / other	Town / non-rural	Farm / rural	Male	Female	18-34#	35-49	50-64	65+	No children	Have child 0-12	Have child 13+#
PLANET														
Sustainable practices / climate change	34	33	37	32	36	40	28	34	46	26	40	33	35	41
Conservation and environment management	43	41	49	39	46	48	36	46	58	33	39	39	50	51
Waste management services	51	50	54	47	55	55	45	55	59	39	56	47	56	54
Natural disaster management	53	48	71	45	60	59	45	78	63	40	46	45	72	47
PROSPERITY														
Economic development and jobs	31	33	25	28	34	31	32	28	37	22	39	30	32	26
Place to own or operate a business	50	53	43	38	63	52	49	45	62	46	51	48	56	51
Town centre development and activation	37	37	38	34	40	37	36	46	35	30	42	39	39	26
Place to visit	56	56	54	54	57	54	59	51	53	53	63	55	57	57
Tourism attractions and marketing	65	65	62	57	73	62	68	73	85	52	60	58	74	75
Preserving and promoting history and heritage	55	53	64	59	52	58	54	70	60	41	58	51	65	49
Festivals, events, art and cultural activities	49	46	57	45	53	50	48	66	52	40	46	43	61	51
Education and training	45	44	52	39	52	45	46	58	55	30	48	41	56	42
Library services	54	53	59	49	61	60	49	64	61	46	53	49	58	62
Telecommunications and internet services	54	55	51	52	57	57	49	59	62	46	55	51	60	45



www.catalyse.com.au
Office 3, 996 Hay Street, Perth WA 6000
PO Box 8007, Cloisters Square WA 6850
Phone +618 9226 5674
Email: info@catalyse.com.au
ABN 20 108 620 855