



FAM ATTACHMENT BOOKLET FOR ORDINARY COUNCIL MEETING

15 June 2022 at 5:00pm

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

LOCAL GOVERNMENT ACT 1995

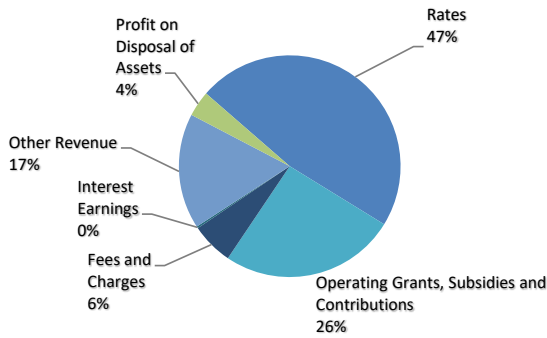
LOCAL GOVERNMENT (FINANCIAL MANAGEMENT) REGULATIONS 1996

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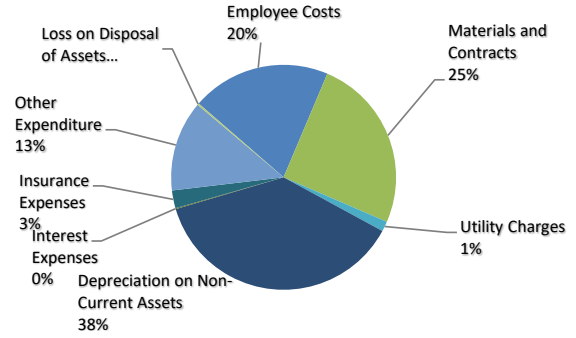
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OPERATING ACTIVITIES

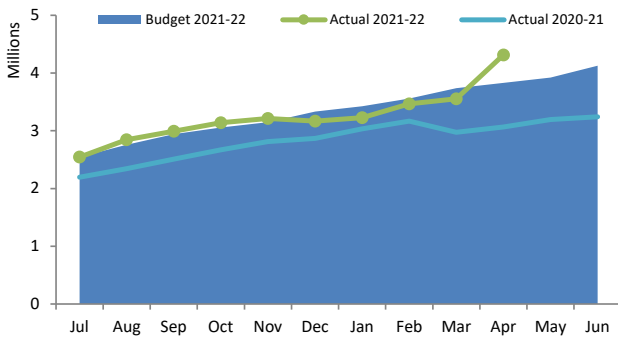
OPERATING REVENUE



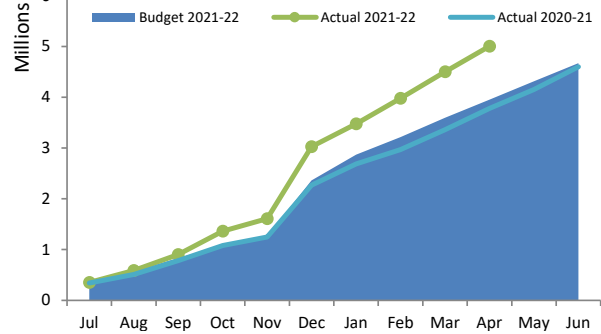
OPERATING EXPENSES



Budget Operating Revenues -v- Actual

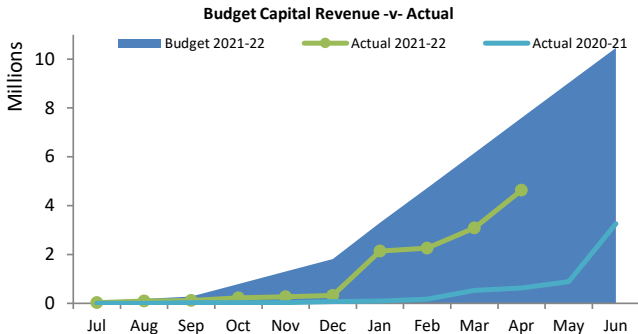


Budget Operating Expenses -v- YTD Actual

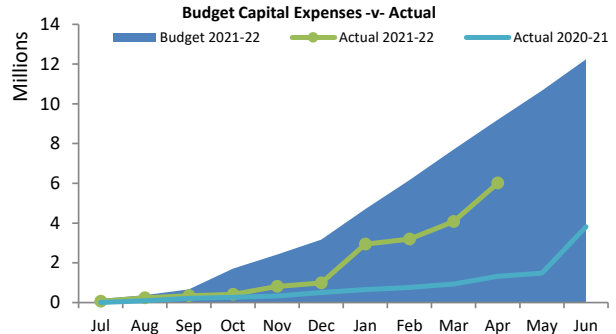


INVESTING ACTIVITIES

CAPITAL REVENUE



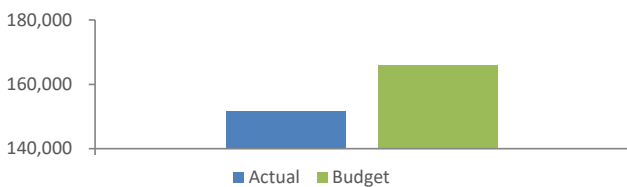
CAPITAL EXPENSES



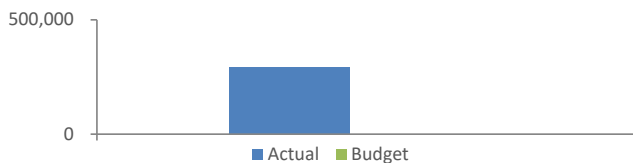
FINANCING ACTIVITIES

BORROWINGS

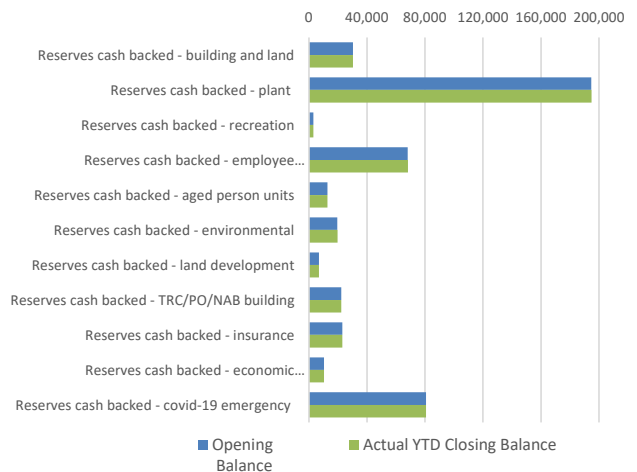
Principal Repayments



Principal Outstanding



RESERVES



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

Funding surplus / (deficit) Components

Funding surplus / (deficit)				
	Adopted Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)
Opening	\$0.08 M	\$0.63 M	\$0.63 M	\$0.00 M
Closing	\$0.00 M	\$0.65 M	\$0.76 M	\$0.11 M

Refer to Statement of Financial Activity

Cash and cash equivalents		
	\$2.16 M	% of total
Unrestricted Cash	(\$0.11 M)	(5.3%)
Restricted Cash	\$2.27 M	105.3%

Refer to Note 2 - Cash and Financial Assets

Payables		
	\$0.20 M	% Outstanding
Trade Payables	\$0.00 M	
0 to 30 Days		100.0%
30 to 90 Days		0.0%
Over 90 Days		0%

Refer to Note 5 - Payables

Receivables		
	\$1.02 M	% Collected
Rates Receivable	\$0.05 M	97.8%
Trade Receivable	\$0.97 M	% Outstanding
30 to 90 Days		10.2%
Over 90 Days		0.5%

Refer to Note 3 - Receivables

Key Operating Activities

Amount attributable to operating activities			
Adopted Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)
\$1.18 M	\$0.69 M	\$1.03 M	\$0.34 M

Refer to Statement of Financial Activity

Rates Revenue		
YTD Actual	\$2.04 M	% Variance
YTD Budget	\$2.05 M	(0.1%)

Refer to Note 6 - Rate Revenue

Operating Grants and Contributions		
YTD Actual	\$1.11 M	% Variance
YTD Budget	\$0.75 M	47.5%

Refer to Note 13 - Operating Grants and Contributions

Fees and Charges		
YTD Actual	\$0.26 M	% Variance
YTD Budget	\$0.25 M	7.5%

Refer to Statement of Financial Activity

Key Investing Activities

Amount attributable to investing activities			
Adopted Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)
(\$0.97 M)	(\$0.79 M)	(\$1.03 M)	(\$0.24 M)

Refer to Statement of Financial Activity

Proceeds on sale		
YTD Actual	\$0.35 M	%
Adopted Budget	\$0.22 M	61.8%

Refer to Note 7 - Disposal of Assets

Asset Acquisition		
YTD Actual	\$6.01 M	% Spent
Adopted Budget	\$11.64 M	(48.4%)

Refer to Note 8 - Capital Acquisitions

Capital Grants		
YTD Actual	\$4.63 M	% Received
Adopted Budget	\$10.46 M	(55.7%)

Refer to Note 8 - Capital Acquisitions

Key Financing Activities

Amount attributable to financing activities			
Adopted Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)
(\$0.30 M)	\$0.12 M	\$0.12 M	\$0.00 M

Refer to Statement of Financial Activity

Borrowings	
Principal repayments	\$0.15 M
Interest expense	\$0.01 M
Principal due	\$0.29 M

Refer to Note 9 - Borrowings

Reserves	
Reserves balance	\$0.47 M
Interest earned	\$0.00 M

Refer to Note 11 - Cash Reserves

Lease Liability	
Principal repayments	\$0.01 M
Interest expense	\$0.00 M
Principal due	\$0.00 M

Refer to Note 10 - Lease Liabilities

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

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

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

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

STATUTORY REPORTING PROGRAMS

	Ref Note	Adopted Budget	Amended Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)	Var. % (b)-(a)/(a)	Var.
		\$	\$	\$	\$	\$	%	
Opening funding surplus / (deficit)	1(c)	81,424	625,859	625,859	625,859	0	0.00%	
Revenue from operating activities								
Governance		13,899	13,899	11,570	17,752	6,182	53.43%	
General purpose funding - general rates	6	2,049,384	2,049,384	2,047,024	2,044,488	(2,536)	(0.12%)	
General purpose funding - other		716,091	724,691	398,385	937,663	539,278	135.37%	▲
Law, order and public safety		280,311	293,311	193,526	23,839	(169,687)	(87.68%)	▼
Health		820	820	680	650	(30)	(4.41%)	
Education and welfare		1,425	1,425	1,170	1,469	299	25.56%	
Housing		117,930	109,244	91,010	103,724	12,714	13.97%	▲
Community amenities		77,300	82,300	80,820	81,210	390	0.48%	
Recreation and culture		36,834	55,234	54,754	58,971	4,217	7.70%	
Transport		649,532	719,032	632,028	826,614	194,586	30.79%	▲
Economic services		121,215	134,715	118,740	108,796	(9,944)	(8.37%)	
Other property and services		62,535	66,535	59,765	109,142	49,377	82.62%	▲
		4,127,276	4,250,590	3,689,472	4,314,318	624,846		
Expenditure from operating activities								
Governance		(349,630)	(339,779)	(291,049)	(291,433)	(384)	(0.13%)	
General purpose funding		(82,800)	(88,376)	(73,630)	(78,081)	(4,451)	(6.05%)	
Law, order and public safety		(211,815)	(560,902)	(451,710)	(439,133)	12,577	2.78%	
Health		(88,061)	(87,075)	(72,554)	(66,700)	5,854	8.07%	
Education and welfare		(143,142)	(138,457)	(115,677)	(119,076)	(3,399)	(2.94%)	
Housing		(164,554)	(152,490)	(128,182)	(137,983)	(9,801)	(7.65%)	
Community amenities		(277,836)	(309,948)	(258,399)	(247,072)	11,327	4.38%	
Recreation and culture		(1,011,761)	(1,047,259)	(878,763)	(854,124)	24,639	2.80%	
Transport		(1,849,425)	(2,397,961)	(1,918,891)	(2,248,537)	(329,646)	(17.18%)	▲
Economic services		(411,575)	(444,739)	(376,634)	(341,490)	35,144	9.33%	
Other property and services		(81,247)	(84,827)	(104,225)	(185,977)	(81,752)	(78.44%)	▲
		(4,671,846)	(5,651,813)	(4,669,714)	(5,009,606)	(339,892)		
Non-cash amounts excluded from operating activities	1(a)	1,727,483	2,142,873	1,671,739	1,730,029	58,290	3.49%	
Amount attributable to operating activities		1,182,913	741,650	691,497	1,034,741	343,244		
Investing Activities								
Proceeds from non-operating grants, subsidies and contributions	14	10,460,322	8,919,666	5,212,909	4,631,502	(581,407)	(11.15%)	▼
Proceeds from disposal of assets	7	216,700	359,900	359,400	350,659	(8,741)	(2.43%)	
Payments for property, plant and equipment and infrastructure	8	(11,643,479)	(10,261,193)	(6,358,262)	(6,007,710)	350,552	5.51%	
Amount attributable to investing activities		(966,457)	(981,627)	(785,953)	(1,025,549)	(239,596)		
Financing Activities								
Proceeds from new debentures	9	0	280,000	280,000	280,000	0	0.00%	
Payments for principal portion of lease liabilities	10	(64,173)	(7,132)	(5,940)	(6,837)	(897)	(15.10%)	
Repayment of debentures	9	(165,917)	(193,417)	(151,938)	(151,566)	372	0.24%	
Transfer to reserves	11	(67,790)	(90,895)	(2,350)	(465)	1,885	80.21%	
Amount attributable to financing activities		(297,880)	(11,444)	119,772	121,132	1,360		
Closing funding surplus / (deficit)	1(c)	0	374,438	651,175	756,183	105,008		

KEY INFORMATION

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

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

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

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

KEY TERMS AND DESCRIPTIONS

FOR THE PERIOD ENDED 30 APRIL 2022

NATURE OR TYPE DESCRIPTIONS

REVENUE

RATES

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

OPERATING GRANTS, SUBSIDIES AND CONTRIBUTIONS

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

NON-OPERATING GRANTS, SUBSIDIES AND CONTRIBUTIONS

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

REVENUE FROM CONTRACTS WITH CUSTOMERS

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

FEES AND CHARGES

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

SERVICE CHARGES

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

INTEREST EARNINGS

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

OTHER REVENUE / INCOME

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

PROFIT ON ASSET DISPOSAL

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

EXPENSES

EMPLOYEE COSTS

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

MATERIALS AND CONTRACTS

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

UTILITIES (GAS, ELECTRICITY, WATER, ETC.)

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

INSURANCE

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

LOSS ON ASSET DISPOSAL

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

DEPRECIATION ON NON-CURRENT ASSETS

Depreciation expense raised on all classes of assets.

INTEREST EXPENSES

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

OTHER EXPENDITURE

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

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

BY NATURE OR TYPE

	Ref Note	Adopted Budget	Amended Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)	Var. % (b)-(a)/(a)	Var.
		\$	\$	\$	\$	\$	%	
Opening funding surplus / (deficit)	1(c)	81,424	625,859	625,859	625,859	0	0.00%	
Revenue from operating activities								
Rates	6	2,049,384	2,049,384	2,047,024	2,044,488	(2,536)	(0.12%)	
Operating grants, subsidies and contributions	13	1,158,825	1,124,825	749,821	1,106,319	356,498	47.54%	▲
Fees and charges		273,789	274,103	246,584	264,969	18,385	7.46%	
Interest earnings		23,231	19,231	16,700	11,823	(4,877)	(29.20%)	
Other revenue		544,294	643,294	489,760	725,679	235,919	48.17%	▲
Profit on disposal of assets	7	77,753	139,753	139,583	161,040	21,457	15.37%	▲
		4,127,276	4,250,590	3,689,472	4,314,318	624,846		
Expenditure from operating activities								
Employee costs		(1,105,864)	(1,104,064)	(940,056)	(1,000,711)	(60,655)	(6.45%)	
Materials and contracts		(953,332)	(1,459,558)	(1,228,761)	(1,258,281)	(29,520)	(2.40%)	
Utility charges		(88,321)	(88,321)	(73,390)	(72,427)	963	1.31%	
Depreciation on non-current assets		(1,788,251)	(2,258,491)	(1,804,372)	(1,878,737)	(74,365)	(4.12%)	
Interest expenses		(11,600)	(4,751)	(3,900)	(7,031)	(3,131)	(80.28%)	
Insurance expenses		(134,703)	(134,703)	(134,620)	(127,906)	6,714	4.99%	
Other expenditure		(572,790)	(577,790)	(477,665)	(652,181)	(174,516)	(36.54%)	▲
Loss on disposal of assets	7	(16,985)	(24,135)	(6,950)	(12,332)	(5,382)	(77.44%)	
		(4,671,846)	(5,651,813)	(4,669,714)	(5,009,606)	(339,892)		
Non-cash amounts excluded from operating activities	1(a)	1,727,483	2,142,873	1,671,739	1,730,029	58,290	3.49%	
Amount attributable to operating activities		1,182,913	741,650	691,497	1,034,741	343,244		
Investing activities								
Proceeds from non-operating grants, subsidies and contributions	14	10,460,322	8,919,666	5,212,909	4,631,502	(581,407)	(11.15%)	▼
Proceeds from disposal of assets	7	216,700	359,900	359,400	350,659	(8,741)	(2.43%)	
Payments for property, plant and equipment	8	(11,643,479)	(10,261,193)	(6,358,262)	(6,007,710)	350,552	5.51%	
		(966,457)	(981,627)	(785,953)	(1,025,549)	(239,596)		
Amount attributable to investing activities		(966,457)	(981,627)	(785,953)	(1,025,549)	(239,596)		
Financing Activities								
Proceeds from new debentures	9	0	280,000	280,000	280,000	0	0.00%	
Payments for principal portion of lease liabilities	10	(64,173)	(7,132)	(5,940)	(6,837)	(897)	(15.10%)	
Repayment of debentures	9	(165,917)	(193,417)	(151,938)	(151,566)	372	0.24%	
Transfer to reserves	11	(67,790)	(90,895)	(2,350)	(465)	1,885	80.21%	
Amount attributable to financing activities		(297,880)	(11,444)	119,772	121,132	1,360		
Closing funding surplus / (deficit)	1(c)	0	374,438	651,175	756,183	105,008		

KEY INFORMATION

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

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

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

BASIS OF PREPARATION

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

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

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

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

THE LOCAL GOVERNMENT REPORTING ENTITY

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

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

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

SIGNIFICANT ACCOUNTING POLICES

CRITICAL ACCOUNTING ESTIMATES

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

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

GOODS AND SERVICES TAX

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

ROUNDING OFF FIGURES

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

PREPARATION TIMING AND REVIEW

Date prepared: All known transactions up to 12 May 2022

(a) Non-cash items excluded from operating activities

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

	Notes	Adopted Budget	Amended Budget	YTD Budget (a)	YTD Actual (b)
Non-cash items excluded from operating activities					
		\$	\$	\$	\$
Adjustments to operating activities					
Less: Profit on asset disposals	7	(77,753)	(139,753)	(139,583)	(161,040)
Add: Loss on asset disposals	7	16,985	24,135	6,950	12,332
Add: Depreciation on assets		1,788,251	2,258,491	1,804,372	1,878,737
Total non-cash items excluded from operating activities		1,727,483	2,142,873	1,671,739	1,730,029

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

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

		Last Year Closing 30 June 2021	This Time Last Year 30 April 2021	Year to Date 30 April 2022
Adjustments to net current assets				
Less: Reserves - restricted cash	11	(471,844)	(431,395)	(472,309)
Add: Borrowings	9	165,919	40,864	41,854
Add: Provisions - employee	12	104,781	91,767	104,784
Add: Lease liabilities	10	7,393	1,629	556
Total adjustments to net current assets		(193,751)	(297,135)	(325,115)

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

Current assets

Cash and cash equivalents	2	1,246,247	1,670,432	2,158,911
Rates receivables	3	33,480	62,542	48,579
Receivables	3	337,655	20,228	966,865
Other current assets	4	11,380	55,355	11,493
Less: Current liabilities				
Payables	5	(110,459)	(23,007)	(204,973)
Borrowings	9	(165,919)	(40,864)	(41,854)
Contract liabilities	12	(420,600)	(794,558)	(1,752,383)
Lease liabilities	10	(7,393)	(1,629)	(556)
Provisions	12	(104,781)	(91,767)	(104,784)
Less: Total adjustments to net current assets	1(b)	(193,751)	(297,135)	(325,115)
Closing funding surplus / (deficit)		625,859	559,597	756,183

CURRENT AND NON-CURRENT CLASSIFICATION

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

Description	Classification	Unrestricted	Restricted	Total Cash	Trust	Institution	Interest Rate	Maturity Date
		\$	\$	\$				
Cash on hand								
Cash on hand	Cash and cash equivalents	100	0	100				On Hand
At call deposits								
Municipal Fund	Cash and cash equivalents	150,344	0	150,344		NAB	0.10%	Cheque A/C
Municipal Fund	Cash and cash equivalents	(264,077)	1,800,235	1,536,158		NAB	0.21%	On Call
Reserve Funds	Cash and cash equivalents	0	140	140		NAB	0.21%	On Call
Term deposits								
Reserve Funds	Cash and cash equivalents	0	472,169	472,169		NAB	0.50%	August 2022
Total		(113,633)	2,272,544	2,158,911	0			
Comprising								
Cash and cash equivalents		(113,633)	2,272,544	2,158,911	0			
		(113,633)	2,272,544	2,158,911	0			

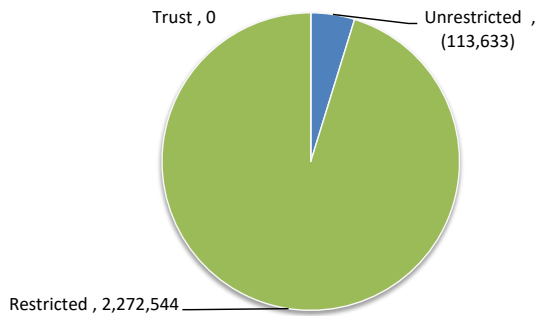
KEY INFORMATION

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

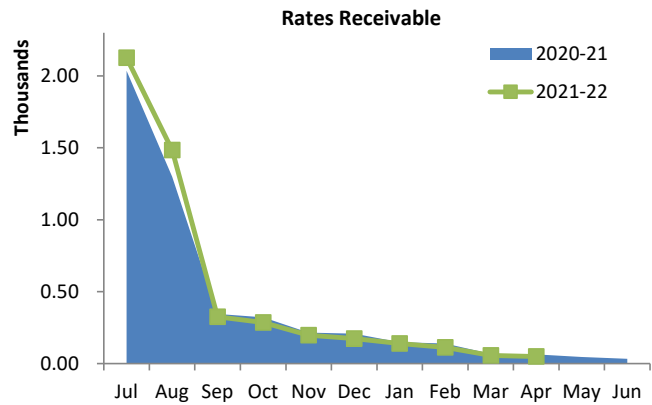
The local government classifies financial assets at amortised cost if both of the following criteria are met:

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

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



Rates receivable	30 June 2021	30 Apr 2022
	\$	\$
Opening arrears previous years	27,324	33,480
Levied this year	1,977,513	2,044,488
Levied service charges this year	94,820	104,419
Less - collections to date	(2,066,177)	(2,133,808)
Equals current outstanding	33,480	48,579
Net rates collectable	33,480	48,579
% Collected	98.4%	97.8%

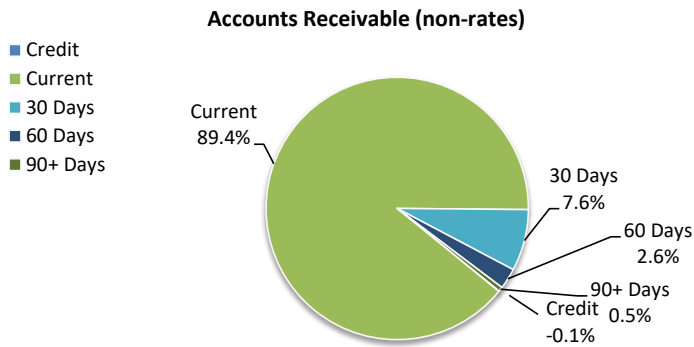


Receivables - general	Credit	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$	\$
Receivables - general	(454)	682,705	58,025	19,582	4,180	764,038
Percentage	-0.1%	89.4%	7.6%	2.6%	0.5%	
Balance per trial balance						
Sundry receivable						764,038
GST receivable						201,473
Increase in Allowance for impairment of receivables from contracts with customers						(500)
Pensioner Rebate Claimed						1,854
Total receivables general outstanding						966,865

Amounts shown above include GST (where applicable)

KEY INFORMATION

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



Other current assets	Opening Balance 1 July 2021	Asset Increase	Asset Reduction	Closing Balance 30 April 2022
	\$	\$	\$	\$
Inventory				
Fuel	3,152	8,081	(8,040)	3,193
Other current assets				
Prepayments	8,228	8,300	(8,228)	8,300
Total other current assets	11,380	16,381	(16,268)	11,493
Amounts shown above include GST (where applicable)				

KEY INFORMATION

Inventory

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

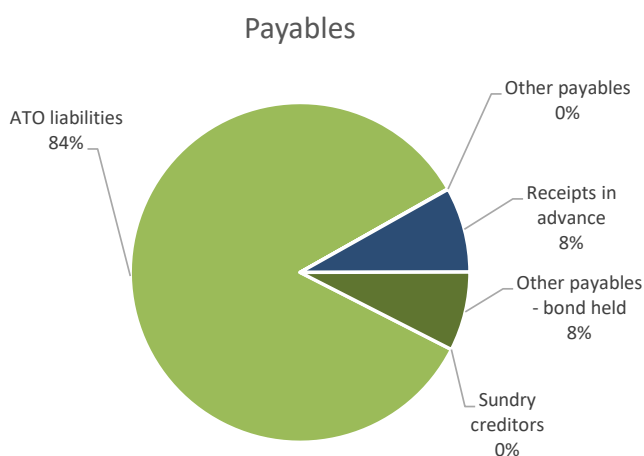
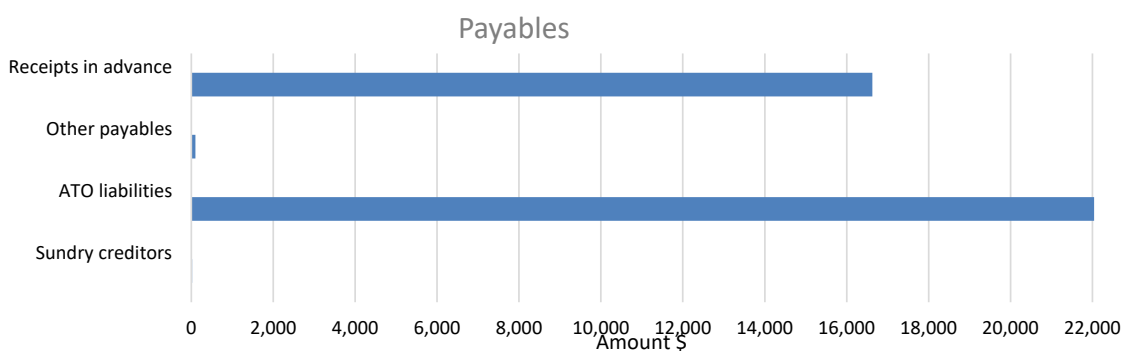
Net realisable value is the estimated selling price in the ordinary course of business less the estimated costs of completion and the estimated costs necessary to make the sale.

Payables - general	Credit	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$	\$
Payables - general	0	22	0	0	0	22
Percentage	0%	100%	0%	0%	0%	
Balance per trial balance						
Sundry creditors						22
ATO liabilities						172,786
Other payables						100
Receipts in advance						16,628
Other payables - bond held						15,436
Total payables general outstanding						204,972

Amounts shown above include GST (where applicable)

KEY INFORMATION

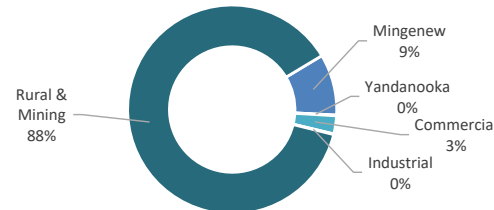
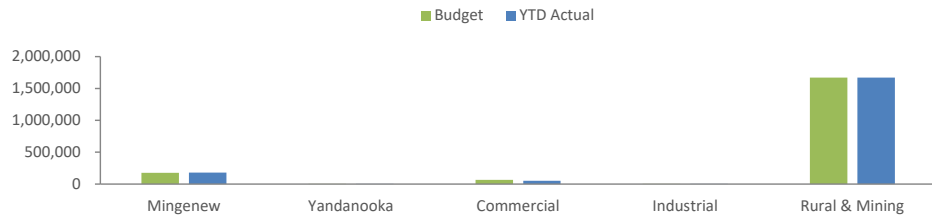
Trade and other payables represent liabilities for goods and services provided to the Shire that are unpaid and arise when the Shire becomes obliged to make future payments in respect of the purchase of these goods and services. The amounts are unsecured, are recognised as a current liability and are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



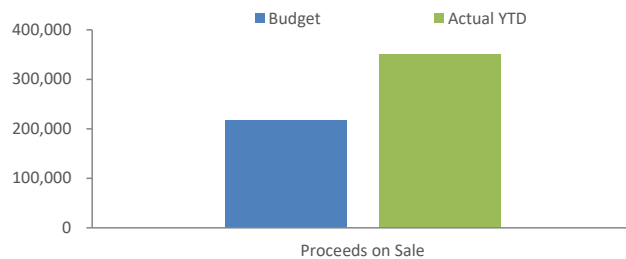
General rate revenue	Budget							YTD Actual			
	Rate in \$ (cents)	Number of Properties	Rateable Value	Rate Revenue	Interim Rate	Back Rate	Total Revenue	Rate Revenue	Interim Rates	Back Rates	Total Revenue
RATE TYPE				\$	\$	\$	\$	\$	\$	\$	\$
Gross rental value											
Mingenev	0.15388	129	1,153,984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

KEY INFORMATION

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



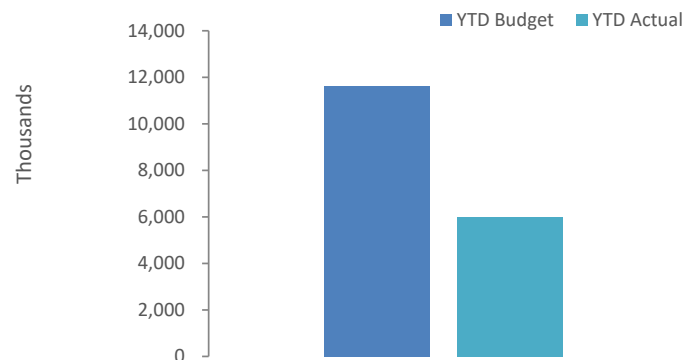
Asset Ref.	Asset description	Adopted Budget				Amended Budget				YTD Actual			
		Net Book Value	Proceeds	Profit	(Loss)	Net Book Value	Proceeds	Profit	(Loss)	Net Book Value	Proceeds	Profit	(Loss)
		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
	Land												
	29 (Lot 184) Oliver St	0	0	0	0	200	200	0	0	5,000	200	0	(4,800)
	Plant and equipment												
	Law, order, public safety												
	Fast Attack Vehicle	15,799	0	0	(15,799)	15,799	0	0	(15,799)	0	0	0	0
	Recreation and culture												
	Ride on Mower	3,186	2,000	0	(1,186)	10,336	2,000	0	(8,336)	0	0	0	0
	Mower - Bowling Green	0	1,000	1,000	0	0	1,000	1,000	0	0	0	0	0
	Transport												
	Grader	59,600	100,000	40,400	0	59,600	100,000	40,400	0	46,486	110,000	63,514	0
	Toyota Hilux	26,032	36,400	10,368	0	26,032	36,400	10,368	0	19,518	38,182	18,664	0
	Caterpillar CT610A Prime Mover	0	0	0	0	30,348	70,000	39,652	0	30,348	70,000	39,652	0
	32,000 Ltr Water Tanker and Trailer	0	0	0	0	50,652	73,000	22,348	0	73,800	73,413	0	(387)
	Other property and services												
	Toyota Prado	26,615	45,500	18,885	0	26,615	45,500	18,885	0	19,654	58,864	39,210	0
	Toyota RAV4	24,700	31,800	7,100	0	24,700	31,800	7,100	0	0	0	0	0
	Infrastructure - parks & ovals												
	Football scoreboard	0	0	0	0	0	0	0	0	7,145	0	0	(7,145)
		155,932	216,700	77,753	(16,985)	244,282	359,900	139,753	(24,135)	201,951	350,659	161,040	(12,332)



Capital acquisitions	Adopted Budget	Amended Budget	YTD Budget	YTD Actual	YTD Actual Variance
	\$	\$	\$	\$	\$
Buildings - non-specialised	222,500	159,364	116,130	69,815	(46,315)
Buildings - specialised	558,500	381,500	158,500	62,925	(95,575)
Furniture and equipment	10,000	15,000	12,500	0	(12,500)
Plant and equipment	264,000	835,200	733,530	655,121	(78,409)
Bushfire equipment	150,000	0	0	0	0
Infrastructure - roads	8,258,385	6,582,385	3,320,910	3,251,215	(69,695)
Infrastructure - bridges	1,941,202	1,941,202	1,752,962	1,787,486	34,524
Infrastructure - parks & ovals	98,692	121,342	103,200	112,040	8,840
Infrastructure - airfields	0	60,000	0	7,930	7,930
Infrastructure - other	140,200	165,200	160,530	61,178	(99,352)
Payments for Capital Acquisitions	11,643,479	10,261,193	6,358,262	6,007,710	(350,552)
Right of use assets	300,000	0	0	0	0
Total Capital Acquisitions	11,943,479	10,261,193	6,358,262	6,007,710	(350,552)
Capital Acquisitions Funded By:					
	\$	\$	\$	\$	\$
Capital grants and contributions	10,460,322	8,919,666	5,212,909	4,631,502	(581,407)
Borrowings	0	280,000	280,000	280,000	0
Lease liabilities	300,000	0	0	0	0
Other (disposals & C/Fwd)	216,700	359,400	359,400	350,659	(8,741)
Contribution - operations	966,457	702,127	505,953	745,549	239,596
Capital funding total	11,943,479	10,261,193	6,358,262	6,007,710	(350,552)

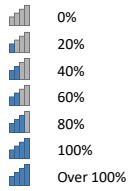
SIGNIFICANT ACCOUNTING POLICIES

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



Capital expenditure total

Level of completion indicators



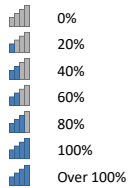
Percentage Year to Date Actual to Annual Budget expenditure where the expenditure over budget highlighted in red.

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

	Account Description	Adopted Budget	Amended Budget	YTD Budget	YTD Actual	Variance (Under)/Over
Buildings - non-specialised						
	BC023 23 Victoria Road (Lot 84) - Old Road Boards - Building (Capital)	7,000	7,000	5,830	1,986	(3,844)
	BC076 76 Phillip Street (Lot 106) - Daycare Centre - Building (Capital)	120,000	44,364	36,970	36,525	(445)
	BC009 23 Field Street (Lot 5) - Residence - Building (Capital)	10,000	10,000	10,000	9,481	(519)
	BC121 12 Victoria Road (Lot 66) - Unit 1 (APU) - Building (Capital)	3,125	6,250	0	0	0
	BC122 12 Victoria Road (Lot 66) - Unit 2 (APU) - Building (Capital)	3,125	6,250	0	0	0
	BC123 12 Victoria Road (Lot 66) - Unit 3 (APU) - Building (Capital)	3,125	6,250	0	0	0
	BC124 12 Victoria Road (Lot 66) - Unit 4 (APU) - Building (Capital)	3,125	6,250	0	0	0
	BC047 47 Linthorne Street (Lot 114) - Depot - Building (Capital)	15,000	15,000	15,000	0	(15,000)
	BC050 50 Midlands Road (Lot 73) - Post Office - Building (Capital)	10,000	10,000	8,330	9,060	730
	BC021 21 Victoria Road (Lot 83) - Administration Office - Building (Capital)	48,000	48,000	40,000	12,763	(27,237)
	Buildings - non-specialised Total	222,500	159,364	116,130	69,815	(46,315)
Buildings - specialised						
	BC085 25 Victoria Road (Lot 85) - Fire Shed - Building (Capital)	300,000	0	0	0	0
	BC030 30 Bride Street (Lot 65) - Tennis Club - Building (Capital)	50,000	50,000	50,000	5,700	(44,300)
	BC098 Recreation Centre - Building (Capital)	8,500	8,500	8,500	12,419	3,919
	BC016 16 Midlands Road - Railway Station - Building (Capital)	200,000	323,000	100,000	44,806	(55,194)
	Buildings - specialised Total	558,500	381,500	158,500	62,925	(95,575)
Furniture and equipment						
	FE004 MEMBERS - Furniture & Equipment - Capital	10,000	15,000	12,500	0	(12,500)
	Furniture and equipment Total	10,000	15,000	12,500	0	(12,500)
Plant and equipment						
	4050730 Temporary Workers Caravans - DFES	0	200,000	100,000	178,682	78,682
	PE998 Parks & Gardens Plant & Equipment - Capital	18,000	10,000	8,330	0	(8,330)
	PE3470 Water Tanker - MI3470 - Capital	0	0	0	0	0
	PE028 Semi Truck - MI028 - Capital	0	113,400	113,400	0	(113,400)
	PE108 Works Supervisor Vehicle - MI108 - Capital	46,000	46,000	46,000	47,598	1,598
	PE541 Grader - MI541 - Capital	100,000	365,800	365,800	365,770	(30)
	PE1 CEO Executive Vehicle - 1MI - Capital	61,000	61,000	61,000	63,071	2,071
	PE117 FAM Executive Vehicle - MI177 - Capital	39,000	39,000	39,000	0	(39,000)
	Plant and equipment Total	264,000	835,200	733,530	655,121	(78,409)
Bushfire equipment						
	PE827 Light Attack Fire Vehicle - 1ECT827 - Capital	150,000	0	0	0	0
	Bushfire equipment Total	150,000	0	0	0	0
Infrastructure - roads						
	RC045 Phillip Street (Capital)	80,001	80,001	66,660	126,457	59,797 *
	RC087 Parking Bay South of Midland Road (Capital)	19,999	19,999	16,660	78,316	61,656 *
	RC999 Road Construction - Roads BUA - Council Funded (Budgeting Only)	148,068	58,068	48,370	0	(6,727)
	RC060 View Street (Capital)	0	0	0	26,993	
	RC069 Wattle Street (Capital)	0	0	0	6,406	
	RC083 Yandanooka Road (Capital)	0	0	0	8,244	
	RC000 Road Construction - Outside BUA - Gravel - Council Funded (Budgeting Only)	326,317	326,317	271,910		(108,894)
	RC008 Allanooka Springs Road (Capital)	0	0	0	40,000	
	RC011 Moorriary Road (Capital)	0	0	0	30,000	
	RC012 Yandanooka West Road (Capital)	0	0	0	10,000	
	RC015 Morawa - Yandanooka Road (Capital)	0	0	0	50,066	
	RC080 Mingenew - Mullewa Road (Capital)	0	0	0	32,950	
	RRG080 Mingenew - Mullewa Road (RRG)	450,000	450,000	374,980	488,474	113,494 #
	BS000 Road Construction Black Spot - Outside BUA - Sealed (Budgeting Only)	934,000	115,000	95,830		(3,192)
	BS002 Yandanooka North East Road (BS)	0	0	0	92,638	
	RFD000 Roads - Flood Damage	3,600,000	1,920,000	640,000	11,263	(628,737)
	SF080 Mingenew - Mullewa Road (Special Funding)	2,700,000	3,613,000	1,806,500	2,249,408	442,908
	Infrastructure - roads Total	8,258,385	6,582,385	3,320,910	3,251,215	(69,695)
Infrastructure - bridges						
	BR000 Bridge Construction General (Budgeting Only)	1,941,202	1,941,202	1,752,962		34,524
	BR3019 Lockier River - Coalseam Road - Bridge (Capital)	0	0	0	1,787,486	
	Infrastructure - bridges Total	1,941,202	1,941,202	1,752,962	1,787,486	34,524

Capital expenditure total

Level of completion indicators



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

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

Account Description			Adopted Budget	Amended Budget	YTD Budget	YTD Actual	Variance (Under)/Over
Infrastructure - parks & ovals							
	PC003	Cecil Newton Park/Garden - (Capital)	0	5,350	5,350	5,351	1
	PC007	Information Bay Park - (Capital)	10,000	10,000	8,330	0	(8,330)
	PC008	Little Well - (Capital)	10,000	20,000	16,670	10,441	(6,229)
	PC010	Parks & Gardens - (Capital)	7,000	7,000	5,830	0	(5,830)
	PC011	Skate Park - (Capital)	38,842	46,142	39,650	60,774	21,124 *
	PC022	Rec Centre - Main Oval Infrastructure - (Capital)	32,850	32,850	27,370	35,474	8,104
Infrastructure - parks & ovals Total			98,692	121,342	103,200	112,040	8,840
Infrastructure - other							
	OC006	Transfer Station - Infrastructure - Capital	10,000	35,000	35,000	0	(35,000)
	OC002	Mingenew Hill Walk Trail - Capital	28,000	28,000	23,330	3,850	(19,480)
	OC005	Public WiFi - Capital	15,000	15,000	15,000	0	(15,000)
	OC008	Remote Tourism Cameras	7,200	7,200	7,200	0	(7,200)
	OC009	Communications tower upgrade	80,000	80,000	80,000	57,328	(22,672)
Infrastructure - other Total			140,200	165,200	160,530	61,178	(99,352)
Infrastructure - airfields							
	OC010	Airstrip - Infrastructure - Capital	0	60,000	0	7,930	7,930
Infrastructure - airfields Total			0	60,000	0	7,930	7,930
			11,643,479	10,261,193	6,358,262	6,007,710	(350,552)

* These jobs are over budget, but external funding has been sourced to cover most of the additional spend.

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

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

FINANCING ACTIVITIES
NOTE 9
BORROWINGS

Repayments - borrowings

Information on borrowings	Loan No.	1 July 2021	New Loans			Principal Repayments			Principal Outstanding			Interest Repayments		
			Actual	Budget	Amended Budget	Actual	Budget	Amended Budget	Actual	Budget	Amended Budget	Actual	Budget	Amended Budget
Particulars		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	
Education and welfare														
Senior Citizens Building	137	17,001	0	0	0	11,263	17,001	17,001	5,738	0	0	485	441	441
Housing														
Triplex	133	14,222	0	0	0	10,566	14,222	14,222	3,656	0	0	309	281	281
Phillip Street	134	10,499	0	0	0	7,714	10,499	10,499	2,785	0	0	235	214	214
Moore Street	136	18,175	0	0	0	11,229	18,175	18,175	6,946	0	0	587	534	534
Field Street	142	15,007	0	0	0	11,799	15,007	15,007	3,208	0	0	271	246	246
Recreation and culture														
Pavilion Fitout	138	18,921	0	0	0	13,412	18,921	18,921	5,509	0	0	466	424	424
Transport														
Roller	139	7,017	0	0	0	5,667	7,017	7,017	1,350	0	0	114	104	104
Grader	141	22,152	0	0	0	17,463	22,152	22,152	4,689	0	0	396	361	361
Side Tipper	144	15,032	0	0	0	11,824	15,032	15,032	3,208	0	0	271	246	246
Drum Roller	145	27,893	0	0	0	23,128	27,893	27,893	4,765	0	0	403	366	366
Grader	147	0	280,000	0	280,000	27,501	0	27,500	252,499	0	252,500	1,623	0	0
Total		165,919	280,000	0	280,000	151,566	165,919	193,419	294,353	0	252,500	5,160	3,217	3,217
Current borrowings		165,919							41,854					
Non-current borrowings		0							252,499					
		165,919							294,353					

All debenture repayments were financed by general purpose revenue.

New borrowings 2021-22

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

KEY INFORMATION

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

Movement in carrying amounts

Information on leases		1 July 2021	New Leases			Principal Repayments			Principal Outstanding			Interest Repayments		
Particulars	Lease No.		Actual	Adopted Budget	Amended Budget	Actual	Adopted Budget	Amended Budget	Actual	Adopted Budget	Amended Budget	Actual	Adopted Budget	Amended Budget
		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Transport														
Grader - PE541		0	0	300,000	0	0	57,041	0	0	242,959	0	0	6,849	0
Other property and services														
Photocopier	De Lage Lanc	7,705	0	0	0	2,832	3,127	3,127	4,873	4,578	4,578	444	705	705
IT equipment	Finrent	4,005	0	0	0	4,005	4,005	4,005	0	0	0	1,427	829	829
Total		11,710	0	300,000	0	6,837	64,173	7,132	4,873	247,537	4,578	1,871	8,383	1,534
Current lease liabilities		7,393							556					
Non-current lease liabilities		4,317							4,317					
		11,710							4,873					

All lease repayments were financed by general purpose revenue.

KEY INFORMATION

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

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

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

OPERATING ACTIVITIES
NOTE 11
CASH RESERVES

Cash backed reserve

Reserve name	Opening Balance	Budget Interest Earned	Amended Budget Interest Earned	Actual Interest Earned	Budget Transfers In (+)	Amended Budget Transfers In (+)	Actual Transfers In (+)	Budget Transfers Out (-)	Amended Budget Transfers Out (-)	Actual Transfers Out (-)	Budget Closing Balance	Amended Budget Closing Balance	Actual YTD Closing Balance
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Reserves cash backed - building and land	30,301	182	182	30	0	0	0	0	0	0	30,483	30,483	30,331
Reserves cash backed - plant	194,640	1,170	1,170	192	64,958	88,063	0	0	0	0	260,768	283,873	194,832
Reserves cash backed - recreation	3,096	19	19	3	0	0	0	0	0	0	3,115	3,115	3,099
Reserves cash backed - employee entitlement	68,134	411	411	67	0	0	0	0	0	0	68,545	68,545	68,201
Reserves cash backed - aged person units	12,782	77	77	13	0	0	0	0	0	0	12,859	12,859	12,795
Reserves cash backed - environmental	19,617	118	118	19	0	0	0	0	0	0	19,735	19,735	19,636
Reserves cash backed - land development	6,978	35	35	7	0	0	0	0	0	0	7,013	7,013	6,985
Reserves cash backed - TRC/PO/NAB building	22,218	133	133	22	0	0	0	0	0	0	22,351	22,351	22,240
Reserves cash backed - insurance	23,045	139	139	23	0	0	0	0	0	0	23,184	23,184	23,068
Reserves cash backed - economic development & marketing	10,323	61	61	10	0	0	0	0	0	0	10,384	10,384	10,333
Reserves cash backed - covid-19 emergency	80,710	487	487	79	0	0	0	0	0	0	81,197	81,197	80,789
	471,844	2,832	2,832	465	64,958	88,063	0	0	0	0	539,634	562,739	472,309

	Note	Opening Balance 1 July 2021	Liability transferred from/(to) non current	Liability Increase	Liability Reduction	Closing Balance 30 April 2022
		\$		\$	\$	\$
Other current liabilities						
Other liabilities						
Contract liabilities		420,600	0	5,861,321	(4,529,538)	1,752,383
Total other liabilities		420,600	0	5,861,321	(4,529,538)	1,752,383
Provisions						
Provision for annual leave		81,319	0	0	0	81,319
Provision for long service leave		23,465	0	0	0	23,465
Total Provisions		104,784	0	0	0	104,784
Total other current liabilities		525,384	0	5,861,321	(4,529,538)	1,857,167

Amounts shown above include GST (where applicable)

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

KEY INFORMATION

Provisions

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

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

Employee benefits

Short-term employee benefits

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

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

Other long-term employee benefits

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

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

Contract liabilities

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

Provider	Unspent operating grant, subsidies and contributions liability					Operating grants, subsidies and contributions revenue			
	Liability 1 July 2021	Increase in Liability	Decrease in Liability (As revenue)	Liability 30 Apr 2022	Current Liability 30 Apr 2022	Adopted Budget Revenue	YTD Budget	Amended Budget	YTD Revenue Actual
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Operating grants and subsidies									
General purpose funding									
Grants Commission - General	0	0	0	0	0	319,000	191,895	319,000	466,541
Grants Commission - Roads	0	0	0	0	0	370,000	175,750	370,000	437,477
Law, order, public safety									
DFES - LGGs Operating Grant	0	0	0	0	0	18,610	13,956	18,610	17,341
DRFA - TC Seroja	0	0	0	0	0	256,402	174,500	209,402	0
Recreation and culture									
LG Heritage Consultancy Funding Pilot Program	0	7,813	0	7,813	7,813	0	0		5,795
FRRR - Town Centre Mural	0	1,000	0	1,000	1,000	0	0		0
Transport									
MRWA - Direct Grant	0	0	0	0	0	84,310	84,310	84,310	84,310
MRWA - Street Lighting	0	0	0	0	0	2,454	2,040	2,454	2,600
Department of Transport - 10 Year Shared Cycle Path	0	0	0	0	0	0	6,250	7,500	4,500
Economic services									
Development Commission - Space Precinct Planning	0	0	0	0	0	83,000	80,250	88,500	72,000
	0	8,813	0	8,813	8,813	1,133,776	728,951	1,099,776	1,090,564
Operating contributions									
Education and welfare									
Autumn Centre Contribution	0	0	0	0	0	50	40	50	46
Other property and services									
Fuel Tax Credits Grant Scheme	0	0	0	0	0	25,000	20,830	25,000	15,709
	0	0	0	0	0	25,050	20,870	25,050	15,755
TOTALS	0	8,813	0	8,813	8,813	1,158,826	749,821	1,124,826	1,106,319

Provider	Unspent non operating grants, subsidies and contributions liability					Non operating grants, subsidies and contributions revenue		
	Liability	Increase in Liability	Decrease in Liability (As revenue)	Liability	Current Liability	Adopted Budget Revenue	YTD Budget	YTD Revenue Actual
	1 July 2021			30 Apr 2022	30 Apr 2022			
	\$	\$	\$	\$	\$	\$	\$	\$
Non-operating grants and subsidies								
General purpose funding								
Grants Commission - Bridges	146,666	0	0	146,666	146,666	0	0	0
Law, order, public safety								
DFES - Fire Shed	0	0	0	0	0	300,000	0	0
DFES - Fast Attack Vehicle	0	0	0	0	0	150,000	0	0
DFES - Water Tank	0	50,561	0	50,561	50,561	0	0	0
DFES - DRFAWA - Caravans	0	0	0	0	0	0	0	0
Education and welfare								
DCP - Childcare Centre Upgrade	35,519	0	(35,519)	0	0	120,000	40,660	35,519
DCP - Toy Library - exterior works	4,900	0	(1,986)	2,914	2,914	7,000	2,140	1,986
Community amenities								
LRCI - Phase 2 - Transfer Station	0	0	0	0	0	10,000	8,330	0
Recreation and culture								
FRRR - Little Well	10,000	0	(10,000)	0	0	10,000	9,182	10,000
BBR - Railway Station	0	0	0	0	0	100,000	50,000	(0)
Lotterywest - Railway Station	0	108,257	(44,806)	63,451	63,451	0	0	44,806
DCP - Rec Centre Water Upgrade	19,191	0	(19,191)	0	0	32,850	30,165	19,191
DCP - Mingenew Hill Walking Trail	8,423	0	(3,850)	4,573	4,573	28,000	25,711	3,850
DCP - Playground & Skatepark	2,517	4,950	(2,517)	4,950	4,950	11,400	10,467	2,517
LRCI - Phase 1 - Pump Track & Landscaping	10,267	12,012	(14,902)	7,377	7,377	27,442	25,199	14,902
LRCI - Phase 2 - Pump Track & Landscaping	0	16,086	0	16,086	16,086	0	0	0
LRCI - Phase 2 - Tennis Pavilion upgrade	0	0	0	0	0	50,000	45,913	0
LRCI - Phase 2 - Entry Statement	0	0	0	0	0	10,000	9,183	0
FRRR - Skatepark Mural	0	0	0	0	0	0	0	4,240
CBH - Grass Roots	0	0	0	0	0	0	0	7,273
Transport								
Regional Road Group	0	239,734	(239,734)	0	0	300,000	250,000	239,734
Roads to Recovery	0	1,932,161	(1,828,066)	104,095	104,095	2,147,288	1,431,524	1,828,066
Black Spot	52,058	0	(52,058)	(0)	(0)	577,320	0	52,058
LRCI - Phase 1 - Phillip St Parking & Reseal	1,138	0	(1,138)	0	0	66,000	55,927	1,138
LRCI - Phase 2 - Phillip St Parking & Reseal	0	35,000	(35,000)	0	0	0	0	24,875
LRCI - Phase 1 - Midlands Road Carparks	3,759	(1,887)	(1,872)	0	0	20,000	16,948	1,872
LRCI Phase 2 - Roads Resheeting	96,712	(96,712)	0	0	0	250,000	211,847	0
LRCI Phase 2 - Mingenew-Mullewa Rd Widening Works	0	41,240	(41,240)	0	0	0	0	41,240
DRFA - Flood Damage	0	673,442	0	673,442	673,442	3,420,822	586,607	0
RRSP - Mingenew Mullewa Rd	0	2,890,290	(2,240,908)	649,382	649,382	2,700,000	2,287,946	2,240,908
DISER - Regional Airports Program	0	0	0	0	0	0	0	0
Economic services								
DCP - Remote Tourism Cameras	4,950	(4,950)	0	0	0	7,200	6,423	0
LRCI Phase 2 - Public WIFI	10,500	0	0	10,500	10,500	15,000	12,077	0
DRFA - Communication tower	0	0	0	0	0	80,000	80,000	57,327
Other property and services								
LRCI Phase 2 - Admin Foyer/Library Upgrade	14,000	4,386	0	18,386	18,386	20,000	16,660	0
	420,600	5,904,570	(4,572,787)	1,752,382	1,752,382	10,460,322	5,212,909	4,631,502

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

**NOTE 15
BONDS & DEPOSITS HELD**

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

Description	Opening Balance 1 July 2021	Amount Received	Amount Paid	Closing Balance 30 Apr 2022
	\$	\$	\$	\$
Councillor Nomination Fees	0	240	(240)	0
BCITF Levy	1,655	3,118	(4,568)	205
BRB - BS Levy	519	4,430	(3,435)	1,514
Autumn Committee	974	0	0	974
Bonds - Keys, Facilities, Equipment	2,742	1,391	(1,560)	2,573
ANZAC Day Breakfast Donation	588	0	0	588
Railway Station Project	9,583	0	0	9,583
	16,061	9,179	(9,803)	15,437

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

**NOTE 16
BUDGET AMENDMENTS**

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

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

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

**NOTE 16
BUDGET AMENDMENTS**

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

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

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

**NOTE 16
BUDGET AMENDMENTS**

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

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

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

**NOTE 16
BUDGET AMENDMENTS**

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

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

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

**NOTE 16
BUDGET AMENDMENTS**

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

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

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

**NOTE 16
BUDGET AMENDMENTS**

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

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

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

**NOTE 17
EXPLANATION OF MATERIAL VARIANCES**

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

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

Reporting Program	Var. \$	Var. %	Explanation of positive variances		Explanation of negative variances	
			Timing	Permanent	Timing	Permanent
	\$	%				
Revenue from operating activities						
General purpose funding - other	539,278	135.37%	▲	Reimbursement for debt collection costs - \$8,100; Advance payment of Financial Assistance Grant - \$536,400	Received less interest on Municipal Account than budgeted for - \$5,200;	
Law, order and public safety	(169,687)	(87.68%)	▼	Received additional ESL Operating Grant - \$3,400	Anticipated part payment from DRFAWA funding - \$174,500	
Housing	12,714	13.97%	▲	Received more rental income than anticipated - \$10,200; Rental utility reimbursements higher than expected - \$2,500		
Transport	194,586	30.79%	▲	More revenue for Dept of Transport transactions - \$183,500; Profit on sale of assets - \$9,100; Additional DOT commission - \$3,100		
Other property and services	49,377	82.62%	▲	Long Service Leave entitlements reimbursed from other shires - \$32,500; Profit on sale of Prado more than budgeted - \$13,200; Insurance claims (hire of water cart, ute windscreens) & good driver rebate - \$7,700		Received less than anticipated for fuel tax credit scheme - \$5,100
Expenditure from operating activities						
Transport	(329,646)	(17.18%)	▲		More road maintenance than budgeted while waiting for capital projects to commence - \$28,000; Depreciation more than budgeted - \$82,500 (20/21 audit changes); Additional consultant expenses - \$16,300 (substantially grant funded); Purchased minor assets earlier than budgeted - \$9,900; Additional expense allocated to depot (maintenance and cleaning wages, electricity) - \$6,400	More DOT expenditure than budgeted - \$182,400; DOT Training expenses - \$1,800 (fully refundable)
Other property and services	(81,752)	(78.44%)	▲	Less vehicle expenses - \$42,600; Less employee costs (training, PPE, leave, vacancies) than budgeted - \$31,500; Anticipated OHS expense - \$5,300	Long Service Leave payout - \$21,500; Prepayment of SynergySoft Altus Payroll Module - \$8,300; Internal allocations of Admin allocated, Plant Op Costs and Overheads more than anticipated - \$104,300; Fair value revaluations completed earlier than anticipated - \$3,900	Workers compensation expense - \$17,000
Investing activities						
Proceeds from non-operating grants, subsidies and contributions	(581,407)	(11.15%)	▼		Anticipated non-operating road grant to be received - \$410,900; Other funds sitting in Contract Liabilities waiting for works to progress before transferring to income - \$170,500	

SHIRE OF MINGENEW
MONTHLY FINANCIAL REPORT
(Containing the Statement of Financial Activity)
For the period ending 31 May 2022

LOCAL GOVERNMENT ACT 1995

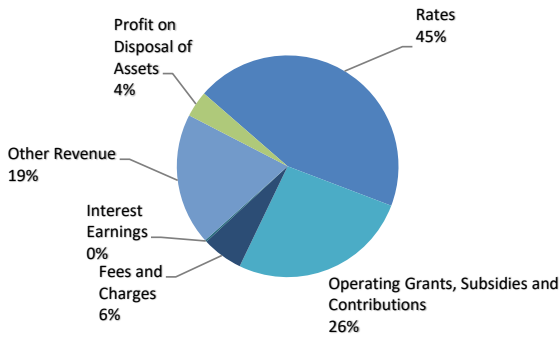
LOCAL GOVERNMENT (FINANCIAL MANAGEMENT) REGULATIONS 1996

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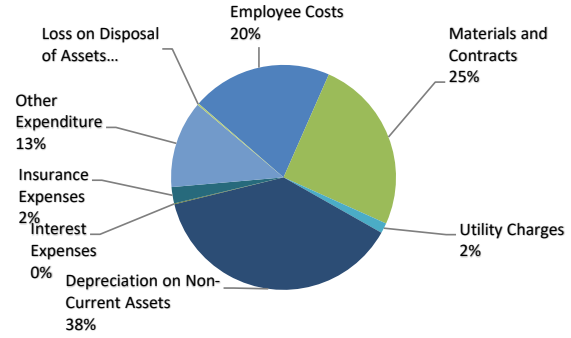
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OPERATING ACTIVITIES

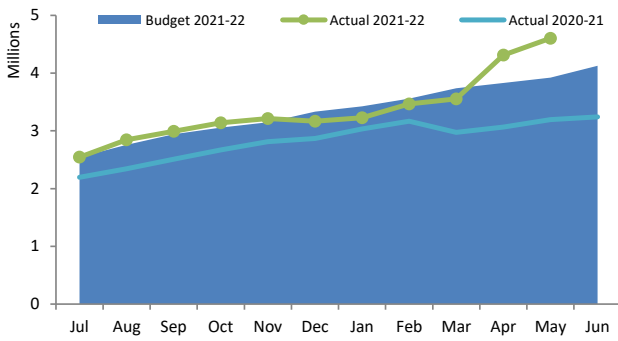
OPERATING REVENUE



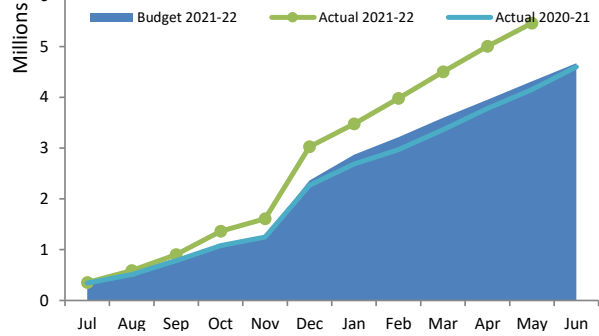
OPERATING EXPENSES



Budget Operating Revenues -v- Actual

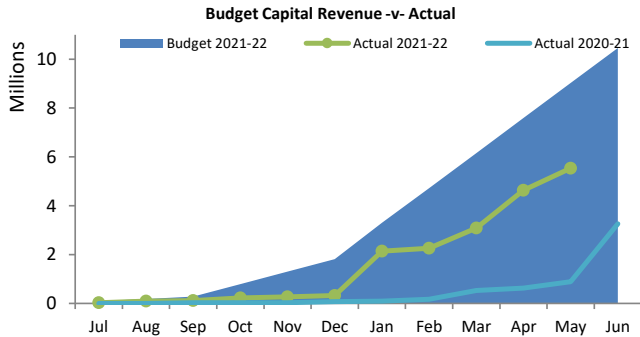


Budget Operating Expenses -v-YTD Actual

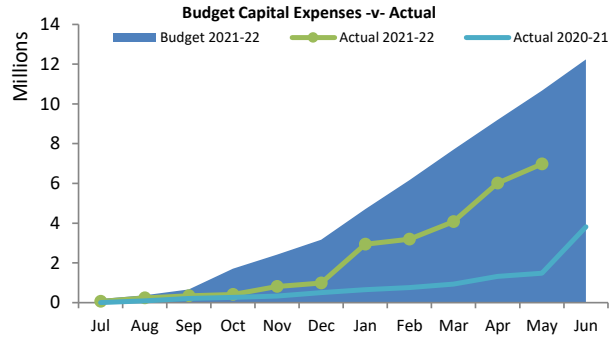


INVESTING ACTIVITIES

CAPITAL REVENUE



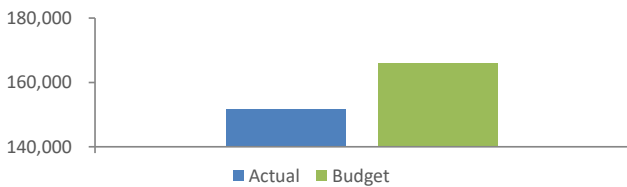
CAPITAL EXPENSES



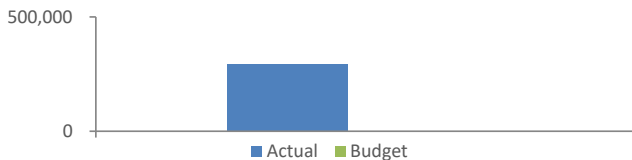
FINANCING ACTIVITIES

BORROWINGS

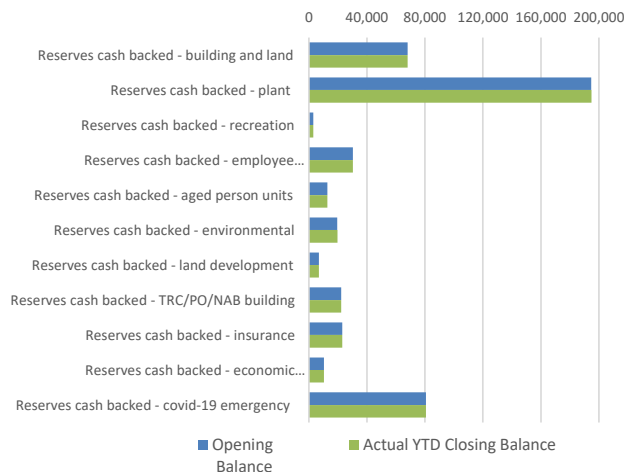
Principal Repayments



Principal Outstanding



RESERVES



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

Funding surplus / (deficit) Components

Funding surplus / (deficit)				
	Adopted Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)
Opening	\$0.08 M	\$0.63 M	\$0.63 M	(\$0.00 M)
Closing	\$0.00 M	\$0.54 M	\$0.75 M	\$0.21 M

Refer to Statement of Financial Activity

Cash and cash equivalents		
	\$2.58 M	% of total
Unrestricted Cash	\$0.84 M	32.5%
Restricted Cash	\$1.74 M	67.5%

Refer to Note 2 - Cash and Financial Assets

Payables		
	\$0.34 M	% Outstanding
Trade Payables	\$0.25 M	
0 to 30 Days		99.7%
30 to 90 Days		0.3%
Over 90 Days		0%

Refer to Note 5 - Payables

Receivables		
	\$0.20 M	% Collected
Rates Receivable	\$0.05 M	97.9%
Trade Receivable	\$0.15 M	% Outstanding
30 to 90 Days		4.7%
Over 90 Days		54.4%

Refer to Note 3 - Receivables

Key Operating Activities

Amount attributable to operating activities			
Adopted Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)
\$1.18 M	\$0.53 M	\$1.05 M	\$0.53 M

Refer to Statement of Financial Activity

Rates Revenue		
YTD Actual	\$2.04 M	% Variance
YTD Budget	\$2.05 M	(0.2%)

Refer to Note 6 - Rate Revenue

Operating Grants and Contributions		
YTD Actual	\$1.21 M	% Variance
YTD Budget	\$0.77 M	57.5%

Refer to Note 13 - Operating Grants and Contributions

Fees and Charges		
YTD Actual	\$0.27 M	% Variance
YTD Budget	\$0.26 M	5.5%

Refer to Statement of Financial Activity

Key Investing Activities

Amount attributable to investing activities			
Adopted Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)
(\$0.97 M)	(\$0.74 M)	(\$1.06 M)	(\$0.32 M)

Refer to Statement of Financial Activity

Proceeds on sale		
YTD Actual	\$0.38 M	%
Adopted Budget	\$0.22 M	76.9%

Refer to Note 7 - Disposal of Assets

Asset Acquisition		
YTD Actual	\$6.98 M	% Spent
Adopted Budget	\$11.64 M	(40.1%)

Refer to Note 8 - Capital Acquisitions

Capital Grants		
YTD Actual	\$5.54 M	% Received
Adopted Budget	\$10.46 M	(47.1%)

Refer to Note 8 - Capital Acquisitions

Key Financing Activities

Amount attributable to financing activities			
Adopted Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)
(\$0.30 M)	\$0.12 M	\$0.12 M	(\$0.00 M)

Refer to Statement of Financial Activity

Borrowings	
Principal repayments	\$0.15 M
Interest expense	\$0.01 M
Principal due	\$0.29 M

Refer to Note 9 - Borrowings

Reserves	
Reserves balance	\$0.47 M
Interest earned	\$0.00 M

Refer to Note 11 - Cash Reserves

Lease Liability	
Principal repayments	\$0.01 M
Interest expense	\$0.00 M
Principal due	\$0.00 M

Refer to Note 10 - Lease Liabilities

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

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

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

STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 MAY 2022

STATUTORY REPORTING PROGRAMS

	Ref Note	Adopted Budget	Amended Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)	Var. % (b)-(a)/(a)	Var.
		\$	\$	\$	\$	\$	%	
Opening funding surplus / (deficit)	1(c)	81,424	625,859	625,859	625,858	(1)	(0.00%)	
Revenue from operating activities								
Governance		13,899	13,899	12,727	13,333	606	4.76%	
General purpose funding - general rates	6	2,049,384	2,049,384	2,048,203	2,044,488	(3,715)	(0.18%)	
General purpose funding - other		716,091	724,691	400,839	1,032,337	631,498	157.54%	▲
Law, order and public safety		280,311	293,311	211,083	129,267	(81,816)	(38.76%)	▼
Health		820	820	748	650	(98)	(13.10%)	
Education and welfare		1,425	1,425	1,287	1,469	182	14.14%	
Housing		117,930	109,244	100,111	111,084	10,973	10.96%	▲
Community amenities		78,300	83,300	82,470	82,269	(201)	(0.24%)	
Recreation and culture		36,834	55,234	54,986	59,298	4,312	7.84%	
Transport		649,532	719,032	675,523	863,628	188,105	27.85%	▲
Economic services		120,215	133,715	121,676	124,121	2,445	2.01%	
Other property and services		62,535	66,535	63,143	142,882	79,739	126.28%	▲
		4,127,276	4,250,590	3,772,796	4,604,826	832,030		
Expenditure from operating activities								
Governance		(349,630)	(339,779)	(310,548)	(310,880)	(332)	(0.11%)	
General purpose funding		(82,800)	(88,376)	(80,993)	(83,093)	(2,100)	(2.59%)	
Law, order and public safety		(211,815)	(560,902)	(511,646)	(497,844)	13,802	2.70%	
Health		(88,061)	(87,075)	(79,792)	(70,013)	9,779	12.26%	
Education and welfare		(143,142)	(138,457)	(126,984)	(131,497)	(4,513)	(3.55%)	
Housing		(164,554)	(152,490)	(139,894)	(146,706)	(6,812)	(4.87%)	
Community amenities		(280,485)	(312,597)	(286,536)	(269,632)	16,904	5.90%	
Recreation and culture		(1,011,761)	(1,047,259)	(962,647)	(936,719)	25,928	2.69%	
Transport		(1,849,425)	(2,397,961)	(2,158,389)	(2,427,079)	(268,690)	(12.45%)	▲
Economic services		(408,926)	(442,090)	(408,228)	(362,159)	46,069	11.29%	▼
Other property and services		(81,247)	(84,827)	(95,388)	(225,356)	(129,968)	(136.25%)	▲
		(4,671,846)	(5,651,813)	(5,161,045)	(5,460,978)	(299,933)		
Non-cash amounts excluded from operating activities	1(a)	1,727,483	2,142,873	1,915,190	1,909,982	(5,208)	(0.27%)	
Amount attributable to operating activities		1,182,913	741,650	526,941	1,053,830	526,889		
Investing Activities								
Proceeds from non-operating grants, subsidies and contributions	14	10,460,322	8,919,666	7,036,274	5,537,098	(1,499,176)	(21.31%)	▼
Proceeds from disposal of assets	7	216,700	359,900	359,650	383,386	23,736	6.60%	
Payments for property, plant and equipment and infrastructure	8	(11,643,479)	(10,261,193)	(8,135,537)	(6,975,638)	1,159,899	14.26%	▼
		(966,457)	(981,627)	(739,613)	(1,055,154)	(315,541)		
Amount attributable to investing activities		(966,457)	(981,627)	(739,613)	(1,055,154)	(315,541)		
Financing Activities								
Proceeds from new debentures	9	0	280,000	280,000	280,000	0	0.00%	
Payments for principal portion of lease liabilities	10	(64,173)	(7,132)	(6,534)	(7,128)	(594)	(9.09%)	
Repayment of debentures	9	(165,917)	(193,417)	(151,938)	(151,566)	372	0.24%	
Transfer to reserves	11	(67,790)	(90,895)	2,585	(465)	(3,050)	117.99%	
		(297,880)	(11,444)	124,113	120,841	(3,272)		
Amount attributable to financing activities		(297,880)	(11,444)	124,113	120,841	(3,272)		
Closing funding surplus / (deficit)	1(c)	0	374,438	537,300	745,375	208,075		

KEY INFORMATION

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

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

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

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

KEY TERMS AND DESCRIPTIONS

FOR THE PERIOD ENDED 31 MAY 2022

NATURE OR TYPE DESCRIPTIONS

REVENUE

RATES

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

OPERATING GRANTS, SUBSIDIES AND CONTRIBUTIONS

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

NON-OPERATING GRANTS, SUBSIDIES AND CONTRIBUTIONS

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

REVENUE FROM CONTRACTS WITH CUSTOMERS

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

FEES AND CHARGES

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

SERVICE CHARGES

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

INTEREST EARNINGS

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

OTHER REVENUE / INCOME

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

PROFIT ON ASSET DISPOSAL

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

EXPENSES

EMPLOYEE COSTS

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

MATERIALS AND CONTRACTS

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

UTILITIES (GAS, ELECTRICITY, WATER, ETC.)

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

INSURANCE

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

LOSS ON ASSET DISPOSAL

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

DEPRECIATION ON NON-CURRENT ASSETS

Depreciation expense raised on all classes of assets.

INTEREST EXPENSES

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

OTHER EXPENDITURE

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

STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 MAY 2022

BY NATURE OR TYPE

	Ref Note	Adopted Budget	Amended Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)	Var. % (b)-(a)/(a)	Var.
		\$	\$	\$	\$	\$	%	
Opening funding surplus / (deficit)	1(c)	81,424	625,859	625,859	625,858	(1)	(0.00%)	
Revenue from operating activities								
Rates	6	2,049,384	2,049,384	2,048,203	2,044,488	(3,715)	(0.18%)	
Operating grants, subsidies and contributions	13	1,158,825	1,124,825	770,187	1,212,805	442,618	57.47%	▲
Fees and charges		273,789	274,103	260,294	274,737	14,443	5.55%	
Interest earnings		23,231	19,231	17,950	12,369	(5,581)	(31.09%)	
Other revenue		544,294	643,294	536,496	885,195	348,699	65.00%	▲
Profit on disposal of assets	7	77,753	139,753	139,666	175,232	35,566	25.47%	▲
		4,127,276	4,250,590	3,772,796	4,604,826	832,030		
Expenditure from operating activities								
Employee costs		(1,105,864)	(1,104,064)	(1,022,506)	(1,103,458)	(80,952)	(7.92%)	
Materials and contracts		(953,332)	(1,459,558)	(1,341,127)	(1,372,245)	(31,118)	(2.32%)	
Utility charges		(88,321)	(88,321)	(80,729)	(80,211)	518	0.64%	
Depreciation on non-current assets		(1,788,251)	(2,258,491)	(2,031,412)	(2,072,882)	(41,470)	(2.04%)	
Interest expenses		(11,600)	(4,751)	(4,290)	(7,064)	(2,774)	(64.66%)	
Insurance expenses		(134,703)	(134,703)	(134,658)	(127,906)	6,752	5.01%	
Other expenditure		(572,790)	(577,790)	(522,879)	(684,880)	(162,001)	(30.98%)	▲
Loss on disposal of assets	7	(16,985)	(24,135)	(23,444)	(12,332)	11,112	47.40%	▼
		(4,671,846)	(5,651,813)	(5,161,045)	(5,460,978)	(299,933)		
Non-cash amounts excluded from operating activities	1(a)	1,727,483	2,142,873	1,915,190	1,909,982	(5,208)	(0.27%)	
Amount attributable to operating activities		1,182,913	741,650	526,941	1,053,830	526,889		
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		(966,457)	(981,627)	(739,613)	(1,055,154)	(315,541)		
Amount attributable to investing activities		(966,457)	(981,627)	(739,613)	(1,055,154)	(315,541)		
Financing Activities								
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KEY INFORMATION

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

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

BASIS OF PREPARATION

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

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

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

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

THE LOCAL GOVERNMENT REPORTING ENTITY

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

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

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

SIGNIFICANT ACCOUNTING POLICES

CRITICAL ACCOUNTING ESTIMATES

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

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

GOODS AND SERVICES TAX

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

ROUNDING OFF FIGURES

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

PREPARATION TIMING AND REVIEW

Date prepared: All known transactions up to 08 June 2022

(a) Non-cash items excluded from operating activities

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

	Notes	Adopted Budget	Amended Budget	YTD Budget (a)	YTD Actual (b)
Non-cash items excluded from operating activities					
		\$	\$	\$	\$
Adjustments to operating activities					
Less: Profit on asset disposals	7	(77,753)	(139,753)	(139,666)	(175,232)
Add: Loss on asset disposals	7	16,985	24,135	23,444	12,332
Add: Depreciation on assets		1,788,251	2,258,491	2,031,412	2,072,882
Total non-cash items excluded from operating activities		1,727,483	2,142,873	1,915,190	1,909,982

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

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

		Last Year Closing 30 June 2021	This Time Last Year 31 May 2021	Year to Date 31 May 2022
Adjustments to net current assets				
Less: Reserves - restricted cash	11	(471,844)	(431,703)	(472,309)
Add: Borrowings	9	165,919	40,864	41,854
Add: Provisions - employee	12	104,781	91,767	104,784
Add: Lease liabilities	10	7,393	818	265
Total adjustments to net current assets		(193,751)	(298,254)	(325,406)

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

Current assets				
Cash and cash equivalents	2	1,246,247	3,570,583	2,576,907
Rates receivables	3	33,480	45,673	46,577
Receivables	3	337,654	18,290	148,807
Other current assets	4	11,380	55,355	13,014
Less: Current liabilities				
Payables	5	(110,459)	(19,877)	(335,625)
Borrowings	9	(165,919)	(40,864)	(41,854)
Contract liabilities	12	(420,600)	(2,610,858)	(1,231,996)
Lease liabilities	10	(7,393)	(818)	(265)
Provisions	12	(104,781)	(91,767)	(104,784)
Less: Total adjustments to net current assets	1(b)	(193,751)	(298,254)	(325,406)
Closing funding surplus / (deficit)		625,858	627,463	745,375

CURRENT AND NON-CURRENT CLASSIFICATION

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

Description	Classification	Unrestricted	Restricted	Total Cash	Trust	Institution	Interest Rate	Maturity Date
		\$	\$	\$	\$			
Cash on hand								
Cash on hand	Cash and cash equivalents	100	0	100				On Hand
At call deposits								
Municipal Fund	Cash and cash equivalents	568,053	0	568,053		NAB	0.10%	Cheque A/C
Municipal Fund	Cash and cash equivalents	268,943	1,267,502	1,536,445		NAB	0.21%	On Call
Reserve Funds	Cash and cash equivalents	0	140	140		NAB	0.21%	On Call
Term deposits								
Reserve Funds	Cash and cash equivalents	0	472,169	472,169		NAB	0.50%	August 2022
Total		837,096	1,739,811	2,576,907	0			
Comprising								
Cash and cash equivalents		837,096	1,739,811	2,576,907	0			
		837,096	1,739,811	2,576,907	0			

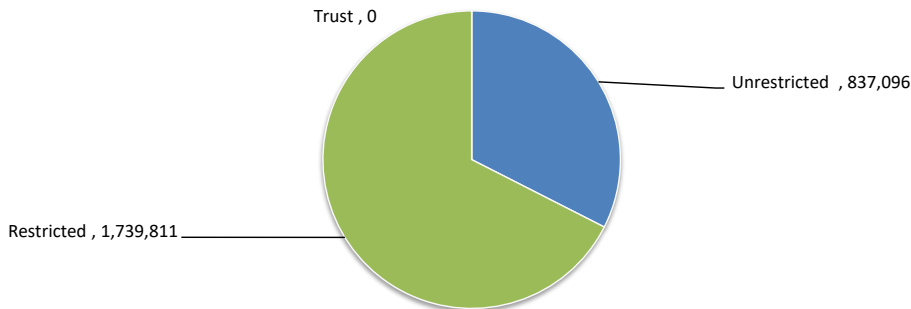
KEY INFORMATION

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

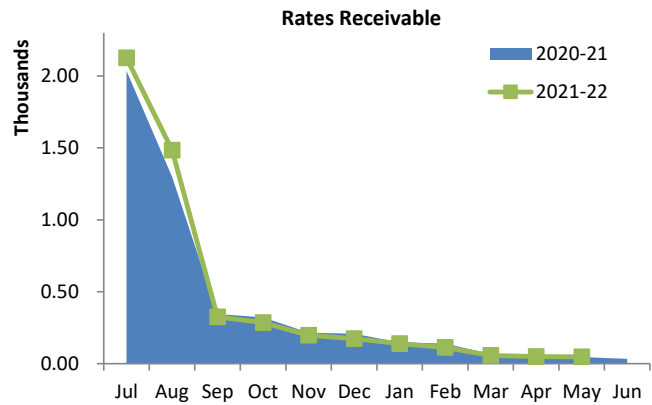
The local government classifies financial assets at amortised cost if both of the following criteria are met:

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

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



Rates receivable	30 June 2021	31 May 2022
	\$	\$
Opening arrears previous years	27,324	33,480
Levied this year	1,977,513	2,044,488
Levied service charges this year	94,820	104,419
Less - collections to date	(2,066,177)	(2,135,810)
Equals current outstanding	33,480	46,577
Net rates collectable	33,480	46,577
% Collected	98.4%	97.9%

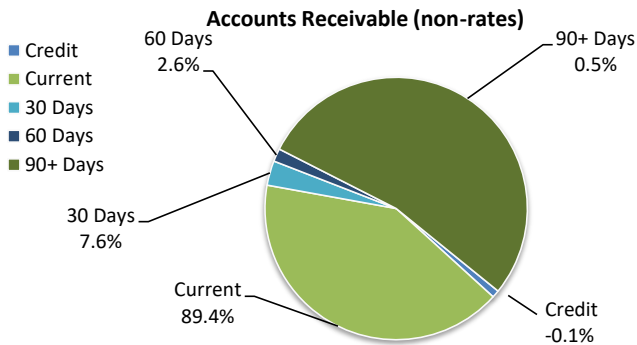


Receivables - general	Credit	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$	\$
Receivables - general	(404)	17,917	1,322	698	23,257	42,790
Percentage	-0.9%	41.9%	3.1%	1.6%	54.4%	
Balance per trial balance						
Sundry receivable						42,790
GST receivable						105,723
Increase in Allowance for impairment of receivables from contracts with customers						(500)
Pensioner Rebate Claimed						794
Total receivables general outstanding						148,807

Amounts shown above include GST (where applicable)

KEY INFORMATION

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



	Opening Balance 1 July 2021	Asset Increase	Asset Reduction	Closing Balance 31 May 2022
	\$	\$	\$	\$
Other current assets				
Inventory				
Fuel	3,152	9,602	(8,040)	4,714
Other current assets				
Prepayments	8,228	8,300	(8,228)	8,300
Total other current assets	11,380	17,902	(16,268)	13,014
Amounts shown above include GST (where applicable)				

KEY INFORMATION

Inventory

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

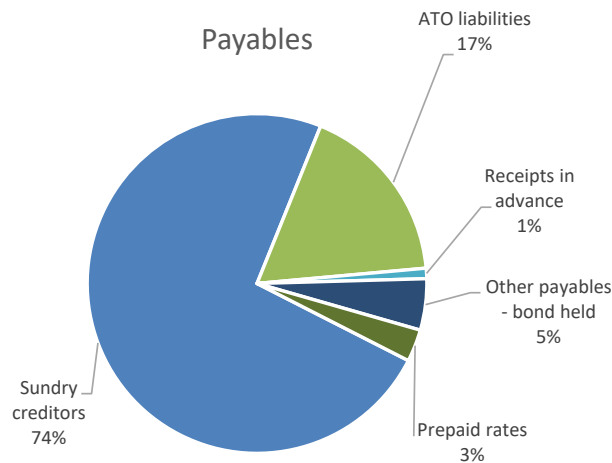
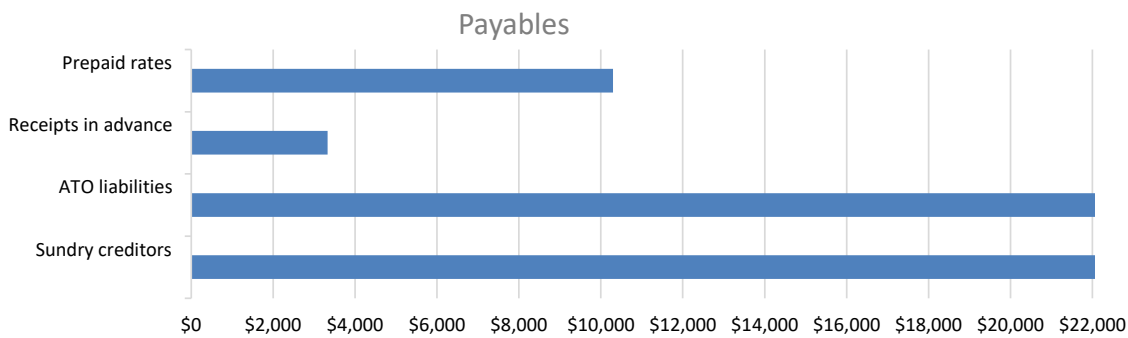
Net realisable value is the estimated selling price in the ordinary course of business less the estimated costs of completion and the estimated costs necessary to make the sale.

Payables - general	Credit	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$	\$
Payables - general	0	246,240	733	0	0	246,973
Percentage	0%	99.7%	0.3%	0%	0%	
Balance per trial balance						
Sundry creditors						247,073
ATO liabilities						58,536
Receipts in advance						3,330
Other payables - bond held						16,388
Prepaid rates						10,297
Total payables general outstanding						335,624

Amounts shown above include GST (where applicable)

KEY INFORMATION

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



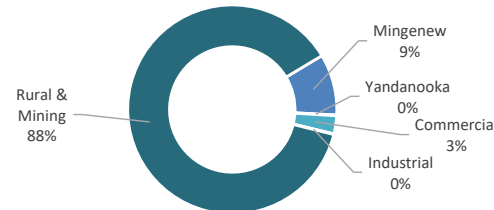
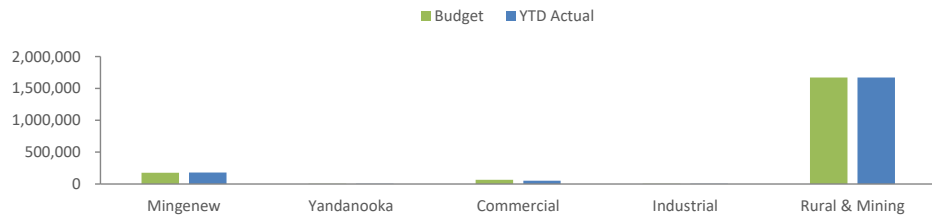
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 MAY 2022

OPERATING ACTIVITIES
NOTE 6
RATE REVENUE

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

KEY INFORMATION

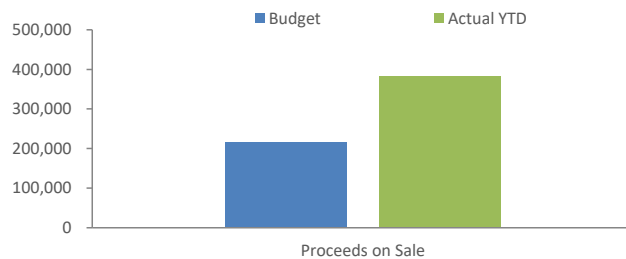
Prepaid rates are, until the taxable event for the rates has occurred, refundable at the request of the ratepayer. Rates received in advance give rise to a financial liability. On 1 July 2020 the prepaid rates were recognised as a financial asset and a related amount was recognised as a financial liability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



NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 MAY 2022

OPERATING ACTIVITIES
NOTE 7
DISPOSAL OF ASSETS

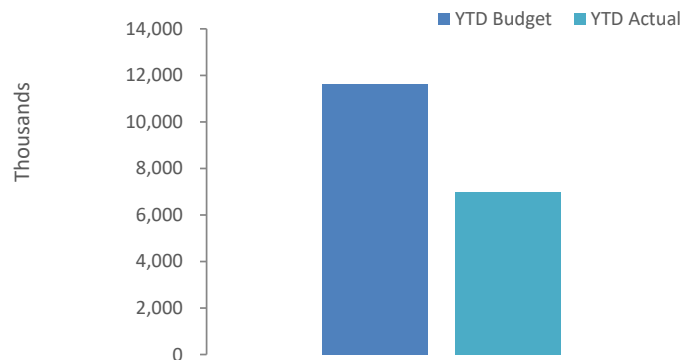
Asset Ref.	Asset description	Adopted Budget				Amended Budget				YTD Actual			
		Net Book Value	Proceeds	Profit	(Loss)	Net Book Value	Proceeds	Profit	(Loss)	Net Book Value	Proceeds	Profit	(Loss)
		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
	Land												
	29 (Lot 184) Oliver St	0	0	0	0	200	200	0	0	5,000	200	0	(4,800)
	Plant and equipment												
	Law, order, public safety												
	Fast Attack Vehicle	15,799	0	0	(15,799)	15,799	0	0	(15,799)	0	0	0	0
	Recreation and culture												
	Ride on Mower	3,186	2,000	0	(1,186)	10,336	2,000	0	(8,336)	0	0	0	0
	Mower - Bowling Green	0	1,000	1,000	0	0	1,000	1,000	0	0	0	0	0
	Transport												
	Grader	59,600	100,000	40,400	0	59,600	100,000	40,400	0	46,486	110,000	63,514	0
	Toyota Hilux	26,032	36,400	10,368	0	26,032	36,400	10,368	0	19,518	38,182	18,664	0
	Caterpillar CT610A Prime Mover	0	0	0	0	30,348	70,000	39,652	0	30,348	70,000	39,652	0
	32,000 Ltr Water Tanker and Trailer	0	0	0	0	50,652	73,000	22,348	0	73,800	73,413	0	(387)
	Other property and services												
	Toyota Prado	26,615	45,500	18,885	0	26,615	45,500	18,885	0	19,654	58,864	39,210	0
	Toyota RAV4	24,700	31,800	7,100	0	24,700	31,800	7,100	0	18,535	32,727	14,192	0
	Infrastructure - parks & ovals												
	Football scoreboard	0	0	0	0	0	0	0	0	7,145	0	0	(7,145)
		155,932	216,700	77,753	(16,985)	244,282	359,900	139,753	(24,135)	220,486	383,386	175,232	(12,332)



Capital acquisitions	Adopted Budget	Amended Budget	YTD Budget	YTD Actual	YTD Actual Variance
	\$	\$	\$	\$	\$
Buildings - non-specialised	222,500	159,364	137,743	74,661	(63,082)
Buildings - specialised	558,500	381,500	270,000	62,925	(207,075)
Furniture and equipment	10,000	15,000	13,750	7,500	(6,250)
Plant and equipment	264,000	835,200	734,363	697,444	(36,919)
Bushfire equipment	150,000	0	0	0	0
Infrastructure - roads	8,258,385	6,582,385	4,951,601	4,149,112	(802,489)
Infrastructure - bridges	1,941,202	1,941,202	1,752,962	1,787,486	34,524
Infrastructure - parks & ovals	98,692	121,342	112,255	122,364	10,109
Infrastructure - airfields	0	60,000	0	12,350	12,350
Infrastructure - other	140,200	165,200	162,863	61,796	(101,067)
Payments for Capital Acquisitions	11,643,479	10,261,193	8,135,537	6,975,638	(1,159,899)
Right of use assets	300,000	0	0	0	0
Total Capital Acquisitions	11,943,479	10,261,193	8,135,537	6,975,638	(1,159,899)
Capital Acquisitions Funded By:					
	\$	\$	\$	\$	\$
Capital grants and contributions	10,460,322	8,919,666	7,036,274	5,537,098	(1,499,176)
Borrowings	0	280,000	280,000	280,000	0
Lease liabilities	300,000	0	0	0	0
Other (disposals & C/Fwd)	216,700	359,650	359,650	383,386	23,736
Contribution - operations	966,457	701,877	459,613	775,154	315,541
Capital funding total	11,943,479	10,261,193	8,135,537	6,975,638	(1,159,899)

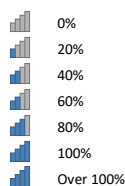
SIGNIFICANT ACCOUNTING POLICIES

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



Capital expenditure total

Level of completion indicators



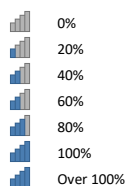
Percentage Year to Date Actual to Annual Budget expenditure where the expenditure over budget highlighted in red.

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

Account Description		Adopted Budget	Amended Budget	YTD Budget	YTD Actual	Variance (Under)/Over
Buildings - non-specialised						
BC023	23 Victoria Road (Lot 84) - Old Road Boards - Building (Capital)	7,000	7,000	6,413	4,342	(2,071)
BC076	76 Phillip Street (Lot 106) - Daycare Centre - Building (Capital)	120,000	44,364	40,667	37,275	(3,392)
BC009	23 Field Street (Lot 5) - Residence - Building (Capital)	10,000	10,000	10,000	9,481	(519)
BC121	12 Victoria Road (Lot 66) - Unit 1 (APU) - Building (Capital)	3,125	6,250	3,125	0	(3,125)
BC122	12 Victoria Road (Lot 66) - Unit 2 (APU) - Building (Capital)	3,125	6,250	3,125	0	(3,125)
BC123	12 Victoria Road (Lot 66) - Unit 3 (APU) - Building (Capital)	3,125	6,250	3,125	0	(3,125)
BC124	12 Victoria Road (Lot 66) - Unit 4 (APU) - Building (Capital)	3,125	6,250	3,125	0	(3,125)
BC047	47 Linthorne Street (Lot 114) - Depot - Building (Capital)	15,000	15,000	15,000	1,740	(13,260)
BC050	50 Midlands Road (Lot 73) - Post Office - Building (Capital)	10,000	10,000	9,163	9,060	(103)
BC021	21 Victoria Road (Lot 83) - Administration Office - Building (Capital)	48,000	48,000	44,000	12,763	(31,237)
Buildings - non-specialised Total		222,500	159,364	137,743	74,661	(63,082)
Buildings - specialised						
BC085	25 Victoria Road (Lot 85) - Fire Shed - Building (Capital)	300,000	0	0	0	0
BC030	30 Bride Street (Lot 65) - Tennis Club - Building (Capital)	50,000	50,000	50,000	5,700	(44,300)
BC098	Recreation Centre - Building (Capital)	8,500	8,500	8,500	12,419	3,919
BC016	16 Midlands Road - Railway Station - Building (Capital)	200,000	323,000	211,500	44,806	(166,694)
Buildings - specialised Total		558,500	381,500	270,000	62,925	(207,075)
Furniture and equipment						
FE004	MEMBERS - Furniture & Equipment - Capital	10,000	15,000	13,750	7,500	(6,250)
Furniture and equipment Total		10,000	15,000	13,750	7,500	(6,250)
Plant and equipment						
4050730	Temporary Workers Caravans - DFES	0	200,000	100,000	178,682	78,682
PE998	Parks & Gardens Plant & Equipment - Capital	18,000	10,000	9,163	0	(9,163)
PE3470	Water Tanker - MI3470 - Capital	0	0	0	0	0
PE028	Semi Truck - MI028 - Capital	0	113,400	113,400	0	(113,400)
PE108	Works Supervisor Vehicle - MI108 - Capital	46,000	46,000	46,000	47,598	1,598
PE541	Grader - MI541 - Capital	100,000	365,800	365,800	365,770	(30)
PE1	CEO Executive Vehicle - 1MI - Capital	61,000	61,000	61,000	63,071	2,071
PE117	FAM Executive Vehicle - MI177 - Capital	39,000	39,000	39,000	42,323	3,323
Plant and equipment Total		264,000	835,200	734,363	697,444	(36,919)
Bushfire equipment						
PE827	Light Attack Fire Vehicle - 1ECT827 - Capital	150,000	0	0	0	0
Bushfire equipment Total		150,000	0	0	0	0
Infrastructure - roads						
RC045	Phillip Street (Capital)	80,001	80,001	73,326	131,217	57,891 *
RC087	Parking Bay South of Midland Road (Capital)	19,999	19,999	18,326	79,656	61,330 *
RC999	Road Construction - Roads BUA - Council Funded (Budgeting Only)	148,068	58,068	53,207	0	(11,564)
RC060	View Street (Capital)	0	0	0	26,993	
RC069	Wattle Street (Capital)	0	0	0	6,406	
RC083	Yandanooka Road (Capital)	0	0	0	8,244	
RC000	Road Construction - Outside BUA - Gravel - Council Funded (Budgeting Only)	326,317	326,317	299,101		(136,085)
RC008	Allanooka Springs Road (Capital)	0	0	0	40,000	
RC011	Mooriary Road (Capital)	0	0	0	30,000	
RC012	Yandanooka West Road (Capital)	0	0	0	10,000	
RC015	Morawa - Yandanooka Road (Capital)	0	0	0	50,066	
RC080	Mingenew - Mullewa Road (Capital)	0	0	0	32,950	
RRG080	Mingenew - Mullewa Road (RRG)	450,000	450,000	412,478	488,473	75,995 #
BS000	Road Construction Black Spot - Outside BUA - Sealed (Budgeting Only)	934,000	115,000	105,413		(12,775)
BS002	Yandanooka North East Road (BS)	0	0	0	92,638	
RCF000	Roads - Flood Damage	3,600,000	1,920,000	1,280,000	11,263	(1,216,398)
RCF003	Coalseam Road - Flood Damage	0	0	0	35,026	
RCF013	Enokurra Road - Flood Damage	0	0	0	2,566	
RCF019	Switchback Road - Flood Damage	0	0	0	6,210	
RCF031	Michael Road - Flood Damage	0	0	0	8,537	
RRS080	Mingenew - Mullewa Road (RRSP Funding)	2,700,000	3,613,000	2,709,750	3,088,867	379,117
Infrastructure - roads Total		8,258,385	6,582,385	4,951,601	4,149,112	(802,489)
Infrastructure - bridges						
BR000	Bridge Construction General (Budgeting Only)	1,941,202	1,941,202	1,752,962		34,524

Capital expenditure total

Level of completion indicators



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

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

Account Description		Adopted Budget	Amended Budget	YTD Budget	YTD Actual	Variance (Under)/Over
	BR3019 Lockier River - Coalseam Road - Bridge (Capital)	0	0	0	1,787,486	
Infrastructure - bridges Total		1,941,202	1,941,202	1,752,962	1,787,486	34,524
Infrastructure - parks & ovals						
	PC003 Cecil Newton Park/Garden - (Capital)	0	5,350	5,350	5,351	1
	PC007 Information Bay Park - (Capital)	10,000	10,000	9,163	0	(9,163)
	PC008 Little Well - (Capital)	10,000	20,000	18,337	10,441	(7,896)
	PC010 Parks & Gardens - (Capital)	7,000	7,000	6,413	0	(6,413)
	PC011 Skate Park - (Capital)	38,842	46,142	42,885	71,098	28,213 *
	PC022 Rec Centre - Main Oval Infrastructure - (Capital)	32,850	32,850	30,107	35,474	5,367
Infrastructure - parks & ovals Total		98,692	121,342	112,255	122,364	10,109
Infrastructure - other						
	OC006 Transfer Station - Infrastructure - Capital	10,000	35,000	35,000	0	(35,000)
	OC002 Mingenew Hill Walk Trail - Capital	28,000	28,000	25,663	3,850	(21,813)
	OC005 Public WiFi - Capital	15,000	15,000	15,000	618	(14,382)
	OC008 Remote Tourism Cameras	7,200	7,200	7,200	0	(7,200)
	OC009 Communications tower upgrade	80,000	80,000	80,000	57,328	(22,672)
Infrastructure - other Total		140,200	165,200	162,863	61,796	(101,067)
Infrastructure - airfields						
	OC010 Airstrip - Infrastructure - Capital	0	60,000	0	12,350	12,350
Infrastructure - airfields Total		0	60,000	0	12,350	12,350
		11,643,479	10,261,193	8,135,537	6,975,638	(1,159,899)

* These jobs are over budget, but external funding has been sourced to cover most of the additional spend.

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

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 MAY 2022

FINANCING ACTIVITIES
NOTE 9
BORROWINGS

Repayments - borrowings

Information on borrowings	Loan No.	1 July 2021	New Loans			Principal Repayments			Principal Outstanding			Interest Repayments		
			Actual	Budget	Amended Budget	Actual	Budget	Amended Budget	Actual	Budget	Amended Budget	Actual	Budget	Amended Budget
Particulars		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	
Education and welfare														
Senior Citizens Building	137	17,001	0	0	0	11,263	17,001	17,001	5,738	0	0	485	441	441
Housing														
Triplex	133	14,222	0	0	0	10,566	14,222	14,222	3,656	0	0	309	281	281
Phillip Street	134	10,499	0	0	0	7,714	10,499	10,499	2,785	0	0	235	214	214
Moore Street	136	18,175	0	0	0	11,229	18,175	18,175	6,946	0	0	587	534	534
Field Street	142	15,007	0	0	0	11,799	15,007	15,007	3,208	0	0	271	246	246
Recreation and culture														
Pavilion Fitout	138	18,921	0	0	0	13,412	18,921	18,921	5,509	0	0	466	424	424
Transport														
Roller	139	7,017	0	0	0	5,667	7,017	7,017	1,350	0	0	114	104	104
Grader	141	22,152	0	0	0	17,463	22,152	22,152	4,689	0	0	396	361	361
Side Tipper	144	15,032	0	0	0	11,824	15,032	15,032	3,208	0	0	271	246	246
Drum Roller	145	27,893	0	0	0	23,128	27,893	27,893	4,765	0	0	403	366	366
Grader	147	0	280,000	0	280,000	27,501	0	27,500	252,499	0	252,500	1,623	0	0
Total		165,919	280,000	0	280,000	151,566	165,919	193,419	294,353	0	252,500	5,160	3,217	3,217
Current borrowings		165,919							41,854					
Non-current borrowings		0							252,499					
		165,919							294,353					

All debenture repayments were financed by general purpose revenue.

New borrowings 2021-22

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

KEY INFORMATION

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

Movement in carrying amounts

Information on leases		1 July 2021	New Leases			Principal Repayments			Principal Outstanding			Interest Repayments		
Particulars	Lease No.		Actual	Adopted Budget	Amended Budget	Actual	Adopted Budget	Amended Budget	Actual	Adopted Budget	Amended Budget	Actual	Adopted Budget	Amended Budget
		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Transport														
Grader - PE541		0	0	300,000	0	0	57,041	0	0	242,959	0	0	6,849	0
Other property and services														
Photocopier	De Lage Lanc	7,705	0	0	0	3,123	3,127	3,127	4,582	4,578	4,578	478	705	705
IT equipment	Finrent	4,005	0	0	0	4,005	4,005	4,005	0	0	0	1,427	829	829
Total		11,710	0	300,000	0	7,128	64,173	7,132	4,582	247,537	4,578	1,905	8,383	1,534
Current lease liabilities		7,393							265					
Non-current lease liabilities		4,317							4,317					
		11,710							4,582					

All lease repayments were financed by general purpose revenue.

KEY INFORMATION

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

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

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 MAY 2022

OPERATING ACTIVITIES
NOTE 11
CASH RESERVES

Cash backed reserve

Reserve name	Opening Balance	Budget Interest Earned	Amended Budget Interest Earned	Actual Interest Earned	Budget Transfers In (+)	Amended Budget Transfers In (+)	Actual Transfers In (+)	Budget Transfers Out (-)	Amended Budget Transfers Out (-)	Actual Transfers Out (-)	Budget Closing Balance	Amended Budget Closing Balance	Actual YTD Closing Balance
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Reserves cash backed - building and land	68,134	182	182	30	0	0	0	0	0	0	68,316	68,316	68,164
Reserves cash backed - plant	194,640	1,170	1,170	192	64,958	88,063	0	0	0	0	260,768	283,873	194,832
Reserves cash backed - recreation	3,096	19	19	3	0	0	0	0	0	0	3,115	3,115	3,099
Reserves cash backed - employee entitlement	30,301	411	411	67	0	0	0	0	0	0	30,712	30,712	30,368
Reserves cash backed - aged person units	12,782	77	77	13	0	0	0	0	0	0	12,859	12,859	12,795
Reserves cash backed - environmental	19,617	118	118	19	0	0	0	0	0	0	19,735	19,735	19,636
Reserves cash backed - land development	6,978	35	35	7	0	0	0	0	0	0	7,013	7,013	6,985
Reserves cash backed - TRC/PO/NAB building	22,218	133	133	22	0	0	0	0	0	0	22,351	22,351	22,240
Reserves cash backed - insurance	23,045	139	139	23	0	0	0	0	0	0	23,184	23,184	23,068
Reserves cash backed - economic development & marketing	10,323	61	61	10	0	0	0	0	0	0	10,384	10,384	10,333
Reserves cash backed - covid-19 emergency	80,710	487	487	79	0	0	0	0	0	0	81,197	81,197	80,789
	471,844	2,832	2,832	465	64,958	88,063	0	0	0	0	539,634	562,739	472,309

	Note	Opening Balance 1 July 2021	Liability transferred from/(to) non current	Liability Increase	Liability Reduction	Closing Balance 31 May 2022
		\$		\$	\$	\$
Other current liabilities						
Other liabilities						
Contract liabilities		420,600	0	5,861,321	(5,049,925)	1,231,996
Total other liabilities		420,600	0	5,861,321	(5,049,925)	1,231,996
Provisions						
Provision for annual leave		81,319	0	0	0	81,319
Provision for long service leave		23,465	0	0	0	23,465
Total Provisions		104,784	0	0	0	104,784
Total other current liabilities		525,384	0	5,861,321	(5,049,925)	1,336,780

Amounts shown above include GST (where applicable)

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

KEY INFORMATION

Provisions

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

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

Employee benefits

Short-term employee benefits

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

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

Other long-term employee benefits

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

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

Contract liabilities

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

Provider	Unspent operating grant, subsidies and contributions liability					Operating grants, subsidies and contributions revenue			
	Liability 1 July 2021	Increase in Liability	Decrease in Liability (As revenue)	Liability 31 May 2022	Current Liability 31 May 2022	Adopted Budget Revenue	YTD Budget	Amended Budget	YTD Revenue Actual
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Operating grants and subsidies									
General purpose funding									
Grants Commission - General	0	0	0	0	0	319,000	191,895	319,000	517,214
Grants Commission - Roads	0	0	0	0	0	370,000	175,750	370,000	480,631
Law, order, public safety									
DFES - LGGGS Operating Grant	0	0	0	0	0	18,610	13,956	18,610	17,341
DRFA - TC Seroja	0	0	0	0	0	256,402	191,950	209,402	0
Recreation and culture									
LG Heritage Consultancy Funding Pilot Program	0	7,813	0	7,813	7,813	0	0	0	5,795
FRRR - Town Centre Mural	0	1,000	0	1,000	1,000	0	0	0	0
Transport									
MRWA - Direct Grant	0	0	0	0	0	84,310	84,310	84,310	84,310
MRWA - Street Lighting	0	0	0	0	0	2,454	2,244	2,454	2,600
Department of Transport - 10 Year Shared Cycle Path	0	0	0	0	0	0	6,875	7,500	4,500
Economic services									
Development Commission - Space Precinct Planning	0	0	0	0	0	83,000	80,250	88,500	84,000
	0	8,813	0	8,813	8,813	1,133,776	747,230	1,099,776	1,196,391
Operating contributions									
Education and welfare									
Autumn Centre Contribution	0	0	0	0	0	50	44	50	46
Other property and services									
Fuel Tax Credits Grant Scheme	0	0	0	0	0	25,000	22,913	25,000	16,368
	0	0	0	0	0	25,050	22,957	25,050	16,414
TOTALS	0	8,813	0	8,813	8,813	1,158,826	770,187	1,124,826	1,212,805

Provider	Unspent non operating grants, subsidies and contributions liability					Non operating grants, subsidies and contributions revenue		
	Liability	Increase in Liability	Decrease in Liability (As revenue)	Liability	Current Liability	Adopted Budget Revenue	YTD Budget	YTD Revenue Actual
	1 July 2021			31 May 2022	31 May 2022			
	\$	\$	\$	\$	\$	\$	\$	\$
Non-operating grants and subsidies								
General purpose funding								
Grants Commission - Bridges	146,666	0	0	146,666	146,666	0	0	0
Law, order, public safety								
DFES - Fire Shed	0	0	0	0	0	300,000	0	0
DFES - Fast Attack Vehicle	0	0	0	0	0	150,000	0	0
DFES - Water Tank	0	50,561	0	50,561	50,561	0	0	0
DFES - DRFAWA - Caravans	0	0	0	0	0	0	100,000	189,639
Education and welfare								
DCP - Childcare Centre Upgrade	35,519	0	(35,519)	0	0	120,000	44,726	35,519
DCP - Toy Library - exterior works	4,900	0	(4,342)	558	558	7,000	2,354	4,342
Community amenities								
LRCI - Phase 2 - Transfer Station	0	0	0	0	0	10,000	9,163	0
Recreation and culture								
FRRR - Little Well	10,000	0	(10,000)	0	0	10,000	10,101	10,000
BBR - Railway Station	0	0	0	0	0	100,000	136,500	(0)
Lotterywest - Railway Station	0	108,257	(44,806)	63,451	63,451	0	0	44,806
DCP - Rec Centre Water Upgrade	19,191	0	(19,191)	0	0	32,850	33,181	19,191
DCP - Mingenew Hill Walking Trail	8,423	0	(3,850)	4,573	4,573	28,000	28,282	3,850
DCP - Playground & Skatepark	2,517	4,950	(2,517)	4,950	4,950	11,400	11,514	2,517
LRCI - Phase 1 - Pump Track & Landscaping	10,267	12,012	(14,902)	7,377	7,377	27,442	27,719	14,902
LRCI - Phase 2 - Pump Track & Landscaping	0	16,086	0	16,086	16,086	0	0	0
LRCI - Phase 2 - Tennis Pavilion upgrade	0	0	0	0	0	50,000	50,504	0
LRCI - Phase 2 - Entry Statement	0	0	0	0	0	10,000	10,101	0
FRRR - Skatepark Mural	0	0	0	0	0	0	0	4,240
CBH - Grass Roots	0	0	0	0	0	0	0	7,273
Transport								
Regional Road Group	0	239,734	(239,734)	0	0	300,000	275,000	239,734
Roads to Recovery	0	2,127,731	(1,828,066)	299,665	299,665	2,147,288	1,789,405	1,828,066
Black Spot	52,058	0	(52,058)	(0)	(0)	577,320	0	52,058
LRCI - Phase 1 - Phillip St Parking & Reseal	1,138	0	(1,138)	0	0	66,000	69,909	1,138
LRCI - Phase 2 - Phillip St Parking & Reseal	0	35,000	(35,000)	0	0	0	0	24,875
LRCI - Phase 1 - Midlands Road Carparks	3,759	(1,887)	(1,872)	0	0	20,000	21,185	1,872
LRCI Phase 2 - Roads Resheeting	96,712	(96,712)	0	0	0	250,000	264,808	0
LRCI Phase 2 - Mingenew-Mullewa Rd Widening Works	0	41,240	(41,240)	0	0	0	0	41,240
DRFA - Flood Damage	0	673,442	(63,601)	609,841	609,841	3,420,822	1,173,214	63,601
RRSP - Mingenew Mullewa Rd	0	2,890,290	(2,890,290)	0	0	2,700,000	2,859,931	2,890,290
DISER - Regional Airports Program	0	0	0	0	0	0	0	0
Economic services								
DCP - Remote Tourism Cameras	4,950	(4,950)	0	0	0	7,200	6,543	0
LRCI Phase 2 - Public WIFI	10,500	0	(618)	9,882	9,882	15,000	13,808	618
DRFA - Communication tower	0	0	0	0	0	80,000	80,000	57,327
Other property and services								
LRCI Phase 2 - Admin Foyer/Library Upgrade	14,000	4,386	0	18,386	18,386	20,000	18,326	0
	420,600	6,100,140	(5,288,744)	1,231,996	1,231,996	10,460,322	7,036,274	5,537,098

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 MAY 2022**

**NOTE 15
BONDS & DEPOSITS HELD**

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

Description	Opening Balance 1 July 2021	Amount Received	Amount Paid	Closing Balance 31 May 2022
	\$	\$	\$	\$
Councillor Nomination Fees	0	240	(240)	0
BCITF Levy	1,655	3,940	(5,125)	470
BRB - BS Levy	519	4,834	(3,891)	1,462
Autumn Committee	974	0	0	974
Bonds - Keys, Facilities, Equipment	2,742	2,628	(2,060)	3,310
ANZAC Day Breakfast Donation	588	0	0	588
Railway Station Project	9,583	0	0	9,583
	16,061	11,642	(11,316)	16,387

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 MAY 2022**

**NOTE 16
BUDGET AMENDMENTS**

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

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

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 MAY 2022**

**NOTE 16
BUDGET AMENDMENTS**

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

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

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 MAY 2022**

**NOTE 16
BUDGET AMENDMENTS**

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

GL Code	Job #	Description	Council Resolution	Classification	Non Cash	Increase in	Decrease in	Amended
					Adjustment	Cash	Available Cash	Budget Running Balance
					\$	\$	\$	\$
2100699		Admin allocation	13160222	Operating	1,395			170,569
3100620		PLAN - Planning Application Fees	13160222	Operating		5,000		175,569
2100788	BO500	Employee costs	13160222	Operating			(4,000)	171,569
2100788	BO500	Public Conveniences - Building Operations	13160222	Operating			(3,000)	168,569
2100788	BO500	COM AMEN - Public Conveniences Operations	13160222	Operating			(3,200)	165,369
2100789	BM500	Public Conveniences - Building Maintenance	13160222	Operating			(3,500)	161,869
2100799		Admin allocation	13160222	Operating	2,350			161,869
2110192		Depreciation	13160222	Operating	58,500			161,869
2110199		Admin allocation	13160222	Operating	1,478			161,869
2110366	W0013	REC - Oval Maintenance/Operations	13160222	Operating			(18,200)	143,669
2110366	W0014	Rec Centre - Hockey Oval	13160222	Operating			(2,000)	141,669
2110366	W0017	Rec Centre - Tennis Courts	13160222	Operating			(1,500)	140,169
2110366	W0020	Rec Centre - Mingenew Expo	13160222	Operating			(9,815)	130,354
2110386		REC - Expensed Minor Asset Purchases	13160222	Operating			(8,900)	121,454
2110388	BO097	Turf Club/Pavilion - Building Operations	13160222	Operating			(1,500)	119,954
2110388	BO098	Recreation Centre - Building Operations	13160222	Operating			(3,000)	116,954
2110389	BM097	REC - Other Rec Facilities Building Maintenance	13160222	Operating			(1,600)	115,354
2110389	BM098	Recreation Centre - Building Maintenance	13160222	Operating			(3,500)	111,854
2110391		REC - Loss on Disposal of Assets	13160222	Operating	(7,150)			111,854
2110392		Depreciation	13160222	Operating	(62,600)			111,854
2110399		Admin allocation	13160222	Operating	3,052			111,854
3110301		REC - Reimbursements - Other Recreation	13160222	Operating		18,400		130,254
3110310		REC - Grants	13160222	Capital		10,000		140,254
3110310		REC - Grants	13160222	Capital		7,300		147,554
4110330	PE998	Parks & Gardens Plant & Equipment - Capital	13160222	Capital		8,000		155,554
4110370	PC003	Cecil Newton Park/Garden - (Capital)	13160222	Capital			(5,350)	150,204
4110370	PC008	Employee costs	13160222	Capital			(2,000)	148,204
4110370	PC008	Little Well - (Capital)	13160222	Capital			(4,100)	144,104
4110370	PC008	Labour overheads	13160222	Capital			(1,800)	142,304
4110370	PC008	Plant op costs	13160222	Capital			(2,100)	140,204
4110370	PC011	Skate Park - (Capital)	13160222	Capital			(7,300)	132,904
4110370	PC022	Rec Centre - Main Oval Infrastructure - (Capital)	13160222	Capital			(21,850)	111,054
4110370	PC022	Rec Centre - Main Oval Infrastructure - (Capital)	13160222	Capital		21,850		132,904
2110599		Admin allocation	60 13160222	Operating	1,879			132,904

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 MAY 2022**

**NOTE 16
BUDGET AMENDMENTS**

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

GL Code	Job #	Description	Council Resolution	Classification	Non Cash Adjustment	Increase in Available Cash	Decrease in Available Cash	Amended Budget Running Balance
					\$	\$	\$	\$
2110692		Depreciation	13160222	Operating	12,500			132,904
2110699		Admin allocation	13160222	Operating	1,189			132,904
3110610		HERITAGE - Grants	13160222	Capital		123,000		255,904
4110610	BC016	16 Midlands Road - Railway Station - Building (Capital)	13160222	Capital			(123,000)	132,904
2110799		Admin allocation	13160222	Operating	2,169			132,904
3120112		ROADC - Black Spot Grant	13160222	Capital			(577,320)	(444,416)
3120113		ROADC - Other Grants - Roads/Streets	13160222	Capital		823,000		378,584
3120130		ROADC - Other Grants - Flood Damage	13160222	Capital			(1,661,000)	(1,282,416)
4120140	RC999	ROADC - Roads Built Up Area - Council Funded	13160222	Capital		32,200		(1,250,216)
4120140	RC999	Plant op costs	13160222	Capital		57,800		(1,192,416)
4120153	BS000	ROADC - Roads Outside BUA - Sealed - Black Spot	13160222	Capital		819,000		(373,416)
4120157	RFD000	Roads - Flood Damage	13160222	Capital		1,680,000		1,306,584
4120162	SF080	Mingenew - Mullewa Road (Special Funding)	13160222	Capital			(913,000)	393,584
2120211	RM999	Employee costs	13160222	Operating		15,000		408,584
2120211	RM999	Road Maintenance General BUA (Budgeting Only)	13160222	Operating			(2,000)	406,584
2120211	RM999	Labour overheads	13160222	Operating		4,000		410,584
2120211	RM999	Plant op costs	13160222	Operating		4,000		414,584
2120212	RM998	Employee costs	13160222	Operating		40,000		454,584
2120212	RM998	Road Maintenance General Outside BUA (Budgeting Only)	13160222	Operating		5,000		459,584
2120212	RM998	Road Maintenance General Outside BUA (Budgeting Only)	13160222	Operating			(5,000)	454,584
2120212	RM998	Labour overheads	13160222	Operating		17,000		471,584
2120212	RM998	Plant op costs	13160222	Operating		25,000		496,584
2120213	RM000	Employee costs	13160222	Operating			(26,000)	470,584
2120213	RM000	Road Maintenance General Gravel Outside BUA (Budgeting Only)	13160222	Operating			(2,500)	468,084
2120213	RM000	Labour overheads	13160222	Operating			(69,438)	398,646
2120213	RM000	Plant op costs	13160222	Operating			(76,592)	322,054
2120214	RM997	Employee costs	13160222	Operating			(5,000)	317,054
2120214	RM997	Labour overheads	13160222	Operating			(4,000)	313,054
2120214	RM997	Plant op costs	13160222	Operating			(6,000)	307,054
2120217	FM000	Employee costs	13160222	Operating			(2,000)	305,054
2120217	FM000	Footpath Maintenance General (Budgeting Only)	13160222	Operating			(1,000)	304,054
2120217	FM000	Labour overheads	13160222	Operating			(1,500)	302,554
2120217	FM000	Plant op costs	13160222	Operating			(2,000)	300,554
2120235		ROADM - Traffic Signs/Equipment (Safety)	61 13160222	Operating			(4,000)	296,554

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 MAY 2022**

**NOTE 16
BUDGET AMENDMENTS**

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

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

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 MAY 2022**

**NOTE 16
BUDGET AMENDMENTS**

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

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

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 MAY 2022**

**NOTE 17
EXPLANATION OF MATERIAL VARIANCES**

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

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

Reporting Program	Var. \$	Var. %	Explanation of positive variances		Explanation of negative variances	
			Timing	Permanent	Timing	Permanent
	\$	%				
Revenue from operating activities						
General purpose funding - other	631,498	157.54%	▲	Reimbursement for debt collection costs - \$7,000; Advance payment of Financial Assistance Grant - \$536,400	Received less interest on Municipal Account than budgeted for - \$5,200;	
Law, order and public safety	(81,816)	(38.76%)	▼	Received additional ESL Operating Grant - \$3,400; Received final insurance claim	Anticipated part payment from DRFAWA funding - \$191,950	
Housing	10,973	10.96%	▲	Received more rental income than anticipated - \$8,400; Rental utility reimbursements higher than expected - \$2,500		
Transport	188,105	27.85%	▲	More revenue for Dept of Transport transactions - \$175,900; Profit on sale of assets - \$9,100; Additional DOT commission - \$3,500		
Other property and services	79,739	126.28%	▲	Long Service Leave entitlements reimbursed from other shires - \$32,500; Profit on sale of Prado & RAV4 more than budgeted - \$27,400; Insurance claims (hire of water cart, ute windscreen) &	Received less than anticipated for fuel tax credit scheme - \$7,300	
Expenditure from operating activities						
Transport	(268,690)	(12.45%)	▲		More road maintenance than budgeted while waiting for capital projects to commence - \$13,900; Depreciation more than budgeted - \$46,800 (20/21 audit changes); Additional consultant expenses - \$14,800 (substantially grant funded); Purchased minor assets earlier than budgeted - \$9,100; Additional expense allocated to depot (maintenance and cleaning wages, electricity) - \$9,400	More DOT expenditure than budgeted - \$172,200; DOT Training expenses - \$1,800 (fully refundable)
Economic services	46,069	11.29%	▼	Anticipated commencement on planning of Mingenew Space Precinct - \$43,800; Anticipated part payment to Community Resource Centre for visitor centre operations - \$5,500		Additional usage of Standpipes - \$6,400; Additional building maintenance at 50 Midlands Rd - \$5,300
Other property and services	(129,968)	(136.25%)	▲	Less vehicle expenses - \$47,100; Less employee costs (training, PPE, leave, vacancies) than budgeted - \$23,200; Anticipated OHS expense - \$4,000	Long Service Leave payout - \$21,500; Internal allocations of Admin allocated, Plant Op Costs and Overheads more than anticipated - \$163,200; Fair value revaluations completed earlier than anticipated - \$3,900	Workers compensation expense - \$21,200
Investing activities						

Reporting Program	Var. \$	Var. %	Timing	Permanent	Timing	Permanent
	\$	%				
Proceeds from non-operating grants, subsidies and contributions	(1,499,176)	(21.31%) ▼			Anticipated non-operating road grant to be received - \$1,310,600; Other funds sitting in Contract Liabilities waiting for works to progress before transferring to income -	
Payments for property, plant and equipment and infrastructure	1,159,899	14.26% ▼	Completed less capital works than budgeted for - see Note 8 - e.g. Flood damage repairs to roads - \$1,216,400; Purchase of light vehicles & equipment - \$145,600; Building program - \$270,100; other infrastructure - \$55,600		Budget timing of road works program - \$448,400	Purchase of temporary workers caravans - \$78,700 (funded DRFAWA);

Shire of Mingenew - List of Payments for April - May 2022

Chq/EFT	Date	Name	Description	Amount	Total
PRINT0422	07/04/2022	DE LAGE LANDEN	Copier Lease - April 2022	-356.80	
PRINT0522	06/05/2022	DE LAGE LANDEN	Copier Lease May 2022	-356.80	
B1300APR22	19/04/2022	BUSINESS 1300	Live Answering Services - April 2022	-100.93	
1300MAY22	16/05/2022	BUSINESS 1300 PTY LTD	Live Answering Services May 2022	-99.00	
BPAY0422	29/04/2022	NAB	NAB BPAY Fee April 2022	-18.41	
BPAY0522	31/05/2022	NAB	NAB BPAY Fee May 2022	-6.95	
FEE0422	29/04/2022	NAB	NAB Account Fee April 2022	-15.00	
FEE0522	31/05/2022	NAB	NAB Account Fee May 2022	-14.40	
FEEAPR22	29/04/2022	NAB	NAB Account Fee April 2022	-50.00	
FEE0522	31/05/2022	NAB	NAB Account Fee May 2022	-50.00	
MERCH0422	01/04/2022	NAB	NAB Merchant Fee April 2022	-275.77	
MERCH0522	02/05/2022	NAB	NAB Merchant Fee - May 2022	-250.99	
NABAPR22	28/04/2022	NAB	NAB Connect Fee April 2022	-39.49	
NABMAY22	31/05/2022	NAB	NAB Connect Fee May 2022	-39.99	
ITAPR22	29/04/2022	FINRENT PTY LTD	IT Equipment Final Payment - April 2022	-1977.00	-3651.53
EFT15343	08/04/2022	Five Star Business & Communications	Print Costs for March 2022	-239.80	
EFT15419	04/05/2022	Five Star Business & Communications	Print Costs for April 2022	-126.37	
EFT15345	08/04/2022	ABCO PRODUCTS	Consumables for public facilities	-206.92	
EFT15421	04/05/2022	ABCO PRODUCTS	Cleanmax toilet cleaner for public toilets and turf bar.	-85.93	
EFT15390	20/04/2022	AIT SPECIALISTS PTY LTD	Professional Services: Fuel Tax Credits - 1st to 31st March 2022	-78.54	
EFT15458	18/05/2022	AIT SPECIALISTS PTY LTD	Professional Services: Fuel Tax Credits - 1st to 30th April 2022	-80.52	
EFT15344	08/04/2022	ALL DECOR	Blinds (34 William St) and Carpet Tiles (Road Board Building) supply and Installation.	-2923.00	
EFT15414	20/04/2022	Anthony Smyth	Councillors sitting fee for quarter ending March 31 2022	-950.00	
EFT15422	04/05/2022	ATOM SUPPLY	Ansell and Helio Gloves	-566.63	
EFT15423	04/05/2022	AUSPAN BUILDING GROUP	Refund for Uncertified Building Permit and Building Levy - 690 Telara Rd Yarragadee	-662.35	
EFT15417	26/04/2022	AUSTRALIA POST	Postage for the period of March 2022	-137.28	
EFT15395	20/04/2022	BARRON BUILDING SURVEYING	Site inspection and building report for Mingenew Hall	-4650.00	
EFT15462	18/05/2022	BARRON BUILDING SURVEYING	Pre-Purchase building inspection - 52 Midlands Rd	-1900.00	
EFT15392	20/04/2022	BITUTEK PTY LTD	Bitumen to Mingenew Mullawa Road	-196902.46	
EFT15391	20/04/2022	Blackbox Control	2 x Garmin Satellite Handsets and Monthly Plan	-689.00	
EFT15347	08/04/2022	BOC GASES	Depot Gas Supplies - Oxygen, Acetylene, Argoshield Universal and Cellamix - March	-50.75	
EFT15426	04/05/2022	BOC GASES	Depot Gas Supplies - Oxygen, Acetylene, Cellamix and Argoshield Universal - April	-49.12	
EFT15349	08/04/2022	BREEZE CONNECT PTY LTD	Phone Service March 2022	-260.00	
EFT15427	04/05/2022	BREEZE CONNECT PTY LTD	Phone Service April 2022	-260.00	
EFT15394	20/04/2022	BUILDING BASE	Progress Claim 1 - Mingenew Railway Station	-48728.99	
EFT15393	20/04/2022	BULLIVANT'S PTY LTD	Onsite inspection of lifting chains and slings	-864.60	
EFT15346	08/04/2022	Bunnings Geraldton	Potting mix, tube stock etc.	-174.70	
EFT15424	04/05/2022	Bunnings Geraldton	Post hole shovel, clouts and safety caps - Consumables for Works Dept	-101.94	
EFT15459	18/05/2022	Bunnings Geraldton	2 x Outermark Cooler ice box (Astrotourism)	-760.99	
EFT15351	08/04/2022	Central Earthmoving Company Pty Ltd	Mingenew-Mullewa Road widening works	-164400.26	
EFT15464	18/05/2022	CENTREX POTASH PTY LTD	Rates refund for assessment A1007 LOT E70/05976 MINING TENEMENT MINGENEWA 6522	-428.22	
EFT15350	08/04/2022	CLEANAWAY	Transfer Stn Management and Admin Fees March 2022	-8826.64	
EFT15463	18/05/2022	CLEANAWAY	Waste Management Fees April 2022	-9993.03	
EFT15465	18/05/2022	Cohesis Pty Ltd	Cyber Awareness Session and Phishing Test Session - Admin Training	-1320.00	
EFT15425	04/05/2022	Construction Training Fund	BCITF Return - 46 Victoria Rd, Mingenew	-130.01	
EFT15460	18/05/2022	Construction Training Fund	BCITF Return - 1445 Mingenew-Mullewa Road	-364.35	
EFT15387	08/04/2022	DAMSTRA TECHNOLOGY PTY LTD	eLearning Monthly SAAS Fee for March 2022, Contractor Induction Part A, Employee Induction Part A	-653.40	
EFT15454	04/05/2022	DAMSTRA TECHNOLOGY PTY LTD	eLearning monthly SAAS Fee for April 2022, Contractor Induction Part A, Employee Induction Part A	-561.00	
EFT15430	04/05/2022	DELTA CLEANING SERVICES GERALDTON	Deep clean of Rec Centre Kitchen and Function Room	-2206.60	
EFT15396	20/04/2022	Department of Mines, Industry Regulation & Safety	BSL Remittance - Mar 2022 - Lot 4 Midlands Rd, 44 Victoria Rd, 488 Yarragadee West Rd, 5 Broad St	-1706.66	
EFT15467	18/05/2022	Department of Mines, Industry Regulation & Safety	BSL Remittance April 22 - 46 Victoria Rd	-455.61	
EFT15354	08/04/2022	DONGARA DENISON SMASH REPAIRS	Excess for insurance claim for 108MI	-300.00	
EFT15466	18/05/2022	DONGARA DRILLING & ELECTRICAL	Renew float switch Bore 1, Connect fertiliser injection pump - Rec Centre Main Oval	-1455.46	
EFT15356	08/04/2022	DONGARA FENCING	Replacement of fence at 49 Shenton Ave - TC Seroja	-2640.00	
EFT15432	04/05/2022	DONGARA FENCING	Replace fence - 32 Shenton St - TC Seroja	-473.98	
EFT15355	08/04/2022	Dongara IGA	March 2022: Senior Activities	-29.25	
EFT15353	08/04/2022	DORMAKABA AUSTRALIA PTY LTD	Repair Front Door at Admin Building	-2511.71	
EFT15433	04/05/2022	EASTMAN POLETTI SHERWOOD ARCHITECTS	Mingenew Day Care Centre - Progress Claim 4	-825.00	
EFT15456	12/05/2022	ELITE OFFICE FURNITURE	Office Furniture for old roads board building	-1360.00	
EFT15357	08/04/2022	Five Gums Family Medical Practice	Pre-employment Medical - Craigh Giles	-160.50	
EFT15358	08/04/2022	Flash Marketing	Corporate (Councillor and Staff) Photos 2022	-1439.00	
EFT15359	08/04/2022	G H COUNTRY COURIER	Silver Chain Freight Costs - March 2022	-133.95	
EFT15397	20/04/2022	G H COUNTRY COURIER	Silver Chain Freight Costs - March 2022	-119.38	
EFT15434	04/05/2022	G H COUNTRY COURIER	Silver Chain Freight Costs - April 2022	-84.54	
EFT15468	18/05/2022	G H COUNTRY COURIER	Silver Chain Freight Costs - April 2022	-148.95	
EFT15360	08/04/2022	GERALDTON MOWER & REPAIR SPECIALIST	Parks and Gardens Consumables	-350.80	
EFT15435	04/05/2022	GERALDTON MOWER & REPAIR SPECIALIST	Gear Head for Whipper Snipper	-321.80	
EFT15470	18/05/2022	Geraldton Party and Event Hire	Hire of Tables and Chairs for Astrotourism event - 30/04/2022	-164.00	
EFT15361	08/04/2022	GFG CONSULTING	Project Management & Procurement of Temporary Worker Accommodation	-4045.94	
EFT15437	04/05/2022	GFG CONSULTING	Provision of Annual Supply Tender Documentation & Process	-1679.43	
EFT15399	20/04/2022	GHD PTY LTD	Construction Phase payment for Mingenew Mullawa Rd	-10561.11	
EFT15471	18/05/2022	GHD PTY LTD	Mingenew-Mullewa Rd - Survey, Assessment, Determination and Design	-17804.46	
EFT15398	20/04/2022	Greenfield Technical Services	Support for clearing Permit on Yandanooka NE Rd	-1815.00	
EFT15436	04/05/2022	Greenfield Technical Services	Procurement support for Aerodrome Upgrade	-1215.50	
EFT15469	18/05/2022	Greenfield Technical Services	Engineering design / modelling for Aerodrome Upgrade	-3646.50	
EFT15363	08/04/2022	HTD	Aerodrome Survey and Drone Imagery	-6385.50	
EFT15472	18/05/2022	HTD	Mingenew - Mullewa Rd - Road Survey	-15070.00	
EFT15365	08/04/2022	INFINITUM TECHNOLOGIES	Managed Service Agreement - April 2022	-5046.77	
EFT15401	20/04/2022	INFINITUM TECHNOLOGIES	3CX 8SC Enterprise edition annual renewal	-638.00	
EFT15438	04/05/2022	INFINITUM TECHNOLOGIES	Managed Service Agreement - May 2022	-7129.32	

Chq/EFT	Date	Name	Description	Amount	Total
EFT15439	04/05/2022	INTERFIRE AGENCIES PTY LTD	Fire Goggles and Gloves	-583.22	
EFT15473	18/05/2022	INTERFIRE AGENCIES PTY LTD	Fire Fighting PPE	-3943.99	
EFT15364	08/04/2022	IRWIN PLUMBING SERVICES	Second hand portable toilet	-9996.25	
EFT15400	20/04/2022	IRWIN PLUMBING SERVICES	Replace hot water system - 49 Shenton St	-6123.15	
EFT15440	04/05/2022	JASON SIGN MAKERS	Traffic management signage	-1392.40	
EFT15474	18/05/2022	KLEENHEAT GAS	45KG Gas Cylinder Service Charge & Facility Fee - 13 Moore St	-42.90	
EFT15352	08/04/2022	LANDGATE	Gross Rental Valuations Jan to March 2022	-140.80	
EFT15431	04/05/2022	LANDGATE	Mining tenements chargeable - Schedule M2022/3 - 16/03/22 - 07/04/22	-68.50	
EFT15366	08/04/2022	LATERAL ASPECT	Marketing and Promotions Service Fee March 2022	-4583.33	
EFT15403	20/04/2022	LATERAL ASPECT	2000 x Window face envelopes with colour logo	-757.10	
EFT15441	04/05/2022	LATERAL ASPECT	Service Fee & Facebook/Instagram/Display ads April 2022	-7333.33	
EFT15477	18/05/2022	LATERAL ASPECT	Stubby Holders x 100 - Astrotourism	-723.58	
EFT15369	08/04/2022	LGRCEU	Payroll deductions	-22.00	
EFT15404	20/04/2022	LGRCEU	Payroll deductions	-22.00	
EFT15442	04/05/2022	LGRCEU	Payroll deductions	-22.00	
EFT15478	18/05/2022	LGRCEU	Payroll deductions	-22.00	
EFT15367	08/04/2022	LOCAL GOVERNMENT WORKS ASSOCIATION OF WA INC	12 month subscription to Local Government Works Association - Walter Wicker	-100.00	
EFT15475	18/05/2022	LOCAL GOVERNMENT PROFESSIONALS AUSTRALIA WA	Lift Off Mentoring Program 2022 - Erin Greaves	-700.00	
EFT15476	18/05/2022	LO-GO APPOINTMENTS	Initial 50% fee for CEO recruitment - May 2022	-3162.50	
EFT15368	08/04/2022	LUCINDAS EVERLASTING	Wildflower seeds including vericulte and postage	-325.00	
EFT15382	08/04/2022	MARGARET ROWE	Reimbursement of Fuel expenses incurred for Trellis Training	-682.94	
EFT15385	08/04/2022	MARIA SNOWDEN-GILES	Reimbursement - Police Clearances - Craigh Giles and Maria Snowden-Giles	-115.20	
EFT15372	08/04/2022	MARKETFORCE	State Wide Public Notice - Mingenew - Mullewa Rd Upgrade Tender	-408.13	
EFT15375	08/04/2022	MCLEODS	Mingenew Aerodrome Lease - Legal Advice	-419.56	
EFT15449	04/05/2022	MCLEODS	Preparation of cropping lease agreements - Rifle Range Reserve and Airport Reserve	-2710.88	
EFT15481	18/05/2022	Midwest Kerbing	Supply and Lay Kerbing - Phillips St & Carpark	-6710.00	
EFT15373	08/04/2022	MINGENEW BAKERY	Catering for Council/CBH Meeting 23/03/2022	-546.44	
EFT15482	18/05/2022	MINGENEW BAKERY	Catering for NCZ Meeting 26/04/22	-492.32	
EFT15405	20/04/2022	MINGENEW COMMUNITY RESOURCE CENTRE	AusChem Course Fees - 6-7 April 2022 for Wendy Hill & Tevita Vonolagi	-529.52	
EFT15374	08/04/2022	MINGENEW IGA X-PRESS & LIQUOR	March 2022 - Admin Refreshments, Senior Activities, Bushfire BBQ, Cleaning Supplies and Council Refreshments	-254.52	
EFT15447	04/05/2022	MINGENEW IGA X-PRESS & LIQUOR	Council meeting refreshments, Admin refreshments, Cyclone workshop, stationery and cleaning materials	-258.53	
EFT15406	20/04/2022	MINGENEW SPRING CARAVAN PARK	Caravan Site Hire & Service Fees 01/03 - 31/03/2022 (Huckleberry Tanks)	-2779.00	
EFT15446	04/05/2022	MINGENEW SPRING CARAVAN PARK	Caravan site for Len North April 28th - May 2nd & M Rowe April 29th for Stargazing event	-277.00	
EFT15480	18/05/2022	MINGENEW TURF CLUB	Reimbursement of Insurance Claim - Damage to Running Rails - TC Seroja	-25220.00	
EFT15408	20/04/2022	MINGENEW TYRE SERVICES PTY LTD	Ride on Mower - Puncture Repair	-33.00	
EFT15448	04/05/2022	MINGENEW TYRE SERVICES PTY LTD	Supply and fit two new tyres - MI283	-587.24	
EFT15407	20/04/2022	MITCHELL & BROWN COMMUNICATIONS	Swipe card access door locks for Rec Centre	-7197.01	
EFT15370	08/04/2022	Moora Toyota	Purchase and Trade of Toyota Hilux 4x4	-10520.10	
EFT15443	04/05/2022	Moora Toyota	Purchase & Trade of Toyota RAV4 - 177MI	-10555.75	
EFT15376	08/04/2022	NICOLE SIEMON AND ASSOCIATES PTY LTD	Progress Payment March 22 - Mingenew Hill Trail	-4235.00	
EFT15420	04/05/2022	Nils Hay	Reimbursement - Supplies for Stargazing event - Nils Hay	-93.09	
EFT15410	20/04/2022	NODE 1 PTY LTD	Fixed Wireless Charges - May 2022	-140.00	
EFT15483	18/05/2022	NODE 1 PTY LTD	Fixed Wireless Charges - June 2022	-140.00	
EFT15409	20/04/2022	Novus Geraldton	Supply and Fit Rear Window - MI278	-725.75	
EFT15413	20/04/2022	NUTRIEN AG SOLUTIONS LIMITED	1 x Rain Gauge for Main Oval	-28.91	
EFT15377	08/04/2022	Ocean Air	Provide and Install Replacement Air Con Unit for Depot & Repair Air Con at 34 Williams St	-1800.00	
EFT15379	08/04/2022	Office Of The Auditor General	Audit Fee for year ended 30 June 2021	-26180.00	
EFT15450	04/05/2022	Officeworks	Stationery Supplies & Water	-2051.67	
EFT15380	08/04/2022	OILTECH FUEL	Fuel Usage 16/03/22 - 30/03/22	-3371.42	
EFT15411	20/04/2022	OILTECH FUEL	Fuel usage 31/03/22 - 21/04/22	-4200.62	
EFT15451	04/05/2022	OILTECH FUEL	Fuel Usage - 13/04/22 - 26/04/22	-3173.25	
EFT15484	18/05/2022	OILTECH FUEL	Fuel usage 27/04/22 - 10/05/2022	-2472.28	
EFT15378	08/04/2022	ONEMUSIC AUSTRALIA	Music License Fee 01/04/2022 - 30/06/2022	-87.25	
EFT15486	18/05/2022	Pearce Painting	Painting works at Mingenew Daycare Centre	-2946.56	
EFT15412	20/04/2022	PEMCO DIESEL PTY LTD	Service of Bomag Roller - Check electrics, replace fuel solenoid and add coolant	-2169.92	
EFT15485	18/05/2022	PEMCO DIESEL PTY LTD	Service to Cat Roller MI 528	-2493.66	
EFT15381	08/04/2022	PEST A KILL WA	Twelfth year Exterra 27/04/22 - 27/04/23 - 23 Field St	-660.00	
EFT15342	01/04/2022	RED DUST HOLDINGS	Feb progress claim #1 - Mingenew Mullewa Road Shoulder Sealing Upgrade	-832678.01	
EFT15418	26/04/2022	RED DUST HOLDINGS	March progress claim #2 - Mingenew Mullewa Road Shoulder Sealing upgrade	-1607875.74	
EFT15487	18/05/2022	RED DUST HOLDINGS	April progress Claim #3 - Mingenew Mullewa Road Shoulder Sealing Upgrade	-740978.79	
EFT15488	18/05/2022	Robert Stephen	Reimbursement - Flu Shot - Robert Stephen	-19.95	
EFT15383	08/04/2022	SHIRE OF CHAPMAN VALLEY	Planning Services Jan to Mar 22	-2552.00	
EFT15479	18/05/2022	SHIRE OF MINGENEW	Payroll deductions	-403.14	
EFT15371	08/04/2022	Shire Of Morawa	Shared OSH Resource (Richard Hawkins)	-306.00	
EFT15444	04/05/2022	Shire Of Morawa	Shared Resource Richard Hawkins 25/03, 01/04 & 06/04/2022	-918.00	
EFT15457	12/05/2022	SIMPLY UNIFORMS	Admin uniform order - Erin, Margaret, Helen, Megan and Jon Holmes	-784.96	
EFT15402	20/04/2022	State Library Of Western Australia	Library Freight Recoup - Jan to June 2022	-165.86	
EFT15453	04/05/2022	TARTS & CO CATERING	Catering for Astrotourism event 30th April	-1400.00	
EFT15386	08/04/2022	Telstra Corporation	Mobile Accounts to 21.03.22	-979.58	
EFT15452	04/05/2022	Telstra Corporation	Satellite Mobile Service 22/04-21/05/2022	-45.00	
EFT15489	18/05/2022	Telstra Corporation	iPhone 13, Case & Freight - employee to reimburse cost	-2923.12	
EFT15415	20/04/2022	Think Water Geraldton	1 x Sprinkler for Bowling Green	-388.75	
EFT15429	04/05/2022	Toll Transport Pty Ltd	Library Freight Costs - April 2022	-36.01	
EFT15490	18/05/2022	Total Toilets	Hire Trailer mounted toilet for stargazing event - Astrotourism	-209.00	
EFT15389	08/04/2022	WA CONTRACT RANGER SERVICES PTY LTD	Contract Ranger Services March 2022	-561.00	
EFT15455	04/05/2022	WA CONTRACT RANGER SERVICES PTY LTD	Contract Ranger Services - April 2022	-748.00	
EFT15491	18/05/2022	WA CONTRACT RANGER SERVICES PTY LTD	Ranger Services 27/04 & 04/05/22	-374.00	
EFT15388	08/04/2022	WALGA	eLearning Subscription for Councillor Training Feb - Oct 2022	-7443.33	

Chq/EFT	Date	Name	Description	Amount	Total
EFT15461	18/05/2022	Warren Leslie Borrett	Rates refund for assessment A187 2 SPRING STREET MINGENEW 6522	-1016.91	
EFT15362	08/04/2022	Wendy Joy Hill	Reimbursement for Parks and Gardens Consumables	-81.90	
EFT15428	04/05/2022	William Joseph Bush	50% cost for repair of shared boundary fence at 10 Victoria Rd - TC Seroja	-270.00	
EFT15492	26/05/2022	WILLIAM JOSEPH FLYNN	Final Pay for Mary-Terese Flynn	-1820.96	
EFT15416	20/04/2022	Wilson Machinery	2 x Solid Wheels for Parkland mower	-506.00	-3912783.10
DD9903.3	10/04/2022	Australian Super	Payroll deductions	-2388.49	
DD9911.3	24/04/2022	Australian Super	Payroll deductions	-2944.33	
DD9923.3	08/05/2022	Australian Super	Payroll deductions	-2441.77	
DD9935.3	22/05/2022	Australian Super	Payroll deductions	-2408.81	
DD9905.1	14/04/2022	Australian Taxation Office	BAS - March 2022	-89162.00	
DD9903.1	10/04/2022	Aware Super	Payroll deductions	-2793.46	
DD9911.2	24/04/2022	Aware Super	Payroll deductions	-2814.57	
DD9923.2	08/05/2022	Aware Super	Payroll deductions	-2904.86	
DD9935.2	22/05/2022	Aware Super	Payroll deductions	-2615.45	
DD9914.1	21/04/2022	BP Australia Pty Ltd	Fuel purchases 108MI & 177MI - April 2022	-704.26	
DD9940.1	23/05/2022	BP Australia Pty Ltd	Fuel usage for April 2022	-479.25	
DD9943.1	31/05/2022	Department of Mines, Industry Regulation & Safety	APU6 - Tanya Davis - Bond - 15 Shenton Street	-500.00	
DD9903.4	10/04/2022	loof Portfolio Service Superannuation Fund	Payroll deductions	-485.28	
DD9911.4	24/04/2022	loof Portfolio Service Superannuation Fund	Superannuation contributions	-399.20	
DD9923.4	08/05/2022	loof Portfolio Service Superannuation Fund	Payroll deductions	-613.19	
DD9935.4	22/05/2022	loof Portfolio Service Superannuation Fund	Payroll deductions	-485.28	
DD9921.1	02/05/2022	NAB BUSINESS VISA	Credit Card Transactions for April 2022: Card Fees & Charges, WA Newspapers - Monthly Subscription; Zoom Monthly Subscription; Garmin Satellite Phones x 2 monthly service charge; DOT Licensing of caravans 1TLT549 & 1TQA163; Grand Toyota plastic tow hook coverset for 177MI; Cue Roadhouse fuel for 177MI; Queen of Murchison hotel Cue for accommodation J Clapham @ LG Pro; Party Savers cutlery & plates; EB Budget Breakfast for G Cosgrove; Bunnings Hand Riveter, fuel cans & Otter Rivet set.	-921.47	
DD9947.1	30/05/2022	NAB BUSINESS VISA	Credit Card Transactions for May 2022: Card Fees & Charges; WA Newspapers Monthly Subscription; Zoom Monthly Subscription; Garmin Satellite Service Monthly Fee; Dept Transport - TMP for P3616 Water Cart, Plate Transfer for 177MI, Rego new car 177MI, Rego caravan 1TWF766; Harvey Norman - replacement security camera for reception; Good Guys - Fridge, Microwave & Kettle for Co Working Space; WA Planning - renumbering lots A397 William St; Battery Mart - battery for M14650.	-1963.28	
DD9903.5	10/04/2022	REST Super Fund	Superannuation contributions	-75.68	
DD9903.2	10/04/2022	Sun Super	Superannuation contributions	-1078.86	
DD9911.1	24/04/2022	Sun Super	Payroll deductions	-1149.94	
DD9923.1	08/05/2022	Sun Super	Payroll deductions	-1192.91	
DD9935.1	22/05/2022	Sun Super	Payroll deductions	-1187.95	
DD9905.2	14/04/2022	SYNERGY	Electricity charges 25/2/22 to 12/4/22: Street Lights and Rec Centre	-2911.11	
DD9932.1	18/05/2022	SYNERGY	Various Electricity Accounts for the period 22/2/2022 to 10/5/2022	-8353.94	
DD9905.3	14/04/2022	WATER CORPORATION	Various Water charges to 1/4/22 & Service charges to 30/4/22	-4900.94	-137876.28
DOT010422	05/04/2022	DEPARTMENT OF TRANSPORT	DOT Licensing Transactions 01/04/2022	-1815.65	
DOT020522	04/05/2022	DEPARTMENT OF TRANSPORT	DOT Licensing Transactions 02/05/2022	-1664.70	
DOT030522	05/05/2022	DEPARTMENT OF TRANSPORT	DOT Licensing Transactions 03/05/2022	-79.20	
DOT040422	06/04/2022	DEPARTMENT OF TRANSPORT	DOT Licensing Transactions: 04/04/2022	-889.15	
DOT040522	06/05/2022	DEPARTMENT OF TRANSPORT	DOT Licensing Transactions 04/05/2022	-156.40	
DOT050422	07/04/2022	DEPARTMENT OF TRANSPORT	DOT Licensing Transactions: 05/04/2022	-19061.75	
DOT050522	09/05/2022	DEPARTMENT OF TRANSPORT	DOT Licensing Transactions 05/05/2022	-3380.30	
DOT060422	08/04/2022	DEPARTMENT OF TRANSPORT	DOT Licensing Transactions 06/04/2022	-4349.20	
DOT060522	10/05/2022	DEPARTMENT OF TRANSPORT	DOT Licensing Transactions 06/05/2022	-5699.70	
DOT070422	11/04/2022	DEPARTMENT OF TRANSPORT	DOT Licensing Transactions 07/04/2022	-206.45	
DOT090522	11/05/2022	DEPARTMENT OF TRANSPORT	DOT Licensing Transactions 09/05/2022	-3526.20	
DOT100522	12/05/2022	DEPARTMENT OF TRANSPORT	DOT Licensing Transactions 10/05/2022	-149.50	
DOT110522	13/05/2022	DEPARTMENT OF TRANSPORT	DOT Licensing Transactions 11/05/2022	-871.55	
DOT120422	14/04/2022	DEPARTMENT OF TRANSPORT	DOT Licensing Transactions 12/04/2022	-2183.35	
DOT130422	19/04/2022	DEPARTMENT OF TRANSPORT	DOT Licensing Transactions 13/04/2022	-2289.10	
DOT130522	17/05/2022	DEPARTMENT OF TRANSPORT	DOT Licensing Transactions 13/05/2022	-3.40	
DOT140422	20/04/2022	DEPARTMENT OF TRANSPORT	DOT Licensing Transactions 14/04/2022	-803.35	
DOT160522	18/05/2022	DEPARTMENT OF TRANSPORT	DOT Licensing Transactions 16/05/2022	-608.70	
DOT170522	19/05/2022	DEPARTMENT OF TRANSPORT	DOT Licensing Transactions 17/05/2022	-949.45	
DOT190422	21/04/2022	DEPARTMENT OF TRANSPORT	DOT Licensing Transactions 19/04/2022	-817.50	
DOT190522	23/05/2022	DEPARTMENT OF TRANSPORT	DOT Licensing Transactions 19/05/2022	-5468.20	
DOT200422	22/04/2022	DEPARTMENT OF TRANSPORT	DOT Licensing Transactions 20/04/2022	-6638.75	
DOT200522	24/05/2022	DEPARTMENT OF TRANSPORT	DOT Licensing Transactions 20/05/2022	-1023.65	
DOT210422	26/04/2022	DEPARTMENT OF TRANSPORT	DOT Licensing Transactions 21/04/2022	-34062.20	
DOT220422	27/04/2022	DEPARTMENT OF TRANSPORT	DOT Licensing Transactions 22/04/2022	-880.40	
DOT230522	25/05/2022	DEPARTMENT OF TRANSPORT	DOT Licensing Transactions 22/05/2022	-3031.35	
DOT250522	27/05/2022	DEPARTMENT OF TRANSPORT	DOT Licensing Transactions 25/05/2022	-2539.85	
DOT260422	28/04/2022	DEPARTMENT OF TRANSPORT	DOT Licensing Transactions 26/04/2022	-1378.00	
DOT260522	30/05/2022	DEPARTMENT OF TRANSPORT	DOT Licensing Transactions 26/05/2022	-86.35	
DOT270422	29/04/2022	DEPARTMENT OF TRANSPORT	DOT Licensing Transactions 27/04/2022	-14651.50	
DOT270522	31/05/2022	DEPARTMENT OF TRANSPORT	DOT Licensing Transactions 27/05/2022	-1124.45	
DOT280422	02/05/2022	DEPARTMENT OF TRANSPORT	DOT Licensing Transactions 28/04/2022	-504.95	
DOT290422	03/05/2022	DEPARTMENT OF TRANSPORT	DOT Licensing Transactions 29/04/2022	-680.30	
DOT300322	01/04/2022	DEPARTMENT OF TRANSPORT	DOT Licensing Transactions 30/03/2022	-5249.50	
DOT310322	04/04/2022	DEPARTMENT OF TRANSPORT	DOT Licensing Transactions 31/03/2022	-2232.60	-129056.65
			Net Salaries - April	-103772.32	-103772.32
			Net Salaries - May	-97373.78	-97373.78
				-4384513.66	-4384513.66