



## FAM ATTACHMENTS BOOKLET FOR ORDINARY COUNCIL MEETING

16 August 2023 at 5:00pm

### FINANCE AND ADMINISTRATION MANAGER

12.1.1 Monthly Financial Report – June 2023	1
12.2.1 Monthly Financial Report – July 2023	28
12.3.1 List of Payments – June and July 2023	53
12.4.1 Budget Amendment – August 2023	64

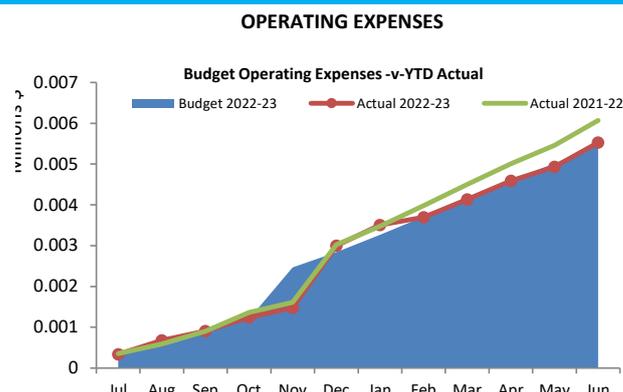
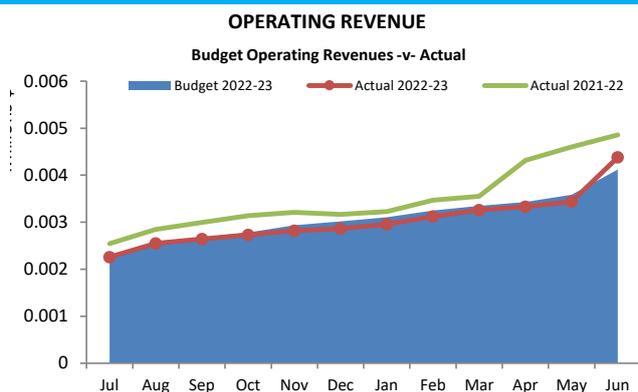
**SHIRE OF MINGENEW**  
**MONTHLY FINANCIAL REPORT**  
**(Containing the Statement of Financial Activity)**  
**For the period ending 30 June 2023**

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

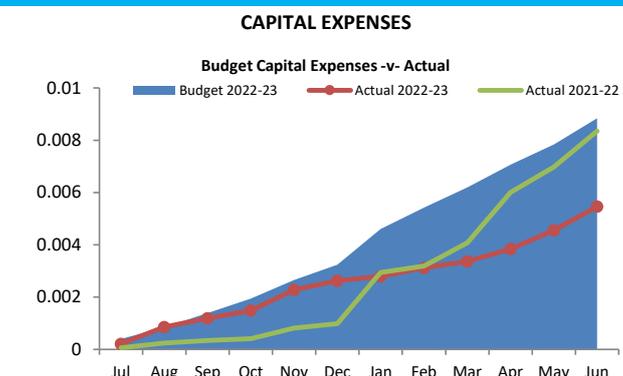
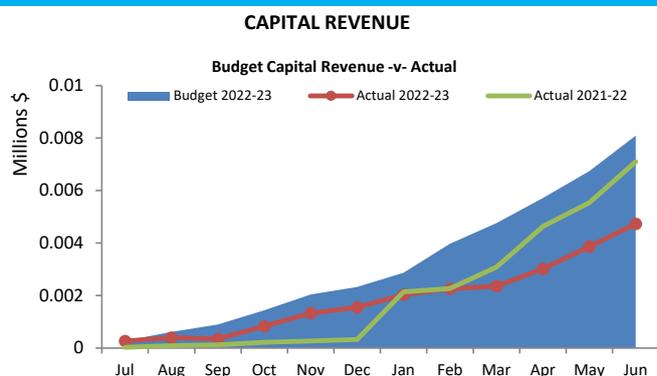
**TABLE OF CONTENTS**

Statement of Financial Activity by Nature or Type	6
Basis of Preparation	7
Note 1 Statement of Financial Activity Information	8
Note 2 Cash and Financial Assets	9
Note 3 Receivables	10
Note 4 Other Current Assets	11
Note 5 Payables	12
Note 6 Disposal of Assets	13
Note 7 Capital Acquisitions	14
Note 8 Borrowings	17
Note 9 Lease Liabilities	18
Note 10 Reserve Accounts	19
Note 11 Other Current Liabilities	20
Note 12 Operating grants and contributions	21
Note 13 Non operating grants and contributions	22
Note 14 Bonds Held	23
Note 15 Budget Amendments	24
Note 16 Explanation of Material Variances	25

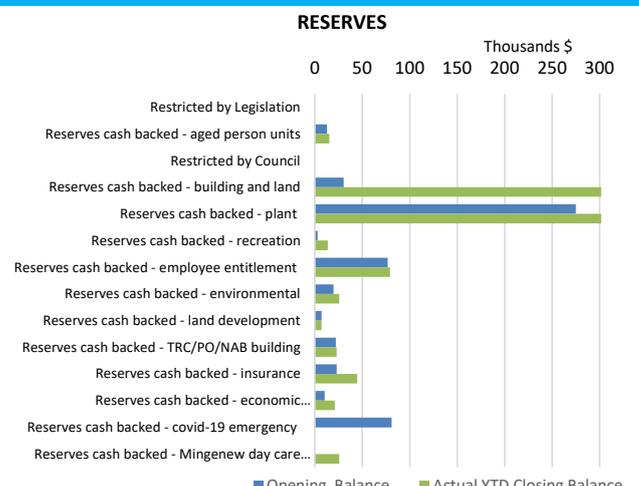
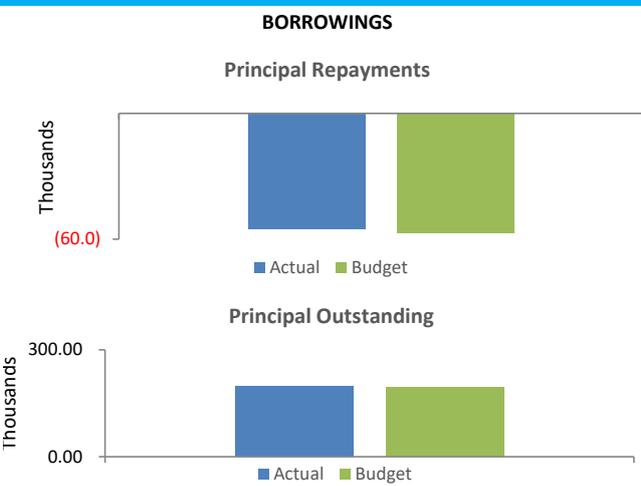
**OPERATING ACTIVITIES**



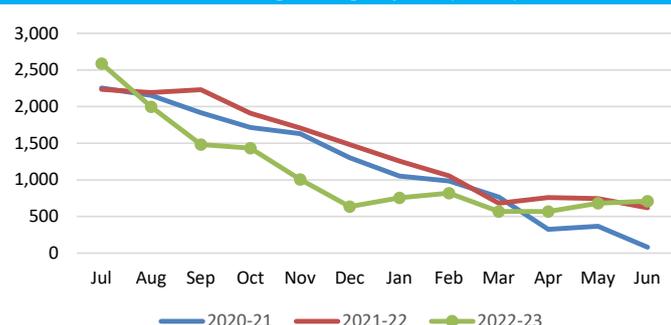
**INVESTING ACTIVITIES**



**FINANCING ACTIVITIES**



**Closing funding surplus / (deficit)**



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	\$0.59 M	\$0.64 M	\$0.64 M	\$0.00 M
Closing	\$0.00 M	\$0.06 M	\$0.70 M	\$0.64 M

Refer to Statement of Financial Activity

Cash and cash equivalents		
	\$	% of total
Unrestricted Cash	\$0.48 M	21.2%
Restricted Cash	\$1.78 M	78.8%

Refer to Note 2 - Cash and Financial Assets

Payables		
	\$	% Outstanding
Trade Payables	\$0.24 M	
0 to 30 Days		58.9%
Over 30 Days		41.1%
Over 90 Days		0%

Refer to Note 5 - Payables

Receivables		
	\$	% Collected
Rates Receivable	\$0.06 M	97.6%
Trade Receivable	\$0.19 M	
Over 30 Days		15.9%
Over 90 Days		10.7%

Refer to Note 3 - Receivables

Key Operating Activities

Amount attributable to operating activities			
Adopted Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)
\$1.04 M	\$1.02 M	\$1.37 M	\$0.35 M

Refer to Statement of Financial Activity

Rates Revenue		
	\$	% Variance
YTD Actual	\$2.21 M	
YTD Budget	\$2.21 M	0.1%

Refer to Statement of Financial Activity

Operating Grants and Contributions		
	\$	% Variance
YTD Actual	\$1.24 M	
YTD Budget	\$0.90 M	37.9%

Refer to Note 12 - Operating Grants and Contributions

Fees and Charges		
	\$	% Variance
YTD Actual	\$0.32 M	
YTD Budget	\$0.29 M	10.3%

Refer to Statement of Financial Activity

Key Investing Activities

Amount attributable to investing activities			
Adopted Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)
(\$1.08 M)	(\$1.04 M)	(\$0.70 M)	\$0.33 M

Refer to Statement of Financial Activity

Proceeds on sale		
	\$	%
YTD Actual	\$0.04 M	
Adopted Budget	\$0.03 M	42.1%

Refer to Note 6 - Disposal of Assets

Asset Acquisition		
	\$	% Spent
YTD Actual	\$5.48 M	
Adopted Budget	\$9.20 M	(40.4%)

Refer to Note 7 - Capital Acquisitions

Capital Grants		
	\$	% Received
YTD Actual	\$4.74 M	
Adopted Budget	\$8.09 M	(41.4%)

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)
(\$0.55 M)	(\$0.56 M)	(\$0.60 M)	(\$0.04 M)

Refer to Statement of Financial Activity

Borrowings	
Principal repayments	\$0.06 M
Interest expense	\$0.00 M
Principal due	\$0.20 M

Refer to Note 8 - Borrowings

Reserves	
Reserves balance	\$1.10 M
Interest earned	\$0.02 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 JUNE 2023

## NATURE OR TYPE DESCRIPTIONS

### REVENUE

#### RATES

All rates levied under the *Local Government Act 1995*. Includes general, differential, specified area rates, minimum rates, interim rates, back rates, ex-gratia rates, less discounts and concessions offered. 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.

### 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 JUNE 2023

BY NATURE OR TYPE

	Ref	Adopted Budget	Amended Budget	YTD Budget	YTD Actual	Variance \$	Variance % ((c) - (b))/(b)	Var.
	Note	(a)	(a)	(b)	(c)	(c) - (b)		
		\$	\$	\$	\$	\$	%	
<b>Opening funding surplus / (deficit)</b>	1(c)	592,469	635,672	635,672	<b>635,672</b>	0	0.00%	
<b>Revenue from operating activities</b>								
Rates		2,129,672	2,152,672	2,152,672	<b>2,153,597</b>	925	0.04%	
Rates (excluding general rate)		54,741	54,741	54,741	<b>55,063</b>	322	0.59%	
Operating grants, subsidies and contributions	12	886,902	896,902	896,902	<b>1,237,219</b>	340,317	37.94%	▲
Fees and charges		304,262	289,262	289,262	<b>318,931</b>	29,669	10.26%	▲
Interest earnings		12,740	37,740	37,740	<b>74,420</b>	36,680	97.19%	▲
Other revenue		724,919	724,919	724,919	<b>515,993</b>	(208,926)	(28.82%)	▼
Profit on disposal of assets	6	7,705	7,705	7,705	<b>26,393</b>	18,688	242.54%	▲
		<b>4,120,941</b>	<b>4,163,941</b>	<b>4,163,941</b>	<b>4,381,616</b>	217,675	5.23%	
<b>Expenditure from operating activities</b>								
Employee costs		(1,235,494)	(1,192,483)	(1,193,038)	<b>(1,264,320)</b>	(71,282)	(5.97%)	▲
Materials and contracts		(904,521)	(1,005,983)	(1,005,428)	<b>(1,070,794)</b>	(65,366)	(6.50%)	▲
Utility charges		(83,800)	(83,800)	(83,800)	<b>(86,715)</b>	(2,915)	(3.48%)	
Depreciation on non-current assets		(2,382,070)	(2,382,070)	(2,382,070)	<b>(2,516,634)</b>	(134,564)	(5.65%)	▲
Interest expenses		(8,383)	(8,383)	(8,383)	<b>(3,583)</b>	4,800	57.26%	
Insurance expenses		(146,784)	(148,784)	(148,784)	<b>(155,561)</b>	(6,777)	(4.55%)	
Other expenditure		(697,416)	(697,416)	(697,416)	<b>(429,094)</b>	268,322	38.47%	▼
Loss on disposal of assets	6	(7,000)	(7,000)	(7,000)	<b>(42,960)</b>	(35,960)	(513.71%)	▲
		<b>(5,465,468)</b>	<b>(5,525,919)</b>	<b>(5,525,919)</b>	<b>(5,569,661)</b>	(43,742)	0.79%	
Non-cash amounts excluded from operating activities	1(a)	2,381,365	2,381,365	2,381,365	<b>2,553,467</b>	172,102	7.23%	▲
<b>Amount attributable to operating activities</b>		<b>1,036,838</b>	<b>1,019,387</b>	<b>1,019,387</b>	<b>1,365,422</b>	346,035	33.95%	
<b>Investing activities</b>								
Proceeds from non-operating grants, subsidies and contributions	13	8,092,764	6,265,688	6,265,688	<b>4,742,274</b>	(1,523,414)	(24.31%)	▼
Proceeds from disposal of assets	6	26,862	26,862	26,862	<b>38,182</b>	11,320	42.14%	▲
Payments for property, plant and equipment and infrastructure	7	(9,195,098)	(7,328,114)	(7,328,114)	<b>(5,483,636)</b>	1,844,478	25.17%	▼
<b>Amount attributable to investing activities</b>		<b>(1,075,472)</b>	<b>(1,035,564)</b>	<b>(1,035,564)</b>	<b>(703,180)</b>	332,384	(32.10%)	
<b>Financing Activities</b>								
Transfer from reserves	10	0		0	<b>81,193</b>	81,193	0.00%	▲
Payments for principal portion of lease liabilities	9	(3,187)	(3,187)	(3,187)	<b>(3,675)</b>	(488)	(15.31%)	
Repayment of debentures	8	(57,041)	(57,041)	(57,041)	<b>(55,331)</b>	1,710	3.00%	
Transfer to reserves	10	(493,607)	(498,971)	(498,971)	<b>(623,376)</b>	(124,405)	(24.93%)	▲
<b>Amount attributable to financing activities</b>		<b>(553,835)</b>	<b>(559,199)</b>	<b>(559,199)</b>	<b>(601,189)</b>	(41,990)	7.51%	
<b>Closing funding surplus / (deficit)</b>	1(c)	<b>0</b>	<b>60,295</b>	<b>60,295</b>	<b>696,725</b>	636,430	(1055.53%)	▲

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 13 July 2023

(a) Non-cash items excluded from operating activities

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

	Notes	Adopted Budget	YTD Budget (a)	YTD Actual (b)
<b>Non-cash items excluded from operating activities</b>				
		\$	\$	\$
<b>Adjustments to operating activities</b>				
Less: Profit on asset disposals	6	(7,705)	(7,705)	(26,393)
Less: Movement in liabilities associated with restricted cash		0	0	14,405
Movement in pensioner deferred rates (non-current)		0	0	(6,051)
Movement in employee benefit provisions (non-current)		0	0	11,912
Add: Loss on asset disposals	6	7,000	7,000	42,960
Add: Depreciation on assets		2,382,070	2,382,070	2,516,634
<b>Total non-cash items excluded from operating activities</b>		<b>2,381,365</b>	<b>2,381,365</b>	<b>2,553,467</b>

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

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

		Adopted Budget Closing 30 June 2023	Last Year Closing 30 June 2022	Year to Date 30 June 2023
<b>Adjustments to net current assets</b>				
Less: Reserves - restricted cash	10	(1,054,501)	(560,894)	(1,103,077)
Add: Borrowings	8	(1,710)	55,331	55,773
Add: Provisions employee related provisions	11	92,603	92,603	107,008
Add: Lease liabilities	9	488	3,675	642
<b>Total adjustments to net current assets</b>		<b>(963,120)</b>	<b>(409,285)</b>	<b>(939,654)</b>

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

**Current assets**

Cash and cash equivalents	2	1,928,388	2,004,070	2,256,865
Rates receivables	3	34,000	39,714	57,703
Receivables	3	100,577	1,013,774	187,493
Other current assets	4	4,228	37,407	443,382

**Less: Current liabilities**

Payables	5	(336,268)	(1,221,630)	(479,404)
Borrowings	8	1,710	(55,331)	(55,773)
Contract liabilities	11	(676,424)	(676,769)	(666,237)
Lease liabilities	9	(488)	(3,675)	(642)
Provisions	11	(92,603)	(92,603)	(107,008)
<b>Less: Total adjustments to net current assets</b>	1(b)	<b>(963,120)</b>	<b>(409,285)</b>	<b>(939,654)</b>

**Closing funding surplus / (deficit)**

**0                      635,672                      696,725**

**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	479,253	690,138	1,169,391	0	NAB	4.10%	Chq A/C
Reserve Fund	Cash and cash equivalents	0	1,087,374	1,087,374	0	NAB	3.20%	August 2023
<b>Total</b>		<b>479,353</b>	<b>1,777,512</b>	<b>2,256,865</b>	<b>0</b>			
<b>Comprising</b>								
Cash and cash equivalents		479,353	1,777,512	2,256,865	0			
		<b>479,353</b>	<b>1,777,512</b>	<b>2,256,865</b>	<b>0</b>			

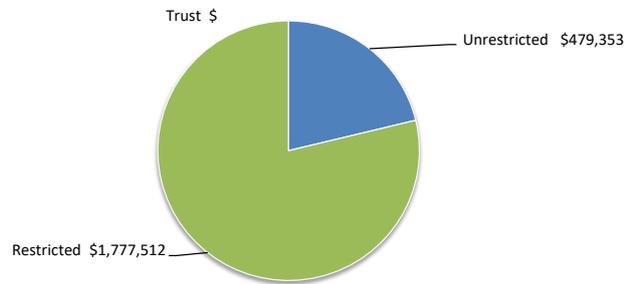
**KEY INFORMATION**

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.

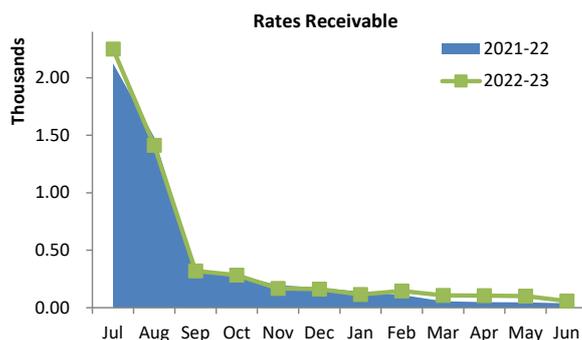
The local government classifies financial assets at amortised cost if both of the following criteria are met:

- 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 June 2022	30 Jun 2023
	\$	\$
Opening arrears previous years	33,480	39,714
Levied this year	2,044,488	2,208,660
Levied service charges this year	104,419	131,609
Less - collections to date	(2,142,673)	(2,322,280)
<b>Gross rates collectable</b>	<b>39,714</b>	<b>57,703</b>
<b>Net rates collectable</b>	<b>39,714</b>	<b>57,703</b>
% Collected	98.2%	97.6%



Receivables - general	Credit	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$	\$
Receivables - general	(375)	68,544	1,647	2,592	8,696	81,104
Percentage	(0.5%)	84.5%	2%	3.2%	10.7%	
<b>Balance per trial balance</b>						
Sundry receivable						79,786
GST receivable						106,411
Allowance for impairment of receivables from contracts with customers						(22)
Pensioner Rebate Claimed						1,318
<b>Total receivables general outstanding</b>						<b>187,493</b>

Amounts shown above include GST (where applicable)

#### KEY INFORMATION

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

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 June 2023
	\$	\$	\$	\$
<b>Other current assets</b>				
<b>Inventory</b>				
Fuel	4,228	62,569	(57,989)	8,808
<b>Other Assets</b>				
Prepayments	28,907	5,200	(28,907)	5,200
Accrued income	4,272	420,862	4,240	429,374
<b>Total other current assets</b>	<b>37,407</b>	<b>488,631</b>	<b>(82,656)</b>	<b>443,382</b>
<b>Amounts shown above include GST (where applicable)</b>				

KEY INFORMATION

**Inventory**

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

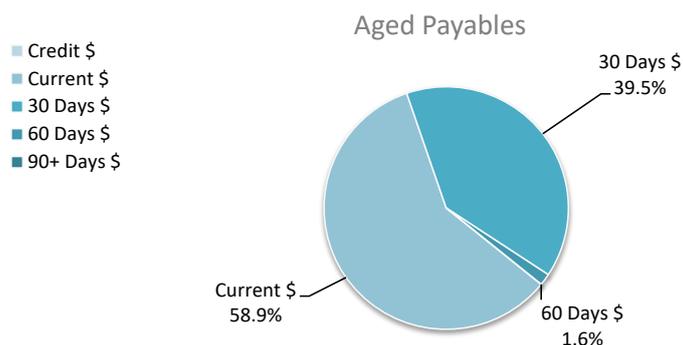
Net realisable value is the estimated selling price in the ordinary course of business less the estimated costs of completion and the estimated costs necessary to make the sale.

Payables - general	Credit	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$	\$
Payables - general	0	126,898	85,096	3,374	0	215,368
Percentage	0%	58.9%	39.5%	1.6%	0%	
<b>Balance per trial balance</b>						
Sundry creditors		(Sundry creditors \$215,368 + ESL creditors \$384 + Payroll creditors \$150)				237,233
Accrued salaries and wages						46,456
ATO liabilities						47,971
Other payables						646
Receipts in advance						1,312
Other payables - bond held						40,281
Prepaid rates						6,801
Accrued interest						402
Accrued expense						98,302
<b>Total payables general outstanding</b>						<b>479,404</b>

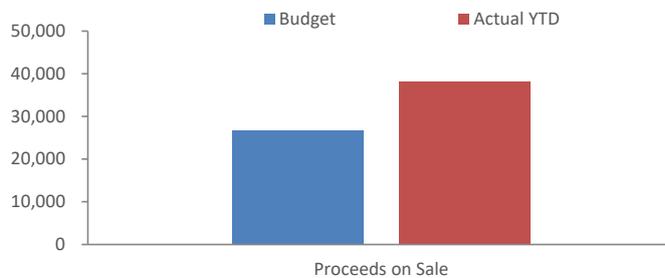
Amounts shown above include GST (where applicable)

**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 Value	Proceeds	Profit	(Loss)	Net Book Value	Proceeds	Profit	(Loss)
		\$	\$	\$	\$	\$	\$	\$	\$
	<b>Buildings</b>								
	Tennis Club Pavilion	0	0	0	0	42,960	0	0	(42,960)
	<b>Plant and equipment</b>								
	<b>Law, order, public safety</b>								
	Light Attack Fire Vehicle - 1ECT827 - Capital	10,862	10,862	0	0	11,789	38,182	26,393	0
	<b>Recreation and culture</b>								
	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
	<b>Transport</b>								
	Utility - MI599	2,520	3,000	480	0			0	0
		<b>26,157</b>	<b>26,862</b>	<b>7,705</b>	<b>(7,000)</b>	<b>54,749</b>	<b>38,182</b>	<b>26,393</b>	<b>(42,960)</b>



Capital acquisitions	Adopted Budget	Amended Budget	YTD Budget	YTD Actual	YTD Actual Variance
	\$		\$	\$	\$
Land - freehold land	72,000	0	0	0	0
Buildings - non-specialised	1,160,000	162,000	162,000	39,395	(122,605)
Buildings - specialised	1,118,157	645,000	645,000	295,001	(349,999)
Furniture and equipment	10,000	69,363	69,363	0	(69,363)
Plant and equipment	305,000	305,000	305,000	247,061	(57,939)
Bushfire equipment	150,000	230,976	230,976	230,976	0
Infrastructure - roads	5,079,941	5,252,441	5,252,441	4,163,161	(1,089,280)
Infrastructure - bridges	800,000	0	0	0	0
Infrastructure - footpaths	30,000	0	0	0	0
Infrastructure - parks & ovals	60,000	196,774	196,774	151,578	(45,196)
Infrastructure - airfields	296,000	346,560	346,560	290,656	(55,904)
Infrastructure - other	114,000	120,000	120,000	65,808	(54,192)
<b>Payments for Capital Acquisitions</b>	<b>9,195,098</b>	<b>7,328,114</b>	<b>7,328,114</b>	<b>5,483,636</b>	<b>(1,844,478)</b>
<b>Capital Acquisitions Funded By:</b>					
	\$		\$	\$	\$
Capital grants and contributions	8,092,764	6,265,688	6,265,688	4,742,274	(1,523,414)
Other (disposals & C/Fwd)	26,862	26,862	26,862	38,182	11,320
Cash backed reserves					
Reserves cash backed - covid-19 emergency	0	0	0	81,193	81,193
Contribution - operations	1,075,472	1,035,564	1,035,564	621,987	(413,577)
<b>Capital funding total</b>	<b>9,195,098</b>	<b>7,328,114</b>	<b>7,328,114</b>	<b>5,483,636</b>	<b>(1,844,478)</b>

#### 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.

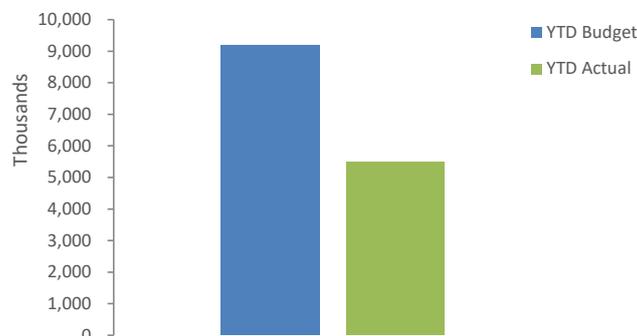
#### Initial recognition and measurement for assets held at cost

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

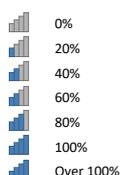
In relation to this initial measurement, cost is determined as the fair value of the assets given as consideration plus costs incidental to the acquisition. For assets acquired at zero cost or otherwise significantly less than fair value, cost is determined as fair value at the date of acquisition. The 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

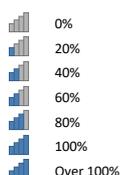


Percentage Year to Date Actual to Annual Budget expenditure where the expenditure over budget highlighted in red.

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
		\$	\$	\$	\$	\$	
<b>Land - freehold land</b>							
LC999	Community Housing Project - Land Purchase (Budget Only)	72,000	0	0	0	0	
<b>Land - freehold land total</b>		<b>72,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Buildings - non-specialised</b>							
BC076	76 Phillip Street (Lot 106) - Daycare Centre - Building (Capital)	800,000	50,000	50,000	6,940	(43,060)	
BC025	25 Shenton Street (Lot 66) - Residence - Building (Capital)	20,000	20,000	20,000	13,219	(6,781)	
BC121	12 Victoria Road (Lot 66) - Unit 1 (APU) - Building (Capital)	6,250	6,250	6,250	0	(6,250)	
BC122	12 Victoria Road (Lot 66) - Unit 2 (APU) - Building (Capital)	6,250	6,250	6,250	0	(6,250)	
BC123	12 Victoria Road (Lot 66) - Unit 3 (APU) - Building (Capital)	6,250	6,250	6,250	0	(6,250)	
BC124	12 Victoria Road (Lot 66) - Unit 4 (APU) - Building (Capital)	6,250	6,250	6,250	0	(6,250)	
BC999	Community Housing Project - Building Purchase (Budget Only)	250,000	0	0	0	0	
BC054	54 Midlands Road (Lot 71) - MIG Office - Building (Capital)	10,000	10,000	10,000	0	(10,000)	
BC050	50 Midlands Road (Lot 73) - Post Office - Building (Capital)	15,000	17,000	17,000	16,138	(862)	
BC021	21 Victoria Road (Lot 83) - Administration Office - Building (Capital)	40,000	40,000	40,000	3,098	(36,902)	
<b>Building - non-specialised total</b>		<b>1,160,000</b>	<b>162,000</b>	<b>162,000</b>	<b>39,395</b>	<b>(122,605)</b>	
<b>Buildings - specialised</b>							
BC085	25 Victoria Road (Lot 85) - Fire Shed - Building (Capital)	400,000	0	0	0	0	
BC019	19 Victoria Road (Lot 82) - Hall - Building (Capital)	50,000	50,000	50,000	0	(50,000)	
BC030	30 Bride Street (Lot 65) - Tennis Club - Building (Capital)	486,157	408,000	408,000	108,179	(299,821)	
BC016	16 Midlands Road - Railway Station - Building (Capital)	182,000	187,000	187,000	186,822	(178)	
<b>Building - specialised total</b>		<b>1,118,157</b>	<b>645,000</b>	<b>645,000</b>	<b>295,001</b>	<b>(349,999)</b>	
<b>Furniture and equipment</b>							
FE003	ADMIN - Furniture & Equipment - Capital	10,000	39,363	39,363	0	(39,363)	Altus software program not required to be capitalised
9264401	Intangible Assets - PPE MUN	0	30,000	30,000	0	(30,000)	21/22 Altus software program not required to be capitalised
<b>Furniture and equipment total</b>		<b>10,000</b>	<b>69,363</b>	<b>69,363</b>	<b>0</b>	<b>(69,363)</b>	
<b>Plant and equipment</b>							
PE125	Canter Truck - MI125 - Capital	110,000	110,000	110,000	98,750	(11,250)	
PE372	Utility - MI372 - Capital	35,000	35,000	35,000	28,183	(6,817)	
PE461	Tractor - MI461 - Capital	65,000	65,000	65,000	59,000	(6,000)	
PE599	Utility - MI599 - Capital	35,000	35,000	35,000	36,778	1,778	
PE999	Sundry Plant Purchases - Capital	30,000	30,000	30,000	0	(30,000)	
PE3620	Water Tanker Trailer - MI3620 - Capital	30,000	30,000	30,000	24,350	(5,650)	
<b>Plant and equipment total</b>		<b>305,000</b>	<b>305,000</b>	<b>305,000</b>	<b>247,061</b>	<b>(57,939)</b>	
<b>Bushfire equipment</b>							
PE827	Light Attack Fire Vehicle - 1ECT827 - Capital	150,000	230,976	230,976	230,976	0	Funded by DFES
<b>Bushfire equipment total</b>		<b>150,000</b>	<b>230,976</b>	<b>230,976</b>	<b>230,976</b>	<b>0</b>	
<b>Infrastructure - roads</b>							
RCF000	Roads - Flood Damage - Rural - Sealed (Budget Only)	3,180,000	3,180,000	3,180,000	0	(995,401)	
RCF001	Mingenev South Road - Flood Damage				18,637		
RCF002	Yandanooka North East Road - Flood Damage				25,222		
RCF003	Coalseam Road - Flood Damage				185,064		
RCF004	Nanekine Road - Flood Damage				1,030		
RCF005	Yandanooka Melara Road - Flood Damage				106,834		
RCF006	Depot Hill Road - Flood Damage				161,999		
RCF008	Allanooka Springs Road - Flood Damage				2,361		
RCF009	Erangy Spring Road - Flood Damage				47,353		
RCF010	Yarragadee West Road - Flood Damage				125,987		
RCF011	Mooriary Road - Flood Damage				124,720		
RCF012	Yandanooka West Road - Flood Damage				199,220		
RCF013	Enokurra Road - Flood Damage				187,362		
RCF014	Yandanooka South Road - Flood Damage				89,750		
RCF015	Morawa - Yandanooka Road - Flood Damage				129,539		
RCF017	Scroops Road - Flood Damage				12,008		
RCF018	Strawberry North East Road - Flood Damage				85,588		
RCF019	Switchback Road - Flood Damage				302,813		
RCF020	Manarra Road - Flood Damage				29,313		
RCF021	Mount Scratch Road - Flood Damage				77,814		
RCF022	Narandagy - Pintharuka Road - Flood Damage				65,296		

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
		\$	\$	\$	\$	\$	
RCF023	Jones Road - Flood Damage				15,192		
RCF025	Telara Road - Flood Damage				16,091		
RCF026	Wick Road - Flood Damage				152,948		
RCF027	Willis Road - Flood Damage				5,655		
RCF028	Campbell Road - Flood Damage				68		
RCF029	Newton Road - Flood Damage				7,315		
RCF031	Michael Road - Flood Damage				1,835		
RCF040	King Street - Flood Damage				1,611		
RCF041	Victoria Road - Flood Damage				496		
RCF043	Shenton Street - Flood Damage				874		
RCF044	William Street - Flood Damage				253		
RCF045	Phillip Street - Flood Damage				171		
RCF052	Irwin Street - Flood Damage				507		
RCF055	Ikewa Street - Flood Damage				1,046		
RCF059	Nelson Pearse Street - Flood Damage				997		
RCF060	View Street - Flood Damage				463		
RCF080	Mingenew - Mullewa Road - Flood Damage				1,167		
RC999	Road Construction - Urban - Sealed - Council Funded (Budgeting Only)	43,687	43,687	43,687	0	(43,687)	
RC000	Road Construction - Rural - Gravel - Council Funded (Budgeting Only)	174,753	174,753	174,753	0	(33,266)	
RC010	Yarragadee West Road (Capital)				291		
RC011	Mooriary Road (Capital)				1,156		
RC012	Yandanooka West Road (Capital)				84,693		
RC015	Morawa - Yandanooka Road (Capital)				53,443		
RC018	Strawberry North East Road (Capital)				1,904		
RRG003	Coalseam Road (RRG)	450,001	450,001	450,001	451,000	999	
CRF002	Yandanooka North East Road (Commodity Route Funding)	412,500	412,500	412,500	412,596	96	
BS000	Road Construction Black Spot - Rural - Sealed (Budgeting Only)	819,000	991,500	991,500	0	(18,021)	
BS002	Yandanooka North East Road (BS)				973,479		
<b>Infrastructure - roads total</b>		<b>5,079,941</b>	<b>5,252,441</b>	<b>5,252,441</b>	<b>4,163,161</b>	<b>(1,089,280)</b>	
<b>Infrastructure - bridges</b>							
BR0833	Yarragadee - Mingenev - Mullewa Road - Bridge (Capital)	800,000	0	0	0	0	
<b>Infrastructure - bridges total</b>		<b>800,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Infrastructure - footpaths</b>							
FC000	Footpath Construction General (Budgeting Only)	30,000	0	0	0	0	
<b>Infrastructure - footpaths total</b>		<b>30,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Infrastructure - parks &amp; ovals</b>							
PC003	Cecil Newton Park/Garden - (Capital)	0	30,000	30,000	33,324	3,324	Big Ears repairs
PC007	Information Bay Park - (Capital)	10,000	0	0	0	0	
PC009	Midlands Road Garden - (Capital)	25,000	0	0	0	0	
PC011	Skate Park - (Capital)	5,000	166,774	166,774	118,254	(48,520)	75k funded by DCP and LRCI
PC012	Mingenew Spring - (Capital)	20,000	0	0	0	0	
<b>Infrastructure - parks &amp; ovals total</b>		<b>60,000</b>	<b>196,774</b>	<b>196,774</b>	<b>151,578</b>	<b>(45,196)</b>	
<b>Infrastructure - airfields</b>							
OC010	Airstrip - Infrastructure - Capital	296,000	346,560	346,560	290,656	(55,904)	
<b>Infrastructure - airfields total</b>		<b>296,000</b>	<b>346,560</b>	<b>346,560</b>	<b>290,656</b>	<b>(55,904)</b>	
<b>Infrastructure - other</b>							
OC006	Transfer Station - Infrastructure - Capital	30,000	30,000	30,000	29,800	(200)	
OC002	Mingenew Hill Walk Trail (Capital)	75,000	75,000	75,000	22,579	(52,421)	
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
<b>Infrastructure - other total</b>		<b>114,000</b>	<b>120,000</b>	<b>120,000</b>	<b>65,808</b>	<b>(54,192)</b>	
		<b>9,195,098</b>	<b>7,328,114</b>	<b>7,328,114</b>	<b>5,483,636</b>	<b>(1,844,478)</b>	

Repayments - borrowings

Information on borrowings Particulars	Loan No.	1 July 2022	New Loans		Principal Repayments		Principal Outstanding		Interest Repayments	
			Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget
		\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>Transport</b>										
Grader	146	252,499	0	0	(55,331)	(57,041)	197,168	195,458	(3,365)	(6,849)
<b>Total</b>		252,499	0	0	(55,331)	(57,041)	197,168	195,458	(3,365)	(6,849)
Current borrowings		57,041					55,773			
Non-current borrowings		195,458					141,395			
		252,499					197,168			

All debenture repayments were financed by general purpose revenue.

The Shire has no unspent debenture funds as at 30th June 2022, nor is it expected to have unspent funds as at 30th June 2023.

**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.

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
		\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>Other property and services</b>										
Photocopier	De Lage Landon	4,317	0	0	(3,675)	(3,187)	642	1,130	(217)	(1,534)
<b>Total</b>		4,317	0	0	(3,675)	(3,187)	642	1,130	(217)	(1,534)
Current lease liabilities		3,675					642			
Non-current lease liabilities		642					0			
		4,317					642			

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.

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
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>Restricted by Legislation</b>										
Reserves cash backed - aged person units	12,795	13	422	2,000	2,000	2,000	0	0	14,808	15,217
<b>Restricted by Council</b>										
Reserves cash backed - building and land	30,331	31	2,134	250,000	250,000	290,596	0	0	280,362	323,061
Reserves cash backed - plant	274,895	261	8,665	241,067	241,067	241,067	0	0	516,223	524,627
Reserves cash backed - recreation	3,099	3	385	0	0	10,149	0	0	3,102	13,633
Reserves cash backed - employee entitlement	76,723	69	2,489	0	0	0	0	0	76,792	79,212
Reserves cash backed - environmental	19,636	20	649	0	5,364	5,364	0	0	25,020	25,649
Reserves cash backed - land development	6,985	6	231	0	0	0	0	0	6,991	7,216
Reserves cash backed - TRC/PO/NAB building	22,240	22	734	0	0	0	0	0	22,262	22,974
Reserves cash backed - insurance	23,068	23	1,327	0	0	20,298	0	0	23,091	44,693
Reserves cash backed - economic development & marketing	10,333	10	625	0	0	10,149	0	0	10,343	21,107
Reserves cash backed - covid-19 emergency	80,789	82	404	0	0	0	0	(81,193)	80,871	0
Reserves cash backed - Mingenew day care centre redevelopment	0	0	0	0	0	25,688	0	0	0	25,688
	<b>560,894</b>	<b>540</b>	<b>18,065</b>	<b>493,067</b>	<b>498,431</b>	<b>605,311</b>	<b>0</b>	<b>(81,193)</b>	<b>1,059,865</b>	<b>1,103,077</b>

Other current liabilities	Note	Opening Balance 1 July 2022	Liability transferred from/(to) non current	Liability Increase	Liability Reduction	Closing Balance 30 June 2023
		\$		\$	\$	\$
<b>Other liabilities</b>						
- Contract liabilities		18,000	0	13,425	(20,825)	10,600
- Capital grant/contribution liabilities		658,769	0	1,901,830	(1,904,962)	655,637
<b>Total other liabilities</b>		676,769	0	1,915,255	(1,925,787)	666,237
<b>Employee Related Provisions</b>						
Annual leave		64,926	0	10,688	0	75,614
Long service leave		27,677	0	3,717	0	31,394
<b>Total Employee Related Provisions</b>		92,603	0	14,405	0	107,008
<b>Total other current assets</b>		769,372	0	1,929,660	(1,925,787)	773,245
<b>Amounts shown above include GST (where applicable)</b>						

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 1 July 2022	Increase in Liability	Decrease in Liability (As revenue)	Liability 30 Jun 2023	Current Liability 30 Jun 2023	Adopted Budget Revenue	Amended Budget Revenue	YTD Budget	YTD Revenue Actual
	\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>Operating grants and subsidies</b>									
<b>General purpose funding</b>									
Grants Commission - General	0	0	0	0	0	324,000	324,000	324,000	536,120
Grants Commission - Roads	0	0	0	0	0	396,000	396,000	396,000	482,338
<b>Law, order, public safety</b>									
DFES - LGGGS Operating Grant	0	0	0	0	0	19,540	19,540	19,540	23,036
DRFA - TC Seroja	0	0	0	0	0	7,600	17,600	17,600	21,441
DFES - AWARE program	0	6,600	(2,825)	3,775	3,775	0	0	0	2,825
<b>Education and welfare</b>									
Dept of Communities - Childcare Worker Retention	18,000	0	(18,000)	0	0	0	0	0	18,000
Dept of Communities - Youth Week	0	0	0	0	0	0	0	0	3,000
<b>Recreation and culture</b>									
LG Heritage Consultancy Funding Pilot Program	2,018	0	(2,018)	0	0	0	0	0	2,018
FRRR - Town Centre Mural	1,000	0	0	1,000	1,000	0	0	0	0
<b>Transport</b>									
MRWA - Street Light Subsidy	0	0	0	0	0	2,600	2,600	2,600	2,673
MRWA - Direct Grant	0	0	0	0	0	91,612	91,612	91,612	93,583
DOT - Shared Path Plan	0	0	0	0	0	0	0	0	1,500
Grant Commission - Bridges	0	0	0	0	0	0	0	0	37,422
<b>Economic services</b>									
BBRF - Astrotourism	0	0	0	0	0	18,500	18,500	18,500	5,115
RDC - Storytowns	0	0	0	0	0	1,000	1,000	1,000	0
DPIRD - R4R Mingenew Space Precinct Masterplan	0	0	0	0	0	0	0	0	(12,000)
	<b>21,018</b>	<b>6,600</b>	<b>(22,843)</b>	<b>4,775</b>	<b>4,775</b>	<b>860,852</b>	<b>870,852</b>	<b>870,852</b>	<b>1,217,071</b>
<b>Operating contributions</b>									
<b>Education and welfare</b>									
Autumn Centre	0	0	0	0	0	50	50	50	50
<b>Economic services</b>									
SSC Space Australia - Mingenew Space Precinct Masterplan	0	0	0	0	0	0	0	0	1,000
Capricorn Space Pty Ltd - Mingenew Space Precinct Masterplan	0	0	0	0	0	0	0	0	2,000
<b>Other property and services</b>									
Jobseeker	0	0	0	0	0	10,000	10,000	10,000	0
Fuel Tax Credits	0	0	0	0	0	16,000	16,000	16,000	17,097
	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>26,050</b>	<b>26,050</b>	<b>26,050</b>	<b>20,147</b>
<b>TOTALS</b>	<b>21,018</b>	<b>6,600</b>	<b>(22,843)</b>	<b>4,775</b>	<b>4,775</b>	<b>886,902</b>	<b>896,902</b>	<b>896,902</b>	<b>1,237,219</b>

Provider	Capital grant/contribution liabilities					Non operating grants, subsidies and contributions revenue			
	Liability	Increase in Liability	Decrease in Liability (As revenue)	Liability	Current Liability	Adopted Budget	Amended Budget	YTD Budget	YTD Revenue
	1 July 2022			30 Jun 2023	30 Jun 2023	Revenue	Revenue	Budget	Actual
	\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>Non-operating grants and subsidies</b>									
<b>General purpose funding</b>									
Grants Commission - Bridges	46,666	533,334	(37,422)	542,577	542,577	0	0	0	0
<b>Law, order, public safety</b>									
DFES - Fire Shed	0	0	0	0	0	400,000	0	0	0
DFES - Fast Attack Vehicle	0	0	0	0	0	139,138	192,794	192,794	192,794
DRFA - TC Seroja (asbestos removal and demolish costs)	0	0	0	0	0	0	0	0	9,000
<b>Education and welfare</b>									
LRCI Phase 3 - Daycare Centre upgrade	112,500	0	(6,940)	105,560	105,560	150,000	72,600	72,600	6,940
BBRF - Daycare Centre upgrade	0	0	0	0	0	250,000	0	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	30,000	30,000	30,000
<b>Housing</b>									
To be confirmed - New housing	0	0	0	0	0	125,000	0	0	0
Dept Planning, Lands and Heritage - New housing	0	0	0	0	0	36,000	0	0	0
<b>Community amenities</b>									
LRCI Phase 3 - Transfer Station Monitoring Bores	7,500	0	(7,500)	0	0	0	10,000	10,000	10,000
<b>Recreation and culture</b>									
DCP - Mingenew Hill Walking Trail	0	558	(558)	0	0	20,000	20,000	20,000	11,552
LRCI Phase 2 - Pump Track & Landscaping	1,499	6,926	(8,425)	0	0	5,000	5,000	5,000	24,019
DCP - Skate Park (b/f from 2021/22)	0	0	0	0	0	0	103,645	103,645	109,006
LRCI Phase 3 - Town Centre Signage	7,500	0	(7,500)	0	0	10,000	0	0	0
LRCI Phase 3 - Tennis Pavilion Upgrade	31,243	0	(31,243)	0	0	44,000	44,000	44,000	31,243
CSRFF - Tennis Pavilion Upgrade	0	0	0	0	0	87,000	87,000	87,000	0
LRCI Phase 3 - Midlands Road garden	0	7,500	0	7,500	7,500	12,500	0	0	0
Dept Planning, Lands and Heritage - Mingenew Springs	0	0	0	0	0	10,000	0	0	0
BBRF - Walk Trail	0	0	0	0	0	20,000	20,000	20,000	3,254
Walk Trail (LRCI c/f from 2021/22)	0	0	0	0	0	15,000	30,000	30,000	0
Tennis club redevelopment	0	0	0	0	0	235,000	100,000	100,000	0
BBRF - Railway Station	0	0	0	0	0	83,000	83,000	83,000	83,257
Lotterywest - Railway Station	0	0	0	0	0	15,000	15,000	15,000	15,000
LRCI funding c/f from 2021/22	0	0	0	0	0	0	24,290	24,290	24,290
LRCI funding c/f from 2021/22 - for PC011	0	0	0	0	0	0	8,372	8,372	0
CBH - Cecil Newton Park - Lighting paths	0	0	0	0	0	0	0	0	7,273
<b>Transport</b>									
Regional Road Group	0	240,000	(240,000)	0	0	300,000	415,000	415,000	359,933
Roads to Recovery	148,470	223,122	(371,592)	0	0	620,556	354,556	354,556	371,592
Blackspot	0	497,856	(497,856)	0	0	527,320	527,320	527,320	642,319
DRFA - Flood Damage	47,689	0	(47,689)	0	0	3,161,000	3,161,000	3,161,000	1,956,084
LRCI 3 - Resheeting	112,500	0	(112,500)	0	0	293,479	136,614	136,614	141,488
LRCI Phase 3 - Yandanooka NE Road Upgrade	75,605	0	(75,605)	0	0	195,652	91,076	91,076	109,317
CRF - Yandanooka NE Road Upgrade	0	220,000	(220,000)	0	0	73,369	250,459	250,459	275,001
LRCI Phase 2 - c/f from 2021/22	0	0	0	0	0	0	9,836	9,836	25,800
CRF002 sundry grant	0	0	0	0	0	0	34,153	34,153	0
OC002 Walk trail (move to 3110310)	0	0	0	0	0	0	13,661	13,661	0
LGGC - Bridge	0	0	0	0	0	534,000	0	0	0
Dept of Transport - Dual Paths	0	0	0	0	0	15,000	0	0	0
DISER - Regional Airports Program	0	168,700	(168,700)	0	0	241,000	241,000	241,000	168,700
DFES - Water Tank	50,561	0	(50,561)	0	0	0	50,561	50,561	50,561
<b>Economic services</b>									
LRCI Phase 2 - Public WIFI	1,257	1,194	(2,451)	0	0	5,750	5,750	5,750	5,757
LRCI Phase 3 - Repaint Bank & Post Office	11,250	0	(11,250)	0	0	15,000	15,000	15,000	14,498
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	2,240
<b>Other property and services</b>									
LRCI Phase 2 - Admin Foyer/Library Upgrade	3,971	2,640	(6,611)	0	0	0	0	0	3,098
	<b>658,769</b>	<b>1,901,830</b>	<b>(1,904,961)</b>	<b>655,637</b>	<b>655,637</b>	<b>7,858,764</b>	<b>6,151,688</b>	<b>6,151,688</b>	<b>4,684,016</b>
<b>Non-operating contributions</b>									
<b>Education and welfare</b>									
Community Resource Centre - Daycare Centre upgrade	0	0	0	0	0	150,000	0	0	0
Community Contributions - Daycare Centre upgrade	0	0	0	0	0	0	0	0	25,688
<b>Recreation and culture</b>									
Tennis Club - Pavilion upgrade	0	0	0	0	0	84,000	84,000	84,000	0
Big Ears' contribution	0	0	0	0	0	0	30,000	30,000	32,568
	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>234,000</b>	<b>114,000</b>	<b>114,000</b>	<b>58,256</b>
<b>TOTALS</b>	<b>658,769</b>	<b>1,901,830</b>	<b>(1,904,961)</b>	<b>655,637</b>	<b>655,637</b>	<b>8,092,764</b>	<b>6,265,688</b>	<b>6,265,688</b>	<b>4,742,274</b>

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 30 JUNE 2023**

**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 Jun 2023
	\$	\$	\$	\$
BCITF Levy	192	3,139	(1,945)	<b>1,386</b>
BRB - BS Levy	218	5,301	(3,938)	<b>1,581</b>
Autumn Committee	974	0	0	<b>974</b>
Bonds - Keys, Facilities, Equipment	3,952	4,166	(4,820)	<b>3,298</b>
ANZAC Day Breakfast Donation	588	0	(350)	<b>238</b>
Railway Station Project	9,583	0	(1,568)	<b>8,015</b>
Retention Bonds	0	24,789	0	<b>24,789</b>
	<b>15,507</b>	<b>37,395</b>	<b>(12,621)</b>	<b>40,281</b>

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 30 JUNE 2023**

**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
				\$	\$	\$	\$
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
W0003	Cecil Newton Park/Garden	11170822	Operating Expenses		10,000		162,179
W0021	Rec Centre - Parks/Gardens	11170822	Operating Expenses		6,175		168,354
W0012	Rec Centre - Bowling Green	11170822	Operating Expenses		5,599		173,953
OC010	Airstrip upgrade	11170822	Capital Expenses			(50,561)	123,392
3120610	DFES - grant water tank	11170822	Capital Revenue		50,561		173,953
4100181	Transfer to Environmental Reserve	11170822	Capital Expenses			(5,364)	168,589
B5002	Yandanooka NE Road intersection realignment	11170822	Capital Expenses			(172,500)	(3,911)
3120110	Main Roads - grant funding	11170822	Capital Revenue		115,000		111,089
LC999	Rural residential land purchase	11170822	Capital Expenses		20,000		131,089
3090310	Rural residential land purchase	11170822	Capital Revenue			(36,000)	95,089
BC016	Railway Station upgrade	11170822	Capital Expenses			(5,000)	90,089
OC005	Public WiFi	11170822	Capital Expenses			(6,000)	84,089
BC050	Bank Building painting	11170822	Capital Expenses			(2,000)	82,089
	Additional year end adjustments	13191022	Opening Surplus(Deficit)		21,900	(5,443)	98,546
RM000	Road Maint General Gravel Outside BUA	13191022	Operating Expenses			(30,000)	68,546
3100621	PLAN - Consultant Fees	13191022	Operating Revenue			(15,000)	53,546
3090310	COM HOUSE - Grant Income	13191022	Capital Revenue			(125,000)	(71,454)
EM003	Temporary Worker Accommodation Project	13191022	Operating Expenses			(10,000)	(81,454)
3050710	EM MGMT - Grants	13191022	Operating Revenue		10,000		(71,454)
3050515	ESL BFB - Capital Grant	13191022	Capital Revenue			(400,000)	(471,454)
BC085	25 Victoria Road (Lot 85) - Fire Shed - Building (Cap	13191022	Capital Expenses		400,000		(71,454)
BC999	Community Housing Project - Building Purchase	13191022	Capital Expenses		250,000		178,546
BM500	Public Conveniences - Building Maintenance	13191022	Operating Expenses			(19,000)	159,546
PC007	Information Bay Park - (Capital)	13191022	Capital Expenses		10,000		169,546
BC030	30 Bride Street (Lot 65) - Tennis Club - Building (Ca	13191022	Capital Expenses			(50,000)	119,546
W0013	Rec Centre - Main Oval	13191022	Operating Expenses			(10,000)	109,546
W0014	Rec Centre - Hockey Oval	13191022	Operating Expenses			(5,000)	104,546
W0017	Rec Centre - Tennis Courts	13191022	Operating Expenses			(5,000)	99,546
W0016	Rec Centre - Race Track	13191022	Operating Expenses			(10,000)	89,546
W0033	Refuse Site	13191022	Operating Expenses			(25,000)	64,546
3100110	SAN - Grants	13191022	Operating Revenue		25,000		89,546
2120252	ROADM - Consultants	13191022	Operating Expenses			(30,000)	59,546
W0049	Marketing & Promotion	13191022	Operating Expenses			(2,000)	57,546
3030131	RATES - Rates Levied - Interims	06150323S	Operating Revenue		23,000		80,546
3030246	GEN PUR - Interest Earned - Municipal Funds	06150323S	Operating Revenue		25,000		105,546
3100110	SAN - Grants	06150323S	Operating Revenue			(25,000)	80,546
PE827	Light Attack Fire Vehicle - Capital	06150323S	Capital Expenses			(80,976)	(430)
BC076	76 Phillip Street (Lot 106) - Daycare Centre - Buildi	06150323S	Capital Expenses		750,000		749,570
LC999	Community Housing Project - Land Purchase	06150323S	Capital Expenses		52,000		801,570
BC030	30 Bride Street (Lot 65) - Tennis Club - Building (Ca	06150323S	Capital Expenses		135,157		936,727
PC009	Midands Road Garden (Capital)	06150323S	Capital Expenses		25,000		961,727
PC011	Skate Park (Capital)	06150323S	Capital Expenses			(70,650)	891,077
PC012	Mingenew Spring (Capital)	06150323S	Capital Expenses		10,063		901,140
BR0833	Yarragadee - Mingenew-Mullewa Road Bridge (Cap	06150323S	Capital Expenses		800,000		1,701,140
PC003	Cecil Newton Park/Garden (Capital)	06150323S	Capital Expenses			(30,000)	1,671,140
3050515	ESL BFB - Capital Grant	06150323S	Capital Revenue		53,656		1,724,796
3080310	FAMILIES - Grant Funding	06150323S	Capital Revenue			(699,500)	1,025,296
3110310	REC - Grants	06150323S	Capital Revenue			(142,500)	882,796
3120111	ROADC - Roads to Recovery	06150323S	Capital Revenue			(266,000)	616,796
3120113	ROADC - Other Grants - Roads/Streets	06150323S	Capital Revenue			(52,500)	564,296
3120116	ROADC - Other Grants - Bridges	06150323S	Capital Revenue			(534,000)	30,296
3110300	REC - Contributions & Donations	06150323S	Capital Revenue		30,000		60,296
2140221	ADMIN - Information Technology	06150323S	Operating Expenses	30,000			60,296
9264401	Intangible Assets - Software	06150323S	Capital Expenses	(30,000)			60,296
2140221	ADMIN - Information Technology	06150323S	Operating Expenses		29,363		89,659
FE003	ADMIN - Furniture & Equipment (Capital)	06150323S	Capital Expenses			(29,363)	60,296

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 30 JUNE 2023**

**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
				\$	\$	\$	\$
PC012	Mingenew Spring (Capital)	06150323S	Capital Expenses	9,937			60,296
RM999	Road Maintenance General BUA	06150323S	Operating Expenses	(9,937)			60,296
PC011	Skate Park (Capital)	06150323S	Capital Expenses	(29,350)			60,296
W0013	Rec Centre - Main Oval	06150323S	Operating Expenses	10,450			60,296
W0012	Rec Centre - Bowling Green	06150323S	Operating Expenses	9,450			60,296
W0016	Rec Centre - Race Track	06150323S	Operating Expenses	9,450			60,296
				<b>0</b>	<b>3,108,427</b>	<b>(3,048,131)</b>	<b>60,296</b>

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 30 JUNE 2023**

**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
	\$	%				
<b>Revenue from operating activities</b>						
Operating grants, subsidies and contributions	340,317	37.94%	▲	Financial Assistance Grant received in advance - \$298,500 Received more than budgeted for Main Roads Direct Grant - \$2,000; Recovered bridge repairs from unsuccessful insurance claim from Financial Assistance Grant for bridges - \$37,400; Received more than budgeted for ESL operating grant - \$3,500; Successful Youth Week grant - \$3,000; Successful Dept of Communities Attraction & Retention for Regional Childcare Workers grant - \$18,000; Contributions towards Space Precinct Masterplan - \$3,000		Works for the additional funding for the Mingenew Space Precinct Masterplan postponed - \$12,000; Anticipated Jobseeker contribution - \$10,000; Anticipated AWARE funding for LEMA review - \$7,600;
Fees and charges	29,669	10.26%	▲	CBH Lease of land for Lupin storage (Council Resolution # 01091222S) - \$30,000; Additional planning application fees - \$3,300; Additional hire of facilities revenue - \$3,200		Less standpipe water usage than anticipated - \$2,900; Less commercial lease than anticipated due to Old Bank building agreement - \$2,600
Interest earnings	36,680	97.19%	▲	Received better bank interest rate than anticipated - \$20,500; Accrued term deposit interest to 30 June - \$15,700		
Other revenue	(208,926)	(28.82%)	▼	Reimbursement of workers compensation claims - \$52,300; Insurance scheme membership contribution more than budgeted - \$3,400; Reimbursement of Dept of Transport training - \$3,200; Reimbursement of Mingenew Races advertising - \$3,200; Reimbursement of repair costs to shire plant from contractor - \$8,000		Anticipated more revenue from Dept of Transport transactions - \$256,800; Anticipated debt recovery charges to be reimbursed - \$10,000; Anticipated income from astrotourism events - \$7,000; Anticipated receipt of the Telstra credit - \$7,800
Profit on disposal of assets	18,688	242.54%	▲	Profit on the sale of the Fire Utility - \$26,400		Anticipated sale of utilities - \$7,600
<b>Expenditure from operating activities</b>						
Employee costs	(71,282)	(5.97%)	▲	Less Fringe Benefit than budgeted - \$7,000; Less maintenance completed at ovals and parks - \$12,400; Less Admin salaries & super due to staff vacancies - \$26,600; Less training and development than budgeted - \$15,800; Less road maintenance completed than budgeted - \$27,600; Less building maintenance & operations - \$7,300		Workers compensation expense (fully refundable) - \$47,900; Additional hours allocated to supervision - \$13,200; Additional recruitment costs & resignation payouts - \$11,500; Additional cleaning at public conveniences - \$5,100; Capital portion of overhead allocation - \$89,700

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 30 JUNE 2023**

**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
	\$	%				
Materials and contracts	(65,366)	(6.50%)	▲	No doctors services for 3 months - \$15,600; Permit for Yandanooka NE Road Fauna/Flora study postponed - \$15,500; Used road consultants less than anticipated, IGA proposed purchase, anticipated completion of Public Health Plan, Strategic Community Plan and Community Satisfaction Survey - \$95,400; Less elected members training and accommodation - \$9,300; Anticipated payment for the Community Emergency Services Manager - \$9,100; Less transfer station management expense - \$12,300; Less materials for road maintenance than anticipated - \$50,900; Anticipated more OHS expenditure - \$10,700; Anticipated BBRF events to completed - \$20,000; Anticipated LEMA Review to be completed - \$7,600	Repair damage to Yarragadee bridge (external insurance claim) - \$37,400 (reimbursed to the Shire); Dept of Communities Attraction & Retention for Regional Childcare Workers grant expense - \$18,000; Altus software required to be an operating expense - \$59,400; Additional IT expenditure - \$11,200; Additional vehicle services & repairs - \$18,300; Additional LGIS Risk Coordinator - \$7,400; Additional EHO visits - \$5,700; Additional debt collection charges than anticipated - \$7,200; BFB expenses higher than budgeted - \$8,400 (to be claimed from DFES); Sports ovals maintenance \$14,400; Roof repairs to Railway Station - \$3,900; Replace electrical consumer pole and main switchboard in carpark - \$6,100; Additional building maintenance - \$16,200; Additional building certification services - \$4,600; Extra fuel purchased due to overtime worked & contractors to complete roadworks - \$56,500; Capital portion of plant operation costs - \$38,100	
Depreciation on non-current assets	(134,564)	(5.65%)	▲	Depreciation under budgeted for acquisition purchased during 2021/22 year but transferred to work in progress due to the projects not completed - \$134,600		
Other expenditure	268,322	38.47%	▼	Anticipated more expense from Dept of Transport transactions - \$256,800; Anticipated more expenditure for Community Assistance Scheme - \$13,800	Additional debt recovery expense from 2021/22 - \$4,100	
Loss on disposal of assets	(35,960)	(513.71%)	▲			
Non-cash amounts excluded from operating activities	172,102	7.23%	▲	Depreciation under budgeted for acquisition purchased during 2021/22 year but transferred to work in progress due to the projects not completed - \$134,600; Movement in non current liabilities - \$20,300	Profit on the sale of the Fire Utility & Utilities - \$25,700	
<b>Investing activities</b>						
Proceeds from non-operating grants, subsidies and contributions	(1,523,414)	(24.31%)	▼	Received 2021/22 RRG final claim for Mingenew-Mullewa Road - \$59,900; Received additional road funding - \$28,300; LRCI Phase 3 funding for projects transferred earlier than budgeted - \$10,000; Donations for Mingenew Day Care Facility upgrade - \$25,700; Accrue tennis club asbestos removal funding - \$9,000	Expected more revenue from flood damage claims - \$1,204,900; Anticipated airstrip funding to be received - \$73,400 Anticipated daycare funding to be received - \$65,700 Anticipated funding to be received for Tennis club, Mingenew Hill projects - \$325,700;	
Proceeds from disposal of assets	11,320	42.14%	▲	Proceeds on the sale of the Fire Utility - \$27,300	Not selling the canter truck & utilities - \$16,000	

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 30 JUNE 2023**

**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
	\$	%				
Payments for property, plant and equipment and infrastructure	1,844,478	25.17%	▼	Walk trial not completed - \$52,400; Capital building works (APU's, MIG, Hall, Day Care Centre, 25 Shenton St, Tennis clubhouse & Admin) to be carried over to 23/24 - \$471,600	Altus software required to be an operating expense - \$69,400; Completion of flood damage repairs less than anticipated - \$998,200; Airstrip upgrade project completed underbudget - \$68,600; Skate park project completed underbudget - \$48,500; Purchase of vehicles & equipment underbudget - \$57,900; RRG, Blackspot, CRF funded and Council funded road upgrades completed underbudget - \$101,900	
<b>Financing activities</b>						
Transfer from reserves	81,193	0.00%	▲		Transfer Covid-19 Emergency Reserve back to original reserves as per Council Resolution 2005008 - \$81,200	
Transfer to reserves	(124,405)	(24.93%)	▲			Transfer of funds received for Mingenew Day Care Facility upgrade - \$25,700; Transfer of Covid-19 Emergency Reserve back to original reserves as per Council Resolution 2005008 - \$81,200; Accrued interest on reserve term deposit - \$17,500
<b>Closing funding surplus / (deficit)</b>	<b>636,430</b>	<b>(1055.53%)</b>	<b>▲</b>			

# SHIRE OF MINGENEW

## MONTHLY FINANCIAL REPORT

(Containing the required statement of financial activity and statement of financial position)

For the period ended 31 July 2023

*LOCAL GOVERNMENT ACT 1995*

*LOCAL GOVERNMENT (FINANCIAL MANAGEMENT) REGULATIONS 1996*

### TABLE OF CONTENTS

#### *Statements required by regulation*

Statement of Financial Activity	2
Statement of Financial Position	3
Note 1      Basis of Preparation	4
Note 2      Statement of Financial Activity Information	5
Note 3      Explanation of Material Variances	6

**SHIRE OF MINGENEW**  
**STATEMENT OF FINANCIAL ACTIVITY**  
**FOR THE PERIOD ENDED 31 JULY 2023**

	Supplementary Information	Amended Budget Estimates (a) \$	YTD Budget Estimates (b) \$	YTD Actual (c) \$	Variance* \$ (c) - (b)	Variance* % ((c) - (b))/(b)	Var.
<b>OPERATING ACTIVITIES</b>							
<b>Revenue from operating activities</b>							
General rates	10	2,384,494	2,369,868	2,367,139	(2,729)	(0.12%)	
Rates excluding general rates		62,537	62,537	62,853	316	0.51%	
Grants, subsidies and contributions	14	918,867	5,129	5,382	253	4.93%	
Fees and charges		295,996	128,903	133,095	4,192	3.25%	
Interest revenue		63,449	815	5,958	5,143	631.04%	▲
Other revenue		460,634	36,211	37,711	1,500	4.14%	
Profit on asset disposals	6	21,750	0	0	0	0.00%	
		<b>4,207,727</b>	<b>2,603,463</b>	<b>2,612,138</b>	<b>8,675</b>	<b>0.33%</b>	
<b>Expenditure from operating activities</b>							
Employee costs		(1,454,871)	(136,131)	(132,576)	3,555	2.61%	
Materials and contracts		(1,289,120)	(99,346)	(104,898)	(5,552)	(5.59%)	
Utility charges		(86,210)	(650)	(685)	(35)	(5.38%)	
Depreciation		(2,471,973)	0	0	0	0.00%	
Finance costs		(21,450)	396	398	2	0.51%	
Insurance		(166,729)	(83,376)	(80,880)	2,496	2.99%	
Other expenditure		(451,505)	(34,445)	(33,361)	1,084	3.15%	
		<b>(5,941,858)</b>	<b>(353,552)</b>	<b>(352,002)</b>	<b>1,550</b>	<b>0.44%</b>	
Non-cash amounts excluded from operating activities	Note 2(b)	2,450,223	0	0	0	0.00%	
<b>Amount attributable to operating activities</b>		<b>716,092</b>	<b>2,249,911</b>	<b>2,260,136</b>	<b>10,225</b>	<b>0.45%</b>	
<b>INVESTING ACTIVITIES</b>							
<b>Inflows from investing activities</b>							
Proceeds from capital grants, subsidies and contributions	15	4,455,100	1,500	22,727	21,227	1415.13%	▲
Proceeds from disposal of assets	6	173,900	0	0	0	0.00%	
		<b>4,629,000</b>	<b>1,500</b>	<b>22,727</b>	<b>21,227</b>	<b>1415.13%</b>	
<b>Outflows from investing activities</b>							
Payments for property, plant and equipment	5	(3,480,000)	(25,000)	(24,380)	620	2.48%	
Payments for construction of infrastructure	5	(2,608,000)	(68,909)	(3,226)	65,683	95.32%	▼
		<b>(6,088,000)</b>	<b>(93,909)</b>	<b>(27,606)</b>	<b>66,303</b>	<b>70.60%</b>	
<b>Amount attributable to investing activities</b>		<b>(1,459,000)</b>	<b>(92,409)</b>	<b>(4,879)</b>	<b>87,530</b>	<b>94.72%</b>	
<b>FINANCING ACTIVITIES</b>							
<b>Inflows from financing activities</b>							
Proceeds from new debentures	11	400,000	0	0	0	0.00%	
Transfer from reserves	4	148,000	0	0	0	0.00%	
		<b>548,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.00%</b>	
<b>Outflows from financing activities</b>							
Repayment of borrowings	11	(87,403)	0	0	0	0.00%	
Payments for principal portion of lease liabilities	12	(3,187)	(320)	(320)	0	0.00%	
Transfer to reserves	4	(64,502)	0	0	0	0.00%	
		<b>(155,092)</b>	<b>(320)</b>	<b>(320)</b>	<b>0</b>	<b>0.00%</b>	
<b>Amount attributable to financing activities</b>		<b>392,908</b>	<b>(320)</b>	<b>(320)</b>	<b>0</b>	<b>0.00%</b>	
<b>MOVEMENT IN SURPLUS OR DEFICIT</b>							
<b>Surplus or deficit at the start of the financial year</b>		350,000	350,000	696,725	346,725	99.06%	▲
Amount attributable to operating activities		716,092	2,249,911	2,260,136	10,225	0.45%	▲
Amount attributable to investing activities		(1,459,000)	(92,409)	(4,879)	87,530	94.72%	▼
Amount attributable to financing activities		392,908	(320)	(320)	0	0.00%	
<b>Surplus or deficit after imposition of general rates</b>		<b>0</b>	<b>2,507,182</b>	<b>2,951,662</b>	<b>444,480</b>	<b>17.73%</b>	▲

**KEY INFORMATION**

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

\* Refer to Note 3 for an explanation of the reasons for the variance.

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

**SHIRE OF MINGENEW**  
**STATEMENT OF FINANCIAL POSITION**  
**FOR THE PERIOD ENDED 31 JULY 2023**

	Supplementary Information	30 June 2023	31 July 2023
		\$	\$
<b>CURRENT ASSETS</b>			
Cash and cash equivalents	3	2,256,865	1,987,796
Trade and other receivables		245,196	2,640,338
Inventories	8	8,808	7,526
Other assets	8	434,574	405,545
<b>TOTAL CURRENT ASSETS</b>		<b>2,945,443</b>	<b>5,041,205</b>
<b>NON-CURRENT ASSETS</b>			
Trade and other receivables		29,029	29,029
Other financial assets		61,117	61,117
Property, plant and equipment		9,988,618	10,012,998
Infrastructure		51,729,040	51,732,266
Right-of-use assets		2,913	2,913
<b>TOTAL NON-CURRENT ASSETS</b>		<b>61,810,717</b>	<b>61,838,323</b>
<b>TOTAL ASSETS</b>		<b>64,756,160</b>	<b>66,879,528</b>
<b>CURRENT LIABILITIES</b>			
Trade and other payables	9	479,404	233,278
Other liabilities	13	666,237	753,188
Lease liabilities	12	642	322
Borrowings	11	55,773	55,773
Employee related provisions	13	107,008	107,008
<b>TOTAL CURRENT LIABILITIES</b>		<b>1,309,064</b>	<b>1,149,569</b>
<b>NON-CURRENT LIABILITIES</b>			
Borrowings	11	141,395	141,395
Employee related provisions		23,732	23,732
<b>TOTAL NON-CURRENT LIABILITIES</b>		<b>165,127</b>	<b>165,127</b>
<b>TOTAL LIABILITIES</b>		<b>1,474,191</b>	<b>1,314,696</b>
<b>NET ASSETS</b>		<b>63,281,969</b>	<b>65,564,832</b>
<b>EQUITY</b>			
Retained surplus		42,171,897	44,454,760
Reserve accounts	4	1,103,077	1,103,077
Revaluation surplus		20,006,995	20,006,995
<b>TOTAL EQUITY</b>		<b>63,281,969</b>	<b>65,564,832</b>

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

## NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY FOR THE PERIOD ENDED 31 JULY 2023

### 1 BASIS OF PREPARATION AND SIGNIFICANT ACCOUNTING POLICIES

#### BASIS OF PREPARATION

This prescribed financial report has been prepared in accordance with the *Local Government Act 1995* and accompanying regulations.

##### **Local Government Act 1995 requirements**

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

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

*Local Government (Financial Management) Regulations 1996*, regulation 34 prescribes contents of the financial report. Supporting information does not form part of the financial report.

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.

#### Judgements and estimates

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

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

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

- estimated fair value of certain financial assets
- impairment of financial assets
- estimation of fair values of land and buildings, infrastructure and investment property
- estimation uncertainties made in relation to lease accounting
- estimated useful life of intangible assets

#### SIGNIFICANT ACCOUNTING POLICES

Significant accounting policies utilised in the preparation of these statements are as described within the 2023-24 Annual Budget. Please refer to the adopted budget document for details of these policies.

#### PREPARATION TIMING AND REVIEW

Date prepared: All known transactions up to 09 August 2023

**SHIRE OF MINGENEW**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**FOR THE PERIOD ENDED 31 JULY 2023**

**2 STATEMENT OF FINANCIAL ACTIVITY INFORMATION**

(a) Net current assets used in the Statement of Financial Activity	Supplementary Information	Amended Budget Opening 30 June 2023	Last Year Closing 30 June 2023	Year to Date 31 July 2023
		\$	\$	\$
<b>Current assets</b>				
Cash and cash equivalents	3	1,224,499	2,256,865	1,987,796
Trade and other receivables		472,690	245,196	2,640,338
Inventories	8	5,050	8,808	7,526
Other assets	8	155,200	434,574	405,545
		<u>1,857,439</u>	<u>2,945,443</u>	<u>5,041,205</u>
<b>Less: current liabilities</b>				
Trade and other payables	9	(218,344)	(479,404)	(233,278)
Other liabilities	13	(985,651)	(666,237)	(753,188)
Lease liabilities	12	(11,813)	(642)	(322)
Borrowings	11	(312,597)	(55,773)	(55,773)
Employee related provisions	13	(92,603)	(107,008)	(107,008)
		<u>(1,621,008)</u>	<u>(1,309,064)</u>	<u>(1,149,569)</u>
<b>Net current assets</b>		<b>236,431</b>	<b>1,636,379</b>	<b>3,891,636</b>
<b>Less: Total adjustments to net current assets</b>	Note 2(c)	(236,431)	(939,654)	(939,974)
<b>Closing funding surplus / (deficit)</b>		<b>0</b>	<b>696,725</b>	<b>2,951,662</b>

**(b) Non-cash amounts 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*.

Non-cash amounts excluded from operating activities		Amended Budget	YTD Budget (a)	YTD Actual (b)
		\$	\$	\$
<b>Adjustments to operating activities</b>				
Less: Profit on asset disposals	6	(21,750)	0	0
Add: Depreciation		2,471,973	0	0
<b>Total non-cash amounts excluded from operating activities</b>		<b>2,450,223</b>	<b>0</b>	<b>0</b>

**(c) Current assets and liabilities excluded from budgeted deficiency**

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

Adjustments to net current assets		Amended Budget Opening 30 June 2023	Last Year Closing 30 June 2023	Year to Date 31 July 2023
		\$	\$	\$
Less: Reserve accounts	4	(653,444)	(1,103,077)	(1,103,077)
Add: Current liabilities not expected to be cleared at the end of the year:				
- Current portion of borrowings	11	312,597	55,773	55,773
- Current portion of lease liabilities	12	11,813	642	322
- Current portion of employee benefit provisions held in reserve	4	92,603	107,008	107,008
<b>Total adjustments to net current assets</b>	Note 2(a)	<b>(236,431)</b>	<b>(939,654)</b>	<b>(939,974)</b>

**CURRENT AND NON-CURRENT CLASSIFICATION**

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

**SHIRE OF MINGENEW**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**FOR THE PERIOD ENDED 31 JULY 2023**

**3 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 2023-24 year is \$10,000 or 10.00% whichever is the greater.

Description	Var. \$	Var. %	
	\$	%	
<b>Revenue from operating activities</b>			
<b>Interest revenue</b>	5,143	631.04%	▲
Additional interest received - \$5,143		Timing	
<b>Inflows from investing activities</b>			
<b>Proceeds from capital grants, subsidies and contributions</b>	21,227	1415.13%	▲
Community contribution to Day Care Upgrade - \$21,227		Permanent	
<b>Outflows from investing activities</b>			
<b>Payments for construction of infrastructure</b>	65,683	95.32%	▼
Anticipated roadworks to have commenced - \$65,683		Timing	
<b>Surplus or deficit at the start of the financial year</b>	346,725	99.06%	▲
Amended opening surplus due to end of year adjustments			
<b>Surplus or deficit after imposition of general rates</b>	444,480	17.73%	▲
Due to variances described above			

**SHIRE OF MINGENEW**  
**SUPPLEMENTARY INFORMATION**  
**TABLE OF CONTENTS**

1	Key Information	8
2	Key Information - Graphical	9
3	Cash and Financial Assets	10
4	Reserve Accounts	11
5	Capital Acquisitions	12
6	Disposal of Assets	15
7	Receivables	16
8	Other Current Assets	17
9	Payables	18
10	Rate Revenue	19
11	Borrowings	20
12	Lease Liabilities	21
13	Other Current Liabilities	22
14	Grants and contributions	23
15	Capital grants and contributions	24
16	Budget Amendments	25

SHIRE OF MINGENEW  
SUPPLEMENTARY INFORMATION  
FOR THE PERIOD ENDED 31 JULY 2023

1 KEY INFORMATION

Funding Surplus or Deficit Components

Funding surplus / (deficit)				
	Amended Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)
Opening	\$0.35 M	\$0.35 M	\$0.70 M	\$0.35 M
Closing	\$0.00 M	\$2.51 M	\$2.95 M	\$0.44 M

Refer to Statement of Financial Activity

Cash and cash equivalents		
	\$	% of total
Unrestricted Cash	\$0.13 M	6.5%
Restricted Cash	\$1.86 M	93.5%

Refer to 3 - Cash and Financial Assets

Payables		
	\$	% Outstanding
Trade Payables	\$0.09 M	
0 to 30 Days		0.0%
Over 30 Days		100.0%
Over 90 Days		0.0%

Refer to 9 - Payables

Receivables		
	\$	% Collected
Rates Receivable	\$2.39 M	1.3%
Trade Receivable	\$0.25 M	% Outstanding
Over 30 Days		1.3%
Over 90 Days		1.2%

Refer to 7 - Receivables

Key Operating Activities

Amount attributable to operating activities			
Amended Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)
\$0.72 M	\$2.25 M	\$2.26 M	\$0.01 M

Refer to Statement of Financial Activity

Rates Revenue		
	\$	% Variance
YTD Actual	\$2.37 M	
YTD Budget	\$2.37 M	(0.1%)

Refer to 10 - Rate Revenue

Grants and Contributions		
	\$	% Variance
YTD Actual	\$0.01 M	
YTD Budget	\$0.01 M	4.9%

Refer to 14 - Grants and Contributions

Fees and Charges		
	\$	% Variance
YTD Actual	\$0.13 M	
YTD Budget	\$0.13 M	3.3%

Refer to Statement of Financial Activity

Key Investing Activities

Amount attributable to investing activities			
Amended Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)
(\$1.46 M)	(\$0.09 M)	(\$0.00 M)	\$0.09 M

Refer to Statement of Financial Activity

Proceeds on sale		
	\$	%
YTD Actual	\$0.00 M	
Amended Budget	\$0.17 M	(100.0%)

Refer to 6 - Disposal of Assets

Asset Acquisition		
	\$	% Spent
YTD Actual	\$0.00 M	
Amended Budget	\$2.61 M	(99.9%)

Refer to 5 - Capital Acquisitions

Capital Grants		
	\$	% Received
YTD Actual	\$0.02 M	
Amended Budget	\$4.46 M	(99.5%)

Refer to 5 - Capital Acquisitions

Key Financing Activities

Amount attributable to financing activities			
Amended Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)
\$0.39 M	(\$0.00 M)	(\$0.00 M)	\$0.00 M

Refer to Statement of Financial Activity

Borrowings	
Principal repayments	\$0.00 M
Interest expense	\$0.00 M
Principal due	\$0.20 M

Refer to 11 - Borrowings

Reserves	
Reserves balance	\$1.10 M
Interest earned	\$0.00 M

Refer to 4 - Cash Reserves

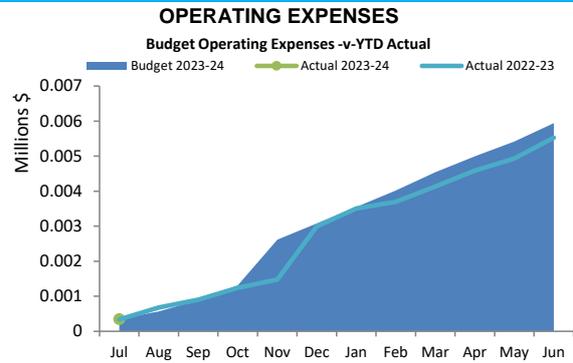
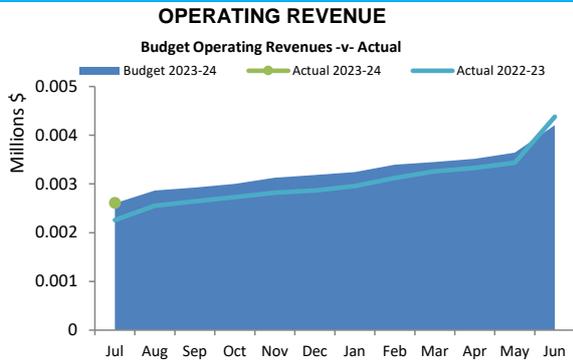
Lease Liability	
Principal repayments	(\$0.00 M)
Interest expense	(\$0.00 M)
Principal due	\$0.00 M

Refer to Note 12 - Lease Liabilities

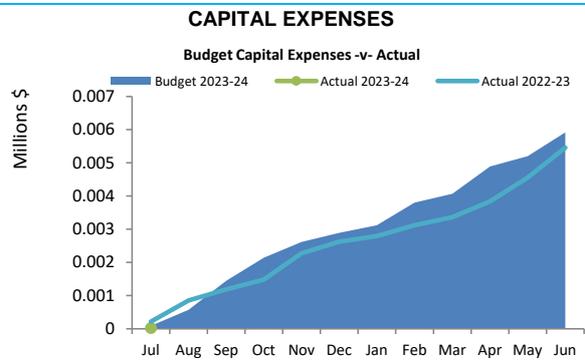
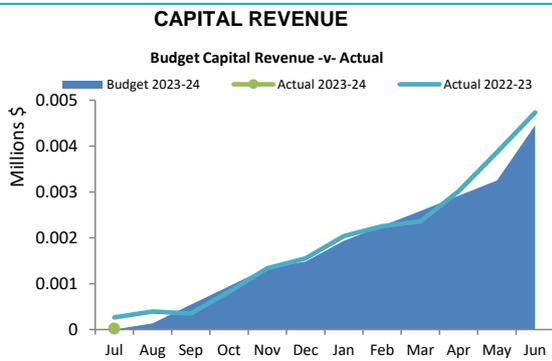
This information is to be read in conjunction with the accompanying Financial Statements and notes.

2 KEY INFORMATION - GRAPHICAL

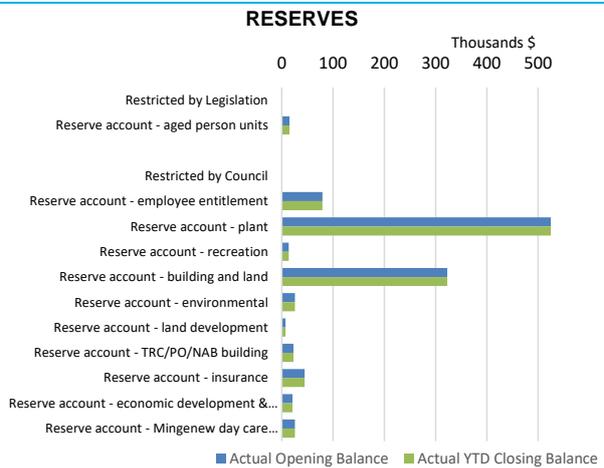
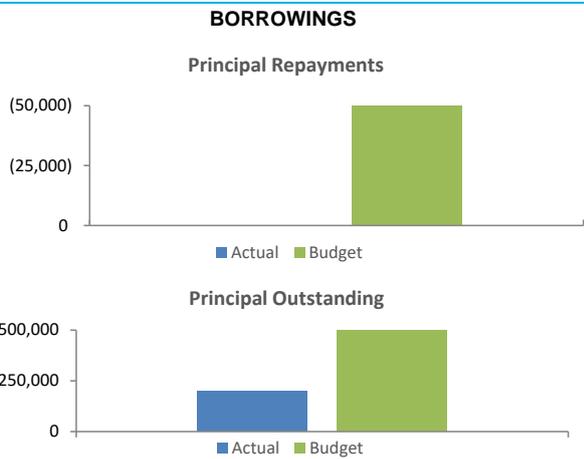
OPERATING ACTIVITIES



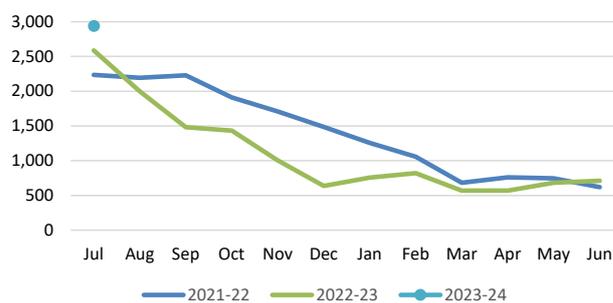
INVESTING ACTIVITIES



FINANCING ACTIVITIES



Closing funding surplus / (deficit)



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

**SHIRE OF MINGENEW  
SUPPLEMENTARY INFORMATION  
FOR THE PERIOD ENDED 31 JULY 2023**

**3 CASH AND FINANCIAL ASSETS**

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	130,034	770,288	900,322	0	NAB	4.10%	Chq A/C
Reserve Fund	Cash and cash equivalents	0	1,087,374	1,087,374	0	NAB	3.20%	August 2023
<b>Total</b>		<b>130,134</b>	<b>1,857,662</b>	<b>1,987,796</b>	<b>0</b>			
<b>Comprising</b>								
Cash and cash equivalents		130,134	1,857,662	1,987,796	0			
		<b>130,134</b>	<b>1,857,662</b>	<b>1,987,796</b>	<b>0</b>			

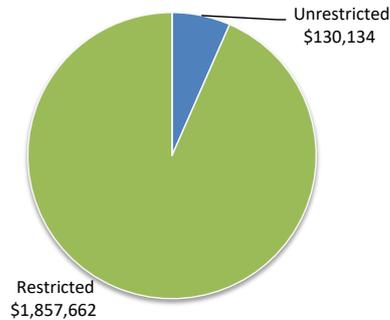
**KEY INFORMATION**

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.



**SHIRE OF MINGENEW**  
**SUPPLEMENTARY INFORMATION**  
**FOR THE PERIOD ENDED 31 JULY 2023**

**4 RESERVE ACCOUNTS**

Reserve name	Budget	Budget	Budget	Budget	Budget	Actual	Actual	Actual	Actual	Actual YTD
	Opening Balance	Interest Earned	Transfers In (+)	Transfers Out (-)	Closing Balance	Opening Balance	Interest Earned	Transfers In (+)	Transfers Out (-)	Closing Balance
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>Restricted by Legislation</b>										
Reserve account - aged person units	12,859	532	1,000	0	14,391	15,217	0	0	0	15,217
<b>Restricted by Council</b>										
Reserve account - employee entitlement	77,063	2,771	0	0	79,834	79,212	0	0	0	79,212
Reserve account - plant	275,869	18,367	28,253	(148,000)	174,489	524,627	0	0	0	524,627
Reserve account - recreation	13,263	112	0	0	13,375	13,633	0	0	0	13,633
Reserve account - building and land	71,080	9,846	0	0	80,926	323,061	0	0	0	323,061
Reserve account - environmental	19,734	709	0	0	20,443	25,649	0	0	0	25,649
Reserve account - land development	7,020	0	0	0	7,020	7,216	0	0	0	7,216
Reserve account - TRC/PO/NAB building	22,351	807	0	0	23,158	22,974	0	0	0	22,974
Reserve account - insurance	43,481	833	0	0	44,314	44,693	0	0	0	44,693
Reserve account - economic development & marketing	20,534	373	0	0	20,907	21,107	0	0	0	21,107
Reserve account - Mingenew day care centre redevelopment	25,688	899	0	0	26,587	25,688	0	0	0	25,688
	<b>588,942</b>	<b>35,249</b>	<b>29,253</b>	<b>(148,000)</b>	<b>505,444</b>	<b>1,103,077</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,103,077</b>

## 5 CAPITAL ACQUISITIONS

Capital acquisitions	Amended		YTD Actual	YTD Actual Variance
	Budget	YTD Budget		
	\$	\$	\$	\$
Land - freehold land	152,000	0	0	0
Buildings - non-specialised	1,825,000	5,000	5,000	0
Buildings - specialised	855,000	0	0	0
Furniture and equipment	10,000	0	0	0
Plant and equipment	188,000	20,000	19,380	(620)
Bushfire equipment	450,000	0	0	0
<b>Acquisition of property, plant and equipment</b>	<b>3,480,000</b>	<b>25,000</b>	<b>24,380</b>	<b>(620)</b>
Infrastructure - roads	1,363,000	68,909	3,226	(65,683)
Infrastructure - drainage	15,000	0	0	0
Infrastructure - bridges	800,000	0	0	0
Infrastructure - parks & ovals	325,000	0	0	0
Infrastructure - other	105,000	0	0	0
<b>Acquisition of infrastructure</b>	<b>2,608,000</b>	<b>68,909</b>	<b>3,226</b>	<b>(66,923)</b>
<b>Total capital acquisitions</b>	<b>6,088,000</b>	<b>93,909</b>	<b>27,606</b>	<b>(67,543)</b>
<b>Capital Acquisitions Funded By:</b>				
Capital grants and contributions	4,455,100	1,500	22,727	21,227
Borrowings	400,000	0	0	0
Lease liabilities	15,000	0	0	0
Other (disposals & C/Fwd)	173,900	0	0	0
Reserve accounts				
Reserve account - plant	148,000	0	0	0
Contribution - operations	896,000	92,409	4,879	(87,530)
<b>Capital funding total</b>	<b>6,088,000</b>	<b>93,909</b>	<b>27,606</b>	<b>(66,303)</b>

### 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.

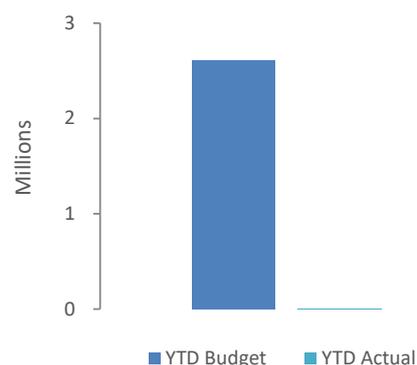
#### Initial recognition and measurement for assets held at cost

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.

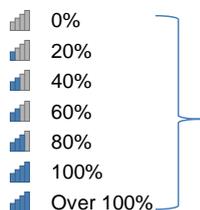
Payments for Capital Acquisitions



5 CAPITAL ACQUISITIONS - DETAILED

Capital expenditure total

Level of completion indicators



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

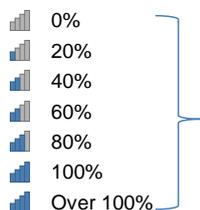
Level of completion indicator, please see table at the end of this note for further detail.

Account Description	Amended		YTD Actual	Variance (Under)/Over
	Budget	YTD Budget		
	\$	\$	\$	\$
<b>Land - freehold</b>				
LC042 Land Purchase - 42 Victoria Road (Lot 109)	50,000	0	0	0
LC049 Land Purchase - 49 Shenton Street (Lot 114)	50,000	0	0	0
LC999	52,000	0	0	0
<b>Land - freehold Total</b>	<b>152,000</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Buildings - non-specialised</b>				
BC085 25 Victoria Road (Lot 85) - Fire Shed - Building (Capital)	400,000	0	0	0
BC076 76 Phillip Street (Lot 106) - Daycare Centre - Building (Capital)	1,000,000	0	0	0
BC005 23 Field Street (Lot 5) - Residence - Building (Capital)	15,000	5,000	5,000	0
BC042 42 Victoria Road (Lot 109) - Residence (Karara) - Building (Capital)	150,000	0	0	0
BC049 49 Shenton Street (Lot 114) - Residence (Karara) - Building (Capital)	150,000	0	0	0
BC451 45 King Street (Lot 9) - Unit 1 - Building (Capital)	5,000	0	0	0
BC452 45 King Street (Lot 9) - Unit 2 - Building (Capital)	5,000	0	0	0
BC453 45 King Street (Lot 9) - Unit 3 - Building (Capital)	5,000	0	0	0
BC121 12 Victoria Road (Lot 66) - Unit 1 (APU) - Building (Capital)	15,000	0	0	0
BC122 12 Victoria Road (Lot 66) - Unit 2 (APU) - Building (Capital)	20,000	0	0	0
BC123 12 Victoria Road (Lot 66) - Unit 3 (APU) - Building (Capital)	15,000	0	0	0
BC124 12 Victoria Road (Lot 66) - Unit 4 (APU) - Building (Capital)	5,000	0	0	0
BC054 54 Midlands Road (Lot 71) - MIG Office - Building (Capital)	10,000	0	0	0
BC021 21 Victoria Road (Lot 83) - Administration Office - Building (Capital)	30,000	0	0	0
<b>Building - non-specialised Total</b>	<b>1,825,000</b>	<b>5,000</b>	<b>5,000</b>	<b>0</b>
<b>Buildings - specialised</b>				
BC030 30 Bride Street (Lot 65) - Tennis Club - Building (Capital)	400,000	0	0	0
BC098 Recreation Centre - Building (Capital)	455,000	0	0	0
<b>Building - specialised Total</b>	<b>855,000</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Furniture &amp; equipment</b>				
FE003 ADMIN - Furniture & Equipment - Capital	10,000	0	0	0
<b>Furniture &amp; equipment Total</b>	<b>10,000</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Plant &amp; equipment</b>				
PE4650 Skid Steer - MI4650 - Capital	98,000	0	0	0
PE999 Sundry Plant Purchases - Capital	90,000	20,000	19,380	620
<b>Plant &amp; equipment Total</b>	<b>188,000</b>	<b>20,000</b>	<b>19,380</b>	<b>620</b>
<b>Bushfire equipment</b>				
PE384 Fire Truck - MI384 - Capital	450,000	0	0	0
<b>Bushfire equipment Total</b>	<b>450,000</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Infrastructure - roads</b>				
RC000 Road Construction - Rural - Gravel - Council Funded (Budgeting)	190,000	0	0	0
RC997 Road Construction - Rural - Priority Wet Grading (Budgeting On)	260,000	0	0	0
RC999 Road Construction - Urban - Sealed - Council Funded (Budgeting)	13,000	0	0	0
RRG003 Coalseam Road (RRG)	450,000	68,909	3,226	65,683
RRG503 Coalseam Road (RRG)	450,000	0	0	0
<b>Infrastructure - roads Total</b>	<b>1,363,000</b>	<b>68,909</b>	<b>3,226</b>	<b>65,683</b>
<b>Infrastructure - drainage</b>				
DC002 Yandanooka North East Road - Drainage Capital	15,000	0	0	0
<b>Infrastructure - drainage Total</b>	<b>15,000</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Infrastructure - bridges</b>				
BR0833 Yarragadee - Mingenew - Mullewa Road - Bridge (Capital)	800,000	0	0	0
<b>Infrastructure - bridges Total</b>	<b>800,000</b>	<b>0</b>	<b>0</b>	<b>0</b>

5 CAPITAL ACQUISITIONS - DETAILED

Capital expenditure total

Level of completion indicators



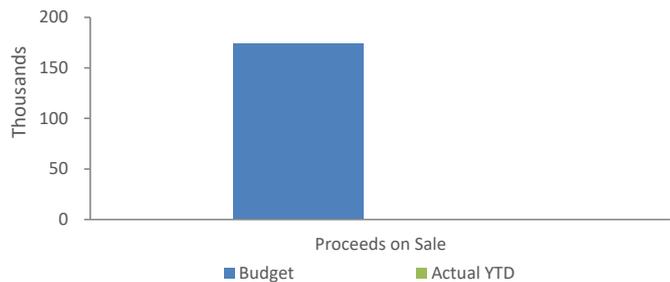
Percentage Year to Date Actual to Annual Budget expenditure where the expenditure over budget highlighted in red.

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

Account Description	Amended		YTD Actual	Variance (Under)/Over
	Budget	YTD Budget		
	\$	\$	\$	\$
<b>Infrastructure - parks &amp; gardens</b>				
PC012 Mingenew Spring - (Capital)	100,000	0	0	0
PC025 Community Garden (Capital)	10,000	0	0	0
PC026 Rec Centre - Parks & Gardens Infrastructure (Capital)	15,000	0	0	0
PC027 Water Park (Capital)	150,000	0	0	0
PC028 Town Landscaping (Capital)	50,000	0	0	0
<b>Infrastructure - parks &amp; gardens Total</b>	<b>325,000</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Infrastructure - other</b>				
OC002 Mingenew Hill Walk Trail (Capital)	55,000	0	0	0
OC012 Cenotaph Upgrade (War Memorial) (Capital)	20,000	0	0	0
OC013 Digital Information Sign	30,000	0	0	0
<b>Infrastructure - other Total</b>	<b>105,000</b>	<b>0</b>	<b>0</b>	<b>0</b>
	<b>6,088,000</b>	<b>93,909</b>	<b>27,606</b>	<b>66,303</b>

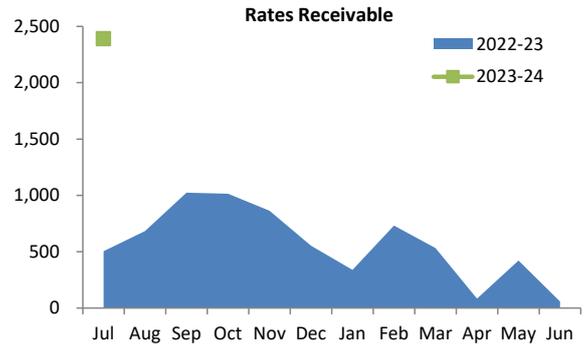
6 DISPOSAL OF ASSETS

Asset Ref.	Asset description	Budget				YTD Actual			
		Net Book Value	Proceeds	Profit	(Loss)	Net Book Value	Proceeds	Profit	(Loss)
		\$	\$	\$	\$	\$	\$	\$	\$
	<b>Plant and equipment</b>								
	Fire Truck - MI384	123,900	123,900	0	0			0	0
	Skid Steer	28,250	50,000	21,750	0			0	0
		<b>152,150</b>	<b>173,900</b>	<b>21,750</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>



7 RECEIVABLES

Rates receivable	30 Jun 2023	31 Jul 2023
	\$	\$
Opening arrears previous years	39,714	57,681
Levied this year	2,340,269	2,367,139
Less - collections to date	(2,322,280)	(32,474)
Gross rates collectable	57,703	2,392,346
Allowance for impairment of rates receivable	(22)	0
<b>Net rates collectable</b>	<b>57,681</b>	<b>2,392,346</b>
% Collected	97.6%	1.3%



Receivables - general	Credit	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$	\$
Receivables - general	(375)	217,813	226	0	2,543	220,207
Percentage	(0.2%)	98.9%	0.1%	0.0%	1.2%	
<b>Balance per trial balance</b>						
Trade receivables						220,207
GST receivable						23,145
Allowance for credit losses of trade receivables						(22)
Pensioner rebate claimed						4,662
<b>Total receivables general outstanding</b>						<b>247,992</b>

Amounts shown above include GST (where applicable)

KEY INFORMATION

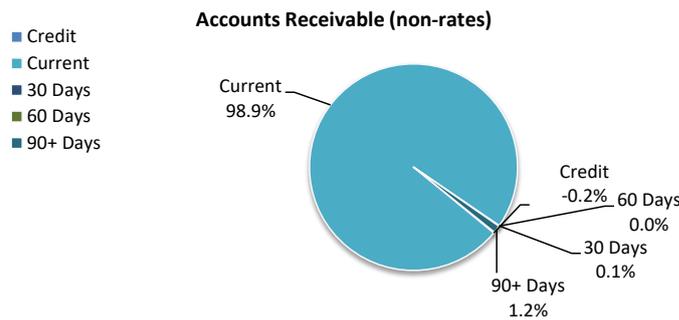
Trade and other receivables include amounts due from ratepayers for unpaid rates and service charges and other amounts due from third parties for goods and services performed in the ordinary course of business.

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.



8 OTHER CURRENT ASSETS

Other current assets	Opening Balance 1 July 2023	Asset Increase	Asset Reduction	Closing Balance 31 July 2023
	\$	\$	\$	\$
<b>Inventory</b>				
Fuel	8,808	0	(1,282)	7,526
<b>Other assets</b>				
Prepayments	5,200	5,200	(10,400)	0
Accrued income	429,374	0	(23,829)	405,545
<b>Total other current assets</b>	<b>443,382</b>	<b>5,200</b>	<b>(35,511)</b>	<b>413,071</b>

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.

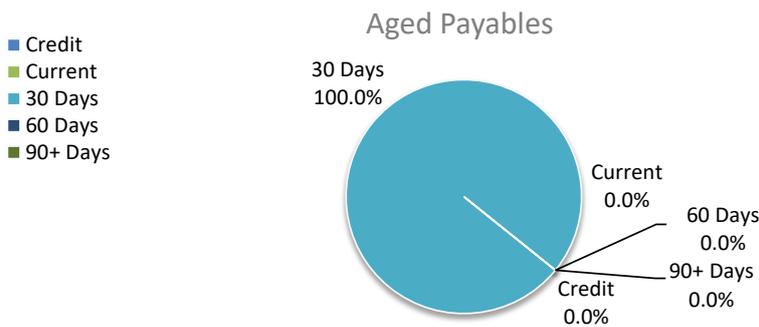
9 PAYABLES

Payables - general	Credit	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$	\$
Payables - general	0	0	9,743	0	0	9,743
Percentage	0.0%	0.0%	100.0%	0.0%	0.0%	
<b>Balance per trial balance</b>						
Sundry creditors	(Sundry creditors \$9,743 + ESL creditors \$36,250 + Payroll creditors \$44,651)					90,644
Accrued salaries and wages						184
ATO liabilities						44,927
Receipts in advance						1,312
Other payables - bonds held						42,437
Accrued expenses						53,774
<b>Total payables general outstanding</b>						<b>233,278</b>

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.



10 RATE REVENUE

General rate revenue

RATE TYPE	Rate in	Number of	Rateable	Rate	Budget	Total	Rate	YTD Actual	Total
	\$(cents)	Properties	Value	Revenue	Reassessed Rate Revenue	Revenue	Revenue	Reassessed Rate Revenue	Revenue
				\$	\$	\$	\$	\$	\$
<b>Gross rental value</b>									
MingeneW	0.155660	132	1,186,016	184,162	0	184,162	184,615	0	184,615
Yandanooka	0.155660	1	8,892	1,384	0	1,384	1,384	0	1,384
Commercial	0.155660	17	555,472	86,465	0	86,465	86,465	0	86,465
Industrial	0.155660	1	12,480	1,943	0	1,943	1,943	0	1,943
<b>Unimproved value</b>									
Rural	0.009676	111	204,021,000	1,975,143	15,000	1,990,143	1,974,107	0	1,974,107
Mining	0.009676	0	0	0	0	0	0	0	0
<b>Sub-Total</b>		<b>262</b>	<b>205,783,860</b>	<b>2,249,097</b>	<b>15,000</b>	<b>2,264,097</b>	<b>2,248,514</b>	<b>0</b>	<b>2,248,514</b>
<b>Minimum payment</b>									
<b>Minimum Payment \$</b>									
<b>Gross rental value</b>									
MingeneW	840	66	27,340	55,440	0	55,440	55,440	0	55,440
Yandanooka	840	1	4,992	840	0	840	840	0	840
Commercial	840	10	11,160	8,400	0	8,400	8,400	0	8,400
Industrial	840	3	2,786	2,520	0	2,520	2,520	0	2,520
<b>Unimproved value</b>									
Rural	1,263	21	1,038,700	26,523	0	26,523	26,523	(1,803)	24,720
Mining	1,263	22	129,789	27,786	0	27,786	27,786	0	27,786
<b>Sub-total</b>		<b>123</b>	<b>1,214,767</b>	<b>121,509</b>	<b>0</b>	<b>121,509</b>	<b>121,509</b>	<b>(1,803)</b>	<b>119,706</b>
Concession						(1,112)			(1,081)
<b>Amount from general rates</b>						<b>2,384,494</b>			<b>2,367,139</b>
Ex-gratia rates						62,537			62,853
<b>Total general rates</b>						<b>2,447,031</b>			<b>2,429,992</b>

11 BORROWINGS

Repayments - borrowings

Information on borrowings	Loan No.	New Loans		Principal Repayments		Principal Outstanding		Interest Repayments		
		1 July 2023	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget
Particulars		\$	\$	\$	\$	\$	\$	\$	\$	
Grader	146	197,168			0	(55,773)	197,168	141,395	402	(1,463)
Karara Houses	147	0	0	400,000	0	(31,630)	0	368,370	0	(19,282)
<b>Total</b>		<b>197,168</b>	<b>0</b>	<b>400,000</b>	<b>0</b>	<b>(87,403)</b>	<b>197,168</b>	<b>509,765</b>	<b>402</b>	<b>(20,745)</b>
Current borrowings		55,773					55,773			
Non-current borrowings		141,395					141,395			
		<b>197,168</b>					<b>197,168</b>			

All debenture repayments were financed by general purpose revenue.

New borrowings 2023-24

Particulars	Amount Borrowed	Amount Borrowed	Institution	Loan Type	Term Years	Total Interest & Charges	Interest Rate	Amount (Used)		Balance Unspent
	Actual	Budget						Actual	Budget	
	\$	\$				\$	%	\$	\$	\$
Purchase housing	0	400,000	WATC	Debenture	10	0		0	0	0
	<b>0</b>	<b>400,000</b>				<b>0</b>		<b>0</b>	<b>0</b>	<b>0</b>

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.

12 LEASE LIABILITIES

Movement in carrying amounts

Information on leases Particulars	Lease No.	1 July 2023	New Leases		Principal Repayments		Principal Outstanding		Interest Repayments	
			Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget
		\$	\$	\$	\$	\$	\$	\$	\$	
Photocopier	1	642			(320)	(642)	322	0	(4)	0
Photocopier	3	0	0	15,000	0	(2,545)	0	12,455	0	(705)
<b>Total</b>		<b>642</b>	<b>0</b>	<b>15,000</b>	<b>(320)</b>	<b>(3,187)</b>	<b>322</b>	<b>12,455</b>	<b>(4)</b>	<b>(705)</b>
Current lease liabilities		<u>642</u>					<u>322</u>			
		<b>642</b>					<b>322</b>			

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.

### 13 OTHER CURRENT LIABILITIES

	Note	Opening Balance 1 July 2023	Liability transferred from/(to) non current	Liability Increase	Liability Reduction	Closing Balance 31 July 2023
		\$	\$	\$	\$	\$
<b>Other current liabilities</b>						
<b>Other liabilities</b>						
Contract liabilities		13,425	0	0	0	13,425
Capital grant/contributions liabilities		652,812	0	86,951	0	739,763
<b>Total other liabilities</b>		666,237	0	86,951	0	753,188
<b>Employee Related Provisions</b>						
Provision for annual leave		75,614	0	0	0	75,614
Provision for long service leave		31,394	0	0	0	31,394
<b>Total Provisions</b>		107,008	0	0	0	107,008
<b>Total other current liabilities</b>		<b>773,245</b>	<b>0</b>	<b>86,951</b>	<b>0</b>	<b>860,196</b>
<b>Amounts shown above include GST (where applicable)</b>						

A breakdown of contract liabilities and associated movements is provided on the following pages at Note 14 and 15

#### 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.

14 GRANTS, SUBSIDIES AND CONTRIBUTIONS

Provider	Unspent grant, subsidies and contributions liability					Grants, subsidies and contributions revenue		
	Liability	Increase in Liability	Decrease in Liability (As revenue)	Liability	Current Liability	Amended Budget	YTD Budget	YTD Revenue
	1 July 2023			31 Jul 2023	31 Jul 2023	Revenue	Budget	Actual
	\$	\$	\$	\$	\$	\$	\$	\$
<b>Grants and subsidies</b>								
Grants Commission - General	0	0	0	0	0	357,000	0	0
Grants Commission - Roads	0	0	0	0	0	437,000	0	0
DFES - LGGs Operating Grant	0	0	0	0	0	20,517	5,129	5,382
DFES - AWARE program	6,600	0	0	6,600	6,600	7,600	0	0
FRRR - Town Centre Mural	1,000	0	0	1,000	1,000	0	0	0
DLGSCI - Mingenew Hill Design	6,825	0	0	6,825	6,825	0	0	0
MRWA - Street Light Subsidy				0	0	2,700	0	0
MRWA - Direct Grant				0	0	94,000	0	0
	<b>14,425</b>	<b>0</b>	<b>0</b>	<b>14,425</b>	<b>14,425</b>	<b>918,817</b>	<b>5,129</b>	<b>5,382</b>
<b>Contributions</b>								
Autumn Centre	0	0	0	0	0	50	0	0
	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>50</b>	<b>0</b>	<b>0</b>
<b>TOTALS</b>	<b>14,425</b>	<b>0</b>	<b>0</b>	<b>14,425</b>	<b>14,425</b>	<b>918,867</b>	<b>5,129</b>	<b>5,382</b>

15 CAPITAL GRANTS, SUBSIDIES AND CONTRIBUTIONS

Provider	Capital grant/contribution liabilities					Capital grants, subsidies and contributions revenue		
	Liability 1 July 2023	Increase in Liability	Decrease in Liability (As revenue)	Liability 31 Jul 2023	Current Liability 31 Jul 2023	Amended Budget Revenue	YTD Budget	YTD Revenue Actual
	\$	\$	\$	\$	\$	\$	\$	\$
<b>Capital grants and subsidies</b>								
DFES - Fast Attack Vehicle	0	0	0	0	0	726,100	0	0
LRCI Phase 3 - Daycare Centre upgrade	105,560	0	0	105,560	105,560	300,000	0	0
TBC - Daycare Centre upgrade	0	0	0	0	0	520,000	0	0
TBC - Cenotaph upgrade	0	0	0	0	0	10,000	0	0
CSRFF - Tennis Pavilion upgrade	0	86,951	0	86,951	86,951	87,000	0	0
TBC - Mingenew Spring	0	0	0	0	0	80,000	0	0
TBC - Walk Trail	0	0	0	0	0	30,000	0	0
LRCI Phase 3 - Tennis Pavilion upgrade	0	0	0	0	0	44,000	0	0
DRFAWA - Rec Centre upgrade	0	0	0	0	0	455,000	0	0
DRFAWA - Shade sails at Rec Centre	0	0	0	0	0	15,000	0	0
DRFAWA - Tennis Pavilion upgrade	0	0	0	0	0	50,000	0	0
DRFAWA - Water Park	0	0	0	0	0	150,000	0	0
LRCI Phase 3 - Midlands Road garden	7,500	0	0	7,500	7,500	0	0	0
Regional Road Group	0	0	0	0	0	600,000	0	0
Roads to Recovery	0	0	0	0	0	206,000	0	0
Grants Commission - Bridges	542,577	0	0	542,577	542,577	800,000	0	0
DRFAWA - Digital Sign	0	0	0	0	0	30,000	0	0
LRCI - Admin Foyer/Library Upgrade	0	0	0	0	0	18,000	1,500	0
	<b>655,637</b>	<b>86,951</b>	<b>0</b>	<b>742,588</b>	<b>742,588</b>	<b>4,121,100</b>	<b>1,500</b>	<b>0</b>
<b>Capital contributions</b>								
Community Resource Centre - Daycare Centre upgrade	0	0	0	0	0	150,000	0	0
Community Contributions - Daycare Centre upgrade	0	0	0	0	0	0	0	22,727
Tennis Club - Pavilion upgrade	0	0	0	0	0	184,000	0	0
	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>334,000</b>	<b>0</b>	<b>22,727</b>
<b>TOTALS</b>	<b>655,637</b>	<b>86,951</b>	<b>0</b>	<b>742,588</b>	<b>742,588</b>	<b>4,455,100</b>	<b>1,500</b>	<b>22,727</b>

**SHIRE OF MINGENEW  
SUPPLEMENTARY INFORMATION  
FOR THE PERIOD ENDED 31 JULY 2023**

**16 BUDGET AMENDMENTS**

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

Description	Council Resolution	Classification	Non Cash Adjustment \$	Increase in Available Cash \$	Decrease in Available Cash \$	Amended Budget Running Balance \$
<b>Budget adoption</b>						
Purchase Skid Steer including mulching head a	18210623	Capital expenses			(150,000)	(150,000)
Transfer from Plant Reserve	18210623	Capital revenue		150,000		0
				<b>150,000</b>	<b>(150,000)</b>	<b>0</b>

## List of Payments for the Period 1 June to 31 July 2023

Chq/EFT	Date	Name	Description	Amount	Total
EFT16449	02/06/2023	AMPAC	Rates debt recovery costs - May 2023	-\$ 2,997.85	
EFT16450	02/06/2023	ABCO	Assorted cleaning supplies - Rec Centre, Autumn Centre and Depot	-\$ 1,345.40	
EFT16451	02/06/2023	AFGRI EQUIPMENT AUSTRALIA PTY LTD	Grader cutting edges and bolts - MI572	-\$ 1,888.89	
EFT16452	02/06/2023	ALUMINIUM SEATING SPECIALISTS	Heritage inground slatted street seat with backrest - Mingenew Hill Walk Trail	-\$ 3,140.50	
EFT16453	02/06/2023	Bunnings Geraldton	Lifetime 6ft Standard Blow Mould Trestle Table x 10	-\$ 1,590.69	
EFT16454	02/06/2023	BOC GASES	Mig Hand peice for welder	-\$ 295.57	
EFT16455	02/06/2023	Team Global Express	Freight for delivery of parts - Peruzzo Panther	-\$ 46.09	
EFT16456	02/06/2023	CORSIGN WA	Guide posts for Yandanooka NE Rd	-\$ 3,621.75	
EFT16457	02/06/2023	CHILD SUPPORT AGENCY	Payroll Deductions/Contributions	-\$ 738.31	
EFT16458	02/06/2023	Landgate	Rural UV General Revaluation 2022/2023	-\$ 2,706.55	
EFT16459	02/06/2023	DONGARA DRILLING AND ELECTRICAL	Electrical repairs due to system failure - Rec Centre Hockey Oval	-\$ 854.70	
EFT16460	02/06/2023	EVOKE LIVING HOMES	Deposit of Build Cost - Tennis Club Room	-\$ 13,430.42	
EFT16461	02/06/2023	STAFF	Payroll Deductions/Contributions	-\$ 747.61	
EFT16462	02/06/2023	GH COUNTRY COURIERS	Silver Chain Freight Costs - 12/05/23	-\$ 130.68	
EFT16463	02/06/2023	STAFF REIMBURSMENT	Reimbursement of National Police Clearance - Admin Staff	-\$ 49.41	
EFT16464	02/06/2023	Irwin Plumbing Services	Stand pipe back flow test - Linthorne St and South Rd	-\$ 1,656.60	
EFT16465	02/06/2023	INFINITUM TECHNOLOGIES	Service: Exclaimer signature management 19/05/23 to 06/06/23	-\$ 1.49	
EFT16466	02/06/2023	INTERFIRE AGENCIES PTY LTD	Wildlander Fire- Fighting Jacket with FR Reflective Tape	-\$ 128.08	
EFT16467	02/06/2023	KLEENHEAT GAS	Annual equipment service charge - 13 Moore St	-\$ 46.75	
EFT16468	02/06/2023	LUCINDAS EVERLASTING	2 @ 1000m2 seed packs everlastings	-\$ 630.00	
EFT16469	02/06/2023	LGRCEU	Payroll Deductions/Contributions	-\$ 22.00	
EFT16470	02/06/2023	SHIRE OF MINGENEW	Non Fleet Vehicle License Renewals - MI4855, 1HVA101 & MI372	-\$ 451.60	
EFT16471	02/06/2023	Mitchell & Brown	Dishwasher - 23 Field St	-\$ 800.00	
EFT16472	02/06/2023	MIDWEST AERO MEDICAL AIR AMBULANCE P/L	Professional Service provided by Dr Emma Jones - March & April 2023	-\$ 3,000.00	
EFT16473	02/06/2023	MINGENEW MIDWEST EXPO	Expo 2023 site and power costs.	-\$ 805.00	
EFT16474	02/06/2023	Mach 1 Auto One	Adblue 10L	-\$ 51.25	
EFT16475	02/06/2023	Mingenew Hotel Motel	Accommodation and meals for contract workers for the Yandanooka road realignment - 08/05/23 to 18/05/23	-\$ 11,619.30	
EFT16476	02/06/2023	MLCOA	Fitness for work / Return to Work Assessment & Report	-\$ 3,212.00	

List of Payments for the Period 1 June to 31 July 2023

Chq/EFT	Date	Name	Description	Amount	Total
EFT16477	02/06/2023	MEGAJOY AUSTRALIA	60mm Astronomical Telescopes for children x 51- Astrotourism	-\$ 1,974.50	
EFT16478	02/06/2023	NODE ONE PTY LTD	Hardware Router - 23 Field St	-\$ 130.00	
EFT16479	02/06/2023	Officeworks	Assorted Stationery - Admin and Depot	-\$ 368.44	
EFT16480	02/06/2023	SEEK LIMITED	Employment Vacancy adverts for Leading Hand / Final Trim Grader Operator (2023.4) and Works General Hand (2023.5)	-\$ 479.05	
EFT16481	02/06/2023	SUN CITY BATTERIES	Geniuspro25 battery charger	-\$ 1,330.00	
EFT16482	02/06/2023	Telstra Limited	Phone Services - 22/05/23 to 21/06/23	-\$ 924.60	
EFT16483	02/06/2023	TERRAWAY CONTRACTING PTY LTD	Gravel cartage of 2500 tonne - Coalseam Rd	-\$ 17,888.20	
EFT16484	02/06/2023	WALGA	WALGA State Employment Law Essentials - 26 June 2023 - Staff training	-\$ 638.00	
EFT16485	02/06/2023	WESTRAC PTY LTD	MI528 - Wheel stud for Cat Roller	-\$ 32.90	
EFT16486	02/06/2023	WA CONTRACT RANGER SERVICES PTY LTD	Animal and Emergency Ranger Services - May 2023	-\$ 705.38	
EFT16487	12/06/2023	Meck Civil Pty Ltd	Wet hire Semi Side Tipper and operator hire	-\$ 13,167.00	
EFT16534	15/06/2023	AUSTRALIA POST	Postage for the period of 1 - 31May 2023	-\$ 147.56	
EFT16535	15/06/2023	ABROLHOS STEEL	Cut and supply 8mm steel plates for Yandanooka NE Rd	-\$ 349.69	
EFT16536	15/06/2023	Bunnings Geraldton	CAS - Mingenew Arts & Crafts	-\$ 1,650.73	
EFT16537	15/06/2023	Building & Construction Industry Training Fund	BCITF RETURN - 741 Yandanooka NE Rd	-\$ 107.94	
EFT16538	15/06/2023	BITUTEK PTY LTD	Sealing of Yandanooka NE road re-alignment	-\$ 365,393.88	
EFT16539	15/06/2023	BULLIVANTS PTY LTD	Service Inspection of lifting equipment	-\$ 801.15	
EFT16540	15/06/2023	BREEZE CONNECT PTY LTD	Phone Services for the period of 01 to 31 May 2023	-\$ 260.00	
EFT16541	15/06/2023	BABA MARDIA ROAD SERVICES	Traffic control and accommodation for Yandanooka NE Road re-alignment	-\$ 28,044.92	
EFT16542	15/06/2023	BMH ELECTRICS PTY LTD T/A THE TRUSTEE FOR EYELAND TRUST	Solar Lights for Skate Park	-\$ 22,380.37	
EFT16543	15/06/2023	BROOKS HIRE SERVICE PTY LTD	Equipment hire Excavator 20 tonne 10/05/23 to 29/05/23 Yandanooka NE Rd	-\$ 10,549.44	
EFT16544	15/06/2023	Team Global Express	Freight for parts delivery - Cat Roller MI528	-\$ 15.69	
EFT16545	15/06/2023	CLEANAWAY	Transfer Station Management and Administration Fees - May 2023	-\$ 9,887.64	
EFT16546	15/06/2023	CHILD SUPPORT AGENCY	Payroll Deductions/Contributions	-\$ 738.31	
EFT16547	15/06/2023	Central Fumigation & Pest Management Services	Annual Pest Inspections and Rodent Control to Shire Properties.	-\$ 6,556.39	
EFT16548	15/06/2023	Barbara CARTER	Lunches and Kitchen Hire for Seniors Activities - 8/05/23 & 22/05/23	-\$ 240.00	
EFT16549	15/06/2023	Department of Mines, Industry Regulation & Safety	BSL payment for May 2023 - 148 Moore St	-\$ 56.65	
EFT16550	15/06/2023	DAZ FAB ENGINEERING	Repair to bracket on Peruzzo mower and guide wheels on slasher.	-\$ 1,316.70	

## List of Payments for the Period 1 June to 31 July 2023

Chq/EFT	Date	Name	Description	Amount	Total
EFT16551	15/06/2023	DONGARA CONCRETE SERVICES	3.5 cubic meters of concrete supply and deliver - Yandanooka NE Rd	-\$ 2,981.00	
EFT16552	15/06/2023	STAFF	Payroll Deductions/Contributions	-\$ 747.61	
EFT16553	15/06/2023	GH COUNTRY COURIERS	Silver Chain Freight Costs - 02/06/23	-\$ 83.16	
EFT16554	15/06/2023	GERALDTON MOWER & REPAIR SPECIALIST	Blades for the Bowling Green Mowers	-\$ 605.00	
EFT16555	15/06/2023	GERALDTON TV AND RADIO SERVICES	Technician to investigate VAST satellite TV not operational (suspect issue with dish) - 23 Field Street, Mingenew	-\$ 351.45	
EFT16556	15/06/2023	GHD PTY LTD	Develop Scope of Works - Mingenew Heavy Vehicle Bypass - Delivery Phase	-\$ 415.80	
EFT16557	15/06/2023	IT Vision	Altus end of year payroll training - Staff	-\$ 420.75	
EFT16558	15/06/2023	Irwin Plumbing Services	Repairs to hockey field toilet pipe work	-\$ 2,710.40	
EFT16559	15/06/2023	INFINITUM TECHNOLOGIES	Managed Service Agreement - 03/06/23 to 02/07/23	-\$ 5,046.36	
EFT16560	15/06/2023	JOBLINK MIDWEST (INC)	Employment Vacancy advertising - Leading Hand / Final Trim Grader Operator and Works General Hand	-\$ 66.00	
EFT16561	15/06/2023	PERTH KALEXPRESS AND QUALITY TRANSPORT	Freight for Aluminium Benches Mingenew Hill Walk Trail and Signs for Yandanooka NE Rd	-\$ 329.30	
EFT16562	15/06/2023	LATERAL ASPECT	Marketing and promotions service fee - May 2023	-\$ 4,583.33	
EFT16563	15/06/2023	LGRCEU	Payroll Deductions/Contributions	-\$ 22.00	
EFT16564	15/06/2023	ML COMMUNICATIONS	Supply and install UHF & Infrared Camera to Fire Utility - MI5015, Install charging point to Fire Shed, Install spotlights to Rav 4 - 177MI, Install spotlights to Hilux - 108MI	-\$ 3,605.64	
EFT16565	15/06/2023	MINGENEW COMMUNITY RESOURCE CENTRE	CAS - Reimbursement of Youth Activities expenses and Craft Supplies for School Holiday Activities	-\$ 3,513.75	
EFT16566	15/06/2023	Mingenew Football Club	Reimbursement of cost of repairs to lights at Rec Centre main oval.	-\$ 2,915.00	
EFT16567	15/06/2023	MARKETFORCE	Proposed Local Planning Scheme No 4 Amendment advertising	-\$ 334.66	
EFT16568	15/06/2023	MINGENEW TYRE SERVICES PTY LTD	Supply and fit tyre for Roller MI112	-\$ 4,739.08	
EFT16569	15/06/2023	MCLEODS	Creation of contract cancellation letter to liquidators	-\$ 1,455.30	
EFT16570	15/06/2023	MINGENEW SUPERMARKET PLUS LIQUOR (IGA)	Refreshments - Seniors Activities, Council Meeting, Staff BBQ, Admin and Cleaning Products for Rec Centre.	-\$ 344.91	
EFT16571	15/06/2023	STAFF	Reimbursement of Fuel and Parking - Staff	-\$ 180.21	
EFT16572	15/06/2023	FueleX (Oiltech)	Fuel Usage - May 2023	-\$ 21,557.95	
EFT16573	15/06/2023	PEMCO DIESEL PTY LTD	Cooling system repairs - Multi roller MI112	-\$ 8,543.81	
EFT16574	15/06/2023	Slater-Gartrell Sports	Line marking paint for Main oval and Hockey oval	-\$ 1,391.50	
EFT16575	15/06/2023	S & K ELECTRICAL PTY LTD	Annual Test & Tag - Admin, Depot, Rec Centre, Autumn Centre, Bowling Club and Shed, and Child Care Centre	-\$ 4,913.70	

## List of Payments for the Period 1 June to 31 July 2023

Chq/EFT	Date	Name	Description	Amount	Total
EFT16576	15/06/2023	Telstra Limited	ADSL Phone Services - 25/05/23 to 24/06/23	-\$ 264.49	
EFT16577	15/06/2023	THURKLE'S EARTHMOVING & MAINTENANCE PTY LTD	Gravel replacment Moffat Road pit Works for Yandanooka NE Rd.	-\$ 19,900.00	
EFT16578	15/06/2023	DAMSTRA TECHNOLOGY PTY LTD	eLearning Monthly SAAS and Usage Fees for May 2023	-\$ 569.80	
EFT16579	15/06/2023	WESTRAC PTY LTD	Tynes & Key for Cat Grader - MI541	-\$ 351.37	
EFT16580	15/06/2023	WA CONTRACT RANGER SERVICES PTY LTD	Ranger visits for animal and fire services - 29/05/23 to 09/06/23	-\$ 1,045.00	
EFT16581	29/06/2023	COUNCILLOR	Councillor & Deputy President sitting fee for quarter ending June 30th 2023	-\$ 1,450.00	
EFT16582	29/06/2023	AIT SPECIALISTS PTY LTD	Professional services for determination of fuel tax credit for the period of May 2023	-\$ 405.90	
EFT16583	29/06/2023	Bunnings Geraldton	CAS - Arts & Crafts Collective - Cupboards & Shelving for Railway Station.	-\$ 1,464.30	
EFT16584	29/06/2023	COUNCILLOR	Councillor & Presidents sitting fee for quarter ending June 30th 2023	-\$ 3,554.00	
EFT16585	29/06/2023	CHILD SUPPORT AGENCY	Payroll Deductions/Contributions	-\$ 738.31	
EFT16586	29/06/2023	CONPLANT PTY LTD	Hire of pad foot roller 11/05/23 to 31/05/23 - Yandanooka NE Rd (BS)	-\$ 1,787.50	
EFT16587	29/06/2023	DONGARA LAUNDRY SERVICE	White tablecloths laundered and ironed	-\$ 16.50	
EFT16588	29/06/2023	Delnorth Pty Ltd	CRF - Guide posts for Yandanooka NE Rd (CRF)	-\$ 10,153.00	
EFT16589	29/06/2023	EVOKE LIVING HOMES	Slab & Materials to Site - Tennis Club Rooms	-\$ 78,929.05	
EFT16590	29/06/2023	COUNCILLOR	Councillor sitting fee for quarter ending June 30th 2023	-\$ 974.00	
EFT16591	29/06/2023	STAFF	Payroll Deductions/Contributions	-\$ 747.61	
EFT16592	29/06/2023	GH COUNTRY COURIERS	Silver Chain Freight Costs - 15/06/23	-\$ 110.88	
EFT16593	29/06/2023	GHD PTY LTD	EPAR works - DRFAWA TC Seroja - Campbell Rd, Coalseam Rd, Depot Hill Rd, Manarra Rd, Mingenew-Mullewa Rd, Moorriary Rd, Scroops Rd, Strawberry NE Rd, Wick Rd, Yandanooka-Melarra Ed, Yandanooka NE Rd, Yandanooka Sth Rd, Yandanooka Wst Rd, Yarragadee Wst Rd, Ikewa St, Irwin St, King St and Phillip St	-\$ 3,204.20	
EFT16594	29/06/2023	Global Spill & Safety	Chemical and flammable liquids cabinet	-\$ 1,657.26	
EFT16595	29/06/2023	COUNCILLOR	Councillor sitting fee for quarter ending June 30th 2023	-\$ 974.00	
EFT16596	29/06/2023	STAFF	Expense & Km claim for attending DOT training 12-16 June 2023	-\$ 880.11	
EFT16597	29/06/2023	IT Vision	Implementation of Swimming Pool Module in SynergySoft	-\$ 820.60	
EFT16598	29/06/2023	Shire Of Irwin	Consultant - EHO Services for May 2023	-\$ 1,358.50	
EFT16599	29/06/2023	INFINITUM TECHNOLOGIES	Managed service agreement - Project Plan 3 07/06/23 to 16/07/23	-\$ 59.94	

## List of Payments for the Period 1 June to 31 July 2023

Chq/EFT	Date	Name	Description	Amount	Total
EFT16600	29/06/2023	PERTH KALEXPRESS AND QUALITY TRANSPORT	Freight costs for delivery of Flammable liquids cabinet to Depot	-\$ 199.33	
EFT16601	29/06/2023	LGRCEU	Payroll Deductions/Contributions	-\$ 22.00	
EFT16602	29/06/2023	LGIS - Jardine Lloyd Thomspson Pty Ltd	Regional Risk Co-ordinator Fees January to June 2023	-\$ 11,550.00	
EFT16603	29/06/2023	MIDWEST TURF SUPPLIES	Supply of Wetta Soil and liquid fertilizer for Rec Centre & Hockey Ovals	-\$ 4,530.00	
EFT16604	29/06/2023	Mitchell & Brown	BEKO / BB06811DDX - 60cm double Oven - 23 Field St.	-\$ 970.00	
EFT16605	29/06/2023	Mingenew Spring Caravan Park	Accommodation for RFDS Dental staff - June 2023	-\$ 508.00	
EFT16606	29/06/2023	MINGENEW HORSE AND PONY CLUB	Catering for June Council Meeting	-\$ 210.00	
EFT16607	29/06/2023	Mingenew Hotel Motel	Accommodation for Meck Civil 23/5/2023 to 03/06/2023 - Yandanooka NE Rd (CRF)	-\$ 3,498.00	
EFT16608	29/06/2023	COUNCILLOR	Councillor sitting fee for quarter ending June 30th 2023	-\$ 974.00	
EFT16609	29/06/2023	Meck Civil Pty Ltd	Civil construction - Airport	-\$ 53,724.00	
EFT16610	29/06/2023	PEMCO DIESEL PTY LTD	Supply and fit mirror bracket - M1461- Tractor	-\$ 827.94	
EFT16611	29/06/2023	Pro Earth Civil	TC Seroja EPAR Works - Campbell Rd, Coalseam Rd, Depot Hill Rd, Manarra Rd, Mingenev-Mullewa Rd, Scroops Rd, Wick Rd, Yandanooka-Melarra Rd, Yandanooka NE Rd, Yandanooka Sth Rd, Yandanooka Wst Rd, Ikewa St, Irwin St, King Stand Phillip St.	-\$ 10,885.88	
EFT16612	29/06/2023	COUNCILLOR	Councillor sitting fee for quarter ending June 30th 2023	-\$ 974.00	
EFT16613	29/06/2023	Quantum Surveys	Survey for centreline road spotting and boundary re-establishment for Yandanooka NE Rd.	-\$ 2,915.00	
EFT16614	29/06/2023	COUNCILLOR	Councillor sitting fee for quarter ending June 30th 2023	-\$ 974.00	
EFT16615	29/06/2023	S & K ELECTRICAL PTY LTD	Admin Office - Supply and Install 3 x LED frames and lights	-\$ 2,090.98	
EFT16616	29/06/2023	Telstra Limited	Mobile WAP Internet Service - 28/06/23 - 27/07/23	-\$ 278.11	
EFT16617	29/06/2023	TERRAWAY CONTRACTING PTY LTD	Gravel cartage - Yandanooka NE Rd (CRF), Yandanooka NE Rd Intersection (BS) & Coalseam Rd (RRG)	-\$ 91,200.41	
EFT16618	29/06/2023	NUTRIEN WATER ENGINEERING (TOTAL EDEN PTY LTD TRADING AS)	Water supply tank for fire fighting - Airstrip	-\$ 24,640.00	
EFT16619	29/06/2023	The Shed Company Mundaring	Shed for Airstrip	-\$ 8,170.00	
EFT16620	29/06/2023	Winchester Industries	20 tonne metal dust - Coalseam Rd (RRG)	-\$ 337.43	
EFT16621	29/06/2023	WA CONTRACT RANGER SERVICES PTY LTD	Ranger Visits - Animal and Emergency Services - June 2023	-\$ 2,257.75	
EFT16622	13/07/2023	Five Star Business & Communications	Kyocera billing for May - June 2023	-\$ 424.08	
EFT16623	13/07/2023	AUSTRALIA POST	Postage for the period of June 2023	-\$ 34.20	
EFT16624	13/07/2023	AMPAC	Outstanding rates recovery costs June 2023	-\$ 1,023.00	
EFT16625	13/07/2023	T & M Parker Family Trust trading as TP Drafting	Refund of accidental transfer to Debtor DP46	-\$ 2,100.00	
EFT16626	13/07/2023	AFGRI EQUIPMENT AUSTRALIA PTY LTD	3 sets of mower blades - P4541B	-\$ 337.39	

## List of Payments for the Period 1 June to 31 July 2023

Chq/EFT	Date	Name	Description	Amount	Total
EFT16627	13/07/2023	BOC GASES	Gas cylinders: Oxy, acetylene, Argoshield, Cellamix - June 2023	-\$ 49.12	
EFT16628	13/07/2023	BREEZE CONNECT PTY LTD	Phone services for the period 01/06/23 to 30/06/23	-\$ 260.00	
EFT16629	13/07/2023	BABA MARDIA ROAD SERVICES	Traffic control - Airstrip works	-\$ 8,684.20	
EFT16630	13/07/2023	BROOKS HIRE SERVICE PTY LTD	Extra hours charge - Equipment hire Vibrating smooth drum roller Yandanooka NE Rd (BS)	-\$ 4,644.97	
EFT16631	13/07/2023	Team Global Express	Freight parts for Panther Mower and Metrocounters	-\$ 55.65	
EFT16632	13/07/2023	CLEANAWAY	Transfer Station Management and Admin Charge - June 2023	-\$ 10,574.18	
EFT16633	13/07/2023	CORSIGN WA	Signs for the Yandanooka NE RD realignment	-\$ 5,617.81	
EFT16634	13/07/2023	CHILD SUPPORT AGENCY	Payroll Deductions/Contributions	-\$ 738.31	
EFT16635	13/07/2023	Barbara CARTER	Meals and kitchen hire for Seniors Activities 06/06/23 & 19/06/23	-\$ 240.00	
EFT16636	13/07/2023	Landgate	Updated imagery for Rates in Synergy Soft	-\$ 304.85	
EFT16637	13/07/2023	STAFF	Payroll Deductions/Contributions	-\$ 747.61	
EFT16638	13/07/2023	GH COUNTRY COURIERS	Silverchain Freight Costs - 01/06/2023	-\$ 75.24	
EFT16639	13/07/2023	Greenfield Technical Services	Prepare GIS map	-\$ 3,080.00	
EFT16640	13/07/2023	CITY OF GREATER GERALDTON	Building Certification Services for April - June 2023	-\$ 1,226.48	
EFT16641	13/07/2023	GHD PTY LTD	EPAR works - DRFAWA TC Seroja - Yarragadee West Rd, Moorriary Rd and Strawberry NE Rd.	-\$ 5,974.24	
EFT16642	13/07/2023	HTD Surveyors & Planners	Survey of waste facility by Drone Capture - AGRN965 - TC Seroja	-\$ 2,002.00	
EFT16643	13/07/2023	Shire Of Irwin	Consultant - EHO Services for June 2023	-\$ 1,423.89	
EFT16644	13/07/2023	Irwin Plumbing Services	Weld Big Ears to strengthen the stalks	-\$ 2,799.50	
EFT16645	13/07/2023	IW PROJECTS PTY LTD	Landfill closure plan - Professional Services	-\$ 5,945.50	
EFT16646	13/07/2023	PERTH KALEXPRESS AND QUALITY TRANSPORT	Freight for road signage - Yandanooka NE Rd (BS)	-\$ 278.65	
EFT16647	13/07/2023	Kennards Hire Pty Ltd	Hire mobile hydraulic platform	-\$ 997.50	
EFT16648	13/07/2023	LATERAL ASPECT	Marketing and promotions service fee June 2023	-\$ 4,583.33	
EFT16649	13/07/2023	LGRCEU	Payroll Deductions/Contributions	-\$ 22.00	
EFT16650	13/07/2023	Mitchell & Brown	New ovens for 25 Shenton St and 34 William St	-\$ 1,380.00	
EFT16651	13/07/2023	MIDWEST AERO MEDICAL AIR AMBULANCE P/L	Professional Service provided by Dr Emma Jones 17/05/23, 31/05/23 & 14/06/23	-\$ 2,250.00	
EFT16652	13/07/2023	MINGENEW TYRE SERVICES PTY LTD	Tyre repair - John Deere Grader MI572	-\$ 176.55	
EFT16653	13/07/2023	MINGENEW SUPERMARKET PLUS LIQUOR (IGA)	Refreshments for Senior Activities, Community Consult Meeting, Council Meeting and Staff BBQ. Stationery for Admin and Dog food for the pound.	-\$ 576.14	
EFT16654	13/07/2023	FueleX (Oiltech)	Fuel Usage for the Period of June 2023	-\$ 15,284.03	
EFT16655	13/07/2023	PEMCO DIESEL PTY LTD	MI027 Cat truck - Service	-\$ 5,342.82	
EFT16656	13/07/2023	PROTECTOR FIRE SERVICES	Annual servicing of fire extinguishers	-\$ 3,374.25	

## List of Payments for the Period 1 June to 31 July 2023

Chq/EFT	Date	Name	Description	Amount	Total
EFT16657	13/07/2023	RED DUST HOLDINGS	Retention release for Mingenew Mullewa Road Shoulder Sealing Upgrade - RFT3 21/22	-\$ 97,323.24	
EFT16658	13/07/2023	Shire of Chapman Valley	Planning Services for April to June 2023	-\$ 1,955.25	
EFT16659	13/07/2023	SGA ROADS PTY LTD	Cold mix for Repairs on Yandanooka Realignment works	-\$ 12,347.94	
EFT16660	13/07/2023	NUTRIEN WATER ENGINEERING (TOTAL EDEN PTY LTD TRADING AS)	Pipe fittings and Layflat hose for Aerodrome water tank	-\$ 995.49	
EFT16661	13/07/2023	TOTAL UNIFORMS	Annual uniform order for admin and depot staff	-\$ 2,633.25	
EFT16662	13/07/2023	DAMSTRA TECHNOLOGY PTY LTD	Velpic Monthly Fee & Usage for June 2023	-\$ 490.60	
EFT16663	13/07/2023	WESTRAC PTY LTD	140M cutting edges x 2 sets for Cat Grader MI541	-\$ 1,425.03	
EFT16690	17/07/2023	Bunnings Geraldton	Components for laundry renovation - 23 Field Street	-\$ 4,714.77	
EFT16691	17/07/2023	CORSIGN WA	Posts and attachments for Yandanooka NE Rd works (BS)	-\$ 3,410.00	
EFT16692	17/07/2023	CHRIS'S CONTRACTING	Fencing for Yandanooka NE Rd Intersection realignment (BS)	-\$ 25,212.00	
EFT16693	17/07/2023	DIGGA WEST	Replacement road broom for Digga Road broom	-\$ 2,293.50	
EFT16694	17/07/2023	STAFF	Expense claim - EPWEA, Engineer Australia membership fees and RPEQ registration - Staff	-\$ 1,155.50	
EFT16695	17/07/2023	GH COUNTRY COURIERS	Silver Chain Freight Costs - 07/07/2023	-\$ 19.80	
EFT16696	17/07/2023	GHD PTY LTD	RRSP Superintendent works	-\$ 2,093.28	
EFT16697	17/07/2023	STAFF	Reimbursement of expense claim for purchase of gratuity payment - Staff	-\$ 55.95	
EFT16698	17/07/2023	IT Vision	SynergySoft & Universe Annual License Fees 01 July 2023 to 30 June 2024	-\$ 55,257.49	
EFT16699	17/07/2023	Irwin Plumbing Services	Clear drain and fix drinking tap - Rec Centre	-\$ 742.50	
EFT16700	17/07/2023	INFINITUM TECHNOLOGIES	Managed Service Agreement - 01/07/23 - 31/07/23	-\$ 5,091.68	
EFT16701	17/07/2023	INSTITUTE OF PUBLIC ACCOUNTANTS	IPA Group Annual subscription for J Clapham 2023/24	-\$ 795.00	
EFT16702	17/07/2023	LOCAL GOVERNMENT PROFESSIONALS AUSTRALIA WA	LGP membership Fees 2023-24 - Shire of Mingenew (Bronze Membership)	-\$ 2,143.00	
EFT16703	17/07/2023	LGIS - Jardine Lloyd Thomspson Pty Ltd	Marine Cargo Insurance Renewal 2023/24	-\$ 697.33	
EFT16704	17/07/2023	LGIS - WALGA AFT LGISWA	First Instalment - Insurance for the period 01/07/23 to 30/06/24 - Public Liability, Workers Compensation, LG Special Risks, Bush Fire, Crime, Casual Hirers Liability, Personal Accident, Environmental Impairment Liability, Management Liability, Travel and Motor Vehicle.	-\$ 108,710.21	
EFT16705	17/07/2023	Metrocount	Trade in of 4 metrocount devices and purchase of 4 new 5900 models	-\$ 21,318.00	
EFT16706	17/07/2023	Mingenew Hotel Motel	Accommodation and Meals for Mech Civil Employees - Airstrip Upgrade Works	-\$ 9,768.00	

## List of Payments for the Period 1 June to 31 July 2023

Chq/EFT	Date	Name	Description	Amount	Total
EFT16707	17/07/2023	Northern Country Zone of WALGA	Annual subscription to Northern Country Zone of WALGA 2023/24	-\$ 1,800.00	
EFT16708	17/07/2023	Officeworks	Stationery supplies - Admin	-\$ 1,091.30	
EFT16709	17/07/2023	ONEMUSIC AUSTRALIA	Onemusic Annual license fee 2023/24	-\$ 364.00	
EFT16710	17/07/2023	PEST A KILL WA	Exterra Renewal Visitor Centre/MIG office - 22/07/23 to 22/07/24	-\$ 770.00	
EFT16711	17/07/2023	THINKPROJECT AUSTRALIA PTY LTD	Annual Support and Maintenance Fee for the period 01/07/23 to 30/06/24	-\$ 8,217.45	
EFT16712	17/07/2023	Telstra Limited	Phone Services for the period 22/06/23 to 21/07/23	-\$ 1,055.34	
EFT16713	17/07/2023	TOTAL PACKAGING PTY LTD	Dog poo bag refills	-\$ 171.60	
EFT16714	17/07/2023	It Vision User Group Inc	Annual membership to IT Vision User Group 2023/24	-\$ 770.00	
EFT16715	17/07/2023	WESTRAC PTY LTD	Fuel cap for Cat Loader MI4650	-\$ 75.52	
10377	26/07/2023	SYNERGY	Various Electricity Accounts for the period 25/4/2023 to 28/6/2023	-\$ 7,077.34	
EFT16716	27/07/2023	Five Star Business & Communications	Kyocera - Drum Replacement & Machine Clean	-\$ 77.00	
EFT16717	27/07/2023	ABCO	Puregiene Refillable Soap Dispenser - Turf Club and Rec Centre	-\$ 139.48	
EFT16718	27/07/2023	AIT SPECIALISTS PTY LTD	Professional services for determination of fuel tax credit for the period of June 2023	-\$ 342.65	
EFT16719	27/07/2023	Bunnings Geraldton	Components for Laundry Renovation - 23 Field Street	-\$ 285.23	
EFT16720	27/07/2023	BLACKTOP MATERIALS ENGINEERING PTY LTD	Soil Tests Doongurra - Yandanooka NE Rd (BS)	-\$ 7,444.80	
EFT16721	27/07/2023	Team Global Express	Freight for parts delivery - Panther Mower	-\$ 16.87	
EFT16722	27/07/2023	CHILD SUPPORT AGENCY	Payroll Deductions/Contributions	-\$ 738.31	
EFT16723	27/07/2023	ELDERS LIMITED	Safety Boots for Depot Staff	-\$ 176.01	
EFT16724	27/07/2023	STAFF	Payroll Deductions/Contributions	-\$ 747.61	
EFT16725	27/07/2023	GH COUNTRY COURIERS	Silver Chain Freight Costs - 13/07/23	-\$ 110.88	
EFT16726	27/07/2023	IT Vision	Altus Payroll play account monthly fee - May & June 2023	-\$ 550.00	
EFT16727	27/07/2023	Irwin Plumbing Services	Clear drain and fix drinking tap on water fountain - Netball courts	-\$ 1,532.30	
EFT16728	27/07/2023	PERTH KALEXPRESS AND QUALITY TRANSPORT	Freight costs for signage for Yandanooka NE Rd (BS & CRF) and safety storage cabinets.	-\$ 460.81	
EFT16729	27/07/2023	LGRCEU	Payroll Deductions/Contributions	-\$ 22.00	
EFT16730	27/07/2023	MINGENEW HORSE AND PONY CLUB	Catering for July concept forum	-\$ 210.00	
EFT16731	27/07/2023	MINGENEW TYRE SERVICES PTY LTD	MI262 Backhoe - Tyre Repair	-\$ 242.97	
EFT16732	27/07/2023	Pro Earth Civil	TC Seroja EPAR Works June 2023 - Moorriary Rd, Strawberry NE Rd, and Yarragadee West Rd	-\$ 3,132.25	
EFT16733	27/07/2023	Telstra Limited	Satellite Phone Service - 22/07/23 to 21/08/23	-\$ 55.00	

List of Payments for the Period 1 June to 31 July 2023

Chq/EFT	Date	Name	Description	Amount	Total
EFT16734	27/07/2023	WALGA	WALGA Association Subscriptions - Council Connect, Employee Relations, Procurement, Tax Services, Local Laws and LG Complete Guide	-\$ 20,417.19	
EFT16735	27/07/2023	WESTRAC PTY LTD	In cab filters for Bobcat MI4650 and cutting edges and bolts for grader MI541	-\$ 1,815.81	
EFT16736	27/07/2023	WREN OIL	Removal of waste oil	-\$ 16.50	
EFT16737	27/07/2023	WA CONTRACT RANGER SERVICES PTY LTD	Ranger visits - Animal and Emergency Services 30/03/23 to 12/07/23	-\$ 705.38	
EFT16738	27/07/2023	WEST-NET IMAGING PTY LTD	Old plans of Town Hall issued in digital format	-\$ 27.94	-\$ 1,481,090.28
DD10324.6	01/06/2023	NODE ONE PTY LTD	Fixed Wireless Service June 2023	-\$ 140.00	
DD10322.1	07/06/2023	BEAM	Superannuation contributions and employee deductions for PPE 04/06/23	-\$ 8,574.12	
DD10324.3	07/06/2023	De Lage Landen Pty Ltd (DLL)	Copier Lease June 2023	-\$ 356.80	
DD10329.4	15/06/2023	BUSINESS1300 PTY LTD	Live Answering Services June 2023	-\$ 100.93	
DD10334.1	19/06/2023	SYNERGY	Rec Centre, Street Lights and 32A Shenton Electricity for the period ending 15/6/23	-\$ 3,505.34	
DD10334.2	19/06/2023	WATER CORPORATION	Various water accounts for water usage to 31/5/23 and service charges to 30/6/23	-\$ 3,358.16	
DD10337.1	21/06/2023	BEAM	Superannuation contribution & employee deductions for PPE180623	-\$ 8,071.82	
DD10339.4	21/06/2023	BP Australia Pty Ltd	Fuel usage May 2023	-\$ 359.50	
DD10343.2	27/06/2023	Department of Mines, Industry Regulation & Safety	Bond - REED 34708/23	-\$ 720.00	

List of Payments for the Period 1 June to 31 July 2023

Chq/EFT	Date	Name	Description	Amount	Total
DD10353.1	30/06/2023	NAB BUSINESS VISA	Credit Card Transactions for June 2023: Card Fees & Charges; WA Newspapers Monthly Subscription; Zoom Monthly Subscription; Garmin Satellite Service Monthly Fee; Black Box Control monthly user plan; Officeworks plastic mat; Bob Jane puncture repair for 177MI; SafetyCulture iAuditor Premium annual plan; Sydney Tools 77mm & 102mm drill bits; Crown Promenade Arrowsmith Hub meeting accommodation M Fanning; Angus & Robertson children's astronomy books for BBRF Funding; Raine Square parking M Fanning Arrowsmith Hub Meeting; Crown Perth meal M Fanning Arrowsmith Hub Meeting; McDonalds meal M Fanning Arrowsmith Hub Meeting; Dongara IGA meat for staff bbq; Crown Market meal M Fanning CEO Forum; Hungry Jacks meal M Fanning CEO Forum; KFC meal M Fanning CEO Forum; Crown Promenade accommodation M Fanning CEO Forum; Quest Innaloo accommodation L Higgins DOT Training; Four Points Sheraton accommodation E Greaves WALGA State IR Laws Essentials; Bot & Nut Aust bolts &nuts for Cecil Newton Park lighting.	-\$ 4,133.35	
DD10348.1	05/07/2023	BEAM	Superannuation contribution & employee deductions for PPE020723	-\$ 8,124.77	
DD10364.1	07/07/2023	De Lage Landen Pty Ltd (DLL)	Copier Lease July 2023	-\$ 356.80	
DD10373.1	19/07/2023	BEAM	Superannuation contribution & employee deductions for PPE160723	-\$ 8,584.00	
DD10379.1	26/07/2023	SYNERGY	Rec Centre electricity for the period 14/6/23 to 11/7/23	-\$ 753.37	
DD10382.1	26/07/2023	NODE ONE PTY LTD	Fixed Wireless for the period 26/6/23 to 25/7/23 - 25 Shenton St	-\$ 79.00	
DD10385.4	17/07/2023	BUSINESS1300 PTY LTD	Live Answering Services July 2023	-\$ 100.93	
DD10385.8	21/07/2023	BP Australia Pty Ltd	Fuel Usage June 2023	-\$ 268.46	
DD10385.9	24/07/2023	Western Australian Treasury Corporation	Loan Guarantee Fee to 30 June 2023	-\$ 730.67	-\$ 48,318.02
DD10324.5	02/06/2023	Department Of Transport	DOT Licensing Transactions: 31/05/2023	-\$ 1,554.80	
DD10324.4	06/06/2023	Department Of Transport	DOT Licensing Transactions: 01/06/2023	-\$ 1,074.70	
DD10324.2	07/06/2023	Department Of Transport	DOT Licensing Transactions: 02/06/2023	-\$ 14,194.15	
DD10324.1	08/06/2023	Department Of Transport	DOT Licensing Transactions: 06/06/2023	-\$ 1,419.55	
DD10329.1	12/06/2023	Department Of Transport	DOT Licensing Transactions: 08/06/2023	-\$ 294.10	
DD10329.2	13/06/2023	Department Of Transport	DOT Licensing Transactions: 09/06/2023	-\$ 6,991.50	
DD10329.3	14/06/2023	Department Of Transport	DOT Licensing Transactions: 12/06/2023	-\$ 231.85	
DD10339.2	19/06/2023	Department Of Transport	DOT Licensing Transactions: 15/06/2023	-\$ 30.50	

List of Payments for the Period 1 June to 31 July 2023

Chq/EFT	Date	Name	Description	Amount	Total
DD10339.1	20/06/2023	Department Of Transport	DOT Licensing Transactions: 16/06/2023	-\$ 1,000.40	
DD10339.3	21/06/2023	Department Of Transport	DOT Licensing Transactions: 19/06/2023	-\$ 1,149.25	
DD10343.1	28/06/2023	Department Of Transport	DOT Licensing Transactions: 26/06/2023	-\$ 5,765.65	
DD10350.1	30/06/2023	Department Of Transport	DOT Licensing Transactions: 28/06/2023	-\$ 198.15	
DD10359.1	03/07/2023	Department Of Transport	DOT Licensing Transactions: 29/06/2023	-\$ 19.40	
DD10359.3	04/07/2023	Department Of Transport	DOT Licensing Transactions: 30/06/2023	-\$ 626.80	
DD10359.4	05/07/2023	Department Of Transport	DOT Licensing Transactions: 03/07/2023	-\$ 2,842.25	
DD10359.5	06/07/2023	Department Of Transport	DOT Licensing Transactions: 04/07/2023	-\$ 37.80	
DD10364.2	07/07/2023	Department Of Transport	DOT Licensing Transactions: 05/07/2023	-\$ 534.25	
DD10364.3	10/07/2023	Department Of Transport	DOT Licensing Transactions: 06/07/2023	-\$ 16,311.50	
DD10364.4	11/07/2023	Department Of Transport	DOT Licensing Transactions: 07/07/2023	-\$ 59.90	
DD10364.5	12/07/2023	Department Of Transport	DOT Licensing Transactions: 10/07/2023	-\$ 18.90	
DD10364.6	13/07/2023	Department Of Transport	DOT Licensing Transactions: 11/07/2023	-\$ 107.10	
DD10385.1	14/07/2023	Department Of Transport	DOT Licensing Transactions: 12/07/2023	-\$ 784.65	
DD10385.3	17/07/2023	Department Of Transport	DOT Licensing Transactions: 13/07/2023	-\$ 2,215.90	
DD10385.5	18/07/2023	Department Of Transport	DOT Licensing Transactions: 14/07/2023	-\$ 1,132.95	
DD10385.6	19/07/2023	Department Of Transport	DOT Licensing Transactions: 17/07/2023	-\$ 5,130.30	
DD10385.7	21/07/2023	Department Of Transport	DOT Licensing Transactions: 19/07/2023	-\$ 159.90	
DD10385.10	26/07/2023	Department Of Transport	DOT Licensing Transactions: 24/07/2023	-\$ 1,331.20	
DD10385.2	27/07/2023	Department Of Transport	DOT Licensing Transactions: 25/07/2023	-\$ 1,014.80	-\$ 66,232.20
			Net Payroll June	-\$ 69,628.71	-\$ 69,628.71
			Net Payroll July	-\$ 66,265.17	-\$ 66,265.17
				-\$ 1,731,534.38	-\$ 1,731,534.38

12.4.1							
BUDGET AMENDMENT - AUGUST 2023							
Amendments to original budget since budget adoption							
GL Code	Description	Council Resolution	Classification	Non Cash Adjustment	Increase in Available Cash	Decrease in Available Cash	Amended Budget Running Balance
				\$	\$	\$	\$
	<b>Opening surplus per adopted budget</b>	<b>7210623</b>					<b>0</b>
	Difference between budgeted opening surplus and actual surplus				346,725		346,725
3030245	Interest on reserves	Proposed	Operating income		25		346,750
3080310	BC076 - Day care centre grants	Proposed	Capital income		30,000		376,750
2110152	Halls Consultants	Proposed	Operating Expense			-50,000	326,750
2140221	Admin IT (reduced fibre costs and LTFP costs)	Proposed	Operating Expense		40,000		366,750
2120252	Road Consultants	Proposed	Operating Expense		10,000		376,750
3140210	BC021 - Admin Office grants	Proposed	Capital income			-18,000	358,750
PE999	Mulcher and profiler	18210623	Capital Expense			-70,000	288,750
3120113	RRG503 - Coalseam Rd capital grants	Proposed	Capital Expense		274,000		562,750
2140492	Depreciation on adjusted plant purchases	Proposed	Operating Expense	-16,672			562,750
2040115	Members - Printing & stationery (correction - was shown as income)	Proposed	Operating Expense			-1,050	561,700
PE4650	Purchase of skid steer	18210623	Capital Expense			-98,000	463,700
3120390	Profit on sale of assets on adjusted plant sales	Proposed	Operating income	17,424			463,700
5120350	Proceeds on sale of assets on adjusted plant sales	Proposed	Capital income		20,000		483,700
5120351	Realisation on disposal of assets on adjusted plant sales	Proposed	Capital income	-20,000			483,700
5120381	Transfer from Plant Reserve for purchase of skid steer	18210623	Capital income		148,000		631,700
5120381	Transfer from Plant Reserve to balance budget	Proposed	Capital income		110,265		741,965
4120381	Transfer to reserves adjusted to balance budget	Proposed	Capital Expense		28,231		770,196
3030209	Federal assistance grants received in advance - removed from budget	Proposed	Operating income			-357,000	413,196
3030210	Federal assistance grants received in advance - removed from budget	Proposed	Operating income			-437,000	-23,804
3050710	EM Grants - grant for waste site rehab	Proposed	Operating income		15,000		-8,804
EM002	Waste site rehab	Proposed	Operating Expense			-15,000	-23,804
Various	Various admin allocations	Proposed	Operating Expense		24,506		702
W0014/9400	Hockey Oval adjustment	Proposed	Operating Expense			-702	0
	Closing surplus after budget amendment			<b>-19,248</b>	<b>1,046,752</b>	<b>-1,046,752</b>	<b>0</b>