



MCS ATTACHMENT BOOKLET FOR ORDINARY COUNCIL MEETING

21 August 2024 at 5:00pm

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SHIRE OF MINGENEW

MONTHLY FINANCIAL REPORT

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

For the period ended 30 June 2024

LOCAL GOVERNMENT ACT 1995

LOCAL GOVERNMENT (FINANCIAL MANAGEMENT) REGULATIONS 1996

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SHIRE OF MINGENEW
STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 30 JUNE 2024

	Supplementary Information	Amended Budget Estimates (a) \$	YTD Budget Estimates (b) \$	YTD Actual (c) \$	Variance* \$ (c) - (b)	Variance* % ((c) - (b))/(b)	Var.
OPERATING ACTIVITIES							
Revenue from operating activities							
General rates	10	2,384,494	2,384,494	2,372,994	(11,500)	(0.48%)	▼
Rates excluding general rates		62,537	62,537	62,853	316	0.51%	
Grants, subsidies and contributions	14	273,216	273,216	1,095,293	822,077	300.89%	▲
Fees and charges		282,663	282,663	287,062	4,399	1.56%	
Interest revenue		131,316	131,316	150,217	18,901	14.39%	▲
Other revenue		482,832	482,832	450,457	(32,375)	(6.71%)	▼
Profit on asset disposals	6	20,874	20,874	11,670	(9,204)	(44.09%)	▼
Fair value adjustments to financial assets at fair value through profit or loss		1,261	1,261	1,261	0	0.00%	
		3,639,193	3,639,193	4,431,807	792,614	21.78%	
Expenditure from operating activities							
Employee costs		(1,379,964)	(1,379,964)	(1,192,515)	187,449	13.58%	▼
Materials and contracts		(1,290,955)	(1,290,955)	(1,164,957)	125,998	9.76%	▼
Utility charges		(91,316)	(91,316)	(113,225)	(21,909)	(23.99%)	▲
Depreciation		(2,861,317)	(2,861,317)	(2,866,344)	(5,027)	(0.18%)	
Finance costs		(2,168)	(2,168)	(2,545)	(377)	(17.39%)	▲
Insurance		(166,729)	(166,729)	(164,659)	2,070	1.24%	
Other expenditure		(502,558)	(502,558)	(413,637)	88,921	17.69%	▼
Loss on asset disposals	6	(3,478)	(3,478)	(6,956)	(3,478)	(100.00%)	▲
		(6,298,485)	(6,298,485)	(5,924,838)	373,647	5.93%	
Non-cash amounts excluded from operating activities	Note 2(b)	2,842,660	2,842,660	2,862,508	19,848	0.70%	▲
Amount attributable to operating activities		183,368	183,368	1,369,477	1,186,109	646.85%	
INVESTING ACTIVITIES							
Inflows from investing activities							
Proceeds from capital grants, subsidies and contributions	15	3,764,268	3,764,268	2,308,518	(1,455,750)	(38.67%)	▼
Proceeds from disposal of assets	6	34,000	34,000	130,547	96,547	283.96%	▲
		3,798,268	3,798,268	2,439,065	(1,359,203)	(35.78%)	
Outflows from investing activities							
Payments for property, plant and equipment	5	(2,213,669)	(2,213,669)	(766,058)	1,447,611	65.39%	▼
Payments for construction of infrastructure	5	(2,414,166)	(2,414,166)	(2,010,387)	403,779	16.73%	▼
		(4,627,835)	(4,627,835)	(2,776,445)	1,851,390	40.01%	
Amount attributable to investing activities		(829,567)	(829,567)	(337,380)	492,187	59.33%	
FINANCING ACTIVITIES							
Inflows from financing activities							
Transfer from reserves	4	160,827	160,827	160,827	0	0.00%	
		160,827	160,827	160,827	0	0.00%	
Outflows from financing activities							
Repayment of borrowings	11	(55,773)	(55,773)	(55,774)	(1)	(0.00%)	▼
Payments for principal portion of lease liabilities	12	(3,187)	(3,187)	(642)	2,545	79.86%	▼
Transfer to reserves	4	(146,718)	(146,718)	(157,940)	(11,222)	(7.65%)	▲
		(205,678)	(205,678)	(214,356)	(8,678)	(4.22%)	
Amount attributable to financing activities		(44,851)	(44,851)	(53,529)	(8,678)	(19.35%)	
MOVEMENT IN SURPLUS OR DEFICIT							
Surplus or (deficit) at the start of the financial year		696,724	696,724	696,724	0	0.00%	
Amount attributable to operating activities		183,368	183,368	1,369,477	1,186,109	646.85%	▲
Amount attributable to investing activities		(829,567)	(829,567)	(337,380)	492,187	59.33%	▼
Amount attributable to financing activities		(44,851)	(44,851)	(53,529)	(8,678)	(19.35%)	▲
Surplus or (deficit) after imposition of general rates		5,674	5,674	1,675,292	1,669,618	29425.77%	▲

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 30 JUNE 2024

	Supplementary Information	30 June 2024 \$	30 June 2024 \$
CURRENT ASSETS			
Cash and cash equivalents	3	1,693,610	2,025,057
Trade and other receivables		245,195	207,983
Other financial assets		563,254	1,079,710
Inventories	8	8,808	7,580
Other assets	8	434,574	445,524
TOTAL CURRENT ASSETS		2,945,441	3,765,854
NON-CURRENT ASSETS			
Trade and other receivables		29,029	29,029
Other financial assets		61,117	62,378
Property, plant and equipment		9,988,618	9,571,259
Infrastructure		51,729,040	51,933,408
Right-of-use assets		2,913	20,879
TOTAL NON-CURRENT ASSETS		61,810,717	61,616,953
TOTAL ASSETS		64,756,158	65,382,807
CURRENT LIABILITIES			
Trade and other payables	9	479,404	331,126
Other liabilities	13	666,235	659,244
Lease liabilities	12	642	3,186
Borrowings	11	55,773	56,220
Employee related provisions	13	107,008	107,008
TOTAL CURRENT LIABILITIES		1,309,062	1,156,784
NON-CURRENT LIABILITIES			
Lease liabilities	12	0	17,521
Borrowings	11	141,395	85,174
Employee related provisions		23,732	23,732
TOTAL NON-CURRENT LIABILITIES		165,127	126,427
TOTAL LIABILITIES		1,474,189	1,283,211
NET ASSETS		63,281,969	64,099,596
EQUITY			
Retained surplus		42,171,894	42,992,413
Reserve accounts	4	1,103,077	1,100,188
Revaluation surplus		20,006,998	20,006,995
TOTAL EQUITY		63,281,969	64,099,596

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

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 30 JUNE 2024

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 15 August 2024.

SHIRE OF MINGENOW
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 30 JUNE 2024

2 STATEMENT OF FINANCIAL ACTIVITY INFORMATION

		Amended Budget Opening 30 June 2023	Last Year Closing 30 June 2023	Year to Date 30 June 2024
(a) Net current assets used in the Statement of Financial Activity				
Current assets		\$	\$	\$
Cash and cash equivalents	3	1,422,891	1,693,610	2,025,057
Trade and other receivables		444,484	245,195	207,983
Other financial assets		0	563,254	1,079,710
Inventories	8	5,050	8,808	7,580
Other assets	8	155,200	434,574	445,524
		2,027,625	2,945,441	3,765,854
Less: current liabilities				
Trade and other payables	9	(300,640)	(479,404)	(331,126)
Other liabilities	13	(985,651)	(666,235)	(659,244)
Lease liabilities	12	(11,813)	(642)	(3,186)
Borrowings	11	(141,395)	(55,773)	(56,220)
Employee related provisions	13	(92,603)	(107,008)	(107,008)
		(1,532,102)	(1,309,062)	(1,156,784)
Net current assets		495,523	1,636,379	2,609,070
Less: Total adjustments to net current assets	Note 2(c)	(489,849)	(939,655)	(933,778)
Closing funding surplus / (deficit)		5,674	696,724	1,675,292

(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*.

		Amended Budget	YTD Budget (a)	YTD Actual (b)
Non-cash amounts excluded from operating activities				
		\$	\$	\$
Adjustments to operating activities				
Less: Profit on asset disposals	6	(20,874)	(20,874)	(11,670)
Less: Fair value adjustments to financial assets at amortised cost		(1,261)	(1,261)	(1,261)
Add: Loss on asset disposals	6	3,478	3,478	6,956
Add: Depreciation		2,861,317	2,861,317	2,866,344
Non-cash movements in non-current assets and liabilities:				
- Pensioner deferred rates				2,139
Total non-cash amounts excluded from operating activities		2,842,660	2,842,660	2,862,508

(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.

		Amended Budget Opening 30 June 2023	Last Year Closing 30 June 2023	Year to Date 30 June 2024
Adjustments to net current assets				
		\$	\$	\$
Less: Reserve accounts	4	(735,660)	(1,103,077)	(1,100,190)
Add: Current liabilities not expected to be cleared at the end of the year:				
- Current portion of borrowings	11	141,395	55,773	56,220
- Current portion of lease liabilities	12	11,813	642	3,186
- Current portion of employee benefit provisions held in reserve	4	92,603	107,007	107,006
Total adjustments to net current assets	Note 2(a)	(489,849)	(939,655)	(933,778)

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 30 JUNE 2024

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.

Description	Var. \$	Var. %	
	\$	%	
Revenue from operating activities			
General rates	(11,500)	(0.48%)	▼
Fewer Interim Rates levied than budgetted - (\$9,145);		Permanent	
More Back-Rated adjustments than anticipated - (\$1,803).			
Grants, subsidies and contributions	822,077	300.89%	▲
Received 85% advance payment of 2024/25 Financial Assistance Grant - \$743,785;		Permanent	
Additional ESL operating grant - \$4,057;			
Bypass feasibility contribution (MRWA & CBH) - \$60,000;			
More tonnage carted than anticipated for the Community Infrastructure Fund contribution - \$8,853.			
Interest revenue	18,901	14.39%	▲
Additional bank interest received - \$12,124;		Permanent	
Additional penalty interest on rate debtors - \$4,422;			
Additional interest earned on Reserves - \$2,169.			
Other revenue	(32,375)	(6.71%)	▼
Reimbursement of 6 months Karara houses rates and services - \$2,639;		Permanent	
Reimbursement of full house clean and utility costs for REED tenancy - \$1,631;			
Reimbursement of tenant's utility costs - \$1,561;			
Reimbursement of Mingenew Races advertising - \$4,191;			
Reimbursement of training costs with DOT - \$2,948;			
Fewer governance-related reimbursements than anticipated - (\$1,149);			
Fewer DOT commission (less transactions processed) - (\$2,117);			
Transport agency revenue less than anticipated - (\$58,195);			
Received more fuel tax credits than anticipated - \$8,231;			
Reimbursement of workers compensation - \$6,186.			
Profit on asset disposals	(9,204)	(44.09%)	▼
Did not anticipate sale of Caravans - \$5,200;		Permanent	
Received a profit on the sale of the water truck - \$178;			
Larger profit on sale of Triton Ute than anticipated - \$2,842.			
Anticipated the disposal of skid steer - (\$17,424).		Timing	
Expenditure from operating activities			
Employee costs	187,449	13.58%	▼
Larger than anticipated Fringe Benefits Tax expense - (\$2,500);		Permanent	
Less wages & entitlements due to 379hrs unpaid leave taken - \$14,257;			
Less than anticipated recruitment costs - \$7,549;			
Less wages & entitlements due to vacancies & unfilled positions - \$127,982;			
Capital portion of overheads - \$40,161.			

SHIRE OF MINGENEW
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 30 JUNE 2024

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.

Description	Var. \$	Var. %
	\$	%
Materials and contracts	125,998	9.76% ▼
Change in audit processes OAG no longer required to sign grant acquittals / annual reports & less annual charge - \$11,590;		Permanent
5 yearly GRV revaluation - (\$12,450);		
Less than anticipated debt collection expense CY (net of reversal of accrued debt collection expenses for 23FY) - \$21,696;		
Anticipated Community Emergency Services Manager expense - \$9,415;		
Additional costs to transport the Temporary Workers caravans to Perth for auction - (\$48,659) (fully recoverable);		
Additional claimable DRFAWA TC Seroja expense EPAR - (\$8,481);		
Regional Risk Co-ordinator more than budgeted - \$7,233;		
Visitor Centre contribution less than budgeted - \$2,770;		
Less elected members training and accommodation than anticipated - \$10,488;		
Higher than anticipated subscriptions (Tenderlink & LGPWA Data Drives Decisions) - (\$3,734);		
Strategic Community Plan expense less than anticipated - \$4,382;		
Less medical support expense than anticipated - \$17,863;		
Ratepayer demolishing their own property from cyclone damage - \$50,000;		
Anticipated more road maintenance - \$45,449;		
Bypass feasibility study additional expense (reimbursed CBH \$30K, MRWA \$30K) - (\$6,666);		
Higher marketing expense than budgeted (refundable) - (\$8,706) (reimbursed Races);		
More waste removal then budgeted - (\$8,352);		
Works on fibre optic to Admin office delayed - \$28,300;		
Additional annual licences on accounting software - (\$13,552);		
Anticipated purchase of work health & safety equipment - \$5,555;		
Fewer minor asset purchases than budgeted - \$5,689;		
Higher external parts & repairs costs than anticipated - (\$9,060);		
Higher fuel and oils expense than anticipated - (\$15,410);		
Less tyres and tubes purchased than anticipated - \$10,005;		
Less maintenance and operational costs on housing and community buildings - \$20,250;		
Contribution to MIG delayed - \$3,000;		
ESL Operating Grant not fully expended - \$9,072;		
Property valuation on Karara houses repurposed for GROH - \$4,000;		
Less planning consultants engaged than anticipated - \$12,304;		
Less legal expenses for planning - \$2,000;		
Fewer building applications received for contract services - \$4,798;		
Anticipated completion of the Liveability Precinct Plan - \$7,344;		

SHIRE OF MINGENEW
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 30 JUNE 2024

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.

Description	Var. \$	Var. %	
	\$	%	
Utility charges	(21,909)	(23.99%)	▲
Higher than anticipated utilities on staff housing - (\$5,622);		Permanent	
Higher than anticipated utilities on Rec Centre & Sports Club - (\$10,913);			
Greater than anticipated use of the standpipe - (\$5,736).			
Finance costs	(377)	(17.39%)	▲
Anticipated new Lease agreement on new photocopier to have commenced - \$698;		Timing	
Government Guarantee Fee on Grader loan more than anticipated - (\$1075).			
Other expenditure	88,921	17.69%	▼
Council approved rate write off - (\$1,006);		Permanent	
Mingenew-Irwin Group in kind rental support ceased when the lease agreement with Karara expired - \$4,461;			
Less Dept of Transport transactions than anticipated - \$58,195.		Timing	
Unspent Community Grants Scheme funding - \$26,349.			
Loss on asset disposals	(3,478)	(100.00%)	▲
Did not anticipate loss on caravan - (\$6,956);		Permanent	
Anticipated loss on water tanker, realised minor gain instead - \$1,419.		Timing	
Anticipated losses on triton ute and copier - \$2,059.			
Non-cash amounts excluded from operating activities	19,848	0.70%	▲
Less profit and more loss on assets sold than anticipated, plus additional disposals of 4 caravans - \$12,682;		Permanent	
More depreciation than budgeted - \$5,027.			
Inflows from investing activities			
Proceeds from capital grants, subsidies and contributions	(1,455,750)	(38.67%)	▼
Received revegetation grant from NACC - \$10,000;		Permanent	
Awaiting successful grant application for Cenotaph upgrade - (\$10,000);			
LRCI Phase 3 reallocated to Tennis Club & Yandanooka Rd - (\$155,375) from Daycare - \$155,375;		Timing	
LRCI Phase 3 reallocated to Victoria Rd beautification - \$13,137;			
DRFAWA TC Seroja received less in final claims than anticipated - (\$3,679).			
Anticipated revenue recognition of grant funding of the following:			
Various funding sources - Daycare Centre - (\$800,000);			
DRFAWA - Water Park - (\$150,000);			
DRFAWA - Rec Centre - (\$455,000);			
DRFAWA - Shade Sails - (\$15,000);			
DRFAWA - Digital sign - (\$30,000).			
Proceeds from disposal of assets	96,547	283.96%	▲
Did not anticipate sale of caravans - \$114,363.		Permanent	
Anticipated the disposal of skid steer - (\$20,000).		Timing	

SHIRE OF MINGENEW
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 30 JUNE 2024

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.

Description	Var. \$	Var. %	
	\$	%	
Outflows from investing activities			
Payments for property, plant and equipment	1,447,611	65.39%	▼
Additional cost on Tennis Clubhouse - (\$3,321);		Permanent	
Additional cost on Community Housing - (\$9,898).		Timing	
Carried forward the Daycare Centre upgrade - \$928,127;			
Carried forward the purchase of land for rural residential area - \$52,000;			
Carried forward the Rec Centre upgrade - \$450,000;			
Anticipated completion of MIG office works - \$10,000;			
Carried forward the Shire Admin works - \$17,063.			
Payments for construction of infrastructure	403,779	16.73%	▼
Community Garden more than anticipated - (\$5,133).		Permanent	
Carry forward Mingenew Spring works - \$83,610;		Timing	
Shade structure postponed - \$30,000;			
Carry forward water park - \$147,683;			
Mingenew Hill walk trail postponed - \$55,000;			
Carry forward digital information sign - \$30,000;			
Carry forward cenotaph upgrade War Memorial - \$18,200;			
Anticipated drainage of Yandanooka North East Road - \$15,000;			
Less expense for the roadworks than anticipated - \$30,631.			
Outflows from financing activities			
Payments for principal portion of lease liabilities	2,545	79.86%	▼
Transfer to reserves	(11,222)	(7.65%)	▲
Additional interest earned - (\$2,369);		Permanent	
Additional tonnage carted than anticipated for the Community Infrastructure Fund contribution - (\$8,853).			
Surplus or (deficit) after imposition of general rates	1,669,618	29425.77%	▲
Due to variances described above			

SHIRE OF MINGENEW
SUPPLEMENTARY INFORMATION
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SHIRE OF MINGENEW
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 30 JUNE 2024

1 KEY INFORMATION

Funding Surplus or Deficit Components

Funding surplus / (deficit)				
	Amended Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)
Opening	\$0.70 M	\$0.70 M	\$0.70 M	\$0.00 M
Closing	\$0.01 M	\$0.01 M	\$1.68 M	\$1.67 M

Refer to Statement of Financial Activity

Cash and cash equivalents		
	\$2.03 M	% of total
Unrestricted Cash	\$0.09 M	4.5%
Restricted Cash	\$1.93 M	95.5%

Refer to 3 - Cash and Financial Assets

Payables	
	\$0.33 M
Trade Payables	\$0.05 M
0 to 30 Days	100.0%
Over 30 Days	0.0%
Over 90 Days	0.0%

Refer to 9 - Payables

Receivables		
	\$0.14 M	% Collected
Rates Receivable	\$0.07 M	97.2%
Trade Receivable	\$0.14 M	% Outstanding
Over 30 Days		33.4%
Over 90 Days		0.2%

Refer to 7 - Receivables

Key Operating Activities

Amount attributable to operating activities			
Amended Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)
\$0.18 M	\$0.18 M	\$1.37 M	\$1.19 M

Refer to Statement of Financial Activity

Rates Revenue		
YTD Actual	\$2.37 M	% Variance
YTD Budget	\$2.38 M	(0.5%)

Refer to 10 - Rate Revenue

Grants and Contributions		
YTD Actual	\$1.10 M	% Variance
YTD Budget	\$0.27 M	300.9%

Refer to 14 - Grants and Contributions

Fees and Charges		
YTD Actual	\$0.29 M	% Variance
YTD Budget	\$0.28 M	1.6%

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)
(\$0.83 M)	(\$0.83 M)	(\$0.34 M)	\$0.49 M

Refer to Statement of Financial Activity

Proceeds on sale		
YTD Actual	\$0.13 M	%
Amended Budget	\$0.03 M	284.0%

Refer to 6 - Disposal of Assets

Asset Acquisition		
YTD Actual	\$2.01 M	% Spent
Amended Budget	\$2.41 M	(16.7%)

Refer to 5 - Capital Acquisitions

Capital Grants		
YTD Actual	\$2.31 M	% Received
Amended Budget	\$3.76 M	(38.7%)

Refer to 5 - Capital Acquisitions

Key Financing Activities

Amount attributable to financing activities			
Amended Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)
(\$0.04 M)	(\$0.04 M)	(\$0.05 M)	(\$0.01 M)

Refer to Statement of Financial Activity

Borrowings	
Principal repayments	(\$0.06 M)
Interest expense	(\$0.00 M)
Principal due	\$0.14 M

Refer to 11 - Borrowings

Reserves	
Reserves balance	\$1.10 M
Interest earned	\$0.05 M

Refer to 4 - Cash Reserves

Lease Liability	
Principal repayments	(\$0.00 M)
Interest expense	(\$0.00 M)
Principal due	\$0.02 M

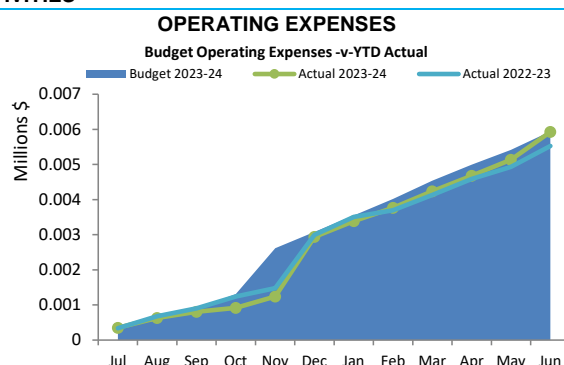
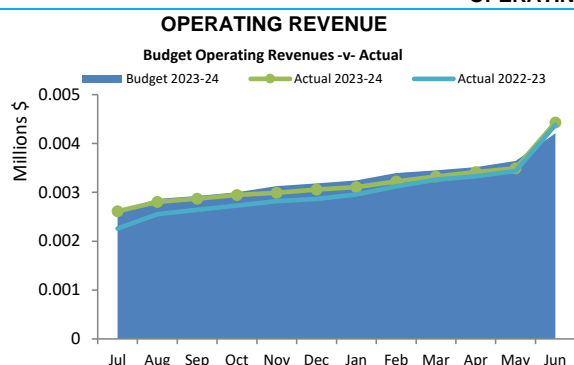
Refer to Note 12 - Lease Liabilities

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

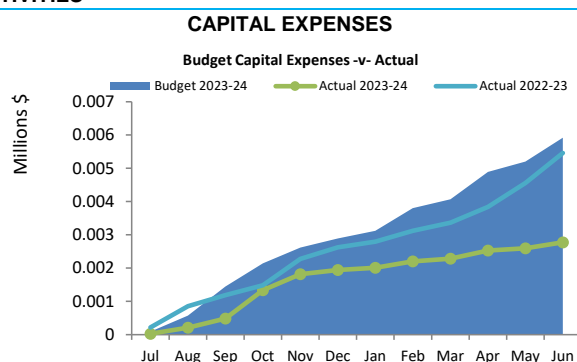
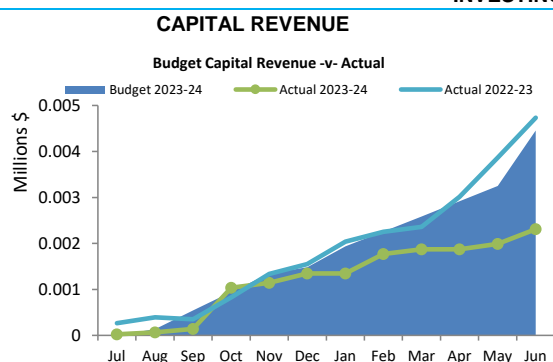
SHIRE OF MINGENEW
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 30 JUNE 2024

2 KEY INFORMATION - GRAPHICAL

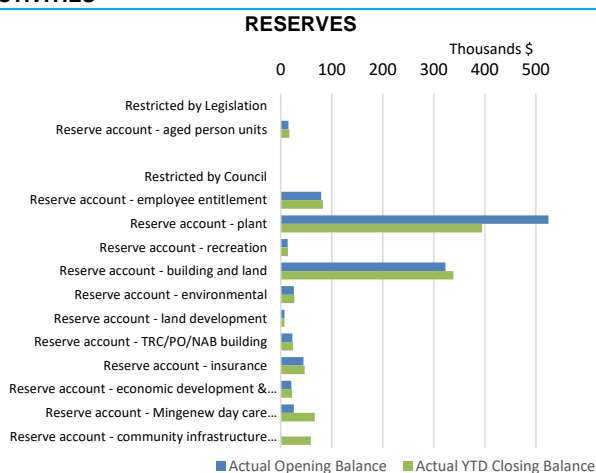
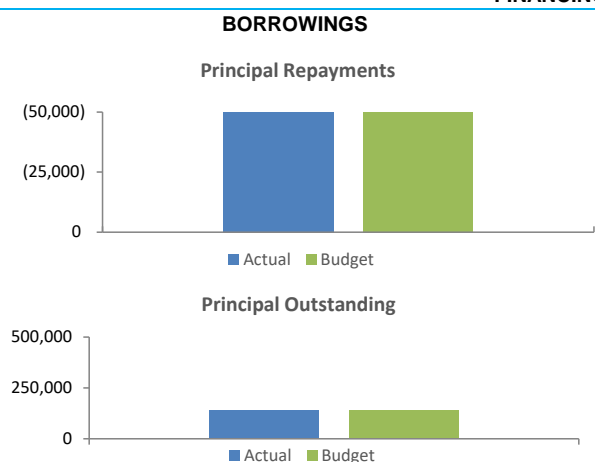
OPERATING ACTIVITIES



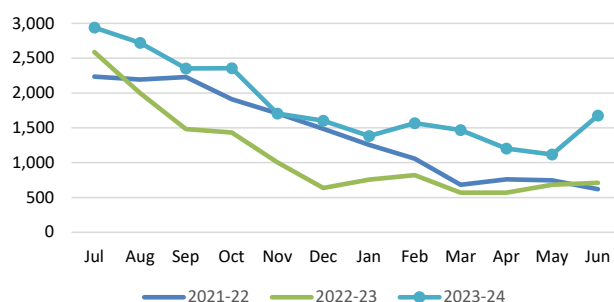
INVESTING ACTIVITIES



FINANCING ACTIVITIES



Closing funding surplus / (deficit)



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

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	91,473	791,085	882,558	0	NAB	4.35%	Chq A/C
Reserve Fund	Cash and cash equivalents	0	62,688	62,688	0	NAB	3.30%	August 2024
Reserve Fund	Financial assets at amortised cost	0	1,079,710	1,079,710	0	NAB	5.11%	August 2024
Trust Fund	Cash and cash equivalents	0	1	1	1	NAB	4.10%	Chq A/C
Total		91,573	1,933,484	2,025,057	1			
Comprising								
Cash and cash equivalents		91,573	853,774	945,347	1			
Financial assets at amortised cost		0	1,079,710	1,079,710	0			
		91,573	1,933,484	2,025,057	1			

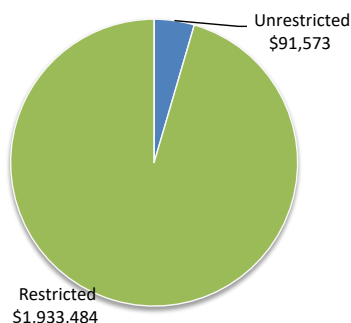
KEY INFORMATION

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 30 JUNE 2024

4 RESERVE ACCOUNTS

Reserve name	Budget Opening Balance	Budget Interest Earned	Budget Transfer s In (+)	Budget Transfers Out (-)	Budget Closing Balance	Actual Opening Balance	Actual Interest Earned	Actual Transfers In (+)	Actual Transfers Out (-)	Actual YTD Closing Balance
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Restricted by Legislation										
Reserve account - aged person units	12,859	850	1,000	0	14,709	15,217	716	1,000	0	16,933
Restricted by Council										
Reserve account - employee entitlement	77,063	4,683	0	0	81,746	79,212	3,726	0	0	82,938
Reserve account - plant	275,869	25,200	6,364	(160,827)	146,606	524,627	24,675	6,364	(160,827)	394,839
Reserve account - recreation	13,263	440	0	0	13,703	13,633	641	0	0	14,274
Reserve account - building and land	71,080	11,610	0	0	82,690	323,061	15,192	0	0	338,253
Reserve account - environmental	19,734	1,197	0	0	20,931	25,649	1,206	0	0	26,855
Reserve account - land development	7,020	177	0	0	7,197	7,216	339	0	0	7,555
Reserve account - TRC/PO/NAB building	22,351	1,360	0	0	23,711	22,974	1,082	0	0	24,056
Reserve account - insurance	43,481	1,914	0	0	45,395	44,693	2,102	0	0	46,795
Reserve account - economic development & marketing	20,534	881	0	0	21,415	21,107	993	0	0	22,100
Reserve account - Mingenew day care centre redevelopment	25,688	1,904	39,138	0	66,730	25,688	1,913	39,138	0	66,739
Reserve account - community infrastructure fund contribution	0	0	50,000	0	50,000	0	0	58,853	0	58,853
	588,942	50,216	96,502	(160,827)	574,833	1,103,077	52,585	105,355	(160,827)	1,100,190

5 CAPITAL ACQUISITIONS

	Budget	Amended YTD Budget	YTD Actual	YTD Actual Variance
	\$	\$	\$	\$
Capital acquisitions				
Land - freehold land	52,000	52,000	0	(52,000)
Buildings - non-specialised	1,129,883	1,129,883	183,741	(946,142)
Buildings - specialised	843,786	843,786	396,110	(447,676)
Plant and equipment	188,000	188,000	186,207	(1,793)
Acquisition of property, plant and equipment	2,213,669	2,213,669	766,058	(1,447,611)
Infrastructure - roads	1,410,833	1,410,833	1,380,202	(30,631)
Infrastructure - drainage	15,000	15,000	0	(15,000)
Infrastructure - bridges	533,333	533,333	533,333	0
Infrastructure - parks & ovals	350,000	350,000	95,052	(254,948)
Infrastructure - other	105,000	105,000	1,800	(103,200)
Acquisition of infrastructure	2,414,166	2,414,166	2,010,387	(3,299,001)
Total capital acquisitions	4,627,835	4,627,835	2,776,445	(4,746,612)
Capital Acquisitions Funded By:				
Capital grants and contributions	3,764,268	3,764,268	2,308,518	(1,455,750)
Lease liabilities	15,000	20,707	20,707	0
Other (disposals & C/Fwd)	34,000	34,000	130,547	96,547
Reserve accounts				
Reserve account - plant	160,827	160,827	160,827	0
Contribution - operations	653,740	648,033	155,846	(492,187)
Capital funding total	4,627,835	4,627,835	2,776,445	(1,851,390)

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.

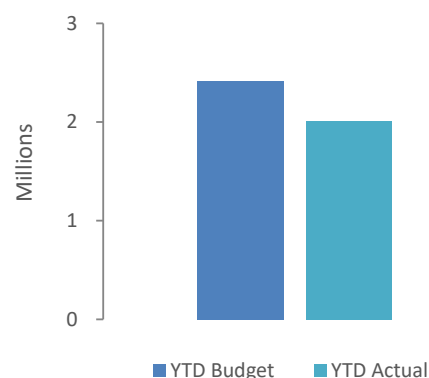
Initial recognition and measurement for assets held at cost

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.

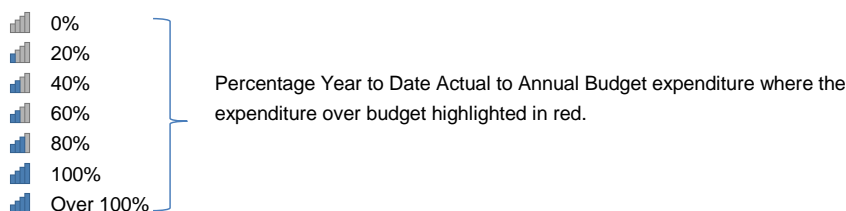
Payments for Capital Acquisitions



5 CAPITAL ACQUISITIONS - DETAILED

Capital expenditure total

Level of completion indicators



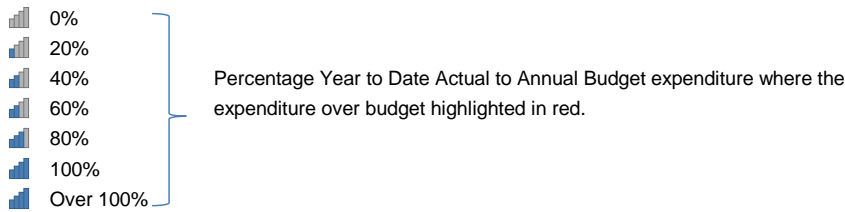
Level of completion indicator, please see table at the end of this note for further detail.

		Amended		Variance
Account Description		Budget	YTD Budget	(Under)/Over
		\$	\$	\$
Land - freehold				
LC999	Community Housing Project - Land Purchase (Budget Only)	52,000	52,000	0
Land - freehold Total		52,000	52,000	0
Buildings - non-specialised				
BC076	76 Phillip Street (Lot 106) - Daycare Centre - Building (Capital)	1,000,000	1,000,000	71,874
BC005	23 Field Street (Lot 5) - Residence - Building (Capital)	15,000	15,000	14,148
BC451	45 King Street (Lot 9) - Unit 1 - Building (Capital)	5,000	5,000	2,655
BC452	45 King Street (Lot 9) - Unit 2 - Building (Capital)	5,000	5,000	8,279
BC453	45 King Street (Lot 9) - Unit 3 - Building (Capital)	5,000	5,000	6,650
BC034	34 William Street (Lot 12) - Residence - Building (Capital)	0	0	7,315
BC121	12 Victoria Road (Lot 66) - Unit 1 (APU) - Building (Capital)	16,870	16,870	16,870
BC122	12 Victoria Road (Lot 66) - Unit 2 (APU) - Building (Capital)	22,238	22,238	22,238
BC123	12 Victoria Road (Lot 66) - Unit 3 (APU) - Building (Capital)	17,277	17,277	17,277
BC124	12 Victoria Road (Lot 66) - Unit 4 (APU) - Building (Capital)	3,498	3,498	3,498
BC054	54 Midlands Road (Lot 71) - MIG Office - Building (Capital)	10,000	10,000	0
BC021	21 Victoria Road (Lot 83) - Administration Office - Building (Capital)	30,000	30,000	12,937
Building - non-specialised Total		1,129,883	1,129,883	183,741
Buildings - specialised				
BC500	Public Conveniences - Building (Capital)	10,000	10,000	9,024
BC030	30 Bride Street (Lot 65) - Tennis Club - Building (Capital)	372,500	372,500	375,800
BC098	Recreation Centre - Building (Capital)	455,000	455,000	5,000
BC016	16 Midlands Road - Railway Station - Building (Capital)	6,286	6,286	6,286
Building - specialised Total		843,786	843,786	396,110
Plant & equipment				
PE4650	Skid Steer - M14650 - Capital	98,000	98,000	98,948
PE999	Sundry Plant Purchases - Capital	90,000	90,000	87,259
Plant & equipment Total		188,000	188,000	186,207
Infrastructure - roads				
RC000	Road Construction - Rural - Gravel - Council Funded (Budgeting Only)	237,833	237,833	112,646
RC018	Strawberry North East Road (Capital)			101,280
RC007	Burma Road (Capital)			11,366
RC997	Road Construction - Rural - Priority Wet Grading (Budgeting Only)	260,000	260,000	351,788
RC003	Coalseam Road (Capital)			5,787
RC005	Yandanooka Melara Road (Capital)			36,618
RC010	Yarragadee West Road (Capital)			550
RC011	Mooriary Road (Capital)			51,446
RC012	Yandanooka West Road (Capital)			26,367
RC014	Yandanooka South Road (Capital)			14,668
RC015	Morawa - Yandanooka Road (Capital)			11,121
RC016	Tip Road (Capital)			616
RC018	Strawberry North East Road (Capital)			141,967
RC025	Telara Road (Capital)			19,770
RC030	Moffett Road (Capital)			1,359
RC079	Mingenew Hill Look-out Road (Capital)			1,620
RC088	Depot Hill North Road (Capital)			39,899
RC999	Road Construction - Urban - Sealed - Council Funded (Budgeting Only)	13,000	13,000	0
RRG003	Coalseam Road (RRG)	450,000	450,000	456,270
RRG503	Coalseam Road (RRG) - SLK 20.00 to 23.57	450,000	450,000	459,498
Infrastructure - roads Total		1,410,833	1,410,833	1,380,202

5 CAPITAL ACQUISITIONS - DETAILED

Capital expenditure total

Level of completion indicators

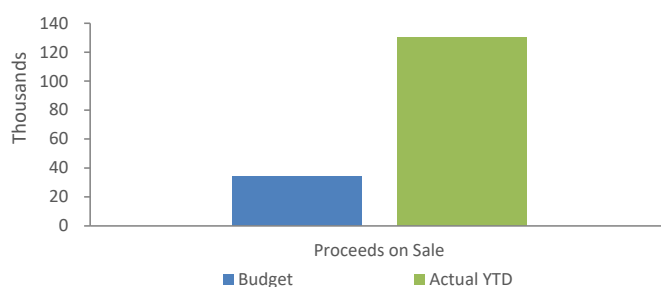


Level of completion indicator, please see table at the end of this note for further detail.

Account Description		Amended		Variance (Under)/Over
		Budget	YTD Budget	
		\$	\$	\$
Infrastructure - drainage				
DC002	Yandanooka North East Road - Drainage Capital	15,000	15,000	0
Infrastructure - drainage Total		15,000	15,000	0
Infrastructure - bridges				
BR0833	Yarragadee - Mingenew - Mullewa Road - Bridge (Capital)	533,333	533,333	533,333
Infrastructure - bridges Total		533,333	533,333	0
Infrastructure - parks & gardens				
PC012	Mingenew Spring - (Capital)	100,000	100,000	16,390
PC025	Community Garden (Capital)	20,000	20,000	25,133
PC026	Rec Centre - Parks & Gardens Infrastructure (Capital)	30,000	30,000	0
PC027	Water Park (Capital)	150,000	150,000	2,317
PC028	Town Landscaping (Capital)	50,000	50,000	51,212
Infrastructure - parks & gardens Total		350,000	350,000	95,052
Infrastructure - other				
OC002	Mingenew Hill Walk Trail (Capital)	55,000	55,000	0
OC012	Cenotaph Upgrade (War Memorial) (Capital)	20,000	20,000	1,800
OC013	Digital Information Sign	30,000	30,000	0
Infrastructure - other Total		105,000	105,000	1,800
		4,627,835	4,627,835	2,776,445
				1,851,390

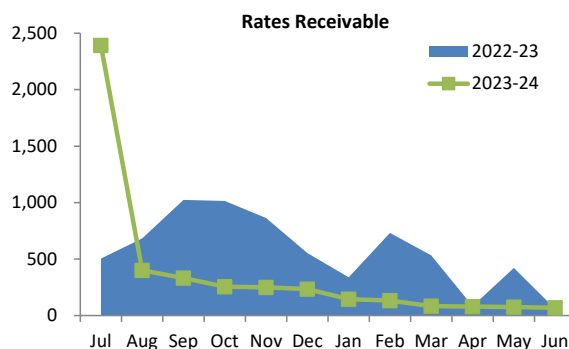
6 DISPOSAL OF ASSETS

Asset Ref.	Asset description	Budget				YTD Actual			
		Net Book	Proceeds	Profit	(Loss)	Net Book	Proceeds	Profit	(Loss)
		Value				Value			
		\$	\$	\$	\$	\$	\$	\$	\$
	Plant and equipment								
	Water Truck - MI255	6,419	5,000	0	(1,419)	6,186	6,364	178	0
	Skid Steer - MI4650	2,576	20,000	17,424	0			0	0
	MetroCount - RoadPd VT 5900	3,526	6,000	2,474	0	3,527	6,000	2,473	0
	Triton Ute - 1HVA101 (MI599)	1,471	500	0	(971)			0	0
	Triton Ute - MI599	1,524	2,500	976	0			0	0
	Kyocera Copier	1,088	0	0	(1,088)			0	0
	Triton Ute - MI372	0	0	0	0	0	3,818	3,818	0
	Western Karjini Caravan	0	0	0	0	26,320	19,364	0	(6,956)
	Coromal Appeal Caravan	0	0	0	0	28,063	28,864	801	0
	Windsor Genesis Caravan	0	0	0	0	26,645	29,773	3,128	0
	Supreme Classic Caravan	0	0	0	0	35,093	36,364	1,271	0
		16,604	34,000	20,874	(3,478)	125,833	130,547	11,670	(6,956)



7 RECEIVABLES

Rates receivable	30 June 2023	30 Jun 2024
	\$	\$
Opening arrears previous years	39,714	57,681
Levied this year	2,340,269	2,372,994
Less - collections to date	(2,322,280)	(2,361,948)
Gross rates collectable	57,703	68,727
Allowance for impairment of rates receivable	(22)	0
Net rates collectable	57,681	68,727
% Collected	97.6%	97.2%



Receivables - general	Credit	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$	\$
Receivables - general	(1,000)	69,408	30,665	3,365	176	102,614
Percentage	(1.0%)	67.6%	29.9%	3.3%	0.2%	
Balance per trial balance						
Trade receivables						102,614
GST receivable						36,664
Allowance for credit losses of trade receivables						(22)
Total receivables general outstanding						139,256

Amounts shown above include GST (where applicable)

KEY INFORMATION

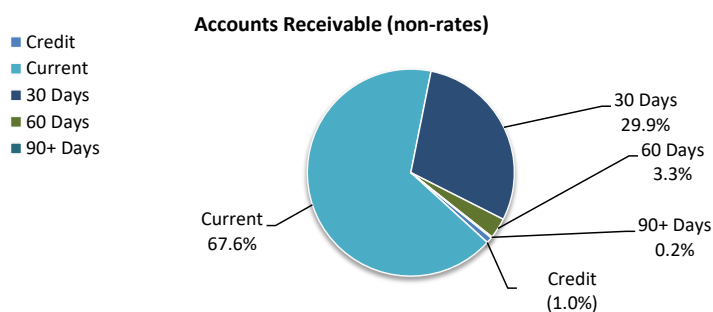
Trade and other receivables include amounts due from ratepayers for unpaid rates and service charges and other amounts due from third parties for goods sold and services performed in the ordinary course of business.

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.



8 OTHER CURRENT ASSETS

	Opening Balance 1 July 2023	Asset Increase	Asset Reduction	Closing Balance 30 June 2024
	\$	\$	\$	\$
Other current assets				
Other financial assets at amortised cost				
Financial assets at amortised cost	563,254	516,456	0	1,079,710
Inventory				
Fuel	8,808	68,356	(69,584)	7,580
Other assets				
Prepayments	5,200	9,844	(5,200)	9,844
Accrued income	429,374	0	6,306	435,680
Total other current assets	1,006,636	594,656	(68,478)	1,532,814
Amounts shown above include GST (where applicable)				

KEY INFORMATION

Other financial assets at amortised cost

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

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

Inventory

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

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

9 PAYABLES

Payables - general	Credit	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$	\$
Payables - general	0	50,967	0	0	0	50,967
Percentage	0.0%	100.0%	0.0%	0.0%	0.0%	
Balance per trial balance						
Sundry creditors	(Sundry creditors \$50,967 + ESL creditors \$210 + Payroll creditors \$0)					51,177
Accrued salaries and wages						60,717
ATO liabilities						38,787
Other payables						50,113
Receipts in advance						2,581
Other payables - bonds held						19,542
Prepaid rates						3,472
Accrued interest						288
Accrued expenses						104,449
Total payables general outstanding						331,126
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
				\$	\$	\$	\$	\$	\$
Gross rental value									
Mingenew	0.155660	132	1,186,016	184,162	0	184,162	184,615	2,436	187,051
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	1,150	3,093
Unimproved value									
Rural	0.009676	111	204,021,000	1,975,143	15,000	1,990,143	1,974,107	(1,795)	1,972,312
Mining	0.009676	0	0	0	0	0	0	0	0
Sub-Total		262	205,783,860	2,249,097	15,000	2,264,097	2,248,514	1,791	2,250,305
Minimum payment									
Gross rental value									
Mingenew	840	66	27,340	55,440	0	55,440	55,440	1,276	56,716
Yandanooka	840	1	4,992	840	0	840	840		840
Commercial	840	10	11,160	8,400	0	8,400	8,400		8,400
Industrial	840	3	2,786	2,520	0	2,520	2,520	(938)	1,582
Unimproved value									
Rural	1,263	21	1,038,700	26,523	0	26,523	26,523		26,523
Mining	1,263	22	129,789	27,786	0	27,786	27,786	1,923	29,709
Sub-total		123	1,214,767	121,509	0	121,509	121,509	2,261	123,770
Concession						(1,112)			(1,081)
Amount from general rates						2,384,494			2,372,994
Ex-gratia rates						62,537			62,853
Total general rates						2,447,031			2,435,847

11 BORROWINGS

Repayments - borrowings

Information on borrowings

Particulars	Loan No.	1 July 2023	New Loans		Principal Repayments		Principal Outstanding		Interest Repayments	
			Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget
		\$	\$	\$	\$	\$	\$	\$	\$	\$
Grader	146	197,168			(55,774)	(55,773)	141,394	141,395	(2,538)	(1,463)
Total		197,168	0	0	(55,774)	(55,773)	141,394	141,395	(2,538)	(1,463)
Current borrowings		55,773					56,220			
Non-current borrowings		141,395					85,174			
		197,168					141,394			

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	0	WATC	Debenture	10					0

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			(642)	(642)	0	0	(7)	0
Photocopier	2	0	20,707	15,000	0	(2,545)	20,707	12,455	0	(705)
Total		642	20,707	15,000	(642)	(3,187)	20,707	12,455	(7)	(705)
Current lease liabilities		642					3,186			
Non-current lease liabilities		0					17,521			
		642					20,707			

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 30 June 2024
		\$	\$	\$	\$	\$
Other current liabilities						
Other liabilities						
Contract liabilities		10,600	0	10,000	(20,600)	0
Capital grant/contributions liabilities		655,637	0	1,369,820	(1,366,213)	659,244
Total other liabilities		666,237	0	1,379,820	(1,386,813)	659,244
Employee Related Provisions						
Provision for annual leave		75,614	0	0	0	75,614
Provision for long service leave		31,394	0	0	0	31,394
Total Provisions		107,008	0	0	0	107,008
Total other current liabilities		773,245	0	1,379,820	(1,386,813)	766,252

Amounts shown above include GST (where applicable)

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.

SHIRE OF MINGENEW
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 30 JUNE 2024

14 GRANTS, SUBSIDIES AND CONTRIBUTIONS

Provider	Unspent grant, subsidies and contributions liability					Grants, subsidies and contributions revenue		
	Liability	Increase in	Decrease in	Liability	Current	Amended	YTD	YTD
	1 July 2023	Liability	Liability	30 Jun 2024	Liability	Budget	Budget	Revenue
	\$	\$	(As revenue)	\$	\$	Revenue	\$	Actual
Grants and subsidies								
Grants Commission - General	0	0	0	0	0	18,498	18,498	380,001
Grants Commission - Roads	0	0	0	0	0	20,324	20,324	402,606
DFES - LGGS Operating Grant	0	0	0	0	0	20,517	20,517	24,574
DFES - AWARE program	3,775	0	(3,775)	0	0	7,600	7,600	19,628
DFES - DRFAWA - TC Seroja	0	0	0	0	0	15,000	15,000	1,820
DFES - DRFAWA - Tennis Club Footings	0	0	0	0	0	5,300	5,300	11,725
FRRR - Town Centre Mural	1,000	0	0	1,000	1,000	0	0	0
DLGSCI - Mingenew Hill Design	6,825	0	(6,825)	0	0	6,825	6,825	6,825
Dept Communities - Community Garden	0	10,000	(10,000)	0	0	10,000	10,000	10,000
MRWA - Street Light Subsidy	0	0	0	0	0	2,700	2,700	2,809
MRWA - Direct Grant	0	0	0	0	0	100,407	100,407	100,407
BBRF - Astrotourism (2022/23 funds)	0	0	0	0	0	9,709	9,709	9,709
	11,600	10,000	(20,600)	1,000	1,000	216,880	216,880	970,104
Contributions								
Autumn Centre	0	0	0	0	0	50	50	50
Terra Mining (Road Contribution)	0	0	0	0	0	50,000	50,000	58,853
Community Contribution - Railway Station	0	0	0	0	0	6,286	6,286	6,286
Main Roads	0	0	0	0	0	0	0	30,000
Co-operative Bulk Handling	0	0	0	0	0	0	0	30,000
	0	0	0	0	0	56,336	56,336	125,189
TOTALS	11,600	10,000	(20,600)	1,000	1,000	273,216	273,216	1,095,293

**SHIRE OF MINGENEW
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 30 JUNE 2024**

INVESTING ACTIVITIES

15 CAPITAL GRANTS, SUBSIDIES AND CONTRIBUTIONS

Provider	Capital grant/contribution liabilities					Capital grants, subsidies and contributions revenue		
	Liability	Increase in Liability	Decrease in Liability	Liability	Current Liability	Amended Budget	YTD	YTD
	1 July 2023		(As revenue)	30 Jun 2024	30 Jun 2024	Revenue	Budget	Revenue
	\$	\$	\$	\$	\$	\$	\$	\$
Capital grants and subsidies								
LRCI Phase 3 - Daycare Centre upgrade	105,560	0	(105,560)	0	0	150,000	150,000	(6,940)
Lotterywest - Daycare Centre upgrade	0	0	0	0	0	500,000	500,000	0
REDS - Daycare Centre upgrade	0	0	0	0	0	150,000	150,000	0
TBC - Cenotaph upgrade	0	0	0	0	0	10,000	10,000	0
CSRFF - Tennis Pavilion upgrade	0	86,951	(86,951)	0	0	87,000	87,000	86,951
BBRF - Mingenew Hill (2022/23 funds)	0	0	0	0	0	12,584	12,584	12,584
LRCI Phase 3 - Tennis Pavilion upgrade	0	105,560	(105,560)	0	0	12,500	12,500	121,085
DRFAWA - Rec Centre upgrade	0	500,000	0	500,000	500,000	455,000	455,000	0
DRFAWA - Shade sails at Rec Centre	0	0	0	0	0	15,000	15,000	0
DRFAWA - Tennis Pavilion upgrade	0	50,000	(50,000)	0	0	50,000	50,000	50,000
DRFAWA - Water Park	0	150,000	0	150,000	150,000	150,000	150,000	0
LRCI Phase 3 - Midlands Road garden (transfer to Victoria Rd beautification)	7,500	0	(7,500)	0	0	0	0	0
LRCI Phase 3 - Victoria Road Beautification	0	7,500	(7,500)	0	0	0	0	13,137
Regional Road Group	0	240,000	(240,000)	0	0	600,000	600,000	600,000
Roads to Recovery	0	0	0	0	0	206,000	206,000	205,406
Grants Commission - Bridges	542,577	0	(533,333)	9,244	9,244	533,333	533,333	533,333
DRFAWA - Roads Flood Damage	0	0	0	0	0	12,644	12,644	8,965
DRFAWA - Digital Sign	0	0	0	0	0	30,000	30,000	0
RAP - Airstrip upgrade (2022/23 funds)	0	0	0	0	0	29,884	29,884	29,884
LRCI Phase 4 - Resheeting	0	84,064	(84,064)	0	0	140,111	140,111	140,108
LRCI Phase 4 - Priority 1 Wet Grading	0	145,745	(145,745)	0	0	242,903	242,903	242,906
NACC - Revegetation Works	0	0	0	0	0	0	0	10,000

SHIRE OF MINGENOW
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 30 JUNE 2024

INVESTING ACTIVITIES

15 CAPITAL GRANTS, SUBSIDIES AND CONTRIBUTIONS

Provider	Capital grant/contribution liabilities					Capital grants, subsidies and contributions revenue		
	Liability	Increase in	Decrease in	Liability	Current	Amended	YTD	YTD
	1 July 2023	Liability	Liability	30 Jun 2024	Liability	Budget	Budget	Revenue
	\$	\$	(As revenue)	\$	\$	\$	\$	\$
LRCI Phas 3 - Yandanooka NE Road	0	0	0	0	0	0	0	46,790
	655,637	1,369,820	(1,366,213)	659,244	659,244	3,386,959	3,386,959	2,094,209
Capital contributions								
Community Resource Centre - Daycare Centre upgrade	0	0	0	0	0	150,000	150,000	0
Community Contributions - Daycare Centre upgrade	0	0	0	0	0	50,000	50,000	37,000
Tennis Club - Pavilion upgrade	0	0	0	0	0	177,309	177,309	177,309
	0	0	0	0	0	377,309	377,309	214,309
TOTALS	655,637	1,369,820	(1,366,213)	659,244	659,244	3,764,268	3,764,268	2,308,518

SHIRE OF MINGENew
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 30 JUNE 2024

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 Bal
			\$	\$	\$	\$
Budget adoption						
Mulcher and profiler	18210623	Capital expenses			(70,000)	(70,000)
Purchase Skid Steer	18210623	Capital expenses			(98,000)	(168,000)
Transfer from Plant Reserve	18210623	Capital revenue		148,000		(20,000)
Difference between budgeted opening surplus and actual surplus	11160823	Opening surplus(deficit)		346,725		326,725
Interest on reserves	11160823	Operating revenue		25		326,750
Daycare centre grants	11160823	Capital revenue		30,000		356,750
Hall consultants	11160823	Operating expenses			(50,000)	306,750
Admin IT (reduced fibre costs and LTFP costs)	11160823	Operating expenses		40,000		346,750
Road consultants	11160823	Operating expenses		10,000		356,750
Admin office grants	11160823	Capital revenue			(18,000)	338,750
Coalseam Road grant (LRCI)	11160823	Capital revenue		274,000		612,750
Depreciation on adjusted plant purchases	11160823	Non cash item	(16,672)			612,750
Members - Printing & stationery (correction - shown as income)	11160823	Operating expenses			(1,050)	611,700
Profit on sale of assets on adjusted plant sales	11160823	Non cash item	17,424			611,700
Proceeds on sale of assets on adjusted plant sales	11160823	Capital revenue		20,000		631,700
Realisation on disposal of assets on adjusted plant sales	11160823	Non cash item	(20,000)			631,700
Transfer from Plant Reserve to balance budget	11160823	Capital revenue		110,265		741,965
Transfer to reserves adjusted to balance budget	11160823	Capital expenses		28,231		770,196
Financial Assistance Grants received in advance	11160823	Operating revenue			(357,000)	413,196
Financial Assistance Grants received in advance	11160823	Operating revenue			(437,000)	(23,804)
EM Grant for waste site rehab	11160823	Operating revenue		15,000		(8,804)
Waste site rehab	11160823	Operating expenses			(15,000)	(23,804)
Various admin allocations	11160823	Operating expenses		24,506		702
Hockey oval adjustment	11160823	Operating expenses			(702)	0
Write off of repurchased vacant lots	07210224	Operating Expenses			(2,850)	(2,850)
Landgate SLIP subscription	07210224	Operating Expenses			(2,303)	(5,153)
Differential rating assistance	07210224	Operating Expenses			(5,000)	(10,153)
Auditor advice - expense is other expenditure rather than materials and contracts	07210224	Operating Expenses		7,724		(2,429)
Auditor advice - expense is other expenditure rather than materials and contracts	07210224	Operating Expenses			(7,724)	(10,153)
Auditor advice - expense is other expenditure rather than materials and contracts	07210224	Operating Expenses		1,931		(8,222)
Auditor advice - expense is other expenditure rather than materials and contracts	07210224	Operating Expenses			(1,931)	(10,153)
Auditor advice - expense is other expenditure rather than materials and contracts	07210224	Operating Expenses		30,511		20,358
Auditor advice - expense is other expenditure rather than materials and contracts	07210224	Operating Expenses			(30,511)	(10,153)
Elected members elected unopposed, WAEC software was not required	07210224	Operating Expenses		10,000		(153)
Long Term Financial Plan consultancy	207210224	Operating Expenses			(9,500)	(9,653)

SHIRE OF MINGENEW
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 30 JUNE 2024

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 Bal
			\$	\$	\$	\$
LEMA review completed internally	07210224	Operating Expenses		7,600		(2,053)
Depreciation adjustment - DFES caravans	07210224	Non Cash Item	(23,790)			(2,053)
Public Health Plan delayed carry forward to 2024/25	07210224	Operating Expenses		13,125		11,072
Increased electricity expenses	07210224	Operating Expenses			(2,300)	8,772
Increased water expenses	07210224	Operating Expenses			(2,806)	5,966
Loan not required for the purchase of the Karara houses	07210224	Operating Expenses		19,282		25,248
Improve access to DrumMuster	07210224	Operating Expenses			(1,750)	23,498
Improve access to DrumMuster	07210224	Operating Expenses			(5,000)	18,498
Improve access to DrumMuster	07210224	Operating Expenses	(1,750)			18,498
Improve access to DrumMuster	07210224	Operating Expenses	(1,500)			18,498
Vacant position - cadet and apprentice	07210224	Operating Expenses	4,396			18,498
Urgent repairs to Yandanooka Hall septic	07210224	Operating Expenses			(16,232)	2,266
Vacant position - cadet and apprentice	07210224	Operating Expenses		3,150		5,416
Vacant position - cadet and apprentice	07210224	Operating Expenses	3,750			5,416
Reallocate plant op costs	07210224	Operating Expenses	1,500			5,416
Vacant position - cadet and apprentice	07210224	Operating Expenses		4,000		9,416
Vacant position - cadet and apprentice	07210224	Operating Expenses	5,500			9,416
Additional costs in turf renovations	07210224	Operating Expenses			(4,000)	5,416
Additional costs to bore pump	07210224	Operating Expenses			(4,000)	1,416
Additional costs to bore pump	07210224	Operating Expenses			(4,000)	(2,584)
Vacant position - cadet and apprentice	07210224	Operating Expenses		2,400		(184)
Less costs in turf renovations	07210224	Operating Expenses		4,000		3,816
Vacant position - cadet and apprentice	07210224	Operating Expenses	3,000			3,816
Vacant position - cadet and apprentice	07210224	Operating Expenses		2,400		6,216
Additional costs in turf renovations	07210224	Operating Expenses			(4,000)	2,216
Vacant position - cadet and apprentice	07210224	Operating Expenses	3,000			2,216
Additional costs in expo preparations	07210224	Operating Expenses			(4,500)	(2,284)
Air conditioner replacement at Rec Centre	07210224	Operating Expenses			(5,000)	(7,284)
Depreciation adjustment - buildings	07210224	Non Cash Item	14,226			(7,284)
Depreciation adjustment - infrastructure parks & gardens	07210224	Non Cash Item	(23,993)			(7,284)
Upgrade of fluro fittings	07210224	Operating Expenses			(1,000)	(8,284)
Depreciation adjustment - buildings	07210224	Non Cash Item	(3,259)			(8,284)
Vacant position - cadet and apprentice	07210224	Operating Expenses	5,000			(8,284)
Reallocation of funds for resheeting works before grant funding approval	07210224	Operating Expenses		10,157		1,873
Vacant position - cadet and apprentice	07210224	Operating Expenses	5,000			1,873
Reallocation of funds for resheeting works before grant funding approval	07210224	Operating Expenses	9,837			1,873

SHIRE OF MINGENEW
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FOR THE PERIOD ENDED 30 JUNE 2024

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 Bal
			\$	\$	\$	\$
Reallocation of funds for resheeting works before grant funding approval	07210224	Operating Expenses	21,728			1,873
EPAR claim expense	07210224	Operating Expenses			(10,000)	(8,127)
Depreciation adjustment - plant & equipment	07210224	Non Cash Item	(1,828)			(8,127)
Depreciation adjustment - infrastructure roads	07210224	Non Cash Item	(290,450)			(8,127)
Depreciation adjustment - infrastructure bridges	07210224	Non Cash Item	(10,746)			(8,127)
Triton & Water Truck disposal	07210224	non Cash Item	(2,390)			(8,127)
Depreciation adjustment - infrastructure airstrip	07210224	Non Cash Item	(13,659)			(8,127)
Air conditioner replacement at MIG	07210224	Operating Expenses			(5,000)	(13,127)
Various consultants expenses - community consultation, liveability precinct plan	07210224	Operating Expenses			(12,000)	(25,127)
Rewire bank building	07210224	Operating Expenses			(2,000)	(27,127)
Vacant positions	07210224	Operating Expenses		14,500		(12,627)
Vacant positions	07210224	Operating Expenses		9,477		(3,150)
Increased workers compensation	07210224	Operating Expenses			(3,164)	(6,314)
Increase travel and accommodation allocation	07210224	Operating Expenses			(4,000)	(10,314)
Reallocate Landgate SLIP subscription	07210224	Operating Expenses		2,303		(8,011)
DP53 write off of debt	07210224	Operating Expenses			(8,035)	(16,046)
Insurance excess for legal expenses	07210224	Operating Expenses			(5,000)	(21,046)
transfer from capital expense	07210224	Operating Expenses			(10,000)	(31,046)
Photocopier disposal	07210224	Non Cash Item	(1,088)			(31,046)
Increased workers compensation	07210224	Operating Expenses			(5,979)	(37,025)
Vacant position - cadet and apprentice	07210224	Operating Expenses		8,500		(28,525)
Vacant position - cadet and apprentice	07210224	Operating Expenses		1,260		(27,265)
Vacant position - cadet and apprentice	07210224	Operating Expenses		6,840		(20,425)
Vacant position - cadet and apprentice	07210224	Operating Expenses		3,825		(16,600)
Vacant position - cadet and apprentice	07210224	Operating Expenses		8,500		(8,100)
Vacant position - cadet and apprentice	07210224	Operating Expenses		4,950		(3,150)
Vacant position - cadet and apprentice	07210224	Operating Expenses	(27,896)			(3,150)
Depreciation adjustment - plant & equipment	07210224	Non Cash Item	(19,173)			(3,150)
Adjustment to 2023/24 Financial Assistance General Purpose Grant	07210224	Operating Revenue		18,498		15,348
Adjustment to 2023/24 Financial Assistance Road Grant	07210224	Operating Revenue		20,324		35,672
Increase in LG House Trust valuation	07210224	Non Cash Item	1,261			35,672
Interest on Municipal Fund	07210224	Operating Revenue		52,700		88,372
LGIS Member Contribution is not available this financial year	07210224	Operating Revenue			(6,000)	82,372
Unsuccessful grant applications - \$400K Fire Shed, \$326,100 - Fire Truck	07210224	Capital Revenue			(726,100)	(643,728)
Reallocating to correct IE code - State Government	07210224	Capital Revenue		650,000		6,272
Reallocating to correct IE code - Federal Government	307210224	Capital Revenue			(500,000)	(493,728)

SHIRE OF MINGENEW
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 30 JUNE 2024

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 Bal
			\$	\$	\$	\$
Reallocating to correct IE code - Capital Contribution	07210224	Capital Revenue			(150,000)	(643,728)
2 units being used to house staff	07210224	Operating Revenue		9,922		(633,806)
Karara houses lease expired and 2 units are being used to house staff	07210224	Operating Revenue			(28,255)	(662,061)
Disaster Recovery (TC Seroja) re removal of footings at tennis clubhouse	07210224	Operating Revenue		5,300		(656,761)
Design of Mingenew Hill walking trail - DLGSCI funding	07210224	Operating Revenue		6,825		(649,936)
LRCI Phase 4 - Mingenew Spring reallocated to Road works	07210224	Capital Revenue			(80,000)	(729,936)
LRCI Phase 4 - Mingenew Hill reallocated to Road works	07210224	Capital Revenue			(30,000)	(759,936)
LRCI Phase 3 - Tennis Club remaining amount as at 30/6/23 was \$12,500	07210224	Capital Revenue			(31,500)	(791,436)
BBRF Grant - Mingenew Hill payment from 2022/23 project	07210224	Capital Revenue		12,584		(778,852)
Successful Community Garden Grant	07210224	Capital Revenue		10,000		(768,852)
Actual capital revenue from Tennis Club	07210224	Capital Revenue			(6,691)	(775,543)
Transfer funds from Bonds & Deposits Held - Railway Station Project	07210224	Operating Revenue		6,286		(769,257)
Reallocating to correct IE code - State Government	07210224	Capital Revenue	(274,000)			(769,257)
Reallocating to correct IE code - Federal Government	07210224	Capital Revenue	274,000			(769,257)
LRCI Phase 4 - roadworks reallocated from Mingenew Spring and Mingenew Hill	07210224	Capital Revenue		109,014		(660,243)
1/3 of grant (shire's portion)	07210224	Capital Revenue			(266,667)	(926,910)
EPAR claim from 2022/23	07210224	Capital Revenue		12,644		(914,266)
Terra Mining Community Infrastructure Fund Contribution	07210224	Operating Revenue		50,000		(864,266)
Refund of land purchase for road intersection & retain funds for incomplete works	07210224	Operating Revenue		28,198		(836,068)
Additional direct road grant	07210224	Operating Revenue		6,407		(829,661)
Traffic Counter & Triton ute disposal	07210224	Non Cash Item	(18,300)			(829,661)
Final RAP Airstrip grant payment from 2022/23 project	07210224	Capital Revenue		29,884		(799,777)
Final BBRF Astrotourism grant payment from 2022/23 project	07210224	Operating Revenue		9,709		(790,068)
Additional standpipe income	07210224	Operating Revenue		5,000		(785,068)
Unsuccessful grant application - Fire Shed	07210224	Capital Expenses		400,000		(385,068)
Unsuccessful grant application - Replacement Fire Truck	07210224	Capital Expenses		450,000		64,932
Transfer community donations for day care centre upgrade to reserve account	07210224	Capital Expenses			(37,000)	27,932
Karara house not being purchased	07210224	Capital Expenses		50,000		77,932
Karara house not being purchased	07210224	Capital Expenses		50,000		127,932
Karara house not being purchased	07210224	Capital Expenses		150,000		277,932
Karara house not being purchased	07210224	Capital Expenses		150,000		427,932
Loan not required for the purchase of the Karara houses	07210224	Capital Expenses		31,630		459,562
Additional costs in renovation	07210224	Capital Expenses			(1,870)	457,692
Additional costs in renovation	07210224	Capital Expenses			(2,238)	455,454
Additional costs in renovation	07210224	Capital Expenses			(2,277)	453,177
Less costs in renovation	307210224	Capital Expenses		1,502		454,679

SHIRE OF MINGENew
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 30 JUNE 2024

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 Bal
			\$	\$	\$	\$
Refurbish public toilet between admin and hall	07210224	Capital Expenses			(10,000)	444,679
Adjust expenditure to the reduced revenue	07210224	Capital Expenses		27,500		472,179
Matching grant contribution for community garden	07210224	Capital Expenses			(10,000)	462,179
Increase allocation for shade sails at Rec Centre	07210224	Capital Expenses			(15,000)	447,179
Payment of retention funds for Railway Station upgrade	07210224	Capital Expenses			(6,286)	440,893
Reallocation of funds for resheeting works before grant funding approval	07210224	Capital Expenses			(10,157)	430,736
Increase expenditure to fully expend LRCI Phase 4 grant	07210224	Capital Expenses			(6,111)	424,625
Reallocation of funds for resheeting works before grant funding approval	07210224	Capital Expenses	(9,837)			424,625
Reallocation of funds for resheeting works before grant funding approval	07210224	Capital Expenses	(21,728)			424,625
1/3 contribution to bridge	07210224	Capital Expenses		266,667		691,292
Transfer Terra Mining contribution to reserve fund	07210224	Capital Expenses			(50,000)	641,292
transfer to operating expense	07210224	Capital Expenses		10,000		651,292
Unsuccessful grant application - Fire Truck not being disposed	07210224	Capital Revenue			(123,900)	527,392
Unsuccessful grant application - Fire Truck not being disposed	07210224	Capital Revenue	123,900			527,392
Loan not required for the purchase of the Karara houses	07210224	Capital Revenue			(400,000)	127,392
Water truck, Traffic Counter & Triton ute disposal	07210224	Capital Revenue			(16,000)	111,392
Water truck, Traffic Counter & Triton ute disposal	07210224	Non Cash Item	16,000			111,392
Transfer from Plant Reserve	07190624	Capital revenue		160,827		272,219
Transfer to Plant Reserve	07190624	Capital expenses			(6,364)	265,856
Transfer to Mingenew Day Care Centre Redevelopment Reserve	07190624	Capital expenses			(2,138)	263,718
Reserve Interest	07190624	Operating revenue		15,142		278,860
Transfer to Reserves - Interest	07190624	Capital expenses			(15,142)	263,718
				4,029,750	(3,766,032)	263,718

SHIRE OF MINGENew

MONTHLY FINANCIAL REPORT

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

For the period ended 31 July 2024

LOCAL GOVERNMENT ACT 1995

LOCAL GOVERNMENT (FINANCIAL MANAGEMENT) REGULATIONS 1996

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SHIRE OF MINGENEW
STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 JULY 2024

	Adopted Budget Estimates	YTD Budget Estimates	YTD Actual	Variance* \$	Variance* %	Var.
Note	(a)	(b)	(c)	(c) - (b)	((c) - (b))/(b)	
	\$	\$	\$	\$	%	
OPERATING ACTIVITIES						
Revenue from operating activities						
General rates	2,617,171	2,612,296	2,611,221	(1,075)	(0.04%)	
Rates excluding general rates	68,963	68,963	68,963	0	0.00%	
Grants, subsidies and contributions	1,085,729	110,427	125,521	15,094	13.67%	
Fees and charges	301,888	104,764	106,166	1,402	1.34%	
Interest revenue	116,435	7,834	7,852	18	0.23%	
Other revenue	71,032	3,217	4,210	993	30.87%	▲
Profit on asset disposals	59,652	0	0	0	0.00%	
	4,320,870	2,907,501	2,923,933	16,432	0.57%	
Expenditure from operating activities						
Employee costs	(1,543,393)	(128,299)	(160,990)	(32,691)	(25.48%)	▲
Materials and contracts	(1,262,048)	(106,212)	(134,104)	(27,892)	(26.26%)	▲
Utility charges	(102,836)	(1,780)	0	1,780	100.00%	▼
Depreciation	(2,975,523)	0	0	0	0.00%	
Finance costs	(39,690)	(186)	(214)	(28)	(15.05%)	▲
Insurance	(176,783)	(89,574)	(84,946)	4,628	5.17%	
Other expenditure	(42,642)	0	0	0	0.00%	
Loss on asset disposals	(2,236)	0	0	0	0.00%	
	(6,145,151)	(326,051)	(380,254)	(54,203)	(16.62%)	
Non cash amounts excluded from operating activities	2(c) 2,918,107	0	0	0	0.00%	
Amount attributable to operating activities	1,093,826	2,581,450	2,543,679	(37,771)	(1.46%)	
INVESTING ACTIVITIES						
Inflows from investing activities						
Proceeds from capital grants, subsidies and contributions	3,294,762	0	0	0	0.00%	
Proceeds from disposal of assets	140,500	0	0	0	0.00%	
	3,435,262	0	0	0	0.00%	
Outflows from investing activities						
Payments for property, plant and equipment	(4,339,419)	(3,750)	(590)	3,160	84.27%	▼
Payments for construction of infrastructure	(2,141,065)	(433,997)	(35,084)	398,913	91.92%	▼
	(6,480,484)	(437,747)	(35,674)	402,073	91.85%	
Amount attributable to investing activities	(3,045,222)	(437,747)	(35,674)	402,073	91.85%	
FINANCING ACTIVITIES						
Inflows from financing activities						
Proceeds from new borrowings	1,600,000	0	0	0	0.00%	
Transfer from reserves	332,075	0	0	0	0.00%	
	1,932,075	0	0	0	0.00%	
Outflows from financing activities						
Payments for principal portion of lease liabilities	(4,195)	(349)	(251)	98	28.08%	▼
Repayment of borrowings	(120,248)	0	0	0	0.00%	
Transfer to reserves	(431,236)	0	0	0	0.00%	
	(555,679)	(349)	(251)	98	28.08%	
Amount attributable to financing activities	1,376,396	(349)	(251)	98	28.08%	
MOVEMENT IN SURPLUS OR DEFICIT						
Surplus or deficit at the start of the financial year	2(a) 575,000	575,000	1,676,292	1,101,292	191.53%	▲
Amount attributable to operating activities	1,093,826	2,581,450	2,543,679	(37,771)	(1.46%)	▼
Amount attributable to investing activities	(3,045,222)	(437,747)	(35,674)	402,073	91.85%	▼
Amount attributable to financing activities	1,376,396	(349)	(251)	98	28.08%	▼
Surplus or deficit after imposition of general rates	0	2,718,354	4,184,046	1,465,692	53.92%	▲

KEY INFORMATION

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

▲ Indicates a variance with a positive impact on the financial position.

▼ Indicates a variance with a negative impact on the financial position.

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

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

SHIRE OF MINGENEW
STATEMENT OF FINANCIAL POSITION
FOR THE PERIOD ENDED 31 JULY 2024

	Actual 30 June 2024	Actual as at 31 July 2024
	\$	\$
CURRENT ASSETS		
Cash and cash equivalents	2,025,057	1,770,330
Trade and other receivables	207,983	3,095,412
Other financial assets	1,079,710	1,079,710
Inventories	7,580	7,580
Other assets	445,524	407,392
TOTAL CURRENT ASSETS	3,765,854	6,360,424
NON-CURRENT ASSETS		
Trade and other receivables	29,029	29,029
Other financial assets	62,378	62,378
Property, plant and equipment	9,571,259	9,571,849
Infrastructure	51,933,408	51,968,493
Right-of-use assets	20,879	20,879
TOTAL NON-CURRENT ASSETS	61,616,953	61,652,628
TOTAL ASSETS	65,382,807	68,013,052
CURRENT LIABILITIES		
Trade and other payables	331,126	256,607
Other liabilities	659,244	821,578
Lease liabilities	3,186	2,935
Borrowings	56,220	56,220
Employee related provisions	107,008	107,008
TOTAL CURRENT LIABILITIES	1,156,784	1,244,348
NON-CURRENT LIABILITIES		
Lease liabilities	17,521	17,521
Borrowings	85,174	85,175
Employee related provisions	23,732	23,732
TOTAL NON-CURRENT LIABILITIES	126,427	126,428
TOTAL LIABILITIES	1,283,211	1,370,776
NET ASSETS	64,099,596	66,642,276
EQUITY		
Retained surplus	42,992,413	45,535,093
Reserve accounts	1,100,188	1,100,188
Revaluation surplus	20,006,995	20,006,995
TOTAL EQUITY	64,099,596	66,642,276

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

1 BASIS OF PREPARATION AND MATERIAL 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. Supplementary 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.

PREPARATION TIMING AND REVIEW

Date prepared: All known transactions up to 14 August 2024

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.

MATERIAL ACCOUNTING POLICES

Material accounting policies utilised in the preparation of these statements are as described within the 2024-25 Annual Budget. Please refer to the adopted budget document for details of these policies.

Critical accounting estimates and judgements

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.

As with all estimates, the use of different assumptions could lead to material changes in the amounts reported in the financial report.

The following are estimates and assumptions that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year and further information on their nature and impact can be found in the relevant note:

- Fair value measurement of assets carried at reportable value including:
 - Property, plant and equipment
 - Infrastructure
- Impairment losses of non-financial assets
- Expected credit losses on financial assets
- Measurement of employee benefits
- Estimation uncertainties and judgements made in relation to lease

SHIRE OF MINGENEW
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 JULY 2024

2 NET CURRENT ASSETS INFORMATION

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

Current assets

Cash and cash equivalents
Trade and other receivables
Other financial assets
Inventories
Other assets

Less: current liabilities

Trade and other payables
Other liabilities
Lease liabilities
Borrowings
Employee related provisions

Net current assets

Less: Total adjustments to net current assets

Closing funding surplus / (deficit)

Note	Adopted Budget Opening 1 July 2024 \$	Actual as at 30 June 2024 \$	Actual as at 31 July 2024 \$
	1,478,042	2,025,057	1,770,330
	107,349	207,983	3,095,412
	1,079,710	1,079,710	1,079,710
	8,331	7,580	7,580
	310,053	445,524	407,392
	2,983,485	3,765,854	6,360,424
	(541,550)	(331,126)	(256,608)
	(635,245)	(658,244)	(821,578)
	(4,195)	(3,186)	(2,935)
	(56,220)	(56,220)	(56,220)
	(222,202)	(107,008)	(80,941)
	(1,459,412)	(1,155,784)	(1,218,282)
	1,524,073	2,610,070	5,142,142
2(b)	(949,073)	(933,778)	(958,096)
	575,000	1,676,292	4,184,046

(b) Current assets and liabilities excluded from budgeted deficiency

Adjustments to net current assets

Less: Reserve accounts
Add: Current liabilities not expected to be cleared at the end of the year
- Current portion of lease liabilities
- Current portion of borrowings
- Current portion of employee benefit provisions held in reserve

Total adjustments to net current assets

	(1,092,437)	(1,100,188)	(1,100,188)
	4,195	3,186	2,935
	56,220	56,220	56,220
	82,949	107,004	82,937
2(a)	(949,073)	(933,778)	(958,096)

(c) Non-cash amounts excluded from operating activities

Adjustments to operating activities

Less: Profit on asset disposals
Add: Loss on asset disposals
Add: Depreciation

Total non-cash amounts excluded from operating activities

	Adopted Budget Estimates 30 June 2025 \$	YTD Budget Estimates 31 July 2024 \$	YTD Actual 31 July 2024 \$
	(59,652)	0	0
	2,236	0	0
	2,975,523	0	0
	2,918,107	0	0

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 local governments' operational cycle.

FM Reg 34 (2)(b) **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 2024-25 year is \$20,000 or 15.00% whichever is the greater.

Description	Var. \$ \$	Var. % %	
Revenue from operating activities			
Other revenue	993	30.87%	▲
Insurance claim on windscreen repair - \$785.		Permanent	
More Fuel Tax Credits (FTC) than anticipated - \$601;		Timing	
Less Dept Transport Commissions than anticipated - (\$412).			
Expenditure from operating activities			
Employee costs	(32,691)	(25.48%)	▲
Workers Comp premium increase due to the number of claims over the last 3yrs - (\$9,628);		Permanent	
Anticipated Fringe Benefits Tax (FBT) instalment to be more - \$1,892.		Timing	
Anticipated more capital works to be completed (additional operating works completed) - (\$26,203).			
Materials and contracts	(27,892)	(26.26%)	▲
Higher than anticipated fleet licensing costs - (\$2,743).		Permanent	
Installment for new accounting software paid earlier than anticipated - (\$43,565);		Timing	
Timing of memberships and subscription renewals paid;			
- Wildflower Country \$4,500			
- Stargazers Club \$3,740			
- Canva \$150			
- Tenderlink \$2,625			
- iAuditor, SurveyMonkey, Zoom, etc. \$637			
- Landgate Annual Access Licence \$2,625			
Less than anticipated marketing expenses, Lateral Aspect invoiced in August - \$3,952.			
Utility charges	1,780	100.00%	▼
Synergy bill for Street Lights not issued until August - \$1,760.		Timing	
Finance costs	(28)	(15.05%)	▲
Variance in amortisation schedule from financier - (\$28).		Permanent	
Outflows from investing activities			
Payments for property, plant and equipment	3,160	84.27%	▼
Fewer sundry plant purchases than anticipated - \$3,750;		Timing	
Work recommenced on Daycare Centre earlier than anticipated - (\$590).			
Payments for construction of infrastructure	398,913	91.92%	▼
Anticipated further progress on Yandanooka NE & Coalseam (RRG) - \$398,913.		Timing	
Outflows from financing activities			
Payments for principal portion of lease liabilities	98	28.08%	▼
Variance in amortisation schedule from financier - \$98.		Permanent	
		Timing	
Surplus or deficit at the start of the financial year	1,101,292	191.53%	▲
Advance Financial Assistance Grant received - \$743,785;			
Savings on various other projects, including employee costs, materials & contractors - \$356,507			
Surplus or deficit after imposition of general rates	1,465,692	53.92%	▲
Due to variances described above			

SHIRE OF MINGENew

SUPPLEMENTARY INFORMATION

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BASIS OF PREPARATION - SUPPLEMENTARY INFORMATION

Supplementary information is presented for information purposes. The information does not comply with the disclosure requirements of the Australian Accounting Standards.

SHIRE OF MINGENEW
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 31 JULY 2024

1 KEY INFORMATION

Funding Surplus or Deficit Components

Funding surplus / (deficit)				
	Adopted Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)
Opening	\$0.58 M	\$0.58 M	\$1.68 M	\$1.10 M
Closing	\$0.00 M	\$2.72 M	\$4.18 M	\$1.47 M

Refer to Statement of Financial Activity

Cash and cash equivalents		
	\$2.85 M	% of total
Unrestricted Cash	\$0.71 M	24.9%
Restricted Cash	\$2.14 M	75.1%

Refer to 3 - Cash and Financial Assets

Payables	
	\$0.26 M
Trade Payables	\$0.09 M
0 to 30 Days	0.0%
Over 30 Days	0.0%
Over 90 Days	0.0%

Refer to 9 - Payables

Receivables		
	\$0.45 M	% Collected
Rates Receivable	\$2.65 M	1.1%
Trade Receivable	\$0.45 M	% Outstanding
Over 30 Days		1.3%
Over 90 Days		0.6%

Refer to 7 - Receivables

Key Operating Activities

Amount attributable to operating activities			
Adopted Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)
\$1.09 M	\$2.58 M	\$2.54 M	(\$0.04 M)

Refer to Statement of Financial Activity

Rates Revenue		
YTD Actual	\$2.61 M	% Variance
YTD Budget	\$2.61 M	(0.0%)

Grants and Contributions		
YTD Actual	\$0.13 M	% Variance
YTD Budget	\$0.11 M	13.7%

Refer to 13 - Grants and Contributions

Fees and Charges		
YTD Actual	\$0.11 M	% Variance
YTD Budget	\$0.10 M	1.3%

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)
(\$3.05 M)	(\$0.44 M)	(\$0.04 M)	\$0.40 M

Refer to Statement of Financial Activity

Proceeds on sale		
YTD Actual	\$0.00 M	%
Adopted Budget	\$0.14 M	(100.0%)

Refer to 6 - Disposal of Assets

Asset Acquisition		
YTD Actual	\$0.04 M	% Spent
Adopted Budget	\$2.14 M	(98.4%)

Refer to 5 - Capital Acquisitions

Capital Grants		
YTD Actual	\$0.00 M	% Received
Adopted Budget	\$3.29 M	(100.0%)

Refer to 5 - Capital Acquisitions

Key Financing Activities

Amount attributable to financing activities			
Adopted Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)
\$1.38 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	\$0.14 M

Refer to 10 - Borrowings

Reserves	
Reserves balance	\$1.10 M
Net Movement	\$0.00 M

Refer to 4 - Cash Reserves

Lease Liability	
Principal repayments	(\$0.00 M)
Interest expense	(\$0.00 M)
Principal due	\$0.02 M

Refer to Note 11 - Lease Liabilities

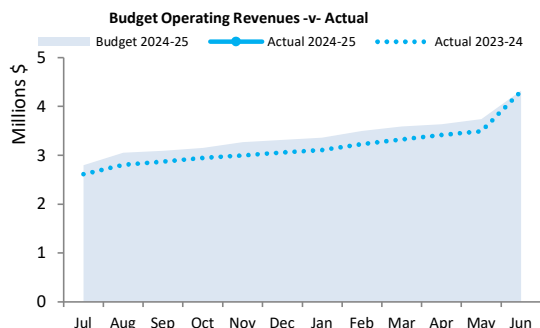
This information is to be read in conjunction with the accompanying Financial Statements and notes.

SHIRE OF MINGENew
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 31 JULY 2024

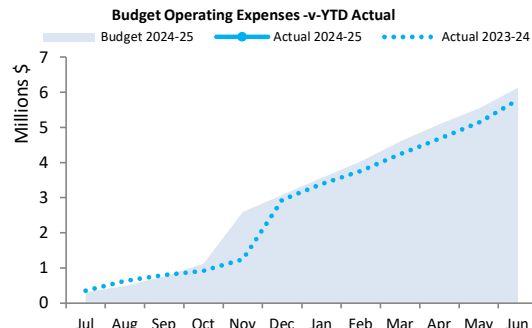
2 KEY INFORMATION - GRAPHICAL

OPERATING ACTIVITIES

OPERATING REVENUE

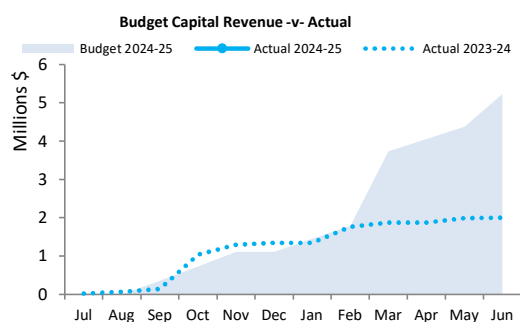


OPERATING EXPENSES

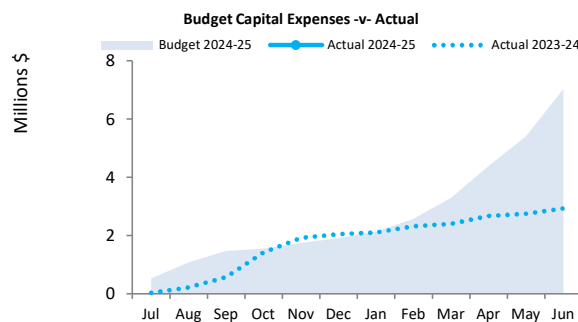


INVESTING ACTIVITIES

CAPITAL REVENUE

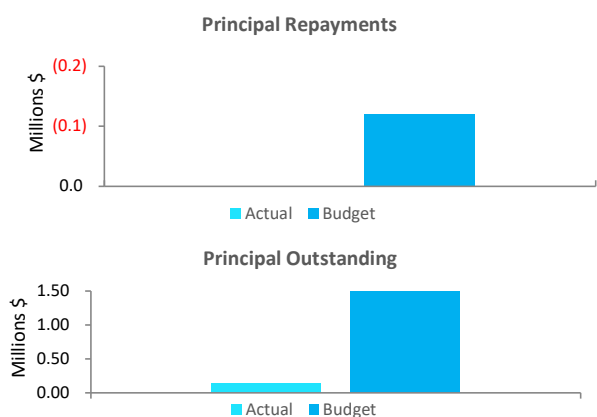


CAPITAL EXPENSES

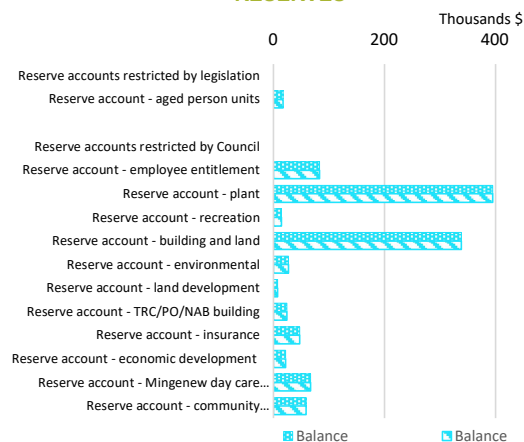


FINANCING ACTIVITIES

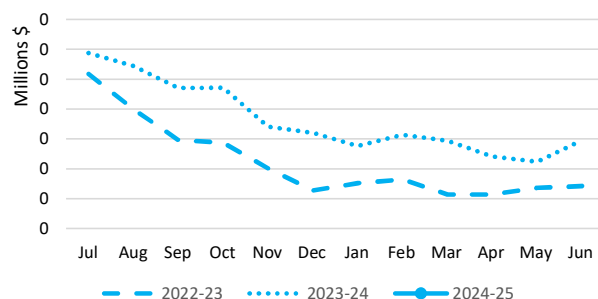
BORROWINGS



RESERVES



Closing funding surplus / (deficit)



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

3 CASH AND FINANCIAL ASSETS AT AMORTISED COST

Description	Classification	Unrestricted	Restricted	Total	Trust	Institution	Interest Rate	Maturity Date
		\$	\$	\$	\$			
Float	Cash and cash equivalents	100		100	0			-
Municipal Fund	Cash and cash equivalents	708,442	949,099	1,707,541	50,000	NAB	4.35%	-
Reserve Fund	Cash and cash equivalents	0	62,688	62,688	0	NAB	3.30%	Aug 2024
Reserve Fund	Financial assets at amortised cost	0	1,079,710	1,079,710	0	NAB	5.11%	Aug 2024
Trust Fund	Cash and cash equivalents	0	0	1	1	NAB	4.10%	-
Total		708,542	2,091,497	2,850,040	50,001			
Comprising								
Cash and cash equivalents		708,542	1,011,787	1,770,330	50,001			
Financial assets at amortised cost - Term Deposits		0	1,079,710	1,079,710	0			
		708,542	2,091,497	2,850,040	50,001			

KEY INFORMATION

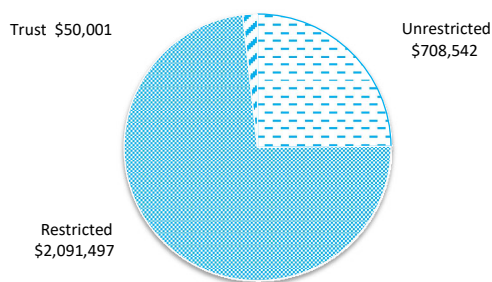
Cash and cash equivalents include cash on hand, cash at bank, deposits available on demand with banks and other short term highly liquid investments with original maturities of three months or less that are readily convertible to known amounts of cash and which are subject to an insignificant risk of 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 8 - Other assets.



4 RESERVE ACCOUNTS

Reserve account name	Budget				Actual			
	Opening Balance	Transfers In (+)	Transfers Out (-)	Closing Balance	Opening Balance	Transfers In (+)	Transfers Out (-)	Closing Balance
	\$	\$	\$	\$	\$	\$	\$	\$
Reserve accounts restricted by legislation								
Reserve account - aged person units	16,935	3,593	0	20,528	16,933	0	0	16,933
Reserve accounts restricted by Council								
Reserve account - employee entitlement	82,949	2,903	0	85,852	82,937	0	0	82,937
Reserve account - plant	394,913	313,822	(263,000)	445,735	394,837	0	0	394,837
Reserve account - recreation	14,276	500	0	14,776	14,274	0	0	14,274
Reserve account - building and land	338,301	11,841	0	350,142	338,255	0	0	338,255
Reserve account - environmental	26,859	940	0	27,799	26,855	0	0	26,855
Reserve account - land development	7,556	264	0	7,820	7,555	0	0	7,555
Reserve account - TRC/PO/NAB building	24,058	842	0	24,900	24,055	0	0	24,055
Reserve account - insurance	46,801	1,638	0	48,439	46,796	0	0	46,796
Reserve account - economic development	22,103	774	0	22,877	22,099	0	0	22,099
Reserve account - Mingenew day care centre redevelopment	66,739	2,336	(69,075)	0	66,739	0	0	66,739
Reserve account - community infrastructure fund contribution	50,947	91,783	0	142,730	58,853	0	0	58,853
	1,092,437	431,236	(332,075)	1,191,598	1,100,188	0	0	1,100,188

5 CAPITAL ACQUISITIONS

Capital acquisitions	Adopted		YTD Actual	YTD Variance
	Budget	YTD Budget		
	\$	\$	\$	\$
Land - freehold land	72,000	0	0	0
Buildings - non-specialised	1,676,000	0	0	0
Buildings - specialised	2,167,919	0	590	590
Furniture and equipment	20,000	0	0	0
Plant and equipment	403,500	3,750	0	(3,750)
Acquisition of property, plant and equipment	4,339,419	3,750	590	(3,160)
Infrastructure - roads	1,588,000	419,247	19,379	(399,868)
Infrastructure - footpaths	30,000	0	0	0
Infrastructure - parks & ovals	355,000	14,750	15,705	955
Infrastructure - other	168,065	0	0	0
Acquisition of infrastructure	2,141,065	433,997	35,084	(398,913)
Total of PPE and Infrastructure.	6,480,484	437,747	35,674	(402,073)
Total capital acquisitions	6,480,484	437,747	35,674	(402,073)
Capital Acquisitions Funded By:				
Capital grants and contributions	3,294,762	0	0	0
Borrowings	1,600,000	0	0	0
Other (disposals & C/Fwd)	140,500	0	0	0
Reserve accounts				
Reserve account - plant	263,000	0	0	0
Reserve account - Mingenew day care centre redevelopment	69,075	0	0	0
Contribution - operations	1,113,147	437,747	35,674	(402,073)
Capital funding total	6,480,484	437,747	35,674	(402,073)

KEY INFORMATION

Initial recognition

An item of property, plant and equipment or infrastructure that qualifies for recognition as an asset is measured at its cost.

Upon initial recognition, cost is determined as the amount paid (or other consideration given) to acquire the assets, plus costs incidental to the 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. For assets acquired at zero cost or otherwise significantly less than fair value, cost is determined as fair value at the date of acquisition.

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 *Local Government (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.

Individual assets that are land, buildings and infrastructure acquired between scheduled revaluation dates of the asset class in accordance with the Shire's revaluation policy, are recognised at cost and disclosed as being at reportable value.

Measurement after recognition

Plant and equipment including furniture and equipment and right-of-use assets (other than vested improvements) are measured using the cost model as required under *Local Government (Financial Management) Regulation 17A(2)*. Assets held under the cost model are carried at cost less accumulated depreciation and any impairment losses being their reportable value.

Reportable Value

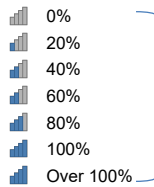
In accordance with *Local Government (Financial Management) Regulation 17A(2)*, the carrying amount of non-financial assets that are land and buildings classified as property, plant and equipment, investment properties, infrastructure or vested improvements that the local government controls.

Reportable value is for the purpose of *Local Government (Financial Management) Regulation 17A(4)* is the fair value of the asset at its last valuation date minus (to the extent applicable) the accumulated depreciation and any accumulated impairment losses in respect of the non-financial asset subsequent to its last valuation date.

5 CAPITAL ACQUISITIONS (CONTINUED) - DETAILED

Capital expenditure total

Level of completion indicators

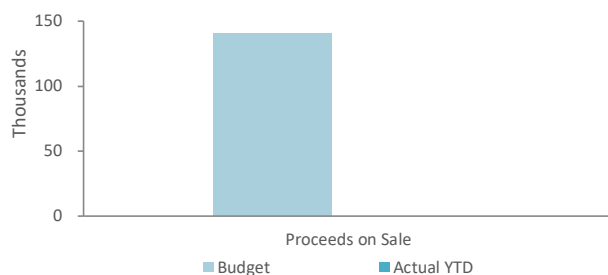


Percentage Year to Date Actual to Annual Budget expenditure where the expenditure over budget highlighted in red.

		Adopted			Variance
Account Description		Budget	YTD Budget	YTD Actual	(Under)/Over
		\$	\$	\$	\$
Land - freehold					
LC999	Community Housing Project - Land Purchase (Budget Only)	72,000	0	0	0
Land - freehold Total		72,000	0	0	0
Buildings - non-specialised					
BC005	23 Field Street (Lot 5) - Residence - Building (Capital)	13,000	0	0	0
BC015	15 Field Street (Lot 256) - Residence - Building (Capital)	10,000	0	0	0
BC025	25 Shenton Street (Lot 66) - Residence - Building (Capital)	13,000	0	0	0
BC033	33 Victoria Road (Lot 89) - Residence - Building (Capital)	25,000	0	0	0
BC120	12 Victoria Road (Lot 66) - (APU) - Building (Capital)	15,000	0	0	0
BC999	GROH Housing	400,000	0	0	0
BC999	GROH Housing	400,000	0	0	0
BC998	Key Worker Accommodation	400,000	0	0	0
BC998	Key Worker Accommodation	400,000	0	0	0
Building - non-specialised Total		1,676,000	0	0	0
Buildings - specialised					
BC020	20 Victoria Road - Daycare Centre - Building (Capital)	1,000,000	0	590	(590)
BC098	Recreation Centre - Building (Capital)	1,090,000	0	0	0
BC082	82 Phillip Street (R03) - Autumn Centre - Building (Capital)	8,000	0	0	0
BC500	Public Conveniences - Building (Capital)	5,746	0	0	0
BC032	32 Bride Street (Lot 67) - Sports Club - Building (Capital)	9,500	0	0	0
BC598	Recreation Centre - Air Conditioner (capital)	5,000	0	0	0
BC016	16 Midlands Road - Railway Station - Building (Capital)	5,000	0	0	0
BC599	Airstrip Shed - Building (Capital)	8,888	0	0	0
BC021	21 Victoria Road (Lot 83) - Administration Office - Building (Capital)	35,785	0	0	0
Building - specialised Total		2,167,919	0	590	(590)
Furniture & equipment					
FE005	Interpretive Signage at Railway Station	20,000	0	0	0
Furniture & equipment Total		20,000	0	0	0
Plant & equipment					
PE1	CEO Executive Vehicle - 1MI - Capital	70,000	0	0	0
PE108	Works Supervisor Vehicle - MI108 - Capital	50,000	0	0	0
PE177	MCS Executive Vehicle - 177MI - Capital	45,000	0	0	0
PE255	Water Truck - MI255 - Capital	150,000	0	0	0
PE4541	Ride on Mower - MI4541 - Capital	25,000	0	0	0
PE998	Z335B Ztrac Mower - Capital	6,000	0	0	0
PE998	Peruzzo Panther Mower - Capital	25,000	0	0	0
PE998	Verti Drain implement (includes Verti Cut) - Capital	25,000	0	0	0
PE999	Single Drum Vibrating Roller - Capital	7,500	3,750	0	3,750
Plant & equipment Total		403,500	3,750	0	3,750
Infrastructure - roads					
RC000	Road Construction - Rural - Gravel - Council Funded (Budgeting Only)	190,000	6,800	0	6,800
RC018	Strawberry North East Road (Capital)			0	
RC997	Road Construction - Rural - Priority Wet Grading (Budgeting Only)	260,000	0	5,559	(5,559)
RC005	Yandanooka Melara Road (Capital)			5,559	
RC015	Morawa - Yandanooka Road (Capital)			0	
RRG002	Yandanooka North East Road (RRG)	450,000	180,331	11,653	168,678
RRG502	Yandanooka North East Road (RRG) Stage 2	427,500	156,867	1,182	155,685
RRG003	Coalseam Road (RRG)	150,500	75,249	985	74,264
RC999	Road Construction - Urban - Sealed - Council Funded (Budgeting Only)	100,000	0	0	0
RC995	Road Construction - Urban - Sealed - Kerb Renewal - Council Funded (Budget Only)	10,000	0	0	0
Infrastructure - roads Total		1,588,000	419,247	19,379	399,868
Infrastructure - footpath					
FC000	Footpath Construction General (Budgeting Only)	30,000	0	0	0
Infrastructure - footpath Total		30,000	0	0	0

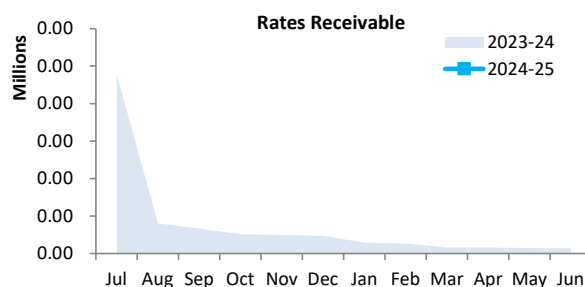
6 DISPOSAL OF ASSETS

Asset Ref.	Asset description	Budget				YTD Actual			
		Net Book	Proceeds	Profit	(Loss)	Net Book	Proceeds	Profit	(Loss)
		Value				Value			
		\$	\$	\$	\$	\$	\$	\$	\$
	Plant and equipment								
	Toyota Prado - 1MI	26,351	55,000	28,649	0	0	0	0	0
	Toyota RAV4 - 177MI	19,747	30,000	10,253	0	0	0	0	0
	Toyota Hilux Dual Cab Utility - 108MI	21,425	35,000	13,575	0	0	0	0	0
	Ride on Mower - MI4541	10,806	9,000	0	(1,806)	0	0	0	0
	Ztrak Mower Z335B	1,430	1,000	0	(430)	0	0	0	0
	Panther Flail Mower	3,325	9,000	5,675	0	0	0	0	0
	Single Drum Vibrating Roller	0	1,500	1,500	0	0	0	0	0
		83,084	140,500	59,652	(2,236)	0	0	0	0



7 RECEIVABLES

Rates receivable	30 Jun 2024	31 Jul 2024
	\$	\$
Opening arrears previous year	57,681	68,727
Levied this year	2,372,994	2,611,221
Less - collections to date	(2,361,948)	(30,031)
Net rates collectable	68,727	2,649,917
% Collected	97.2%	1.1%



Receivables - general	Credit	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$	\$
Receivables - general	(1,750)	409,425	2,645	414	2,677	413,410
Percentage	(0.4%)	99.0%	0.6%	0.1%	0.6%	
Balance per trial balance						
Trade receivables						413,410
Other receivables						(484)
GST receivable						32,591
Allowance for credit losses of trade receivables						(22)
Total receivables general outstanding						445,495

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.

8 OTHER CURRENT ASSETS

	Opening Balance 1 July 2024	Asset Increase	Asset Reduction	Closing Balance 31 July 2024
Other current assets	\$	\$	\$	\$
Financial assets at amortised cost	1,079,710	0	0	1,079,710
Inventory				
Fuel	7,580	0	0	7,580
Other assets				
Prepayments	9,844	0	28	9,872
Accrued income	435,680	0	(38,160)	397,520
Total other current assets	1,532,814	0	(38,132)	1,494,682

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	(530)	770	0	0	0	240
Balance per trial balance						
Sundry creditors	(Sundry creditors \$240 + ESL creditors \$38,318 + Sundry Debtor accounts waiting for payment before allocating to bonds held/trust \$50,113)					88,671
Accrued salaries and wages						(59)
ATO liabilities						61,806
Other payables						530
Receipts in advance						1,000
Other payables - bonds held						19,567
Prepaid rates						734
Accrued interest						288
Accrued expenses						84,070
Total payables general outstanding						256,607
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 BORROWINGS

Repayments - borrowings

Information on borrowings Particulars	Loan No.	1 July 2024	New Loans		Principal Repayments		Principal Outstanding		Interest Repayments	
			Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget
		\$	\$	\$	\$	\$	\$	\$	\$	\$
Grader	146	141,394	0	0	0	(56,220)	141,394	85,174	0	(1,811)
Housing - GROH	147		0	800,000	0	(32,014)	0	767,986	0	(18,247)
Housing - Key Workers	148		0	800,000	0	(32,014)	0	767,986	0	(18,247)
Total		141,394	0	1,600,000	0	(120,248)	141,394	1,621,146	0	(38,305)
Current borrowings		56,220					56,220			
Non-current borrowings		85,174					85,174			
		141,394					141,394			

All debenture repayments were financed by general purpose revenue.

New borrowings 2024-25

Particulars	Amount Borrowed	Amount Borrowed	Institution	Loan Type	Term Years	Total Interest & Charges	Interest Rate	Amount (Used)		Balance Unspent
	Actual	Budget						Actual	Budget	
	\$	\$				\$	%	\$	\$	\$
Housing - GROH	0	800,000	WATC	Debenture	10	0	4.60	0	0	0
Housing - Key Workers	0	800,000	WATC	Debenture	10	0	4.60	0	0	0
	0	1,600,000				0		0	0	0

KEY INFORMATION

The Shire has elected to recognise borrowing costs as an expense when incurred regardless of how the borrowings are applied.

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.

11 LEASE LIABILITIES

Movement in carrying amounts

Information on leases Particulars	Lease No.	1 July 2024	New Leases		Principal Repayments		Principal Outstanding		Interest Repayments	
			Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget
		\$	\$	\$	\$	\$	\$	\$	\$	\$
Ricoh Multifunction	3	20,707	0	0	(251)	(4,195)	20,456	16,512	(214)	(1,385)
Total		20,707	0	0	(251)	(4,195)	20,456	16,512	(214)	(1,385)
Current lease liabilities		3,186					2,935			
Non-current lease liabilities		17,521					17,521			
		20,707					20,456			

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.

12 OTHER CURRENT LIABILITIES

	Note	Opening Balance 1 July 2024	Liability transferred from/(to) non current	Liability Increase	Liability Reduction	Closing Balance 31 July 2024
		\$	\$	\$	\$	\$
Other current liabilities						
Other liabilities						
Contract liabilities		1,000	0	0	0	1,000
Capital grant/contributions liabilities		659,244	0	161,333	0	820,577
Total other liabilities		660,244	0	161,333	0	821,577
Employee Related Provisions						
Provision for annual leave		75,614	0	0	0	75,614
Provision for long service leave		31,394	0	0	0	31,394
Total Provisions		107,008	0	0	0	107,008
Total other current liabilities		767,252	0	161,333	0	928,585

Amounts shown above include GST (where applicable)

A breakdown of contract liabilities and associated movements is provided on the following pages at Note 13 and 14

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.

13 GRANTS, SUBSIDIES AND CONTRIBUTIONS

Provider	Unspent grant, subsidies and contributions liability					Grants, subsidies and contributions revenue		
	Liability	Increase in	Decrease in	Liability	Current	Adopted	YTD	YTD
	1 July 2024	Liability	Liability	31 Jul 2024	Liability	Budget Revenue	Budget	Revenue Actual
	\$	\$	\$	\$	\$	\$	\$	\$
Grants and subsidies								
Grants Commission - General	0	0	0	0	0	438,710	0	0
Grants Commission - Roads	0	0	0	0	0	408,893	0	0
DFES - LGGS Operating Grant	0	4,949	(4,949)	0	0	24,149	5,000	4,949
FRRR - Town Centre Mural	1,000	0	0	1,000	1,000	0	0	0
MRWA - Street Light Subsidy	0	0	0	0	0	2,950	0	0
MRWA - Direct Grant	0	120,572	(120,572)	0	0	105,427	105,427	120,572
Traineeship contribution	0	0	0	0	0	7,000	0	0
Apprenticeship incentives	0	0	0	0	0	8,550	0	0
	1,000	125,521	(125,521)	1,000	1,000	995,679	110,427	125,521
Contributions								
Autumn Centre	0	0	0	0	0	50	0	0
Terra Mining - Road contribution	0	0	0	0	0	90,000	0	0
	0	0	0	0	0	90,050	0	0
TOTALS	1,000	125,521	(125,521)	1,000	1,000	1,085,729	110,427	125,521

14 CAPITAL GRANTS, SUBSIDIES AND CONTRIBUTIONS

Provider	Capital grant/contribution liabilities					Capital grants, subsidies and contributions revenue		
	Liability 1 July 2024	Increase in Liability	Decrease in Liability (As revenue)	Liability 31 Jul 2024	Current Liability 31 Jul 2024	Adopted Budget Revenue	YTD Budget	YTD Revenue Actual
	\$	\$	\$	\$	\$	\$	\$	\$
Capital grants and subsidies								
REDS - Daycare Centre	0	0	0	0	0	150,000	0	0
Lotterywest - Daycare Centre	0	0	0	0	0	500,000	0	0
TBC - Solar Energy	0	0	0	0	0	26,000	0	0
Saluting Their Service (DVA) - Cenotaph	0	0	0	0	0	17,095	0	0
DFES Resilience Fund - Rec Centre	500,000	0	0	500,000	500,000	470,000	0	0
DFES Community Benefit Fund - Water Park	150,000	0	0	150,000	150,000	125,000	0	0
DFES Disaster Ready Fund R2	0	0	0	0	0	545,000	0	0
Club Night Lights Program - Tennis Lights	0	0	0	0	0	25,000	0	0
TBC - Raw Water Scheme	0	0	0	0	0	26,667	0	0
TBC - Water Tank (Rec Centre)	0	0	0	0	0	30,000	0	0
TBC - Mingenew Spring	0	0	0	0	0	50,000	0	0
Heritage Grant - Interpretive Signage	0	0	0	0	0	20,000	0	0
Grants Commission - Bridges	9,244	0	0	9,244	9,244	0	0	0
Regional Road Group - Yandanooka NE Road 0.52-3.00	0	120,000	0	120,000	120,000	300,000	0	0
Regional Road Group - Yandanooka NE Road 3.00-5.50	0	0	0	0	0	285,000	0	0
Regional Road Group - Coalseam Road 23.57-24.37	0	41,333	0	41,333	41,333	100,333	0	0
Roads to Recovery - Yandanooka NE Road 0.52-3.00	0	0	0	0	0	150,000	0	0
Roads to Recovery - Yandanooka NE Road 3.00-5.50	0	0	0	0	0	142,500	0	0
Roads to Recovery - Coalseam Road 23.57-24.37	0	0	0	0	0	50,167	0	0
Roads to Recovery - Resheeting Strawberry NE Road	0	0	0	0	0	50,000	0	0
DFES Resilience Fund - Digital Sign	30,000	0	0	30,000	0	30,000	0	0
	689,244	161,333	0	850,577	820,577	3,092,762	0	0
Capital contributions								
Community Resource Centre - Daycare Centre	0	0	0	0	0	150,000	0	0
Tennis Club - Tennis Lights	0	0	0	0	0	12,500	0	0
Sports Club - Air Conditioner	0	0	0	0	0	9,500	0	0
Beach Energy - Digital Sign	0	0	0	0	0	30,000	0	0
	0	0	0	0	0	202,000	0	0
TOTALS	689,244	161,333	0	850,577	820,577	3,294,762	0	0

SHIRE OF MINGENEW
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 31 JULY 2024

15 TRUST FUND

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

Description	Opening Balance 1 July 2024	Amount Received	Amount Paid	Closing Balance 31 July 2024
	\$	\$	\$	\$
Security Bond in lieu of Bank Guarantee - Terra Mining	1	50,000	0	50,001
	1	50,000	0	50,001

List of Payments for the period 1 June to 31 July 2024

Chq/EFT	Date	Name	Description	Amount	Total
EFT17878	14/06/2024	AUSTRALIA POST	Photocopy paper	-1,080.75	
EFT17879	14/06/2024	AAA ASPHALT SURFACES	10 x 1 Tonne Bulk Bags of black coldmix	-9,781.75	
EFT17880	14/06/2024	BUNNINGS GERALDTON	Bedroom cabinetry, paint - 23 Field St, garden hose - Town Landscaping, assorted tools - depot	-2,985.86	
EFT17881	14/06/2024	BOC GASES	Gas cylinders: Oxy, acetylene, Argoshield, Cellamix	-48.85	
EFT17882	14/06/2024	BREEZE CONNECT PTY LTD	Phone services for the period of May 2024	-252.97	
EFT17883	14/06/2024	CLEANAWAY	Admin and Management Fees - May 2024	-11,521.58	
EFT17884	14/06/2024	CORSIGN WA	Guide posts - Strawberry NE Road	-11,990.00	
EFT17885	14/06/2024	LANDGATE	GRV General Revaluation 2023/24	-13,010.79	
EFT17886	14/06/2024	DEPARTMENT OF MINES, INDUSTRY REGULATION & SAFETY	BSL - 19 Ikewa St	-56.65	
EFT17887	14/06/2024	GRACE FANNING	Payroll Deductions/Contributions	-747.61	
EFT17888	14/06/2024	GH COUNTRY COURIERS	Community Pharmacy Assistance Fund 3/05/24	-158.40	
EFT17889	14/06/2024	GERALDTON TROPHY CENTRE	Stainless steel plaque with deep etched paint fill - Glacial Boulder @ Cecil Newton Park	-565.00	
EFT17890	14/06/2024	IRWIN PLUMBING SERVICES	Install new Hot Water System - Triplex 2, 45 King Street	-1,639.00	
EFT17891	14/06/2024	INFINITUM TECHNOLOGIES	Configure new hardware and enable network connectivity	-321.75	
EFT17892	14/06/2024	PERTH KALEXPRESS AND QUALITY TRANSPORT	Delivery of guide posts for Strawberry NE Rd	-773.70	
EFT17893	14/06/2024	LATERAL ASPECT	Retainer Services - Marketing - May 2024	-4,583.33	
EFT17894	14/06/2024	LGRCEU WA	Payroll Deductions/Contributions	-22.00	
EFT17895	14/06/2024	MINGENEW TOURIST + PROMOTIONS	Purchase of tables for Railway Centre	-2,911.95	
EFT17896	14/06/2024	MINGENEW COMMUNITY RESOURCE CENTRE	CAS13 - Youth activities consumables, resources, equipment and Facilitators	-2,230.02	
EFT17898	14/06/2024	MOMAR AUSTRALIA PTY LTD	Chemicals for cleaning equipment	-2,217.87	
EFT17900	14/06/2024	MINGENEW SUPERMARKET PLUS LIQUOR (IGA)	Refreshments for council Meetings, Admin, Staff BBQ, Day Care sod turning ceremony and Seniors Activities. Air freshener - Admin, Batteries - Admin & Depot	-582.53	
EFT17902	14/06/2024	PEMCO DIESEL PTY LTD	MI3616 Liberty water cart repairs, MI3484 Trailer - Bearing replacement & repairs to faulty lighting, MI3134 Trailer - Bearing replacement, MI027 Cat Truck - Air dryer diagnosis and repair, MI027 Cat Truck - Emergency breakdown repairs.	-14,084.95	
EFT17903	14/06/2024	PATIENCE SANDLAND PTY LTD	12 tone Plasterers sand, 30 cubic meters of soil conditioner compost, 20 cubic meters of Natural mulch for Town Landscaping	-7,331.10	
EFT17904	14/06/2024	RAMSAY CONSTRUCTIONS PTY LTD	Environmental Health Services - May 2024	-1,427.00	
EFT17905	14/06/2024	STATEWIDE BEARINGS	Peruzzo Panther - 3 new belts	-97.35	
EFT17906	14/06/2024	SUPERSEALING PTY LTD	Crack mat for road maintenance	-11,748.00	
EFT17907	14/06/2024	TELSTRA LIMITED	Phone Services - 22/05/24 to 21/06/24	-599.29	
EFT17908	14/06/2024	UYLANLE PTY LTD (MINGENEW BAKERY)	Bread Rolls - Gunfire Breakfast	-88.00	

List of Payments for the period 1 June to 31 July 2024

Chq/EFT	Date	Name	Description	Amount	Total
EFT17909	14/06/2024	WA CONTRACT RANGER SERVICES PTY LTD	Ranger Services - Animal Control and Emergency Services - 16, 21, & 30 May 2024	-731.50	
EFT17910	17/06/2024	MIDWEST WINDSCREENS PTY LTD	M1541 CAT Grader - Repair to grader door window	-704.50	
EFT17911	17/06/2024	MARKET CREATIONS AGENCY PTY LTD	Development of Marketing and Communications Strategy	-23,251.80	
EFT17912	27/06/2024	FIVE STAR BUSINESS & COMMUNICATIONS	Kyocera billing for May 2024	-164.06	
EFT17913	27/06/2024	JUSTIN BAGLEY	Councillor sitting fee for the quarter ending June 30th 2024	-989.00	
EFT17914	27/06/2024	AIT SPECIALISTS PTY LTD	Professional services for determination of fuel tax credit for the period of May 2024	-334.73	
EFT17915	27/06/2024	BUNNINGS GERALDTON	Reticulation supplies for town landscaping, garden gloves, drill bits, Tuff Boxes	-1,118.59	
EFT17916	27/06/2024	BLACKWOODS	Reciprocating saw and air fittings for compressor	-442.66	
EFT17917	27/06/2024	GARY JOHN COSGROVE	Councillor and President sitting fees for the quarter ending June 30th 2024	-3,624.75	
EFT17918	27/06/2024	CORSIGN WA	Traffic signs	-5,473.60	
EFT17920	27/06/2024	LANDGATE	Gross rental valuations	-74.15	
EFT17921	27/06/2024	DONGARA BUILDING & TRADE SUPPLIES	3 trees Silver princess - Town Landscaping	-65.97	
EFT17922	27/06/2024	DAZ FAB ENGINEERING	JD Z335E deck repair	-220.00	
EFT17923	27/06/2024	ELDERS LIMITED	Poly pipe and fittings for Community Garden	-834.11	
EFT17924	27/06/2024	ELLENBY PTY LTD	Trees for Town Landscaping	-25,096.50	
EFT17925	27/06/2024	GRACE FANNING	Payroll Deductions/Contributions	-747.61	
EFT17926	27/06/2024	GH COUNTRY COURIERS	Community Pharmacy Assistance Fund 13/06/24	-113.52	
EFT17927	27/06/2024	JONATHAN ROWLAND HOLMES	Councillor sitting fee for the quarter ending June 30th 2024	-989.00	
EFT17928	27/06/2024	INFINITUM TECHNOLOGIES	Managed Service Agreement 18/06/24 - 17/07/24	-4,534.22	
EFT17929	27/06/2024	PERTH KALEXPRESS AND QUALITY TRANSPORT	Freight for Road Signs	-235.10	
EFT17930	27/06/2024	LGRCEU WA	Payroll Deductions/Contributions	-22.00	
EFT17931	27/06/2024	LGIS - JARDINE LLOYD THOMSPON PTY LTD	Regional Risk Co-Ordinator Fees June 2024	-11,550.00	
EFT17932	27/06/2024	MITCHELL & BROWN COMMUNICATIONS	Bi-annual fire equipment servicing. Exit light testing - CRC	-1,228.04	
EFT17933	27/06/2024	MIDWEST SOLAR & WATER WA	Annual backflow test and online lodgement. - Standpipes	-531.50	
EFT17934	27/06/2024	HELLENE MCTAGGART	Deputy President and Councillor sitting fees for the quarter ending June 30th 2024	-1,471.75	
EFT17935	27/06/2024	MINGENEW TYRE SERVICES PTY LTD	2 Boxes of grease	-293.30	
EFT17936	27/06/2024	OFFICEWORKS	Water - Admin and Depot	-257.55	
EFT17937	27/06/2024	OCEAN AIR	Air conditioner works - 34 William St, Units 1, 2 & 3 /45 King St, and MIG Office	-27,995.00	
EFT17938	27/06/2024	ALEX PEARSE	Councillor sitting fee for the quarter ending June 30th 2024	-989.00	
EFT17939	27/06/2024	ANTHONY SMYTH	Councillor sitting fee for the quarter ending June 30th 2024	-989.00	
EFT17940	27/06/2024	SQUIRES RESOURCES PTY LTD	Water cart hire for road works Moorriary Rd 22/05/24 to 31/05/24	-12,804.00	
EFT17941	27/06/2024	RICHARD ANDREW STARICK	Councillor sitting fee for the quarter ending June 30th 2024	-989.00	
EFT17942	27/06/2024	SYMBIO LABORATORIES PTY LTD	Water samples for Water Park	-850.54	

List of Payments for the period 1 June to 31 July 2024

Chq/EFT	Date	Name	Description	Amount	Total
EFT17943	27/06/2024	JACK SMITH	Reimbursement of uniform costs	-400.00	
EFT17944	27/06/2024	UYLANLE PTY LTD (MINGENEW BAKERY)	Lunch - Wildflower Country Meeting 13th June 2024	-220.00	
EFT17945	27/06/2024	WA CONTRACT RANGER SERVICES PTY LTD	Ranger Services - Animal Control & Emergency Services 6 & 13 June 2024	-418.00	
EFT17946	02/07/2024	SHIRE OF MINGENEW	Fleet Registration Renewal	-3,080.95	
EFT17979	11/07/2024	AUSTRALIA POST	Postage for the period of June 2024	-83.43	
EFT17980	11/07/2024	BUNNINGS GERALDTON	Sleepers, corner posts and concrete - Community Garden	-5,980.60	
EFT17981	11/07/2024	BOC GASES	Gas cylinders: Oxy, acetylene, Argoshield, Cellamix	-47.28	
EFT17982	11/07/2024	BREEZE CONNECT PTY LTD	Phone services for the period of June 2024	-252.97	
EFT17983	11/07/2024	TEAM GLOBAL EXPRESS	Freight for Traffic counter kits	-68.96	
EFT17984	11/07/2024	CLEANAWAY	Management and Admin Charge June 2024	-10,556.76	
EFT17985	11/07/2024	CORSIGN WA	Road signs	-2,286.90	
EFT17986	11/07/2024	CLEANPAK TOTAL SOLUTIONS	2 boxes of jumbo toilet tissue for public conveniences	-93.50	
EFT17987	11/07/2024	CENTRAL FUMIGATION & PEST MANAGEMENT SERVICES	Annual Pest and Rodent Control Inspections	-6,418.89	
EFT17988	11/07/2024	BARBARA CARTER	Lunches and Kitchen Hire for Seniors Activities June 2024	-300.00	
EFT17989	11/07/2024	CAIN ADVISORY GROUP	Prepare Long Term Financial Plan	-11,500.00	
EFT17990	11/07/2024	LANDGATE	Certificates of Title	-61.00	
EFT17991	11/07/2024	GRACE FANNING	Payroll Deductions/Contributions	-747.61	
EFT17992	11/07/2024	MATTHEW FANNING	Membership renewal for Engineers Australia and BPEQ	-850.40	
EFT17993	11/07/2024	AILEEN FROST	Reimbursement of Police Clearance	-58.70	
EFT17994	11/07/2024	GH COUNTRY COURIERS	Community Pharmacy Assistance Fund 27/06/24	-95.04	
EFT17996	11/07/2024	IT VISION	Altus Payroll Test Database - March to June 2024	-1,100.00	
EFT17997	11/07/2024	PERTH KALEXPRESS AND QUALITY TRANSPORT	Freight for Traffic Signs	-277.75	
EFT17998	11/07/2024	LOCAL GOVERNMENT PROFESSIONALS AUSTRALIA WA	2024/25 Bronze Local Government Subscription	-550.00	
EFT17999	11/07/2024	LATERAL ASPECT	Retainer Services - Marketing - June 2024	-4,583.33	
EFT18000	11/07/2024	LA3 PTY LTD	Hall assessment and options report RFQ 02 23-24	-23,045.00	
EFT18001	11/07/2024	LGRCEU WA	Payroll Deductions/Contributions	-22.00	
EFT18002	11/07/2024	GERALDTON TOYOTA	1MI Toyota Prado - Service 120,000km	-1,052.14	
EFT18003	11/07/2024	MOOREVIEW PLANTS & TREES	Supply of understory plants for NACC project	-3,163.32	
EFT18004	11/07/2024	METROCOUNT	2 x Traffic counter kits	-11,748.00	
EFT18005	11/07/2024	MINGENEW TYRE SERVICES PTY LTD	MI4855 Fuso Canter - Batteries.	-1,061.12	
EFT18006	11/07/2024	MCLEODS	Drafting of legal letter and notice under s.137 of the Public Health Act	-310.75	
EFT18007	11/07/2024	MINGENEW SUPERMARKET PLUS LIQUOR (IGA)	Refreshments for Seniors Activities, Council Meeting, Administration, Staff BBQ and Stationery for Admin - June 2024	-530.47	
EFT18008	11/07/2024	NORTHERN COUNTRY ZONE OF WALGA	24/25 Annual subscription	-1,800.00	
EFT18009	11/07/2024	NOVUS GLASS (GERALDTON)	1MI Toyota Prado - Replace windscreen and recalibration (insurance claim)	-1,280.00	

List of Payments for the period 1 June to 31 July 2024

Chq/EFT	Date	Name	Description	Amount	Total
EFT18010	11/07/2024	NORTH MIDLANDS ELECTRICAL PTY LTD	Replace old exhaust fan and damaged fan base, replace old fluoro light with downlight - 23 Field Street	-1,560.86	
EFT18011	11/07/2024	ONEMUSIC AUSTRALIA	24/25 Annual license fee - Councils Music Rural	-378.55	
EFT18013	11/07/2024	PEST A KILL WA	MIG Office - Exterra Renewal 22/07/24 - 22/07/25	-770.00	
EFT18014	11/07/2024	PEMCO DIESEL PTY LTD	MI4855 Fuso Canter - Starter motor repairs, MI473 Wheel Loader - Revolving light repairs, MI528 Cat Roller - repair and replace bonnet struts and wiper blades, repair to DIGGA Auger, MI027 Cat Truck - Repair fuel gauge.	-6,854.06	
EFT18015	11/07/2024	QUEST INNALOO	Accommodation for TRELIS training July - Staff	-1,086.00	
EFT18016	11/07/2024	THINKPROJECT AUSTRALIA PTY LTD	RAMM Transport Asset Annual Support & Maintenance Fee for the period 1 July 2024 to 30 June 2025	-8,513.27	
EFT18017	11/07/2024	RAMSAY CONSTRUCTIONS PTY LTD	Environmental Health Services for June 2024	-1,651.50	
EFT18018	11/07/2024	SHIRE OF CHAPMAN VALLEY	Planning Services for May to June 2024	-1,584.00	
EFT18019	11/07/2024	TELSTRA LIMITED	Phone services 22/06/24 to 21/07/24	-963.30	
EFT18020	11/07/2024	VERIS AUSTRALIA PTY LTD	Sealed road assessment	-24,079.00	
EFT18021	11/07/2024	WREN OIL	Oil collection - 5800 ltrs	-797.50	
EFT18022	11/07/2024	WA CONTRACT RANGER SERVICES PTY LTD	Ranger Animal and Emergency Services - June 2024	-470.25	
EFT18024	25/07/2024	AFGRI EQUIPMENT AUSTRALIA PTY LTD	Z335E Mower: Replacement deck and 3 sets of blades, MI4541- Z930R Mower: 3 sets of blades	-2,127.13	
EFT18025	25/07/2024	ACUMENTIS (WA) PTY TLD	Property valuation to establish lease terms - Elders block (Reserve 36604)	-770.00	
EFT18026	25/07/2024	AIT SPECIALISTS PTY LTD	Professional services for determination of fuel tax credit for the period of June 2024	-307.56	
EFT18027	25/07/2024	BUNNINGS GERALDTON	10 lengths of 90mm storm water pipe 6m in length for Town Landscaping	-269.10	
EFT18028	25/07/2024	MOORE AUSTRALIA (WA)	Financial and management reporting workshops	-4,576.00	
EFT18029	25/07/2024	BUILDING & CONSTRUCTION INDUSTRY TRAINING FUND	BCITF RETURN - Showgrounds Rd, Mingenew	-72.25	
EFT18030	25/07/2024	BLACKTOP MATERIALS ENGINEERING PTY LTD	Soil tests from gravel pit - Yandanooka NE Road (RRG)	-6,452.60	
EFT18031	25/07/2024	BINGO AUSTRALIA PTY LTD	Carton of Bingo Books, Freight - Seniors Activities	-238.70	
EFT18032	25/07/2024	DONGARA DRILLING AND ELECTRICAL	Fittings for air lines - Depot	-6.38	
EFT18033	25/07/2024	DONGARA BUILDING & TRADE SUPPLIES	Building maintenance materials for APU unit 1	-138.10	
EFT18034	25/07/2024	DIGGA WEST	Sewell road broom parts	-1,551.44	
EFT18035	25/07/2024	GRACE FANNING	Payroll Deductions/Contributions	-747.61	
EFT18036	25/07/2024	GH COUNTRY COURIERS	Community Pharmacy Assistance Fund 28/06/24	-183.48	
EFT18037	25/07/2024	CITY OF GREATER GERALDTON	Building Certification Services April - June 2024	-5,096.00	
EFT18038	25/07/2024	GLOBAL SYNTHETICS PTY LTD	9 rolls of root barrier 600mm for Town Landscaping	-1,633.50	
EFT18039	25/07/2024	IT VISION	Annual Subscriptions, Altus Uplift Implementation Services for 01/07/24 to 30/06/25	-99,512.86	

List of Payments for the period 1 June to 31 July 2024

Chq/EFT	Date	Name	Description	Amount	Total
EFT18040	25/07/2024	INFINITUM TECHNOLOGIES	Managed Service Agreement: 18/07/24 - 14/08/24	-4,594.68	
EFT18041	25/07/2024	PERTH KALEXPRESS AND QUALITY TRANSPORT	Freight for Sewell broom parts and root barrier delivery	-359.59	
EFT18042	25/07/2024	KINDRED FOLK PHOTOGRAPHY	Corporate Photo Shoot 2024 - Councillors and Staff, inc travel costs	-765.00	
EFT18043	25/07/2024	LOCAL HEALTH AUTHORITIES ANALYTICAL COMMITTEE (LHAAC)	Annual analytical services 2024/25	-409.20	
EFT18044	25/07/2024	LGRCEU WA	Payroll Deductions/Contributions	-22.00	
EFT18045	25/07/2024	LGIS - WALGA AFT LGISWA	Insurance for the period 1/07/24 to 30/06/25 - First Instalment	-120,221.34	
EFT18046	25/07/2024	MIDWEST AERO MEDICAL AIR AMBULANCE P/L	Weekly contribution to medical services in Mingenew for April - June 2024	-3,000.00	
EFT18047	25/07/2024	MINGENEW HORSE AND PONY CLUB	Council Meeting Catering for May - June 2024	-630.00	
EFT18048	25/07/2024	NEXIA PERTH PTY LTD	Audit for Deferred Rates Certificate 2023-24	-550.00	
EFT18049	25/07/2024	NORTH MIDLANDS ELECTRICAL PTY LTD	Disconnect old and connect new Hot Water System [Triplex 2], additional callout due to fault reported by tenant	-858.00	
EFT18050	25/07/2024	PIXIES SCREEN PRINTS	Embroidery of Logo to staff and councillor shirts	-185.00	
EFT18051	25/07/2024	RAMYA RATAN LAZWANTHI MALLAVARAPU	Reimbursement of expenses incurred during Trelis training	-458.81	
EFT18052	25/07/2024	SIMPLY UNIFORMS	Annual uniform order	-1,922.91	
EFT18053	25/07/2024	SGA ROADS PTY LTD	Line marking for Yandanooka Intersection	-13,695.00	
EFT18054	25/07/2024	THINK WATER GERALDTON	Fittings for emulsion decanting	-582.35	
EFT18055	25/07/2024	TOTAL TOILETS (SP & KA GILBERT TRADING AS)	Pump out of septic: Caravan dump point, unmanned fuel site and recreation centre	-6,835.40	
EFT18056	25/07/2024	WALGA	Association Membership: Subscriptions for employee relations, procurement services, tax services, local laws and LG complete guide	-21,034.53	
EFT18057	25/07/2024	READYTECH USER GROUP WA INC	24/25 Membership fees	-847.00	
EFT18058	25/07/2024	WINC AUSTRALIA PTY LIMITED	Ricoh billing for July to 22/07/24	-48.10	
EFT18059	25/07/2024	WA CONTRACT RANGER SERVICES PTY LTD	Ranger services - animal control and fire services 3 & 11 July 2024	-444.12	-676,473.00
EFT17901	14/06/2024	FUELEX (OILTECH)	Fuel usage for the period 1/05/24 to 31/05/24	-17,629.52	
EFT17995	11/07/2024	GREAT SOUTHERN FUEL SUPPLIES	Fuel usage for the period of June 2024	-401.59	
EFT18012	11/07/2024	FUELEX (OILTECH)	Fuel usage for the period of June 2024	-16,209.46	-34,240.57
DD10799.1	05/06/2024	BEAM	Superannuation contribution & employee deductions for PPE020624	-10,141.92	
DD10802.1	03/06/2024	NODE ONE PTY LTD	Fixed Wireless Service June 2024	-150.00	
DD10806.1	14/06/2024	SYNERGY	Various electricity accounts for the period 27Feb24 to 24May24 inclusive	-2,004.40	
DD10822.1	16/06/2024	BEAM	Superannuation contribution & employee deductions for PPE160624	-9,766.74	
DD10818.5	17/06/2024	BUSINESS1300 PTY LTD	Live Answering Services June 2024	-99.00	
DD10817.1	19/06/2024	WATER CORPORATION	Various water accounts for the period 8Apr to 30Jun inclusive	-9,313.53	
DD10820.1	21/06/2024	AUSTRALIAN TAXATION OFFICE	May24 BAS and 24FY FBT	-33,829.33	
DD10827.1	27/06/2024	NODE ONE PTY LTD	Fixed wireless service Jul24	-89.00	

List of Payments for the period 1 June to 31 July 2024

Chq/EFT	Date	Name	Description	Amount	Total
DD10828.1	27/06/2024	SYNERGY	Various electricity accounts for the period 9Mar24 to 11Jun24 inclusive	-2,229.04	
DD10926.1	01/07/2024	NODE ONE PTY LTD	Fixed Wireless Services July 2024	-150.00	
DD10844.1	03/07/2024	BEAM	Superannuation contribution & employee deductions for PPE300624	-10,190.23	
DD10874.1	15/07/2024	DEPARTMENT OF MINES, INDUSTRY REGULATION & SAFETY	BOND REF 38478/24 - WACHS 34 WILLIAM ST HOUSING & PET BOND	-1,140.00	
DD10876.1	15/07/2024	DEPARTMENT OF MINES, INDUSTRY REGULATION & SAFETY	BOND REF 38418/24 - 25 Shenton St PET BOND	-260.00	
DD10926.2	15/07/2024	BUSINESS1300 PTY LTD	Live Answering Services July 2024	-99.00	
DD10880.1	17/07/2024	BEAM	Superannuation contribution & employee deductions for PPE140724	-10,670.05	
10877	22/07/2024	SYNERGY	Various electricity accounts for the period 9Mar24 to 4Jul24 inclusive	-7,955.06	
10885	22/07/2024	SYNERGY	Final electricity account for Mingenew Men's Shed Inc	-411.23	
DD10888.1	22/07/2024	AUSTRALIAN TAXATION OFFICE	June24 GST, PAYGW, FTC & FBT instalment	-3,695.00	
DD10926.3	23/07/2024	WESTERN AUSTRALIAN TREASURY CORPORATION	Loan Guarantee Fee to 30 June 2024	-542.83	
10896	25/07/2024	SYNERGY	Various electricity accounts for the period 1May to 9Jul inclusive	-1,225.48	
10908	25/07/2024	SYNERGY	Electricity supply to Main Hall for the period 1May to 28Jun inclusive	-116.35	
DD10915.1	30/07/2024	NODE ONE PTY LTD	Fixed wireless for the period 26Jul to 25Aug inclusive	-109.00	
DD10927.1	31/07/2024	BEAM	Superannuation contribution & employee deductions for PPE280724	-10,743.78	
DD10935.1	31/07/2024	DEPARTMENT OF MINES, INDUSTRY REGULATION & SAFETY	Bond 42950/24 - 3/45 King St	-484.00	-115,414.97
DD10818.6	21/06/2024	BP AUSTRALIA PTY LTD	Fuel Purchased May 2024	-212.56	
EFT17947	01/07/2024	NAB BUSINESS VISA	Credit Card Transactions June 2024	-7,580.88	
EFT18023	18/07/2024	BP AUSTRALIA PTY LTD	Fuel purchased June 2024	-753.14	
DD10938.1	31/07/2024	NAB BUSINESS VISA	Credit Card Transactions July 2024	-3,385.69	-11,932.27
DD10802.2	05/06/2024	DEPARTMENT OF TRANSPORT	DOT Licensing Transactions: 31/05/2024	-576.25	
DD10802.3	06/06/2024	DEPARTMENT OF TRANSPORT	DOT Licensing Transactions: 04/06/2024	-106.75	
DD10802.4	11/06/2024	DEPARTMENT OF TRANSPORT	DOT Licensing Transactions: 07/06/2024	-774.65	
DD10818.1	12/06/2024	DEPARTMENT OF TRANSPORT	DOT Licensing Transactions: 10/06/2024	-2,414.00	
DD10818.2	14/06/2024	DEPARTMENT OF TRANSPORT	DOT Licensing Transactions: 12/06/2024	-517.75	
DD10818.3	17/06/2024	DEPARTMENT OF TRANSPORT	DOT Licensing Transactions: 13/06/2024	-416.15	
DD10818.4	18/06/2024	DEPARTMENT OF TRANSPORT	DOT Licensing Transactions: 14/06/2024	-3,322.00	
DD10818.7	19/06/2024	DEPARTMENT OF TRANSPORT	DOT Licensing Transactions: 17/06/2024	-3,510.90	
DD10831.1	21/06/2024	DEPARTMENT OF TRANSPORT	DOT Licensing Transactions: 19/06/2024	-163.50	
DD10831.2	24/06/2024	DEPARTMENT OF TRANSPORT	DOT Licensing Transactions: 20/06/2024	-1,997.90	
DD10831.3	25/06/2024	DEPARTMENT OF TRANSPORT	DOT Licensing Transactions: 21/06/2024	-1,452.40	
DD10831.4	26/06/2024	DEPARTMENT OF TRANSPORT	DOT Licensing Transactions: 24/06/2024	-1,109.30	
DD10831.5	27/06/2024	DEPARTMENT OF TRANSPORT	DOT Licensing Transactions: 25/06/2024	-8,952.65	
DD10836.1	28/06/2024	DEPARTMENT OF TRANSPORT	DOT Licensing Transactions: 26/06/2024	-240.40	
DD10847.1	01/07/2024	DEPARTMENT OF TRANSPORT	DOT LICENSING TRANSACTIONS: 27/06/2024	-106.50	

List of Payments for the period 1 June to 31 July 2024

Chq/EFT	Date	Name	Description	Amount	Total
DD10849.1	02/07/2024	DEPARTMENT OF TRANSPORT	DOT LICENSING TRANSACTIONS: 28/06/2024	-853.15	
DD10851.1	03/07/2024	DEPARTMENT OF TRANSPORT	DOT LICENSING TRANSACTIONS: 01/07/2024	-3,344.40	
DD10853.1	04/07/2024	DEPARTMENT OF TRANSPORT	DOT LICENSING TRANSACTIONS: 02/07/2024	-3,080.95	
DD10855.1	05/07/2024	DEPARTMENT OF TRANSPORT	DOT LICENSING TRANSACTIONS: 03/07/2024	-268.05	
DD10857.1	08/07/2024	DEPARTMENT OF TRANSPORT	DOT LICENSING TRANSACTIONS: 04/07/2024	-1,419.75	
DD10861.1	09/07/2024	DEPARTMENT OF TRANSPORT	DOT LICENSING TRANSACTIONS: 05/07/2024	-10,895.00	
DD10863.1	10/07/2024	DEPARTMENT OF TRANSPORT	DOT LICENSING TRANSACTIONS: 08/07/2024	-837.75	
DD10868.1	11/07/2024	DEPARTMENT OF TRANSPORT	DOT LICENSING TRANSACTIONS: 09/07/2024	-1,017.60	
DD10870.1	12/07/2024	DEPARTMENT OF TRANSPORT	DOT LICENSING TRANSACTIONS: 10/07/2024	-6,069.15	
DD10872.1	15/07/2024	DEPARTMENT OF TRANSPORT	DOT LICENSING TRANSACTIONS: 11/07/2024	-363.40	
DD10891.1	16/07/2024	DEPARTMENT OF TRANSPORT	DOT LICENSING TRANSACTIONS: 12/07/2024	-163.50	
DD10893.1	17/07/2024	DEPARTMENT OF TRANSPORT	DOT LICENSING TRANSACTIONS: 15/07/2024	-530.15	
DD10898.1	18/07/2024	DEPARTMENT OF TRANSPORT	DOT LICENSING TRANSACTIONS: 16/07/2024	-33.30	
DD10900.1	19/07/2024	DEPARTMENT OF TRANSPORT	DOT LICENSING TRANSACTIONS: 17/07/2024	-2,862.00	
DD10902.1	22/07/2024	DEPARTMENT OF TRANSPORT	DOT LICENSING TRANSACTIONS: 18/07/2024	-12,347.20	
DD10904.1	23/07/2024	DEPARTMENT OF TRANSPORT	DOT LICENSING TRANSACTIONS: 19/07/2024	-223.80	
DD10907.1	24/07/2024	DEPARTMENT OF TRANSPORT	DOT LICENSING TRANSACTIONS: 22/07/2024	-4,985.90	
DD10913.1	25/07/2024	DEPARTMENT OF TRANSPORT	DOT LICENSING TRANSACTIONS: 23/07/2024	-451.60	
DD10921.1	26/07/2024	DEPARTMENT OF TRANSPORT	DOT LICENSING TRANSACTIONS: 24/07/2024	-25.60	
DD10923.1	29/07/2024	DEPARTMENT OF TRANSPORT	DOT LICENSING TRANSACTIONS: 25/07/2024	-382.30	
DD10925.1	30/07/2024	DEPARTMENT OF TRANSPORT	DOT LICENSING TRANSACTIONS: 26/07/2024	-3,349.00	-79,164.65
			Net Salaries June 2024	-87,101.61	
			Net Salaries July 2024	-139,554.70	-226,656.31
				-1,143,881.77	-1,143,881.77

Card Payments for the period 1 June to 31 July 2024

Payment Number	Date	Name	Description	Amount	Total
EFT17901		FUELEX (OILTECH)	Fuel usage May 2024:		-17,629.52
	1/05/2024		1MI / MI177 / MI5005	-361.17	
	2/05/2024		MI372 / Mobile Tank Two	-851.94	
	3/05/2024		MI599	-138.89	
	4/05/2024		MI108	-117.50	
	6/05/2024		MI029 / Mobile Tank One	-866.77	
	7/05/2024		1MI / MI028 / MI125 / MI278 / MI283 / MI4650	-731.25	
	8/05/2024		MI027 / MI108 / MI177 / MI278 / MI5005 / Mobile Tanks One & Two	-2,269.90	
	9/05/2024		MI278 / MI372 / MI541	-695.67	
	10/05/2024		MI108	-96.00	
	11/05/2024		1MI	-140.10	
	12/05/2024		MI108	-87.04	
	13/05/2024		Mobile Tank Two	-780.35	
	14/05/2024		MI278 / MI5005	-56.28	
	15/05/2024		MI028 / MI599 / MI473	-540.83	
	16/05/2024		1MI / MI177 / MI262 / MI372 / MI4541 / Mobile Tank Two	-1,398.08	
	17/05/2024		MI278 / MI541	-532.84	
	18/05/2024		1MI / MI108	-347.58	
	20/05/2024		MI029 / MI5005 / MI599	-223.00	
	21/05/2024		Mobile Tank One / MI473	-1,099.16	
	22/05/2024		MI029 / MI108 / MI177 / Mobile Tank Two	-765.94	
	23/05/2024		MI027 / MI599	-450.92	
	25/05/2024		MI108	-125.75	
	27/05/2024		MI028 / MI108 / MI278 / Mobile Tank One	-1,061.65	
	28/05/2024		1MI / MI177 / MI262 / MI572 / MI473	-1,277.87	
	29/05/2024		MI283 / Mobile Tank One / MI599	-916.15	
	30/05/2024		MI027 / MI029 / MI4541 / MI5005	-598.44	
	31/05/2024		MI108 / MI125 / MI278 / Mobile Tank One	-1,098.45	
EFT17995		GREAT SOUTHERN FUEL SUPPLIES	Fuel usage for the period of June 2024:		-401.59
	20/06/2024		PC028	-401.59	
EFT18012		FUELEX (OILTECH)	Fuel usage June 2024:		-16,209.46
	2/06/2024		1MI / MI108	-322.66	
	4/06/2024		MI372 / Mobile Tank One / Mobile Tank Two	-1,234.06	
	5/06/2024		MI028 / MI108 / MI177 / Mobile Tank One / MI599	-1,048.60	
	6/06/2024		Mobile Tank One	-668.22	
	8/06/2024		1MI / MI108	-302.29	
	10/06/2024		MI029 / MI108 / MI177 / Mobile Tank One	-712.97	
	11/06/2024		MI029 / MI4650 / MI196	-297.20	

Card Payments for the period 1 June to 31 July 2024

Payment Number	Date	Name	Description	Amount	Total
	12/06/2024		MI108	-118.06	
	13/06/2024		MI028 / MI278 / MI5005 / Mobile Tank One / MI572 / MI473	-1,629.99	
	14/06/2024		MI108 / MI177	-112.28	
	15/06/2024		MI108	-104.07	
	16/06/2024		1MI	-221.38	
	17/06/2024		MI108 / MI372 / Mobile Tank One / Mobile Tank Two / MI599	-1,558.09	
	18/06/2024		Mobile Tank One	-582.29	
	19/06/2024		1MI / MI029 / MI108 / NU278 / Mobile Tank One	-650.72	
	20/06/2024		MI029 / MI262	-873.87	
	21/06/2024		MI177	-67.49	
	22/06/2024		1MI / MI108	-348.22	
	23/06/2024		MI108	-71.74	
	24/06/2024		MI027 / MI278 / MI372 / Mobile Tank One	-1,059.65	
	25/06/2024		MI027 / MI278 / MI5005 / Mobile Tank One / Mobile Tank Two	-1,675.42	
	26/06/2024		MI027 / MI372 / Mobile Tank One / Mobile Tank Two / MI473	-1,095.69	
	27/06/2024		MI029 / MI125 / MI372	-1,050.30	
	28/06/2024		1MI	-222.35	
	29/06/2024		MI108	-78.71	
	30/06/2024		MI108	-103.14	
		Total EFT Purchasing Cards		-34,240.57	-34,240.57
DD10818.6		BP AUSTRALIA PTY LTD	Fuel Purchased May 2024:		-212.56
	19/05/2024		177MI	-73.26	
	22/05/2024		1MI	-76.15	
	25/05/2024		177MI	-63.15	
EFT17947		NAB	Credit Card Transactions June 2024:		-7,580.88
	31/05/2024	Garmin Eastern Creek	Monthly subscription	-110.00	
	3/06/2024	WALGA EVENTS	People & Culture Seminar - Mgr. Governance & Community	-310.00	
	6/06/2024	Dr Sasha Risinger	Pre Employment Medical	-160.50	
	6/06/2024	STATEWIDE BEARINGS GERALDTON	2 x Grease couplings	-101.20	
	6/06/2024	Dr Sasha Risinger Three Springs	Pre Employment DAS	-65.00	
	6/06/2024	Dr Sasha Risinger Three Springs	Pre Employment Spirometry	-55.00	
	7/06/2024	THE GOOD GUYS GERALDTON	5TB Seagate Expansion Portable Hard Drive for Road	-269.00	
	10/06/2024	SAFETYCULTURE TOWNSVILLE	Safety Culture iAuditor Annual Plan 8/6/24 - 8/6/25	-316.80	
	10/06/2024	BUNNINGS GERALDTON	Plaster filler, undercoat, paint, brush & roller cover for Office	-249.53	
	10/06/2024	ZOOM	Monthly subscription	-25.37	
	13/06/2024	J BLACKWOOD & SON P/L GERALDTON	Hex Lock Nuts, Screws, Nylon Nut, Kit Hose Nitto Cupla	-308.89	
	14/06/2024	LALLI CONSULTING	Structural Details for limestone retaining wall Daycare Centre	-935.00	
	17/06/2024	Charles Tyrwhitt Shirts London	Shirts x 8 for CEO & Works Manager	-491.62	

Card Payments for the period 1 June to 31 July 2024

Payment Number	Date	Name	Description	Amount	Total
	17/06/2024	DONGARA IGA	Phone charger for Works Manager	-44.99	
	20/06/2024	Charles Tyrwhitt Shirts London	Shirts x 6 for Councillors	-388.72	
	24/06/2024	The Gingin Hotel	Meal for CEO following CEO Forum	-38.00	
	24/06/2024	WILSON PARKING	Parking for CEO Meetings in Perth	-26.00	
	24/06/2024	POST OFFICE MINGENEW	Transwest Bus fare Mingenew to Perth for TRELIS Agent training	-66.85	
	24/06/2024	Chequers Hotel	Accommodation & Meal - Collection of Street Trees	-249.69	
	24/06/2024	THREE DOGS ENTERPRISES	Mens Jeans x 4 - CEO & Works Manager	-239.80	
	24/06/2024	The Gingin Hotel	Accommodation for CEO following CEO Forum	-120.00	
	25/06/2024	DRAGONFLY TRADING PTY LTD	Door knob set for 25 Shenton St	-29.25	
	25/06/2024	Mantra on Hay Perth	Accommodation for Works Manager for Main Roads training	-885.80	
	26/06/2024	SHIRE OF MINGENEW	Building Application for Hockey Club toilets	-249.50	
	26/06/2024	EASYPARK	Parking for Works Manager to attend training in Perth	-14.50	
	26/06/2024	EMPERORS KITCHEN CANNINGTON	Meal for Works Manager attending training in Perth	-24.97	
	27/06/2024	INK STATION INTERNET	HP DesignJet T230 24" A1 Inkjet Printer, A1 paper & ink	-1,656.40	
	27/06/2024	METRO HOTEL PERTH CITY EAST PERTH	Meal for Works Manager attending training in Perth	-26.30	
	27/06/2024	DONGARA HARDWARE	Keys Cut for Daycare x 2	-11.90	
	28/06/2024	GROSVENOR HOTEL EAST PERTH	Meal for Works Manager attending training in Perth	-48.00	
	28/06/2024	METRO HOTEL PERTH CITY EAST PERTH	Meal for Works Manager attending training in Perth	-26.30	
	28/06/2024	NAB	CARD FEE FEES	-36.00	
EFT18023		BP AUSTRALIA PTY LTD	BP Fuel purchased June 2024:		-753.14
	1/06/2024		177MI	-54.91	
	1/06/2024		177MI	-39.25	
	3/06/2024		108MI	-120.14	
	18/06/2024		PC028	-415.13	
	28/06/2024		177MI	-70.61	
	29/06/2024		177MI	-53.10	
DD10938.1		NAB	Credit Card Transactions July 2024:		-3,385.69
	1/07/2024	Mantra on Hay Perth	Parking Works Manager Main Roads training in Perth	-122.10	
	1/07/2024	Garmin Eastern Creek	Monthly subscription	-110.00	
	1/07/2024	SHIGE RESTAURANT EAST PERTH	Meal Works Manager Main Roads training	-63.00	
	1/07/2024	GROSVENOR HOTEL EAST PERTH	Meal Works Manager Main Roads training	-48.00	
	1/07/2024	METRO HOTEL PERTH CITY EAST PERTH	Meal Works Manager Main Roads training	-26.30	
	1/07/2024	KFC MAYLANDS	Meal Works Manager Main Roads training	-20.40	
	1/07/2024	EasyPark	Parking 28.06.2024 Queens Gardens Perth Works Manager Training	-14.50	
	5/07/2024	QUAY PERTH	Accommodation Manager Governance & Community - WALGA People & Culture Seminar	-423.52	
	5/07/2024	DRAGONFLY TRADING PTY LTD	2 x Keys for Playgroup/Daycare front door	-11.90	
	8/07/2024	TRIMBLE BEST	Sketch Design Software annual license	-535.81	

Card Payments for the period 1 June to 31 July 2024

Payment Number	Date	Name	Description	Amount	Total
	8/07/2024	OUTDOOR 4WD Geraldton	Kings 7" Illuminator Max LED Driving Lights for 108MI	-79.00	
	8/07/2024	ZOOM	Monthly subscription	-25.37	
	9/07/2024	CARWASH ON THE HIGHWAY GERALDTON	Car wash for 1MI	-20.20	
	10/07/2024	LOCAL GOVERNMENT PROFESSIONALS AUSTRALIA WA	Membership Manager Governance & Community LG Professionals 1 Jul 24 - 30 Jun 25	-560.00	
	22/07/2024	LOCAL GOVERNMENT PROFESSIONALS AUSTRALIA WA	Membership Manager Corporate Services LG Professionals 1 Jul 24 - 30 Jun 25	-560.00	
	22/07/2024	Crown Promenade Perth Burswood	Accommodation CEO - CEO Forum	-179.69	
	22/07/2024	Crown Market n Co Burswood	Meal CEO - CEO Forum	-49.55	
	22/07/2024	Crown Promenade Perth Burswood	Meal CEO - CEO Forum	-46.53	
	22/07/2024	WILSON PARKING	Parking Manager Governance & Community - People & Culture seminar	-8.00	
	23/07/2024	QUAY PERTH	Meals Manager Governance & Community - WALGA People & Culture Seminar	-133.17	
	23/07/2024	KFC CANNINGTON	Meal EO - CEO Forum	-12.95	
	25/07/2024	TOTAL UNIFORMS GERALDTON	Safety boots Works Manager	-169.95	
	26/07/2024	DRAGONFLY TRADING PTY LTD	Bobcat Broom attachments	-129.75	
	28/06/2024	NAB	CARD FEE FEES	-36.00	
		Total Direct Debit Purchasing Cards		-11,932.27	-11,932.27