



FINANCE ATTACHMENT BOOKLET FOR ORDINARY COUNCIL MEETING

15 February 2023 at 5:00pm

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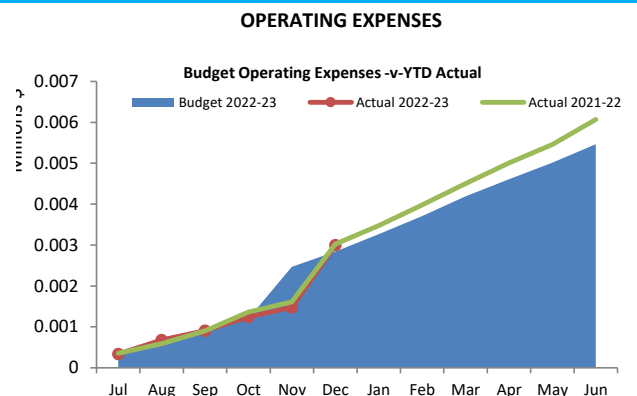
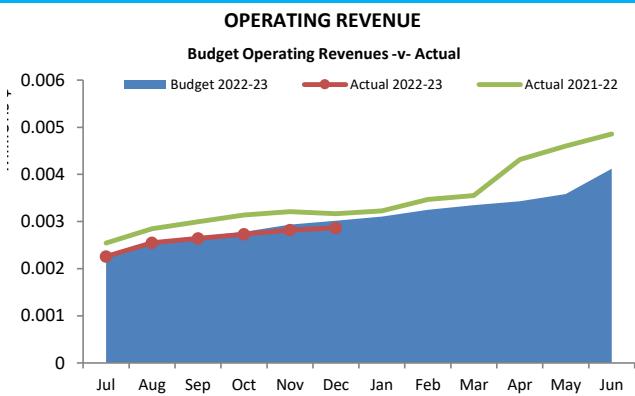
SHIRE OF MINGENEW
MONTHLY FINANCIAL REPORT
(Containing the Statement of Financial Activity)
For the period ending 31 December 2022

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

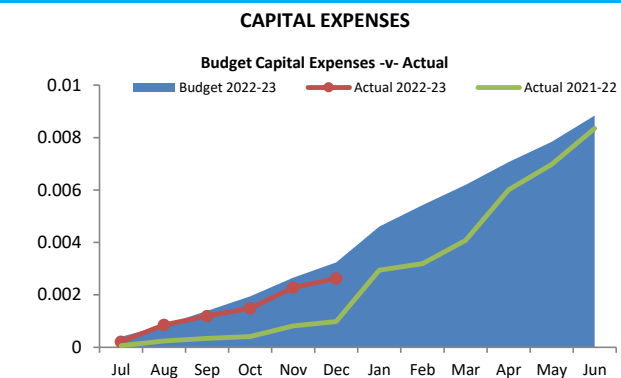
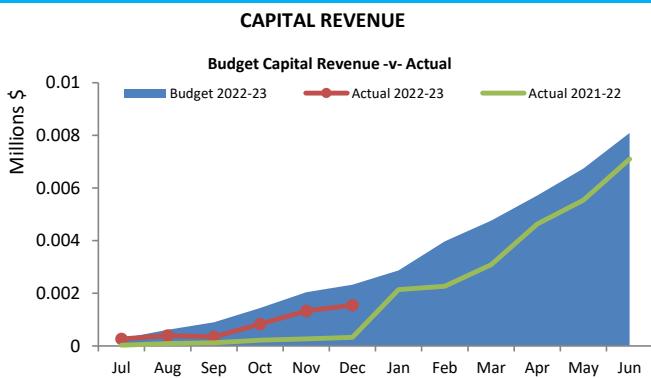
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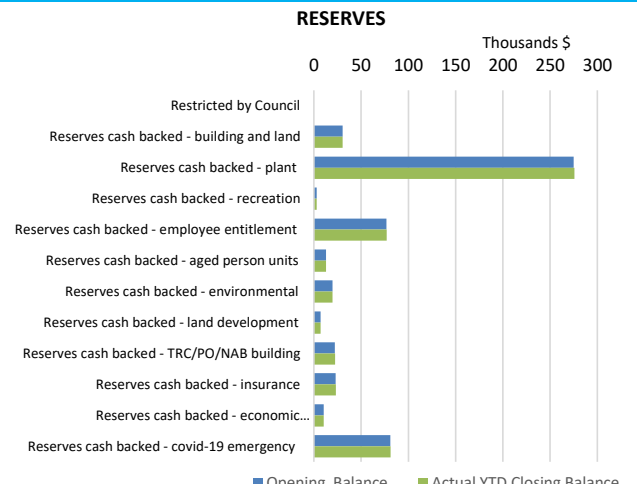
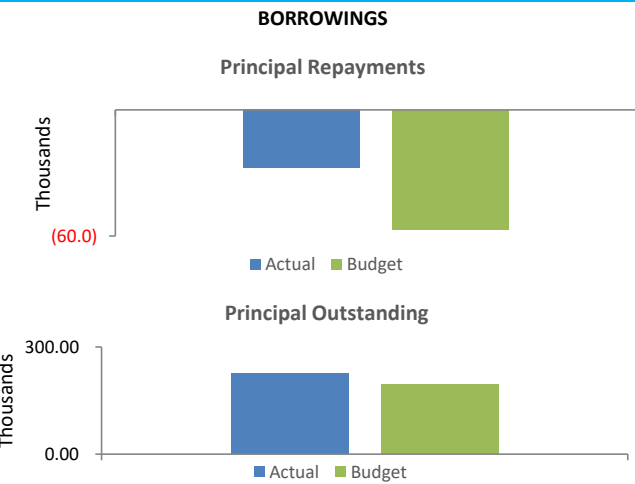
OPERATING ACTIVITIES



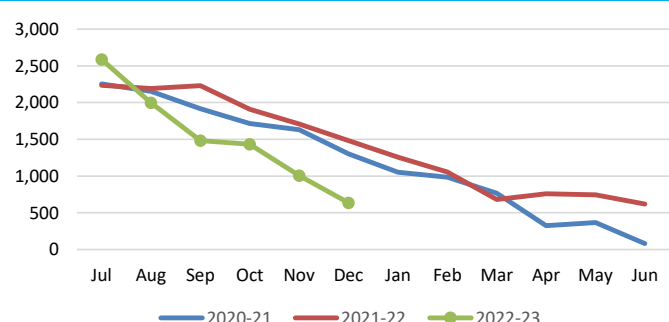
INVESTING ACTIVITIES



FINANCING ACTIVITIES



Closing funding surplus / (deficit)



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

Funding surplus / (deficit) Components

Funding surplus / (deficit)				
	Adopted Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)
Opening	\$0.59 M	\$0.64 M	\$0.64 M	\$0.00 M
Closing	\$0.00 M	\$0.49 M	\$0.64 M	\$0.14 M

Refer to Statement of Financial Activity

Cash and cash equivalents		
	\$	% of total
Unrestricted Cash	\$0.55 M	23.2%
Restricted Cash	\$1.83 M	76.8%

Refer to Note 2 - Cash and Financial Assets

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

Refer to Note 5 - Payables

Receivables		
	\$	% Collected
Rates Receivable	\$0.16 M	93.1%
Trade Receivable	\$0.05 M	
Over 30 Days		12.9%
Over 90 Days		6.8%

Refer to Note 3 - Receivables

Key Operating Activities

Amount attributable to operating activities			
Adopted Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)
\$1.04 M	\$1.25 M	\$1.11 M	(\$0.14 M)

Refer to Statement of Financial Activity

Rates Revenue		
YTD Actual	\$	% Variance
YTD Actual	\$2.17 M	
YTD Budget	\$2.18 M	(0.2%)

Refer to Statement of Financial Activity

Operating Grants and Contributions		
YTD Actual	\$	% Variance
YTD Actual	\$0.19 M	
YTD Budget	\$0.26 M	(26.4%)

Refer to Note 12 - Operating Grants and Contributions

Fees and Charges		
YTD Actual	\$	% Variance
YTD Actual	\$0.21 M	
YTD Budget	\$0.20 M	2.2%

Refer to Statement of Financial Activity

Key Investing Activities

Amount attributable to investing activities			
Adopted Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)
(\$1.08 M)	(\$1.36 M)	(\$1.08 M)	\$0.28 M

Refer to Statement of Financial Activity

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

Refer to Note 6 - Disposal of Assets

Asset Acquisition		
YTD Actual	\$	% Spent
YTD Actual	\$2.63 M	
Adopted Budget	\$9.20 M	(71.4%)

Refer to Note 7 - Capital Acquisitions

Capital Grants		
YTD Actual	\$	% Received
YTD Actual	\$1.55 M	
Adopted Budget	\$8.09 M	(80.9%)

Refer to Note 7 - Capital Acquisitions

Key Financing Activities

Amount attributable to financing activities			
Adopted Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)
(\$0.55 M)	(\$0.03 M)	(\$0.03 M)	(\$0.00 M)

Refer to Statement of Financial Activity

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

Refer to Note 8 - Borrowings

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

Refer to Note 10 - Cash Reserves

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

Refer to Note 9 - Lease Liabilities

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

KEY TERMS AND DESCRIPTIONS FOR THE PERIOD ENDED 31 DECEMBER 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. Excludes administration fees, interest on instalments, interest on arrears, service charges and sewerage rates.

OPERATING GRANTS, SUBSIDIES AND CONTRIBUTIONS

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

NON-OPERATING GRANTS, SUBSIDIES AND CONTRIBUTIONS

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

REVENUE FROM CONTRACTS WITH CUSTOMERS

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

FEES AND CHARGES

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

INTEREST EARNINGS

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

OTHER REVENUE / INCOME

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

PROFIT ON ASSET DISPOSAL

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

EXPENSES

EMPLOYEE COSTS

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

MATERIALS AND CONTRACTS

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

UTILITIES (GAS, ELECTRICITY, WATER)

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

INSURANCE

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

LOSS ON ASSET DISPOSAL

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

DEPRECIATION ON NON-CURRENT ASSETS

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

INTEREST EXPENSES

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

OTHER EXPENDITURE

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

STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 DECEMBER 2022

BY NATURE OR TYPE

	Ref	Adopted Budget	Amended Budget	YTD Budget	YTD Actual	Variance \$	Variance % ((c) - (b))/(b)	Var.
	Note	(a)	(a)	(b)	(c)	(c) - (b)		
		\$	\$	\$	\$	\$	%	
Opening funding surplus / (deficit)	1(c)	592,469	635,672	635,672	635,672	0	0.00%	
Revenue from operating activities								
Rates		2,129,672	2,129,672	2,122,598	2,118,895	(3,703)	(0.17%)	
Rates (excluding general rate)		54,741	54,741	54,741	55,063	322	0.59%	
Operating grants, subsidies and contributions	12	886,902	921,902	255,242	187,782	(67,460)	(26.43%)	▼
Fees and charges		304,262	289,262	203,560	208,075	4,515	2.22%	
Interest earnings		12,740	12,740	10,151	29,261	19,110	188.26%	▲
Other revenue		724,919	724,919	370,000	266,041	(103,959)	(28.10%)	▼
Profit on disposal of assets	6	7,705	7,705	7,705	0	(7,705)	(100.00%)	
		4,120,941	4,140,941	3,023,997	2,865,117	(158,880)	(5.25%)	
Expenditure from operating activities								
Employee costs		(1,235,494)	(1,227,541)	(638,656)	(661,907)	(23,251)	(3.64%)	▲
Materials and contracts		(904,521)	(1,049,700)	(582,545)	(692,330)	(109,785)	(18.85%)	▲
Utility charges		(83,800)	(83,800)	(51,026)	(29,159)	21,867	42.85%	▼
Depreciation on non-current assets		(2,382,070)	(2,382,070)	(1,200,564)	(1,243,357)	(42,793)	(3.56%)	
Interest expenses		(8,383)	(8,383)	(1,258)	(639)	619	49.21%	
Insurance expenses		(146,784)	(148,784)	(148,777)	(155,561)	(6,784)	(4.56%)	
Other expenditure		(697,416)	(697,416)	(347,718)	(214,610)	133,108	38.28%	▼
Loss on disposal of assets	6	(7,000)	(7,000)	(7,000)	0	7,000	100.00%	
		(5,465,468)	(5,604,694)	(2,977,544)	(2,997,563)	(20,019)	0.67%	
Non-cash amounts excluded from operating activities	1(a)	2,381,365	2,381,365	1,199,859	1,243,357	43,498	3.63%	
Amount attributable to operating activities		1,036,838	917,612	1,246,312	1,110,911	(135,401)	(10.86%)	
Investing activities								
Proceeds from non-operating grants, subsidies and contributions	13	8,092,764	7,876,532	1,877,586	1,548,316	(329,270)	(17.54%)	▼
Proceeds from disposal of assets	6	26,862	26,862	0	0	0	0.00%	
Payments for property, plant and equipment and infrastructure	7	(9,195,098)	(8,839,932)	(3,236,394)	(2,627,335)	609,059	18.82%	▼
Amount attributable to investing activities		(1,075,472)	(936,538)	(1,358,808)	(1,079,019)	279,789	(20.59%)	
Financing Activities								
Payments for principal portion of lease liabilities	9	(3,187)	(3,187)	(1,596)	(1,800)	(204)	(12.78%)	
Repayment of debentures	8	(57,041)	(57,041)	(28,463)	(27,610)	853	3.00%	
Transfer to reserves	10	(493,607)	(498,971)	(540)	(2,362)	(1,822)	(337.41%)	
Amount attributable to financing activities		(553,835)	(559,199)	(30,599)	(31,772)	(1,173)	3.83%	
Closing funding surplus / (deficit)	1(c)	0	57,546	492,577	635,792	143,215	(29.07%)	▲

KEY INFORMATION

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

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

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

BASIS OF PREPARATION

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

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

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

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

THE LOCAL GOVERNMENT REPORTING ENTITY

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

All monies held in the Trust Fund are excluded from the financial statements. A separate statement of those monies appears at Note 14 to these financial statements.

SIGNIFICANT ACCOUNTING POLICES

CRITICAL ACCOUNTING ESTIMATES

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

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

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

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

GOODS AND SERVICES TAX

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

ROUNDING OFF FIGURES

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

PREPARATION TIMING AND REVIEW

Date prepared: All known transactions up to 19 January 2023

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

(a) Non-cash items excluded from operating activities

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

	Notes	Adopted Budget	YTD Budget (a)	YTD Actual (b)
Non-cash items excluded from operating activities				
		\$	\$	\$
Adjustments to operating activities				
Less: Profit on asset disposals	6	(7,705)	(7,705)	0
Add: Loss on asset disposals	6	7,000	7,000	0
Add: Depreciation on assets		2,382,070	1,200,564	1,243,357
Total non-cash items excluded from operating activities		2,381,365	1,199,859	1,243,357

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

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

		Adopted Budget Closing 30 June 2023	Last Year Closing 30 June 2022	Year to Date 31 December 2022
Adjustments to net current assets				
Less: Reserves - restricted cash	10	(1,054,501)	(560,894)	(563,256)
Add: Borrowings	8	(1,710)	55,331	27,721
Add: Provisions employee related provisions	11	92,603	92,601	92,603
Add: Lease liabilities	9	488	3,675	1,875
Total adjustments to net current assets		(963,120)	(409,287)	(441,057)

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

Current assets

Cash and cash equivalents	2	1,928,388	2,004,070	2,381,300
Rates receivables	3	34,000	39,714	161,593
Receivables	3	100,577	1,013,774	54,111
Other current assets	4	4,228	37,407	24,447
Less: Current liabilities				
Payables	5	(336,268)	(1,221,628)	(196,747)
Borrowings	8	1,710	(55,331)	(27,721)
Contract liabilities	11	(676,424)	(676,769)	(1,225,656)
Lease liabilities	9	(488)	(3,675)	(1,875)
Provisions	11	(92,603)	(92,603)	(92,603)
Less: Total adjustments to net current assets	1(b)	(963,120)	(409,287)	(441,057)
Closing funding surplus / (deficit)		0	635,672	635,792

CURRENT AND NON-CURRENT CLASSIFICATION

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

Description	Classification	Unrestricted	Restricted	Total Cash	Trust	Institution	Interest Rate	Maturity Date
		\$	\$	\$	\$			
Float	Cash and cash equivalents	100	0	100	0			On Hand
Municipal Fund	Cash and cash equivalents	553,281	1,264,665	1,817,946	0	NAB	2.60%	Chq A/C
Reserve Fund	Cash and cash equivalents	0	563,254	563,254	0	NAB	3.20%	August 2023
Total		553,381	1,827,919	2,381,300	0			
Comprising								
Cash and cash equivalents		553,381	1,827,919	2,381,300	0			
		553,381	1,827,919	2,381,300	0			

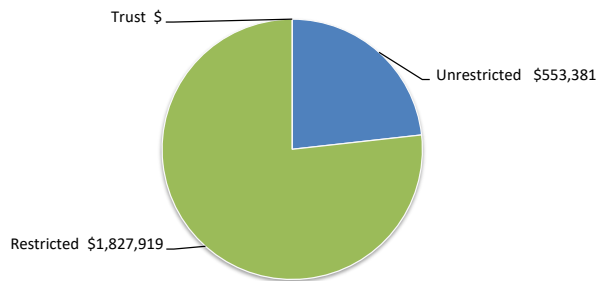
KEY INFORMATION

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

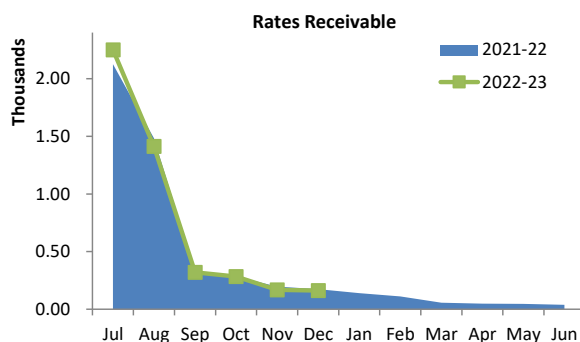
The local government classifies financial assets at amortised cost if both of the following criteria are met:

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

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



Rates receivable	30 Jun 2022	31 Dec 2022
	\$	\$
Opening arrears previous years	33,480	39,714
Levied this year	2,044,488	2,173,958
Levied service charges this year	104,419	131,609
Less - collections to date	(2,142,673)	(2,183,688)
Gross rates collectable	39,714	161,593
Net rates collectable	39,714	161,593
% Collected	98.2%	93.1%



Receivables - general	Credit	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$	\$
Receivables - general	0	8,491	591	0	663	9,745
Percentage	0.0%	87.1%	6.1%	0%	6.8%	
Balance per trial balance						
Sundry receivable						9,745
GST receivable						45,941
Allowance for impairment of receivables from contracts with customers						(1,575)
Total receivables general outstanding						54,111

Amounts shown above include GST (where applicable)

KEY INFORMATION

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

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

Classification and subsequent measurement

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

Trade and other receivables are held with the objective to collect the contractual cashflows and therefore the Shire measures them subsequently at amortised cost using the effective interest rate method.

	Opening Balance 1 July 2022	Asset Increase	Asset Reduction	Closing Balance 31 December 2022
	\$	\$	\$	\$
Other current assets				
Inventory				
Fuel	4,228	34,632	(31,481)	7,379
Other Assets				
Prepayments	28,907	5,200	(17,039)	17,068
Accrued income	4,272	0	(4,272)	0
Total other current assets	37,407	39,832	(52,792)	24,447
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.

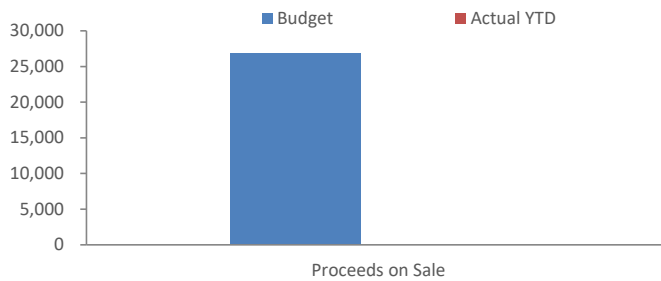
Payables - general	Credit	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$	\$
Payables - general	0	21,718	0	0	0	21,718
Percentage	0%	100%	0%	0%	0%	
Balance per trial balance						
Sundry creditors		(Sundry creditors \$21,718 + ESL creditors \$572)				22,289
ATO liabilities						31,667
Receipts in advance						3,588
Other payables - bond held						15,873
Prepaid rates						3,760
Accrued expense						119,570
Total payables general outstanding						196,747

Amounts shown above include GST (where applicable)

KEY INFORMATION

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

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



Capital acquisitions	Adopted Budget	Amended Budget	YTD Budget	YTD Actual	YTD Actual Variance
	\$		\$	\$	\$
Land - freehold land	72,000	52,000	0	0	0
Buildings - non-specialised	1,160,000	912,000	89,906	25,936	(63,970)
Buildings - specialised	1,118,157	780,157	187,000	202,333	15,333
Furniture and equipment	10,000	10,000	0	0	0
Plant and equipment	305,000	305,000	174,999	69,000	(105,999)
Bushfire equipment	150,000	150,000	0	230,976	230,976
Infrastructure - roads	5,079,941	5,252,441	2,510,571	1,882,700	(627,871)
Infrastructure - bridges	800,000	800,000	0	0	0
Infrastructure - footpaths	30,000	0	0	0	0
Infrastructure - parks & ovals	60,000	111,774	53,382	86,151	32,769
Infrastructure - airfields	296,000	346,560	145,518	77,952	(67,566)
Infrastructure - other	114,000	120,000	75,018	52,287	(22,731)
Payments for Capital Acquisitions	9,195,098	8,839,932	3,236,394	2,627,335	(609,059)
Capital Acquisitions Funded By:					
	\$		\$	\$	\$
Capital grants and contributions	8,092,764	7,876,532	1,877,586	1,548,316	(329,270)
Other (disposals & C/Fwd)	26,862	0	0	0	0
Contribution - operations	1,075,472	963,400	1,358,808	1,079,019	(279,789)
Capital funding total	9,195,098	8,839,932	3,236,394	2,627,335	(609,059)

SIGNIFICANT ACCOUNTING POLICIES

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

Assets for which the fair value as at the date of acquisition is under \$5,000 are not recognised as an asset in accordance with *Financial Management Regulation 17A (5)*. These assets are expensed immediately.

Where multiple individual low value assets are purchased together as part of a larger asset or collectively forming a larger asset exceeding the threshold, the individual assets are recognised as one asset and capitalised.

Initial recognition and measurement for assets held at cost

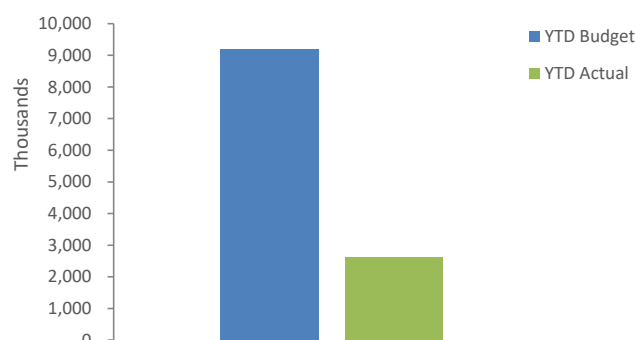
Plant and equipment including furniture and equipment is recognised at cost on acquisition in accordance with *Financial Management Regulation 17A*. Where acquired at no cost the asset is initially recognise at fair value. Assets held at cost are depreciated and assessed for impairment annually.

Initial recognition and measurement between

mandatory revaluation dates for assets held at fair value

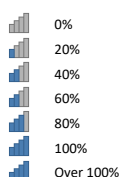
In relation to this initial measurement, cost is determined as the fair value of the assets given as consideration plus costs incidental to the acquisition. For assets acquired at zero cost or otherwise significantly less than fair value, cost is determined as fair value at the date of acquisition. The cost of non-current assets constructed by the Shire includes the cost of all materials used in construction, direct labour on the project and an appropriate proportion of variable and fixed overheads.

Payments for Capital Acquisitions



Capital expenditure total

Level of completion indicators

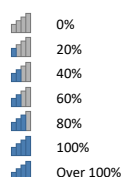


Percentage Year to Date Actual to Annual Budget expenditure where the expenditure over budget highlighted in red.

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

Account Description		Adopted Budget	Amended Budget	YTD Budget	YTD Actual	Variance (Under)/Over	Comment
		\$	\$	\$	\$	\$	
Land - freehold land							
LC999	Community Housing Project - Land Purchase (Budget Only)	72,000	52,000	0	0	0	
Land - freehold land total		72,000	52,000	0	0	0	
Buildings - non-specialised							
BC076	76 Phillip Street (Lot 106) - Daycare Centre - Building (Capital)	800,000	800,000	0	0	0	
BC025	25 Shenton Street (Lot 66) - Residence - Building (Capital)	20,000	20,000	20,000	8,530	(11,470)	
BC121	12 Victoria Road (Lot 66) - Unit 1 (APU) - Building (Capital)	6,250	6,250	0	0	0	
BC122	12 Victoria Road (Lot 66) - Unit 2 (APU) - Building (Capital)	6,250	6,250	3,120	0	(3,120)	
BC123	12 Victoria Road (Lot 66) - Unit 3 (APU) - Building (Capital)	6,250	6,250	3,120	0	(3,120)	
BC124	12 Victoria Road (Lot 66) - Unit 4 (APU) - Building (Capital)	6,250	6,250	0	0	0	
BC999	Community Housing Project - Building Purchase (Budget Only)	250,000	0	0	0	0	
BC054	54 Midlands Road (Lot 71) - MIG Office - Building (Capital)	10,000	10,000	6,666	0	(6,666)	
BC050	50 Midlands Road (Lot 73) - Post Office - Building (Capital)	15,000	17,000	17,000	16,138	(862)	Budget Amendment
BC021	21 Victoria Road (Lot 83) - Administration Office - Building (Capital)	40,000	40,000	40,000	1,268	(38,732)	
Building - non-specialised total		1,160,000	912,000	89,906	25,936	(63,970)	
Buildings - specialised							
BC085	25 Victoria Road (Lot 85) - Fire Shed - Building (Capital)	400,000	0	0	0	0	
BC019	19 Victoria Road (Lot 82) - Hall - Building (Capital)	50,000	50,000	0	0	0	
BC030	30 Bride Street (Lot 65) - Tennis Club - Building (Capital)	486,157	543,157	0	15,511	15,511	
BC016	16 Midlands Road - Railway Station - Building (Capital)	182,000	187,000	187,000	186,822	(178)	
Building - specialised total		1,118,157	780,157	187,000	202,333	15,333	
Furniture and equipment							
FE003	ADMIN - Furniture & Equipment - Capital	10,000	10,000	0	0	0	
Furniture and equipment total		10,000	10,000	0	0	0	
Plant and equipment							
PE125	Canter Truck - MI125 - Capital	110,000	110,000	0	0	0	
PE372	Utility - MI372 - Capital	35,000	35,000	35,000	0	(35,000)	Waiting on order
PE461	Tractor - MI461 - Capital	65,000	65,000	65,000	59,000	(6,000)	
PE599	Utility - MI599 - Capital	35,000	35,000	35,000	0	(35,000)	Waiting on order
PE999	Sundry Plant Purchases - Capital	30,000	30,000	9,999	0	(9,999)	
PE3620	Water Tanker Trailer - MI3620 - Capital	30,000	30,000	30,000	10,000	(20,000)	
Plant and equipment total		305,000	305,000	174,999	69,000	(105,999)	
Bushfire equipment							
PE827	Light Attack Fire Vehicle - 1ECT827 - Capital	150,000	150,000	0	230,976	230,976	Funded by DFES
Bushfire equipment total		150,000	150,000	0	230,976	230,976	
Infrastructure - roads							
RCF000	Roads - Flood Damage (Budget Only)	3,180,000	3,180,000	2,304,080	0	(563,862)	
RCF001	Mingenew South Road - Flood Damage				18,637		
RCF003	Coalseam Road - Flood Damage				80,828		
RCF004	Nanekine Road - Flood Damage				1,028		
RCF005	Yandanooka Melara Road - Flood Damage				89,483		
RCF006	Depot Hill Road - Flood Damage				158,482		
RCF008	Allanooka Springs Road - Flood Damage				2,312		
RCF009	Erangy Spring Road - Flood Damage				47,353		
RCF010	Yarragadee West Road - Flood Damage				28,934		
RCF011	Mooriary Road - Flood Damage				38,582		
RCF012	Yandanooka West Road - Flood Damage				196,311		
RCF013	Enokurra Road - Flood Damage				184,003		
RCF014	Yandanooka South Road - Flood Damage				88,836		
RCF015	Morawa - Yandanooka Road - Flood Damage				128,411		
RCF017	Scroops Road - Flood Damage				2,813		
RCF018	Strawberry North East Road - Flood Damage				8,620		
RCF019	Switchback Road - Flood Damage				298,805		
RCF020	Manarra Road - Flood Damage				26,529		
RCF021	Mount Scratch Road - Flood Damage				76,180		
RCF022	Narandagy - Pintharuka Road - Flood Damage				63,088		
RCF023	Jones Road - Flood Damage				15,192		
RCF025	Telara Road - Flood Damage				15,625		
RCF026	Wick Road - Flood Damage				150,369		
RCF027	Willis Road - Flood Damage				5,655		
RCF029	Newton Road - Flood Damage				7,315		
RCF031	Michael Road - Flood Damage				587		

Capital expenditure total
Level of completion indicators



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

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

Account Description	Adopted Budget	Amended Budget	YTD Budget	YTD Actual	Variance (Under)/Over	Comment
RCF040 King Street - Flood Damage	\$	\$	\$	\$ 1,460	\$	
RCF041 Victoria Road - Flood Damage				496		
RCF043 Shenton Street - Flood Damage				874		
RCF044 William Street - Flood Damage				253		
RCF052 Irwin Street - Flood Damage				264		
RCF055 Ikewa Street - Flood Damage				709		
RCF059 Nelson Pearse Street - Flood Damage				992		
RCF060 View Street - Flood Damage				411		
RCF080 Mingenew - Mullewa Road - Flood Damage				781		
RC999 Road Construction - Roads BUA - Council Funded (Budgeting Only)	43,687	43,687	29,132	0	(29,132)	
RC000 Road Construction - Outside BUA - Gravel - Council Funded (Budgeting Only)	174,753	174,753	87,359	0	(11,861)	
RC010 Yarragadee West Road (Capital)				533		
RC011 Mooriary Road (Capital)				223		
RC012 Yandanooka West Road (Capital)				74,519		
RC018 Strawberry North East Road (Capital)				223		
RRG003 Coalseam Road (RRG)	450,001	450,001	90,000	9,511	(80,489)	
CRF002 Yandanooka North East Road (Commodity Route Funding)	412,500	412,500	0	47,685	47,685	
BS000 Road Construction Black Spot - Outside BUA - Sealed (Budgeting Only)	819,000	991,500	0	0	9,788	
BS002 Yandanooka North East Road (BS)				9,788		
Infrastructure - roads total	5,079,941	5,252,441	2,510,571	1,882,700	(627,871)	
Infrastructure - bridges						
BR0833 Yarragadee - Mingenew - Mullewa Road - Bridge (Capital)	800,000	800,000	0	0	0	
Infrastructure - bridges total	800,000	800,000	0	0	0	
Infrastructure - footpaths						
FC000 Footpath Construction General (Budgeting Only)	30,000	0	0	0	0	
Infrastructure - footpaths total	30,000	0	0	0	0	
Infrastructure - parks & ovals						
PC007 Information Bay Park - (Capital)	10,000	0	0	0	0	
PC009 Midlands Road Garden - (Capital)	25,000	25,000	0	320	320	
PC011 Skate Park - (Capital)	5,000	66,774	33,382	85,831	52,449	75k funded by DCP and LRCI
PC012 Mingenew Spring - (Capital)	20,000	20,000	20,000	0	(20,000)	
Infrastructure - parks & ovals total	60,000	111,774	53,382	86,151	32,769	
Infrastructure - airfields						
OC010 Airstrip - Infrastructure - Capital	296,000	346,560	145,518	77,952	(67,566)	
Infrastructure - airfields total	296,000	346,560	145,518	77,952	(67,566)	
Infrastructure - other						
OC006 Transfer Station - Infrastructure - Capital	30,000	30,000	30,000	29,800	(200)	
OC002 Mingenew Hill Walk Trail - Capital	75,000	75,000	30,018	9,058	(20,960)	
OC005 Public WiFi - Capital	9,000	15,000	15,000	11,691	(3,309)	
OC009 Communications tower upgrade	0	0	0	1,738	1,738	Reimbursed by DFES
Infrastructure - other total	114,000	120,000	75,018	52,287	(22,731)	
	9,195,098	8,839,932	3,236,394	2,627,335	(609,059)	

Repayments - borrowings

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

All debenture repayments were financed by general purpose revenue.

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

KEY INFORMATION

Borrowing costs are recognised as an expense when incurred except where they are directly attributable to the acquisition, construction or production of a qualifying asset. Where this is the case, they are capitalised as part of the cost of the particular asset until such time as the asset is substantially ready for its intended use or sale.

Fair values of borrowings are not materially different to their carrying amounts, since the interest payable on those borrowings is either close to current market rates or the borrowings are of a short term nature. Non-current borrowings fair values are based on discounted cash flows using a current borrowing rate.

Movement in carrying amounts

Information on leases		1 July 2022	New Leases		Principal Repayments		Principal Outstanding		Interest Repayments	
Particulars	Lease No.		Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget
		\$	\$	\$	\$	\$	\$	\$	\$	\$
Other property and services										
Photocopier	De Lage Landon	4,317	0	0	(1,800)	(3,187)	2,517	1,130	(146)	(1,534)
Total		4,317	0	0	(1,800)	(3,187)	2,517	1,130	(146)	(1,534)
Current lease liabilities		3,675					1,875			
Non-current lease liabilities		642					642			
		4,317					2,517			

All lease repayments were financed by general purpose revenue.

KEY INFORMATION

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

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

Reserve accounts

Reserve name	Opening Balance	Budget Interest Earned	Actual Interest Earned	Budget Transfers In (+)	Amended Budget Transfers In (+)	Actual Transfers In (+)	Budget Transfers Out (-)	Actual Transfers Out (-)	Budget Closing Balance	Actual YTD Closing Balance
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Restricted by Council										
Reserves cash backed - building and land	30,331	31	152	250,000	250,000	0	0	0	280,362	30,483
Reserves cash backed - plant	274,895	261	974	241,067	241,067	0	0	0	516,223	275,869
Reserves cash backed - recreation	3,099	3	16	0	0	0	0	0	3,102	3,115
Reserves cash backed - employee entitlement	76,723	69	341	0	0	0	0	0	76,792	77,064
Reserves cash backed - aged person units	12,795	13	64	2,000	2,000	0	0	0	14,808	12,859
Reserves cash backed - environmental	19,636	20	98	0	5,364	0	0	0	25,020	19,734
Reserves cash backed - land development	6,985	6	35	0	0	0	0	0	6,991	7,020
Reserves cash backed - TRC/PO/NAB building	22,240	22	111	0	0	0	0	0	22,262	22,351
Reserves cash backed - insurance	23,068	23	115	0	0	0	0	0	23,091	23,183
Reserves cash backed - economic development & marketing	10,333	10	52	0	0	0	0	0	10,343	10,385
Reserves cash backed - covid-19 emergency	80,789	82	404	0	0	0	0	0	80,871	81,193
	560,894	540	2,362	493,067	498,431	0	0	0	1,059,865	563,256

Other current liabilities	Note	Opening Balance 1 July 2022	Liability transferred from/(to) non current	Liability Increase	Liability Reduction	Closing Balance 31 December 2022
		\$		\$	\$	\$
Other liabilities						
- Contract liabilities		18,000	0	6,600	0	24,600
- Capital grant/contribution liabilities		658,769	0	769,968	(227,681)	1,201,056
Total other liabilities		676,769	0	776,568	(227,681)	1,225,656
Employee Related Provisions						
Annual leave		64,926	0	0	0	64,926
Long service leave		27,677	0	0	0	27,677
Total Employee Related Provisions		92,603	0	0	0	92,603
Total other current assets		769,372	0	776,568	(227,681)	1,318,259
Amounts shown above include GST (where applicable)						

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

KEY INFORMATION

Provisions

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

Employee Related Provisions

Short-term employee benefits

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

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

Other long-term employee benefits

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

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

Contract liabilities

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

Capital grant/contribution liabilities

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

Provider	Unspent operating grant, subsidies and contributions liability					Operating grants, subsidies and contributions revenue			
	Liability	Increase in Liability	Decrease in Liability (As revenue)	Liability	Current Liability	Adopted Budget Revenue	Amended Budget Revenue	YTD Budget	YTD Revenue Actual
	1 July 2022			31 Dec 2022	31 Dec 2022				
	\$	\$	\$	\$	\$	\$		\$	\$
Operating grants and subsidies									
General purpose funding									
Grants Commission - General	0	0	0	0	0	324,000	324,000	58,320	48,705
Grants Commission - Roads	0	0	0	0	0	396,000	396,000	71,280	37,133
Law, order, public safety									
DFES - LGGGS Operating Grant	0	0	0	0	0	19,540	19,540	7,230	8,690
DRFA - TC Seroja	0	0	0	0	0	7,600	17,600	8,802	0
DFES - AWARE program	0	6,600	0	6,600	6,600	0	0	0	0
Education and welfare									
Dept of Communities - Childcare Worker Retention	18,000	0	0	18,000	18,000	0	0	0	0
Community amenities									
DRFAWA - Push up of cyclone related waste at transfer station	0	0	0	0	0	0	25,000	0	0
Recreation and culture									
LG Heritage Consultancy Funding Pilot Program	2,018	0	0	2,018	2,018	0	0	0	0
FRRR - Town Centre Mural	1,000	0	0	1,000	1,000	0	0	0	0
Transport									
MRWA - Street Light Subsidy	0	0	0	0	0	2,600	2,600	0	0
MRWA - Direct Grant	0	0	0	0	0	91,612	91,612	91,612	93,583
DOT - Shared Path Plan	0	0	0	0	0	0	0	0	1,500
Economic services									
BRRF - Astrotourism	0	0	0	0	0	18,500	18,500	0	5,115
RDC - Storytowns	0	0	0	0	0	1,000	1,000	0	0
DPIRD - R4R Mingenew Space Precinct Masterplan	0	0	0	0	0	0	0	0	(12,000)
	21,018	6,600	0	27,618	27,618	860,852	895,852	237,244	182,726
Operating contributions									
Education and welfare									
Autumn Centre	0	0	0	0	0	50	50	0	50
Other property and services									
Jobseeker	0	0	0	0	0	10,000	10,000	10,000	0
Fuel Tax Credits	0	0	0	0	0	16,000	16,000	7,998	5,006
	0	0	0	0	0	26,050	26,050	17,998	5,056
TOTALS	21,018	6,600	0	27,618	27,618	886,902	921,902	255,242	187,782

Provider	Capital grant/contribution liabilities					Non operating grants, subsidies and contributions revenue			
	Liability	Increase in Liability	Decrease in Liability	Liability	Current Liability	Adopted Budget	Amended Budget	YTD	YTD Revenue
	1 July 2022		(As revenue)	31 Dec 2022	31 Dec 2022	Revenue	Revenue	Budget	Actual
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Non-operating grants and subsidies									
General purpose funding									
Grants Commission - Bridges	46,666	266,667	0	313,333	313,333	0	0	0	0
Law, order, public safety									
DFES - Fire Shed	0	0	0	0	0	400,000	0	0	0
DFES - Fast Attack Vehicle	0	0	0	0	0	139,138	139,138	0	230,976
Education and welfare									
LRCI Phase 3 - Daycare Centre upgrade	112,500	0	0	112,500	112,500	150,000	150,000	0	0
BBRF - Daycare Centre upgrade	0	0	0	0	0	250,000	399,500	0	0
Lotterywest - Daycare Centre upgrade	0	0	0	0	0	100,000	0	0	0
DCP - Daycare Centre upgrade	0	0	0	0	0	120,000	0	0	0
DCP funding c/f from 2021/22	0	0	0	0	0	0	32,100	0	0
Other grant funding - TBC - Daycare Centre upgrade	0	0	0	0	0	0	70,500	0	0
Housing									
To be confirmed - New housing	0	0	0	0	0	125,000	0	0	0
Dept Planning, Lands and Heritage - New housing	0	0	0	0	0	36,000	0	0	0
Community amenities									
LRCI Phase 3 - Transfer Station Monitoring Bores	7,500	0	(7,500)	0	0	0	0	0	7,500
Recreation and culture									
DCP - Mingenew Hill Walking Trail	0	558	(558)	0	0	20,000	20,000	3,127	558
LRCI Phase 2 - Pump Track & Landscaping	1,499	1,281	(8,425)	(5,645)	(5,645)	5,000	5,000	782	8,425
DCP - Skate Park (b/f from 2021/22)	0	0	0	0	0	0	53,962	8,437	0
LRCI Phase 3 - Tennis Pavilion Upgrade	31,243	0	(11,810)	19,433	19,433	44,000	44,000	6,879	11,810
CSRFF - Tennis Pavilion Upgrade	0	0	0	0	0	87,000	87,000	13,602	0
To be confirmed - Midlands Road garden	0	0	(321)	0	0	12,500	12,500	1,954	321
Dept Planning, Lands and Heritage - Mingenew Springs	0	0	0	0	0	10,000	10,000	1,563	0
BBRF - Walk Trail	0	0	0	0	0	20,000	20,000	3,127	3,254
Walk Trail (LRCI c/f from 2021/22)	0	0	0	0	0	15,000	15,000	2,345	0
To be confirmed - Tennis club redevelopment	0	0	0	0	0	235,000	235,000	36,741	0
BBRF - Railway Station	0	0	0	0	0	83,000	83,000	41,502	51,758
Lotterywest - Railway Station	0	0	0	0	0	15,000	15,000	7,500	0
LRCI funding c/f from 2021/22	0	0	0	0	0	0	24,290	3,798	0
LRCI funding c/f from 2021/22 - for PC011	0	0	0	0	0	0	8,374	1,309	0
DCP funding c/f from 2021/22	0	0	0	0	0	0	49,683	7,768	0
Transport									
Regional Road Group	0	120,000	(1,817)	118,183	118,183	300,000	415,000	0	61,750
Roads to Recovery	148,470	0	0	148,470	148,470	620,556	620,556	70,912	0
Blackspot	0	208,928	(7,559)	201,369	201,369	527,320	527,320	100,000	7,559
DRFA - Flood Damage	47,689	0	(47,689)	0	0	3,161,000	3,161,000	1,099,999	1,012,551
LRCI 3 - Coalseam Rd Widening/various widening	112,500	0	(74,547)	37,953	37,953	293,479	281,663	47,749	74,547
LRCI Phase 3 - Yandanooka NE Road Upgrade	75,605	0	0	75,605	75,605	195,652	187,775	31,833	0
CRF - Yandanooka NE Road Upgrade	0	0	0	0	0	73,369	70,415	11,937	0
MRWA - Bridge	0	0	0	0	0	534,000	534,000	160,000	0
Dept of Transport - Dual Paths	0	0	0	0	0	15,000	0	0	0
DISER - Regional Airports Program	0	168,700	(2,635)	166,065	166,065	241,000	241,000	141,397	0
LRCI Phase 2 - c/f from 2021/22	0	0	0	0	0	0	48,446	8,213	8,672
DFES - Water Tank	50,561	0	(50,561)	0	0	0	50,561	29,664	53,196
Economic services									
LRCI Phase 2 - Public WIFI	1,257	1,194	(2,451)	0	0	5,750	5,750	5,750	2,451
LRCI Phase 3 - Town Centre Signage	7,500	0	0	7,500	7,500	10,000	10,000	1,563	0
LRCI Phase 3 - Repaint Bank & Post Office	11,250	0	(11,250)	0	0	15,000	15,000	15,000	11,250
DCP - Old Roads Board - exterior works	558	0	(558)	0	0	0	0	0	0
DFRA - Communication Tower	0	0	0	0	0	0	0	0	1,738
Other property and services									
LRCI Phase 2 - Admin Foyer/Library Upgrade	3,971	2,640	0	6,611	6,611	0	0	0	0
	658,769	769,968	(227,681)	1,201,377	1,201,377	7,858,765	7,642,533	1,864,453	1,548,316
Non-operating contributions									
Education and welfare									
Community Resource Centre - Daycare Centre upgrade	0	0	0	0	0	150,000	150,000	0	0
Recreation and culture									
Tennis Club - Pavilion upgrade	0	0	0	0	0	84,000	84,000	13,133	0
	0	0	0	0	0	234,000	234,000	13,133	0
TOTALS	658,769	769,968	(227,681)	1,201,377	1,201,377	8,092,765	7,876,533	1,877,586	1,548,316

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

**NOTE 14
BONDS & DEPOSITS HELD**

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

Description	Opening Balance	Amount	Amount	Closing Balance
	1 July 2022	Received	Paid	31 Dec 2022
	\$	\$	\$	\$
BCITF Levy	192	1,720	(1,837)	75
BRB - BS Levy	218	3,834	(3,825)	227
Autumn Committee	974	0	0	974
Bonds - Keys, Facilities, Equipment	3,952	2,186	(1,712)	4,426
ANZAC Day Breakfast Donation	588	0	0	588
Railway Station Project	9,583	0	0	9,583
	15,507	7,740	(7,374)	15,873

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

**NOTE 15
BUDGET AMENDMENTS**

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

GL Code	Description	Council Resolution	Classification	Non Cash	Increase in	Decrease in	Amended Budget Running Balance
				Adjustment	Cash	Available Cash	
				\$	\$	\$	\$
FC000	Footpath construction	06170822	Capital Expenses		30,000		30,000
FM000	Footpath maintenance	06170822	Operating Expenses			(15,000)	15,000
3120114	Other Grants - Footpaths	06170822	Capital Revenue			(15,000)	0
	Opening surplus adjustments	11170822			26,746		26,746
Various	DCP funding from completed projects	11170822	Capital Revenue		81,781		108,527
3110310	DCP funding for Skate park	11170822	Capital Revenue		53,962		162,489
Various	LRCI Phase 1 funding from completed projects	11170822	Capital Revenue		24,290		186,779
Various	LRCI Phase 2 funding from completed projects	11170822	Capital Revenue		25,800		212,579
3110310	LRCI Phase 2 funding for Skate park	11170822	Capital Revenue		8,374		220,953
PC011	Skate park	11170822	Capital Expenses			(61,774)	159,179
BC030	Tennis Club redevelopment	11170822	Capital Expenses			(7,000)	152,179
W0003	Cecil Newton Park/Garden	11170822	Operating Expenses		10,000		162,179
W0021	Rec Centre - Parks/Gardens	11170822	Operating Expenses		6,175		168,354
W0012	Rec Centre - Bowling Green	11170822	Operating Expenses		5,599		173,953
OC010	Airstrip upgrade	11170822	Capital Expenses			(50,561)	123,392
3120610	DFES - grant water tank	11170822	Capital Revenue		50,561		173,953
4100181	Transfer to Environmental Reserve	11170822	Capital Expenses			(5,364)	168,589
BS002	Yandanooka NE Road intersection realignment	11170822	Capital Expenses			(172,500)	(3,911)
3120110	Main Roads - grant funding	11170822	Capital Revenue		115,000		111,089
LC999	Rural residential land purchase	11170822	Capital Expenses		20,000		131,089
3090310	Rural residential land purchase	11170822	Capital Revenue			(36,000)	95,089
BC016	Railway Station upgrade	11170822	Capital Expenses			(5,000)	90,089
OC005	Public WiFi	11170822	Capital Expenses			(6,000)	84,089
BC050	Bank Building painting	11170822	Capital Expenses			(2,000)	82,089
	Additional year end adjustments	13191022	Opening Surplus(Deficit)		21,900	(5,443)	98,546
RM000	Road Maint General Gravel Outside BUA	13191022	Operating Expenses			(30,000)	68,546
3100621	PLAN - Consultant Fees MUN	13191022	Operating Revenue			(15,000)	53,546
3090310	COM HOUSE - Grant Income MUN	13191022	Capital Revenue			(125,000)	(71,454)
EM003	Temporary Worker Accommodation Project	13191022	Operating Expenses			(10,000)	(81,454)
3050710	EM MGMT - Grants MUN	13191022	Operating Revenue		10,000		(71,454)
3050515	ESL BFB - Capital Grant MUN	13191022	Capital Revenue			(400,000)	(471,454)
BC085	25 Victoria Road (Lot 85) - Fire Shed - Building (Cap	13191022	Capital Expenses		400,000		(71,454)
BC999	Community Housing Project - Building Purchase	13191022	Capital Expenses		250,000		178,546
BM500	Public Conveniences - Building Maintenance	13191022	Operating Expenses			(19,000)	159,546
PC007	Information Bay Park - (Capital)	13191022	Capital Expenses		10,000		169,546
BC030	30 Bride Street (Lot 65) - Tennis Club - Building (Ca	13191022	Capital Expenses			(50,000)	119,546
W0013	Rec Centre - Main Oval	13191022	Operating Expenses			(10,000)	109,546
W0014	Rec Centre - Hockey Oval	13191022	Operating Expenses			(5,000)	104,546
W0017	Rec Centre - Tennis Courts	13191022	Operating Expenses			(5,000)	99,546
W0016	Rec Centre - Race Track	13191022	Operating Expenses			(10,000)	89,546
W0033	Refuse Site	13191022	Operating Expenses			(25,000)	64,546
3100110	SAN - Grants MUN	13191022	Operating Revenue		25,000		89,546
2120252	ROADM - Consultants MUN	13191022	Operating Expenses			(30,000)	59,546
W0049	Marketing & Promotion	13191022	Operating Expenses			(2,000)	57,546
				0	1,175,188	(1,117,642)	57,546

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

**NOTE 16
EXPLANATION OF MATERIAL VARIANCES**

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

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

Nature or type	Var. \$	Var. %	Explanation of positive variances		Explanation of negative variances	
			Timing	Permanent	Timing	Permanent
	\$	%				
Revenue from operating activities						
Operating grants, subsidies and contributions	(67,460)	(26.43%)	▼	Received more than budgeted for Main Roads Direct Grant - \$2,000	Received less than anticipated for Financial Assistance Grant - \$43,800; Anticipated Jobseeker contribution - \$10,000	Works for the additional funding for the Mingenew Space Precinct Masterplan postponed - \$12,000
Interest earnings	19,110	188.26%	▲	Received better interest rate than anticipated		
Other revenue	(103,959)	(28.10%)	▼	Reimbursement of workers compensation claims - \$32,900; Insurance scheme membership contribution more than budgeted - \$3,400	Anticipated more revenue from Dept of Transport transactions - \$91,700; Anticipated debt recovery charges to be reimbursed - \$5,000; Anticipated income from astrotourism events - \$2,300	
Expenditure from operating activities						
Employee costs	(23,251)	(3.64%)	▲	Less maintenance completed at ovals and parks - \$20,500; Less Admin salaries & super due to staff vacancies - \$37,800; Less training and development than budgeted - \$17,300	Timing of road maintenance works (commencement of capital works delayed) - \$30,000; Additional hours allocated to supervision - \$6,900; Underallocated internal overhead costs through payroll	Workers compensation expense (fully refundable) - \$28,600
Materials and contracts	(109,785)	(18.85%)	▲	Less vehicle services completed than budgeted - \$16,3000	Consultant fees more than budgeted (road funding submissions & proposed IGA purchase) - \$6,100; Additional plant operating costs allocated due to timing of road maintenance - \$16,200; BFB expenses higher than budgeted - \$9,000 (to be claimed from DFES); sports field maintenance \$25,000 (as approved in budget amendment); extra fuel purchased due to overtime worked - \$23,000	Repair damage to Yarragadee bridge (external insurance claim) - \$37,400 (to be reimbursed to the Shire); Additional TC Seroja insurance claim - \$3,700
Utility charges	21,867	42.85%	▼	Less utility charges due to housing vacancies - \$5,400; Less utility charges at the recreational ovals and parks - \$3,600; Less street lighting expense than budgeted - \$2,700; Less water usage at standpipe than anticipated - \$1,900; Less utility charges at public buildings than anticipated - \$2,200	Leasee is responsible for the utility charges at the daycare facility - \$900	
Other expenditure	133,108	38.28%	▼	Anticipated more expense for Dept of Transport transactions - \$92,200; Anticipated more expenditure for Community Assistance Scheme - \$7,100	Additional debt recovery expense from 2021/22 - \$4,100	
Investing activities						

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

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

Nature or type	Var. \$	Var. %	Explanation of positive variances		Explanation of negative variances	
			Timing	Permanent	Timing	Permanent
	\$	%				
Proceeds from non-operating grants, subsidies and contributions	(329,270)	(17.54%)	▼ DFES Capital Grant received earlier than anticipated - \$231,000; LRCI Phase 3 funding for projects transferred earlier than budgeted - \$7,500;	Received 2021/22 RRG final claim for Mingenew-Mullewa Road - \$59,900	Expected more revenue from flood damage claims - \$87,000; Anticipated bridge funding \$160,000; Anticipated airstrip funding to be received - \$141,000; Anticipated Railway Station funding to be received - \$40,800; Anticipated funding to be received for Tennis club, Mingenew Hill projects - \$65,500; roads grants \$100,000	
Payments for property, plant and equipment and infrastr	609,059	18.82%	▼ See detail and comments in Note 7		See detail and comments in Note 7	
Closing funding surplus / (deficit)	143,215	(29.07%)	▲			

SHIRE OF MINGENEW

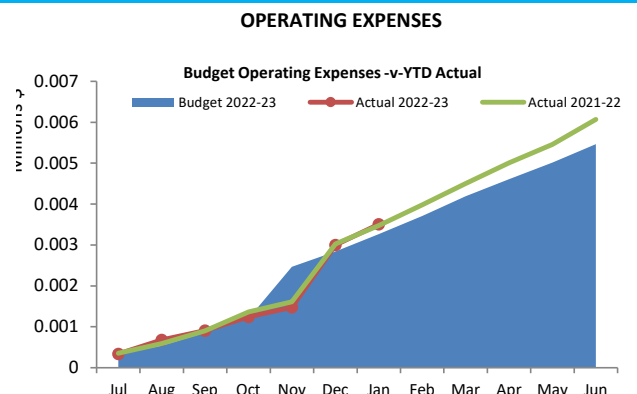
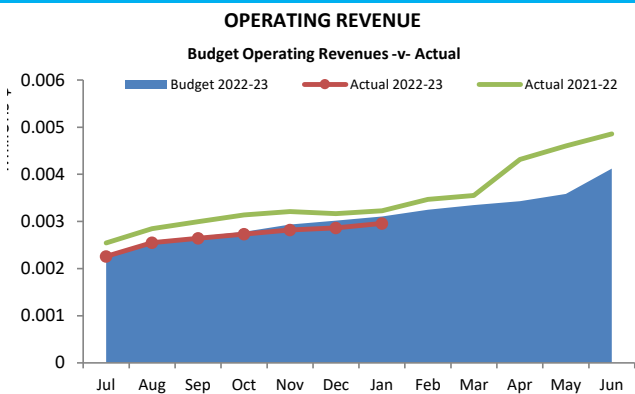
MONTHLY FINANCIAL REPORT (Containing the Statement of Financial Activity) For the period ending 31 January 2023

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

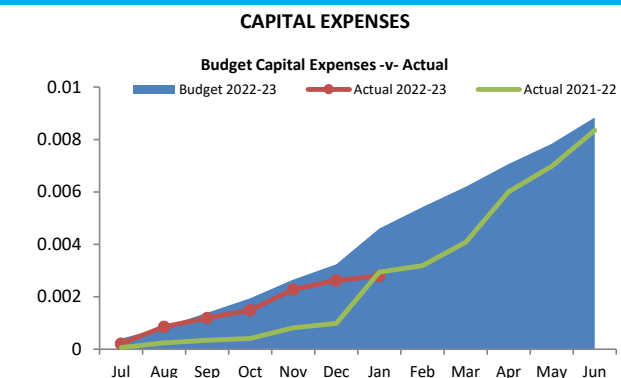
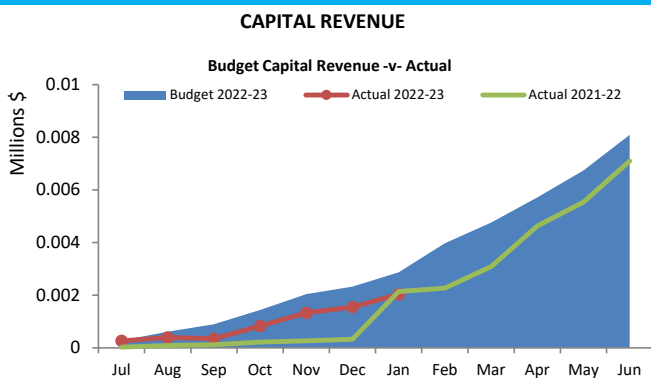
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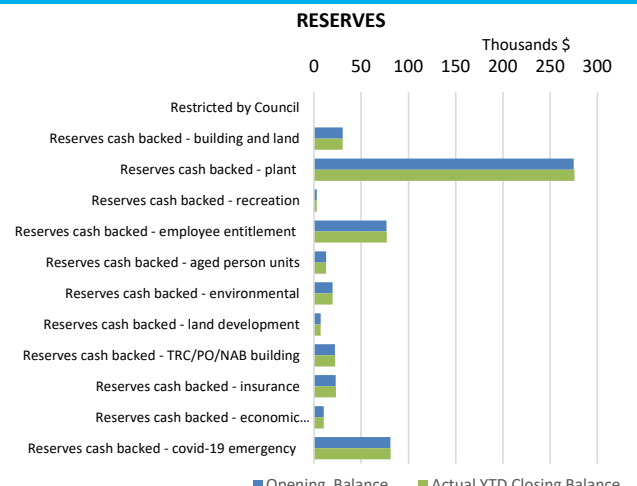
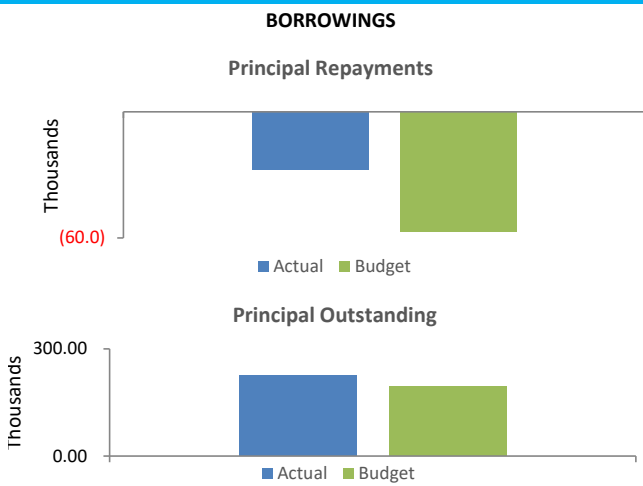
OPERATING ACTIVITIES



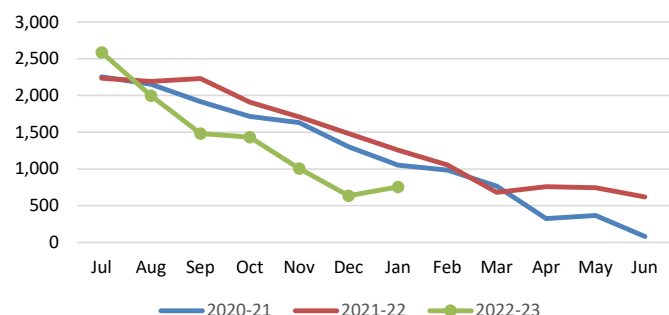
INVESTING ACTIVITIES



FINANCING ACTIVITIES



Closing funding surplus / (deficit)



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

Funding surplus / (deficit) Components

Funding surplus / (deficit)				
	Adopted Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)
Opening	\$0.59 M	\$0.64 M	\$0.64 M	\$0.00 M
Closing	\$0.00 M	\$0.41 M	\$0.76 M	\$0.35 M

Refer to Statement of Financial Activity

Cash and cash equivalents		
	\$	% of total
Unrestricted Cash	\$0.34 M	15.3%
Restricted Cash	\$1.88 M	84.7%

Refer to Note 2 - Cash and Financial Assets

Payables		
	\$	% Outstanding
Trade Payables	\$0.04 M	
0 to 30 Days		0.0%
Over 30 Days		0.0%
Over 90 Days		0%

Refer to Note 5 - Payables

Receivables		
	\$	% Collected
Rates Receivable	\$0.12 M	95.1%
Trade Receivable	\$0.48 M	
Over 30 Days		0.3%
Over 90 Days		0.1%

Refer to Note 3 - Receivables

Key Operating Activities

Amount attributable to operating activities			
Adopted Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)
\$1.04 M	\$1.14 M	\$0.91 M	(\$0.23 M)

Refer to Statement of Financial Activity

Rates Revenue		
	\$	% Variance
YTD Actual	\$2.17 M	
YTD Budget	\$2.18 M	(0.1%)

Refer to Statement of Financial Activity

Operating Grants and Contributions		
	\$	% Variance
YTD Actual	\$0.20 M	
YTD Budget	\$0.26 M	(25.6%)

Refer to Note 12 - Operating Grants and Contributions

Fees and Charges		
	\$	% Variance
YTD Actual	\$0.25 M	
YTD Budget	\$0.22 M	13.8%

Refer to Statement of Financial Activity

Key Investing Activities

Amount attributable to investing activities			
Adopted Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)
(\$1.08 M)	(\$1.33 M)	(\$0.75 M)	\$0.58 M

Refer to Statement of Financial Activity

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

Refer to Note 6 - Disposal of Assets

Asset Acquisition		
	\$	% Spent
YTD Actual	\$2.79 M	
Adopted Budget	\$9.20 M	(69.6%)

Refer to Note 7 - Capital Acquisitions

Capital Grants		
	\$	% Received
YTD Actual	\$2.04 M	
Adopted Budget	\$8.09 M	(74.8%)

Refer to Note 7 - Capital Acquisitions

Key Financing Activities

Amount attributable to financing activities			
Adopted Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)
(\$0.55 M)	(\$0.03 M)	(\$0.03 M)	(\$0.00 M)

Refer to Statement of Financial Activity

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

Refer to Note 8 - Borrowings

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

Refer to Note 10 - Cash Reserves

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

Refer to Note 9 - Lease Liabilities

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

KEY TERMS AND DESCRIPTIONS FOR THE PERIOD ENDED 31 JANUARY 2023

NATURE OR TYPE DESCRIPTIONS

REVENUE

RATES

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

OPERATING GRANTS, SUBSIDIES AND CONTRIBUTIONS

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

NON-OPERATING GRANTS, SUBSIDIES AND CONTRIBUTIONS

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

REVENUE FROM CONTRACTS WITH CUSTOMERS

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

FEES AND CHARGES

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

INTEREST EARNINGS

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

OTHER REVENUE / INCOME

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

PROFIT ON ASSET DISPOSAL

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

EXPENSES

EMPLOYEE COSTS

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

MATERIALS AND CONTRACTS

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

UTILITIES (GAS, ELECTRICITY, WATER)

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

INSURANCE

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

LOSS ON ASSET DISPOSAL

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

DEPRECIATION ON NON-CURRENT ASSETS

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

INTEREST EXPENSES

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

OTHER EXPENDITURE

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

STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 JANUARY 2023

BY NATURE OR TYPE

	Ref	Adopted Budget	Amended Budget	YTD Budget	YTD Actual	Variance \$	Variance % ((c) - (b))/(b)	Var.
	Note	(a)	(a)	(b)	(c)	(c) - (b)		
		\$	\$	\$	\$	\$	%	
Opening funding surplus / (deficit)	1(c)	592,469	635,672	635,672	635,672	0	0.00%	
Revenue from operating activities								
Rates		2,129,672	2,129,672	2,122,952	2,119,549	(3,403)	(0.16%)	
Rates (excluding general rate)		54,741	54,741	54,741	55,063	322	0.59%	
Operating grants, subsidies and contributions	12	886,902	921,902	264,247	196,694	(67,553)	(25.56%)	▼
Fees and charges		304,262	289,262	219,296	249,455	30,159	13.75%	▲
Interest earnings		12,740	12,740	10,493	34,040	23,547	224.41%	▲
Other revenue		724,919	724,919	429,424	304,537	(124,887)	(29.08%)	▼
Profit on disposal of assets	6	7,705	7,705	7,705	0	(7,705)	(100.00%)	
		4,120,941	4,140,941	3,108,858	2,959,338	(149,520)	(4.81%)	
Expenditure from operating activities								
Employee costs		(1,235,494)	(1,227,541)	(703,742)	(828,765)	(125,023)	(17.77%)	▲
Materials and contracts		(904,521)	(1,049,700)	(648,560)	(781,640)	(133,080)	(20.52%)	▲
Utility charges		(83,800)	(83,800)	(55,014)	(37,479)	17,535	31.87%	▼
Depreciation on non-current assets		(2,382,070)	(2,382,070)	(1,402,804)	(1,454,867)	(52,063)	(3.71%)	▲
Interest expenses		(8,383)	(8,383)	(1,386)	(1,498)	(112)	(8.08%)	
Insurance expenses		(146,784)	(148,784)	(148,777)	(155,561)	(6,784)	(4.56%)	
Other expenditure		(697,416)	(697,416)	(405,671)	(246,357)	159,314	39.27%	▼
Loss on disposal of assets	6	(7,000)	(7,000)	(7,000)	0	7,000	100.00%	
		(5,465,468)	(5,604,694)	(3,372,954)	(3,506,167)	(133,213)	3.95%	
Non-cash amounts excluded from operating activities	1(a)	2,381,365	2,381,365	1,402,099	1,454,867	52,768	3.76%	
Amount attributable to operating activities		1,036,838	917,612	1,138,003	908,038	(229,965)	(20.21%)	
Investing activities								
Proceeds from non-operating grants, subsidies and contributions	13	8,092,764	7,876,532	3,267,561	2,037,005	(1,230,556)	(37.66%)	▼
Proceeds from disposal of assets	6	26,862	26,862	0	0	0	0.00%	
Payments for property, plant and equipment and infrastructure	7	(9,195,098)	(8,839,932)	(4,600,582)	(2,791,955)	1,808,627	39.31%	▼
Amount attributable to investing activities		(1,075,472)	(936,538)	(1,333,021)	(754,950)	578,071	(43.37%)	
Financing Activities								
Payments for principal portion of lease liabilities	9	(3,187)	(3,187)	(1,862)	(2,107)	(245)	(13.16%)	
Repayment of debentures	8	(57,041)	(57,041)	(28,463)	(27,610)	853	3.00%	
Transfer to reserves	10	(493,607)	(498,971)	(540)	(2,362)	(1,822)	(337.41%)	
Amount attributable to financing activities		(553,835)	(559,199)	(30,865)	(32,079)	(1,214)	3.93%	
Closing funding surplus / (deficit)	1(c)	0	57,546	409,789	756,681	346,892	(84.65%)	▲

KEY INFORMATION

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

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

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

BASIS OF PREPARATION

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

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

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

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

THE LOCAL GOVERNMENT REPORTING ENTITY

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

All monies held in the Trust Fund are excluded from the financial statements. A separate statement of those monies appears at Note 14 to these financial statements.

SIGNIFICANT ACCOUNTING POLICES

CRITICAL ACCOUNTING ESTIMATES

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

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

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

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

GOODS AND SERVICES TAX

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

ROUNDING OFF FIGURES

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

PREPARATION TIMING AND REVIEW

Date prepared: All known transactions up to 07 February 2023

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 JANUARY 2023**

(a) Non-cash items excluded from operating activities

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

	Notes	Adopted Budget	YTD Budget (a)	YTD Actual (b)
Non-cash items excluded from operating activities				
		\$	\$	\$
Adjustments to operating activities				
Less: Profit on asset disposals	6	(7,705)	(7,705)	0
Add: Loss on asset disposals	6	7,000	7,000	0
Add: Depreciation on assets		2,382,070	1,402,804	1,454,867
Total non-cash items excluded from operating activities		2,381,365	1,402,099	1,454,867

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

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

		Adopted Budget Closing 30 June 2023	Last Year Closing 30 June 2022	Year to Date 31 January 2023
Adjustments to net current assets				
Less: Reserves - restricted cash	10	(1,054,501)	(560,894)	(563,256)
Add: Borrowings	8	(1,710)	55,331	27,721
Add: Provisions employee related provisions	11	92,603	92,601	92,603
Add: Lease liabilities	9	488	3,675	1,568
Total adjustments to net current assets		(963,120)	(409,287)	(441,364)

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

Current assets				
Cash and cash equivalents	2	1,928,388	2,004,070	2,215,415
Rates receivables	3	34,000	39,714	115,148
Receivables	3	100,577	1,013,774	476,100
Other current assets	4	4,228	37,407	24,056
Less: Current liabilities				
Payables	5	(336,268)	(1,221,628)	(234,424)
Borrowings	8	1,710	(55,331)	(27,721)
Contract liabilities	11	(676,424)	(676,769)	(1,276,358)
Lease liabilities	9	(488)	(3,675)	(1,568)
Provisions	11	(92,603)	(92,603)	(92,603)
Less: Total adjustments to net current assets	1(b)	(963,120)	(409,287)	(441,364)
Closing funding surplus / (deficit)		0	635,672	756,681

CURRENT AND NON-CURRENT CLASSIFICATION

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

Description	Classification	Unrestricted	Restricted	Total Cash	Trust	Institution	Interest Rate	Maturity Date
		\$	\$	\$	\$			
Float	Cash and cash equivalents	100	0	100	0			On Hand
Municipal Fund	Cash and cash equivalents	338,250	1,313,811	1,652,061	0	NAB	3.35%	Chq A/C
Reserve Fund	Cash and cash equivalents	0	563,254	563,254	0	NAB	3.20%	August 2023
Total		338,350	1,877,065	2,215,415	0			
Comprising								
Cash and cash equivalents		338,350	1,877,065	2,215,415	0			
		338,350	1,877,065	2,215,415	0			

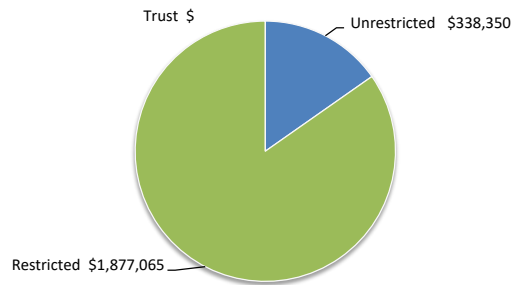
KEY INFORMATION

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

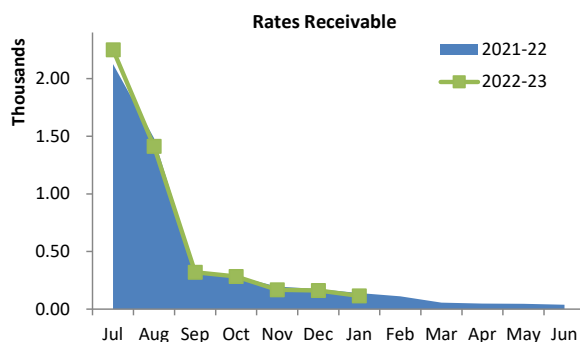
The local government classifies financial assets at amortised cost if both of the following criteria are met:

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

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



Rates receivable	30 June 2022	31 Jan 2023
	\$	\$
Opening arrears previous years	33,480	39,714
Levied this year	2,044,488	2,174,612
Levied service charges this year	104,419	131,609
Less - collections to date	(2,142,673)	(2,230,787)
Gross rates collectable	39,714	115,148
Net rates collectable	39,714	115,148
% Collected	98.2%	95.1%



Receivables - general	Credit	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$	\$
Receivables - general	(500)	451,609	756	0	532	452,397
Percentage	(0.1%)	99.8%	0.2%	0%	0.1%	
Balance per trial balance						
Sundry receivable						452,397
GST receivable						25,278
Allowance for impairment of receivables from contracts with customers						(1,575)
Total receivables general outstanding						476,100

Amounts shown above include GST (where applicable)

KEY INFORMATION

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

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

Classification and subsequent measurement

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

Trade and other receivables are held with the objective to collect the contractual cashflows and therefore the Shire measures them subsequently at amortised cost using the effective interest rate method.

	Opening Balance 1 July 2022	Asset Increase	Asset Reduction	Closing Balance 31 January 2023
	\$	\$	\$	\$
Other current assets				
Inventory				
Fuel	4,228	36,706	(33,946)	6,988
Other Assets				
Prepayments	28,907	5,200	(17,039)	17,068
Accrued income	4,272	0	(4,272)	0
Total other current assets	37,407	41,906	(55,257)	24,056
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.

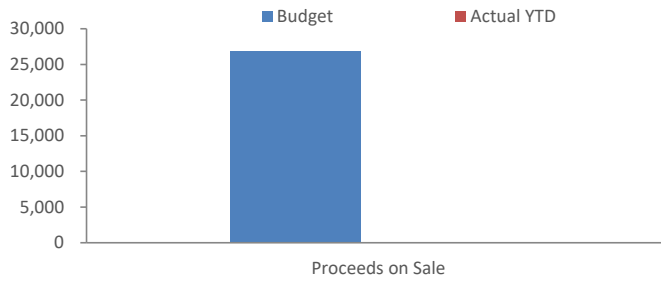
Payables - general	Credit	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$	\$
Payables - general	0	0	0	0	0	0
Percentage	0%	0%	0%	0%	0%	
Balance per trial balance						
Sundry creditors	(Sundry creditors \$0 + ESL creditors \$576 + Payroll creditors \$44,256)					44,832
ATO liabilities						48,357
Receipts in advance						1,570
Other payables - bond held						15,925
Prepaid rates						4,170
Accrued expense						119,570
Total payables general outstanding						234,424

Amounts shown above include GST (where applicable)

KEY INFORMATION

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

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



Capital acquisitions	Adopted Budget	Amended Budget	YTD Budget	YTD Actual	YTD Actual Variance
	\$		\$	\$	\$
Land - freehold land	72,000	52,000	0	0	0
Buildings - non-specialised	1,160,000	912,000	227,560	30,744	(196,816)
Buildings - specialised	1,118,157	780,157	187,000	201,819	14,819
Furniture and equipment	10,000	10,000	0	0	0
Plant and equipment	305,000	305,000	184,998	83,350	(101,648)
Bushfire equipment	150,000	150,000	0	230,976	230,976
Infrastructure - roads	5,079,941	5,252,441	3,550,945	2,026,586	(1,524,359)
Infrastructure - bridges	800,000	800,000	133,280	0	(133,280)
Infrastructure - footpaths	30,000	0	0	0	0
Infrastructure - parks & ovals	60,000	111,774	64,514	88,241	23,727
Infrastructure - airfields	296,000	346,560	169,771	77,952	(91,819)
Infrastructure - other	114,000	120,000	82,514	52,287	(30,227)
Payments for Capital Acquisitions	9,195,098	8,839,932	4,600,582	2,791,955	(1,808,627)
Capital Acquisitions Funded By:					
	\$		\$	\$	\$
Capital grants and contributions	8,092,764	7,876,532	3,267,561	2,037,005	(1,230,556)
Other (disposals & C/Fwd)	26,862	0	0	0	0
Contribution - operations	1,075,472	963,400	1,333,021	754,950	(578,071)
Capital funding total	9,195,098	8,839,932	4,600,582	2,791,955	(1,808,627)

SIGNIFICANT ACCOUNTING POLICIES

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

Assets for which the fair value as at the date of acquisition is under \$5,000 are not recognised as an asset in accordance with *Financial Management Regulation 17A (5)*. These assets are expensed immediately.

Where multiple individual low value assets are purchased together as part of a larger asset or collectively forming a larger asset exceeding the threshold, the individual assets are recognised as one asset and capitalised.

Initial recognition and measurement for assets held at cost

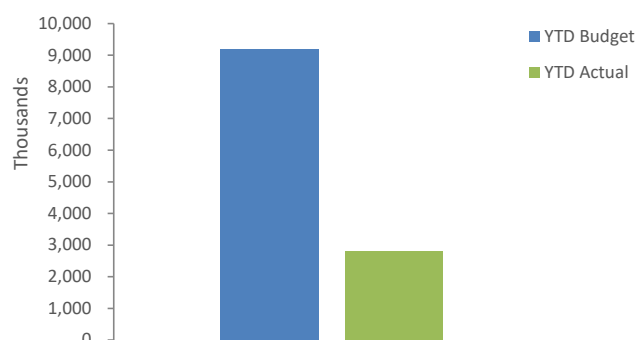
Plant and equipment including furniture and equipment is recognised at cost on acquisition in accordance with *Financial Management Regulation 17A*. Where acquired at no cost the asset is initially recognise at fair value. Assets held at cost are depreciated and assessed for impairment annually.

Initial recognition and measurement between

mandatory revaluation dates for assets held at fair value

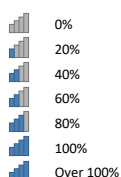
In relation to this initial measurement, cost is determined as the fair value of the assets given as consideration plus costs incidental to the acquisition. For assets acquired at zero cost or otherwise significantly less than fair value, cost is determined as fair value at the date of acquisition. The cost of non-current assets constructed by the Shire includes the cost of all materials used in construction, direct labour on the project and an appropriate proportion of variable and fixed overheads.

Payments for Capital Acquisitions



Capital expenditure total

Level of completion indicators



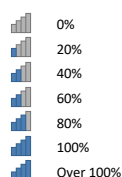
Percentage Year to Date Actual to Annual Budget expenditure where the expenditure over budget highlighted in red.

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

Account Description		Adopted Budget	Amended Budget	YTD Budget	YTD Actual	Variance (Under)/Over	Comment
		\$	\$	\$	\$	\$	
Land - freehold land							
LC999	Community Housing Project - Land Purchase (Budget Only)	72,000	52,000	0	0	0	
Land - freehold land total		72,000	52,000	0	0	0	
Buildings - non-specialised							
BC076	76 Phillip Street (Lot 106) - Daycare Centre - Building (Capital)	800,000	800,000	133,280	0	(133,280)	
BC025	25 Shenton Street (Lot 66) - Residence - Building (Capital)	20,000	20,000	20,000	11,508	(8,492)	
BC121	12 Victoria Road (Lot 66) - Unit 1 (APU) - Building (Capital)	6,250	6,250	0	0	0	
BC122	12 Victoria Road (Lot 66) - Unit 2 (APU) - Building (Capital)	6,250	6,250	3,640	0	(3,640)	
BC123	12 Victoria Road (Lot 66) - Unit 3 (APU) - Building (Capital)	6,250	6,250	3,640	0	(3,640)	
BC124	12 Victoria Road (Lot 66) - Unit 4 (APU) - Building (Capital)	6,250	6,250	0	0	0	
BC999	Community Housing Project - Building Purchase (Budget Only)	250,000	0	0	0	0	
BC054	54 Midlands Road (Lot 71) - MIG Office - Building (Capital)	10,000	10,000	10,000	0	(10,000)	
BC050	50 Midlands Road (Lot 73) - Post Office - Building (Capital)	15,000	17,000	17,000	16,138	(862)	
BC021	21 Victoria Road (Lot 83) - Administration Office - Building (Capital)	40,000	40,000	40,000	3,098	(36,902)	
Building - non-specialised total		1,160,000	912,000	227,560	30,744	(196,816)	
Buildings - specialised							
BC085	25 Victoria Road (Lot 85) - Fire Shed - Building (Capital)	400,000	0	0	0	0	
BC019	19 Victoria Road (Lot 82) - Hall - Building (Capital)	50,000	50,000	0	0	0	
BC030	30 Bride Street (Lot 65) - Tennis Club - Building (Capital)	486,157	543,157	0	14,997	14,997	
BC016	16 Midlands Road - Railway Station - Building (Capital)	182,000	187,000	187,000	186,822	(178)	
Building - specialised total		1,118,157	780,157	187,000	201,819	14,819	
Furniture and equipment							
FE003	ADMIN - Furniture & Equipment - Capital	10,000	10,000	0	0	0	
Furniture and equipment total		10,000	10,000	0	0	0	
Plant and equipment							
PE125	Canter Truck - MI125 - Capital	110,000	110,000	0	0	0	
PE372	Utility - MI372 - Capital	35,000	35,000	35,000	0	(35,000)	Waiting on order
PE461	Tractor - MI461 - Capital	65,000	65,000	65,000	59,000	(6,000)	
PE599	Utility - MI599 - Capital	35,000	35,000	35,000	0	(35,000)	Waiting on order
PE999	Sundry Plant Purchases - Capital	30,000	30,000	19,998	0	(19,998)	
PE3620	Water Tanker Trailer - MI3620 - Capital	30,000	30,000	30,000	24,350	(5,650)	
Plant and equipment total		305,000	305,000	184,998	83,350	(101,648)	
Bushfire equipment							
PE827	Light Attack Fire Vehicle - 1ECT827 - Capital	150,000	150,000	0	230,976	230,976	Funded by DFES
Bushfire equipment total		150,000	150,000	0	230,976	230,976	
Infrastructure - roads							
RCF000	Roads - Flood Damage (Budget Only)	3,180,000	3,180,000	3,051,571	0	(1,175,528)	
RCF001	Mingenew South Road - Flood Damage				18,637		
RCF002	Yandanooka North East Road - Flood Damage				22,684		
RCF003	Coalseam Road - Flood Damage				168,329		
RCF004	Nanekine Road - Flood Damage				1,028		
RCF005	Yandanooka Melara Road - Flood Damage				104,112		
RCF006	Depot Hill Road - Flood Damage				158,482		
RCF008	Allanooka Springs Road - Flood Damage				2,312		
RCF009	Erangy Spring Road - Flood Damage				47,353		
RCF010	Yarragadee West Road - Flood Damage				39,527		
RCF011	Mooriary Road - Flood Damage				38,582		
RCF012	Yandanooka West Road - Flood Damage				196,311		
RCF013	Enokurra Road - Flood Damage				184,003		
RCF014	Yandanooka South Road - Flood Damage				88,836		
RCF015	Morawa - Yandanooka Road - Flood Damage				128,411		
RCF017	Scroops Road - Flood Damage				2,813		
RCF018	Strawberry North East Road - Flood Damage				9,036		
RCF019	Switchback Road - Flood Damage				298,805		
RCF020	Manarra Road - Flood Damage				26,529		
RCF021	Mount Scratch Road - Flood Damage				76,180		
RCF022	Narandagy - Pintharuka Road - Flood Damage				63,088		
RCF023	Jones Road - Flood Damage				15,192		
RCF025	Telara Road - Flood Damage				15,625		
RCF026	Wick Road - Flood Damage				150,369		
RCF027	Willis Road - Flood Damage				5,655		
RCF029	Newton Road - Flood Damage				7,315		

Capital expenditure total

Level of completion indicators



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

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

Account Description		Adopted Budget	Amended Budget	YTD Budget	YTD Actual	Variance (Under)/Over	Comment
		\$	\$	\$	\$	\$	
RCF031	Michael Road - Flood Damage				587		
RCF040	King Street - Flood Damage				1,461		
RCF041	Victoria Road - Flood Damage				496		
RCF043	Shenton Street - Flood Damage				874		
RCF044	William Street - Flood Damage				253		
RCF052	Irwin Street - Flood Damage				264		
RCF055	Ikewa Street - Flood Damage				709		
RCF059	Nelson Pearse Street - Flood Damage				993		
RCF060	View Street - Flood Damage				411		
RCF080	Mingenev - Mullewa Road - Flood Damage				781		
RC999	Road Construction - Roads BUA - Council Funded (Budgeting Only)	43,687	43,687	36,410	0	(36,410)	
RC000	Road Construction - Outside BUA - Gravel - Council Funded (Budgeting Only)	174,753	174,753	116,490	0	(35,932)	
RC010	Yarragadee West Road (Capital)				112		
RC011	Mooriary Road (Capital)				223		
RC012	Yandanooka West Road (Capital)				74,519		
RC015	Morawa - Yandanooka Road (Capital)				5,425		
RC018	Strawberry North East Road (Capital)				279		
RRG003	Coalseam Road (RRG)	450,001	450,001	112,501	12,511	(99,990)	
CRF002	Yandanooka North East Road (Commodity Route Funding)	412,500	412,500	68,723	47,685	(21,038)	
BS000	Road Construction Black Spot - Outside BUA - Sealed (Budgeting Only)	819,000	991,500	165,250	0	(155,461)	
BS002	Yandanooka North East Road (BS)				9,789		
Infrastructure - roads total		5,079,941	5,252,441	3,550,945	2,026,586	(1,524,359)	
Infrastructure - bridges							
BR0833	Yarragadee - Mingenev - Mullewa Road - Bridge (Capital)	800,000	800,000	133,280	0	(133,280)	
Infrastructure - bridges total		800,000	800,000	133,280	0	(133,280)	
Infrastructure - footpaths							
FC000	Footpath Construction General (Budgeting Only)	30,000	0	0	0	0	
Infrastructure - footpaths total		30,000	0	0	0	0	
Infrastructure - parks & ovals							
PC007	Information Bay Park - (Capital)	10,000	0	0	0	0	
PC009	Midlands Road Garden - (Capital)	25,000	25,000	0	320	320	
PC011	Skate Park - (Capital)	5,000	66,774	44,514	87,921	43,407	75k funded by DCP and LRCI
PC012	Mingenev Spring - (Capital)	20,000	20,000	20,000	0	(20,000)	
Infrastructure - parks & ovals total		60,000	111,774	64,514	88,241	23,727	
Infrastructure - airfields							
OC010	Airstrip - Infrastructure - Capital	296,000	346,560	169,771	77,952	(91,819)	
Infrastructure - airfields total		296,000	346,560	169,771	77,952	(91,819)	
Infrastructure - other							
OC006	Transfer Station - Infrastructure - Capital	30,000	30,000	30,000	29,800	(200)	
OC002	Mingenev Hill Walk Trail - Capital	75,000	75,000	37,514	9,058	(28,456)	
OC005	Public WiFi - Capital	9,000	15,000	15,000	11,691	(3,309)	
OC009	Communications tower upgrade	0	0	0	1,738	1,738	Reimbursed by DFES
Infrastructure - other total		114,000	120,000	82,514	52,287	(30,227)	
		9,195,098	8,839,932	4,600,582	2,791,955	(1,808,627)	

Repayments - borrowings

Information on borrowings Particulars	Loan No.	1 July 2022	New Loans		Principal Repayments		Principal Outstanding		Interest Repayments	
			Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget
		\$	\$	\$	\$	\$	\$	\$	\$	\$
Transport										
Grader	146	252,499	0	0	(27,610)	(57,041)	224,889	195,458	(1,334)	(6,849)
Total		252,499	0	0	(27,610)	(57,041)	224,889	195,458	(1,334)	(6,849)
Current borrowings		57,041					27,721			
Non-current borrowings		195,458					197,168			
		252,499					224,889			

All debenture repayments were financed by general purpose revenue.

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

KEY INFORMATION

Borrowing costs are recognised as an expense when incurred except where they are directly attributable to the acquisition, construction or production of a qualifying asset. Where this is the case, they are capitalised as part of the cost of the particular asset until such time as the asset is substantially ready for its intended use or sale.

Fair values of borrowings are not materially different to their carrying amounts, since the interest payable on those borrowings is either close to current market rates or the borrowings are of a short term nature. Non-current borrowings fair values are based on discounted cash flows using a current borrowing rate.

Movement in carrying amounts

Information on leases		1 July 2022	New Leases		Principal Repayments		Principal Outstanding		Interest Repayments	
Particulars	Lease No.		Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget
		\$	\$	\$	\$	\$	\$	\$	\$	\$
Other property and services										
Photocopier	De Lage Landon	4,317	0	0	(2,107)	(3,187)	2,210	1,130	(163)	(1,534)
Total		4,317	0	0	(2,107)	(3,187)	2,210	1,130	(163)	(1,534)
Current lease liabilities		3,675					1,568			
Non-current lease liabilities		642					642			
		4,317					2,210			

All lease repayments were financed by general purpose revenue.

KEY INFORMATION

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

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

Reserve accounts

Reserve name	Opening Balance	Budget Interest Earned	Actual Interest Earned	Budget Transfers In (+)	Amended Budget Transfers In (+)	Actual Transfers In (+)	Budget Transfers Out (-)	Actual Transfers Out (-)	Budget Closing Balance	Actual YTD Closing Balance
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Restricted by Council										
Reserves cash backed - building and land	30,331	31	152	250,000	250,000	0	0	0	280,362	30,483
Reserves cash backed - plant	274,895	261	974	241,067	241,067	0	0	0	516,223	275,869
Reserves cash backed - recreation	3,099	3	16	0	0	0	0	0	3,102	3,115
Reserves cash backed - employee entitlement	76,723	69	341	0	0	0	0	0	76,792	77,064
Reserves cash backed - aged person units	12,795	13	64	2,000	2,000	0	0	0	14,808	12,859
Reserves cash backed - environmental	19,636	20	98	0	5,364	0	0	0	25,020	19,734
Reserves cash backed - land development	6,985	6	35	0	0	0	0	0	6,991	7,020
Reserves cash backed - TRC/PO/NAB building	22,240	22	111	0	0	0	0	0	22,262	22,351
Reserves cash backed - insurance	23,068	23	115	0	0	0	0	0	23,091	23,183
Reserves cash backed - economic development & marketing	10,333	10	52	0	0	0	0	0	10,343	10,385
Reserves cash backed - covid-19 emergency	80,789	82	404	0	0	0	0	0	80,871	81,193
	560,894	540	2,362	493,067	498,431	0	0	0	1,059,865	563,256

Other current liabilities	Note	Opening Balance 1 July 2022	Liability transferred from/(to) non current	Liability Increase	Liability Reduction	Closing Balance 31 January 2023
		\$		\$	\$	\$
Other liabilities						
- Contract liabilities		18,000	0	6,600	0	24,600
- Capital grant/contribution liabilities		658,769	0	893,113	(300,124)	1,251,758
Total other liabilities		676,769	0	899,713	(300,124)	1,276,358
Employee Related Provisions						
Annual leave		64,926	0	0	0	64,926
Long service leave		27,677	0	0	0	27,677
Total Employee Related Provisions		92,603	0	0	0	92,603
Total other current assets		769,372	0	899,713	(300,124)	1,368,961
Amounts shown above include GST (where applicable)						

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

KEY INFORMATION

Provisions

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

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

Employee Related Provisions

Short-term employee benefits

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

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

Other long-term employee benefits

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

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

Contract liabilities

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

Capital grant/contribution liabilities

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

Provider	Unspent operating grant, subsidies and contributions liability					Operating grants, subsidies and contributions revenue			
	Liability	Increase in Liability	Decrease in Liability (As revenue)	Liability	Current Liability	Adopted Budget Revenue	Amended Budget Revenue	YTD Budget	YTD Revenue Actual
	1 July 2022			31 Jan 2023	31 Jan 2023				
	\$	\$	\$	\$	\$	\$		\$	\$
Operating grants and subsidies									
General purpose funding									
Grants Commission - General	0	0	0	0	0	324,000	324,000	58,320	48,705
Grants Commission - Roads	0	0	0	0	0	396,000	396,000	71,280	37,133
Law, order, public safety									
DFES - LGGGS Operating Grant	0	0	0	0	0	19,540	19,540	13,385	15,863
DRFA - TC Seroja	0	0	0	0	0	7,600	17,600	10,269	0
DFES - AWARE program	0	6,600	0	6,600	6,600	0	0	0	0
Education and welfare									
Dept of Communities - Childcare Worker Retention	18,000	0	0	18,000	18,000	0	0	0	0
Community amenities									
DRFAWA - Push up of cyclone related waste at transfer station	0	0	0	0	0	0	25,000	0	0
Recreation and culture									
LG Heritage Consultancy Funding Pilot Program	2,018	0	(2,018)	0	0	0	0	0	2,018
FRRR - Town Centre Mural	1,000	0	0	1,000	1,000	0	0	0	0
Transport									
MRWA - Street Light Subsidy	0	0	0	0	0	2,600	2,600	0	0
MRWA - Direct Grant	0	0	0	0	0	91,612	91,612	91,612	93,583
DOT - Shared Path Plan	0	0	0	0	0	0	0	0	1,500
Economic services									
BRRF - Astrotourism	0	0	0	0	0	18,500	18,500	0	5,115
RDC - Storytowns	0	0	0	0	0	1,000	1,000	0	0
DPIRD - R4R Mingenew Space Precinct Masterplan	0	0	0	0	0	0	0	0	(12,000)
	21,018	6,600	(2,018)	25,600	25,600	860,852	895,852	244,866	191,917
Operating contributions									
Education and welfare									
Autumn Centre	0	0	0	0	0	50	50	50	50
Other property and services									
Jobseeker	0	0	0	0	0	10,000	10,000	10,000	0
Fuel Tax Credits	0	0	0	0	0	16,000	16,000	9,331	4,726
	0	0	0	0	0	26,050	26,050	19,381	4,776
TOTALS	21,018	6,600	(2,018)	25,600	25,600	886,902	921,902	264,247	196,694

Provider	Capital grant/contribution liabilities					Non operating grants, subsidies and contributions revenue			
	Liability	Increase in Liability	Decrease in Liability	Liability	Current Liability	Adopted Budget	Amended Budget	YTD Budget	YTD Revenue
	1 July 2022		(As revenue)	31 Jan 2023	31 Jan 2023	Revenue	Revenue	Budget	Actual
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Non-operating grants and subsidies									
General purpose funding									
Grants Commission - Bridges	46,666	266,667	0	313,333	313,333	0	0	0	0
Law, order, public safety									
DFES - Fire Shed	0	0	0	0	0	400,000	0	0	0
DFES - Fast Attack Vehicle	0	0	0	0	0	139,138	139,138	0	230,976
Education and welfare									
LRCI Phase 3 - Daycare Centre upgrade	112,500	0	0	112,500	112,500	150,000	150,000	24,998	0
BBRF - Daycare Centre upgrade	0	0	0	0	0	250,000	399,500	66,586	0
Lotterywest - Daycare Centre upgrade	0	0	0	0	0	100,000	0	0	0
DCP - Daycare Centre upgrade	0	0	0	0	0	120,000	0	0	0
DCP funding c/f from 2021/22	0	0	0	0	0	0	32,100	5,350	0
Other grant funding - TBC - Daycare Centre upgrade	0	0	0	0	0	0	70,500	11,749	0
Housing									
To be confirmed - New housing	0	0	0	0	0	125,000	0	0	0
Dept Planning, Lands and Heritage - New housing	0	0	0	0	0	36,000	0	0	0
Community amenities									
LRCI Phase 3 - Transfer Station Monitoring Bores	7,500	0	(7,500)	0	0	0	0	0	7,500
Recreation and culture									
DCP - Mingenew Hill Walking Trail	0	558	(558)	0	0	20,000	20,000	3,941	558
LRCI Phase 2 - Pump Track & Landscaping	1,499	6,926	(8,425)	0	0	5,000	5,000	1,108	8,425
DCP - Skate Park (b/f from 2021/22)	0	0	0	0	0	0	53,962	10,633	0
LRCI Phase 3 - Tennis Pavilion Upgrade	31,243	0	(11,810)	19,433	19,433	44,000	44,000	8,670	11,810
CSRFF - Tennis Pavilion Upgrade	0	0	0	0	0	87,000	87,000	17,144	0
LRCI Phase 3 - Midlands Road garden	0	7,500	(321)	7,179	7,179	12,500	12,500	2,463	320
Dept Planning, Lands and Heritage - Mingenew Springs	0	0	0	0	0	10,000	10,000	1,971	0
BBRF - Walk Trail	0	0	0	0	0	20,000	20,000	3,941	3,254
Walk Trail (LRCI c/f from 2021/22)	0	0	0	0	0	15,000	15,000	2,956	0
To be confirmed - Tennis club redevelopment	0	0	0	0	0	235,000	235,000	46,308	0
BBRF - Railway Station	0	0	0	0	0	83,000	83,000	48,419	75,688
Lotterywest - Railway Station	0	0	0	0	0	15,000	15,000	8,750	0
LRCI funding c/f from 2021/22	0	0	0	0	0	0	24,290	4,786	0
LRCI funding c/f from 2021/22 - for PC011	0	0	0	0	0	0	8,374	1,650	0
DCP funding c/f from 2021/22	0	0	0	0	0	0	49,683	9,790	0
Transport									
Regional Road Group	0	120,000	(10,039)	109,961	109,961	300,000	415,000	55,116	69,972
Roads to Recovery	148,470	0	0	148,470	148,470	620,556	620,556	88,640	0
Blackspot	0	208,928	(9,789)	199,139	199,139	527,320	527,320	100,000	9,789
DRFA - Flood Damage	47,689	0	(47,689)	0	0	3,161,000	3,161,000	2,100,000	1,418,013
LRCI 3 - Resheeting	112,500	0	(74,742)	37,758	37,758	293,479	281,663	99,292	74,742
LRCI Phase 3 - Yandanooka NE Road Upgrade	75,605	0	0	75,605	75,605	195,652	187,775	66,195	0
CRF - Yandanooka NE Road Upgrade	0	110,000	(47,685)	62,315	62,315	73,369	70,415	24,823	47,685
MRWA - Bridge	0	0	0	0	0	534,000	534,000	200,000	0
Dept of Transport - Dual Paths	0	0	0	0	0	15,000	0	0	0
DISER - Regional Airports Program	0	168,700	(2,635)	166,065	166,065	241,000	241,000	120,500	2,635
LRCI Phase 2 - c/f from 2021/22	0	0	0	0	0	0	48,446	17,078	8,672
DFES - Water Tank	50,561	0	(50,561)	0	0	0	50,561	50,561	50,561
Economic services									
LRCI Phase 2 - Public WIFI	1,257	1,194	(2,451)	0	0	5,750	5,750	5,750	2,451
LRCI Phase 3 - Town Centre Signage	7,500	0	(7,500)	0	0	10,000	10,000	10,000	0
LRCI Phase 3 - Repaint Bank & Post Office	11,250	0	(11,250)	0	0	15,000	15,000	15,000	11,250
DCP - Old Roads Board - exterior works	558	0	(558)	0	0	0	0	0	0
DFRA - Communication Tower	0	0	0	0	0	0	0	0	1,738
Other property and services									
LRCI Phase 2 - Admin Foyer/Library Upgrade	3,971	2,640	(6,611)	0	0	0	0	0	966
	658,769	893,113	(300,124)	1,251,758	1,251,758	7,858,765	7,642,533	3,234,171	2,037,005
Non-operating contributions									
Education and welfare									
Community Resource Centre - Daycare Centre upgrade	0	0	0	0	0	150,000	150,000	24,990	0
Recreation and culture									
Tennis Club - Pavilion upgrade	0	0	0	0	0	84,000	84,000	8,400	0
	0	0	0	0	0	234,000	234,000	33,390	0
TOTALS	658,769	893,113	(300,124)	1,251,758	1,251,758	8,092,765	7,876,533	3,267,561	2,037,005

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 JANUARY 2023**

**NOTE 14
BONDS & DEPOSITS HELD**

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

Description	Opening Balance	Amount	Amount	Closing Balance
	1 July 2022	Received	Paid	31 Jan 2023
	\$	\$	\$	\$
BCITF Levy	192	1,828	(1,837)	183
BRB - BS Levy	218	3,834	(3,882)	170
Autumn Committee	974	0	0	974
Bonds - Keys, Facilities, Equipment	3,952	2,186	(1,712)	4,426
ANZAC Day Breakfast Donation	588	0	0	588
Railway Station Project	9,583	0	0	9,583
	15,507	7,848	(7,431)	15,924

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 JANUARY 2023**

**NOTE 15
BUDGET AMENDMENTS**

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

GL Code	Description	Council Resolution	Classification	Non Cash	Increase in	Decrease in	Amended Budget
				Adjustment	Available Cash	Available Cash	Running Balance
				\$	\$	\$	\$
FC000	Footpath construction	06170822	Capital Expenses		30,000		30,000
FM000	Footpath maintenance	06170822	Operating Expenses			(15,000)	15,000
3120114	Other Grants - Footpaths	06170822	Capital Revenue			(15,000)	0
	Opening surplus adjustments	11170822			26,746		26,746
Various	DCP funding from completed projects	11170822	Capital Revenue		81,781		108,527
3110310	DCP funding for Skate park	11170822	Capital Revenue		53,962		162,489
Various	LRCI Phase 1 funding from completed projects	11170822	Capital Revenue		24,290		186,779
Various	LRCI Phase 2 funding from completed projects	11170822	Capital Revenue		25,800		212,579
3110310	LRCI Phase 2 funding for Skate park	11170822	Capital Revenue		8,374		220,953
PC011	Skate park	11170822	Capital Expenses			(61,774)	159,179
BC030	Tennis Club redevelopment	11170822	Capital Expenses			(7,000)	152,179
W0003	Cecil Newton Park/Garden	11170822	Operating Expenses		10,000		162,179
W0021	Rec Centre - Parks/Gardens	11170822	Operating Expenses		6,175		168,354
W0012	Rec Centre - Bowling Green	11170822	Operating Expenses		5,599		173,953
OC010	Airstrip upgrade	11170822	Capital Expenses			(50,561)	123,392
3120610	DFES - grant water tank	11170822	Capital Revenue		50,561		173,953
4100181	Transfer to Environmental Reserve	11170822	Capital Expenses			(5,364)	168,589
BS002	Yandanooka NE Road intersection realignment	11170822	Capital Expenses			(172,500)	(3,911)
3120110	Main Roads - grant funding	11170822	Capital Revenue		115,000		111,089
LC999	Rural residential land purchase	11170822	Capital Expenses		20,000		131,089
3090310	Rural residential land purchase	11170822	Capital Revenue			(36,000)	95,089
BC016	Railway Station upgrade	11170822	Capital Expenses			(5,000)	90,089
OC005	Public WiFi	11170822	Capital Expenses			(6,000)	84,089
BC050	Bank Building painting	11170822	Capital Expenses			(2,000)	82,089
	Additional year end adjustments	13191022	Opening Surplus(Deficit)		21,900	(5,443)	98,546
RM000	Road Maint General Gravel Outside BUA	13191022	Operating Expenses			(30,000)	68,546
3100621	PLAN - Consultant Fees MUN	13191022	Operating Revenue			(15,000)	53,546
3090310	COM HOUSE - Grant Income MUN	13191022	Capital Revenue			(125,000)	(71,454)
EM003	Temporary Worker Accommodation Project	13191022	Operating Expenses			(10,000)	(81,454)
3050710	EM MGMT - Grants MUN	13191022	Operating Revenue		10,000		(71,454)
3050515	ESL BFB - Capital Grant MUN	13191022	Capital Revenue			(400,000)	(471,454)
BC085	25 Victoria Road (Lot 85) - Fire Shed - Building (Ca	13191022	Capital Expenses		400,000		(71,454)
BC999	Community Housing Project - Building Purchase	13191022	Capital Expenses		250,000		178,546
BM500	Public Conveniences - Building Maintenance	13191022	Operating Expenses			(19,000)	159,546
PC007	Information Bay Park - (Capital)	13191022	Capital Expenses		10,000		169,546
BC030	30 Bride Street (Lot 65) - Tennis Club - Building (Ca	13191022	Capital Expenses			(50,000)	119,546
W0013	Rec Centre - Main Oval	13191022	Operating Expenses			(10,000)	109,546
W0014	Rec Centre - Hockey Oval	13191022	Operating Expenses			(5,000)	104,546
W0017	Rec Centre - Tennis Courts	13191022	Operating Expenses			(5,000)	99,546
W0016	Rec Centre - Race Track	13191022	Operating Expenses			(10,000)	89,546
W0033	Refuse Site	13191022	Operating Expenses			(25,000)	64,546
3100110	SAN - Grants MUN	13191022	Operating Revenue		25,000		89,546
2120252	ROADM - Consultants MUN	13191022	Operating Expenses			(30,000)	59,546
W0049	Marketing & Promotion	13191022	Operating Expenses			(2,000)	57,546
				0	1,175,188	(1,117,642)	57,546

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 JANUARY 2023**

**NOTE 16
EXPLANATION OF MATERIAL VARIANCES**

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

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

Nature or type	Var. \$	Var. %	Explanation of positive variances		Explanation of negative variances	
			Timing	Permanent	Timing	Permanent
	\$	%				
Revenue from operating activities						
Operating grants, subsidies and contributions	(67,553)	(25.56%)	▼	Received BBRF Astrotourism grant earlier than anticipated - \$5,100	Received more than budgeted for Main Roads Direct Grant - \$2,000	Received less than anticipated for Financial Assistance Grant - \$43,800; Anticipated Jobseeker contribution - \$10,000; Anticipated AWARE funding for LEMA review - \$10,300
Fees and charges	30,159	13.75%	▲		CBH Lease of land for Lupin storage (Council Resolution # 010912225) - \$30,000	
Interest earnings	23,547	224.41%	▲		Received better interest rate than anticipated - \$23,300	
Other revenue	(124,887)	(29.08%)	▼		Reimbursement of workers compensation claims - \$35,400; Insurance scheme membership contribution more than budgeted - \$3,400	Anticipated more revenue from Dept of Transport transactions - \$148,900; Anticipated debt recovery charges to be reimbursed - \$8,300; Anticipated income from astrotourism events - \$7,000
Expenditure from operating activities						
Employee costs	(125,023)	(17.77%)	▲	Less maintenance completed at ovals and parks - \$21,600; Less Admin salaries & super due to staff vacancies - \$12,600; Outside staff vacancies - \$8,900; Less training and development than budgeted - \$19,200		Additional hours allocated to supervision - \$34,000; Additional hours allocated to road maintenance - \$4,100; Underallocated internal overhead costs through payroll - \$111,700
Materials and contracts	(133,080)	(20.52%)	▲	Less vehicle services completed than budgeted - \$14,400; Waiting on health consultants invoices, used road consultants less than anticipated, IGA proposed purchase, anticipated completion of Strategic Community Plan and Community Satisfaction Survey - \$40,900		BFB expenses higher than budgeted - \$11,100 (to be claimed from DFES); Sports ovals maintenance \$20,200 (as approved in budget amendment); Extra fuel purchased due to overtime worked - \$19,500; Underallocated internal plant operational costs through payroll - \$99,300
Utility charges	17,535	31.87%	▼	Less utility charges due to housing vacancies - \$5,100; Less utility charges at the recreational ovals and parks - \$3,200; Less street lighting expense than budgeted - \$3,000; Less water usage at standpipe than anticipated - \$2,700; Less utility charges at public buildings than anticipated - \$2,000	Leasee is responsible for the utility charges at the daycare facility - \$1,100	
Depreciation on non-current assets	(52,063)	(3.71%)	▲	Depreciation under budgeted for acquisition purchased during 2021/22 year but transferred to work in progress due to the projects not completed - \$52,000		
Other expenditure	159,314	39.27%	▼	Anticipated more expense for Dept of Transport transactions - \$150,800; Anticipated more expenditure for Community Assistance Scheme - \$12,600		Additional debt recovery expense from 2021/22 - \$4,100

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 JANUARY 2023**

**NOTE 16
EXPLANATION OF MATERIAL VARIANCES**

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

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

Nature or type	Var. \$	Var. %	Explanation of positive variances		Explanation of negative variances	
			Timing	Permanent	Timing	Permanent
	\$	%				
Investing activities						
Proceeds from non-operating grants, subsidies and contributions	(1,230,556)	(37.66%)	▼ DFES Capital Grant received earlier than anticipated - \$231,000; LRCI Phase 3 funding for projects transferred earlier than budgeted - \$7,500; Received Railway Station funding - \$18,500	Received 2021/22 RRG final claim for Mingenew-Mullewa Road - \$59,900	Expected more revenue from flood damage claims - \$682,000; Anticipated bridge funding \$200,000; Anticipated airstrip funding to be received - \$117,900; Anticipated daycare funding to be received - \$133,700 Anticipated funding to be received for Tennis club, Mingenew Hill projects - \$109,400; Anticipated Roads grants to be received - \$300,200	
Payments for property, plant and equipment and infrastructure	1,808,627	39.31%	▼ Anticipated further progress for the airstrip upgrade project - \$91,800; Anticipated progress payment for walk trial - \$28,500; Anticipated progress on capital building works (25 Shenton, APU's & Admin) - \$2,700; Anticipated commencement of daycare centre upgrade - \$133,300; Anticipated progress of RRG funded and council funded road works - \$172,300; Anticipated purchase of vehicles - \$101,600; Anticipated completion of flood damage repairs - \$1,175,500; Expected commencement of bridge repairs - \$133,300; Expected further progress on Blackspot and CRF funded road upgrades - \$176,500 Anticipated commencement of Mingenew Spring works - \$20,000		Received the Fire utility earlier than anticipated - \$231,000;	Additional expense for Skate park upgrade - \$43,400
Closing funding surplus / (deficit)	346,892	(84.65%)	▲			

Shire of Mingenew - List of Payments for December 2022 and January 2023

Chq/EFT	Date	Name	Description	Amount	Totals
EFT15997	15/12/2022	COUNCILLOR	Deputy President and Councillor sitting fees for quarter ending December 31st 2022	-\$1,450.00	
EFT15998	15/12/2022	AUSTRALIA POST	Postage for the period of November 2022	-\$124.61	
EFT15999	15/12/2022	AMPAC	Rates Debt Recovery Costs - November 2022	-\$1,358.50	
EFT16000	15/12/2022	AIT SPECIALISTS PTY LTD	Professional services for determination of fuel tax credit for the period of November 2022	-\$142.12	
EFT16001	15/12/2022	APEX MIDWEST	Annual servicing to airconditioners at all shire properties	-\$6,512.40	
EFT16002	15/12/2022	Bunnings Geraldton	25 Shenton Street - house repairs and improvements	-\$660.36	
EFT16003	15/12/2022	Construction Training Fund	BCITF Return - 22758 Midlands Rd	-\$607.53	
EFT16004	15/12/2022	BOC GASES	Gas supply charge - Depot 29/10/22 - 27/11/22	-\$49.12	
EFT16005	15/12/2022	BREEZE CONNECT PTY LTD	Phone Services November 2022	-\$260.00	
EFT16006	15/12/2022	COUNCILLOR	President and Councillor sitting fees for quarter ending December 31st 2022	-\$3,554.00	
EFT16007	15/12/2022	CLEANAWAY	Waste Facility Admin and Management Fee - November 2022	-\$9,870.88	
EFT16008	15/12/2022	CHILD SUPPORT AGENCY	Payroll Deductions/Contributions	-\$738.31	
EFT16009	15/12/2022	SENIORS ACTIVITIES	Kitchen hire and meals for seniors activities - November 2022	-\$240.00	
EFT16010	15/12/2022	COMPETENT SOLUTIONS PTY LTD	Refund of accidental BPay payment to wrong creditor	-\$120.00	
EFT16011	15/12/2022	Dongara Body Builders	Department of Transport Inspections - Bus and Tractor	-\$466.80	
EFT16012	15/12/2022	Department of Mines, Industry Regulation & Safety	BSL remittance November 2022 - Strawberry NE Rd, Moorriary Rd, 907 Yandanooka Melara Rd, 4343 Erangy Spring Rd and 22758 Midlands Rd	-\$1,376.11	
EFT16013	15/12/2022	ELDERS LIMITED	Poly male adapter for Hockey oval reticulation	-\$15.90	
EFT16014	15/12/2022	COUNCILLOR	Councillor sitting fees for quarter ending December 31st 2022	-\$974.00	
EFT16015	15/12/2022	GH COUNTRY COURIERS	Silver Chain Freight Costs 01/12/22	-\$83.16	
EFT16016	15/12/2022	GERALDTON MOWER & REPAIR SPECIALIST	2 x whipper snipper heads	-\$96.00	
EFT16017	15/12/2022	Greenfield Technical Services	Annual inspection of Shires six bridge structures.	-\$4,785.00	
EFT16018	15/12/2022	GHD PTY LTD	Mingenew PM and Superintendent - Yandanooka NE Rd Intersection - Sept to Nov 2022	-\$1,767.15	
EFT16019	15/12/2022	GLASS CO	Supply of 2 x 300 x 1200 windows - CEO House renewal works	-\$1,355.00	
EFT16020	15/12/2022	HOPPY'S PARTS R US	Consumables - Depot	-\$86.35	
EFT16021	15/12/2022	COUNCILLOR	Councillor sitting fees for quarter ending December 31st 2022	-\$974.00	
EFT16022	15/12/2022	IT Vision	Managed service (omitted from original invoice 37151)	-\$11,089.34	
EFT16023	15/12/2022	INFINITUM TECHNOLOGIES	Technology Hardware refresh for Admin	-\$12,773.64	
EFT16024	15/12/2022	INTERFIRE AGENCIES PTY LTD	Bushfire Brigade Equipment - Kestral 3000 Pocket Weather Meter	-\$2,520.05	
EFT16025	15/12/2022	PERTH KALEXPRESS AND QUALITY TRANSPORT	Freight costs to deliver new water pump for use on road maintenance.	-\$115.58	
EFT16026	15/12/2022	LATERAL ASPECT	Marketing and promotions service fee November 2022	-\$4,583.33	
EFT16027	15/12/2022	LENANE HOLDINGS	Dry Hire of Semi Tanker 21st to 30th November 2022 - Moorriary Rd - TC Seroja	-\$2,200.00	
EFT16028	15/12/2022	LGRCEU	Payroll Deductions/Contributions	-\$22.00	
EFT16029	15/12/2022	SHIRE OF MINGENEW	Fleet Schedule for Vehicle licenses to 31/12/2023	-\$5,772.70	
EFT16030	15/12/2022	MIDWEST TURF SUPPLIES	Turf Renovations to Rec Centre Main Oval, Hockey Oval, Race Track and Tennis Courts	-\$47,220.00	
EFT16031	15/12/2022	Moora Toyota	15,000 km service for 177MI	-\$237.13	
EFT16032	15/12/2022	MINGENEW PRIMARY SCHOOL	Donation for books for Mingenew Primary School presentation night	-\$150.00	
EFT16033	15/12/2022	Mingenew Spring Caravan Park	Site Fees for Vans 12 & 14 October to December 2022 - No occupancy	-\$6,440.00	
EFT16034	15/12/2022	METRIC FENCING	Supply and install flat top pool fencing to Cecil Newton Precinct	-\$39,873.00	
EFT16035	15/12/2022	COUNCILLOR	Councillor sitting fees for quarter ending December 31st 2022	-\$974.00	
EFT16036	15/12/2022	MCLEODS	Legal Advice on issues relating to driveway at Shenton St - Mingenew Bakery	-\$1,316.95	
EFT16037	15/12/2022	REFUND	Refund of Bus Bond	-\$400.00	
EFT16038	15/12/2022	MINGENEW SUPERMARKET PLUS LIQUOR	Refreshments for November - Admin, Seniors activities, Council meeting, Staff BBQ and Cleaning products for Public Toilets	-\$259.81	
EFT16039	15/12/2022	PEST A KILL WA	Exterra System Renewal - Administration Office 22 December 2022 - 22 December 2023	-\$2,585.00	
EFT16040	15/12/2022	PROTECTOR FIRE SERVICES	Biannual Fire Extinguisher Inspections	-\$2,822.05	
EFT16041	15/12/2022	Pipeco Pty Ltd	Reticulation Supplies and Consumables - Rec Centre Main Oval and Hockey Oval	-\$1,539.49	
EFT16042	15/12/2022	COUNCILLOR	Councillor sitting fees for quarter ending December 31st 2022	-\$974.00	
EFT16043	15/12/2022	RED DUST HOLDINGS	Contracted EPAR works related to TC Seroja - 08/11/22 to 17/11/22, Coalseam Rd, Depot Hill Rd, Talara Rd, Scroops Rd, Depot Hill Rd, Manarra Rd, Yandanooka-Melara Rd, Yandanooka Sth Rd, Yandanooka West Rd, Wick Rd and Enokurra Rd	-\$187,575.01	
EFT16044	15/12/2022	NUTRIEN AG SOLUTIONS LIMITED	Camlock fittings for water pump trailer.	-\$33.90	
EFT16045	15/12/2022	COUNCILLOR	Councillor sitting fees for quarter ending December 31st 2022	-\$974.00	
EFT16046	15/12/2022	Slater-Gartrell Sports	Xtreme White Line Marking Paint - Rec Centre Oval and Hockey Oval	-\$935.00	
EFT16047	15/12/2022	SEEK LIMITED	Seek Advertising - Works General Hand position 2022.8	-\$329.18	
EFT16048	15/12/2022	Telstra Limited	Phone Services - 22/11/22 to 21/12/22	-\$961.76	
EFT16049	15/12/2022	Think Water Geraldton	Reticulation Supplies - MIG Garden	-\$261.20	
EFT16050	15/12/2022	THURKLE'S EARTHMOVING & MAINTENANCE PTY LTD	90 Hours D7 dozer hire plus mob & demob - Yandanooka NE Rd (CRF)	-\$41,250.00	
EFT16051	15/12/2022	DAMSTRA TECHNOLOGY PTY LTD	Damstra Monthly SAAS fee, employee and contractor inductions for November 2022	-\$741.40	
EFT16052	15/12/2022	WESTRAC PTY LTD	Inner and outer air filter - Grader	-\$1.42	
EFT16053	15/12/2022	WA CONTRACT RANGER SERVICES PTY LTD	Ranger Services 25/11/22 and 01/12/22	-\$444.12	
EFT16054	23/12/2022	Five Star Business & Communications	Kyocera billing for December 2022	-\$195.99	
EFT16055	23/12/2022	Bunnings Geraldton	Materials for Admin Office Lobby Repair	-\$1,505.52	
EFT16056	23/12/2022	BABA MARDA ROAD SERVICES	Traffic control services - Moorriary Rd TC Seroja Flood Damage Repairs	-\$9,729.25	
EFT16057	23/12/2022	COURIER AUSTRALIA (Toll)	Library Freight Costs - 11/12/22	-\$39.77	

Chq/EFT	Date	Name	Description	Amount	Totals
EFT16058	23/12/2022	CLEANAWAY	Transfer Station Management and Admin Fees - January 22 (Account not received in Jan)	-\$5,297.79	
EFT16059	23/12/2022	CHILD SUPPORT AGENCY	Payroll Deductions/Contributions	-\$738.31	
EFT16060	23/12/2022	DONGARA QUALITY MEATS	Meat for Christmas Party 21/12/22	-\$210.00	
EFT16061	23/12/2022	GH COUNTRY COURIERS	Silver Chain Freight Costs 16/12/22	-\$27.72	
EFT16062	23/12/2022	GERALDTON MOWER & REPAIR SPECIALIST	Replace bearings on cylinder blades - 30 Mower"	-\$264.40	
EFT16063	23/12/2022	GHD PTY LTD	EPAR works - DRFAWA STC Seroja - Coalseam Rd, Depot Hill Rd, Telara Rd, Scroops Rd, Manarra Rd, Yandanooka Melara Rd, Yandanooka Sth Rd, Yandanooka West Rd, Wich Rd, and Enokurra Rd	-\$7,518.39	
EFT16064	23/12/2022	HOPPPYS PARTS R US	Assorted Spare Parts for Rec Centre Bores	-\$206.34	
EFT16065	23/12/2022	Shire Of Irwin	Consultant EHO Services September 2022	-\$4,999.50	
EFT16066	23/12/2022	INTERFIRE AGENCIES PTY LTD	Bushfire Brigade Uniforms	-\$9,848.77	
EFT16067	23/12/2022	PERTH KALEXPRESS AND QUALITY TRANSPORT	Freight for Transport of Reticulation Supplies - Main Oval and Hockey Oval	-\$65.08	
EFT16068	23/12/2022	LGIS	Regional Risk Co-ordinator Fee - December 2022	-\$3,303.21	
EFT16069	23/12/2022	LENANE HOLDINGS	Dry Hire Water Cart 01-16/12/22 Moorriary Rd, TC Seroja Flood Damage Repair	-\$4,170.76	
EFT16070	23/12/2022	LGRCEU	Payroll Deductions/Contributions	-\$22.00	
EFT16071	23/12/2022	MIDWEST LOCK & SAFE	3 x 17.7 restricted keys cut for standpipe / padlock & Postage	-\$90.00	
EFT16072	23/12/2022	MARKETFORCE	Advertising - Local Govt Tenders - West Australian	-\$477.19	
EFT16073	23/12/2022	COUNCILLOR	Babysitting for Council meeting 14/12/22	-\$80.00	
EFT16074	23/12/2022	Officeworks	Stationery order for Admin	-\$293.68	
EFT16075	23/12/2022	PEMCO DIESEL PTY LTD	Repairs to steering system, replace blown hydraulic hose, supply and fill with oil, travel to and from site - Grader	-\$5,385.68	
EFT16076	23/12/2022	Pro Earth Civil	TC Seroja EPAR Works: On-site Supervisor - Coalseam Rd, Depot Hill Rd, Enokurra Rd, Manarra Rd, Scroops Rd, Telara Rd, Wick Rd, Yandanooka-Melara Rd, Yandanooka Sth Rd, and Yandanooka West Rd,	-\$21,215.21	
EFT16077	23/12/2022	STAFF	Reimbursement for purchase of items for Christmas Lunch	-\$54.80	
EFT16078	23/12/2022	Telstra Limited	ADSL Phone Services 25/11/22 to 24/12/22	-\$259.08	
EFT16079	23/12/2022	SPECIALIST WHOLESALERS PTY LTD T/AS TRUCKLINE	Airline joiners - Cat Truck	-\$27.85	
EFT16080	23/12/2022	Think Water Geraldton	Reticulation Supplies - Rec Centre Bores and Skate Park	-\$937.80	
EFT16081	23/12/2022	TOTAL UNIFORMS	Staff Uniforms Depot	-\$842.00	
EFT16082	12/01/2023	AUSTRALIA POST	Postage for the period of December 2022	-\$49.05	
EFT16083	12/01/2023	AMPAC	Rates Debt Recovery Costs - December 2022	-\$495.00	
EFT16084	12/01/2023	APEX MIDWEST	Further diagnosis of air conditioner fault - 25 Shenton St	-\$132.00	
EFT16085	12/01/2023	BOC GASES	Depot Gas Supplies - December 2022	-\$50.75	
EFT16086	12/01/2023	Blackbox Control	Monthly subscription for Satellite messaging & check in devices	-\$30.00	
EFT16087	12/01/2023	Bedrock Electrical Services	Replace flouro light with LED - 45 King St	-\$374.00	
EFT16088	12/01/2023	BREEZE CONNECT PTY LTD	Phone Services - December 2022	-\$260.00	
EFT16089	12/01/2023	CLEANAWAY	Management and Admin Fees Waste Facility - December 2022	-\$10,439.41	
EFT16090	12/01/2023	CHILD SUPPORT AGENCY	Payroll Deductions/Contributions	-\$738.31	
EFT16091	12/01/2023	SENIORS ACTIVITIES	Lunches for Senior Activities - December 2022	-\$290.00	
EFT16092	12/01/2023	Landgate	Mining Tenements Chargable 09/11/22 to 13/12/22	-\$42.15	
EFT16093	12/01/2023	DONGARA DRILLING AND ELECTRICAL	Couplings, flange and gasket for water pump	-\$83.34	
EFT16094	12/01/2023	Dongara IGA	Catering for Christmas Party 2022	-\$191.12	
EFT16095	12/01/2023	ELDERS LIMITED	Ball valve for entry statement reticulation	-\$40.70	
EFT16096	12/01/2023	GH COUNTRY COURIERS	Silver Chain Freight Costs - 23/12/22	-\$83.16	
EFT16097	12/01/2023	IT Vision	Payroll essentials online training course 17-18 Nov 2022 - Staff Training	-\$3,454.00	
EFT16098	12/01/2023	INFINITUM TECHNOLOGIES	Managed Service Agreement - January 2023	-\$5,241.39	
EFT16099	12/01/2023	PERTH KALEXPRESS AND QUALITY TRANSPORT	Freight costs for Firefighting PPE	-\$138.61	
EFT16100	12/01/2023	LATERAL ASPECT	Marketing and Promotions Service Fee December 2022	-\$4,583.33	
EFT16101	12/01/2023	LGRCEU	Payroll Deductions/Contributions	-\$22.00	
EFT16102	12/01/2023	SHIRE OF MINGENEW	Registration for M13616 Semi Trailer	-\$24.85	
EFT16103	12/01/2023	Mingenev Hotel Motel	7 days accomodation plus meals for flood damage works - Yarragadee West Rd	-\$1,236.40	
EFT16104	12/01/2023	MINGENEW TYRE SERVICES PTY LTD	1 x new grader tyre	-\$2,465.93	
EFT16105	12/01/2023	MINGENEW SUPERMARKET PLUS LIQUOR	Refreshments for Admin, Council meetings, and Christmas party for December 22	-\$287.81	
EFT16106	12/01/2023	MIGHTYMO LEISURE	Portable carport for Skate Park	-\$2,299.00	
EFT16107	12/01/2023	Officeworks	Assorted Stationery and Water for Admin	-\$279.43	
EFT16108	12/01/2023	PEMCO DIESEL PTY LTD	Repair Air Con in Truck	-\$854.58	
EFT16109	12/01/2023	RED DUST HOLDINGS	Contracted EPAR works related to TC Seroja - Coalseam Rd, Yandanooka-Melarra Rd and Yandanooka NE Rd	-\$135,097.60	
EFT16110	12/01/2023	NUTRIEN AG SOLUTIONS LIMITED	20l chlorpos for Skate Park	-\$740.52	
EFT16111	12/01/2023	SHIRE OF CHAPMAN VALLEY	Planning Services for October to December 2022	-\$1,584.00	
EFT16112	12/01/2023	Telstra Limited	Phone Services - 22/12/22 to 21/01/23	-\$1,614.71	
EFT16113	12/01/2023	WA CONTRACT RANGER SERVICES PTY LTD	Ranger Animal and Fire Services 15 - 29/12/22 and 04/01/23	-\$757.63	
EFT16114	16/01/2023	Avant Edge Consulting	Financial Management and Reg 17 Reviews for 2021/22	-\$6,050.00	
EFT16115	17/01/2023	OILTECH FUEL	Fuel usage for the period 10/11/22 to 05/01/23	-\$21,718.16	
EFT16116	25/01/2023	Five Star Business & Communications	Kyocera billing for January 2023	-\$73.05	
EFT16117	25/01/2023	ACMA	VL6CF Fire Systems License Renewal	-\$114.00	
EFT16118	25/01/2023	ATOM SUPPLY HEAD OFFICE	Pelican pick and loccite - Depot	-\$119.20	
EFT16119	25/01/2023	AFGR1 EQUIPMENT AUSTRALIA PTY LTD	Mower Blades for Z Trak Mowers	-\$500.61	
EFT16120	25/01/2023	AIT SPECIALISTS PTY LTD	Professional services for determination of fuel tax credit for the period of December 2022	-\$307.45	
EFT16121	25/01/2023	Bunnings Geraldton	Ensuite and irrigation repairs and renewal materials - 25 Shenton St	-\$2,579.02	
EFT16122	25/01/2023	MOORE AUSTRALIA (WA)	Financial Management and Budget training for senior finance staff	-\$6,116.00	
EFT16123	25/01/2023	COURIER AUSTRALIA (Toll)	Library freight costs outstanding from 11/12/22	-\$2.20	
EFT16124	25/01/2023	CHILD SUPPORT AGENCY	Payroll Deductions/Contributions	-\$738.31	
EFT16125	25/01/2023	Dongara Body Builders	Balance of payment for repairs to water tanker	-\$15,785.00	
EFT16126	25/01/2023	Department of Mines, Industry Regulation & Safety	BSL payment for December 2022	-\$56.65	
EFT16127	25/01/2023	GH COUNTRY COURIERS	Silver Chain freight - 13/01/23	-\$27.72	
EFT16128	25/01/2023	CITY OF GREATER GERALDTON	Building Certification Services - October to December 2022	-\$2,907.20	

Chq/EFT	Date	Name	Description	Amount	Totals
EFT16129	25/01/2023	Shire Of Irwin	Consultant EHO Services - December 2022	-\$1,292.50	
EFT16130	25/01/2023	JASON SIGN MAKERS	Custom road traffic signage	-\$1,441.92	
EFT16131	25/01/2023	LATERAL ASPECT	Printing of Annual Reports 2021/22	-\$417.45	
EFT16132	25/01/2023	LGRCEU	Payroll Deductions/Contributions	-\$22.00	
EFT16133	25/01/2023	MINGENEW PAINTING GROUP	Mural to be painted on end of old tourist centre building (FRRR funding)	-\$1,000.00	
EFT16134	25/01/2023	MIDWEST AERO MEDICAL AIR AMBULANCE P/L	Professional Service provided by Dr Emma Jones - December 2022	-\$3,750.00	
EFT16135	25/01/2023	Office Of The Auditor General	Fee for Attest Audit for year ended 30 June 2022	-\$30,250.00	
EFT16136	25/01/2023	Pro Earth Civil	Project management by Pro Earth Civil on the Shire portion of TCSeroja flood work repairs - Yarragadee West Rd	-\$9,952.80	
EFT16137	25/01/2023	RED DUST HOLDINGS	Supply of Stabilized Sand for TC Seroja Flood Damage Repairs - Yandanooka Melara Rd	-\$1,511.29	
EFT16138	25/01/2023	SEEK LIMITED	Advertising for Works Manager January 2023	-\$318.73	
EFT16139	25/01/2023	Astrotourism WA Pty Ltd T/as Stargazers Club WA	Service Agreement including Solar Eclipse event	-\$4,400.00	
EFT16140	25/01/2023	Think Water Geraldton	Reticulation supplies - Bakery/MIG Garden	-\$2,567.75	
EFT16141	25/01/2023	DAMSTRA TECHNOLOGY PTY LTD	Monthly SAAS fee and contractor and employee usage for December 2022	-\$464.20	
EFT16142	25/01/2023	WELLSFORD FARM PTY LTD	Gravel Supply for TC Seroja Flood Damage Repair - Coalseam Rd	-\$686.40	-\$781,998.84
DD10124.8	01/12/2022	NODE 1 PTY LTD	Fixed Wireless Service for January 2023	-\$140.00	
DD10122.1	01/12/2022	NAB BUSINESS VISA	Various	-\$6,160.07	
DD10094.1	05/12/2022	SYNERGY	Various electricity accounts for the period 24/8/22 to 24/10/22	-\$5,802.96	
DD10116.1	06/12/2022	SYNERGY	Electricity Accounts for Street Lights and Rec Centre for the period 13/10/22 to 24/11/22	-\$2,762.72	
DD10119.1	07/12/2022	BEAM	Superannuation Contributions and Employee Deductions for the pay period ending 04/12/2022	-\$8,716.63	
DD10124.4	07/12/2022	De Lage Landen Pty Ltd (DLL)	Copier Lease December 2022	-\$356.80	
DD10126.2	09/12/2022	Department of Mines, Industry Regulation & Safety	Bond variation 38144/20 - Daybreak	-\$72.00	
DD10126.1	12/12/2022	Department of Mines, Industry Regulation & Safety	Bond 72592/22 Winch-Buist	-\$500.00	
DD10138.2	15/12/2022	BUSINESS1300 PTY LTD	Live Answering Services December 2022	-\$99.00	
DD10129.1	20/12/2022	SYNERGY	Electricity account for the period 11/10/22 to 7/12/22 for 32A Shenton St	-\$81.10	
DD10129.2	20/12/2022	WATER CORPORATION	Various Water accounts for water usage to 6/12/22 and service charges to 31/12/22	-\$2,820.76	
DD10132.1	21/12/2022	BEAM	Superannuation Contributions and Employee Deductions for PPE 18122022	-\$8,554.21	
DD10136.1	21/12/2022	BP Australia Pty Ltd	Fuel usage November 2022	-\$2,992.03	
DD10159.7	03/01/2023	NODE 1 PTY LTD	Fixed Wireless Services January 2023	-\$140.00	
DD10161.1	03/01/2023	NAB BUSINESS VISA	Various	-\$3,641.15	
DD10147.1	04/01/2023	BEAM	Superannuation Contributions and Employee Deductions for PPE 01012023	-\$8,667.05	
DD10159.6	06/01/2023	De Lage Landen Pty Ltd (DLL)	Copier Lease January 2023	-\$356.80	
DD10159.3	16/01/2023	BUSINESS1300 PTY LTD	Live Answering Services January 2023	-\$100.93	
DD10157.1	17/01/2023	BEAM	Superannuation Contributions and Employee Deductions for PPE15012023	-\$8,712.06	
DD10151.1	18/01/2023	SYNERGY	Various electricity accounts for the period 14/10/22 to 10/01/23	-\$8,847.63	-\$69,523.90
DD10163.1	23/01/2023	WATER CORPORATION	Water usage for 23 Field St	-\$125.73	
DD10124.7	01/12/2022	Department Of Transport	DOT Licensing Transactions 29/11/2022	-\$520.40	
DD10124.6	05/12/2022	Department Of Transport	DOT Licensing Transactions 01/12/2022	-\$1,009.70	
DD10124.5	06/12/2022	Department Of Transport	DOT Licensing Transactions 02/12/2022	-\$939.55	
DD10124.3	08/12/2022	Department Of Transport	DOT Licensing Transactions 06/12/2022	-\$1,822.75	
DD10124.2	09/12/2022	Department Of Transport	DOT Licensing Transactions 07/12/2022	-\$727.70	
DD10159.5	11/01/2023	Department Of Transport	DOT Licensing Transactions 09/01/2023	-\$5,105.75	
DD10159.4	12/01/2023	Department Of Transport	DOT Licensing Transactions 10/01/2023	-\$10,740.40	
DD10124.1	14/12/2022	Department Of Transport	DOT Licensing Transactions 12/12/2022	-\$58.40	
DD10138.1	15/12/2022	Department Of Transport	DOT Licensing Transactions 13/12/2022	-\$1,147.55	
DD10138.3	16/12/2022	Department Of Transport	DOT Licensing Transactions 14/12/2022	-\$2,037.05	
DD10159.2	16/01/2023	Department Of Transport	DOT Licensing Transactions 12/01/2023	-\$181.90	
DD10159.1	17/01/2023	Department Of Transport	DOT Licensing Transactions 13/01/2023	-\$3,344.75	
DD10138.4	19/12/2022	Department Of Transport	DOT Licensing Transactions 15/12/2022	-\$1,292.00	
DD10138.5	20/12/2022	Department Of Transport	DOT Licensing Transactions 16/12/2022	-\$6,433.65	
DD10138.6	21/12/2022	Department Of Transport	DOT Licensing Transactions 19/12/2022	-\$2,447.85	
DD10138.7	22/12/2022	Department Of Transport	DOT Licensing Transactions 20/12/2022	-\$175.70	-\$38,110.83
			Net Salaries December 2022	-\$80,506.81	
			Net Salaries January 2023	-\$68,451.38	-\$148,958.19
				-\$1,038,591.76	-\$1,038,591.76

Jeremy Clapham

From: Jeremy Clapham
Sent: Tuesday, 20 December 2022 9:03 AM
To: Mingenew Midwest Expo Finance
Cc: Matt Fanning
Subject: FW: Shire Invoice - Lease EXPO Facilities

Hi Rikki

Just letting you know that the below request will need to be approved by Council. Our next Council Meeting is only in February; I will advise of the outcome as soon as a decision is made.

Kind Regards,

JEREMY CLAPHAM

FINANCE AND ADMIN MANAGER



T (08) 9928 1102 **M** 0437 880 995
E finmanager@mingenew.wa.gov.au
W mingenew.wa.gov.au

The Council and Staff of the Shire of Mingenew wish you
a safe and joyful Christmas and a prosperous New Year.

Please Note: The Shire will be closing down for the Christmas period from **12 noon on Friday, 23 December 2022** and will **reopen Monday, 9 January 2023**. For urgent matters during this time, our office number will be diverted to an after-hours service that will be able to pass on messages.

From: Mingenew Midwest Expo Finance <Finance@mmwe.com.au>
Sent: Monday, 19 December 2022 10:00 PM
To: Matt Fanning <ceo@mingenew.wa.gov.au>
Subject: Shire Invoice - Lease EXPO Facilities

Caution: This email originated from outside the organization. Be cautious with links and attachments.

Hi Matt

At the Expo Board Meeting on 8/12/22 the attached invoice was discussed.

We have been invoiced for 2022/2023 but as you may or may not be aware the Expo didn't happen at the Rec Centre Location in 2022.

The MMWE Board are requesting a refund for that particular year up to 60%

The Expo event for 2023 will be held at the Rec Centre facilities and the Expo Board understands we will be charged for this.

If you would like to discuss, please call my mobile 0427 745 015 or email me back.

Kind Regards



M'INTOSH & SON



**MINGENEW
MIDWEST
EXPO**

Rikki Smith
Event Coordinator

www.mmwe.com.au
0499 006 690

   @mingenewexpo





SHIRE OF MINGENEW

ABN: 41 454 990 790

COUNCIL OFFICE: 21 VICTORIA STREET

PO BOX 120, MINGENEW WA 6522

Ph: 08 9928 1102 Fax: 08 9928 1128

accounts@mingenew.wa.gov.au

www.mingenew.wa.gov.au

OFFICE HOURS: MON - FRI 8.30am - 4.30 pm

STATEMENT

McIntosh & Son, Mingenew Midwest Expo
 SECRETARY
 PO BOX 74
 MINGENEW WA 6522

DEBTOR NO. DM21

DATE 7/11/2022

PAGE NO. 1

INVOICE DATE	INVOICE NO.	CHARGE CODE	DESCRIPTION	AMOUNT
01/09/2022	10037	INV	2022/23 Club Annual Lease	4,312.00

AGED ANALYSIS				
120 DAYS+	90 DAYS	60 DAYS	30 DAYS	CURRENT
		4,312.00		

TOTAL PAYABLE	4,312.00
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OFFICE USE ONLY

IF NO RECEIPT IS REQUIRED, RETAIN TOP PORTION OF THIS INVOICE FOR YOUR RECORDS AND RETURN THE LOWER PORTION WITH YOUR REMITTANCE

SHIRE OF MINGENEW

PO BOX 120, MINGENEW WA

NAME McIntosh & Son, Mingenew Midwest Expo

INVOICE NO	AMOUNT
10037	4,312.00

INVOICE NO	AMOUNT

PAGE NO. 1

STATEMENT

DEBTOR NO. DM21

TOTAL PAYABLE	4,312.00
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Bill Code: 306290
Ref: 2000685463

Telephone & Internet Banking – BPAY[®]
 Contact your bank or financial institution to make this payment from your cheque, savings, debit, credit card or transaction account. More info: www.bpay.com.au



Pay By Mail

Make crossed cheque payable to Shire of Mingenew: PO Box 120 MINGENEW WA 6522



Pay In Person

21 Victoria Street, Mingenew Monday to Friday between 9.00am and 4.30pm Cash, Cheque or Money Orders only