



FINANCE ATTACHMENT BOOKLET FOR ORDINARY COUNCIL MEETING

19 October 2022 at 5:00pm

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SHIRE OF MINGENEW
MONTHLY FINANCIAL REPORT
(Containing the Statement of Financial Activity)
For the period ending 30 June 2022

LOCAL GOVERNMENT ACT 1995

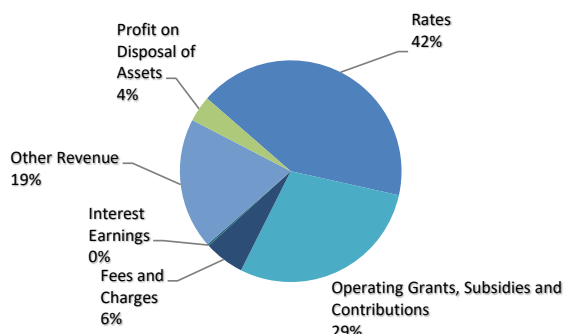
LOCAL GOVERNMENT (FINANCIAL MANAGEMENT) REGULATIONS 1996

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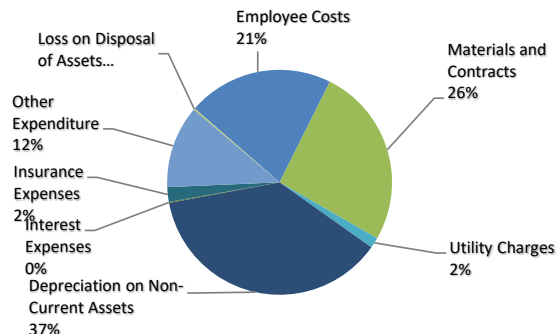
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OPERATING ACTIVITIES

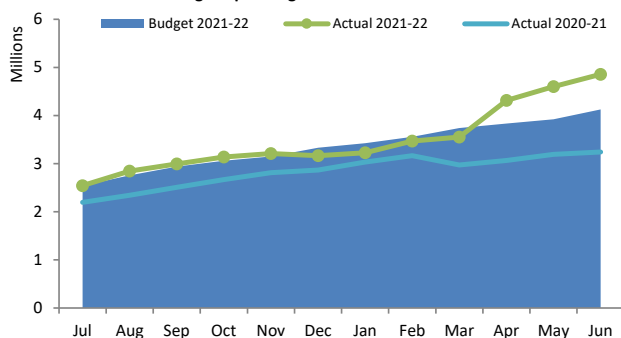
OPERATING REVENUE



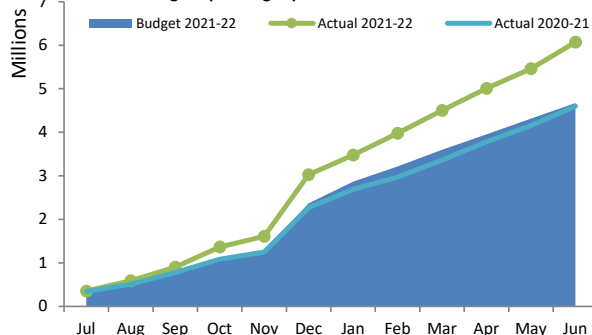
OPERATING EXPENSES



Budget Operating Revenues -v- Actual

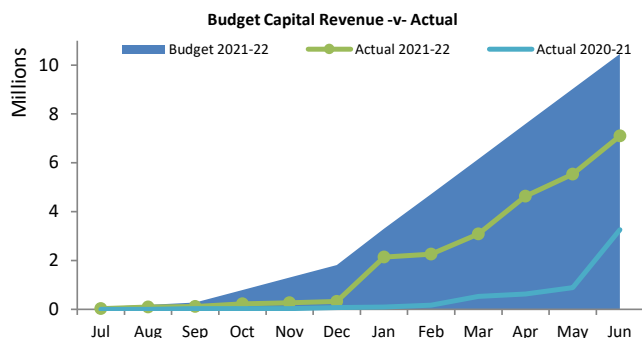


Budget Operating Expenses -v-YTD Actual

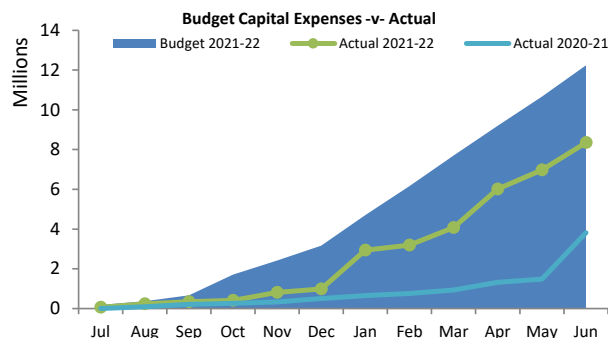


INVESTING ACTIVITIES

CAPITAL REVENUE



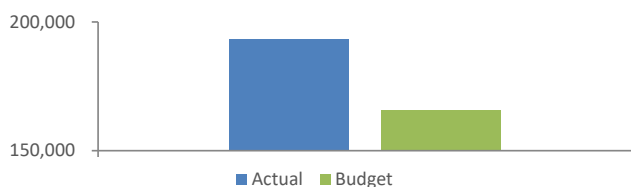
CAPITAL EXPENSES



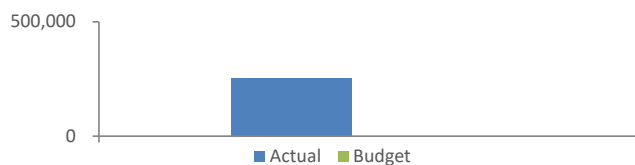
FINANCING ACTIVITIES

BORROWINGS

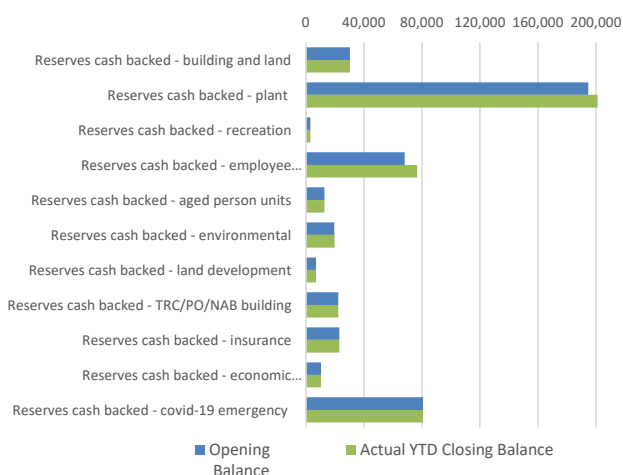
Principal Repayments



Principal Outstanding



RESERVES



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

Funding surplus / (deficit) Components

Funding surplus / (deficit)				
	Adopted Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)
Opening	\$0.08 M	\$0.63 M	\$0.63 M	(\$0.00 M)
Closing	\$0.00 M	\$0.34 M	\$0.62 M	\$0.27 M
Refer to Statement of Financial Activity				

Cash and cash equivalents		
	\$2.00 M	% of total
Unrestricted Cash	\$0.51 M	25.4%
Restricted Cash	\$1.49 M	74.6%
Refer to Note 2 - Cash and Financial Assets		

Payables		
	\$1.00 M	% Outstanding
Trade Payables	\$0.65 M	
0 to 30 Days		82.0%
30 to 90 Days		18.0%
Over 90 Days		0%
Refer to Note 5 - Payables		

Receivables		
	\$1.03 M	% Collected
Rates Receivable	\$0.04 M	98.2%
Trade Receivable	\$0.99 M	% Outstanding
30 to 90 Days		1.8%
Over 90 Days		0.5%
Refer to Note 3 - Receivables		

Key Operating Activities

Amount attributable to operating activities			
Adopted Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)
\$1.18 M	\$0.73 M	\$0.86 M	\$0.13 M
Refer to Statement of Financial Activity			

Rates Revenue		
YTD Actual	\$2.04 M	% Variance
YTD Budget	\$2.05 M	(0.2%)
Refer to Note 6 - Rate Revenue		

Operating Grants and Contributions		
YTD Actual	\$1.40 M	% Variance
YTD Budget	\$1.12 M	24.9%
Refer to Note 13 - Operating Grants and Contributions		

Fees and Charges		
YTD Actual	\$0.28 M	% Variance
YTD Budget	\$0.27 M	3.7%
Refer to Statement of Financial Activity		

Key Investing Activities

Amount attributable to investing activities			
Adopted Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)
(\$0.97 M)	(\$1.01 M)	(\$0.86 M)	\$0.15 M
Refer to Statement of Financial Activity			

Proceeds on sale		
YTD Actual	\$0.39 M	%
Adopted Budget	\$0.22 M	80.7%
Refer to Note 7 - Disposal of Assets		

Asset Acquisition		
YTD Actual	\$8.35 M	% Spent
Adopted Budget	\$11.64 M	(28.3%)
Refer to Note 8 - Capital Acquisitions		

Capital Grants		
YTD Actual	\$7.10 M	% Received
Adopted Budget	\$10.46 M	(32.1%)
Refer to Note 8 - Capital Acquisitions		

Key Financing Activities

Amount attributable to financing activities			
Adopted Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)
(\$0.30 M)	(\$0.00 M)	(\$0.01 M)	(\$0.01 M)
Refer to Statement of Financial Activity			

Borrowings	
Principal repayments	\$0.19 M
Interest expense	\$0.01 M
Principal due	\$0.25 M
Refer to Note 9 - Borrowings	

Reserves	
Reserves balance	\$0.56 M
Interest earned	\$0.00 M
Refer to Note 11 - Cash Reserves	

Lease Liability	
Principal repayments	\$0.01 M
Interest expense	\$0.00 M
Principal due	\$0.00 M
Refer to Note 10 - Lease Liabilities	

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

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

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

**STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 30 JUNE 2022**

STATUTORY REPORTING PROGRAMS

	Ref Note	Adopted Budget	Amended Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)	Var. % (b)-(a)/(a)	Var.
		\$	\$	\$	\$	\$	%	
Opening funding surplus / (deficit)	1(c)	81,424	625,859	625,859	625,858	(1)	(0.00%)	
Revenue from operating activities								
Governance		13,899	13,899	13,899	14,121	222	1.60%	
General purpose funding - general rates	6	2,049,384	2,049,384	2,049,384	2,044,488	(4,896)	(0.24%)	
General purpose funding - other		716,091	724,691	724,691	1,033,219	308,528	42.57%	▲
Law, order and public safety		280,311	293,311	293,311	330,214	36,903	12.58%	▲
Health		820	820	820	650	(170)	(20.73%)	
Education and welfare		1,425	1,425	1,425	2,273	848	59.51%	
Housing		117,930	109,244	109,244	121,906	12,662	11.59%	▲
Community amenities		78,300	83,300	83,300	82,562	(738)	(0.89%)	
Recreation and culture		36,834	55,234	55,234	61,978	6,744	12.21%	
Transport		649,532	719,032	719,032	891,737	172,705	24.02%	▲
Economic services		120,215	133,715	133,715	126,316	(7,399)	(5.53%)	
Other property and services		62,535	66,535	66,535	147,625	81,090	121.88%	▲
		4,127,276	4,250,590	4,250,590	4,857,089	606,499		
Expenditure from operating activities								
Governance		(349,630)	(339,779)	(339,779)	(357,885)	(18,106)	(5.33%)	
General purpose funding		(82,800)	(88,376)	(88,376)	(92,164)	(3,788)	(4.29%)	
Law, order and public safety		(211,815)	(560,902)	(560,902)	(523,131)	37,771	6.73%	
Health		(88,061)	(87,075)	(87,075)	(89,714)	(2,639)	(3.03%)	
Education and welfare		(143,142)	(138,457)	(138,457)	(148,181)	(9,724)	(7.02%)	
Housing		(164,554)	(152,490)	(152,490)	(170,326)	(17,836)	(11.70%)	▲
Community amenities		(280,485)	(312,597)	(312,597)	(321,505)	(8,908)	(2.85%)	
Recreation and culture		(1,011,761)	(1,047,259)	(1,047,259)	(1,055,965)	(8,706)	(0.83%)	
Transport		(1,849,425)	(2,397,961)	(2,397,961)	(2,653,452)	(255,491)	(10.65%)	▲
Economic services		(408,926)	(442,090)	(442,090)	(443,501)	(1,411)	(0.32%)	
Other property and services		(81,247)	(92,827)	(92,827)	(214,643)	(121,816)	(131.23%)	▲
		(4,671,846)	(5,659,813)	(5,659,813)	(6,070,467)	(410,654)		
Non-cash amounts excluded from operating activities	1(a)	1,727,483	2,142,873	2,142,873	2,074,120	(68,753)	(3.21%)	
Amount attributable to operating activities		1,182,913	733,650	733,650	860,742	127,092		
Investing Activities								
Proceeds from non-operating grants, subsidies and contributions	14	10,460,322	8,919,666	8,919,666	7,099,536	(1,820,130)	(20.41%)	▼
Proceeds from disposal of assets	7	216,700	359,900	359,900	391,491	31,591	8.78%	
Payments for property, plant and equipment and infrastructure	8	(11,643,479)	(10,291,193)	(10,291,193)	(8,348,551)	1,942,642	18.88%	▼
		(966,457)	(1,011,627)	(1,011,627)	(857,524)	154,103		
Amount attributable to investing activities		(966,457)	(1,011,627)	(1,011,627)	(857,524)	154,103		
Financing Activities								
Proceeds from new debentures	9	0	280,000	280,000	280,000	0	0.00%	
Payments for principal portion of lease liabilities	10	(64,173)	(7,132)	(7,132)	(7,393)	(261)	(3.66%)	
Repayment of debentures	9	(165,917)	(193,417)	(193,417)	(193,420)	(3)	(0.00%)	
Transfer to reserves	11	(67,790)	(82,895)	(82,895)	(89,050)	(6,155)	(7.43%)	
Amount attributable to financing activities		(297,880)	(3,444)	(3,444)	(9,863)	(6,419)		
Closing funding surplus / (deficit)	1(c)	0	344,438	344,438	619,213	274,775		

KEY INFORMATION

▲ ▼ Indicates a variance between Year to Date (YTD) Actual and YTD Actual data as per the adopted materiality threshold.

Refer to Note 17 for an explanation of the reasons for the variance.

The material variance adopted by Council for the 2021-22 year is \$10,000 or 10.00% whichever is the greater.

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

KEY TERMS AND DESCRIPTIONS
FOR THE PERIOD ENDED 30 JUNE 2022

REVENUE

RATES

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

OPERATING GRANTS, SUBSIDIES AND CONTRIBUTIONS

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

NON-OPERATING GRANTS, SUBSIDIES AND CONTRIBUTIONS

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

REVENUE FROM CONTRACTS WITH CUSTOMERS

Revenue from contracts with customers is recognised when the local government satisfies its performance obligations under the contract.

FEES AND CHARGES

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

SERVICE CHARGES

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

INTEREST EARNINGS

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

OTHER REVENUE / INCOME

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

PROFIT ON ASSET DISPOSAL

Excess of assets received over the net book value for assets on their disposal.

NATURE OR TYPE DESCRIPTIONS

EXPENSES

EMPLOYEE COSTS

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

MATERIALS AND CONTRACTS

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

UTILITIES (GAS, ELECTRICITY, WATER, ETC.)

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

INSURANCE

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

LOSS ON ASSET DISPOSAL

Shortfall between the value of assets received over the net book value for assets on their disposal.

DEPRECIATION ON NON-CURRENT ASSETS

Depreciation expense raised on all classes of assets.

INTEREST EXPENSES

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

OTHER EXPENDITURE

Statutory fees, taxes, allowance for impairment of assets, member's fees or State taxes. Donations and subsidies made to community groups.

**STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 30 JUNE 2022**

BY NATURE OR TYPE

	Ref Note	Adopted Budget \$	Amended Budget \$	YTD Budget (a) \$	YTD Actual (b) \$	Var. \$ (b)-(a) \$	Var. % (b)-(a)/(a) %	Var.
Opening funding surplus / (deficit)	1(c)	81,424	625,859	625,859	625,858	(1)	(0.00%)	
Revenue from operating activities								
Rates	6	2,049,384	2,049,384	2,049,384	2,044,488	(4,896)	(0.24%)	
Operating grants, subsidies and contributions	13	1,158,825	1,124,825	1,124,825	1,404,867	280,042	24.90%	▲
Fees and charges		273,789	274,103	274,103	284,303	10,200	3.72%	
Interest earnings		23,231	19,231	19,231	13,105	(6,126)	(31.85%)	
Other revenue		544,294	643,294	643,294	927,376	284,082	44.16%	▲
Profit on disposal of assets	7	77,753	139,753	139,753	182,950	43,197	30.91%	▲
		4,127,276	4,250,590	4,250,590	4,857,089	606,499		
Expenditure from operating activities								
Employee costs		(1,105,864)	(1,104,064)	(1,104,064)	(1,274,568)	(170,504)	(15.44%)	▲
Materials and contracts		(953,332)	(1,467,558)	(1,467,558)	(1,572,724)	(105,166)	(7.17%)	
Utility charges		(88,321)	(88,321)	(88,321)	(91,941)	(3,620)	(4.10%)	
Depreciation on non-current assets		(1,788,251)	(2,258,491)	(2,258,491)	(2,261,472)	(2,981)	(0.13%)	
Interest expenses		(11,600)	(4,751)	(4,751)	(8,993)	(4,242)	(89.29%)	
Insurance expenses		(134,703)	(134,703)	(134,703)	(127,906)	6,797	5.05%	
Other expenditure		(572,790)	(577,790)	(577,790)	(720,918)	(143,128)	(24.77%)	▲
Loss on disposal of assets	7	(16,985)	(24,135)	(24,135)	(11,945)	12,190	50.51%	▼
		(4,671,846)	(5,659,813)	(5,659,813)	(6,070,467)	(410,654)		
Non-cash amounts excluded from operating activities	1(a)	1,727,483	2,142,873	2,142,873	2,074,120	(68,753)	(3.21%)	
Amount attributable to operating activities		1,182,913	733,650	733,650	860,742	127,092		
Investing activities								
Proceeds from non-operating grants, subsidies and contributions	14	10,460,322	8,919,666	8,919,666	7,099,536	(1,820,130)	(20.41%)	▼
Proceeds from disposal of assets	7	216,700	359,900	359,900	391,491	31,591	8.78%	
Payments for property, plant and equipment	8	(11,643,479)	(10,291,193)	(10,291,193)	(8,348,551)	1,942,642	18.88%	▼
		(966,457)	(1,011,627)	(1,011,627)	(857,524)	154,103		
Amount attributable to investing activities		(966,457)	(1,011,627)	(1,011,627)	(857,524)	154,103		
Financing Activities								
Proceeds from new debentures	9	0	280,000	280,000	280,000	0	0.00%	
Payments for principal portion of lease liabilities	10	(64,173)	(7,132)	(7,132)	(7,393)	(261)	(3.66%)	
Repayment of debentures	9	(165,917)	(193,417)	(193,417)	(193,420)	(3)	(0.00%)	
Transfer to reserves	11	(67,790)	(82,895)	(82,895)	(89,050)	(6,155)	(7.43%)	
Amount attributable to financing activities		(297,880)	(3,444)	(3,444)	(9,863)	(6,419)		
Closing funding surplus / (deficit)	1(c)	0	344,438	344,438	619,213	274,775		

KEY INFORMATION

▲ ▼ Indicates a variance between Year to Date (YTD) Actual and YTD Actual data as per the adopted materiality threshold.

Refer to Note 17 for an explanation of the reasons for the variance.

This statement is to be read in conjunction with the accompanying Financial Statements and Notes.

BASIS OF PREPARATION

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

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

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

Accounting policies which have been adopted in the preparation of this financial report have been consistently applied unless stated otherwise. Except for cash flow and rate setting information, the financial report has been prepared on the accrual basis and is based on historical costs, modified, where applicable, by the measurement at fair value of selected non-current assets, financial assets and liabilities.

THE LOCAL GOVERNMENT REPORTING ENTITY

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

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

All monies held in the Trust Fund are excluded from the financial statements. A separate statement of those monies appears at Note 15 to these financial statements.

SIGNIFICANT ACCOUNTING POLICES

CRITICAL ACCOUNTING ESTIMATES

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

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

GOODS AND SERVICES TAX

Revenues, expenses and assets are recognised net of the amount of GST, except where the amount of GST incurred is not recoverable from the Australian Taxation Office (ATO). Receivables and payables are stated inclusive of GST receivable or payable. The net amount of GST recoverable from, or payable to, the ATO is included with receivables or payables in the statement of financial position. Cash flows are presented on a gross basis. The GST components of cash flows arising from investing or financing activities which are recoverable from, or payable to, the ATO are presented as operating cash flows.

ROUNDING OFF FIGURES

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

PREPARATION TIMING AND REVIEW

Date prepared: All known transactions up to 14 July 2022

(a) Non-cash items excluded from operating activities

The following non-cash revenue and expenditure has been excluded from operating activities within the Statement of Financial Activity in accordance with Financial Management Regulation 32.

	Notes	Adopted Budget	Amended Budget	YTD Budget (a)	YTD Actual (b)
Non-cash items excluded from operating activities					
		\$	\$	\$	\$
Adjustments to operating activities					
Less: Profit on asset disposals	7	(77,753)	(139,753)	(139,753)	(182,950)
Less: Movement in liabilities associated with restricted cash					(12,181)
Movement in pensioner deferred rates (non-current)					(4,885)
Movement in employee benefit provisions (non-current)					719
Add: Loss on asset disposals	7	16,985	24,135	24,135	11,945
Add: Depreciation on assets		1,788,251	2,258,491	2,258,491	2,261,472
Total non-cash items excluded from operating activities		1,727,483	2,142,873	2,142,873	2,074,120

(b) Adjustments to net current assets in the Statement of Financial Activity

The following current assets and liabilities have been excluded from the net current assets used in the Statement of Financial Activity in accordance with *Financial Management Regulation* 32 to agree to the surplus/(deficit) after imposition of general rates.

		Last Year Closing 30 June 2021	This Time Last Year 30 June 2021	Year to Date 30 June 2022
Adjustments to net current assets				
Less: Reserves - restricted cash	11	(471,844)	(471,844)	(560,894)
Add: Borrowings	9	165,919	165,919	55,331
Add: Provisions - employee	12	104,781	104,781	92,603
Add: Lease liabilities	10	7,393	7,393	3,675
Total adjustments to net current assets		(193,751)	(193,751)	(409,285)

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

Current assets				
Cash and cash equivalents	2	1,246,247	1,246,247	2,004,070
Rates receivables	3	33,480	33,480	39,714
Receivables	3	337,654	337,654	993,907
Other current assets	4	11,380	11,380	37,407
Less: Current liabilities				
Payables	5	(110,459)	(110,459)	(995,726)
Borrowings	9	(165,919)	(165,919)	(55,331)
Contract liabilities	12	(420,600)	(420,600)	(899,265)
Lease liabilities	10	(7,393)	(7,393)	(3,675)
Provisions	12	(104,781)	(104,781)	(92,603)
Less: Total adjustments to net current assets	1(b)	(193,751)	(193,751)	(409,285)
Closing funding surplus / (deficit)		625,858	625,858	619,213

CURRENT AND NON-CURRENT CLASSIFICATION

In the determination of whether an asset or liability is current or non-current, consideration is given to the time when each asset or liability is expected to be settled. Unless otherwise stated assets or liabilities are classified as current if expected to be settled within the next 12 months, being the Council's operational cycle.

Description	Classification	Unrestricted	Restricted	Total Cash	Trust	Institution	Interest Rate	Maturity Date
		\$	\$	\$	\$			
Cash on hand								
Cash on hand	Cash and cash equivalents	100	0	100				On Hand
At call deposits								
Municipal Fund	Cash and cash equivalents	6,171	0	6,171		NAB	0.10%	Cheque A/C
Municipal Fund	Cash and cash equivalents	503,015	933,890	1,436,905		NAB	0.21%	On Call
Reserve Funds	Cash and cash equivalents	0	88,725	88,725		NAB	0.21%	On Call
Term deposits								
Reserve Funds	Cash and cash equivalents	0	472,169	472,169		NAB	0.50%	August 2022
Total		509,286	1,494,784	2,004,070	0			
Comprising								
Cash and cash equivalents		509,286	1,494,784	2,004,070	0			
		509,286	1,494,784	2,004,070	0			

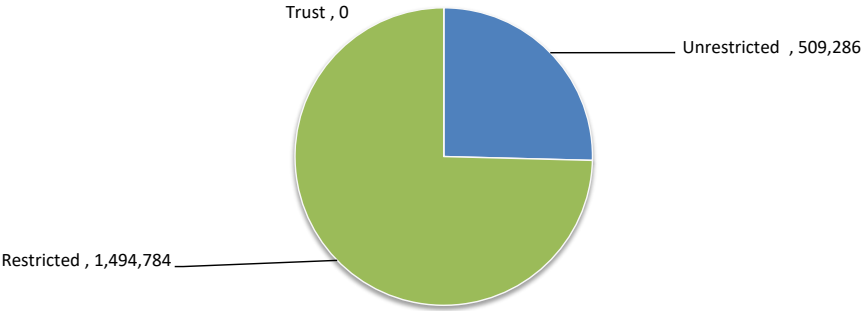
KEY INFORMATION

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

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

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

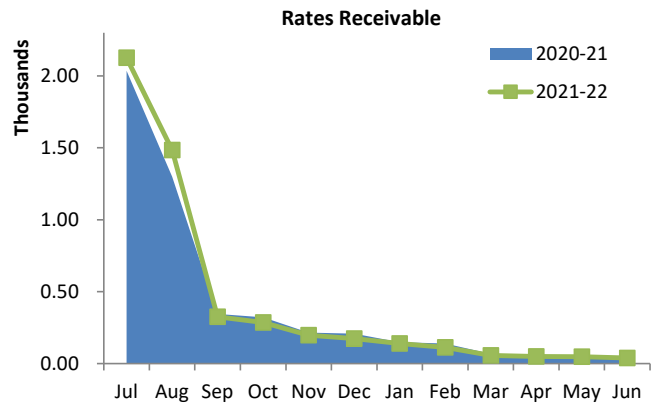
Financial assets at amortised cost held with registered financial institutions are listed in this note other financial assets at amortised cost are provided in Note 4 - Other assets.



**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 30 JUNE 2022**

**OPERATING ACTIVITIES
NOTE 3
RECEIVABLES**

Rates receivable	30 June 2021	30 Jun 2022
	\$	\$
Opening arrears previous years	27,324	33,480
Levied this year	1,977,513	2,044,488
Levied service charges this year	94,820	104,419
Less - collections to date	(2,066,177)	(2,142,673)
Equals current outstanding	33,480	39,714
Net rates collectable	33,480	39,714
% Collected	98.4%	98.2%

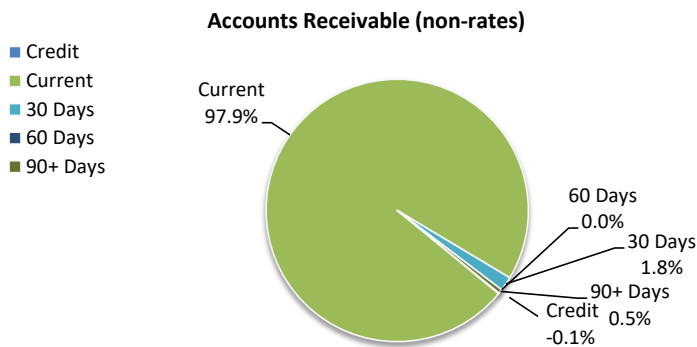


Receivables - general	Credit	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$	\$
Receivables - general	(1,009)	820,263	14,778	0	4,127	838,159
Percentage	-0.1%	97.9%	1.8%	0%	0.5%	
Balance per trial balance						
Sundry receivable						838,160
GST receivable						156,678
Increase in Allowance for impairment of receivables from contracts with customers						(1,575)
Pensioner Rebate Claimed						644
Total receivables general outstanding						993,907

Amounts shown above include GST (where applicable)

KEY INFORMATION

Trade and other receivables include amounts due from ratepayers for unpaid rates and service charges and other amounts due from third parties for goods sold and services performed in the ordinary course of business. Receivables expected to be collected within 12 months of the end of the reporting period are classified as current assets. All other receivables are classified as non-current assets. Collectability of trade and other receivables is reviewed on an ongoing basis. Debts that are known to be uncollectible are written off when identified. An allowance for impairment of receivables is raised when there is objective evidence that they will not be collectible.



	Opening Balance 1 July 2021	Asset Increase	Asset Reduction	Closing Balance 30 June 2022
Other current assets	\$	\$	\$	\$
Inventory				
Fuel	3,152	12,034	(10,958)	4,228
Other current assets				
Prepayments	8,228	28,907	(8,228)	28,907
Accrued income	0	4,272	0	4,272
Total other current assets	11,380	45,213	(19,186)	37,407
Amounts shown above include GST (where applicable)				

KEY INFORMATION

Inventory

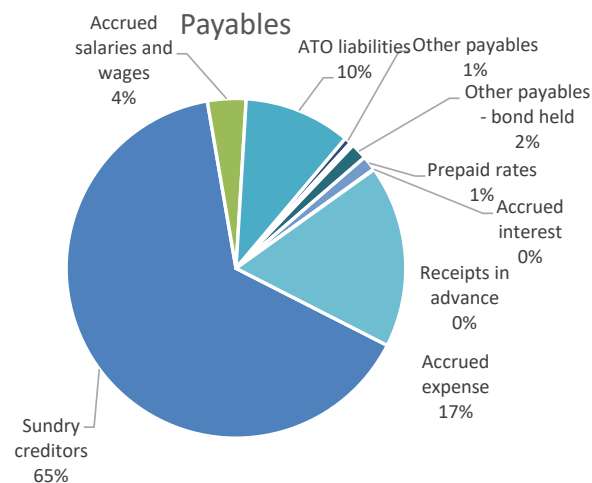
Inventories are measured at the lower of cost and net realisable value.

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

Payables - general	Credit	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$	\$
Payables - general	0	528,921	116,322	0	0	645,243
Percentage	0%	82%	18%	0%	0%	
Balance per trial balance						
Sundry creditors						645,167
Accrued salaries and wages						36,530
ATO liabilities						101,339
Other payables						6,345
Receipts in advance						3,330
Other payables - bond held						15,507
Prepaid rates						13,937
Accrued interest						515
Accrued expense						173,054
Total payables general outstanding						995,724
Amounts shown above include GST (where applicable)						

KEY INFORMATION

Trade and other payables represent liabilities for goods and services provided to the Shire that are unpaid and arise when the Shire becomes obliged to make future payments in respect of the purchase of these goods and services. The amounts are unsecured, are recognised as a current liability and are normally paid within 30 days of recognition.



NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 30 JUNE 2022

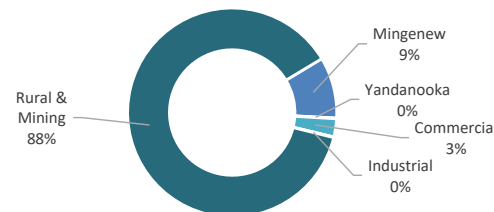
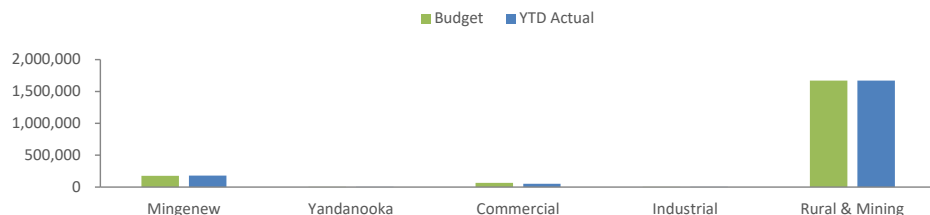
OPERATING ACTIVITIES
NOTE 6
RATE REVENUE

General rate revenue

RATE TYPE	Budget							YTD Actual			
	Rate in \$ (cents)	Number of Properties	Rateable Value	Rate Revenue	Interim Rate	Back Rate	Total Revenue	Rate Revenue	Interim Rates	Back Rates	Total Revenue
				\$	\$	\$	\$	\$	\$	\$	\$
Gross rental value											
Mingenew	0.15388	129	1,153,984	177,574	0	150	177,724	177,574	2,939	209	180,722
Yandanooka	0.15388	2	13,884	2,136	0	0	2,136	2,136	0	0	2,136
Commercial	0.15388	14	346,632	53,339	14,000	0	67,339	53,339	0	0	53,339
Industrial	0.15388	1	12,480	1,920	0	0	1,920	1,920	0	0	1,920
Unimproved value											
Rural & Mining	0.01229	111	136,073,500	1,672,343	0	0	1,672,343	1,672,343	(136)	0	1,672,207
Sub-Total		257	137,600,480	1,907,312	14,000	150	1,921,462	1,907,312	2,803	209	1,910,324
Minimum payment	Minimum \$										
Gross rental value											
Mingenew	728	61	24,870	44,408	0	0	44,408	44,408	1,428	0	45,836
Yandanooka	728	0	0	0	0	0	0	0	0	0	0
Commercial	728	9	6,200	5,824	0	0	5,824	6,552	0	0	6,552
Industrial	728	3	2,786	2,184	0	0	2,184	2,184	0	0	2,184
Unimproved value											
Rural & Mining	1,093	34	680,657	37,162	0	0	37,162	37,162	4,315	0	41,477
Sub-total		107	714,513	89,578	0	0	89,578	90,306	5,743	0	96,049
Concession							(1,068)				(1,068)
Amount from general rates							2,009,972				2,005,305
Ex-gratia rates							39,412				39,183
Total general rates							2,049,384				2,044,488

KEY INFORMATION

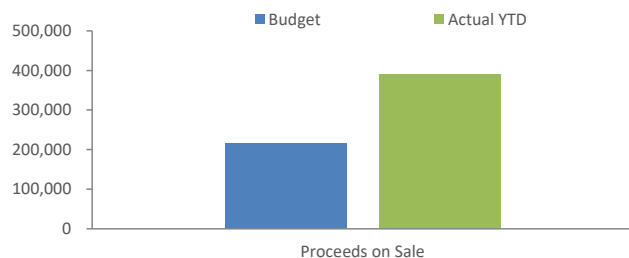
Prepaid rates are, until the taxable event for the rates has occurred, refundable at the request of the ratepayer. Rates received in advance give rise to a financial liability. On 1 July 2020 the prepaid rates were recognised as a financial asset and a related amount was recognised as a financial liability and no income was recognised. When the taxable event occurs the financial liability is extinguished and income recognised for the prepaid rates that have not been refunded.



NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 30 JUNE 2022

OPERATING ACTIVITIES
NOTE 7
DISPOSAL OF ASSETS

Asset Ref.	Asset description	Adopted Budget				Amended Budget				YTD Actual			
		Net Book Value	Proceeds	Profit	(Loss)	Net Book Value	Proceeds	Profit	(Loss)	Net Book Value	Proceeds	Profit	(Loss)
		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
	Land												
	29 (Lot 184) Oliver St	0	0	0	0	200	200	0	0	5,000	200	0	(4,800)
	Plant and equipment												
	Law, order, public safety												
	Fast Attack Vehicle	15,799	0	0	(15,799)	15,799	0	0	(15,799)	0	0	0	0
	Recreation and culture												
	Ride on Mower	3,186	2,000	0	(1,186)	10,336	2,000	0	(8,336)	0	0	0	0
	Mower - Bowling Green	0	1,000	1,000	0	0	1,000	1,000	0	0	0	0	0
	Transport												
	Grader	59,600	100,000	40,400	0	59,600	100,000	40,400	0	46,486	110,000	63,514	0
	Toyota Hilux	26,032	36,400	10,368	0	26,032	36,400	10,368	0	19,518	38,182	18,664	0
	Caterpillar CT610A Prime Mover	0	0	0	0	30,348	70,000	39,652	0	30,348	70,000	39,652	0
	32,000 Ltr Water Tanker and Trailer	0	0	0	0	50,652	73,000	22,348	0	73,800	81,518	7,718	0
	Other property and services												
	Toyota Prado	26,615	45,500	18,885	0	26,615	45,500	18,885	0	19,654	58,864	39,210	0
	Toyota RAV4	24,700	31,800	7,100	0	24,700	31,800	7,100	0	18,535	32,727	14,192	0
	Infrastructure - parks & ovals												
	Football scoreboard	0	0	0	0	0	0	0	0	7,145	0	0	(7,145)
		155,932	216,700	77,753	(16,985)	244,282	359,900	139,753	(24,135)	220,486	391,491	182,950	(11,945)



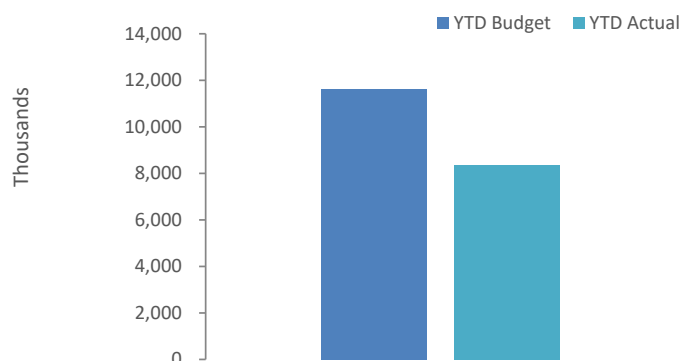
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 30 JUNE 2022**

**INVESTING ACTIVITIES
NOTE 8
CAPITAL ACQUISITIONS**

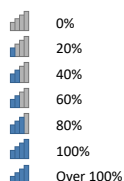
	Adopted Budget	Amended Budget	YTD Budget	YTD Actual	YTD Actual Variance
Capital acquisitions	\$	\$	\$	\$	\$
Buildings - non-specialised	222,500	159,364	159,364	94,923	(64,441)
Buildings - specialised	558,500	381,500	381,500	182,543	(198,957)
Furniture and equipment	10,000	15,000	15,000	13,827	(1,173)
Plant and equipment	264,000	865,200	865,200	705,549	(159,651)
Bushfire equipment	150,000	0	0	0	0
Infrastructure - roads	8,258,385	6,582,385	6,582,385	5,049,201	(1,533,184)
Infrastructure - bridges	1,941,202	1,941,202	1,941,202	2,041,202	100,000
Infrastructure - parks & ovals	98,692	121,342	121,342	157,766	36,424
Infrastructure - airfields	0	60,000	60,000	12,634	(47,366)
Infrastructure - other	140,200	165,200	165,200	90,906	(74,294)
Payments for Capital Acquisitions	11,643,479	10,291,193	10,291,193	8,348,551	(1,942,642)
Right of use assets	300,000	0	0	0	0
Total Capital Acquisitions	11,943,479	10,291,193	10,291,193	8,348,551	(1,942,642)
Capital Acquisitions Funded By:					
	\$	\$	\$	\$	\$
Capital grants and contributions	10,460,322	8,919,666	8,919,666	7,099,536	(1,820,130)
Borrowings	0	280,000	280,000	280,000	0
Lease liabilities	300,000	0	0	0	0
Other (disposals & C/Fwd)	216,700	359,900	359,900	391,491	31,591
Contribution - operations	966,457	731,627	731,627	577,524	(154,103)
Capital funding total	11,943,479	10,291,193	10,291,193	8,348,551	(1,942,642)

SIGNIFICANT ACCOUNTING POLICIES

All assets are initially recognised at cost. Cost is determined as the fair value of the assets given as consideration plus costs incidental to the acquisition. For assets acquired at no cost or for nominal consideration, cost is determined as fair value at the date of acquisition. The cost of non-current assets constructed by the local government includes the cost of all materials used in the construction, direct labour on the project and an appropriate proportion of variable and fixed overhead. Certain asset classes may be revalued on a regular basis such that the carrying values are not materially different from fair value. Assets carried at fair value are to be revalued with sufficient regularity to ensure the carrying amount does not differ materially from that determined using fair value at reporting date.



Capital expenditure total
Level of completion indicators

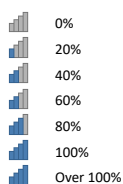


Percentage Year to Date Actual to Annual Budget expenditure where the expenditure over budget highlighted in red.

Level of completion indicator, please see table at the end of this note for further detail.















	Account Description	Adopted Budget	Amended Budget	YTD Budget	YTD Actual	Variance (Under)/Over
Buildings - non-specialised						
	BC023 23 Victoria Road (Lot 84) - Old Road Boards - Building (Capital)	7,000	7,000	7,000	4,827	(2,173)
	BC076 76 Phillip Street (Lot 106) - Daycare Centre - Building (Capital)	120,000	44,364	44,364	37,275	(7,089) 22/23
	BC005 23 Field Street (Lot 5) - Residence - Building (Capital)	10,000	10,000	10,000	9,481	(519)
	BC121 12 Victoria Road (Lot 66) - Unit 1 (APU) - Building (Capital)	3,125	6,250	6,250	0	(6,250) 22/23
	BC122 12 Victoria Road (Lot 66) - Unit 2 (APU) - Building (Capital)	3,125	6,250	6,250	0	(6,250) 22/23
	BC123 12 Victoria Road (Lot 66) - Unit 3 (APU) - Building (Capital)	3,125	6,250	6,250	0	(6,250) 22/23
	BC124 12 Victoria Road (Lot 66) - Unit 4 (APU) - Building (Capital)	3,125	6,250	6,250	0	(6,250) 22/23
	BC047 47 Linthorne Street (Lot 114) - Depot - Building (Capital)	15,000	15,000	15,000	7,102	(7,898)
	BC050 50 Midlands Road (Lot 73) - Post Office - Building (Capital)	10,000	10,000	10,000	9,060	(940)
	BC021 21 Victoria Road (Lot 83) - Administration Office - Building (Capital)	48,000	48,000	48,000	27,178	(20,822)
Buildings - non-specialised Total		222,500	159,364	159,364	94,923	(64,441)
Buildings - specialised						
	BC085 25 Victoria Road (Lot 85) - Fire Shed - Building (Capital)	300,000	0	0	0	0
	BC030 30 Bride Street (Lot 65) - Tennis Club - Building (Capital)	50,000	50,000	50,000	6,257	(43,743) 22/23
	BC098 Recreation Centre - Building (Capital)	8,500	8,500	8,500	12,419	3,919
	BC016 16 Midlands Road - Railway Station - Building (Capital)	200,000	323,000	323,000	163,867	(159,133) 22/23
Buildings - specialised Total		558,500	381,500	381,500	182,543	(198,957)
Furniture and equipment						
	FE004 MEMBERS - Furniture & Equipment - Capital	10,000	15,000	15,000	13,827	(1,173)
Furniture and equipment Total		10,000	15,000	15,000	13,827	(1,173)
Plant and equipment						
	4050730 Temporary Workers Caravans - DFES	0	200,000	200,000	178,682	(21,318)
	PE998 Parks & Gardens Plant & Equipment - Capital	18,000	10,000	10,000	0	(10,000)
	PE3620 Water Tanker Trailer - MI3620 - Capital	0	30,000	30,000	8,105	(21,895) 22/23
	PE028 Semi Truck - MI028 - Capital	0	113,400	113,400	0	(113,400)
	PE108 Works Supervisor Vehicle - MI108 - Capital	46,000	46,000	46,000	47,598	1,598
	PE541 Grader - MI541 - Capital	100,000	365,800	365,800	365,770	(30)
	PE1 CEO Executive Vehicle - 1MI - Capital	61,000	61,000	61,000	63,071	2,071
	PE117 FAM Executive Vehicle - MI177 - Capital	39,000	39,000	39,000	42,323	3,323
Plant and equipment Total		264,000	865,200	865,200	705,549	(159,651)
Bushfire equipment						
	PE827 Light Attack Fire Vehicle - 1ECT827 - Capital	150,000	0	0	0	0
Bushfire equipment Total		150,000	0	0	0	0
Infrastructure - roads						
	RC045 Phillip Street (Capital)	80,001	80,001	80,001	131,217	51,216 *
	RC087 Parking Bay South of Midland Road (Capital)	19,999	19,999	19,999	79,656	59,657 ^
	RC999 Road Construction - Roads BUA - Council Funded (Budgeting Only)	148,068	58,068	58,068	0	(16,425)
	RC060 View Street (Capital)	0	0	0	26,993	
	RC069 Wattle Street (Capital)	0	0	0	6,406	
	RC083 Yandanooka Road (Capital)	0	0	0	8,244	
	RC000 Road Construction - Outside BUA - Gravel - Council Funded (Budgeting Only)	326,317	326,317	326,317		(163,301)
	RC008 Allanooka Springs Road (Capital)	0	0	0	40,000	
	RC011 Moorriary Road (Capital)	0	0	0	30,000	
	RC012 Yandanooka West Road (Capital)	0	0	0	10,000	
	RC015 Morawa - Yandanooka Road (Capital)	0	0	0	50,066	
	RC080 Mingenew - Mullewa Road (Capital)	0	0	0	32,950	
	RRG080 Mingenew - Mullewa Road (RRG)	450,000	450,000	450,000	488,473	38,473 #
	BS000 Road Construction Black Spot - Outside BUA - Sealed (Budgeting Only)	934,000	115,000	115,000		(22,362) 22/23
	BS002 Yandanooka North East Road (BS)	0	0	0	92,638	
	RCF000 Roads - Flood Damage	3,600,000	1,920,000	1,920,000	11,263	(1,517,030) 22/23
	RCF023 Jones Road - Flood Damage	0	0	0	2,931	
	RCF005 Yandanooka Melara Road - Flood Damage	0	0	0	1,772	
	RCF012 Yandanooka West Road - Flood Damage	0	0	0	2,316	
	RCF015 Morawa - Yandanooka Road - Flood Damage	0	0	0	1,226	
	RCF017 Scroops Road - Flood Damage	0	0	0	3,610	
	RCF020 Manarra Road - Flood Damage	0	0	0	5,101	
	RCF021 Mount Scratch Road - Flood Damage	0	0	0	3,218	
	RCF022 Narandagy - Pintharuka Road - Flood Damage	0	0	0	12,329	
	RCF003 Coalseam Road - Flood Damage	0	0	0	269,515	
	RCF013 Enokurra Road - Flood Damage	0	0	0	2,566	
	RCF019 Switchback Road - Flood Damage	0	0	0	18,327	
	RCF031 Michael Road - Flood Damage	0	0	0	68,796	
	RRS080 Mingenew - Mullewa Road (RRSP Funding)	2,700,000	3,613,000	3,613,000	3,649,588	36,588
Infrastructure - roads Total		8,258,385	6,582,385	6,582,385	5,049,201	(1,533,184)

Capital expenditure total
Level of completion indicators



Percentage Year to Date Actual to Annual Budget expenditure where the expenditure over budget highlighted in red.

Level of completion indicator, please see table at the end of this note for further detail.

Account Description			Adopted Budget	Amended Budget	YTD Budget	YTD Actual	Variance (Under)/Over
Infrastructure - bridges							
	BR000	Bridge Construction General (Budgeting Only)	1,941,202	1,941,202	1,941,202		100,000 ⁿ
	BR3019	Lockier River - Coalseam Road - Bridge (Capital)	0	0	0	2,041,202	
Infrastructure - bridges Total			1,941,202	1,941,202	1,941,202	2,041,202	100,000
Infrastructure - parks & ovals							
	PC003	Cecil Newton Park/Garden - (Capital)	0	5,350	5,350	5,351	1
	PC007	Information Bay Park - (Capital)	10,000	10,000	10,000	0	(10,000)
	PC008	Little Well - (Capital)	10,000	20,000	20,000	10,441	(9,559)
	PC010	Parks & Gardens - (Capital)	7,000	7,000	7,000	0	(7,000)
	PC011	Skate Park - (Capital)	38,842	46,142	46,142	106,500	60,358 ^a
	PC022	Rec Centre - Main Oval Infrastructure - (Capital)	32,850	32,850	32,850	35,474	2,624
Infrastructure - parks & ovals Total			98,692	121,342	121,342	157,766	36,424
Infrastructure - other							
	OC006	Transfer Station - Infrastructure - Capital	10,000	35,000	35,000	0	(35,000) 22/23
	OC002	Mingenew Hill Walk Trail - Capital	28,000	28,000	28,000	21,718	(6,282) 22/23
	OC005	Public WiFi - Capital	15,000	15,000	15,000	9,243	(5,757) 22/23
	OC008	Remote Tourism Cameras	7,200	7,200	7,200	0	(7,200)
	OC009	Communications tower upgrade	80,000	80,000	80,000	59,945	(20,055)
Infrastructure - other Total			140,200	165,200	165,200	90,906	(74,294)
Infrastructure - airfields							
	OC010	Airstrip - Infrastructure - Capital	0	60,000	60,000	12,634	(47,366) 22/23
Infrastructure - airfields Total			0	60,000	60,000	12,634	(47,366)
			11,643,479	10,291,193	10,291,193	8,348,551	(1,942,642)

* \$36k funded by LRCI.

^ \$14k funded by LRCI.

This job is over budget due to the work that needed to be contracted out when Shire staff numbers were insufficient to do the work internally, due to a workplace incident.

" \$100k that was in Reserves from 2017 used for excess.

^a \$60k funded by LRCI/DCP.

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 30 JUNE 2022

FINANCING ACTIVITIES
NOTE 9
BORROWINGS

Repayments - borrowings

Information on borrowings		1 July 2021	New Loans			Principal Repayments			Principal Outstanding			Interest Repayments		
			Actual	Budget	Amended Budget	Actual	Budget	Amended Budget	Actual	Budget	Amended Budget	Actual	Budget	Amended Budget
Particulars	Loan No.	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Education and welfare														
Senior Citizens Building	137	17,001	0	0	0	17,001	17,001	17,001	0	0	0	520	441	441
Housing														
Triplex	133	14,222	0	0	0	14,222	14,222	14,222	0	0	0	331	281	281
Phillip Street	134	10,499	0	0	0	10,499	10,499	10,499	0	0	0	252	214	214
Moore Street	136	18,175	0	0	0	18,175	18,175	18,175	0	0	0	629	534	534
Field Street	142	15,007	0	0	0	15,007	15,007	15,007	0	0	0	290	246	246
Recreation and culture														
Pavilion Fitout	138	18,921	0	0	0	18,921	18,921	18,921	0	0	0	499	424	424
Transport														
Roller	139	7,017	0	0	0	7,017	7,017	7,017	0	0	0	123	104	104
Grader	141	22,152	0	0	0	22,152	22,152	22,152	0	0	0	424	361	361
Side Tipper	144	15,032	0	0	0	15,032	15,032	15,032	0	0	0	290	246	246
Drum Roller	145	27,893	0	0	0	27,893	27,893	27,893	0	0	0	431	366	366
Grader	147	0	280,000	0	280,000	27,501	0	27,500	252,499	0	252,500	3,273	0	0
Total		165,919	280,000	0	280,000	193,420	165,919	193,419	252,499	0	252,500	7,062	3,217	3,217
Current borrowings		165,919							55,331					
Non-current borrowings		0							197,168					
		165,919							252,499					

All debenture repayments were financed by general purpose revenue.

New borrowings 2021-22

Particulars	Amount Borrowed	Amount Borrowed Amended	Institution	Loan Type	Term Years	Total Interest & Charges	Interest Rate	Amount (Used)		
	Actual	Budget						Actual	Amended Budget	Balance Unspent
	\$	\$				\$	%	\$	\$	\$
Grader	280,000	300,000	WATC	Debenture	5	6,187	0.799	280,000	300,000	0
	280,000	300,000				6,187		280,000	300,000	0

KEY INFORMATION

All loans and borrowings are initially recognised at the fair value of the consideration received less directly attributable transaction costs. After initial recognition, interest-bearing loans and borrowings are subsequently measured at amortised cost using the effective interest method. Fees paid on the establishment of loan facilities that are yield related are included as part of the carrying amount of the loans and borrowings.

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 30 JUNE 2022**

FINANCING ACTIVITIES

NOTE 10

LEASE LIABILITIES

Movement in carrying amounts

Information on leases			New Leases			Principal Repayments			Principal Outstanding			Interest Repayments		
Particulars	Lease No.	1 July 2021	Actual	Adopted Budget	Amended Budget	Actual	Adopted Budget	Amended Budget	Actual	Adopted Budget	Amended Budget	Actual	Adopted Budget	Amended Budget
		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Transport														
Grader - PE541		0	0	300,000	0	0	57,041	0	0	242,959	0	0	6,849	0
Other property and services														
Photocopier	De Lage Land	7,705	0	0	0	3,388	3,127	3,127	4,317	4,578	4,578	505	705	705
IT equipment	Finrent	4,005	0	0	0	4,005	4,005	4,005	0	0	0	1,427	829	829
Total		11,710	0	300,000	0	7,393	64,173	7,132	4,317	247,537	4,578	1,932	8,383	1,534
Current lease liabilities		7,393							3,675					
Non-current lease liabilities		4,317							642					
		11,710							4,317					

All lease repayments were financed by general purpose revenue.

KEY INFORMATION

At inception of a contract, the Shire assesses if the contract contains or is a lease. A contract is, or contains, a lease if the contract conveys the right to control the use of an identified asset for a period of time in exchange for consideration. At the commencement date, a right of use asset is recognised at cost and lease liability at the present value of the lease payments that are not paid at that date. The lease payments are discounted using that date. The lease payments are discounted using the interest rate implicit in the lease, if that rate can be readily determined. If that rate cannot be readily determined, the Shire uses its incremental borrowing rate.

All contracts classified as short-term leases (i.e. a lease with a remaining term of 12 months or less) and leases of low value assets are recognised as an operating expense on a straight-line basis over the term of the lease.

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 30 JUNE 2022**

OPERATING ACTIVITIES

NOTE 11

CASH RESERVES

Cash backed reserve

Reserve name	Opening Balance	Budget Interest Earned	Amended Budget Interest Earned	Actual Interest Earned	Budget Transfers In (+)	Amended Budget Transfers In (+)	Actual Transfers In (+)	Budget Transfers Out (-)	Amended Budget Transfers Out (-)	Actual Transfers Out (-)	Budget Closing Balance	Amended Budget Closing Balance	Actual YTD Closing Balance
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Reserves cash backed - building and land	30,301	182	182	30	0	0	0	0	0	0	30,483	30,483	30,331
Reserves cash backed - plant	194,640	1,170	1,170	192	64,958	80,063	80,063	0	0	0	260,768	275,873	274,895
Reserves cash backed - recreation	3,096	19	19	3	0	0	0	0	0	0	3,115	3,115	3,099
Reserves cash backed - employee entitlement	68,134	411	411	67	0	0	8,522	0	0	0	68,545	68,545	76,723
Reserves cash backed - aged person units	12,782	77	77	13	0	0	0	0	0	0	12,859	12,859	12,795
Reserves cash backed - environmental	19,617	118	118	19	0	0	0	0	0	0	19,735	19,735	19,636
Reserves cash backed - land development	6,978	35	35	7	0	0	0	0	0	0	7,013	7,013	6,985
Reserves cash backed - TRC/PO/NAB building	22,218	133	133	22	0	0	0	0	0	0	22,351	22,351	22,240
Reserves cash backed - insurance	23,045	139	139	23	0	0	0	0	0	0	23,184	23,184	23,068
Reserves cash backed - economic development & marketing	10,323	61	61	10	0	0	0	0	0	0	10,384	10,384	10,333
Reserves cash backed - covid-19 emergency	80,710	487	487	79	0	0	0	0	0	0	81,197	81,197	80,789
	471,844	2,832	2,832	465	64,958	80,063	88,585	0	0	0	539,634	554,739	560,894

	Note	Opening Balance 1 July 2021	Liability transferred from/(to) non current	Liability Increase	Liability Reduction	Closing Balance 30 June 2022
Other current liabilities		\$		\$	\$	\$
Other liabilities						
Contract liabilities		420,600	0	5,861,321	(5,382,656)	899,265
Total other liabilities		420,600	0	5,861,321	(5,382,656)	899,265
Provisions						
Provision for annual leave		81,319	0	26,093	(42,486)	64,926
Provision for long service leave		23,465	(719)	11,504	(6,573)	27,677
Total Provisions		104,784	(719)	37,597	(49,059)	92,603
Total other current liabilities		525,384	(719)	5,898,918	(5,431,715)	991,868

Amounts shown above include GST (where applicable)

A breakdown of contract liabilities and associated movements is provided on the following pages at Note 13

KEY INFORMATION

Provisions

Provisions are recognised when the Shire has a present legal or constructive obligation, as a result of past events, for which it is probable that an outflow of economic benefits will result and that outflow can be reliably measured.

Provisions are measured using the best estimate of the amounts required to settle the obligation at the end of the reporting period.

Employee benefits

Short-term employee benefits

Provision is made for the Shire's obligations for short-term employee benefits. Short-term employee benefits are benefits (other than termination benefits) that are expected to be settled wholly before 12 months after the end of the annual reporting period in which the employees render the related service, including wages, salaries and sick leave. Short-term employee benefits are measured at the (undiscounted) amounts expected to be paid when the obligation is settled.

The Shire's obligations for short-term employee benefits such as wages, salaries and sick leave are recognised as a part of current trade and other payables in the calculation of net current assets.

Other long-term employee benefits

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

Long-term employee benefits are measured at the present value of the expected future payments to be made to employees. Expected future payments incorporate anticipated future wage and salary levels, durations of service and employee departures and are discounted at rates determined by reference to market yields at the end of the reporting period on government bonds that have maturity dates that approximate the terms of the obligations. Any remeasurements for changes in assumptions of obligations for other long-term employee benefits are recognised in profit or loss in the periods in which the changes occur. The Shire's obligations for long-term employee benefits are presented as non-current provisions in its statement of financial position, except where the Shire does not have an unconditional right to defer settlement for at least 12 months after the end of the reporting period, in which case the obligations are presented as current provisions.

Contract liabilities

An entity's obligation to transfer goods or services to a customer for which the entity has received consideration (or the amount is due) from the customer. Grants to acquire or construct recognisable non-financial assets to identified specifications be constructed to be controlled by the Shire are recognised as a liability until such time as the Shire satisfies its obligations under the agreement.

Provider	Unspent operating grant, subsidies and contributions liability					Operating grants, subsidies and contributions revenue			
	Liability 1 July 2021	Increase in Liability	Decrease in Liability (As revenue)	Liability 30 Jun 2022	Current Liability 30 Jun 2022	Adopted Budget Revenue	YTD Budget	Amended Budget	YTD Revenue Actual
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Operating grants and subsidies									
General purpose funding									
Grants Commission - General	0	0	0	0	0	319,000	319,000	319,000	517,214
Grants Commission - Roads	0	0	0	0	0	370,000	370,000	370,000	480,631
Law, order, public safety									
DFES - LGGS Operating Grant	0	0	0	0	0	18,610	18,610	18,610	17,342
DRFA - TC Seroja	0	0	0	0	0	256,402	209,401	209,401	190,397
Education and welfare									
Dept of Communities - Attraction & Retention of Childcare Workers	0	18,000	0	18,000	18,000	0	0	0	0
Recreation and culture									
LG Heritage Consultancy Funding Pilot Program	0	7,813	0	7,813	7,813	0	0	0	5,795
FRRR - Town Centre Mural	0	1,000	0	1,000	1,000	0	0		0
Transport									
MRWA - Direct Grant	0	0	0	0	0	84,310	84,310	84,310	84,310
MRWA - Street Lighting	0	0	0	0	0	2,454	2,454	2,454	2,600
Department of Transport - 10 Year Shared Cycle Path	0	0	0	0	0	0	7,500	7,500	6,000
Economic services									
Development Commission - Space Precinct Planning	0	0	0	0	0	83,000	88,500	88,500	84,000
	0	26,813	0	26,813	26,813	1,133,776	1,099,775	1,099,775	1,388,289
Operating contributions									
Education and welfare									
Autumn Centre Contribution	0	0	0	0	0	50	50	50	46
Other property and services									
Fuel Tax Credits Grant Scheme	0	0	0	0	0	25,000	25,000	25,000	16,532
	0	0	0	0	0	25,050	25,050	25,050	16,578
TOTALS	0	26,813	0	26,813	26,813	1,158,826	1,124,825	1,124,825	1,404,867

Provider	Unspent non operating grants, subsidies and contributions liability					Non operating grants, subsidies and contributions revenue			
	Liability 1 July 2021	Increase in Liability	Decrease in Liability (As revenue)	Liability 30 Jun 2022	Current Liability 30 Jun 2022	Adopted Budget Revenue	YTD Budget	Amended Budget	YTD Revenue Actual
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Non-operating grants and subsidies									
General purpose funding									
Grants Commission - Bridges	146,666	0	(100,000)	46,666	46,666	0	0	0	100,000
Law, order, public safety									
DFES - Fire Shed	0	0	0	0	0	300,000	0	0	0
DFES - Fast Attack Vehicle	0	0	0	0	0	150,000	0	0	0
DFES - Water Tank	0	50,561	0	50,561	50,561	0	0	0	0
DFES - DRFAWA - Caravans	0	0	0	0	0	0	200,000	200,000	189,639
Education and welfare									
DCP - Childcare Centre Upgrade	35,519	0	(35,519)	0	0	120,000	44,364	44,364	7,275
DCP - Toy Library - exterior works	4,900	0	(4,342)	558	558	7,000	7,000	7,000	4,342
LRCI Phase 3 - Childcare Centre Upgrade	0	112,500	0	112,500	112,500	0	0	0	0
Community amenities									
LRCI - Phase 2 - Transfer Station	0	0	0	0	0	10,000	10,000	10,000	0
LRCI Phase 3 - Transfer Station Monitoring Bores	0	7,500	0	7,500	7,500	0	0	0	0
Recreation and culture									
FRRR - Little Well	10,000	0	(10,000)	0	0	10,000	20,000	20,000	10,000
BBRF - Railway Station	0	25,000	(25,000)	0	0	100,000	100,000	100,000	25,000
Lotterywest - Railway Station	0	108,257	(108,257)	0	0	0	123,000	123,000	108,257
DCP - Rec Centre Water Upgrade	19,191	16,283	(35,474)	0	0	32,850	32,850	32,850	35,474
DCP - Mingenew Hill Walking Trail	8,423	16,876	(25,299)	0	0	28,000	28,000	28,000	14,423
DCP - Playground & Skatepark	2,517	67,866	(70,383)	0	0	11,400	11,400	11,400	13,729
LRCI - Phase 1 - Pump Track & Landscaping	10,267	12,012	(22,279)	0	0	27,442	27,442	27,442	26,325
LRCI - Phase 2 - Pump Track & Landscaping	0	16,086	(14,587)	1,499	1,499	0	0	0	7,713
LRCI - Phase 3 - Tennis Pavilion upgrade	0	37,500	(6,257)	31,243	31,243	50,000	50,000	50,000	6,257
LRCI - Phase 3 - Entry Statement	0	0	0	0	0	10,000	10,000	10,000	0
FRRR - Skatepark Mural	0	0	0	0	0	0	0	0	4,240
CBH - Grass Roots	0	0	0	0	0	0	7,300	7,300	7,273
Transport									
Regional Road Group	0	239,734	(239,734)	0	0	300,000	300,000	300,000	239,734
Roads to Recovery	0	2,127,731	(1,979,261)	148,470	148,470	2,147,288	2,147,288	2,147,288	1,979,261
Black Spot	52,058	0	(52,058)	(0)	(0)	577,320	0	0	52,058
LRCI - Phase 1 - Phillip St Parking & Reseal	1,138	0	(1,138)	0	0	66,000	83,892	83,892	76,125
LRCI - Phase 2 - Phillip St Parking & Reseal	0	35,000	(35,000)	0	0	0	0	0	35,000
LRCI - Phase 1 - Midlands Road Carparks	3,759	(1,887)	(1,872)	0	0	20,000	25,422	25,422	9,874
LRCI Phase 2 - Roads Resheeting	96,712	(96,712)	0	0	0	250,000	317,770	317,770	0
LRCI Phase 2 - Mingenew-Mullewa Rd Widening Works	0	41,240	(41,240)	0	0	0	0	0	48,114
DRFA - Flood Damage	0	673,442	(403,256)	270,186	270,186	3,420,822	1,759,822	1,759,822	403,256
RRSP - Mingenew Mullewa Rd	0	3,612,863	(3,612,863)	0	0	2,700,000	3,431,916	3,431,916	3,612,863
DISER - Regional Airports Program	0	0	0	0	0	0	60,000	60,000	0
LRCI Phase 3 - Coalseam Road Widening	0	112,500	0	112,500	112,500	0	0	0	0
LRCI Phase 3 - Yandanooka NE Rd Upgrade	0	75,605	0	75,605	75,605	0	0	0	0
Economic services									
DCP - Remote Tourism Cameras	4,950	(4,950)	0	0	0	7,200	7,200	7,200	(300)
LRCI Phase 2 - Public WIFI	10,500	0	(9,243)	1,257	1,257	15,000	15,000	15,000	8,943
DRFA - Communication tower	0	0	0	0	0	80,000	80,000	80,000	60,245
LRCI Phase 3 - Town Centre Signage	0	7,500	0	7,500	7,500	0	0	0	0
LRCI Phase 3 - Repaint Historic Bank & Post Office	0	11,250	0	11,250	11,250	0	0	0	0
Other property and services									
LRCI Phase 2 - Admin Foyer/Library Upgrade	14,000	4,386	(14,415)	3,971	3,971	20,000	20,000	20,000	14,415
	420,600	7,308,143	(6,847,477)	881,266	881,266	10,460,322	8,919,666	8,919,666	7,099,536

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 30 JUNE 2022**

**NOTE 15
BONDS & DEPOSITS HELD**

Funds held at balance date which are required by legislation to be credited to the trust fund and which are not included in the financial statements are as follows:

Description	Opening Balance 1 July 2021	Amount Received	Amount Paid	Closing Balance 30 Jun 2022
	\$	\$	\$	\$
Councillor Nomination Fees	0	240	(240)	0
BCITF Levy	1,655	4,092	(5,555)	192
BRB - BS Levy	519	5,097	(5,399)	217
Autumn Committee	974	0	0	974
Bonds - Keys, Facilities, Equipment	2,742	3,271	(2,060)	3,953
ANZAC Day Breakfast Donation	588	0	0	588
Railway Station Project	9,583	0	0	9,583
	16,061	12,700	(13,254)	15,507

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 30 JUNE 2022**

**NOTE 16
BUDGET AMENDMENTS**

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

GL Code	Job #	Description	Council Resolution	Classification	Non Cash Adjustment	Increase in Available Cash	Decrease in Available Cash	Amended Budget Running Balance
					\$	\$	\$	\$
		Budget adoption		Opening surplus				0
2130211		CRC - Tourism information and community engagement	01100821S	Operating Expenses			(14,000)	(14,000)
2130240		CRC - Tourism information and community engagement	01100821S	Operating Expenses		7,000		(7,000)
2110718		CRC - Tourism information and community engagement	01100821S	Operating Expenses		3,500		(3,500)
2040252		CRC - Tourism information and community engagement	01100821S	Operating Expenses		3,500		0
2120375		Purchase grader from loan instead of lease	01100821S	Operating Expenses		6,849		6,849
4120386		Purchase grader from loan instead of lease	01100821S	Capital Expenses		57,041		63,890
5120355		Purchase grader from loan instead of lease	01100821S	Capital Revenue		300,000		363,890
2120374		Purchase grader from loan instead of lease	01100821S	Operating Expenses			(6,849)	357,041
4120387		Purchase grader from loan instead of lease	01100821S	Capital Expenses			(57,041)	300,000
PE541		Purchase grader from loan instead of lease	01100821S	Capital Expenses			(300,000)	0
		Opening Surplus after auditor adjustments						625,858
2030114		RATES - Debt Collection Expenses	13160222	Operating			(10,000)	615,858
2030199		Admin allocation	13160222	Operating	3,003			615,858
3030122		RATES - Reimbursement of Debt Collection Costs	13160222	Operating		12,600		628,458
2030299		Admin allocation	13160222	Operating	1,421			628,458
3030246		GEN PUR - Interest Earned - Municipal Funds	13160222	Operating			(4,000)	624,458
2040104		MEMBERS - Training & Development	13160222	Operating			(2,500)	621,958
2040199		Admin allocation	13160222	Operating	5,306			621,958
4040131	FE004	MEMBERS - Furniture & Equipment (Capital)	13160222	Capital			(5,000)	616,958
2040211		OTH GOV - Civic Functions, Refreshments & Receptions	13160222	Operating			(3,003)	613,955
2040212		OTH GOV - Public Relations Expense	13160222	Operating			(1,500)	612,455
2040299		Admin allocation	13160222	Operating	8,045			612,455
2050192		Depreciation	13160222	Operating	17,600			612,455
2050199		Admin allocation	13160222	Operating	1,658			612,455
2050299		Admin allocation	13160222	Operating	794			612,455
2050399		Admin allocation	13160222	Operating	861			612,455
3050515		ESL BFB - Capital Grant	13160222	Capital			(450,000)	162,455
4050510	BC085	ESL BFB - Building (Capital)	13160222	Capital		300,000		462,455
4050530	PE827	ESL BFB - Plant & Equipment (Capital)	13160222	Capital		150,000		612,455
2050787	EM003	Temporary Worker Accommodation Project	13160222	Operating			(10,000)	602,455
2050787	IN001	Insurance Claim - TC Seroja	13160222	Operating			(360,000)	242,455
3050701		EM - Reimbursements	13160222	Operating		60,000		302,455
3050710		EM - Grants	13160222	Capital		200,000		502,455

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 30 JUNE 2022**

**NOTE 16
BUDGET AMENDMENTS**

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

GL Code	Job #	Description	Council Resolution	Classification	Non Cash Adjustment	Increase in Available Cash	Decrease in Available Cash	Amended Budget Running Balance
					\$	\$	\$	\$
3050710		EM - Grants (cyclone DRFAWA claim)	13160222	Operating			(47,000)	455,455
4050730		EM - Plant & Equipment (Capital)	13160222	Capital			(200,000)	255,455
2070499		Admin allocation	13160222	Operating	488			255,455
2070553	W0026	Mosquito Control	13160222	Operating			(2,000)	253,455
2070599		Admin allocation	13160222	Operating	323			253,455
2070699		Admin allocation	13160222	Operating	646			253,455
2070799		Admin allocation	13160222	Operating	1,529			253,455
2080299		Admin allocation	13160222	Operating	932			253,455
3080310		FAMILIES - Grant Funding	13160222	Capital			(75,636)	177,819
2080399		Admin allocation	13160222	Operating	972			177,819
4080310	BC076	76 Phillip Street (Lot 106) - Daycare Centre - Building (Capital)	13160222	Capital		75,636		253,455
2080499		Admin allocation	13160222	Operating	972			253,455
2080699		Admin allocation	13160222	Operating	948			253,455
2080799		Admin allocation	13160222	Operating	861			253,455
2090189	SHM009	23 Field Street (Lot 5) - Residence - Staff Housing Maintenance	13160222	Operating			(19,000)	234,455
2090189	SHM013	13 Moore Street (Lot 144) - Residence - Staff Housing Maintenance	13160222	Operating			(6,500)	227,955
2090198		STF HOUSE - Staff Housing Costs Recovered	13160222	Operating	34,186			227,955
2090199		Admin allocation	13160222	Operating	1,108			227,955
3090120		STF HOUSE - Fees & Charges (rental)	13160222	Operating			(8,686)	219,269
2090399		Admin allocation	13160222	Operating	1,135			219,269
5090350		COM HOUSE - Proceeds on Disposal of Assets	13160222	Operating		200		219,469
		Realisation	13160222				0	219,469
2090499		Admin allocation	13160222	Operating	1,135			219,469
4090410	BC121,122,123,124	12 Victoria Road (Lot 66) - (APU) - Building (Capital)	13160222	Capital			(12,500)	206,969
2100192		Depreciation	13160222	Operating	(13,200)			206,969
2100199		Admin allocation	13160222	Operating	886			206,969
4100190	OC006	Transfer Station - Infrastructure - Capital	13160222	Capital			(25,000)	181,969
2100266	W0030	Employee costs	13160222	Operating			(3,000)	178,969
2100266	W0030	Streets - Refuse Collection	13160222	Operating			(1,000)	177,969
2100266	W0030	Labour overheads	13160222	Operating			(2,400)	175,569
2100266	W0030	Plant op costs	13160222	Operating			(5,000)	170,569
2100299		Admin allocation	13160222	Operating	886			170,569
2100399		Admin allocation	13160222	Operating	347			170,569
2100599		Admin allocation	13160222	Operating	324			170,569

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 30 JUNE 2022**

**NOTE 16
BUDGET AMENDMENTS**

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

GL Code	Job #	Description	Council Resolution	Classification	Non Cash Adjustment	Increase in Available Cash	Decrease in Available Cash	Amended Budget Running Balance
					\$	\$	\$	\$
2100699		Admin allocation	13160222	Operating	1,395			170,569
3100620		PLAN - Planning Application Fees	13160222	Operating		5,000		175,569
2100788	BO500	Employee costs	13160222	Operating			(4,000)	171,569
2100788	BO500	Public Conveniences - Building Operations	13160222	Operating			(3,000)	168,569
2100788	BO500	COM AMEN - Public Conveniences Operations	13160222	Operating			(3,200)	165,369
2100789	BM500	Public Conveniences - Building Maintenance	13160222	Operating			(3,500)	161,869
2100799		Admin allocation	13160222	Operating	2,350			161,869
2110192		Depreciation	13160222	Operating	58,500			161,869
2110199		Admin allocation	13160222	Operating	1,478			161,869
2110366	W0013	REC - Oval Maintenance/Operations	13160222	Operating			(18,200)	143,669
2110366	W0014	Rec Centre - Hockey Oval	13160222	Operating			(2,000)	141,669
2110366	W0017	Rec Centre - Tennis Courts	13160222	Operating			(1,500)	140,169
2110366	W0020	Rec Centre - Mingenew Expo	13160222	Operating			(9,815)	130,354
2110386		REC - Expensed Minor Asset Purchases	13160222	Operating			(8,900)	121,454
2110388	BO097	Turf Club/Pavilion - Building Operations	13160222	Operating			(1,500)	119,954
2110388	BO098	Recreation Centre - Building Operations	13160222	Operating			(3,000)	116,954
2110389	BM097	REC - Other Rec Facilities Building Maintenance	13160222	Operating			(1,600)	115,354
2110389	BM098	Recreation Centre - Building Maintenance	13160222	Operating			(3,500)	111,854
2110391		REC - Loss on Disposal of Assets	13160222	Operating	(7,150)			111,854
2110392		Depreciation	13160222	Operating	(62,600)			111,854
2110399		Admin allocation	13160222	Operating	3,052			111,854
3110301		REC - Reimbursements - Other Recreation	13160222	Operating		18,400		130,254
3110310		REC - Grants	13160222	Capital		10,000		140,254
3110310		REC - Grants	13160222	Capital		7,300		147,554
4110330	PE998	Parks & Gardens Plant & Equipment - Capital	13160222	Capital		8,000		155,554
4110370	PC003	Cecil Newton Park/Garden - (Capital)	13160222	Capital			(5,350)	150,204
4110370	PC008	Employee costs	13160222	Capital			(2,000)	148,204
4110370	PC008	Little Well - (Capital)	13160222	Capital			(4,100)	144,104
4110370	PC008	Labour overheads	13160222	Capital			(1,800)	142,304
4110370	PC008	Plant op costs	13160222	Capital			(2,100)	140,204
4110370	PC011	Skate Park - (Capital)	13160222	Capital			(7,300)	132,904
4110370	PC022	Rec Centre - Main Oval Infrastructure - (Capital)	13160222	Capital			(21,850)	111,054
4110370	PC022	Rec Centre - Main Oval Infrastructure - (Capital)	13160222	Capital		21,850		132,904
2110599		Admin allocation	28 13160222	Operating	1,879			132,904

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 30 JUNE 2022**

**NOTE 16
BUDGET AMENDMENTS**

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

GL Code	Job #	Description	Council Resolution	Classification	Non Cash Adjustment	Increase in Available Cash	Decrease in Available Cash	Amended Budget Running Balance
					\$	\$	\$	\$
2110692		Depreciation	13160222	Operating	12,500			132,904
2110699		Admin allocation	13160222	Operating	1,189			132,904
3110610		HERITAGE - Grants	13160222	Capital		123,000		255,904
4110610	BC016	16 Midlands Road - Railway Station - Building (Capital)	13160222	Capital			(123,000)	132,904
2110799		Admin allocation	13160222	Operating	2,169			132,904
3120112		ROADC - Black Spot Grant	13160222	Capital			(577,320)	(444,416)
3120113		ROADC - Other Grants - Roads/Streets	13160222	Capital		823,000		378,584
3120130		ROADC - Other Grants - Flood Damage	13160222	Capital			(1,661,000)	(1,282,416)
4120140	RC999	ROADC - Roads Built Up Area - Council Funded	13160222	Capital		32,200		(1,250,216)
4120140	RC999	Plant op costs	13160222	Capital		57,800		(1,192,416)
4120153	BS000	ROADC - Roads Outside BUA - Sealed - Black Spot	13160222	Capital		819,000		(373,416)
4120157	RFD000	Roads - Flood Damage	13160222	Capital		1,680,000		1,306,584
4120162	SF080	Mingenew - Mullewa Road (Special Funding)	13160222	Capital			(913,000)	393,584
2120211	RM999	Employee costs	13160222	Operating		15,000		408,584
2120211	RM999	Road Maintenance General BUA (Budgeting Only)	13160222	Operating			(2,000)	406,584
2120211	RM999	Labour overheads	13160222	Operating		4,000		410,584
2120211	RM999	Plant op costs	13160222	Operating		4,000		414,584
2120212	RM998	Employee costs	13160222	Operating		40,000		454,584
2120212	RM998	Road Maintenance General Outside BUA (Budgeting Only)	13160222	Operating		5,000		459,584
2120212	RM998	Road Maintenance General Outside BUA (Budgeting Only)	13160222	Operating			(5,000)	454,584
2120212	RM998	Labour overheads	13160222	Operating		17,000		471,584
2120212	RM998	Plant op costs	13160222	Operating		25,000		496,584
2120213	RM000	Employee costs	13160222	Operating			(26,000)	470,584
2120213	RM000	Road Maintenance General Gravel Outside BUA (Budgeting Only)	13160222	Operating			(2,500)	468,084
2120213	RM000	Labour overheads	13160222	Operating			(69,438)	398,646
2120213	RM000	Plant op costs	13160222	Operating			(76,592)	322,054
2120214	RM997	Employee costs	13160222	Operating			(5,000)	317,054
2120214	RM997	Labour overheads	13160222	Operating			(4,000)	313,054
2120214	RM997	Plant op costs	13160222	Operating			(6,000)	307,054
2120217	FM000	Employee costs	13160222	Operating			(2,000)	305,054
2120217	FM000	Footpath Maintenance General (Budgeting Only)	13160222	Operating			(1,000)	304,054
2120217	FM000	Labour overheads	13160222	Operating			(1,500)	302,554
2120217	FM000	Plant op costs	13160222	Operating			(2,000)	300,554
2120235		ROADM - Traffic Signs/Equipment (Safety)	13160222	Operating			(4,000)	296,554

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 30 JUNE 2022**

**NOTE 16
BUDGET AMENDMENTS**

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

GL Code	Job #	Description	Council Resolution	Classification	Non Cash Adjustment	Increase in Available Cash	Decrease in Available Cash	Amended Budget Running Balance
					\$	\$	\$	\$
2120287		ROADM - Other Expenses	13160222	Operating		15,500		312,054
2120292		Depreciation	13160222	Operating	(478,400)			312,054
2120299		Admin allocation	13160222	Operating	9,267			312,054
3120235		ROADM - Other Income	13160222	Operating		7,500		319,554
2120374		PLANT - Loan 146 Interest Repayments	13160222	Operating		6,848		326,402
3120390		PLANT - Profit on Disposal of Assets	13160222	Operating	62,000			326,402
4120330	PE028	Semi Truck - MI028 - Capital	13160222	Capital			(113,400)	213,002
4120330	PE541	Grader - MI541 - Capital	13160222	Capital		34,200		247,202
4120330	PE3470	Water Tanker - MI3470 - Capital	13160222	Capital			(30,000)	217,202
4120387		PLANT - Loan 146 Principal Repayments	13160222	Capital		29,541		246,743
5120350		PLANT - Proceeds on Disposal of Assets	13160222	Operating		143,000		389,743
5120355		PLANT - New Loan Borrowings	13160222	Capital			(20,000)	369,743
2120599		Admin allocation	13160222	Operating	1,636			369,743
2120692		Depreciation	13160222	Operating	(6,700)			369,743
2120699		Admin allocation	13160222	Operating	343			369,743
3120610		AERO - Grants	13160222	Capital		60,000		429,743
4120690	OC010	AERO - Infrastructure Other (Capital) - Aerodromes	13160222	Capital			(60,000)	369,743
2130187		RURAL - Other Expenses	13160222	Operating			(6,500)	363,243
2130189	BM054	54 Midlands Road (Lot 71) - MIG Office - Building Maintenance	13160222	Operating			(4,000)	359,243
2130199		Admin allocation	13160222	Operating	1,000			359,243
2130211		TOUR - Visitor Centre Contribution	13160222	Operating			(2,000)	357,243
2130240	W0049 x 2	Marketing & Promotion	13160222	Operating			(5,500)	351,743
2130265	W0008	Caravan Dump Point	13160222	Operating			(7,800)	343,943
2130286		TOUR - Expensed Minor Asset Purchases	13160222	Operating		4,090		348,033
2130292		Depreciation	13160222	Operating	9,360			348,033
2130299		Admin allocation	13160222	Operating	3,419			348,033
3130210		TOUR - Grants	13160222	Operating		5,500		353,533
2130350		BUILD - Contract Building Services	13160222	Operating			(3,000)	350,533
2130399		Admin allocation	13160222	Operating	2,429			350,533
2130665	BO001	Eleanor Street (Lot 1) - Unmanned Fuel Site - Operations	13160222	Operating			(8,000)	342,533
2130699		Admin allocation	13160222	Operating	975			342,533
3130601		ECON DEV - Reimbursements	13160222	Operating		8,000		350,533
2130889	BM050	50 Midlands Road (Lot 73) - Post Office - Building Maintenance	13160222	Operating			(12,000)	338,533
2130899		Admin allocation	13160222	Operating	1,363			338,533

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 30 JUNE 2022**

**NOTE 16
BUDGET AMENDMENTS**

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

GL Code	Job #	Description	Council Resolution	Classification	Non Cash Adjustment	Increase in Available Cash	Decrease in Available Cash	Amended Budget Running Balance
					\$	\$	\$	\$
2140199		Admin allocation	13160222	Operating	420			338,533
2140205		ADMIN - Recruitment	13160222	Operating			(2,000)	336,533
2140220		ADMIN - Communication Expenses	13160222	Operating			(2,800)	333,733
2140221		ADMIN - Information Technology	13160222	Operating			(15,000)	318,733
2140230		ADMIN - Insurance Expenses (Other than Bldg and W/Comp)	13160222	Operating		100,000		418,733
2140240		ADMIN - Advertising and Promotion	13160222	Operating			(2,000)	416,733
2140299		Admin allocation	13160222	Operating	(82,200)			416,733
3140201		ADMIN - Reimbursements	13160222	Operating		4,000		420,733
2140328	W0037	Employee costs	13160222	Operating			(11,000)	409,733
2140328	W0037	Labour overheads	13160222	Operating			(8,800)	400,933
2140330	W0039 x 3	Occ Health Safety & Welfare	13160222	Operating			(22,000)	378,933
2140365	W0036	Employee costs	13160222	Operating			(2,000)	376,933
2140365	W0036	Labour overheads	13160222	Operating			(1,800)	375,133
2140365	W0036	Plant op costs	13160222	Operating			(2,000)	373,133
2140393		Labour overheads	13160222	Operating		71,938		445,071
2140398		PWO - Staff Housing Costs Allocated	13160222	Operating	(34,186)			445,071
2140399		Admin allocation	13160222	Operating	9,848			445,071
2140418		POC - Expendable Tools / Consumables	13160222	Operating			(3,000)	442,071
2140492		Depreciation	13160222	Operating	(7,300)			442,071
2140494		Plant op costs	13160222	Operating		6,892		448,963
2140499		Admin allocation	13160222	Operating	3,408			448,963
4120381		PLANT - Transfers to Reserve	13160222	Capital			(23,105)	425,858
N/A		GEN PUR - Financial Assistance Grants	13160222	Operating			(344,434)	81,424
N/A		Depreciation	13160222	Operating	470,240			81,424
N/A		Adjust Profit/Loss on disposal of assets	13160222	Operating	(54,850)			81,424
2140205		ADMIN - Recruitment	16200422	operating			(10,000)	71,424
Reconciled to opening surplus as per Adopted Budget								71,424

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 30 JUNE 2022**

**NOTE 17
EXPLANATION OF MATERIAL VARIANCES**

The material variance thresholds are adopted annually by Council as an indicator of whether the actual expenditure or revenue varies from the year to date Actual materially.

The material variance adopted by Council for the 2021-22 year is \$10,000 or 10.00% whichever is the greater.

Reporting Program	Var. \$	Var. %	Explanation of positive variances		Explanation of negative variances	
			Timing	Permanent	Timing	Permanent
	\$	%				
Revenue from operating activities						
General purpose funding - other	308,528	42.57%	▲	Reimbursement for debt collection costs - \$6,000; Advance payment of Financial Assistance Grant - \$308,800		Received less interest on Municipal Account - \$3,400; Received less interest on Reserve Funds - \$2,400
Law, order and public safety	36,903	12.58%	▲	Received additional funds from the final insurance claim from TC Seroja - \$56,000		Anticipated payment from DRFAWA funding - \$19,000
Housing	12,662	11.59%	▲	Received more rental income than anticipated - \$5,400; Rental utility reimbursements higher than expected - \$6,800		
Transport	172,705	24.02%	▲	More revenue for Dept of Transport transactions - \$152,100; Profit on sale of assets - \$16,800; Additional DOT commission - \$3,500		
Other property and services	81,090	121.88%	▲	Long Service Leave entitlements reimbursed from other shires - \$30,000; Profit on sale of Prado & RAV4 more than budgeted - \$27,400; Insurance claims (hire of water cart, ute windscreen) & good driver rebate - \$8,200; Reimbursement of workers compensation claims - \$22,100; Employee reimbursement - \$2,100; Reimbursements from other shire for OHS training - \$3,600		Received less than anticipated for fuel tax credit scheme - \$8,500; Received less than anticipated for private works - \$4,000
Expenditure from operating activities						
Housing	(17,836)	(11.70%)	▲			Additional operations costs (eg maintaining lawn, cleaning for vacant properties) - \$10,000; Loss on sale of land - \$4,800

Reporting Program	Var. \$	Var. %	Timing	Permanent	Timing	Permanent
	\$	%				
Transport	(255,491)	(10.65%) ▲				More DOT expenditure than budgeted - \$152,100; DOT Training expenses - \$3,300 (fully refundable); Depreciation more than budgeted - \$8,100 (20/21 audit changes); Additional consultant expenses - \$7,700 (substantially grant funded); Purchased minor assets earlier than budgeted - \$12,000; Additional expense allocated to depot (maintenance and cleaning wages, electricity) - \$12,800; More road maintenance than budgeted - \$52,200; Additional purchase of traffic signs - \$3,600
Other property and services	(121,816)	(131.23%) ▲		Less employee costs (training, PPE, leave, vacancies) than budgeted - \$16,800; Anticipated OHS expense - \$10,900		Additional costs for consultants - \$5,700; Additional costs for maintenance and cleaning of Administration building - \$12,800 Long Service Leave Payout - \$23,300; Fringe Benefit Tax more than anticipated - \$12,700; Allocation of supervisors wages higher the anticipated - \$33,900; Additional fuel costs - \$10,400 Workers compensation expense - \$27,000; Due to additional administration costs the reallocation is more than budgeted - \$20,300
Investing activities						
Proceeds from non-operating grants, subsidies and contributions	(1,820,130)	(20.41%) ▼			Anticipated non-operating road grant to be received - \$1,661,900; Other funds sitting in Contract Liabilities waiting for works to progress before transferring to income - \$881,200	
Payments for property, plant and equipment and infrastructure	1,942,642	18.88% ▼	Completed less capital works than budgeted for - see Note 8 - e.g. Flood damage repairs to roads - \$1,517,000; Purchase of light vehicles & equipment - \$138,300; Building program - \$263,400; other infrastructure - \$74,300			Purchase of temporary workers caravans - \$78,700 (funded DRFAWA); Changes in how works were completed due to staff fatality - \$52,700

SHIRE OF MINGENEW
MONTHLY FINANCIAL REPORT
(Containing the Statement of Financial Activity)
For the period ending 30 September 2022

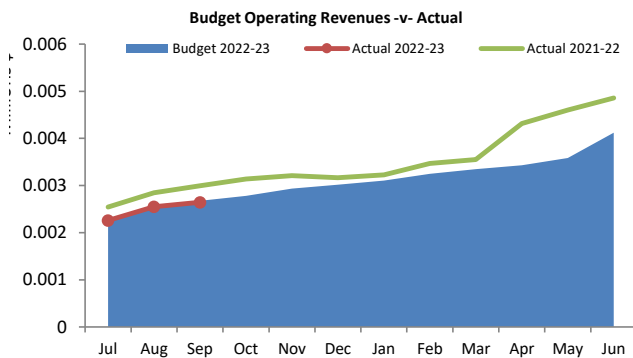
LOCAL GOVERNMENT ACT 1995
LOCAL GOVERNMENT (FINANCIAL MANAGEMENT) REGULATIONS 1996

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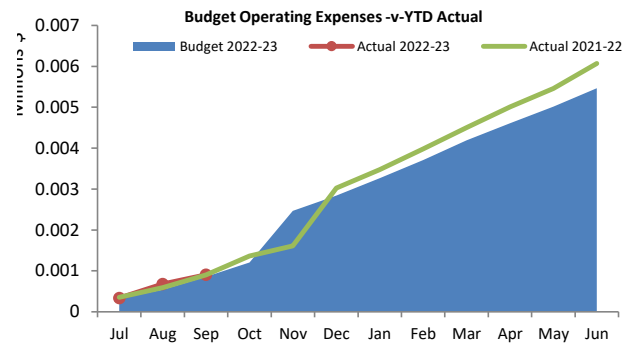
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OPERATING ACTIVITIES

OPERATING REVENUE

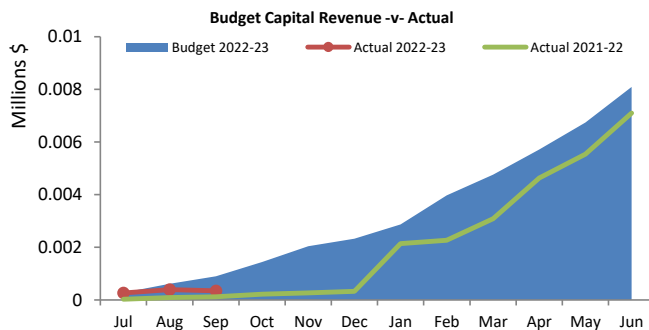


OPERATING EXPENSES

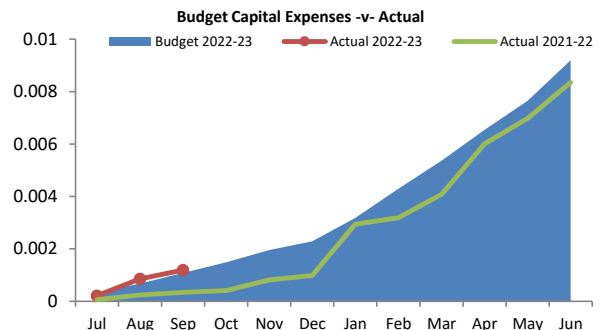


INVESTING ACTIVITIES

CAPITAL REVENUE

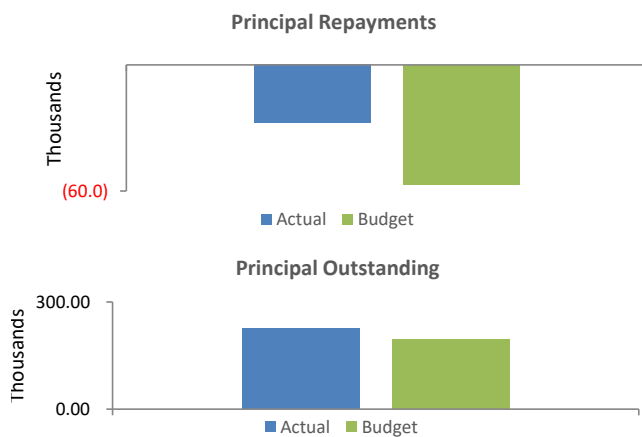


CAPITAL EXPENSES

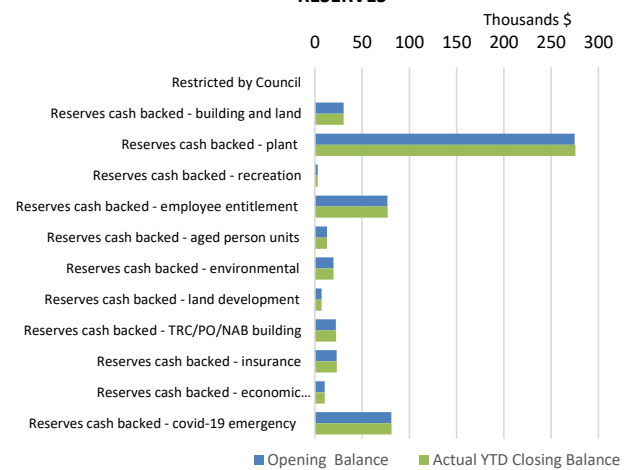


FINANCING ACTIVITIES

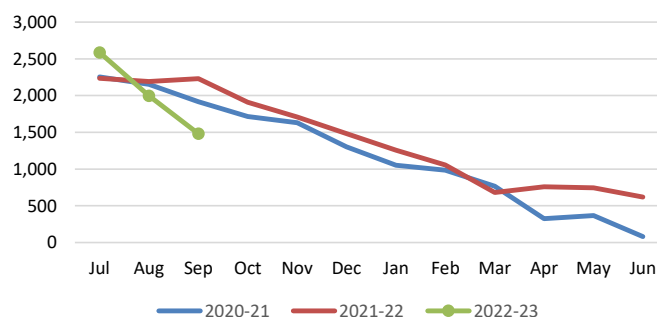
BORROWINGS



RESERVES



Closing funding surplus / (deficit)



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

Funding surplus / (deficit) Components

	Adopted Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)
Opening	\$0.62 M	\$0.62 M	\$0.61 M	(\$0.01 M)
Closing	\$0.06 M	\$1.89 M	\$1.48 M	(\$0.41 M)

Refer to Statement of Financial Activity

Cash and cash equivalents		
	\$2.85 M	% of total
Unrestricted Cash	\$1.00 M	35.0%
Restricted Cash	\$1.85 M	65.0%

Refer to Note 2 - Cash and Financial Assets

Payables	
	\$0.19 M
Trade Payables	\$0.02 M
0 to 30 Days	100.0%
Over 30 Days	0.0%
Over 90 Days	0%

Refer to Note 5 - Payables

Receivables	
	\$0.31 M
Rates Receivable	\$0.32 M
Trade Receivable	\$0.31 M
Over 30 Days	14.2%
Over 90 Days	11.9%

Refer to Note 3 - Receivables

Key Operating Activities

Amount attributable to operating activities			
Adopted Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)
\$1.02 M	\$1.79 M	\$1.74 M	(\$0.05 M)

Refer to Statement of Financial Activity

Rates Revenue		
YTD Actual	\$2.17 M	% Variance
YTD Budget	\$2.17 M	0.1%

Refer to Statement of Financial Activity

Operating Grants and Contributions		
YTD Actual	\$0.14 M	% Variance
YTD Budget	\$0.16 M	(13.3%)

Refer to Note 12 - Operating Grants and Contributions

Fees and Charges		
YTD Actual	\$0.17 M	% Variance
YTD Budget	\$0.16 M	7.0%

Refer to Statement of Financial Activity

Key Investing Activities

Amount attributable to investing activities			
Adopted Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)
(\$1.02 M)	(\$0.49 M)	(\$0.84 M)	(\$0.35 M)

Refer to Statement of Financial Activity

Proceeds on sale		
YTD Actual	\$0.00 M	%
Adopted Budget	\$0.03 M	(100.0%)

Refer to Note 6 - Disposal of Assets

Asset Acquisition		
YTD Actual	\$1.19 M	% Spent
Adopted Budget	\$9.20 M	(87.1%)

Refer to Note 7 - Capital Acquisitions

Capital Grants		
YTD Actual	\$0.35 M	% Received
Adopted Budget	\$8.09 M	(95.7%)

Refer to Note 7 - Capital Acquisitions

Key Financing Activities

Amount attributable to financing activities			
Adopted Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)
(\$0.56 M)	(\$0.03 M)	(\$0.03 M)	(\$0.00 M)

Refer to Statement of Financial Activity

Borrowings	
Principal repayments	\$0.03 M
Interest expense	\$0.00 M
Principal due	\$0.22 M

Refer to Note 8 - Borrowings

Reserves	
Reserves balance	\$0.56 M
Interest earned	\$0.00 M

Refer to Note 10 - Cash Reserves

Lease Liability	
Principal repayments	\$0.00 M
Interest expense	\$0.00 M
Principal due	\$0.00 M

Refer to Note 9 - Lease Liabilities

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

KEY TERMS AND DESCRIPTIONS FOR THE PERIOD ENDED 30 SEPTEMBER 2022

REVENUE

RATES

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

OPERATING GRANTS, SUBSIDIES AND CONTRIBUTIONS

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

NON-OPERATING GRANTS, SUBSIDIES AND CONTRIBUTIONS

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

REVENUE FROM CONTRACTS WITH CUSTOMERS

Revenue from contracts with customers is recognised when the local government satisfies its performance obligations under the contract.

FEES AND CHARGES

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

INTEREST EARNINGS

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

OTHER REVENUE / INCOME

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

PROFIT ON ASSET DISPOSAL

Excess of assets received over the net book value for assets on their disposal.

NATURE OR TYPE DESCRIPTIONS

EXPENSES

EMPLOYEE COSTS

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

MATERIALS AND CONTRACTS

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

UTILITIES (GAS, ELECTRICITY, WATER)

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

INSURANCE

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

LOSS ON ASSET DISPOSAL

Shortfall between the value of assets received over the net book value for assets on their disposal.

DEPRECIATION ON NON-CURRENT ASSETS

Depreciation expense raised on all classes of assets. Excluding Land.

INTEREST EXPENSES

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

OTHER EXPENDITURE

Statutory fees, taxes, allowance for impairment of assets, member's fees or State taxes. Donations and subsidies made to community groups.

**STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 30 SEPTEMBER 2022**

BY NATURE OR TYPE

	Ref	Adopted Budget	Amended Budget	YTD Budget	YTD Actual	Variance \$	Variance %	Var.
	Note	(a)	(a)	(b)	(c)	(c) - (b)	((c) - (b))/(b)	
Opening funding surplus / (deficit)	1(c)	\$ 592,469	\$ 619,215	\$ 619,215	\$ 613,772	\$ (5,443)	% (0.88%)	
Revenue from operating activities								
Rates		2,129,672	2,129,672	2,116,584	2,117,900	1,316	0.06%	
Rates (excluding general rate)		54,741	54,741	54,741	55,063	322	0.59%	
Operating grants, subsidies and contributions	12	886,902	886,902	161,486	139,990	(21,496)	(13.31%)	▼
Fees and charges		304,262	304,262	155,984	166,910	10,926	7.00%	▲
Interest earnings		12,740	12,740	8,033	12,057	4,024	50.09%	
Other revenue		724,919	724,919	178,766	153,469	(25,297)	(14.15%)	▼
Profit on disposal of assets	6	7,705	7,705	0	0	0	0.00%	
		4,120,941	4,120,941	2,675,594	2,645,389	(30,205)	(1.13%)	
Expenditure from operating activities								
Employee costs		(1,235,494)	(1,227,541)	(317,336)	(360,822)	(43,486)	(13.70%)	▲
Materials and contracts		(904,521)	(927,474)	(285,512)	(324,022)	(38,510)	(13.49%)	▲
Utility charges		(83,800)	(83,800)	(20,667)	(12,429)	8,238	39.86%	
Depreciation on non-current assets		(2,382,070)	(2,382,070)	0	0	0	0.00%	
Interest expenses		(8,383)	(8,383)	(874)	(575)	299	34.21%	
Insurance expenses		(146,784)	(146,784)	(85,132)	(80,353)	4,779	5.61%	
Other expenditure		(697,416)	(697,416)	(173,859)	(126,974)	46,885	26.97%	▼
Loss on disposal of assets	6	(7,000)	(7,000)	0	0	0	0.00%	
		(5,465,468)	(5,480,468)	(883,380)	(905,175)	(21,795)	2.47%	
Non-cash amounts excluded from operating activities	1(a)	2,381,365	2,381,365	0	0	0	0.00%	
Amount attributable to operating activities		1,036,838	1,021,838	1,792,214	1,740,214	(52,000)	(2.90%)	
Investing activities								
Proceeds from non-operating grants, subsidies and contributions	13	8,092,764	8,401,531	897,864	348,043	(549,821)	(61.24%)	▼
Proceeds from disposal of assets	6	26,862	26,862	0	0	0	0.00%	
Payments for property, plant and equipment and infrastructure	7	(9,195,098)	(9,449,932)	(1,385,877)	(1,189,640)	196,237	14.16%	▼
Amount attributable to investing activities		(1,075,472)	(1,021,539)	(488,013)	(841,597)	(353,584)	72.45%	
Financing Activities								
Payments for principal portion of lease liabilities	9	(3,187)	(3,187)	(798)	(891)	(93)	(11.65%)	
Repayment of debentures	8	(57,041)	(57,041)	(28,463)	(27,610)	853	3.00%	
Transfer to reserves	10	(493,607)	(498,971)	(540)	(2,362)	(1,822)	(337.41%)	
Amount attributable to financing activities		(553,835)	(559,199)	(29,801)	(30,863)	(1,062)	3.56%	
Closing funding surplus / (deficit)	1(c)	0	60,315	1,893,615	1,481,526	(412,089)	21.76%	▼

KEY INFORMATION

▲▼ Indicates a variance between Year to Date (YTD) Budget and YTD Actual data as per the adopted materiality threshold.

Refer to Note 16 for an explanation of the reasons for the variance.

This statement is to be read in conjunction with the accompanying Financial Statements and Notes.

BASIS OF PREPARATION

The financial report has been prepared in accordance with Australian Accounting Standards (as they apply to local governments and not-for-profit entities) and interpretations of the Australian Accounting Standards Board, and the *Local Government Act 1995* and accompanying Regulations.

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

The *Local Government (Financial Management) Regulations 1996* specify that vested land is a right-of-use asset to be measured at cost, 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. A separate statement of those monies appears at Note 14 to these financial statements.

SIGNIFICANT ACCOUNTING POLICES

CRITICAL ACCOUNTING ESTIMATES

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

The estimates and associated assumptions are based on historical experience and various other factors 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 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:

- estimation of fair values of certain financial assets
- estimation of fair values of fixed assets shown at fair value
- impairment of financial assets

GOODS AND SERVICES TAX

Revenues, expenses and assets are recognised net of the amount of GST, except where the amount of GST incurred is not recoverable from the Australian Taxation Office (ATO). Receivables and payables are stated inclusive of GST receivable or payable. The net amount of GST recoverable from, or payable to, the ATO is included with receivables or payables in the statement of financial position. Cash flows are presented on a gross basis. The GST components of cash flows arising from investing or financing activities which are recoverable from, or payable to, the ATO are presented as operating cash flows.

ROUNDING OFF FIGURES

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

PREPARATION TIMING AND REVIEW

Date prepared: All known transactions up to 11 October 2022

(a) Non-cash items excluded from operating activities

The following non-cash revenue and expenditure has been excluded from operating activities within the Statement of Financial Activity in accordance with *Financial Management Regulation 32*.

	Notes	Adopted Budget	YTD Budget (a)	YTD Actual (b)
Non-cash items excluded from operating activities		\$	\$	\$
Adjustments to operating activities				
Less: Profit on asset disposals	6	(7,705)	0	0
Add: Loss on asset disposals	6	7,000	0	0
Add: Depreciation on assets		2,382,070	0	0
Total non-cash items excluded from operating activities		2,381,365	0	0

(b) Adjustments to net current assets in the Statement of Financial Activity

The following current assets and liabilities have been excluded from the net current assets used in the Statement of Financial Activity in accordance with *Financial Management Regulation 32* to agree to the surplus/(deficit) after imposition of general rates.

		Adopted Budget Closing 30 June 2023	Last Year Closing 30 June 2022	Year to Date 30 September 2022
Adjustments to net current assets				
Less: Reserves - restricted cash	10	(1,054,501)	(560,894)	(563,256)
Add: Borrowings	8	(1,710)	55,331	27,721
Add: Provisions employee related provisions	11	92,603	92,601	92,603
Add: Lease liabilities	9	488	3,675	2,784
Total adjustments to net current assets		(963,120)	(409,287)	(440,148)

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

Current assets

Cash and cash equivalents	2	1,928,388	2,004,070	2,853,308
Rates receivables	3	34,000	39,714	319,827
Receivables	3	100,577	1,013,464	310,990
Other current assets	4	4,228	37,407	21,093

Less: Current liabilities

Payables	5	(336,268)	(1,218,218)	(187,030)
Borrowings	8	1,710	(55,331)	(27,721)
Contract liabilities	11	(676,424)	(676,769)	(1,248,406)
Lease liabilities	9	(488)	(3,675)	(2,784)
Provisions	11	(92,603)	(117,603)	(117,603)
Less: Total adjustments to net current assets	1(b)	(963,120)	(409,287)	(440,148)

Closing funding surplus / (deficit)

0 613,772 1,481,526

CURRENT AND NON-CURRENT CLASSIFICATION

In the determination of whether an asset or liability is current or non-current, consideration is given to the time when each asset or liability is expected to be settled. Unless otherwise stated assets or liabilities are classified as current if expected to be settled within the next 12 months, being the Council's operational cycle.

Description	Classification	Unrestricted	Restricted	Total Cash	Trust	Institution	Interest Rate	Maturity Date
		\$	\$	\$	\$			
Float	Cash and cash equivalents	100	0	100	0			On Hand
Municipal Fund	Cash and cash equivalents	999,477	1,290,125	2,289,602	0	NAB	2.10%	Chq A/C
Municipal Fund	Cash and cash equivalents	352	0	352	0	NAB	0.80%	On Call
Reserve Fund	Cash and cash equivalents	0	563,254	563,254	0	NAB	3.20%	August 2023
Total		999,929	1,853,379	2,853,308	0			
Comprising								
Cash and cash equivalents		999,929	1,853,379	2,853,308	0			
		999,929	1,853,379	2,853,308	0			

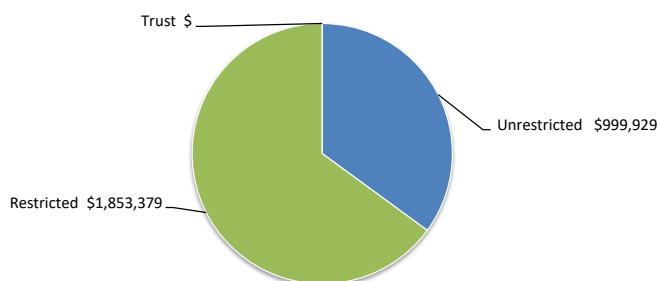
KEY INFORMATION

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

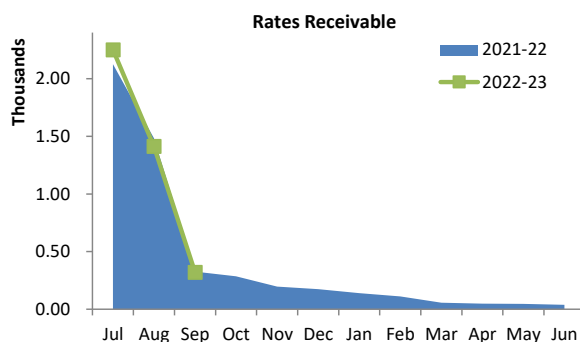
The local government classifies financial assets at amortised cost if both of the following criteria are met:

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

Financial assets at amortised cost held with registered financial institutions are listed in this note other financial assets at amortised cost are provided in Note 4 - Other assets.



Rates receivable	30 Jun 2022	30 Sep 2022
	\$	\$
Opening arrears previous years	33,480	39,714
Levied this year	2,044,488	2,172,963
Levied service charges this year	104,419	131,609
Less - collections to date	(2,142,673)	(2,024,459)
Gross rates collectable	39,714	319,827
Net rates collectable	39,714	319,827
% Collected	98.2%	91.5%



Receivables - general	Credit	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$	\$
Receivables - general	(1,063)	199,285	5,209	0	27,455	230,886
Percentage	(0.5%)	86.3%	2.3%	0%	11.9%	
Balance per trial balance						
Sundry receivable						230,886
GST receivable						81,679
Allowance for impairment of receivables from contracts with customers						(1,575)
Total receivables general outstanding						310,990

Amounts shown above include GST (where applicable)

KEY INFORMATION

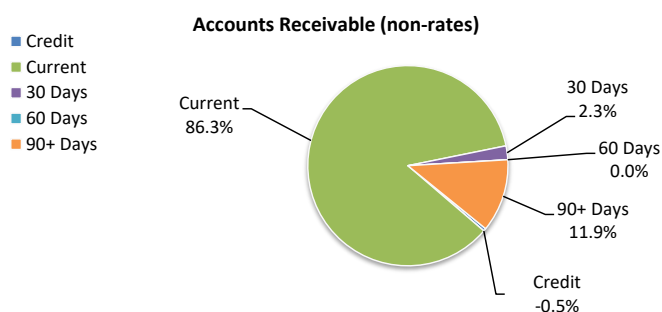
Trade and other receivables include amounts due from ratepayers for unpaid rates and service charges and other amounts due from third parties for goods sold and services performed in the ordinary course of business.

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

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.



	Opening Balance 1 July 2022	Asset Increase	Asset Reduction	Closing Balance 30 September 2022
Other current assets	\$	\$	\$	\$
Inventory				
Fuel	4,228	17,528	(17,731)	4,025
Other Assets				
Prepayments	28,907	0	(11,839)	17,068
Accrued income	4,272	0	(4,272)	0
Total other current assets	37,407	17,528	(33,842)	21,093
Amounts shown above include GST (where applicable)				

KEY INFORMATION

Inventory

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

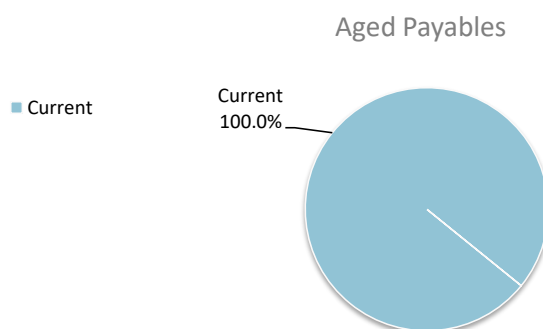
Net realisable value is the estimated selling price in the ordinary course of business less the estimated costs of completion and the estimated costs necessary to make the sale.

Payables - general	Credit	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$	\$
Payables - general	0	22	0	0	0	22
Percentage	0%	100%	0%	0%	0%	
Balance per trial balance						
Sundry creditors						15,695
ATO liabilities						27,118
Receipts in advance						3,588
Other payables - bond held						20,086
Prepaid rates						2,257
Accrued expense						118,286
Total payables general outstanding						187,030

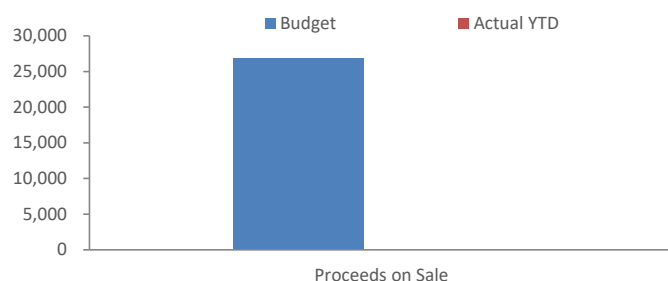
Amounts shown above include GST (where applicable)

KEY INFORMATION

Trade and other payables represent liabilities for goods and services provided to the Shire prior to the end of the period that are unpaid and arise when the Shire becomes obliged to make future payments in respect of the purchase of these goods and services. The amounts are unsecured, are recognised as a current liability and are normally paid within 30 days of recognition. The carrying amounts of trade and other payables are considered to be the same as their fair values, due to their short-term nature.



Asset Ref.	Asset description	Budget				YTD Actual			
		Net Book	Proceeds	Profit	(Loss)	Net Book	Proceeds	Profit	(Loss)
		Value				Value			
		\$	\$	\$	\$	\$	\$	\$	\$
	Plant and equipment								
	Law, order, public safety								
	Light Attack Fire Vehicle - 1ECT827 - Capital	10,862	10,862	0	0			0	0
	Recreation and culture								
	Tractor - MI461	7,000	0	0	(7,000)			0	0
	Utility - MI372	0	3,000	3,000	0			0	0
	Canter Truck - MI125	5,775	10,000	4,225	0			0	0
	Transport								
	Utility - MI599	2,520	3,000	480	0			0	0
		26,157	26,862	7,705	(7,000)	0	0	0	0



Capital acquisitions	Adopted Budget	Amended Budget	YTD Budget	YTD Actual	YTD Actual Variance
	\$		\$	\$	\$
Land - freehold land	72,000	52,000	0	0	0
Buildings - non-specialised	1,160,000	1,162,000	40,120	16,138	(23,982)
Buildings - specialised	1,118,157	1,130,157	187,000	178,330	(8,670)
Furniture and equipment	10,000	10,000	0	0	0
Plant and equipment	305,000	305,000	35,000	59,000	24,000
Bushfire equipment	150,000	150,000	0	0	0
Infrastructure - roads	5,079,941	5,252,441	984,323	877,391	(106,932)
Infrastructure - bridges	800,000	800,000	0	0	0
Infrastructure - footpaths	30,000	0	0	0	0
Infrastructure - parks & ovals	60,000	121,774	6,666	2,100	(4,566)
Infrastructure - airfields	296,000	346,560	72,759	4,394	(68,365)
Infrastructure - other	114,000	120,000	60,009	52,287	(7,722)
Payments for Capital Acquisitions	9,195,098	9,449,932	1,385,877	1,189,640	(196,237)
Capital Acquisitions Funded By:					
	\$		\$	\$	\$
Capital grants and contributions	8,092,764	8,401,532	897,864	348,043	(549,821)
Other (disposals & C/Fwd)	26,862	26,862	0	0	0
Contribution - operations	1,075,472	1,021,538	488,013	841,597	353,584
Capital funding total	9,195,098	9,449,932	1,385,877	1,189,640	(196,237)

SIGNIFICANT ACCOUNTING POLICIES

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

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.

Initial recognition and measurement for assets held at cost

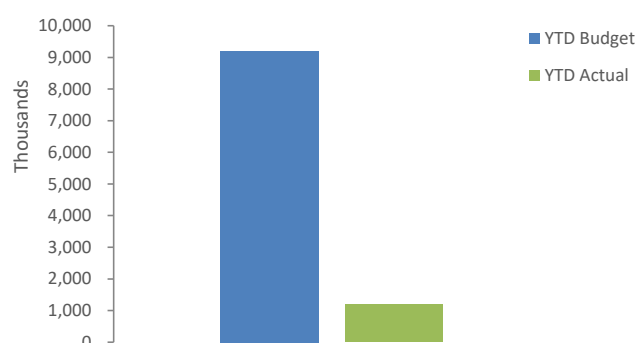
Plant and equipment including furniture and equipment is recognised at cost on acquisition in accordance with *Financial Management Regulation 17A*. Where acquired at no cost the asset is initially recognise at fair value. Assets held at cost are depreciated and assessed for impairment annually.

Initial recognition and measurement between

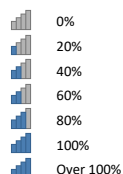
mandatory revaluation dates for assets held at fair value

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.

Payments for Capital Acquisitions



Capital expenditure total
Level of completion indicators

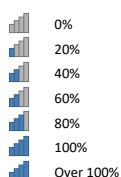


Percentage Year to Date Actual to Annual Budget expenditure where the expenditure over budget highlighted in red.

Level of completion indicator, please see table at the end of this note for further detail.

Account Description		Adopted Budget	Amended Budget	YTD Budget	YTD Actual	Variance (Under)/Over	Comment
		\$	\$	\$	\$	\$	
Land - freehold land							
LC999	Community Housing Project - Land Purchase (Budget Only)	72,000	52,000	0	0	0	
Land - freehold land total		72,000	52,000	0	0	0	
Buildings - non-specialised							
BC076	76 Phillip Street (Lot 106) - Daycare Centre - Building (Capital)	800,000	800,000	0	0	0	
BC025	25 Shenton Street (Lot 66) - Residence - Building (Capital)	20,000	20,000	20,000	0	(20,000)	
BC121	12 Victoria Road (Lot 66) - Unit 1 (APU) - Building (Capital)	6,250	6,250	0	0	0	
BC122	12 Victoria Road (Lot 66) - Unit 2 (APU) - Building (Capital)	6,250	6,250	1,560	0	(1,560)	
BC123	12 Victoria Road (Lot 66) - Unit 3 (APU) - Building (Capital)	6,250	6,250	1,560	0	(1,560)	
BC124	12 Victoria Road (Lot 66) - Unit 4 (APU) - Building (Capital)	6,250	6,250	0	0	0	
BC999	Community Housing Project - Building Purchase (Budget Only)	250,000	250,000	0	0	0	
BC054	54 Midlands Road (Lot 71) - MIG Office - Building (Capital)	10,000	10,000	0	0	0	
BC050	50 Midlands Road (Lot 73) - Post Office - Building (Capital)	15,000	17,000	17,000	16,138	(862)	Budget Amendment
BC021	21 Victoria Road (Lot 83) - Administration Office - Building (Capital)	40,000	40,000	0	0	0	
Building - non-specialised total		1,160,000	1,162,000	40,120	16,138	(23,982)	
Buildings - specialised							
BC085	25 Victoria Road (Lot 85) - Fire Shed - Building (Capital)	400,000	400,000	0	0	0	
BC019	19 Victoria Road (Lot 82) - Hall - Building (Capital)	50,000	50,000	0	0	0	
BC030	30 Bride Street (Lot 65) - Tennis Club - Building (Capital)	486,157	493,157	0	1,530	1,530	
BC016	16 Midlands Road - Railway Station - Building (Capital)	182,000	187,000	187,000	176,800	(10,200)	
Building - specialised total		1,118,157	1,130,157	187,000	178,330	(8,670)	
Furniture and equipment							
FE003	ADMIN - Furniture & Equipment - Capital	10,000	10,000	0	0	0	
Furniture and equipment total		10,000	10,000	0	0	0	
Plant and equipment							
PE125	Canter Truck - MI125 - Capital	110,000	110,000	0	0	0	
PE372	Utility - MI372 - Capital	35,000	35,000	35,000	0	(35,000)	
PE461	Tractor - MI461 - Capital	65,000	65,000	0	59,000	59,000	
PE599	Utility - MI599 - Capital	35,000	35,000	0	0	0	
PE999	Sundry Plant Purchases - Capital	30,000	30,000	0	0	0	
PE3620	Water Tanker Trailer - MI3620 - Capital	30,000	30,000	0	0	0	
Plant and equipment total		305,000	305,000	35,000	59,000	24,000	
Bushfire equipment							
PE827	Light Attack Fire Vehicle - 1ECT827 - Capital	150,000	150,000	0	0	0	
Bushfire equipment total		150,000	150,000	0	0	0	
Infrastructure - roads							
RCF000	Roads - Flood Damage (Budget Only)	3,180,000	3,180,000	977,040	0	(185,907)	
RCF001	Mingenew South Road - Flood Damage				18,637		
RCF003	Coalseam Road - Flood Damage				25,536		
RCF004	Nanekine Road - Flood Damage				1,028		
RCF005	Yandanooka Melara Road - Flood Damage				28,907		
RCF006	Depot Hill Road - Flood Damage				7,358		
RCF008	Allanooka Springs Road - Flood Damage				0		
RCF009	Erangy Spring Road - Flood Damage				158		
RCF012	Yandanooka West Road - Flood Damage				137,989		
RCF013	Enokurra Road - Flood Damage				74,640		
RCF014	Yandanooka South Road - Flood Damage				53,486		
RCF015	Morawa - Yandanooka Road - Flood Damage				75,336		
RCF017	Scroops Road - Flood Damage				129		
RCF019	Switchback Road - Flood Damage				195,157		
RCF020	Manarra Road - Flood Damage				1,296		
RCF021	Mount Scratch Road - Flood Damage				74,740		
RCF022	Narandagy - Pintharuka Road - Flood Damage				62,110		
RCF023	Jones Road - Flood Damage				9,972		
RCF025	Telara Road - Flood Damage				106		
RCF026	Wick Road - Flood Damage				18,217		
RCF028	Campbell Road - Flood Damage				0		
RCF031	Michael Road - Flood Damage				587		
RCF040	King Street - Flood Damage				1,461		
RCF041	Victoria Road - Flood Damage				496		
RCF043	Shenton Street - Flood Damage				874		
RCF044	William Street - Flood Damage				253		

Capital expenditure total
Level of completion indicators



Percentage Year to Date Actual to Annual Budget expenditure where the expenditure over budget highlighted in red.

Level of completion indicator, please see table at the end of this note for further detail.

	Account Description	Adopted Budget	Amended Budget	YTD Budget	YTD Actual	Variance (Under)/Over	Comment
		\$	\$	\$	\$	\$	
	RCF045 Phillip Street - Flood Damage				0		
	RCF046 Linthorne Street - Flood Damage				0		
	RCF052 Irwin Street - Flood Damage				264		
	RCF055 Ikewa Street - Flood Damage				211		
	RCF059 Nelson Pearse Street - Flood Damage				993		
	RCF060 View Street - Flood Damage				411		
	RCF062 Boundary Road - Flood Damage				0		
	RCF080 Mingenew - Mullewa Road - Flood Damage				781		
	RCF088 Depot Hill North Road - Flood Damage				0		
	RC999 Road Construction - Roads BUA - Council Funded (Budgeting Only)	43,687	43,687	7,283	0	(7,283)	
	RC000 Road Construction - Outside BUA - Gravel - Council Funded (Budgeting Only)	174,753	174,753	0	0	(74,882)	
	RC010 Yarragadee West Road (Capital)				112		
	RC011 Mooriary Road (Capital)				223		
	RC012 Yandanooka West Road (Capital)				74,324		
	RC018 Strawberry North East Road (Capital)				223		
	RRG003 Coalseam Road (RRG)	450,001	450,001	0	1,817	1,817	
	CRF002 Yandanooka North East Road (Commodity Route Funding)	412,500	412,500	0	7,994	7,994	
	BS000 Road Construction Black Spot - Outside BUA - Sealed (Budgeting Only)	819,000	991,500	0	0	1,565	
	BS002 Yandanooka North East Road (BS)				1,565		
	Infrastructure - roads total	5,079,941	5,252,441	984,323	877,391	(256,696)	
	Infrastructure - bridges						
	BR0833 Yarragadee - Mingenew - Mullewa Road - Bridge (Capital)	800,000	800,000	0	0	0	
	Infrastructure - bridges total	800,000	800,000	0	0	0	
	Infrastructure - footpaths						
	FC000 Footpath Construction General (Budgeting Only)	30,000	0	0	0	0	
	Infrastructure - footpaths total	30,000	0	0	0	0	
	Infrastructure - parks & ovals						
	PC007 Information Bay Park - (Capital)	10,000	10,000	0	0	0	
	PC009 Midlands Road Garden - (Capital)	25,000	25,000	0	0	0	
	PC011 Skate Park - (Capital)	5,000	66,774	0	2,100	2,100	
	PC012 Mingenew Spring - (Capital)	20,000	20,000	6,666	0	(6,666)	
	Infrastructure - parks & ovals total	60,000	121,774	6,666	2,100	(4,566)	
	Infrastructure - airfields						
	OC010 Airstrip - Infrastructure - Capital	296,000	346,560	72,759	4,394	(68,365)	
	Infrastructure - airfields total	296,000	346,560	72,759	4,394	(68,365)	
	Infrastructure - other						
	OC006 Transfer Station - Infrastructure - Capital	30,000	30,000	30,000	29,800	(200)	
	OC002 Mingenew Hill Walk Trail - Capital	75,000	75,000	15,009	9,058	(5,951)	
	OC005 Public WiFi - Capital	9,000	15,000	15,000	11,691	(3,309)	
	OC009 Communications tower upgrade	0	0	0	1,738	1,738	Reimbursed by DFES
	Infrastructure - other total	114,000	120,000	60,009	52,287	(7,722)	
		9,195,098	9,449,932	1,385,877	1,189,640	(346,001)	

Repayments - borrowings

Information on borrowings			New Loans		Principal Repayments		Principal Outstanding		Interest Repayments	
Particulars	Loan No.	1 July 2022	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget
		\$	\$	\$	\$	\$	\$	\$	\$	\$
Transport										
Grader	146	252,499	0	0	(27,610)	(57,041)	224,889	195,458	(493)	(6,849)
Total		252,499	0	0	(27,610)	(57,041)	224,889	195,458	(493)	(6,849)
Current borrowings		57,041					27,721			
Non-current borrowings		195,458					197,168			
		252,499					224,889			

All debenture repayments were financed by general purpose revenue.

The Shire has no unspent debenture funds as at 30th June 2021, nor is it expected to have unspent funds as at 30th June 2022.

KEY INFORMATION

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. Non-current borrowings fair values are based on discounted cash flows using a current borrowing rate.

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 30 SEPTEMBER 2022**

FINANCING ACTIVITIES

NOTE 9

LEASE LIABILITIES

Movement in carrying amounts

Information on leases		1 July 2022	New Leases		Principal Repayments		Principal Outstanding		Interest Repayments	
Particulars	Lease No.		Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget
		\$	\$	\$	\$	\$	\$	\$	\$	\$
Other property and services										
Photocopier	De Lage Landon	4,317	0	0	(891)	(3,187)	3,426	1,130	(82)	(1,534)
Total		4,317	0	0	(891)	(3,187)	3,426	1,130	(82)	(1,534)
Current lease liabilities		3,675					2,784			
Non-current lease liabilities		642					642			
		4,317					3,426			

All lease repayments were financed by general purpose revenue.

KEY INFORMATION

At inception of a contract, the Shire assesses if the contract contains or is a lease. A contract is or contains a lease, if the contract conveys the right to control the use of an identified asset for a period of time in exchange for consideration. At the commencement date, a right of use asset is recognised at cost and lease liability at the present value of the lease payments that are not paid at that date. The lease payments are discounted using that date. The lease payments are discounted using the interest rate implicit in the lease, if that rate can be readily determined. If that rate cannot be readily determined, the Shire uses its incremental borrowing rate.

All contracts classified as short-term leases (i.e. a lease with a remaining term of 12 months or less) and leases of low value assets are recognised as an operating expense on a straight-line basis over the term of the lease.

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 30 SEPTEMBER 2022

OPERATING ACTIVITIES
NOTE 10
RESERVE ACCOUNTS

Reserve accounts

Reserve name	Opening Balance	Budget Interest Earned	Actual Interest Earned	Budget Transfers In (+)	Amended Budget Transfers In (+)	Actual Transfers In (+)	Budget Transfers Out (-)	Actual Transfers Out (-)	Budget Closing Balance	Actual YTD Closing Balance
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Restricted by Council										
Reserves cash backed - building and land	30,331	31	152	250,000	250,000	0	0	0	280,362	30,483
Reserves cash backed - plant	274,895	261	974	241,067	241,067	0	0	0	516,223	275,869
Reserves cash backed - recreation	3,099	3	16	0	0	0	0	0	3,102	3,115
Reserves cash backed - employee entitlement	76,723	69	341	0	0	0	0	0	76,792	77,064
Reserves cash backed - aged person units	12,795	13	64	2,000	2,000	0	0	0	14,808	12,859
Reserves cash backed - environmental	19,636	20	98	0	5,364	0	0	0	19,656	19,734
Reserves cash backed - land development	6,985	6	35	0	0	0	0	0	6,991	7,020
Reserves cash backed - TRC/PO/NAB building	22,240	22	111	0	0	0	0	0	22,262	22,351
Reserves cash backed - insurance	23,068	23	115	0	0	0	0	0	23,091	23,183
Reserves cash backed - economic development & marketing	10,333	10	52	0	0	0	0	0	10,343	10,385
Reserves cash backed - covid-19 emergency	80,789	82	404	0	0	0	0	0	80,871	81,193
	560,894	540	2,362	493,067	498,431	0	0	0	1,054,501	563,256

	Note	Opening Balance 1 July 2022	Liability transferred from/(to) non current	Liability Increase	Liability Reduction	Closing Balance 30 September 2022
Other current liabilities		\$		\$	\$	\$
Other liabilities						
- Contract liabilities		18,000	0	6,600	0	24,600
- Capital grant/contribution liabilities		658,769	0	636,635	(71,598)	1,223,806
Total other liabilities		676,769	0	643,235	(71,598)	1,248,406
Employee Related Provisions						
Annual leave		64,926	0	0	0	64,926
Long service leave		27,677	0	0	0	27,677
Total Employee Related Provisions		92,603	0	0	0	92,603
Other Provisions						
Remediation costs		25,000	0	0	0	25,000
Total Other Provisions		25,000	0	0	0	25,000
Total other current assets		794,372	0	643,235	(71,598)	1,366,009
Amounts shown above include GST (where applicable)						

A breakdown of contract liabilities and associated movements is provided on the following pages at Note 12 and 13

KEY INFORMATION

Provisions

Provisions are recognised when the Shire has a present legal or constructive obligation, as a result of past events, for which it is probable that an outflow of economic benefits will result and that outflow can be reliably measured. Provisions are measured using the best estimate of the amounts required to settle the obligation at the end of the reporting period.

Employee Related Provisions

Short-term employee benefits

Provision is made for the Shire's obligations for short-term employee benefits. Short-term employee benefits are benefits (other than termination benefits) that are expected to be settled wholly before 12 months after the end of the annual reporting period in which the employees render the related service, including wages, salaries and sick leave. Short-term employee benefits are measured at the (undiscounted) amounts expected to be paid when the obligation is settled.

The Shire's obligations for short-term employee benefits such as wages, salaries and sick leave are recognised as a part of current trade and other payables in the calculation of net current assets.

Other long-term employee benefits

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

Long-term employee benefits are measured at the present value of the expected future payments to be made to employees. Expected future payments incorporate anticipated future wage and salary levels, durations of service and employee departures and are discounted at rates determined by reference to market yields at the end of the reporting period on government bonds that have maturity dates that approximate the terms of the obligations. Any remeasurements for changes in assumptions of obligations for other long-term employee benefits are recognised in profit or loss in the periods in which the changes occur. The Shire's obligations for long-term employee benefits are presented as non-current provisions in its statement of financial position, except where the Shire does not have an unconditional right to defer settlement for at least 12 months after the end of the reporting period, in which case the obligations are presented as current provisions.

Contract liabilities

An entity's obligation to transfer goods or services to a customer for which the entity has received consideration (or the amount is due) from the customer.

Capital grant/contribution liabilities

Grants to acquire or construct recognisable non-financial assets to identified specifications be constructed to be controlled by the Shire are recognised as a liability until such time as the Shire satisfies its obligations under the agreement.

Provider	Unspent operating grant, subsidies and contributions liability					Operating grants, subsidies and contributions revenue		
	Liability	Increase in	Decrease in	Liability	Current	Adopted	YTD	YTD
	1 July 2022	Liability	Liability	30 Sep 2022	Liability	Budget	Budget	Revenue
	\$	\$	(As revenue)	\$	\$	\$	\$	\$
Operating grants and subsidies								
General purpose funding								
Grants Commission - General	0	0	0	0	0	324,000	29,160	24,353
Grants Commission - Roads	0	0	0	0	0	396,000	35,640	18,567
Law, order, public safety								
DFES - LGGS Operating Grant	0	0	0	0	0	19,540	1,075	1,517
DRFA - TC Seroja	0	0	0	0	0	7,600	0	0
DFES - AWARE program	0	6,600	0	6,600	6,600	0	0	0
Education and welfare								
Dept of Communities - Childcare Worker Retention	18,000	0	0	18,000	18,000	0	0	0
Recreation and culture								
LG Heritage Consultancy Funding Pilot Program	2,018	0	0	2,018	2,018	0	0	0
FRRR - Town Centre Mural	1,000	0	0	1,000	1,000	0	0	0
Transport								
MRWA - Street Light Subsidy	0	0	0	0	0	2,600	0	0
MRWA - Direct Grant	0	0	0	0	0	91,612	91,612	93,583
Economic services								
BBRF - Astrotourism	0	0	0	0	0	18,500	0	0
RDC - Storytowns	0	0	0	0	0	1,000	0	0
	21,018	6,600	0	27,618	27,618	860,852	157,487	138,020
Operating contributions								
Education and welfare								
Autumn Centre	0	0	0	0	0	50	0	50
Other property and services								
Jobseeker	0	0	0	0	0	10,000	0	0
Fuel Tax Credits	0	0	0	0	0	16,000	3,999	1,920
	0	0	0	0	0	26,050	3,999	1,970
TOTALS	21,018	6,600	0	27,618	27,618	886,902	161,486	139,990

Provider	Capital grant/contribution liabilities					Non operating grants, subsidies and contributions revenue			
	Liability 1 July 2022	Increase in Liability	Decrease in Liability (As revenue)	Liability 30 Sep 2022	Current Liability 30 Sep 2022	Adopted Budget Revenue	Amended Budget Revenue	YTD Budget	YTD Revenue Actual
	\$	\$	\$	\$	\$	\$		\$	\$
Non-operating grants and subsidies									
General purpose funding									
Grants Commission - Bridges	46,666	133,334	0	180,000	180,000	0	0	0	0
Law, order, public safety									
DFES - Fire Shed	0	0	0	0	0	400,000	400,000	0	0
DFES - Fast Attack Vehicle	0	0	0	0	0	139,138	139,138	0	0
Education and welfare									
LRCI Phase 3 - Daycare Centre upgrade	112,500	0	0	112,500	112,500	150,000	150,000	0	0
BBRF - Daycare Centre upgrade	0	0	0	0	0	250,000	399,500	0	0
Lotterywest - Daycare Centre upgrade	0	0	0	0	0	100,000	0	0	0
DCP - Daycare Centre upgrade	0	0	0	0	0	120,000	0	0	0
DCP funding c/f from 2021/22	0	0	0	0	0	0	32,100	0	0
Other grant funding - TBC - Daycare Centre upgrade	0	0	0	0	0	0	70,500	0	0
Housing									
To be confirmed - New housing	0	0	0	0	0	125,000	125,000	0	0
Dept Planning, Lands and Heritage - New housing	0	0	0	0	0	36,000	0	0	0
Community amenities									
LRCI Phase 3 - Transfer Station Monitoring Bores	7,500	0	(7,500)	0	0	0	0	0	7,500
Recreation and culture									
DCP - Mingenew Hill Walking Trail	0	558	(558)	0	0	20,000	20,000	1,484	558
LRCI Phase 2 - Pump Track & Landscaping	1,499	1,281	0	2,780	2,780	5,000	5,000	371	0
DCP - Skate Park (b/f from 2021/22)	0	0	0	0	0	0	53,962	4,003	0
LRCI Phase 2 - Tennis Pavilion Upgrade	31,243	0	0	31,243	31,243	44,000	44,000	3,264	0
CSRFF - Tennis Pavilion Upgrade	0	0	0	0	0	87,000	87,000	6,453	0
To be confirmed - Midlands Road garden	0	0	0	0	0	12,500	12,500	927	0
Dept Planning, Lands and Heritage - Mingenew Springs	0	0	0	0	0	10,000	10,000	742	0
BBRF - Walk Trail	0	0	0	0	0	20,000	20,000	1,484	3,254
Walk Trail (LRCI c/f from 2021/22)	0	0	0	0	0	15,000	15,000	1,113	0
To be confirmed - Tennis club redevelopment	0	0	0	0	0	235,000	235,000	17,432	0
LRCI funding c/f from 2021/22	0	0	0	0	0	0	24,290	1,802	0
LRCI funding c/f from 2021/22 - for PC011	0	0	0	0	0	0	8,374	621	0
DCP funding c/f from 2021/22	0	0	0	0	0	0	49,683	3,685	0
BBRF - Railway Station	0	0	0	0	0	83,000	83,000	20,751	0
Lotterywest - Railway Station	0	0	0	0	0	15,000	15,000	3,750	0
Transport									
Regional Road Group	0	120,000	0	120,000	120,000	1,102,320	1,217,320	0	59,933
Roads to Recovery	148,470	0	0	148,470	148,470	354,556	354,556	0	0
Blackspot	0	208,928	0	208,928	208,928	0	0	0	0
DRFA - Flood Damage	47,689	0	(47,689)	0	0	3,161,000	3,161,000	699,999	251,096
LRCI Phase 3 - Roads OBUA	112,500	0	0	112,500	112,500	150,000	150,000	3,088	0
LRCI funding c/f from 2021/22	0	0	0	0	0	0	25,800	531	8,672
LRCI Phase 3 - Yandanooka NE Road Upgrade	75,605	0	0	75,605	75,605	100,000	100,000	2,059	0
CRF - Yandanooka NE Road Upgrade	0	0	0	0	0	37,500	37,500	772	0
MRWA - Bridge	0	0	0	0	0	15,000	0	0	0
Dept of Transport - Dual Paths	0	0	0	0	0	800,000	800,000	0	0
DISER - Regional Airports Program	0	168,700	0	168,700	168,700	241,000	241,000	91,595	0
DFES - Water Tank	50,561	0	(1,591)	48,970	48,970	0	50,561	19,216	1,591
Economic services									
LRCI Phase 2 - Public WIFI	1,257	1,194	(2,451)	0	0	5,750	5,750	5,750	2,451
LRCI Phase 3 - Town Centre Signage	7,500	0	0	7,500	7,500	10,000	10,000	742	0
LRCI Phase 3 - Repaint Bank & Post Office	11,250	0	(11,250)	0	0	15,000	15,000	0	11,250
DCP - Old Roads Board - exterior works	558	0	(558)	0	0	0	0	0	0
DFRA - Communication Tower	0	0	0	0	0	0	0	0	1,738
Other property and services									
LRCI Phase 2 - Admin Foyer/Library Upgrade	3,971	2,640	0	6,611	6,611	0	0	0	0
	658,769	636,635	(71,597)	1,223,807	1,223,807	7,858,765	8,167,533	891,633	348,043
Non-operating contributions									
Education and welfare									
Community Resource Centre - Daycare Centre upgrade	0	0	0	0	0	150,000	150,000	0	0
Recreation and culture									
Tennis Club - Pavilion upgrade	0	0	0	0	0	84,000	84,000	6,231	0
	0	0	0	0	0	234,000	234,000	6,231	0
TOTALS	658,769	636,635	(71,597)	1,223,807	1,223,807	8,092,764	8,401,533	897,864	348,043

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 30 SEPTEMBER 2022**

**NOTE 14
BONDS & DEPOSITS HELD**

Funds held at balance date which are required by legislation to be credited to the trust fund and which are not included in the financial statements are as follows:

Description	Opening Balance	Amount	Amount	Closing Balance
	1 July 2022	Received	Paid	30 Sep 2022
	\$	\$	\$	\$
BCITF Levy	192	1,112	(40)	1,264
BRB - BS Levy	218	2,508	(704)	2,022
Autumn Committee	974	0	0	974
Bonds - Keys, Facilities, Equipment	3,952	1,702	0	5,654
ANZAC Day Breakfast Donation	588	0	0	588
Railway Station Project	9,583	0	0	9,583
	15,507	5,322	(744)	20,085

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 30 SEPTEMBER 2022**

**NOTE 15
BUDGET AMENDMENTS**

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

GL Code	Description	Council Resolution	Classification	Non Cash Adjustment	Increase in Available Cash	Decrease in Available Cash	Amended Budget Running Balance
				\$	\$	\$	\$
			Opening Surplus(Deficit)				0
FC000	Footpath construction	06170822	Capital Expenses		30,000		30,000
FM000	Footpath maintenance	06170822	Operating Expenses			(15,000)	15,000
3120114	Other Grants - Footpaths	06170822	Capital Revenue			(15,000)	0
	Opening surplus adjustments	11170822			26,746		26,746
Various	DCP funding from completed projects	11170822	Capital Revenue		81,781		108,527
3110310	DCP funding for Skate park	11170822	Capital Revenue		53,962		162,489
Various	LRCI Phase 1 funding from completed projects	11170822	Capital Revenue		24,290		186,779
Various	LRCI Phase 2 funding from completed projects	11170822	Capital Revenue		25,800		212,579
3110310	LRCI Phase 2 funding for Skate park	11170822	Capital Revenue		8,374		220,953
PC011	Skate park	11170822	Capital Expenses			(61,774)	159,179
BC030	Tennis Club redevelopment	11170822	Capital Expenses			(7,000)	152,179
OC010	Airstrip upgrade	11170822	Capital Expenses			(50,561)	101,618
3120610	DFES - grant water tank	11170822	Capital Revenue		50,561		152,179
4100181	Transfer to Environmental Reserve	11170822	Capital Expenses			(5,364)	146,815
BS002	Yandanooka NE Road intersection realignment	11170822	Capital Expenses			(172,500)	(25,685)
3120110	Main Roads - grant funding	11170822	Capital Revenue		115,000		89,315
LC999	Rural residential land purchase	11170822	Capital Expenses		20,000		109,315
3090310	Rural residential land purchase	11170822	Capital Revenue			(36,000)	73,315
BC016	Railway Station upgrade	11170822	Capital Expenses			(5,000)	68,315
OC005	Public WiFi	11170822	Capital Expenses			(6,000)	62,315
BC050	Bank Building painting	11170822	Capital Expenses			(2,000)	60,315
				0	436,514	(376,199)	60,315

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 30 SEPTEMBER 2022**

**NOTE 16
EXPLANATION OF MATERIAL VARIANCES**

The material variance thresholds are adopted annually by Council as an indicator of whether the actual expenditure or revenue varies from the year to date Actual materially.

The material variance adopted by Council for the 2022-23 year is \$10,000 or 10.00% whichever is the greater.

Nature or type	Var. \$	Var. %	Explanation of positive variances		Explanation of negative variances	
			Timing	Permanent	Timing	Permanent
Revenue from operating activities	\$	%				
Operating grants, subsidies and contributions	(21,496)	(13.31%)	▼		Received less than anticipated for Financial Assistance Grant - \$21,900	
Fees and charges	10,926	7.00%	▲			
Other revenue	(25,297)	(14.15%)	▼	Reimbursement of workers compensation claims - \$16,900; Insurance scheme membership contribution more than budgeted - \$5,700	Anticipated more revenue from Dept of Transport transactions - \$40,700; Lease of fuel site processed in October - \$3,400; Anticipated debt recovery charges to be reimbursed - \$1,700	
Expenditure from operating activities						
Employee costs	(43,486)	(13.70%)	▲	Less maintenance completed at ovals and parks - \$13,500;	Timing of road maintenance works (commencement of capital works delayed) - \$28,000; Workers compensation expense (fully refundable) - \$19,000; Underallocated internal overhead costs through payroll - \$13,000	
Materials and contracts	(38,510)	(13.49%)	▲	Less vehicle services completed than budgeted - \$16,3000; Haven't received August invoice for doctor's services and no service provided for September - \$5,700	Consultant fees more than budgeted (road funding submissions & proposed IGA purchase) - \$6,100; Additional plant operating costs allocated due to timing of road maintenance - \$16,200;	Repair damage to Yarragadee bridge (external insurance claim) - \$37,400 (to be reimbursed to the Shire); Additional TC Seroja insurance claim - \$3,700
Other expenditure	46,885	26.97%	▼	Anticipated more expense for Dept of Transport transactions - \$43,400; Anticipated more expenditure for Community Assistance Scheme - \$6,700	Additional debt recovery expense from 2021/22 - \$4,100	
Investing activities						
Proceeds from non-operating grants, subsidies and contributions	(549,821)	(61.24%)	▼	LRCI Phase 3 funding for projects transferred earlier than budgeted - \$18,750; Received 2021/22 RRG final claim for Mingenew-Mullewa Road - \$59,900	Expected more revenue from flood damage claims - \$448,900; Anticipated airstrip funding to be received - \$109,200; Anticipated Railway Station funding to be received - \$24,500; Anticipated funding to be received for Tennis club, Mingenew Hill projects - \$46,500	

Nature or type	Var. \$	Var. %	Explanation of positive variances		Explanation of negative variances	
			Timing	Permanent	Timing	Permanent
	\$	%				
Payments for property, plant and equipment and infrastr	196,237	14.16%	Anticipated progress payment for Railway Station - \$10,200; Anticipated progress payment for airstrip upgrade - \$68,400; Anticipated progress payment for walk trial - \$2,800		Progress payments for flood damage repairs earlier than anticipated - \$195,900; Commenced works on Commodity Route Funding (Yandanooka NE Rd) earlier than anticipated - \$8,000; Commenced resheeting works earlier than anticipated - \$67,600	
Closing funding surplus / (deficit)	(412,089)	21.76%	▼			

Shire of Mingenew - List of Payments for August and September 2022

Chq/EFT	Date	Name	Description	Amount	Totals
PRINT0822	05/08/2022	DE LAGE LANDEN	Copier Lease payment August 2022	-356.80	
B1300AUG22	15/08/2022	BUSINESS 1300 PTY LTD	Live Answering Services August 2022	-102.85	
NAB0822	30/08/2022	NAB	NAB Connect Fee August 2022	-35.49	
FEEAUG22	31/08/2022	NAB	NAB Account Fee August 2022	-50.00	
BPAY0822	31/08/2022	NAB	NAB BPay Fee August 2022	-75.18	
FEES0822	31/08/2022	NAB	NAB Account Fees August 2022	-21.60	
MERCH0922	01/09/2022	NAB	NAB Merchant Fee September 2022	-412.11	
PRINT0922	07/09/2022	DE LAGE LANDEN	Copier Lease September 2022	-356.80	
B1300SEP22	15/09/2022	BUSINESS 1300 PTY LTD	Live Answering Services September 2022	-112.75	
MERCHSEPT	30/09/2022	NAB	NAB Merchant Fee September 2022	-1084.70	
NAB0922	30/09/2022	NAB	NAB Connect Fee September 2022	-46.24	
BPAY0922	30/09/2022	NAB	NAB BPay Fee September 2022	-82.84	
FEE0922	30/09/2022	NAB	NAB Account Fee September 2022	-50.00	
FEES0922	30/09/2022	NAB	NAB Account Fee September 2022	-21.60	-2808.96
EFT15696	03/08/2022	NODE 1 PTY LTD	Fixed wireless charges August 2022	-140.00	
EFT15697	11/08/2022	Five Star Business & Communications	Kyocera servicing travel charge.	-77.00	
EFT15698	11/08/2022	AUSTRALIA POST	Postage for the period of July 2022	-236.11	
EFT15699	11/08/2022	Bunnings Geraldton	Marine Plywood for Showcase in Pixels	-181.34	
EFT15700	11/08/2022	BOC GASES	Gas supply for Depot July 2022 - Oxygen, Acetylene, Argoshield and Cellamix	-50.75	
EFT15701	11/08/2022	BREEZE CONNECT PTY LTD	Phone services July 2022	-260.00	
EFT15702	11/08/2022	BUILDING BASE	Gutter repair to CRC building	-220.00	
EFT15703	11/08/2022	CLEANAWAY	Transfer Station management and admin fees July 2022	-9380.24	
EFT15704	11/08/2022	Barbara CARTER	Meals and kitchen hire for seniors meetings 4 and 18 July 2022	-240.00	
EFT15705	11/08/2022	LANDGATE	Mining tenements chargeable schedule No M2022/4 - 04/06/22 to 07/07/22	-42.15	
EFT15706	11/08/2022	DONGARA DRILLING & ELECTRICAL	Fitting two-phase power to Shire Depot parks and gardens shed	-5899.56	
EFT15707	11/08/2022	Dongara IGA	Refreshments for staff BBQ 06/07/2022	-14.53	
EFT15708	11/08/2022	G H COUNTRY COURIER	Silver chain freight costs 28/07/22	-128.82	
EFT15709	11/08/2022	GERALDTON TROPHY CENTRE	Councillors desk wedge plate - Cr A Pearse	-44.00	
EFT15710	11/08/2022	GFG CONSULTING	Local supplier tender panel consulting 25/07 - 07/08/22	-975.16	
EFT15711	11/08/2022	CITY OF GREATER GERALDTON	Building Certification Services April to June 2022	-3894.31	
EFT15712	11/08/2022	GHD PTY LTD	EPAR works - DRFAWA STC Seroja - July 2022	-15023.72	
EFT15713	11/08/2022	GALT ENVIRONMENTAL	Installation of monitoring bores at Transfer Station	-32780.00	
EFT15714	11/08/2022	IRWIN PLUMBING SERVICES	Replace hot water system at 23 Field Street	-2843.50	
EFT15715	11/08/2022	INFINITUM TECHNOLOGIES	Managed service agreement - August 2022	-9139.85	
EFT15716	11/08/2022	C & J LUCKEN TRANSPORT	Refund for change to building application fee for 5 Ernest St	-146.00	
EFT15717	11/08/2022	Helene Pty Ltd T/as LO-GO Appointments WA	Remaining 50% of fee for recruitment of new CEO plus hire care and fuel for attendance at interview in Mingenew	-3766.30	
EFT15718	11/08/2022	LATERAL ASPECT	Marketing and Promotions service fee and Media costs for July 2022	-7883.33	
EFT15719	11/08/2022	LGRCEU	Payroll deductions	-22.00	
EFT15720	11/08/2022	SHIRE OF MINGENEW	Payroll deductions	-90.00	
EFT15721	11/08/2022	Shire Of Morawa	Shared OSH Resource (Richard Hawkins - Shire of Morawa) 29/06/22 to 04/07/22	-1224.00	
EFT15722	11/08/2022	MIDWEST AERO MEDICAL AIR AMBULANCE P/L	Professional service by Dr Emma Jones July 2022	-2250.00	
EFT15723	11/08/2022	MINGENEW BAKERY	Catering council meeting 19/07/22	-191.42	
EFT15724	11/08/2022	MINGENEW IGA X-PRESS & LIQUOR	Catering costs for July 2022 - Admin, Council meeting, Senior Activities and Admin Operations	-229.41	

Chq/EFT	Date	Name	Description	Amount	Totals
EFT15725	11/08/2022	MINGENEW TYRE SERVICES PTY LTD	Puncture repair and zeus liquid fill slime - ZTrac mower	-51.70	
EFT15726	11/08/2022	MCLEODS	Legal Action - 60 King Street	-867.42	
EFT15727	11/08/2022	NODE 1 PTY LTD	Fixed wireless charges for September 2022	-140.00	
EFT15728	11/08/2022	Nordic Builders PTY LTD	Preliminary plan to be able to provide estimate before moving forward	-2288.00	
EFT15729	11/08/2022	Officeworks	Assorted stationery items Admin and Aqua to Go water	-324.81	
EFT15730	11/08/2022	OILTECH FUEL	Fuel usage 21/07/22 - 03/08/22	-7606.34	
EFT15731	11/08/2022	Pro Earth Civil	EPAR reinstatement works TC Seroja - coalseam Rd, Enokurra Rd, Michael Rd, Mingenew-South Rd, Morawa-Yandanooka Rd, Mount Scratch Rd, Narandagy-Pintharuka Rd, Scroops Rd, Switchback Rd and Yandanooka South Rd	-19533.53	
EFT15732	11/08/2022	SEASIDE SIGNS	Replacement Museum sign	-638.00	
EFT15733	11/08/2022	Telstra Corporation	Phone services 22/07/22 - 21/08/22	-1046.91	
EFT15734	11/08/2022	DAMSTRA TECHNOLOGY PTY LTD	Velpic subscription costs July 2022, plus contractor induction and employee induction	-508.20	
EFT15735	11/08/2022	WOODLANDS DISTRIBUTORS PTY LTD	Bollards and seats for Mingenew Hill	-7873.80	
EFT15736	11/08/2022	WA CONTRACT RANGER SERVICES PTY LTD	Ranger services - 28/07/22, 01/08/22 & 04/08/22	-731.50	
EFT15737	11/08/2022	Western Australian Visitor Information Centre	50% contribution to Wildflowers Photo Competition	-500.00	
EFT15738	15/08/2022	RED DUST HOLDINGS	Contracted EPAR works related to Cyclone Seroja - Boandary Rd, Nanekine Rd, Morawa-Yandanooka Rd, Switchback Rd, Mt Scratch Rd, Mingenew Sth Rd, Cambell Rd, Jones Rd, Erangy Springs Rd, Mingenew-Mullewa Rd, Depot Hill Rd, Michael Rd, Narandagy-PPintharuka Rd, Manarra Rd, Scroops Rd and Linthorne St	-60872.31	
EFT15739	24/08/2022	Five Star Business & Communications	Kyocera billing for August 2022	-538.15	
EFT15740	24/08/2022	ABCO PRODUCTS	Various ablution consumables and cleaning products	-1731.62	
EFT15741	24/08/2022	AFGRI EQUIPMENT AUSTRALIA PTY LTD	Blades for Z930R mower	-845.18	
EFT15742	24/08/2022	AIT SPECIALISTS PTY LTD	Professional Services for Fuel Tax Credits: 1/7/22 to 31/7/22	-71.06	
EFT15743	24/08/2022	Bunnings Geraldton	Socket sets, socket adaptors, drill hammer, quick grip clamp, drill bit set, keys hex set, wheelie bin bags	-639.26	
EFT15744	24/08/2022	BUILDING BASE	Repair damaged verandah ceiling at 25 Shenton St	-856.20	
EFT15745	24/08/2022	Toll Transport Pty Ltd	Library Freight - 1/8/22	-17.80	
EFT15746	24/08/2022	Department of Mines, Industry Regulation & Safety	BSL July 2022 remittance: 27 Shenton St, 55 Coalseam Road	-704.18	
EFT15747	24/08/2022	G H COUNTRY COURIER	Silver Chain freight - 11/8/22	-112.72	
EFT15748	24/08/2022	GERALDTON MOWER & REPAIR SPECIALIST	Gear head for Whipper Snipper	-265.40	
EFT15749	24/08/2022	Greenfield Technical Services	Prepare RRG Submissions for 2023/24 (Coalseam Road and Nanekine Road)	-4574.90	
EFT15750	24/08/2022	GFG CONSULTING	Consultancy fees to oversee caravan repairs and costs of the repairs from water leak	-1641.17	
EFT15751	24/08/2022	HERSEY SAFETY PTY LTD	Various safety equipment (gloves, glasses)	-361.60	
EFT15752	24/08/2022	LATERAL ASPECT	Photographic & Video promotion	-7985.78	
EFT15753	24/08/2022	LOCAL HEALTH AUTHORITIES ANALYTICAL COMMITTEE	Analytical Services for ABS Population July 2021	-396.00	
EFT15754	24/08/2022	LGRCEU	Payroll deductions	-22.00	
EFT15755	24/08/2022	SHIRE OF MINGENEW	Payroll deductions	-90.00	
EFT15756	24/08/2022	LGIS	Motor Vehicle Adjustment for the Protection Period 30/6/21 to 30/6/22	-4632.55	
EFT15757	24/08/2022	MIDWEST MINI EXCAVATOR HIRE	Dig two graves	-1063.50	
EFT15758	24/08/2022	Natural Area Consulting Management Services	Revision of the shapefiles for Yandanooka NE Road	-330.00	
EFT15759	24/08/2022	OILTECH FUEL	Fuel usage 4/8/22 - 17/8/22	-4382.04	

Chq/EFT	Date	Name	Description	Amount	Totals
EFT15760	24/08/2022	MARGARET ROWE	Reimbursement for Seniors Catering	-26.40	
EFT15761	24/08/2022	RED DUST HOLDINGS	Contracted EPAR works related to Cyclone Seroja - Morawa-Yandanooka Rd, Coalseam Rd, Yandanooka South Rd, King St, Switchback Rd, Enokurra Rd, Mingenew South Rd, Yandanooka West Rd (West Side)	-560594.41	
EFT15762	24/08/2022	WESTRAC PTY LTD	4 x blades, bolts & nuts for JD Grader	-1212.51	
EFT15763	07/09/2022	AUSTRALIA POST	Postage for the period of August 2022	-64.31	
EFT15764	07/09/2022	AMPAC	Debt collection on overdue rate accounts August 2022	-1790.25	
EFT15765	07/09/2022	T & M Parker Family Trust trading as TP Drafting	Site inspection via Strucrerre Geraldton - Tennis club	-1683.00	
EFT15766	07/09/2022	ABCO PRODUCTS	Assorted cleaning products for public facilities	-585.84	
EFT15767	07/09/2022	ACIL Allen Pty Ltd	Mingenew Space Precinct Consultancy per RFQ4 20-21 - submission of draft report	-36520.00	
EFT15768	07/09/2022	AFGRI EQUIPMENT AUSTRALIA PTY LTD	Supply 1 x John Deere 5075E tractor as per Quote 543124	-65601.78	
EFT15769	07/09/2022	Bunnings Geraldton	Assorted consumables for the depot. Funnel, masking tape, wall plugs and paint brushes	-78.52	
EFT15770	07/09/2022	BOC GASES	Depot gas supply - Oxygen, Acetylene, Argoshield and Cellamix	-50.75	
EFT15771	07/09/2022	Blackbox Control	Monthly subscription for Satellite messaging & check in devices	-30.00	
EFT15772	07/09/2022	BREEZE CONNECT PTY LTD	Phone services - August 2022	-260.00	
EFT15773	07/09/2022	Barbara CARTER	Meals and kitchen hire for seniors activities - 01/08/22 and 29/08/22	-240.00	
EFT15774	07/09/2022	LANDGATE	Mining tenements chargeable shedule M2022/5 - 08/07/22-05/08/22	-42.15	
EFT15775	07/09/2022	Dongara IGA	Refreshment items for seniors, staff BBQ and stargazing event	-132.05	
EFT15776	07/09/2022	Department Of Fire And Emergency Services	2022/23 ESL liability for shire properties	-32829.00	
EFT15777	07/09/2022	G H COUNTRY COURIER	Silver chain freight costs - 25/08/22	-111.80	
EFT15778	07/09/2022	GERALDTON MOWER & REPAIR SPECIALIST	C Spanner for brush cutter head	-28.80	
EFT15779	07/09/2022	GHD PTY LTD	Contracted EPAR works related to TC Seroja - Manarra Rd, Morawa-Yandanooka Rd, Coalseam Rd, Yandanooka St Rd, King St, Yandanooka West Rd, Shenton St, Switchback Rd, Enokurra Rd and Nelson Pearse St	-11556.69	
EFT15780	07/09/2022	GERALDTON LOCK & KEY SPECIALISTS	Replace lock and supply keys for Sports Club	-876.20	
EFT15781	07/09/2022	IT Vision	Second year Altus uplift fee	-29010.72	
EFT15782	07/09/2022	IRWIN PLUMBING SERVICES	Pump out septic tank at Caravan Dump Point	-1166.00	
EFT15783	07/09/2022	INFINITUM TECHNOLOGIES	Managed seervice agreement - Sept 2022	-4940.32	
EFT15784	07/09/2022	PERTH KALEXPRESS AND QUALITY TRANSPORT	Shared office space - Freight costs	-106.25	
EFT15785	07/09/2022	LATERAL ASPECT	Marketing and promotions service fee August 2022	-13425.43	
EFT15786	07/09/2022	LGRCEU	Payroll deductions	-22.00	
EFT15787	07/09/2022	SHIRE OF MINGENEW	Payroll deductions	-90.00	
EFT15788	07/09/2022	Shire Of Morawa	Shared OSH resource costs 21/07/22 to 03/08/22	-1224.00	
EFT15789	07/09/2022	MINGENEW BAKERY	Catering for NCZ meeting 29/08/22	-658.98	
EFT15790	07/09/2022	MINGENEW IGA X-PRESS & LIQUOR	Catering for seniors activities, NCZ, staff bbq and council meeting. Refreshments and cleaning products Admin. August 2022	-264.13	
EFT15791	07/09/2022	MINGENEW TYRE SERVICES PTY LTD	1 x box of grease cartridges	-157.48	
EFT15792	07/09/2022	Officeworks	Assorted stationary items - admin	-144.76	
EFT15793	07/09/2022	OILTECH FUEL	Fuel usage 17/08/22 - 30/08/22	-8453.95	
EFT15794	07/09/2022	PINPOINT BUILDING	Reimbursement of building levy for 48 King St Mingenew	-40.00	

Chq/EFT	Date	Name	Description	Amount	Totals
EFT15795	07/09/2022	RED DUST HOLDINGS	Contracted EPAR works related to TC Seroja - Manarra Rd, Morawa-Yandanooka Rd, Coalseam Rd, Yandanooka St Rd, King St, Yandanooka West Rd, Shenton St, Switchback Rd, Enokurra Rd and Nelson Pearse St	-108197.10	
EFT15796	07/09/2022	NUTRIEN AG SOLUTIONS LIMITED	45KG Kleenheat gas bottle - U2, 32 Shenton st	-302.94	
EFT15797	07/09/2022	STATEWIDE BEARINGS	Tyre and bearings for Pagrizzi	-92.40	
EFT15798	07/09/2022	Telstra Corporation	Mobile enhanced SMS 27/08/22 to 26/09/22	-1342.45	
EFT15799	07/09/2022	TERRAWAY CONTRACTING PTY LTD	Cart 7200 tonnes of gravel and daily delineation of work site - Yandanooka West Rd	-35071.55	
EFT15800	07/09/2022	DAMSTRA TECHNOLOGY PTY LTD	eLearning monthly SAAS for for August 2022 + contractor and employee inductions	-556.60	
EFT15801	07/09/2022	WESTRAC PTY LTD	2 sets of grader blades	-2168.94	
EFT15802	07/09/2022	WA CONTRACT RANGER SERVICES PTY LTD	Animal and emergency ranger services August 2022	-627.00	
EFT15803	07/09/2022	Workwear Group Pty Ltd	Staff uniforms for admin - Erin, Jeremy, Margaret, Maria and Simone	-595.44	
EFT15804	07/09/2022	Rodney Edward Warren	Reimbursement for PPE (Boots) and windscreen for roller	-333.32	
EFT15805	21/09/2022	Five Star Business & Communications	Kyocera billing for September 2022	-153.43	
EFT15806	21/09/2022	JUSTIN BAGLEY	Deputy President and Councillor sitting fees for quarter ending September 30th 2022	-1450.00	
EFT15807	21/09/2022	ABCO PRODUCTS	Assorted cleaning products for depot, public toilets, rec centre and admin.	-1989.57	
EFT15808	21/09/2022	AFGRI EQUIPMENT AUSTRALIA PTY LTD	Starter motor, hydraulic filter and 10w/30 oil for mowers	-1003.36	
EFT15809	21/09/2022	AIT SPECIALISTS PTY LTD	Professional services for determination of fuel tax credits for August 2022	-120.67	
EFT15810	21/09/2022	Bunnings Geraldton	Ratchet strap tie down set x 2	-65.02	
EFT15811	21/09/2022	BUILDING BASE	Mingenew Railway Station - Progress Claim 3	-202646.46	
EFT15812	21/09/2022	Gary John Cosgrove	President and Councillor sitting fees for quarter ending September 30th 2022	-3554.00	
EFT15813	21/09/2022	CLEANAWAY	Transfer station management and admin fees August 2022	-8953.19	
EFT15814	21/09/2022	DONGARA DRILLING & ELECTRICAL	Repair of electrical fault in council chambers	-311.49	
EFT15815	21/09/2022	CAROL FARR	Councillor sitting fees for quarter ending September 30th 2022	-974.00	
EFT15816	21/09/2022	G H COUNTRY COURIER	Silver chain freight costs 08/09/2022	-110.88	
EFT15817	21/09/2022	GERALDTON MOWER & REPAIR SPECIALIST	Harness and spark plugs for whipper snipper	-64.80	
EFT15818	21/09/2022	GERALDTON AG SERVICES	Flow meter, hand piece and swivel for Mitsubishi ute	-949.16	
EFT15819	21/09/2022	Greenfield Technical Services	Yandanooka NE Rd - Site inspection to collect job specific data e.g. quantity of widening, reconstruction, drainage etc and Prepare CRF application using traffic data provided by the shire	-3300.00	
EFT15820	21/09/2022	Jonathon Rowland Holmes	Councillor sitting fees for quarter ending September 30th 2022	-974.00	
EFT15821	21/09/2022	IRWIN PLUMBING SERVICES	Supply and instal leach drain to Mens shed as per Quote 366	-3924.80	
EFT15822	21/09/2022	INFINITUM TECHNOLOGIES	Domain name - 2 year renewal	-55.00	
EFT15823	21/09/2022	LGRCEU	Payroll Deductions/Contributions	-22.00	
EFT15824	21/09/2022	MINGENEW COMMUNITY RESOURCE CENTRE	Contribution to Mingenew CRC for Tourism Services 2022 season	-8329.23	
EFT15825	21/09/2022	Shire Of Morawa	Shared OSH Resource (Richard Hawkins - Shire of Morawa)	-612.00	
EFT15826	21/09/2022	MINGENEW SPRING CARAVAN PARK	Caravan site hire and service fees - August 2022	-2638.00	
EFT15827	21/09/2022	MINGENEW BAKERY	Catering for council meeting 17/08/2022	-213.08	

Chq/EFT	Date	Name	Description	Amount	Totals
EFT15828	21/09/2022	HELLENE MCTAGGART	Councillor sitting fees for quarter ending September 30th 2022	-974.00	
EFT15829	21/09/2022	NICOLE SIEMON AND ASSOCIATES PTY LTD	Selective spraying of grasses, broadleaf and hand weeding to Mingenew Hill Trail	-2090.00	
EFT15830	21/09/2022	Officeworks	Assorted stationery for admin	-58.88	
EFT15831	21/09/2022	OILTECH FUEL	Fuel usage 31/08/22 to 14/09/22	-6870.54	
EFT15832	21/09/2022	Pipeco Pty Ltd	Assorted reticulation for skate park upgrade	-9161.22	
EFT15833	21/09/2022	Alex Pearse	Councillor sitting fees for quarter ending September 30th 2022	-688.00	
EFT15834	21/09/2022	Quantum Surveys	Project management and planning requirements for proposed subdivision of 12 Phillip St and 91 William St	-7126.00	
EFT15835	21/09/2022	RED DUST HOLDINGS	Contracted EPAR works related to TC Seroja - 23/08/22 to 01/09/22 - Yandanooka West Rd, Wick Rd, Morawa-Yandanooka Rd, Depot Hill Rd and Switchback Rd	-143127.05	
EFT15836	21/09/2022	Anthony Smyth	Councillor sitting fees for quarter ending September 30th 2022	-974.00	
EFT15837	21/09/2022	WA CONTRACT RANGER SERVICES PTY LTD	Ranger visits - animal control and emergency services - August/September 2022	-627.00	-1569034.18
DD10000.1	01/08/2022	NAB BUSINESS VISA	Credit card transactions for July 2022: Card Fees & Charges, WA Newspapers monthly subscription; Zoom monthly subscription; Garmin monthly fee; Land & Water Technology retic supplies for Skate Park.	-328.14	
DD9992.1	02/08/2022	SYNERGY	Street Lights, Unit 1/45 King St & Rec Centre Electricity Accounts for the period 8/6/22 to 24/7/22	-3051.21	
DD10006.1	14/08/2022	Sun Super	Superannuation contributions	-154.74	
DD10006.2	14/08/2022	loof Portfolio Service Superannuation Fund	Superannuation contributions	-523.28	
DD10006.3	14/08/2022	Aware Super	Payroll deductions	-4323.96	
DD10006.4	14/08/2022	Australian Super	Payroll deductions	-2121.40	
DD10006.5	14/08/2022	AMP SUPER FUND	Superannuation contributions	-258.42	
DD10006.6	14/08/2022	REST Super Fund	Superannuation contributions	-128.80	
DD10008.1	17/08/2022	WATER CORPORATION	Various water accounts for water usage to 5/8/22 and service charges to 31/8/22	-2807.25	
DD10010.1	21/08/2022	BP Australia Pty Ltd	Fuel charges for July 2022	-584.21	
DD10016.1	28/08/2022	Sun Super	Superannuation contributions	-325.73	
DD10016.2	28/08/2022	Australian Super	Superannuation contributions	-2101.09	
DD10016.3	28/08/2022	loof Portfolio Service Superannuation Fund	Superannuation contributions	-523.28	
DD10016.4	28/08/2022	Aware Super	Payroll deductions	-4294.92	
DD10016.5	28/08/2022	AMP SUPER FUND	Superannuation contributions	-267.80	
DD10016.6	28/08/2022	REST Super Fund	Superannuation contributions	-128.80	
DD10016.7	28/08/2022	BENDIGO SMARTSTART SUPER	Superannuation contributions	-286.26	
DD10018.1	31/08/2022	SYNERGY	Various Electricity accounts for the period 13/7/22 to 24/8/22	-4917.87	
DD10021.1	31/08/2022	NAB BUSINESS VISA	Credit card transactions for August 2022: Card Fees & charges; WA Newspapers monthly subscription; Zoom monthly subscription; Garmin monthly fee; Alcolzier calibration of breathalyzer; Officeworks thermal rolls for EFTPOS machine; Interflora flowers for C Farr; Splash Batavia skimmer basket; Scintex weedsprayer & weed spreader.	-1518.31	
DD10027.1	19/09/2022	SYNERGY	Electricity Accounts for Tennis Club and Street Lights for the period 24/6/22 to 24/8/22	-2190.57	
DD10030.1	21/09/2022	BP Australia Pty Ltd	Fuel purchases for August 2022	-573.16	
DD10038.1	29/09/2022	Western Australian Treasury Corporation	Repayment - Loan 146 - Grader	-28618.68	

Chq/EFT	Date	Name	Description	Amount	Totals
DD10044.1	30/09/2022	NAB BUSINESS VISA	Credit card transactions for September 2022: Card fees & charges, WA Newspapers monthly subscription, Zoom monthly subscription, Garmin monthly fee, Dropbox annual subscription DOT Shire logo number plates, DOT licence & Geo for new tractor MI5005, Sun City Batteries - battery for Bomag Roller, Twomeys - straighten forklift tyne, Super IGA meat for staff bbq, Bindoon Roadhouse fuel for 177MI	-2895.95	-62923.83
DOT280722	01/08/2022	DEPARTMENT OF TRANSPORT	DOT Licensing Transactions 28/07/2022	-417.60	
DOT290722	02/08/2022	DEPARTMENT OF TRANSPORT	DOT Licensing Transactions 29/07/2022	-100.00	
DOT010822	03/08/2022	DEPARTMENT OF TRANSPORT	DOT Licensing Transactions 01/08/2022	-721.95	
DOT020822	04/08/2022	DEPARTMENT OF TRANSPORT	DOT Licensing Transactions 02/08/2022	-44.50	
DOT030822	05/08/2022	DEPARTMENT OF TRANSPORT	DOT Licensing Transactions 03/08/2022	-913.00	
DOT040822	08/08/2022	DEPARTMENT OF TRANSPORT	DOT Licensing Transactions 04/08/2022	-351.90	
DOT050822	09/08/2022	DEPARTMENT OF TRANSPORT	DOT Licensing Transactions 05/08/2022	-8.25	
DOT090822	11/08/2022	DEPARTMENT OF TRANSPORT	DOT Licensing Transactions 09/08/2022	-276.25	
DOT100822	12/08/2022	DEPARTMENT OF TRANSPORT	DOT Licensing Transactions 10/08/2022	-217.40	
DOT110822	15/08/2022	DEPARTMENT OF TRANSPORT	DOT Licensing Transactions 11/08/2022	-173.30	
DOT120822	16/08/2022	DEPARTMENT OF TRANSPORT	DOT Licensing Transactions 12/08/2022	-1816.00	
DOT150822	17/08/2022	DEPARTMENT OF TRANSPORT	DOT Licensing Transactions 15/08/2022	-55812.40	
DOT160822	18/08/2022	DEPARTMENT OF TRANSPORT	DOT Licensing Transactions 16/08/2022	-58.40	
DOT180822	22/08/2022	DEPARTMENT OF TRANSPORT	DOT Licensing Transactions 18/08/2022	-49.90	
DOT190822	23/08/2022	DEPARTMENT OF TRANSPORT	DOT Licensing Transactions 19/08/2022	-81.50	
DOT220822	24/08/2022	DEPARTMENT OF TRANSPORT	DOT Licensing Transactions 22/08/2022	-2211.65	
DOT230822	25/08/2022	DEPARTMENT OF TRANSPORT	DOT Licensing Transactions 23/08/2022	-98.20	
DOT240822	26/08/2022	DEPARTMENT OF TRANSPORT	DOT Licensing Transactions 24/08/2022	-767.25	
DOT260822	30/08/2022	DEPARTMENT OF TRANSPORT	DOT Licensing Transactions 26/08/2022	-2027.50	
DOT290822	31/08/2022	DEPARTMENT OF TRANSPORT	DOT Licensing Transactions 29/08/2022	-2604.75	
DOT310822	02/09/2022	DEPARTMENT OF TRANSPORT	DOT Licensing Transactions 31/08/2022	-979.30	
DOT010922	05/09/2022	DEPARTMENT OF TRANSPORT	DOT Licensing Transactions 01/09/2022	-2060.25	
DOT020922	06/09/2022	DEPARTMENT OF TRANSPORT	DOT Licensing Transactions 02/09/2022	-259.40	
DOT050922	07/09/2022	DEPARTMENT OF TRANSPORT	DOT Licensing Transactions 05/09/2022	-647.75	
DOT060922	08/09/2022	DEPARTMENT OF TRANSPORT	DOT Licensing Transactions 06/09/2022	-1913.25	
DOT070922	09/09/2022	DEPARTMENT OF TRANSPORT	DOT Licensing Transactions 07/09/2022	-56.30	
DOT080922	12/09/2022	DEPARTMENT OF TRANSPORT	DOT Licensing Transactions 08/09/2022	-247.00	
DOT120922	14/09/2022	DEPARTMENT OF TRANSPORT	DOT Licensing Transactions 12/09/2022	-3301.25	
DOT130922	15/09/2022	DEPARTMENT OF TRANSPORT	DOT Licensing Transactions 13/09/2022	-764.00	
DOT140922	16/09/2022	DEPARTMENT OF TRANSPORT	DOT Licensing Transactions 14/09/2022	-869.45	
DOT150922	19/09/2022	DEPARTMENT OF TRANSPORT	DOT Licensing Transactions 15/09/2022	-761.65	
DOT160922	20/09/2022	DEPARTMENT OF TRANSPORT	DOT Licensing Transactions 16/09/2022	-101.70	
DOT190922	21/09/2022	DEPARTMENT OF TRANSPORT	DOT Licensing Transactions 19/09/2022	-1630.45	
DOT200922	23/09/2022	DEPARTMENT OF TRANSPORT	DOT Licensing Transactions 22/09/2022	-9071.35	
DOT210922	27/09/2022	DEPARTMENT OF TRANSPORT	DOT Licensing Transactions 21/09/2022	-609.65	
DOT270922	29/09/2022	DEPARTMENT OF TRANSPORT	DOT Licensing Transactions 27/09/2022	-107.85	
DOT280922	30/09/2022	DEPARTMENT OF TRANSPORT	DOT Licensing Transactions 28/09/2022	-58.40	-92190.70
			Net Salaries August	-118868.00	-118868.00
			Net Salaries September	-79620.58	-79620.58
				-1925446.25	-1925446.25

Shire of Mingenew - October 2022 Budget Amendment										
	GL Code or Job# for adjusting budget	Job # for reference only	Description	Council Resolution	Classification	Non Cash Adjustment	Increase in Available Cash	Decrease in Available Cash	Amended Budget Running Balance	Notes
		c/f	Surplus after August 2022 Budget Amendment						\$60,315	
			Further year end adjustments					-\$5,443	\$54,872	Estimated Surplus at year end \$619,215 less Actual Surplus at year end \$613,772 (subject to further change by auditors)
Oct-22	RM000	RM000	Road Maint General Gravel Outside BUA (Budgeting Only)		Operating expenditure			-\$30,000	\$24,872	As agreed by Council in August to assist in backlog of road maintenance.
	3100621		PLAN - Consultant Fees MUN		Operating income			-\$15,000	\$9,872	Amount incorrectly shown as income.
	3090310.5810		COM HOUSE - Grant Income MUN		Grant funding			-\$125,000	-\$115,128	Grant for Community Housing Project - not going ahead.
	EM003	EM003	Temporary Worker Accommodation Project		Operating expenditure			-\$10,000	-\$125,128	Increase expenditure related to temp. workers due to cyclone.
	3050710.5810		EM MGMT - Grants MUN		Grant funding		\$10,000		-\$115,128	Income for the line above.
	3050515.5810		ESL BFB - Capital Grant MUN		Grant funding			-\$400,000	-\$515,128	New fire shed not approved by DFES.
	BC085	BC085	25 Victoria Road (Lot 85) - Fire Shed - Building (Capital)		Capital		\$400,000		-\$115,128	New fire shed not approved by DFES.
	BC999	BC999	Community Housing Project - Building Purchase (Budget Only)		Capital		\$250,000		\$134,872	Project not going ahead.
	BM500	BM500	Public Conveniences - Building Maintenance		Operating expenditure			-\$19,000	\$115,872	Leach drain repairs, due to leak onto adjacent properties.
	PC007	PC007	Information Bay Park - (Capital)		Capital		\$10,000		\$125,872	Project removed
	BC030	BC030	30 Bride Street (Lot 65) - Tennis Club - Building (Capital)		Capital			-\$50,000	\$75,872	Increase in Shire contribution, possibly funded by DRFAWA (DFES)
	W0013	W0013.2100	Rec Centre - Main Oval		Operating expenditure			-\$10,000	\$65,872	Full turf maintenance project
	W0014	W0014.2100	Rec Centre - Hockey Oval		Operating expenditure			-\$5,000	\$60,872	Full turf maintenance project
	W0017	W0017.2100	Rec Centre - Tennis Courts		Operating expenditure			-\$5,000	\$55,872	Full turf maintenance project
	W0016	W0016	Rec Centre - Race Track		Operating expenditure			-\$10,000	\$45,872	Full turf maintenance project
	OC006	OC006	Transfer Station - Infrastructure - Capital		Capital			-\$25,000	\$20,872	Push up of cyclone related waste, to be funded by DRFAWA.
	3100110.5810		SAN - Grants MUN		Grant funding		\$25,000		\$45,872	Funding of line above by DRFAWA (DFES).
	2120252		ROADM - Consultants MUN		Operating expenditure			-\$30,000	\$15,872	Heavy haulage bypass feasibility study with MRWA and CBA
	W0049	W0049	Marketing & Promotion		Operating expenditure			-\$2,000	\$13,872	Wildflower Country -contribution to Trails Plan
			Total				\$695,000	-\$736,000		