



## **MCS & GCM ATTACHMENT BOOKLET FOR ORDINARY COUNCIL MEETING**

21 February 2024 at 5:00pm

### **INDEX**

#### **12. MANAGER CORPORATE SERVICES**

12.1.1 Monthly Financial Report – December 2023	1
12.2.1 Monthly Financial Report – January 2024	28
12.3.1 List of Payments – December 2023 and January 2024	55
12.5.1 2023/24 Budget Review	65

#### **13. GOVERNANCE AND COMMUNITY MANAGER**

13.3.1 Strategic Community Plan 2023-2033	77
13.3.2 Minutes of the Annual General Meeting of Electors 31 January 2024	110

# **SHIRE OF MINGENEW**

## **MONTHLY FINANCIAL REPORT**

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

**For the period ended 31 December 2023**

***LOCAL GOVERNMENT ACT 1995***

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

### **TABLE OF CONTENTS**

#### ***Statements required by regulation***

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

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

	Supplementary Information	Amended Budget Estimates (a) \$	YTD Budget Estimates (b) \$	YTD Actual (c) \$	Variance* \$ (c) - (b)	Variance* % ((c) - (b))/(b)	Var.
<b>OPERATING ACTIVITIES</b>							
<b>Revenue from operating activities</b>							
General rates	10	2,384,494	2,376,993	2,371,213	(5,780)	(0.24%)	
Rates excluding general rates		62,537	62,537	62,853	316	0.51%	
Grants, subsidies and contributions	14	139,867	126,908	153,776	26,868	21.17%	▲
Fees and charges		295,996	204,882	215,207	10,325	5.04%	▲
Interest revenue		63,474	20,418	55,560	35,142	172.11%	▲
Other revenue		460,634	231,446	196,898	(34,548)	(14.93%)	▼
Profit on asset disposals	6	39,174	0	2,474	2,474	0.00%	
Fair value adjustments to financial assets at fair value through profit or loss		0	0	1,261	1,261	0.00%	
		<b>3,446,176</b>	<b>3,023,184</b>	<b>3,059,242</b>	<b>36,058</b>	<b>1.19%</b>	
<b>Expenditure from operating activities</b>							
Employee costs		(1,454,867)	(663,424)	(552,269)	111,155	16.75%	▼
Materials and contracts		(1,281,342)	(634,562)	(571,719)	62,843	9.90%	▼
Utility charges		(86,210)	(44,266)	(39,681)	4,585	10.36%	▼
Depreciation		(2,488,645)	(1,254,275)	(1,449,798)	(195,523)	(15.59%)	▲
Finance costs		(21,450)	(601)	(392)	209	34.78%	▼
Insurance		(166,729)	(166,729)	(164,659)	2,070	1.24%	
Other expenditure		(451,508)	(225,447)	(157,854)	67,593	29.98%	▼
		<b>(5,950,751)</b>	<b>(2,989,304)</b>	<b>(2,936,372)</b>	<b>52,932</b>	<b>1.77%</b>	
Non-cash amounts excluded from operating activities	Note 2(b)	2,449,471	1,254,275	1,446,063	191,788	15.29%	▲
<b>Amount attributable to operating activities</b>		<b>(55,104)</b>	<b>1,288,155</b>	<b>1,568,933</b>	<b>280,778</b>	<b>21.80%</b>	
<b>INVESTING ACTIVITIES</b>							
<b>Inflows from investing activities</b>							
Proceeds from capital grants, subsidies and contributions	15	4,741,100	1,516,020	1,345,057	(170,963)	(11.28%)	▼
Proceeds from disposal of assets	6	173,900	0	6,000	6,000	0.00%	
		<b>4,915,000</b>	<b>1,516,020</b>	<b>1,351,057</b>	<b>(164,963)</b>	<b>(10.88%)</b>	
<b>Outflows from investing activities</b>							
Payments for property, plant and equipment	5	(3,480,000)	(657,000)	(503,755)	153,245	23.32%	▼
Payments for construction of infrastructure	5	(2,608,000)	(1,962,869)	(1,443,262)	519,607	26.47%	▼
		<b>(6,088,000)</b>	<b>(2,619,869)</b>	<b>(1,947,017)</b>	<b>672,852</b>	<b>25.68%</b>	
<b>Amount attributable to investing activities</b>		<b>(1,173,000)</b>	<b>(1,103,849)</b>	<b>(595,960)</b>	<b>507,889</b>	<b>46.01%</b>	
<b>FINANCING ACTIVITIES</b>							
<b>Inflows from financing activities</b>							
Proceeds from new debentures	11	400,000	0	0	0	0.00%	
Transfer from reserves	4	258,265	(148,000)	0	148,000	100.00%	▲
		<b>658,265</b>	<b>(148,000)</b>	<b>0</b>	<b>148,000</b>	<b>100.00%</b>	
<b>Outflows from financing activities</b>							
Repayment of borrowings	11	(87,403)	(27,831)	(27,832)	(1)	(0.00%)	
Payments for principal portion of lease liabilities	12	(3,187)	(642)	(642)	0	0.00%	
Transfer to reserves	4	(36,296)	(2,300)	(39,321)	(37,021)	(1609.61%)	▲
		<b>(126,886)</b>	<b>(30,773)</b>	<b>(67,795)</b>	<b>(37,022)</b>	<b>(120.31%)</b>	
<b>Amount attributable to financing activities</b>		<b>531,379</b>	<b>(178,773)</b>	<b>(67,795)</b>	<b>110,978</b>	<b>62.08%</b>	
<b>MOVEMENT IN SURPLUS OR DEFICIT</b>							
<b>Surplus or (deficit) at the start of the financial year</b>		696,725	696,725	696,725	0	0.00%	
Amount attributable to operating activities		(55,104)	1,288,155	1,568,933	280,778	21.80%	▲
Amount attributable to investing activities		(1,173,000)	(1,103,849)	(595,960)	507,889	46.01%	▼
Amount attributable to financing activities		531,379	(178,773)	(67,795)	110,978	62.08%	▼
<b>Surplus or (deficit) after imposition of general rates</b>		<b>0</b>	<b>702,258</b>	<b>1,601,903</b>	<b>899,645</b>	<b>128.11%</b>	▲

**KEY INFORMATION**

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

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

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

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

	Supplementary Information	30 June 2023	31 December 2023
		\$	\$
<b>CURRENT ASSETS</b>			
Cash and cash equivalents	3	1,693,610	2,107,530
Trade and other receivables		245,195	269,221
Other financial assets		563,254	1,079,710
Inventories	8	8,808	8,836
Other assets	8	434,574	125,171
<b>TOTAL CURRENT ASSETS</b>		<b>2,945,441</b>	<b>3,590,468</b>
<b>NON-CURRENT ASSETS</b>			
Trade and other receivables		29,029	29,029
Other financial assets		61,117	62,378
Property, plant and equipment		9,988,618	9,950,860
Infrastructure		51,729,040	52,261,871
Right-of-use assets		2,913	1,531
<b>TOTAL NON-CURRENT ASSETS</b>		<b>61,810,717</b>	<b>62,305,669</b>
<b>TOTAL ASSETS</b>		<b>64,756,158</b>	<b>65,896,137</b>
<b>CURRENT LIABILITIES</b>			
Trade and other payables	9	479,404	84,210
Other liabilities	13	666,235	761,952
Lease liabilities	12	642	0
Borrowings	11	55,773	27,941
Employee related provisions	13	107,008	107,008
<b>TOTAL CURRENT LIABILITIES</b>		<b>1,309,062</b>	<b>981,111</b>
<b>NON-CURRENT LIABILITIES</b>			
Borrowings	11	141,395	141,395
Employee related provisions		23,732	23,732
<b>TOTAL NON-CURRENT LIABILITIES</b>		<b>165,127</b>	<b>165,127</b>
<b>TOTAL LIABILITIES</b>		<b>1,474,189</b>	<b>1,146,238</b>
<b>NET ASSETS</b>		<b>63,281,969</b>	<b>64,749,899</b>
<b>EQUITY</b>			
Retained surplus		42,171,894	43,600,506
Reserve accounts	4	1,103,077	1,142,398
Revaluation surplus		20,006,998	20,006,995
<b>TOTAL EQUITY</b>		<b>63,281,969</b>	<b>64,749,899</b>

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



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

1 BASIS OF PREPARATION AND SIGNIFICANT ACCOUNTING POLICIES

BASIS OF PREPARATION

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

**Local Government Act 1995 requirements**

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

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

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

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

**THE LOCAL GOVERNMENT REPORTING ENTITY**

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

All monies held in the Trust Fund are excluded from the financial statements.

**Judgements and estimates**

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

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

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

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

**SIGNIFICANT ACCOUNTING POLICIES**

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

**PREPARATION TIMING AND REVIEW**

Date prepared: All known transactions up to 15 January 2024

**SHIRE OF MINGENOW**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**FOR THE PERIOD ENDED 31 DECEMBER 2023**

**2 STATEMENT OF FINANCIAL ACTIVITY INFORMATION**

		Amended Budget Opening 30 June 2023	Last Year Closing 30 June 2023	Year to Date 31 December 2023
(a) Net current assets used in the Statement of Financial Activity		Supplementary Information		
<b>Current assets</b>				
Cash and cash equivalents	3	\$ 1,224,499	\$ 1,693,610	\$ 2,107,530
Trade and other receivables		444,484	245,195	269,221
Other financial assets		0	563,254	1,079,710
Inventories	8	5,050	8,808	8,836
Other assets	8	155,200	434,574	125,171
		1,829,233	2,945,441	3,590,468
<b>Less: current liabilities</b>				
Trade and other payables	9	(218,344)	(479,404)	(84,210)
Other liabilities	13	(985,651)	(666,235)	(761,952)
Lease liabilities	12	(11,813)	(642)	0
Borrowings	11	(312,597)	(55,773)	(27,941)
Employee related provisions	13	(92,603)	(107,008)	(107,008)
		(1,621,008)	(1,309,062)	(981,111)
<b>Net current assets</b>		<b>208,225</b>	<b>1,636,379</b>	<b>2,609,357</b>
<b>Less: Total adjustments to net current assets</b>	Note 2(c)	(208,225)	(939,654)	(1,007,454)
<b>Closing funding surplus / (deficit)</b>		<b>0</b>	<b>696,725</b>	<b>1,601,903</b>

**(b) Non-cash amounts excluded from operating activities**

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

		Amended Budget	YTD Budget (a)	YTD Actual (b)
Non-cash amounts excluded from operating activities		\$	\$	\$
<b>Adjustments to operating activities</b>				
Less: Profit on asset disposals	6	(39,174)	0	(2,474)
Less: Fair value adjustments to financial assets at amortised cost		0	0	(1,261)
Add: Depreciation		2,488,645	1,254,275	1,449,798
<b>Total non-cash amounts excluded from operating activities</b>		<b>2,449,471</b>	<b>1,254,275</b>	<b>1,446,063</b>

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

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

		Amended Budget Opening 30 June 2023	Last Year Closing 30 June 2023	Year to Date 31 December 2023
Adjustments to net current assets		\$	\$	\$
Less: Reserve accounts	4	(625,238)	(1,103,077)	(1,142,398)
Add: Current liabilities not expected to be cleared at the end of the year:				
- Current portion of borrowings	11	312,597	55,773	27,941
- Current portion of lease liabilities	12	11,813	642	0
- Current portion of employee benefit provisions held in reserve	4	92,603	107,008	107,003
<b>Total adjustments to net current assets</b>	Note 2(a)	<b>(208,225)</b>	<b>(939,654)</b>	<b>(1,007,454)</b>

**CURRENT AND NON-CURRENT CLASSIFICATION**

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

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

**3 EXPLANATION OF MATERIAL VARIANCES**

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

The material variance adopted by Council for the 2023-24 year is \$10,000 or 10.00% whichever is the greater.

Description	Var. \$	Var. %	
	\$	%	
<b>Revenue from operating activities</b>			
<b>Grants, subsidies and contributions</b>	<b>26,868</b>	<b>21.17%</b>	▲
Additional Financial Assistance Grant - \$19,411;		Permanent	
Mingenew Hill Design Grant from 2022/23 completed - \$6,825;			
Main Roads direct grant more than budgeted - \$6,407;			
Final payment of BBRF Astrotourism grant from previous year - \$9,709.			
Anticipated receipt of DRFWA funds - (\$17,005).		Timing	
<b>Fees and charges</b>	<b>10,325</b>	<b>5.04%</b>	▲
Additional commercial refuse collection - \$2,200.		Permanent	
Advance payments of rental fees - \$4,837;		Timing	
Received building application revenue earlier than anticipated - \$1,353;			
Received revenue from standpipe usage earlier than anticipated - \$4,188;			
Received revenue from private works earlier than anticipated - \$3,527;			
Anticipated revenue from rate debt recovery - (\$3,191);			
Received less revenue from planning applications than anticipated - (\$2,573).			
<b>Interest revenue</b>	<b>35,142</b>	<b>172.11%</b>	▲
Additional bank interest received - \$32,758;		Permanent	
Additional penalty interest on rate debtors - \$2,185.			
<b>Other revenue</b>	<b>(34,548)</b>	<b>(14.93%)</b>	▼
Retention Funds held for Doongurra Civil Mining Pty Ltd for works completed on Yandanooka NE Road intersection not longer being pursued - \$24,789;		Permanent	
Refund of legal fees for the purchase of road intersection land - \$3,409;			
Anticipated LGIS member contribution to be received (\$6,000).			
Transport agency revenue less than anticipated - (\$58,219);		Timing	
Received more fuel tax credits than anticipated - \$3,310.			
<b>Expenditure from operating activities</b>			
<b>Employee costs</b>	<b>111,155</b>	<b>16.75%</b>	▼
Termination payout - (\$12,600);		Permanent	
Workers compensation insurance more than anticipated - (\$9,143).			
Less salaries & wages due to vacancies - \$112,939;		Timing	
Less superannuation due to vacancies - \$15,213;			
Anticipated instalment payment of fringe benefit tax - \$9,941;			
Capital portion of overheads allocation - (\$8,096).			
<b>Materials and contracts</b>	<b>62,843</b>	<b>9.90%</b>	▼
Yandanooka Hall ablution repairs - (\$16,210);		Permanent	
Advice from Auditors - President/Deputy Allowance and Members' Sitting Fees to be allocated to other expenditure from materials and contracts - \$10,042;			
Councillors elected unopposed, no election required - \$10,000;			
Valuations on Karara houses no longer required - \$4,000.			

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

**3 EXPLANATION OF MATERIAL VARIANCES**

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

The material variance adopted by Council for the 2023-24 year is \$10,000 or 10.00% whichever is the greater.

Description	Var. \$	Var. %	
	\$	%	
<b>Materials and contracts continued</b>			
Less than anticipated debt collection expenses - \$8,685;		Timing	
Less elected members training than anticipated - \$8,704;			
Anticipated completion of Strategic Community Plan - \$20,000;			
Anticipated payment of audit fees - \$27,180;			
Additional claimable DRFAWA TC Seroja expense at Tennis Club - (\$8,480);			
Anticipated Community Emergency Services Manager expense - \$4,738;			
LEMA review completed internally - \$7,600;			
Anticipated fire planning to be completed - \$2,818;			
Anticipated commencement of Public Health Plan - \$8,752;			
Less medical support expense than anticipated - \$7,472;			
Less building maintenance than anticipated - \$8,569;			
Completed oval turf renovation earlier than anticipated - (\$22,464);			
Purchased additional recreational minor assets - (\$7,585);			
Less road maintenance completed than anticipated - \$11,058;			
Progress payment for the bypass feasibility study paid earlier than anticipated - (\$44,797);			
Anticipated payment of MIG sponsorship - \$3,000;			
Waiting to receive invoices for building contract services for October to December - \$4,353;			
Anticipated consultants payment of CEO performance review - \$2,655;			
Insurance excess for worksafe investigation legal expenses - (\$5,000);			
Less tyres and tubes purchased than anticipated - \$5,872;			
Less fuel purchased than anticipated - \$11,102.			
<b>Utility charges</b>	<b>4,585</b>	<b>10.36%</b>	▼
Increased standpipe water usage - (\$1,993)		Permanent	
Billing cycle for street lighting invoice changed to quarterly - \$2,906;		Timing	
Less utility charges for community buildings - \$3,217.			
<b>Depreciation</b>	<b>(195,523)</b>	<b>(15.59%)</b>	▲
Anticipated disposal of DFES caravans - (\$18,015);		Permanent	
Budget depreciation did not account for the new additions as at 30/6/23 - (\$173,508).			
<b>Finance costs</b>	<b>209</b>	<b>34.78%</b>	▼
Anticipated commencement of new photocopier lease agreement - \$187.		Timing	
<b>Other expenditure</b>	<b>67,593</b>	<b>29.98%</b>	▼
Advice from Auditors - President/Deputy Allowance and Members' Sitting Fees to be allocated to other expenditure from materials and contracts - (\$9,869)		Permanent	
Less Dept of Transport transactions than anticipated - \$65,066;		Timing	
Anticipated Community Grants Scheme claims - \$13,023.			
<b>Non-cash amounts excluded from operating activities</b>	<b>191,788</b>	<b>15.29%</b>	▲
Anticipated disposal of DFES caravans - \$18,015;		Timing	
Budget depreciation did not account for the new additions as at 30/6/23 - \$173,508;			
Profit on disposal of traffic counters - (\$2,474).			

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

**3 EXPLANATION OF MATERIAL VARIANCES**

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

The material variance adopted by Council for the 2023-24 year is \$10,000 or 10.00% whichever is the greater.

Description	Var. \$	Var. %	
	\$	%	
<b>Inflows from investing activities</b>			
<b>Proceeds from capital grants, subsidies and contributions</b>	<b>(170,963)</b>	<b>(11.28%)</b>	▼
Received additional funds from DRFAWA - \$7,643;		Permanent	
Final payment for 2022/23 BBRF Mingenew Hill project - \$12,584;			
Overbudgeted bridge funding and expenditure - (\$133,387);			
Received the final payment for the 2022/23 Airstrip upgrade project - \$29,884.			
Daycare redevelopment grant transferred earlier than budgeted - \$14,053;		Timing	
Tennis club redevelopment grant and contributions transferred earlier than budgeted - \$314,260;			
Anticipated Main Roads and Roads to Recovery funding to be received - (\$360,000);			
Roads to Recovery funding anticipated to be transferred - (\$56,000).			
<b>Outflows from investing activities</b>			
<b>Payments for property, plant and equipment</b>	<b>153,245</b>	<b>23.32%</b>	▼
Retention payment for completed Railway Station upgrade - (6,286);		Permanent	
APU's bathroom renovations more than budgeted - (\$4,883);			
Tennis clubhouse upgrade completed under budget - \$27,467.			
Anticipated further progress of Daycare Centre upgrade - \$79,647;		Timing	
Less expenditure than anticipated for 23 Field St renovations - \$6,097;			
Anticipated purchase of land for rural residential area - \$52,000.			
<b>Payments for construction of infrastructure</b>	<b>519,607</b>	<b>26.47%</b>	▼
Bridge project overbudgeted, only required Shire's contribution towards the project - \$266,667.		Permanent	
Anticipated further progress with the roadwork - \$215,311;		Timing	
Mingenew Spring more than budgeted - (\$10,940);			
Anticipated replacement of Rec Centre shade sails - \$15,000;			
Anticipated further progress of Mingenew Hill - \$5,369;			
Anticipated the digital information sign to be completed - \$30,000.			
<b>Inflows from financing activities</b>			
<b>Transfer from reserves</b>	<b>148,000</b>	<b>100.00%</b>	▲
Anticipated transfer from plant reserve to pay for new plant - \$148,000.			
<b>Outflows from financing activities</b>			
<b>Transfer to reserves</b>	<b>(37,021)</b>	<b>(1609.61%)</b>	▲
Transfer of donations received for the Daycare Centre upgrade - (\$37,000).		Permanent	
<b>Surplus or (deficit) after imposition of general rates</b>	<b>899,645</b>	<b>128.11%</b>	▲
Due to variances described above			

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

1	Key Information	10
2	Key Information - Graphical	11
3	Cash and Financial Assets	12
4	Reserve Accounts	13
5	Capital Acquisitions	14
6	Disposal of Assets	17
7	Receivables	18
8	Other Current Assets	19
9	Payables	20
10	Rate Revenue	21
11	Borrowings	22
12	Lease Liabilities	23
13	Other Current Liabilities	24
14	Grants and contributions	25
15	Capital grants and contributions	26
16	Budget Amendments	27

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

**1 KEY INFORMATION**

**Funding Surplus or Deficit Components**

<b>Funding surplus / (deficit)</b>				
	Amended Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)
Opening	\$0.70 M	\$0.70 M	\$0.70 M	\$0.00 M
Closing	\$0.00 M	\$0.70 M	\$1.60 M	\$0.90 M

Refer to Statement of Financial Activity

<b>Cash and cash equivalents</b>		
	<b>\$3.19 M</b>	<b>% of total</b>
Unrestricted Cash	\$1.26 M	39.7%
Restricted Cash	\$1.92 M	60.3%

Refer to 3 - Cash and Financial Assets

<b>Payables</b>	
	<b>\$0.08 M</b>
Trade Payables	\$0.00 M
0 to 30 Days	0.0%
Over 30 Days	0.0%
Over 90 Days	0.0%

Refer to 9 - Payables

<b>Receivables</b>		
	<b>\$0.04 M</b>	<b>% Collected</b>
Rates Receivable	\$0.23 M	90.4%
Trade Receivable	\$0.04 M	% Outstanding
Over 30 Days		59.8%
Over 90 Days		53.8%

Refer to 7 - Receivables

**Key Operating Activities**

<b>Amount attributable to operating activities</b>			
Amended Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)
(\$0.06 M)	\$1.29 M	\$1.57 M	\$0.28 M

Refer to Statement of Financial Activity

<b>Rates Revenue</b>		
YTD Actual	<b>\$2.37 M</b>	<b>% Variance</b>
YTD Budget	\$2.38 M	(0.2%)

Refer to 10 - Rate Revenue

<b>Grants and Contributions</b>		
YTD Actual	<b>\$0.15 M</b>	<b>% Variance</b>
YTD Budget	\$0.13 M	21.2%

Refer to 14 - Grants and Contributions

<b>Fees and Charges</b>		
YTD Actual	<b>\$0.22 M</b>	<b>% Variance</b>
YTD Budget	\$0.20 M	5.0%

Refer to Statement of Financial Activity

**Key Investing Activities**

<b>Amount attributable to investing activities</b>			
Amended Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)
(\$1.17 M)	(\$1.10 M)	(\$0.60 M)	\$0.51 M

Refer to Statement of Financial Activity

<b>Proceeds on sale</b>		
YTD Actual	<b>\$0.01 M</b>	<b>%</b>
Amended Budget	\$0.17 M	(96.5%)

Refer to 6 - Disposal of Assets

<b>Asset Acquisition</b>		
YTD Actual	<b>\$1.44 M</b>	<b>% Spent</b>
Amended Budget	\$2.61 M	(44.7%)

Refer to 5 - Capital Acquisitions

<b>Capital Grants</b>		
YTD Actual	<b>\$1.35 M</b>	<b>% Received</b>
Amended Budget	\$4.74 M	(71.6%)

Refer to 5 - Capital Acquisitions

**Key Financing Activities**

<b>Amount attributable to financing activities</b>			
Amended Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)
\$0.53 M	(\$0.18 M)	(\$0.07 M)	\$0.11 M

Refer to Statement of Financial Activity

<b>Borrowings</b>	
Principal repayments	(\$0.03 M)
Interest expense	(\$0.00 M)
Principal due	\$0.17 M

Refer to 11 - Borrowings

<b>Reserves</b>	
Reserves balance	\$1.14 M
Interest earned	\$0.00 M

Refer to 4 - Cash Reserves

<b>Lease Liability</b>	
Principal repayments	(\$0.00 M)
Interest expense	(\$0.00 M)
Principal due	\$0.00 M

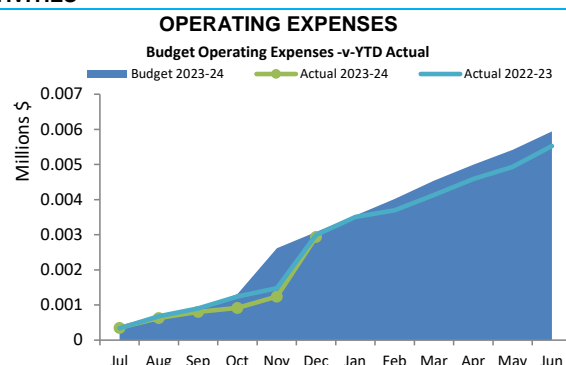
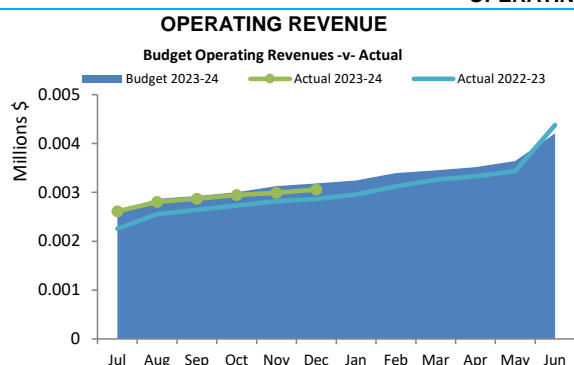
Refer to Note 12 - Lease Liabilities

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

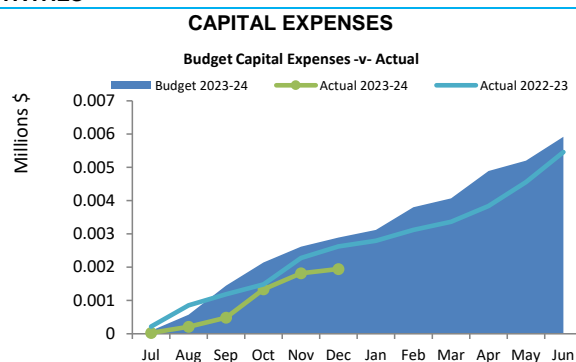
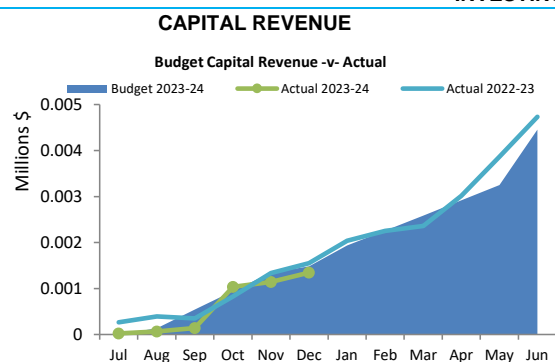
**SHIRE OF MINGENEW**  
**SUPPLEMENTARY INFORMATION**  
**FOR THE PERIOD ENDED 31 DECEMBER 2023**

**2 KEY INFORMATION - GRAPHICAL**

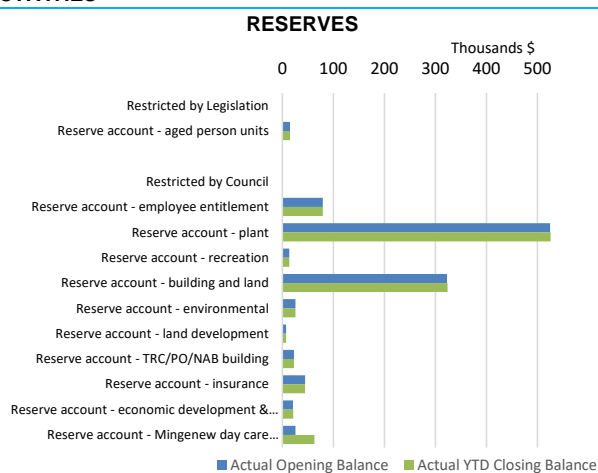
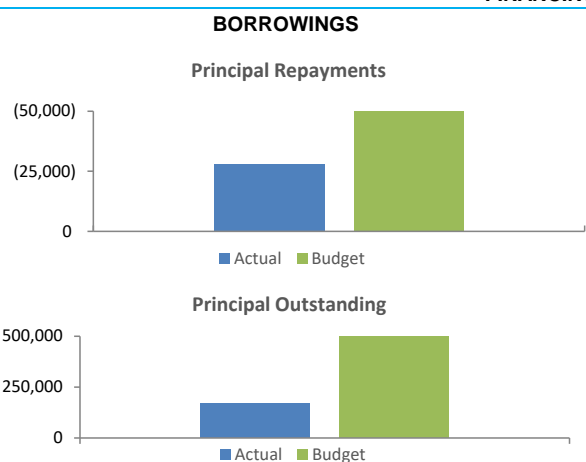
**OPERATING ACTIVITIES**



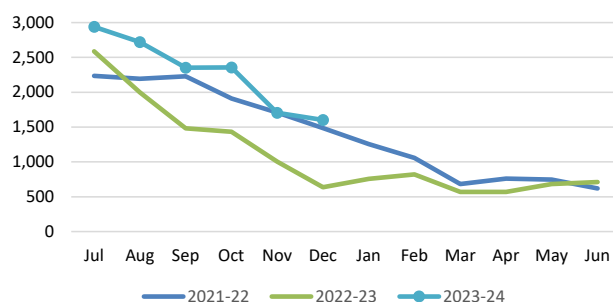
**INVESTING ACTIVITIES**



**FINANCING ACTIVITIES**



**Closing funding surplus / (deficit)**



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



### 3 CASH AND FINANCIAL ASSETS

Description	Classification	Unrestricted \$	Restricted \$	Total Cash \$	Trust \$	Institution	Interest Rate	Maturity Date
Float	Cash and cash equivalents	100	0	100	0			On Hand
Municipal Fund	Cash and cash equivalents	1,264,022	780,719	2,044,741	0	NAB	4.10%	Chq A/C
Reserve Fund	Cash and cash equivalents	0	62,688	62,688	0	NAB	4.80%	June 2024
Reserve Fund	Financial assets at amortised cost	0	1,079,710	1,079,710	0	NAB	5.11%	August 2024
Trust Fund	Cash and cash equivalents	0	1	1	1	NAB	4.10%	Chq A/C
<b>Total</b>		<b>1,264,122</b>	<b>1,923,118</b>	<b>3,187,240</b>	<b>1</b>			
<b>Comprising</b>								
Cash and cash equivalents		1,264,122	843,408	2,107,530	1			
Financial assets at amortised cost		0	1,079,710	1,079,710	0			
		<b>1,264,122</b>	<b>1,923,118</b>	<b>3,187,240</b>	<b>1</b>			

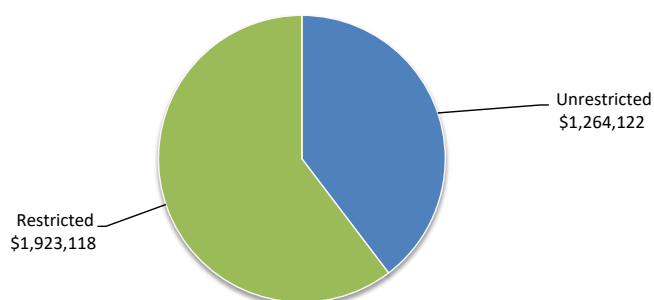
#### KEY INFORMATION

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

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

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

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



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

**4 RESERVE ACCOUNTS**

Reserve name	Budget Opening Balance	Budget Interest Earned	Budget Transfer s In (+)	Budget Transfers Out (-)	Budget Closing Balance	Actual Opening Balance	Actual Interest Earned	Actual Transfer s In (+)	Actual Transfer s Out (-)	Actual YTD Closing Balance
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>Restricted by Legislation</b>										
Reserve account - aged person units	12,859	532	1,000	0	14,391	15,217	33	0	0	15,250
<b>Restricted by Council</b>										
Reserve account - employee entitlement	77,063	2,776	0	0	79,839	79,212	171	0	0	79,383
Reserve account - plant	275,869	18,372	22	(258,265)	35,998	524,627	1,130	0	0	525,757
Reserve account - recreation	13,263	112	0	0	13,375	13,633	29	0	0	13,662
Reserve account - building and land	71,080	9,851	0	0	80,931	323,061	696	0	0	323,757
Reserve account - environmental	19,734	709	0	0	20,443	25,649	55	0	0	25,704
Reserve account - land development	7,020	0	0	0	7,020	7,216	16	0	0	7,232
Reserve account - TRC/PO/NAB building	22,351	807	0	0	23,158	22,974	50	0	0	23,024
Reserve account - insurance	43,481	838	0	0	44,319	44,693	96	0	0	44,789
Reserve account - economic development & marketing	20,534	373	0	0	20,907	21,107	45	0	0	21,152
Reserve account - Mingenew day care centre redevelopment	25,688	904	0	0	26,592	25,688	0	37,000	0	62,688
	<b>588,942</b>	<b>35,274</b>	<b>1,022</b>	<b>(258,265)</b>	<b>366,973</b>	<b>1,103,077</b>	<b>2,321</b>	<b>37,000</b>	<b>0</b>	<b>1,142,398</b>

## 5 CAPITAL ACQUISITIONS

Capital acquisitions	Amended		YTD Actual	YTD Actual Variance
	Budget	YTD Budget		
	\$	\$	\$	\$
Land - freehold land	152,000	52,000	0	(52,000)
Buildings - non-specialised	1,825,000	185,000	94,556	(90,444)
Buildings - specialised	855,000	400,000	383,819	(16,181)
Furniture and equipment	10,000	0	0	0
Plant and equipment	188,000	20,000	25,380	5,380
Bushfire equipment	450,000	0	0	0
<b>Acquisition of property, plant and equipment</b>	<b>3,480,000</b>	<b>657,000</b>	<b>503,755</b>	<b>(153,245)</b>
Infrastructure - roads	1,363,000	1,103,000	887,689	(215,311)
Infrastructure - drainage	15,000	0	0	0
Infrastructure - bridges	800,000	800,000	533,333	(266,667)
Infrastructure - parks & ovals	325,000	20,700	16,640	(4,060)
Infrastructure - other	105,000	39,169	5,600	(33,569)
<b>Acquisition of infrastructure</b>	<b>2,608,000</b>	<b>1,962,869</b>	<b>1,443,262</b>	<b>(826,097)</b>
<b>Total capital acquisitions</b>	<b>6,088,000</b>	<b>2,619,869</b>	<b>1,947,017</b>	<b>(979,342)</b>
<b>Capital Acquisitions Funded By:</b>				
Capital grants and contributions	4,741,100	1,516,020	1,345,057	(170,963)
Borrowings	400,000	0	0	0
Lease liabilities	15,000	0	0	0
Other (disposals & C/Fwd)	173,900	0	6,000	6,000
Reserve accounts				
Reserve account - plant	258,265	148,000	0	(148,000)
Contribution - operations	499,735	955,849	595,960	(359,889)
<b>Capital funding total</b>	<b>6,088,000</b>	<b>2,619,869</b>	<b>1,947,017</b>	<b>(672,852)</b>

### SIGNIFICANT ACCOUNTING POLICIES

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

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

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

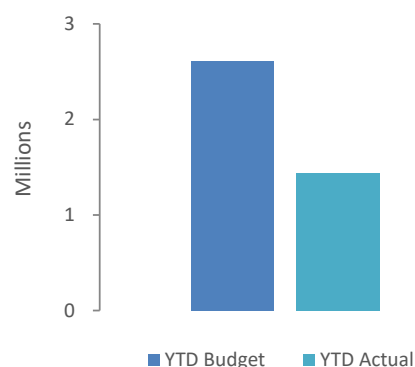
#### Initial recognition and measurement for assets held at cost

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

#### Initial recognition and measurement between mandatory revaluation dates for assets held at fair value

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

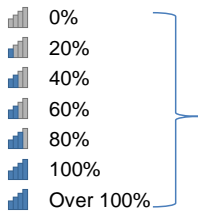
Payments for Capital Acquisitions



## 5 CAPITAL ACQUISITIONS - DETAILED

### Capital expenditure total

#### Level of completion indicators



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

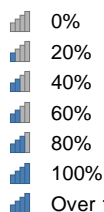
Level of completion indicator, please see table at the end of this note for further detail.

		Amended		YTD Actual	Variance (Under)/Over
Account Description		Budget	YTD Budget		
		\$	\$	\$	\$
<b>Land - freehold</b>					
LC042	Land Purchase - 42 Victoria Road (Lot 109)	50,000	0	0	0
LC049	Land Purchase - 49 Shenton Street (Lot 114)	50,000	0	0	0
LC999	Community Housing Project - Land Purchase (Budget Only)	52,000	52,000	0	52,000
<b>Land - freehold Total</b>		<b>152,000</b>	<b>52,000</b>	<b>0</b>	<b>52,000</b>
<b>Buildings - non-specialised</b>					
BC085	25 Victoria Road (Lot 85) - Fire Shed - Building (Capital)	400,000	0	0	0
BC076	76 Phillip Street (Lot 106) - Daycare Centre - Building (Capital)	1,000,000	100,000	20,353	79,647
BC005	23 Field Street (Lot 5) - Residence - Building (Capital)	15,000	15,000	8,903	6,097
BC042	42 Victoria Road (Lot 109) - Residence (Karara) - Building (Capital)	150,000	0	0	0
BC049	49 Shenton Street (Lot 114) - Residence (Karara) - Building (Capital)	150,000	0	0	0
BC451	45 King Street (Lot 9) - Unit 1 - Building (Capital)	5,000	5,000	2,655	2,345
BC452	45 King Street (Lot 9) - Unit 2 - Building (Capital)	5,000	5,000	0	5,000
BC453	45 King Street (Lot 9) - Unit 3 - Building (Capital)	5,000	5,000	0	5,000
BC121	12 Victoria Road (Lot 66) - Unit 1 (APU) - Building (Capital)	15,000	15,000	16,870	(1,870)
BC122	12 Victoria Road (Lot 66) - Unit 2 (APU) - Building (Capital)	20,000	20,000	22,238	(2,238)
BC123	12 Victoria Road (Lot 66) - Unit 3 (APU) - Building (Capital)	15,000	15,000	17,277	(2,277)
BC124	12 Victoria Road (Lot 66) - Unit 4 (APU) - Building (Capital)	5,000	5,000	3,498	1,502
BC054	54 Midlands Road (Lot 71) - MIG Office - Building (Capital)	10,000	0	0	0
BC021	21 Victoria Road (Lot 83) - Administration Office - Building (Capital)	30,000	0	2,762	(2,762)
<b>Building - non-specialised Total</b>		<b>1,825,000</b>	<b>185,000</b>	<b>94,556</b>	<b>90,444</b>
<b>Buildings - specialised</b>					
BC030	30 Bride Street (Lot 65) - Tennis Club - Building (Capital)	400,000	400,000	372,533	27,467
BC098	Recreation Centre - Building (Capital)	455,000	0	5,000	(5,000)
BC016	16 Midlands Road - Railway Station - Building (Capital)	0	0	6,286	(6,286)
<b>Building - specialised Total</b>		<b>855,000</b>	<b>400,000</b>	<b>383,819</b>	<b>16,181</b>
<b>Furniture &amp; equipment</b>					
FE003	ADMIN - Furniture & Equipment - Capital	10,000	0	0	0
<b>Furniture &amp; equipment Total</b>		<b>10,000</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Plant &amp; equipment</b>					
PE4650	Skid Steer - MI4650 - Capital	98,000	0	0	0
PE999	Sundry Plant Purchases - Capital	90,000	20,000	25,380	(5,380)
<b>Plant &amp; equipment Total</b>		<b>188,000</b>	<b>20,000</b>	<b>25,380</b>	<b>(5,380)</b>
<b>Bushfire equipment</b>					
PE384	Fire Truck - MI384 - Capital	450,000	0	0	0
<b>Bushfire equipment Total</b>		<b>450,000</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Infrastructure - roads</b>					
RC000	Road Construction - Rural - Gravel - Council Funded (Budgeting On)	190,000	190,000	0	190,000
RC997	Road Construction - Rural - Priority Wet Grading (Budgeting On)	260,000	0	43,698	(43,698)
RC005	Yandanooka Melara Road (Capital)			21,779	
RC014	Yandanooka South Road (Capital)			10,014	
RC015	Morawa - Yandanooka Road (Capital)			8,310	
RC016	Tip Road (Capital)			616	
RC030	Moffett Road (Capital)			1,359	
RC079	Mingenew Hill Look-out Road (Capital)			1,620	
RC999	Road Construction - Urban - Sealed - Council Funded (Budgeting On)	13,000	13,000	0	13,000
RRG003	Coalseam Road (RRG)	450,000	450,000	420,647	29,353
RRG503	Coalseam Road (RRG)	450,000	450,000	423,344	26,656
<b>Infrastructure - roads Total</b>		<b>1,363,000</b>	<b>1,103,000</b>	<b>887,689</b>	<b>215,311</b>
<b>Infrastructure - drainage</b>					
DC002	Yandanooka North East Road - Drainage Capital	15,000	0	0	0
<b>Infrastructure - drainage Total</b>		<b>15,000</b>	<b>0</b>	<b>0</b>	<b>0</b>

## 5 CAPITAL ACQUISITIONS - DETAILED

### Capital expenditure total

#### Level of completion indicators



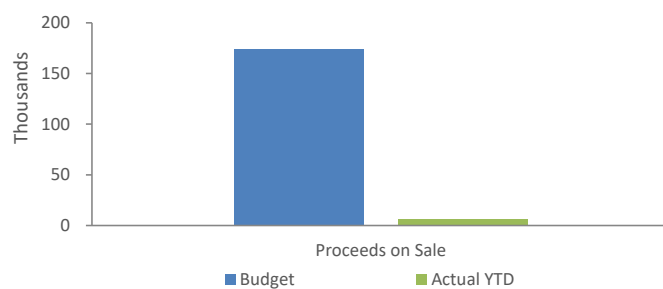
Percentage Year to Date Actual to Annual Budget expenditure where the expenditure over budget highlighted in red.

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

Account Description		Amended		Variance (Under)/Over
		Budget	YTD Budget	
		\$	\$	\$
<b>Infrastructure - bridges</b>				
BR0833	Yarragadee - Mingenew - Mullewa Road - Bridge (Capital)	800,000	800,000	533,333
<b>Infrastructure - bridges Total</b>		<b>800,000</b>	<b>800,000</b>	<b>533,333</b>
<b>Infrastructure - parks &amp; gardens</b>				
PC012	Mingenew Spring - (Capital)	100,000	1,500	12,440
PC025	Community Garden (Capital)	10,000	0	0
PC026	Rec Centre - Parks & Gardens Infrastructure (Capital)	15,000	15,000	0
PC027	Water Park (Capital)	150,000	1,500	1,500
PC028	Town Landscaping (Capital)	50,000	2,700	2,700
<b>Infrastructure - parks &amp; gardens Total</b>		<b>325,000</b>	<b>20,700</b>	<b>16,640</b>
<b>Infrastructure - other</b>				
OC002	Mingenew Hill Walk Trail (Capital)	55,000	9,169	3,800
OC012	Cenotaph Upgrade (War Memorial) (Capital)	20,000	0	1,800
OC013	Digital Information Sign	30,000	30,000	0
<b>Infrastructure - other Total</b>		<b>105,000</b>	<b>39,169</b>	<b>5,600</b>
		<b>6,088,000</b>	<b>2,619,869</b>	<b>1,947,017</b>
				<b>672,852</b>

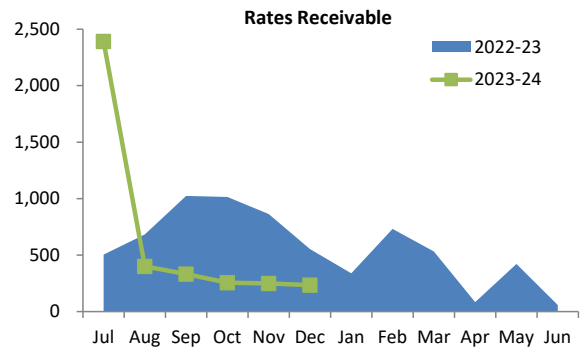
## 6 DISPOSAL OF ASSETS

Asset Ref.	Asset description	Budget				YTD Actual			
		Net Book	Proceeds	Profit	(Loss)	Net Book	Proceeds	Profit	(Loss)
		Value				Value			
		\$	\$	\$	\$	\$	\$	\$	\$
	<b>Plant and equipment</b>								
	Fire Truck - MI384	123,900	123,900	0	0			0	0
	Water Truck - MI255	8,250	30,000	21,750	0			0	0
	Skid Steer - MI4650	2,576	20,000	17,424	0			0	0
	MetroCount - RoadPd VT 5900	0	0	0	0	3,526	6,000	2,474	0
		<b>134,726</b>	<b>173,900</b>	<b>39,174</b>	<b>0</b>	<b>3,526</b>	<b>6,000</b>	<b>2,474</b>	<b>0</b>



## 7 RECEIVABLES

Rates receivable	30 Jun 2023	31 Dec 2023
	\$	\$
Opening arrears previous years	39,714	57,681
Levied this year	2,340,269	2,371,213
Less - collections to date	(2,322,280)	(2,194,847)
Gross rates collectable	57,703	234,047
Allowance for impairment of rates receivable	(22)	0
<b>Net rates collectable</b>	<b>57,681</b>	<b>234,047</b>
% Collected	97.6%	90.4%



Receivables - general	Credit	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$	\$
Receivables - general	(541)	9,163	1,167	127	11,552	21,468
Percentage	(2.5%)	42.7%	5.4%	0.6%	53.8%	
<b>Balance per trial balance</b>						
Trade receivables						21,469
GST receivable						13,727
Allowance for credit losses of trade receivables						(22)
<b>Total receivables general outstanding</b>						<b>35,174</b>
Amounts shown above include GST (where applicable)						

### KEY INFORMATION

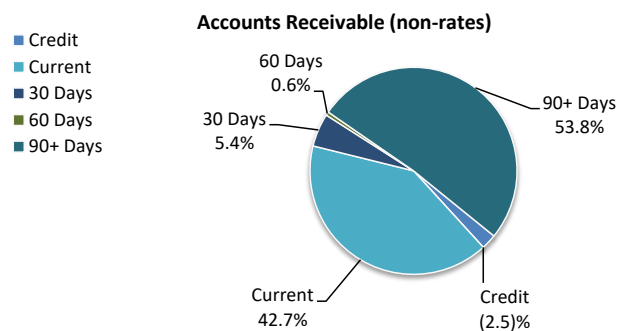
Trade and other receivables include amounts due from ratepayers for unpaid rates and service charges and other amounts due from third parties for goods sold and services performed in the ordinary course of business.

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

### Classification and subsequent measurement

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

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



## 8 OTHER CURRENT ASSETS

	Opening Balance 1 July 2023	Asset Increase	Asset Reduction	Closing Balance 31 December 2023
	\$	\$	\$	\$
<b>Other current assets</b>				
<b>Other financial assets at amortised cost</b>				
Financial assets at amortised cost	563,254	516,456	0	1,079,710
<b>Inventory</b>				
Fuel	8,808	26,152	(26,124)	8,836
<b>Other assets</b>				
Prepayments	5,200	5,200	(6,900)	3,500
Accrued income	429,374	0	(307,703)	121,671
<b>Total other current assets</b>	<b>1,006,636</b>	<b>547,808</b>	<b>(340,727)</b>	<b>1,213,717</b>
<b>Amounts shown above include GST (where applicable)</b>				

### KEY INFORMATION

#### Other financial assets at amortised cost

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

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

#### Inventory

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

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



## 9 PAYABLES

Payables - general	Credit	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$	\$
Payables - general	0	0	0	0	0	0
Percentage	0.0%	0.0%	0.0%	0.0%	0.0%	
<b>Balance per trial balance</b>						
Sundry creditors	(Sundry creditors \$0 + ESL creditors \$613 + Payroll creditors \$0)					613
ATO liabilities						34,193
Receipts in advance						1,000
Other payables - bonds held						15,063
Prepaid rates						1,980
Accrued expenses						31,362
<b>Total payables general outstanding</b>						<b>84,211</b>
<b>Amounts shown above include GST (where applicable)</b>						

### KEY INFORMATION

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

## 10 RATE REVENUE

### General rate revenue

RATE TYPE	Rate in	Number of	Rateable	Rate	Budget	Total	Rate	YTD Actual	Total
	\$ (cents)	Properties	Value	Revenue	Reassessed Rate Revenue	Revenue	Revenue	Reassessed Rate Revenue	Revenue
				\$	\$	\$	\$	\$	\$
<b>Gross rental value</b>									
Mingenew	0.155660	132	1,186,016	184,162	0	184,162	184,615	2,095	186,710
Yandanooka	0.155660	1	8,892	1,384	0	1,384	1,384	0	1,384
Commercial	0.155660	17	555,472	86,465	0	86,465	86,465	0	86,465
Industrial	0.155660	1	12,480	1,943	0	1,943	1,943	1,150	3,093
<b>Unimproved value</b>									
Rural	0.009676	111	204,021,000	1,975,143	15,000	1,990,143	1,974,107	(1,853)	1,972,254
Mining	0.009676	0	0	0	0	0	0	0	0
<b>Sub-Total</b>		<b>262</b>	<b>205,783,860</b>	<b>2,249,097</b>	<b>15,000</b>	<b>2,264,097</b>	<b>2,248,514</b>	<b>1,392</b>	<b>2,249,906</b>
<b>Minimum payment</b>									
<b>Minimum Payment \$</b>									
<b>Gross rental value</b>									
Mingenew	840	66	27,340	55,440	0	55,440	55,440	1,067	56,507
Yandanooka	840	1	4,992	840	0	840	840		840
Commercial	840	10	11,160	8,400	0	8,400	8,400		8,400
Industrial	840	3	2,786	2,520	0	2,520	2,520	(938)	1,582
<b>Unimproved value</b>									
Rural	1,263	21	1,038,700	26,523	0	26,523	26,523		26,523
Mining	1,263	22	129,789	27,786	0	27,786	27,786	750	28,536
<b>Sub-total</b>		<b>123</b>	<b>1,214,767</b>	<b>121,509</b>	<b>0</b>	<b>121,509</b>	<b>121,509</b>	<b>879</b>	<b>122,388</b>
Concession						(1,112)			(1,081)
<b>Amount from general rates</b>						<b>2,384,494</b>			<b>2,371,213</b>
Ex-gratia rates						62,537			62,853
<b>Total general rates</b>						<b>2,447,031</b>			<b>2,434,066</b>

## 11 BORROWINGS

### Repayments - borrowings

#### Information on borrowings

Particulars	Loan No.	1 July 2023	New Loans		Principal Repayments		Principal Outstanding		Interest Repayments	
			Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget
		\$	\$	\$	\$	\$	\$	\$	\$	\$
Grader	146	197,168			(27,832)	(55,773)	169,336	141,395	(385)	(1,463)
Karara Houses	147	0	0	400,000	0	(31,630)	0	368,370	0	(19,282)
<b>Total</b>		<b>197,168</b>	<b>0</b>	<b>400,000</b>	<b>(27,832)</b>	<b>(87,403)</b>	<b>169,336</b>	<b>509,765</b>	<b>(385)</b>	<b>(20,745)</b>
Current borrowings		55,773					27,941			
Non-current borrowings		141,395					141,395			
		<b>197,168</b>					<b>169,336</b>			

All debenture repayments were financed by general purpose revenue.

### New borrowings 2023-24

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

#### KEY INFORMATION

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

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

## 12 LEASE LIABILITIES

### Movement in carrying amounts

Information on leases Particulars	Lease No.	1 July 2023	New Leases		Principal Repayments		Principal Outstanding		Interest Repayments	
			Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget
		\$	\$	\$	\$	\$	\$	\$	\$	\$
Photocopier	1	642			(642)	(642)	0	0	(7)	0
Photocopier	3	0	0	15,000	0	(2,545)	0	12,455	0	(705)
<b>Total</b>		<b>642</b>	<b>0</b>	<b>15,000</b>	<b>(642)</b>	<b>(3,187)</b>	<b>0</b>	<b>12,455</b>	<b>(7)</b>	<b>(705)</b>
Current lease liabilities		642					0			
		<b>642</b>					<b>0</b>			

All lease repayments were financed by general purpose revenue.

### KEY INFORMATION

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

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

### 13 OTHER CURRENT LIABILITIES

	Note	Opening Balance 1 July 2023	Liability transferred from/(to) non current	Liability Increase	Liability Reduction	Closing Balance 31 December 2023
		\$	\$	\$	\$	\$
<b>Other current liabilities</b>						
<b>Other liabilities</b>						
Contract liabilities		10,600	0	10,000	(10,600)	10,000
Capital grant/contributions liabilities		655,637	0	1,034,451	(938,137)	751,951
<b>Total other liabilities</b>		666,237	0	1,044,451	(948,737)	761,951
<b>Employee Related Provisions</b>						
Provision for annual leave		75,614	0	0	0	75,614
Provision for long service leave		31,394	0	0	0	31,394
<b>Total Provisions</b>		107,008	0	0	0	107,008
<b>Total other current liabilities</b>		<b>773,245</b>	<b>0</b>	<b>1,044,451</b>	<b>(948,737)</b>	<b>868,959</b>

Amounts shown above include GST (where applicable)

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

#### KEY INFORMATION

##### Provisions

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

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

##### Employee Related Provisions

###### Short-term employee benefits

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

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

###### Other long-term employee benefits

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

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

##### Contract liabilities

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

##### Capital grant/contribution liabilities

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

14 GRANTS, SUBSIDIES AND CONTRIBUTIONS

Provider	Unspent grant, subsidies and contributions liability					Grants, subsidies and contributions revenue		
	Liability	Increase in Liability	Decrease in Liability	Liability	Current Liability	Amended Budget	YTD Budget	YTD Revenue
	1 July 2023		(As revenue)	31 Dec 2023	31 Dec 2023	Revenue		Actual
	\$	\$	\$	\$	\$	\$	\$	\$
<b>Grants and subsidies</b>								
Grants Commission - General	0	0	0	0	0	0	0	9,249
Grants Commission - Roads	0	0	0	0	0	0	0	10,162
DFES - LGS Operating Grant	0	0	0	0	0	20,517	10,258	11,779
DFES - AWARE program	3,775	0	(3,775)	0	0	7,600	7,600	3,775
DFES - DRFAWA - TC Seroja	0	0	0	0	0	15,000	15,000	1,820
FRRR - Town Centre Mural	1,000	0	0	1,000	1,000	0	0	0
DLGSCI - Mingenew Hill Design	6,825	0	(6,825)	0	0	0	0	6,825
MRWA - Street Light Subsidy	0	0	0	0	0	2,700	0	0
MRWA - Direct Grant	0	0	0	0	0	94,000	94,000	100,407
BBRF - Astrotourism (2022/23 funds)	0	0	0	0	0	0	0	9,709
Dept Communities - Community Garden	0	10,000	0	10,000	10,000			0
	<b>11,600</b>	<b>10,000</b>	<b>(10,600)</b>	<b>11,000</b>	<b>11,000</b>	<b>139,817</b>	<b>126,858</b>	<b>153,726</b>
<b>Contributions</b>								
Autumn Centre	0	0	0	0	0	50	50	50
	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>50</b>	<b>50</b>	<b>50</b>
<b>TOTALS</b>	<b>11,600</b>	<b>10,000</b>	<b>(10,600)</b>	<b>11,000</b>	<b>11,000</b>	<b>139,867</b>	<b>126,908</b>	<b>153,776</b>

15 CAPITAL GRANTS, SUBSIDIES AND CONTRIBUTIONS

Provider	Capital grant/contribution liabilities					Capital grants, subsidies and contributions revenue		
	Liability 1 July 2023	Increase in Liability	Decrease in Liability (As revenue)	Liability 31 Dec 2023	Current Liability 31 Dec 2023	Amended Budget Revenue	YTD Budget	YTD Revenue Actual
	\$	\$	\$	\$	\$	\$	\$	\$
<b>Capital grants and subsidies</b>								
DFES - Fast Attack Vehicle	0	0	0	0	0	726,100	0	0
LRCI Phase 3 - Daycare Centre upgrade	105,560	0	(20,353)	85,207	85,207	150,000	8,300	20,353
Lotterywest - Daycare Centre upgrade	0	0	0	0	0	500,000	0	0
REDS - Daycare Centre upgrade	0	0	0	0	0	150,000	0	0
TBC - Cenotaph upgrade	0	0	0	0	0	10,000	0	0
CSRFF - Tennis Pavilion upgrade	0	86,951	(86,951)	0	0	87,000	0	86,951
TBC - Mingenew Spring	0	0	0	0	0	80,000	0	0
TBC - Walk Trail	0	0	0	0	0	30,000	0	0
BRRF - Mingenew Hill (2022/23 funds)	0	0	0	0	0	0	0	12,584
LRCI Phase 3 - Tennis Pavilion upgrade	0	0	0	0	0	44,000	0	0
DRFAWA - Rec Centre upgrade	0	500,000	0	500,000	500,000	455,000	0	0
DRFAWA - Shade sails at Rec Centre	0	0	0	0	0	15,000	0	0
DRFAWA - Tennis Pavilion upgrade	0	50,000	(50,000)	0	0	50,000	0	50,000
DRFAWA - Water Park	0	150,000	0	150,000	150,000	150,000	0	0
LRCI Phase 3 - Midlands Road garden (transfer to Victoria Rd beautification)	7,500	0	(7,500)	0	0	0	0	0
LRCI Phase 3 - Victoria Road Beautification	0	7,500	0	7,500	7,500	0	0	0
Regional Road Group	0	240,000	(240,000)	0	0	600,000	600,000	240,000
Roads to Recovery	0	0	0	0	0	206,000	206,000	150,000
Grants Commission - Bridges	542,577	0	(533,333)	9,244	9,244	800,000	666,720	533,333
LRCI Phase 3 Extension - Coalseam Road	0	0	0	0	0	274,000	0	0
DRFAWA - Roads Flood Damage	0	0	0	0	0	0	0	7,644
DRFAWA - Digital Sign	0	0	0	0	0	30,000	0	0
RAP - Airstrip upgrade (2022/23 funds)	0	0	0	0	0	0	0	29,884
	<b>655,637</b>	<b>1,034,451</b>	<b>(938,137)</b>	<b>751,951</b>	<b>751,951</b>	<b>4,357,100</b>	<b>1,481,020</b>	<b>1,130,748</b>
<b>Capital contributions</b>								
Community Resource Centre - Daycare Centre upgrade	0	0	0	0	0	150,000	0	0
Community Contributions - Daycare Centre upgrade	0	0	0	0	0	50,000	35,000	37,000
Tennis Club - Pavilion upgrade	0	0	0	0	0	184,000	0	177,309
	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>384,000</b>	<b>35,000</b>	<b>214,309</b>
<b>TOTALS</b>	<b>655,637</b>	<b>1,034,451</b>	<b>(938,137)</b>	<b>751,951</b>	<b>751,951</b>	<b>4,741,100</b>	<b>1,516,020</b>	<b>1,345,057</b>

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

**16 BUDGET AMENDMENTS**

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

Description	Council Resolution	Classification	Non Cash Adjustment	Increase in Available Cash	Decrease in Available Cash	Amended Budget Running Balance
			\$	\$	\$	\$
<b>Budget adoption</b>						
Mulcher and profiler	18210623	Capital expenses			(70,000)	(70,000)
Purchase Skid Steer	18210623	Capital expenses			(98,000)	(168,000)
Transfer from Plant Reserve	18210623	Capital revenue		148,000		(20,000)
Difference between budgeted opening surplus and actual surplus	11160823	Opening surplus(deficit)		346,725		326,725
Interest on reserves	11160823	Operating revenue		25		326,750
Daycare centre grants	11160823	Capital revenue		30,000		356,750
Hall consultants	11160823	Operating expenses			(50,000)	306,750
Admin IT (reduced fibre costs and LTFP costs)	11160823	Operating expenses		40,000		346,750
Road consultants	11160823	Operating expenses		10,000		356,750
Admin office grants	11160823	Capital revenue			(18,000)	338,750
Coalseam Road grant (LRCI)	11160823	Capital revenue		274,000		612,750
Depreciation on adjusted plant purchases	11160823	Non cash item	(16,672)			612,750
Members - Printing & stationery (correction - shown as income)	11160823	Operating expenses			(1,050)	611,700
Profit on sale of assets on adjusted plant sales	11160823	Non cash item	17,424			611,700
Proceeds on sale of assets on adjusted plant sales	11160823	Capital revenue		20,000		631,700
Realisation on disposal of assets on adjusted plant sales	11160823	Non cash item	(20,000)			631,700
Transfer from Plant Reserve to balance budget	11160823	Capital revenue		110,265		741,965
Transfer to reserves adjusted to balance budget	11160823	Capital expenses		28,231		770,196
Financial Assistance Grants received in advance	11160823	Operating revenue			(357,000)	413,196
Financial Assistance Grants received in advance	11160823	Operating revenue			(437,000)	(23,804)
EM Grant for waste site rehab	11160823	Operating revenue		15,000		(8,804)
Waste site rehab	11160823	Operating expenses			(15,000)	(23,804)
Various admin allocations	11160823	Operating expenses		24,506		702
Hockey oval adjustment	11160823	Operating expenses			(702)	0
				<b>1,046,752</b>	<b>(1,046,752)</b>	<b>0</b>



# SHIRE OF MINGENEW

## MONTHLY FINANCIAL REPORT

(Containing the required statement of financial activity and statement of financial position)  
For the period ended 31 January 2024

**LOCAL GOVERNMENT ACT 1995**

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

### **TABLE OF CONTENTS**

#### ***Statements required by regulation***

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

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

	Supplementary Information	Amended Budget Estimates (a) \$	YTD Budget Estimates (b) \$	YTD Actual (c) \$	Variance* \$ (c) - (b) \$	Variance* % ((c) - (b))/(b) %	Var.
<b>OPERATING ACTIVITIES</b>							
<b>Revenue from operating activities</b>							
General rates	10	2,384,494	2,377,368	2,371,213	(6,155)	(0.26%)	
Rates excluding general rates		62,537	62,537	62,853	316	0.51%	
Grants, subsidies and contributions	14	139,867	132,037	160,173	28,136	21.31%	▲
Fees and charges		295,996	218,708	225,662	6,954	3.18%	
Interest revenue		63,474	22,927	64,574	41,647	181.65%	▲
Other revenue		460,634	271,441	219,817	(51,624)	(19.02%)	▼
Profit on asset disposals	6	39,174	0	2,474	2,474	0.00%	
Fair value adjustments to financial assets at fair value through profit or loss		0	0	1,261	1,261	0.00%	
		<b>3,446,176</b>	<b>3,085,018</b>	<b>3,108,027</b>	<b>23,009</b>	<b>0.75%</b>	
<b>Expenditure from operating activities</b>							
Employee costs		(1,454,867)	(791,964)	(656,667)	135,297	17.08%	▼
Materials and contracts		(1,281,342)	(720,044)	(649,169)	70,875	9.84%	▼
Utility charges		(86,210)	(46,404)	(46,893)	(489)	(1.05%)	
Depreciation		(2,488,645)	(1,465,559)	(1,694,933)	(229,374)	(15.65%)	▲
Finance costs		(21,450)	(10,452)	(1,037)	9,415	90.08%	▼
Insurance		(166,729)	(166,729)	(164,659)	2,070	1.24%	
Other expenditure		(451,508)	(259,897)	(176,929)	82,968	31.92%	▼
		<b>(5,950,751)</b>	<b>(3,461,049)</b>	<b>(3,390,287)</b>	<b>70,762</b>	<b>2.04%</b>	
Non-cash amounts excluded from operating activities	Note 2(b)	2,449,471	1,465,559	1,691,198	225,639	15.40%	▲
<b>Amount attributable to operating activities</b>		<b>(55,104)</b>	<b>1,089,528</b>	<b>1,408,938</b>	<b>319,410</b>	<b>29.32%</b>	
<b>INVESTING ACTIVITIES</b>							
<b>Inflows from investing activities</b>							
Proceeds from capital grants, subsidies and contributions	15	4,741,100	1,985,682	1,345,057	(640,625)	(32.26%)	▼
Proceeds from disposal of assets	6	173,900	50,000	6,000	(44,000)	(88.00%)	▼
		<b>4,915,000</b>	<b>2,035,682</b>	<b>1,351,057</b>	<b>(684,625)</b>	<b>(33.63%)</b>	
<b>Outflows from investing activities</b>							
Payments for property, plant and equipment	5	(3,480,000)	(1,044,999)	(514,004)	530,995	50.81%	▼
Payments for construction of infrastructure	5	(2,608,000)	(1,962,869)	(1,492,504)	470,365	23.96%	▼
		<b>(6,088,000)</b>	<b>(3,007,868)</b>	<b>(2,006,508)</b>	<b>1,001,360</b>	<b>33.29%</b>	
<b>Amount attributable to investing activities</b>		<b>(1,173,000)</b>	<b>(972,186)</b>	<b>(655,451)</b>	<b>316,735</b>	<b>32.58%</b>	
<b>FINANCING ACTIVITIES</b>							
<b>Inflows from financing activities</b>							
Proceeds from new debentures	11	400,000	0	0	0	0.00%	
Transfer from reserves	4	258,265	148,000	0	(148,000)	(100.00%)	▼
		<b>658,265</b>	<b>148,000</b>	<b>0</b>	<b>(148,000)</b>	<b>(100.00%)</b>	
<b>Outflows from financing activities</b>							
Repayment of borrowings	11	(87,403)	(43,646)	(27,832)	15,814	36.23%	▼
Payments for principal portion of lease liabilities	12	(3,187)	(642)	(642)	0	0.00%	
Transfer to reserves	4	(36,296)	(2,300)	(39,321)	(37,021)	(1609.61%)	▲
		<b>(126,886)</b>	<b>(46,588)</b>	<b>(67,795)</b>	<b>(21,207)</b>	<b>(45.52%)</b>	
<b>Amount attributable to financing activities</b>		<b>531,379</b>	<b>101,412</b>	<b>(67,795)</b>	<b>(169,207)</b>	<b>(166.85%)</b>	
<b>MOVEMENT IN SURPLUS OR DEFICIT</b>							
<b>Surplus or (deficit) at the start of the financial year</b>		696,725	696,725	696,725	0	0.00%	
Amount attributable to operating activities		(55,104)	1,089,528	1,408,938	319,410	29.32%	▲
Amount attributable to investing activities		(1,173,000)	(972,186)	(655,451)	316,735	32.58%	▼
Amount attributable to financing activities		531,379	101,412	(67,795)	(169,207)	(166.85%)	▲
<b>Surplus or (deficit) after imposition of general rates</b>		<b>0</b>	<b>915,479</b>	<b>1,382,417</b>	<b>466,938</b>	<b>51.00%</b>	▲

**KEY INFORMATION**

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

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

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

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

	Supplementary Information	30 June 2024	31 January 2024
		\$	\$
<b>CURRENT ASSETS</b>			
Cash and cash equivalents	3	1,693,610	2,193,301
Trade and other receivables		245,195	176,206
Other financial assets		563,254	1,079,710
Inventories	8	8,808	9,171
Other assets	8	434,574	125,171
<b>TOTAL CURRENT ASSETS</b>		<b>2,945,441</b>	<b>3,583,559</b>
<b>NON-CURRENT ASSETS</b>			
Trade and other receivables		29,029	29,029
Other financial assets		61,117	62,378
Property, plant and equipment		9,988,618	9,869,597
Infrastructure		51,729,040	52,157,726
Right-of-use assets		2,913	1,298
<b>TOTAL NON-CURRENT ASSETS</b>		<b>61,810,717</b>	<b>62,120,028</b>
<b>TOTAL ASSETS</b>		<b>64,756,158</b>	<b>65,703,587</b>
<b>CURRENT LIABILITIES</b>			
Trade and other payables	9	479,404	66,980
Other liabilities	13	666,235	991,761
Lease liabilities	12	642	0
Borrowings	11	55,773	27,941
Employee related provisions	13	107,008	107,008
<b>TOTAL CURRENT LIABILITIES</b>		<b>1,309,062</b>	<b>1,193,690</b>
<b>NON-CURRENT LIABILITIES</b>			
Borrowings	11	141,395	141,395
Employee related provisions		23,732	23,732
<b>TOTAL NON-CURRENT LIABILITIES</b>		<b>165,127</b>	<b>165,127</b>
<b>TOTAL LIABILITIES</b>		<b>1,474,189</b>	<b>1,358,817</b>
<b>NET ASSETS</b>		<b>63,281,969</b>	<b>64,344,770</b>
<b>EQUITY</b>			
Retained surplus		42,171,894	43,195,377
Reserve accounts	4	1,103,077	1,142,398
Revaluation surplus		20,006,998	20,006,995
<b>TOTAL EQUITY</b>		<b>63,281,969</b>	<b>64,344,770</b>

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

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 31 JANUARY 2024

1 BASIS OF PREPARATION AND SIGNIFICANT ACCOUNTING POLICIES

BASIS OF PREPARATION

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

**Local Government Act 1995 requirements**

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

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

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

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

**THE LOCAL GOVERNMENT REPORTING ENTITY**

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

All monies held in the Trust Fund are excluded from the financial statements.

**Judgements and estimates**

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

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

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

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

**SIGNIFICANT ACCOUNTING POLICES**

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

**PREPARATION TIMING AND REVIEW**

Date prepared: All known transactions up to 13 February 2024

**SHIRE OF MINGENOW**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**FOR THE PERIOD ENDED 31 JANUARY 2024**

**2 STATEMENT OF FINANCIAL ACTIVITY INFORMATION**

		Amended Budget Opening 30 June 2023	Last Year Closing 30 June 2023	Year to Date 31 January 2024
<b>(a) Net current assets used in the Statement of Financial Activity</b>				
<b>Current assets</b>		<b>\$</b>	<b>\$</b>	<b>\$</b>
Cash and cash equivalents	3	1,224,499	1,693,610	2,193,301
Trade and other receivables		444,484	245,195	176,206
Other financial assets		0	563,254	1,079,710
Inventories	8	5,050	8,808	9,171
Other assets	8	155,200	434,574	125,171
		1,829,233	2,945,441	3,583,559
<b>Less: current liabilities</b>				
Trade and other payables	9	(218,344)	(479,404)	(66,980)
Other liabilities	13	(985,651)	(666,235)	(991,761)
Lease liabilities	12	(11,813)	(642)	0
Borrowings	11	(312,597)	(55,773)	(27,941)
Employee related provisions	13	(92,603)	(107,008)	(107,008)
		(1,621,008)	(1,309,062)	(1,193,690)
<b>Net current assets</b>		<b>208,225</b>	<b>1,636,379</b>	<b>2,389,869</b>
<b>Less: Total adjustments to net current assets</b>	Note 2(c)	(208,225)	(939,654)	(1,007,452)
<b>Closing funding surplus / (deficit)</b>		<b>0</b>	<b>696,725</b>	<b>1,382,417</b>

**(b) Non-cash amounts excluded from operating activities**

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

		Amended Budget	YTD Budget (a)	YTD Actual (b)
<b>Non-cash amounts excluded from operating activities</b>				
		<b>\$</b>	<b>\$</b>	<b>\$</b>
<b>Adjustments to operating activities</b>				
Less: Profit on asset disposals	6	(39,174)	0	(2,474)
Less: Fair value adjustments to financial assets at amortised cost		0	0	(1,261)
Add: Depreciation		2,488,645	1,465,559	1,694,933
<b>Total non-cash amounts excluded from operating activities</b>		<b>2,449,471</b>	<b>1,465,559</b>	<b>1,691,198</b>

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

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

		Amended Budget Opening 30 June 2023	Last Year Closing 30 June 2023	Year to Date 31 January 2024
<b>Adjustments to net current assets</b>				
		<b>\$</b>	<b>\$</b>	<b>\$</b>
Less: Reserve accounts	4	(625,238)	(1,103,077)	(1,142,398)
Add: Current liabilities not expected to be cleared at the end of the year:				
- Current portion of borrowings	11	312,597	55,773	27,941
- Current portion of lease liabilities	12	11,813	642	0
- Current portion of employee benefit provisions held in reserve	4	92,603	107,008	107,005
<b>Total adjustments to net current assets</b>	Note 2(a)	<b>(208,225)</b>	<b>(939,654)</b>	<b>(1,007,452)</b>

**CURRENT AND NON-CURRENT CLASSIFICATION**

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

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

**3 EXPLANATION OF MATERIAL VARIANCES**

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

The material variance adopted by Council for the 2023-24 year is \$10,000 or 10.00% whichever is the greater.

Description	Var. \$	Var. %	
	\$	%	
<b>Revenue from operating activities</b>			
<b>Grants, subsidies and contributions</b>	<b>28,136</b>	<b>21.31%</b>	▲
Additional Financial Assistance Grant - \$19,411;		Permanent	
Additional ESL operating grant - \$2,789;			
Mingenew Hill Design Grant from 2022/23 completed - \$6,825;			
Main Roads direct grant more than budgeted - \$6,407;			
Final payment of BBRF Astrotourism grant from previous year - \$9,709.			
Anticipated receipt of DRFWA funds - (\$17,005).		Timing	
<b>Interest revenue</b>	<b>41,647</b>	<b>181.65%</b>	▲
Additional bank interest received - \$38,558;		Permanent	
Additional penalty interest on rate debtors - \$2,874.			
<b>Other revenue</b>	<b>(51,624)</b>	<b>(19.02%)</b>	▼
Reimbursement of 6 months Karara houses rates and services - \$2,639;			
Retention Funds held for Doongurra Civil Mining Pty Ltd for works completed on Yandanooka NE Road intersection not longer being pursued - \$24,789;			
Refund of legal fees for the purchase of road intersection land - \$3,409;			
LGIS member contribution not available this year (\$6,000).			
Transport agency revenue less than anticipated - (\$77,678);		Timing	
Received more fuel tax credits than anticipated - \$3,343.			
<b>Expenditure from operating activities</b>			
<b>Employee costs</b>	<b>135,297</b>	<b>17.08%</b>	▼
Termination payout - (\$12,600);		Permanent	
Workers compensation insurance more than anticipated - (\$9,143).			
Less salaries & wages due to vacancies - \$130,807;		Timing	
Less superannuation due to vacancies - \$19,223;			
Anticipated instalment payment of fringe benefit tax - \$13,878;			
Capital portion of overheads allocation - (\$6,804).			
<b>Materials and contracts</b>	<b>70,875</b>	<b>9.84%</b>	▼
Yandanooka Hall ablution repairs - (\$16,210);		Permanent	
Advice from Auditors - President/Deputy Allowance and Members' Sitting Fees to be allocated to other expenditure from materials and contracts - \$10,042;			
Councillors elected unopposed, no election required - \$10,000;			
Change in audit processes OAG no longer required to sign grant acquittals/annual reports - \$8,290;			
LEMA review completed internally - \$7,600;			
Valuations on Karara houses no longer required - \$4,000.			

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

**3 EXPLANATION OF MATERIAL VARIANCES**

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

The material variance adopted by Council for the 2023-24 year is \$10,000 or 10.00% whichever is the greater.

Description	Var. \$	Var. %
	\$	%
<b>Materials and contracts continued</b>		
Less than anticipated debt collection expenses - \$9,135;		Timing
Less elected members training than anticipated - \$10,254;		
Anticipated completion of Strategic Community Plan - \$20,000;		
Additional claimable DRFAWA TC Seroja expense at Tennis Club - (\$9,073);		
Anticipated Community Emergency Services Manager expense - \$5,671;		
Anticipated fire planning to be completed - \$2,818;		
Anticipated commencement of Public Health Plan - \$10,939;		
Less medical support expense than anticipated - \$7,760;		
Less building maintenance than anticipated - \$16,741;		
Completed oval turf renovation earlier than anticipated - (\$22,464);		
Purchased additional recreational minor assets - (\$7,585);		
Less road maintenance completed than anticipated - \$11,232;		
Progress payment for the bypass feasibility study paid earlier than anticipated - (\$41,297);		
Anticipated payment of MIG sponsorship - \$3,000;		
Less building applications than anticipated - \$3,114;		
Less marketing expense than budgeted - \$8,991;		
Anticipated consultants payment of CEO performance review - \$2,655;		
Insurance excess for worksafe investigation legal expenses - (\$5,000);		
Less tyres and tubes purchased than anticipated - \$4,407;		
Less fuel purchased than anticipated - \$14,025.		
Increased standpipe water usage - (\$1,993)		Permanent
<b>Depreciation</b>	(229,374)	(15.65%) ▲
Anticipated disposal of DFES caravans - (\$21,050);		Permanent
Budget depreciation did not account for the new additions as at 30/6/23 - (\$208,324).		
<b>Finance costs</b>	9,415	90.08% ▼
Proposed loan for purchase of Karara housing not activated - \$9,641;		Timing
Anticipated commencement of new photocopier lease agreement - \$258.		
<b>Other expenditure</b>	82,968	31.92% ▼
Advice from Auditors - President/Deputy Allowance and Members' Sitting Fees to be allocated to other expenditure from materials and contracts - (\$10,042).		Permanent
Less Dept of Transport transactions than anticipated - \$79,310;		Timing
Anticipated Community Grants Scheme claims - \$13,023.		
<b>Non-cash amounts excluded from operating activities</b>	225,639	15.40% ▲
Anticipated disposal of DFES caravans - \$21,050;		Timing
Budget depreciation did not account for the new additions as at 30/6/23 - \$208,324;		
Profit on disposal of traffic counters - (\$2,474).		

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

**3 EXPLANATION OF MATERIAL VARIANCES**

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

The material variance adopted by Council for the 2023-24 year is \$10,000 or 10.00% whichever is the greater.

Description	Var. \$	Var. %	
	\$	%	
<b>Inflows from investing activities</b>			
<b>Proceeds from capital grants, subsidies and contributions</b>	<b>(640,625)</b>	<b>(32.26%)</b>	▼
Received additional funds from DRFAWA - \$7,643;		Permanent	
Final payment for 2022/23 BBRF Mingenew Hill project - \$12,584;			
Overbudgeted bridge funding and expenditure - (\$266,667);			
Received the final payment for the 2022/23 Airstrip upgrade project - \$29,884.			
Anticipated further progress of Daycare redevelopment project - (\$94,237);		Timing	
Tennis club redevelopment grant and contributions transferred earlier than budgeted - \$131,834;			
Anticipated Main Roads funding to be received - (\$360,000);			
Roads to Recovery funding anticipated to be transferred - (\$56,000);			
Anticipated LRCI funding to be received - (\$45,666).			
<b>Proceeds from disposal of assets</b>	<b>(44,000)</b>	<b>(88.00%)</b>	▼
Accounted for the disposal of traffic counters - \$6,000.		Permanent	
Anticipated the disposal of skid steer and water truck - (\$50,000).		Timing	
<b>Outflows from investing activities</b>			
<b>Payments for property, plant and equipment</b>	<b>530,995</b>	<b>50.81%</b>	▼
Retention payment for completed Railway Station upgrade - (6,286);		Permanent	
APU's bathroom renovations more than budgeted - (\$4,883);			
Tennis clubhouse upgrade completed under budget - \$25,985.			
Anticipated further progress of Daycare Centre upgrade - \$229,646;		Timing	
Less expenditure than anticipated for 23 Field St renovations - \$6,097;			
Anticipated purchase of land for rural residential area - \$52,000;			
Anticipated replacement air conditioners be complete at 45 King St units - \$12,345;			
Commenced admin works earlier than anticipated - (\$11,529);			
Anticipated further progress of Rec Centre upgrade - \$62,500;			
Anticipated purchase of skid steer, mulcher & profiler - \$162,620.			
<b>Payments for construction of infrastructure</b>	<b>470,365</b>	<b>23.96%</b>	▼
Bridge project overbudgeted, only required Shire's contribution towards the project - \$266,667.		Permanent	
Anticipated further progress with the roadwork - \$166,069;		Timing	
Mingenew Spring more than budgeted - (\$10,940);			
Anticipated replacement of Rec Centre shade sails - \$15,000;			
Anticipated further progress of Mingenew Hill - \$5,369;			
Anticipated the digital information sign to be completed - \$30,000.			
<b>Inflows from financing activities</b>			
<b>Transfer from reserves</b>	<b>(148,000)</b>	<b>(100.00%)</b>	▼
Anticipated transfer from plant reserve to pay for new plant - \$148,000.		Timing	
<b>Outflows from financing activities</b>			
<b>Repayment of borrowings</b>	<b>15,814</b>	<b>36.23%</b>	▼
Proposed loan for purchase of Karara housing not activated - \$15,815.		Permanent	
<b>Transfer to reserves</b>	<b>(37,021)</b>	<b>(1609.61%)</b>	▲
Transfer of donations received for the Daycare Centre upgrade - (\$37,000).		Permanent	
<b>Surplus or (deficit) after imposition of general rates</b>	<b>466,938</b>	<b>51.00%</b>	▲
Due to variances described above			



**SHIRE OF MINGENEW**

**SUPPLEMENTARY INFORMATION**

**TABLE OF CONTENTS**

1	Key Information	10
2	Key Information - Graphical	11
3	Cash and Financial Assets	12
4	Reserve Accounts	13
5	Capital Acquisitions	14
6	Disposal of Assets	17
7	Receivables	18
8	Other Current Assets	19
9	Payables	20
10	Rate Revenue	21
11	Borrowings	22
12	Lease Liabilities	23
13	Other Current Liabilities	24
14	Grants and contributions	25
15	Capital grants and contributions	26
16	Budget Amendments	27

**SHIRE OF MINGENEW**  
**SUPPLEMENTARY INFORMATION**  
**FOR THE PERIOD ENDED 31 JANUARY 2024**

**1 KEY INFORMATION**

**Funding Surplus or Deficit Components**

<b>Funding surplus / (deficit)</b>				
	Amended Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)
Opening	\$0.70 M	\$0.70 M	\$0.70 M	\$0.00 M
Closing	\$0.00 M	\$0.92 M	\$1.38 M	\$0.47 M

Refer to Statement of Financial Activity

<b>Cash and cash equivalents</b>		
	\$	% of total
Unrestricted Cash	\$1.12 M	34.2%
Restricted Cash	\$2.15 M	65.8%

Refer to 3 - Cash and Financial Assets

<b>Payables</b>		
	\$	% Outstanding
Trade Payables	\$0.07 M	
0 to 30 Days	\$0.00 M	100.0%
Over 30 Days		0.0%
Over 90 Days		0.0%

Refer to 9 - Payables

<b>Receivables</b>		
	\$	% Collected
Rates Receivable	\$0.03 M	
Trade Receivable	\$0.15 M	94.0%
Over 30 Days		51.5%
Over 90 Days		46.1%

Refer to 7 - Receivables

**Key Operating Activities**

<b>Amount attributable to operating activities</b>			
Amended Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)
(\$0.06 M)	\$1.09 M	\$1.41 M	\$0.32 M

Refer to Statement of Financial Activity

<b>Rates Revenue</b>		
	\$	% Variance
YTD Actual	\$2.37 M	
YTD Budget	\$2.38 M	(0.3%)

Refer to 10 - Rate Revenue

<b>Grants and Contributions</b>		
	\$	% Variance
YTD Actual	\$0.16 M	
YTD Budget	\$0.13 M	21.3%

Refer to 14 - Grants and Contributions

<b>Fees and Charges</b>		
	\$	% Variance
YTD Actual	\$0.23 M	
YTD Budget	\$0.22 M	3.2%

Refer to Statement of Financial Activity

**Key Investing Activities**

<b>Amount attributable to investing activities</b>			
Amended Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)
(\$1.17 M)	(\$0.97 M)	(\$0.66 M)	\$0.32 M

Refer to Statement of Financial Activity

<b>Proceeds on sale</b>		
	\$	%
YTD Actual	\$0.01 M	
Amended Budget	\$0.17 M	(96.5%)

Refer to 6 - Disposal of Assets

<b>Asset Acquisition</b>		
	\$	% Spent
YTD Actual	\$1.49 M	
Amended Budget	\$2.61 M	(42.8%)

Refer to 5 - Capital Acquisitions

<b>Capital Grants</b>		
	\$	% Received
YTD Actual	\$1.35 M	
Amended Budget	\$4.74 M	(71.6%)

Refer to 5 - Capital Acquisitions

**Key Financing Activities**

<b>Amount attributable to financing activities</b>			
Amended Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)
\$0.53 M	\$0.10 M	(\$0.07 M)	(\$0.17 M)

Refer to Statement of Financial Activity

<b>Borrowings</b>		
	\$	
Principal repayments	(\$0.03 M)	
Interest expense	(\$0.00 M)	
Principal due	\$0.17 M	

Refer to 11 - Borrowings

<b>Reserves</b>		
	\$	
Reserves balance	\$1.14 M	
Interest earned	\$0.00 M	

Refer to 4 - Cash Reserves

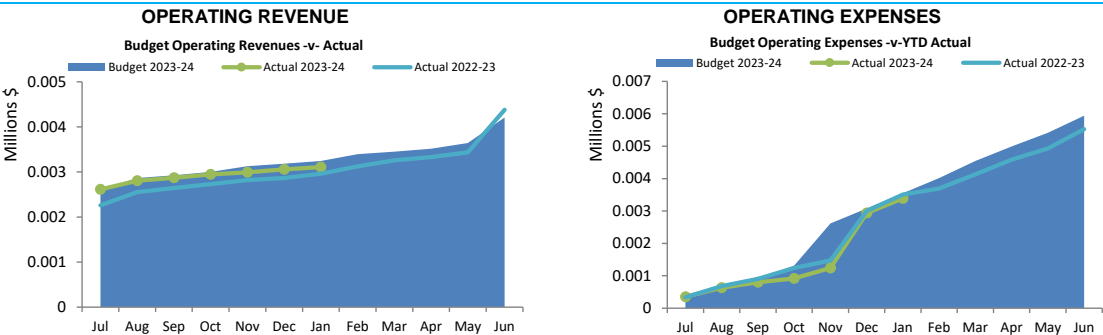
<b>Lease Liability</b>		
	\$	
Principal repayments	(\$0.00 M)	
Interest expense	(\$0.00 M)	
Principal due	\$0.00 M	

Refer to Note 12 - Lease Liabilities

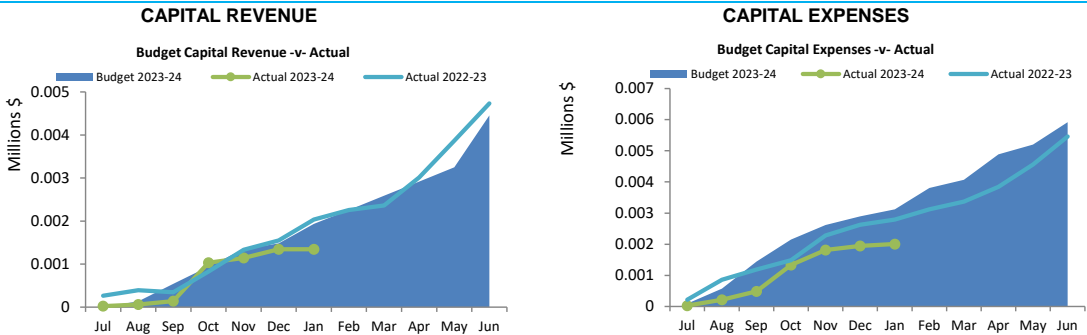
This information is to be read in conjunction with the accompanying Financial Statements and notes.

2 KEY INFORMATION - GRAPHICAL

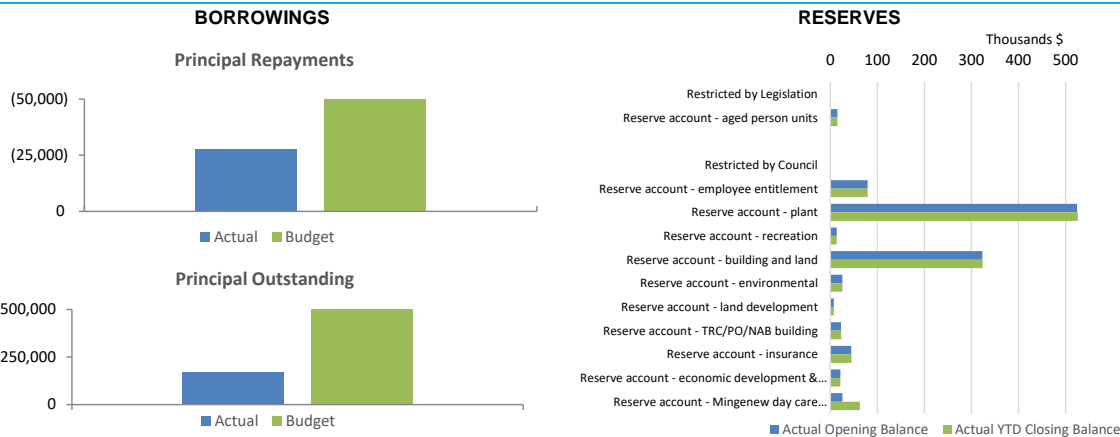
OPERATING ACTIVITIES



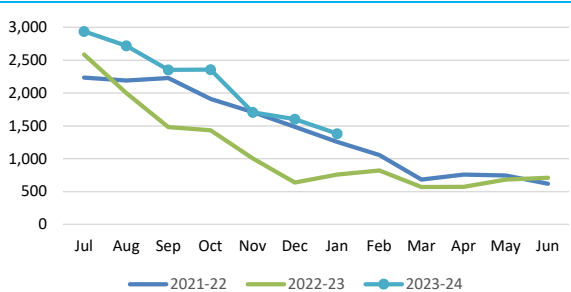
INVESTING ACTIVITIES



FINANCING ACTIVITIES



Closing funding surplus / (deficit)



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

**SHIRE OF MINGENOW  
SUPPLEMENTARY INFORMATION  
FOR THE PERIOD ENDED 31 JANUARY 2024**

**3 CASH AND FINANCIAL ASSETS**

Description	Classification	Unrestricted	Restricted	Total Cash	Trust	Institution	Interest Rate	Maturity Date
		\$	\$	\$	\$			
Float	Cash and cash equivalents	100	0	100	0			On Hand
Municipal Fund	Cash and cash equivalents	1,119,773	1,010,739	2,130,512	0	NAB	4.35%	Chq A/C
Reserve Fund	Cash and cash equivalents	0	62,688	62,688	0	NAB	4.80%	June 2024
Reserve Fund	Financial assets at amortised cost	0	1,079,710	1,079,710	0	NAB	5.11%	August 2024
Trust Fund	Cash and cash equivalents	0	1	1	1	NAB	4.10%	Chq A/C
<b>Total</b>		<b>1,119,873</b>	<b>2,153,138</b>	<b>3,273,011</b>	<b>1</b>			
<b>Comprising</b>								
Cash and cash equivalents		1,119,873	1,073,428	2,193,301	1			
Financial assets at amortised cost		0	1,079,710	1,079,710	0			
		<b>1,119,873</b>	<b>2,153,138</b>	<b>3,273,011</b>	<b>1</b>			

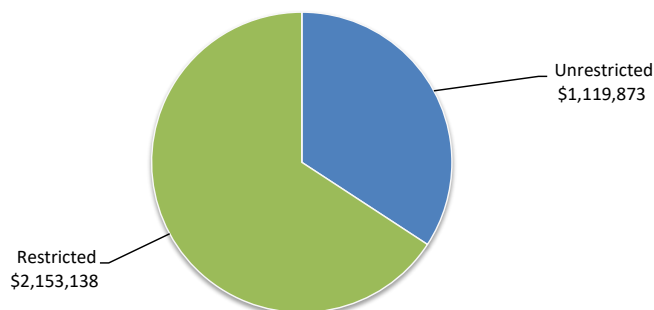
**KEY INFORMATION**

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

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

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

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



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

4 RESERVE ACCOUNTS

Reserve name	Budget Opening Balance	Budget Interest Earned	Budget Transfer s In (+)	Budget Transfers Out (-)	Budget Closing Balance	Actual Opening Balance	Actual Interest Earned	Actual Transfers In (+)	Actual Transfer s Out (-)	Actual YTD Closing Balance
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>Restricted by Legislation</b>										
Reserve account - aged person units	12,859	532	1,000	0	14,391	15,217	33	0	0	15,250
<b>Restricted by Council</b>										
Reserve account - employee entitlement	77,063	2,776	0	0	79,839	79,212	171	0	0	79,383
Reserve account - plant	275,869	18,372	22	(258,265)	35,998	524,627	1,130	0	0	525,757
Reserve account - recreation	13,263	112	0	0	13,375	13,633	29	0	0	13,662
Reserve account - building and land	71,080	9,851	0	0	80,931	323,061	696	0	0	323,757
Reserve account - environmental	19,734	709	0	0	20,443	25,649	55	0	0	25,704
Reserve account - land development	7,020	0	0	0	7,020	7,216	16	0	0	7,232
Reserve account - TRC/PO/NAB building	22,351	807	0	0	23,158	22,974	50	0	0	23,024
Reserve account - insurance	43,481	838	0	0	44,319	44,693	96	0	0	44,789
Reserve account - economic development & marketing	20,534	373	0	0	20,907	21,107	45	0	0	21,152
Reserve account - Mingenew day care centre redevelopment	25,688	904	0	0	26,592	25,688	0	37,000	0	62,688
	<b>588,942</b>	<b>35,274</b>	<b>1,022</b>	<b>(258,265)</b>	<b>366,973</b>	<b>1,103,077</b>	<b>2,321</b>	<b>37,000</b>	<b>0</b>	<b>1,142,398</b>

## 5 CAPITAL ACQUISITIONS

Capital acquisitions	Amended		YTD Actual	YTD Actual Variance
	Budget	YTD Budget		
	\$	\$	\$	\$
Land - freehold land	152,000	52,000	0	(52,000)
Buildings - non-specialised	1,825,000	334,999	103,323	(231,676)
Buildings - specialised	855,000	467,500	385,301	(82,199)
Furniture and equipment	10,000	2,500	0	(2,500)
Plant and equipment	188,000	188,000	25,380	(162,620)
Bushfire equipment	450,000	0	0	0
<b>Acquisition of property, plant and equipment</b>	<b>3,480,000</b>	<b>1,044,999</b>	<b>514,004</b>	<b>(530,995)</b>
Infrastructure - roads	1,363,000	1,103,000	936,931	(166,069)
Infrastructure - drainage	15,000	0	0	0
Infrastructure - bridges	800,000	800,000	533,333	(266,667)
Infrastructure - parks & ovals	325,000	20,700	16,640	(4,060)
Infrastructure - other	105,000	39,169	5,600	(33,569)
<b>Acquisition of infrastructure</b>	<b>2,608,000</b>	<b>1,962,869</b>	<b>1,492,504</b>	<b>(1,532,355)</b>
<b>Total capital acquisitions</b>	<b>6,088,000</b>	<b>3,007,868</b>	<b>2,006,508</b>	<b>(2,063,350)</b>
<b>Capital Acquisitions Funded By:</b>				
Capital grants and contributions	4,741,100	1,985,682	1,345,057	(640,625)
Borrowings	400,000	0	0	0
Lease liabilities	15,000	0	0	0
Other (disposals & C/Fwd)	173,900	50,000	6,000	(44,000)
Reserve accounts				
Reserve account - plant	258,265	148,000	0	(148,000)
Contribution - operations	499,735	824,186	655,451	(168,735)
<b>Capital funding total</b>	<b>6,088,000</b>	<b>3,007,868</b>	<b>2,006,508</b>	<b>(1,001,360)</b>

### SIGNIFICANT ACCOUNTING POLICIES

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

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

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

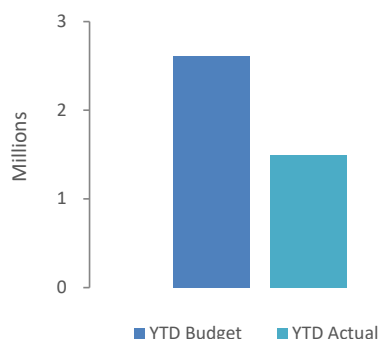
#### Initial recognition and measurement for assets held at cost

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

#### Initial recognition and measurement between mandatory revaluation dates for assets held at fair value

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

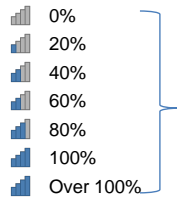
Payments for Capital Acquisitions



5 CAPITAL ACQUISITIONS - DETAILED

Capital expenditure total

Level of completion indicators



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

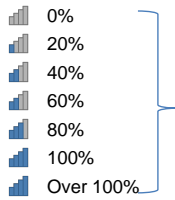
Level of completion indicator, please see table at the end of this note for further detail.

			Amended		Variance
Account Description			Budget	YTD Budget	(Under)/Over
			\$	\$	\$
<b>Land - freehold</b>					
LC042	Land Purchase - 42 Victoria Road (Lot 109)		50,000	0	0
LC049	Land Purchase - 49 Shenton Street (Lot 114)		50,000	0	0
LC999	Community Housing Project - Land Purchase (Budget Only)		52,000	52,000	0
<b>Land - freehold Total</b>			<b>152,000</b>	<b>52,000</b>	<b>0</b>
<b>Buildings - non-specialised</b>					
BC085	25 Victoria Road (Lot 85) - Fire Shed - Building (Capital)		400,000	0	0
BC076	76 Phillip Street (Lot 106) - Daycare Centre - Building (Capital)		1,000,000	249,999	229,646
BC005	23 Field Street (Lot 5) - Residence - Building (Capital)		15,000	15,000	8,903
BC042	42 Victoria Road (Lot 109) - Residence (Karara) - Building (Capital)		150,000	0	0
BC049	49 Shenton Street (Lot 114) - Residence (Karara) - Building (Capital)		150,000	0	0
BC451	45 King Street (Lot 9) - Unit 1 - Building (Capital)		5,000	5,000	2,655
BC452	45 King Street (Lot 9) - Unit 2 - Building (Capital)		5,000	5,000	0
BC453	45 King Street (Lot 9) - Unit 3 - Building (Capital)		5,000	5,000	0
BC121	12 Victoria Road (Lot 66) - Unit 1 (APU) - Building (Capital)		15,000	15,000	16,870
BC122	12 Victoria Road (Lot 66) - Unit 2 (APU) - Building (Capital)		20,000	20,000	22,238
BC123	12 Victoria Road (Lot 66) - Unit 3 (APU) - Building (Capital)		15,000	15,000	17,277
BC124	12 Victoria Road (Lot 66) - Unit 4 (APU) - Building (Capital)		5,000	5,000	3,498
BC054	54 Midlands Road (Lot 71) - MIG Office - Building (Capital)		10,000	0	0
BC021	21 Victoria Road (Lot 83) - Administration Office - Building (Capital)		30,000	0	11,529
<b>Building - non-specialised Total</b>			<b>1,825,000</b>	<b>334,999</b>	<b>103,323</b>
<b>Buildings - specialised</b>					
BC030	30 Bride Street (Lot 65) - Tennis Club - Building (Capital)		400,000	400,000	374,015
BC098	Recreation Centre - Building (Capital)		455,000	67,500	5,000
BC016	16 Midlands Road - Railway Station - Building (Capital)		0	0	6,286
<b>Building - specialised Total</b>			<b>855,000</b>	<b>467,500</b>	<b>385,301</b>
<b>Furniture &amp; equipment</b>					
FE003	ADMIN - Furniture & Equipment - Capital		10,000	2,500	0
<b>Furniture &amp; equipment Total</b>			<b>10,000</b>	<b>2,500</b>	<b>0</b>
<b>Plant &amp; equipment</b>					
PE4650	Skid Steer - MI4650 - Capital		98,000	98,000	0
PE999	Sundry Plant Purchases - Capital		90,000	90,000	25,380
<b>Plant &amp; equipment Total</b>			<b>188,000</b>	<b>188,000</b>	<b>25,380</b>
<b>Bushfire equipment</b>					
PE384	Fire Truck - MI384 - Capital		450,000	0	0
<b>Bushfire equipment Total</b>			<b>450,000</b>	<b>0</b>	<b>0</b>
<b>Infrastructure - roads</b>					
RC000	Road Construction - Rural - Gravel - Council Funded (Budgeting)		190,000	190,000	0
RC997	Road Construction - Rural - Priority Wet Grading (Budgeting Only)		260,000	0	69,634
RC003	Coalseam Road (Capital)				1,423
RC005	Yandanooka Melara Road (Capital)				21,779
RC014	Yandanooka South Road (Capital)				10,014
RC015	Morawa - Yandanooka Road (Capital)				8,310
RC016	Tip Road (Capital)				616
RC018	Strawberry North East Road (Capital)				2,866
RC025	Telara Road (Capital)				14,541
RC030	Moffett Road (Capital)				1,359
RC079	Mingenew Hill Look-out Road (Capital)				1,620
RC088	Depot Hill North Road (Capital)				7,106
RC999	Road Construction - Urban - Sealed - Council Funded (Budgeting)		13,000	13,000	0
RRG003	Coalseam Road (RRG)		450,000	450,000	420,647
RRG503	Coalseam Road (RRG)		450,000	450,000	446,650
<b>Infrastructure - roads Total</b>			<b>1,363,000</b>	<b>1,103,000</b>	<b>936,931</b>

5 CAPITAL ACQUISITIONS - DETAILED

Capital expenditure total

Level of completion indicators



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

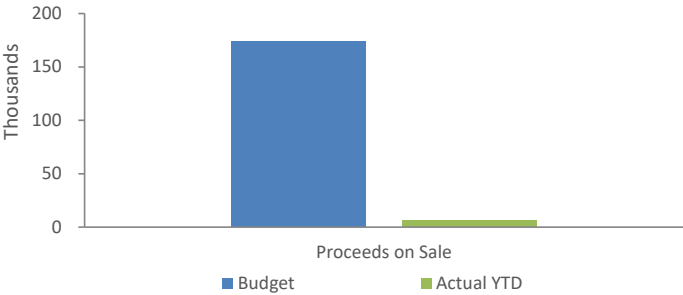
Level of completion indicator, please see table at the end of this note for further detail.

		Amended		Variance
Account Description		Budget	YTD Budget	(Under)/Over
		\$	\$	\$
<b>Infrastructure - drainage</b>				
DC002	Yandanooka North East Road - Drainage Capital	15,000	0	0
<b>Infrastructure - drainage Total</b>		<b>15,000</b>	<b>0</b>	<b>0</b>
<b>Infrastructure - bridges</b>				
BR0833	Yarragadee - Mingenew - Mullewa Road - Bridge (Capital)	800,000	800,000	533,333
<b>Infrastructure - bridges Total</b>		<b>800,000</b>	<b>800,000</b>	<b>266,667</b>
<b>Infrastructure - parks &amp; gardens</b>				
PC012	Mingenew Spring - (Capital)	100,000	1,500	12,440
PC025	Community Garden (Capital)	10,000	0	0
PC026	Rec Centre - Parks & Gardens Infrastructure (Capital)	15,000	15,000	0
PC027	Water Park (Capital)	150,000	1,500	1,500
PC028	Town Landscaping (Capital)	50,000	2,700	2,700
<b>Infrastructure - parks &amp; gardens Total</b>		<b>325,000</b>	<b>20,700</b>	<b>16,640</b>
<b>Infrastructure - other</b>				
OC002	Mingenew Hill Walk Trail (Capital)	55,000	9,169	3,800
OC012	Cenotaph Upgrade (War Memorial) (Capital)	20,000	0	1,800
OC013	Digital Information Sign	30,000	30,000	0
<b>Infrastructure - other Total</b>		<b>105,000</b>	<b>39,169</b>	<b>5,600</b>
		<b>6,088,000</b>	<b>3,007,868</b>	<b>2,006,508</b>
				<b>1,001,360</b>



6 DISPOSAL OF ASSETS

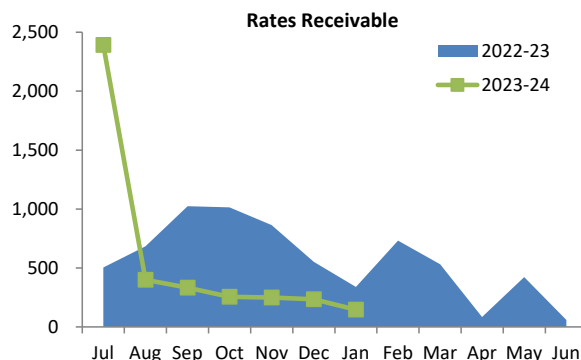
Asset Ref.	Asset description	Budget				YTD Actual			
		Net Book Value	Proceeds	Profit	(Loss)	Net Book Value	Proceeds	Profit	(Loss)
		\$	\$	\$	\$	\$	\$	\$	\$
<b>Plant and equipment</b>									
	Fire Truck - MI384	123,900	123,900	0	0			0	0
	Water Truck - MI255	8,250	30,000	21,750	0			0	0
	Skid Steer - MI4650	2,576	20,000	17,424	0			0	0
	MetroCount - RoadPd VT 5900	0	0	0	0	3,526	6,000	2,474	0
		<b>134,726</b>	<b>173,900</b>	<b>39,174</b>	<b>0</b>	<b>3,526</b>	<b>6,000</b>	<b>2,474</b>	<b>0</b>



## 7 RECEIVABLES

### Rates receivable

	30 June 2023	31 Jan 2024
	\$	\$
Opening arrears previous years	39,714	57,681
Levied this year	2,340,269	2,371,213
Less - collections to date	(2,322,280)	(2,283,391)
Gross rates collectable	<b>57,703</b>	<b>145,503</b>
Allowance for impairment of rates receivable	(22)	0
<b>Net rates collectable</b>	<b>57,681</b>	<b>145,503</b>
% Collected	97.6%	94.0%



### Receivables - general

	Credit	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$	\$
Receivables - general	0	8,430	0	932	8,003	17,365
Percentage	0.0%	48.5%	0.0%	5.4%	46.1%	
<b>Balance per trial balance</b>						
Trade receivables						17,365
GST receivable						13,360
Allowance for credit losses of trade receivables						(22)
<b>Total receivables general outstanding</b>						<b>30,703</b>

Amounts shown above include GST (where applicable)

### KEY INFORMATION

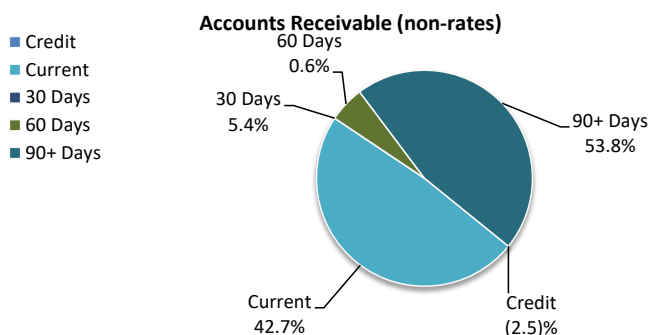
Trade and other receivables include amounts due from ratepayers for unpaid rates and service charges and other amounts due from third parties for goods sold and services performed in the ordinary course of business.

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

### Classification and subsequent measurement

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

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



## 8 OTHER CURRENT ASSETS

	Opening Balance 1 July 2023	Asset Increase	Asset Reduction	Closing Balance 31 January 2024
	\$	\$	\$	\$
<b>Other current assets</b>				
<b>Other financial assets at amortised cost</b>				
Financial assets at amortised cost	563,254	516,456	0	1,079,710
<b>Inventory</b>				
Fuel	8,808	30,503	(30,140)	9,171
<b>Other assets</b>				
Prepayments	5,200	5,200	(6,900)	3,500
Accrued income	429,374	0	(307,703)	121,671
<b>Total other current assets</b>	<b>1,006,636</b>	<b>552,159</b>	<b>(344,743)</b>	<b>1,214,052</b>
<b>Amounts shown above include GST (where applicable)</b>				

### KEY INFORMATION

#### Other financial assets at amortised cost

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

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

#### Inventory

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

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

## 9 PAYABLES

Payables - general	Credit	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$	\$
Payables - general	0	1,588	0	0	0	1,588
Percentage	0.0%	100.0%	0.0%	0.0%	0.0%	
<b>Balance per trial balance</b>						
Sundry creditors	(Sundry creditors \$1,588 + ESL creditors \$600 + Payroll creditors \$0)					2,188
ATO liabilities						21,748
Other payables						13
Receipts in advance						1,000
Other payables - bonds held						15,299
Prepaid rates						2,190
Accrued expenses						24,542
<b>Total payables general outstanding</b>						<b>66,980</b>
<b>Amounts shown above include GST (where applicable)</b>						

### KEY INFORMATION

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

## 10 RATE REVENUE

### General rate revenue

RATE TYPE	Rate in \$ (cents)	Number of Properties	Rateable Value	Rate Revenue \$	Budget		Rate Revenue \$	YTD Actual	
					Reassessed Rate Revenue \$	Total Revenue \$		Reassessed Rate Revenue \$	Total Revenue \$
<b>Gross rental value</b>									
Mingenew	0.155660	132	1,186,016	184,162	0	184,162	184,615	2,095	186,710
Yandanooka	0.155660	1	8,892	1,384	0	1,384	1,384	0	1,384
Commercial	0.155660	17	555,472	86,465	0	86,465	86,465	0	86,465
Industrial	0.155660	1	12,480	1,943	0	1,943	1,943	1,150	3,093
<b>Unimproved value</b>									
Rural	0.009676	111	204,021,000	1,975,143	15,000	1,990,143	1,974,107	(1,853)	1,972,254
Mining	0.009676	0	0	0	0	0	0	0	0
<b>Sub-Total</b>		<b>262</b>	<b>205,783,860</b>	<b>2,249,097</b>	<b>15,000</b>	<b>2,264,097</b>	<b>2,248,514</b>	<b>1,392</b>	<b>2,249,906</b>
<b>Minimum payment</b>									
<b>Minimum Payment \$</b>									
<b>Gross rental value</b>									
Mingenew	840	66	27,340	55,440	0	55,440	55,440	1,067	56,507
Yandanooka	840	1	4,992	840	0	840	840		840
Commercial	840	10	11,160	8,400	0	8,400	8,400		8,400
Industrial	840	3	2,786	2,520	0	2,520	2,520	(938)	1,582
<b>Unimproved value</b>									
Rural	1,263	21	1,038,700	26,523	0	26,523	26,523		26,523
Mining	1,263	22	129,789	27,786	0	27,786	27,786	750	28,536
<b>Sub-total</b>		<b>123</b>	<b>1,214,767</b>	<b>121,509</b>	<b>0</b>	<b>121,509</b>	<b>121,509</b>	<b>879</b>	<b>122,388</b>
Concession						(1,112)			(1,081)
<b>Amount from general rates</b>						<b>2,384,494</b>			<b>2,371,213</b>
Ex-gratia rates						62,537			62,853
<b>Total general rates</b>						<b>2,447,031</b>			<b>2,434,066</b>

## 11 BORROWINGS

### Repayments - borrowings

Information on borrowings		New Loans			Principal Repayments		Principal Outstanding		Interest Repayments	
Particulars	Loan No.	1 July 2023	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget
		\$	\$	\$	\$	\$	\$	\$	\$	\$
Grader	146	197,168			(27,832)	(55,773)	169,336	141,395	(1,031)	(1,463)
Karara Houses	147	0	0	400,000	0	(31,630)	0	368,370	0	(19,282)
<b>Total</b>		<b>197,168</b>	<b>0</b>	<b>400,000</b>	<b>(27,832)</b>	<b>(87,403)</b>	<b>169,336</b>	<b>509,765</b>	<b>(1,031)</b>	<b>(20,745)</b>
Current borrowings		55,773					27,941			
Non-current borrowings		141,395					141,395			
		<b>197,168</b>					<b>169,336</b>			

All debenture repayments were financed by general purpose revenue.

### New borrowings 2023-24

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

### KEY INFORMATION

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

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

## 12 LEASE LIABILITIES

### Movement in carrying amounts

Information on leases Particulars	Lease No.	1 July 2023	New Leases		Principal Repayments		Principal Outstanding		Interest Repayments	
			Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget
		\$	\$	\$	\$	\$	\$	\$	\$	\$
Photocopier	1	642			(642)	(642)	0	0	(7)	0
Photocopier	3	0	0	15,000	0	(2,545)	0	12,455	0	(705)
<b>Total</b>		<b>642</b>	<b>0</b>	<b>15,000</b>	<b>(642)</b>	<b>(3,187)</b>	<b>0</b>	<b>12,455</b>	<b>(7)</b>	<b>(705)</b>
Current lease liabilities		642					0			
		<b>642</b>					<b>0</b>			

All lease repayments were financed by general purpose revenue.

### KEY INFORMATION

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

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

### 13 OTHER CURRENT LIABILITIES

	Note	Opening Balance 1 July 2023	Liability transferred from/(to) non current	Liability Increase	Liability Reduction	Closing Balance 31 January 2024
		\$	\$	\$	\$	\$
<b>Other current liabilities</b>						
<b>Other liabilities</b>						
Contract liabilities		10,600	0	10,000	(10,600)	10,000
Capital grant/contributions liabilities		655,637	0	1,264,261	(938,137)	981,761
<b>Total other liabilities</b>		666,237	0	1,274,261	(948,737)	991,761
<b>Employee Related Provisions</b>						
Provision for annual leave		75,614	0	0	0	75,614
Provision for long service leave		31,394	0	0	0	31,394
<b>Total Provisions</b>		107,008	0	0	0	107,008
<b>Total other current liabilities</b>		<b>773,245</b>	<b>0</b>	<b>1,274,261</b>	<b>(948,737)</b>	<b>1,098,769</b>

Amounts shown above include GST (where applicable)

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

#### KEY INFORMATION

##### Provisions

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

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

##### Employee Related Provisions

###### Short-term employee benefits

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

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

###### Other long-term employee benefits

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

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

##### Contract liabilities

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

##### Capital grant/contribution liabilities

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



14 GRANTS, SUBSIDIES AND CONTRIBUTIONS

Provider	Unspent grant, subsidies and contributions liability					Grants, subsidies and contributions revenue		
	Liability	Increase in Liability	Decrease in Liability	Liability	Current Liability	Amended Budget Revenue	YTD Budget	YTD Revenue
	1 July 2023		(As revenue)	31 Jan 2024	31 Jan 2024	Revenue	Budget	Actual
	\$	\$	\$	\$	\$	\$	\$	\$
<b>Grants and subsidies</b>								
Grants Commission - General	0	0	0	0	0	0	0	9,249
Grants Commission - Roads	0	0	0	0	0	0	0	10,162
DFES - LGGS Operating Grant	0	0	0	0	0	20,517	15,387	18,177
DFES - AWARE program	3,775	0	(3,775)	0	0	7,600	7,600	3,775
DFES - DRFAWA - TC Seroja	0	0	0	0	0	15,000	15,000	1,820
FRRR - Town Centre Mural	1,000	0	0	1,000	1,000	0	0	0
DLGSCI - Mingenew Hill Design	6,825	0	(6,825)	0	0	0	0	6,825
MRWA - Street Light Subsidy	0	0	0	0	0	2,700	0	0
MRWA - Direct Grant	0	0	0	0	0	94,000	94,000	100,407
BBRF - Astrotourism (2022/23 funds)	0	0	0	0	0	0	0	9,709
Dept Communities - Community Garden	0	10,000	0	10,000	10,000			0
	<b>11,600</b>	<b>10,000</b>	<b>(10,600)</b>	<b>11,000</b>	<b>11,000</b>	<b>139,817</b>	<b>131,987</b>	<b>160,123</b>
<b>Contributions</b>								
Autumn Centre	0	0	0	0	0	50	50	50
	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>50</b>	<b>50</b>	<b>50</b>
<b>TOTALS</b>	<b>11,600</b>	<b>10,000</b>	<b>(10,600)</b>	<b>11,000</b>	<b>11,000</b>	<b>139,867</b>	<b>132,037</b>	<b>160,173</b>

15 CAPITAL GRANTS, SUBSIDIES AND CONTRIBUTIONS

Provider	Capital grant/contribution liabilities					Capital grants, subsidies and contributions revenue		
	Liability	Increase in	Decrease in	Liability	Current	Amended	YTD	YTD
	1 July 2023	Liability	Liability	31 Jan 2024	Liability	Budget	Budget	Revenue
	\$	\$	\$	\$	\$	\$	\$	\$
<b>Capital grants and subsidies</b>								
DFES - Fast Attack Vehicle	0	0	0	0	0	726,100	0	0
LRCI Phase 3 - Daycare Centre upgrade	105,560	0	(20,353)	85,207	85,207	150,000	54,088	20,353
Lotterywest - Daycare Centre upgrade	0	0	0	0	0	500,000	62,502	0
REDS - Daycare Centre upgrade	0	0	0	0	0	150,000	0	0
TBC - Cenotaph upgrade	0	0	0	0	0	10,000	0	0
CSRFF - Tennis Pavilion upgrade	0	86,951	(86,951)	0	0	87,000	14,494	86,951
TBC - Mingenew Spring	0	0	0	0	0	80,000	13,328	0
TBC - Walk Trail	0	0	0	0	0	30,000	4,998	0
BBRF - Mingenew Hill (2022/23 funds)	0	0	0	0	0	0	0	12,584
LRCI Phase 3 - Tennis Pavilion upgrade	0	0	0	0	0	44,000	7,330	0
DRFAWA - Rec Centre upgrade	0	500,000	0	500,000	500,000	455,000	75,803	0
DRFAWA - Shade sails at Rec Centre	0	0	0	0	0	15,000	2,499	0
DRFAWA - Tennis Pavilion upgrade	0	50,000	(50,000)	0	0	50,000	8,330	50,000
DRFAWA - Water Park	0	150,000	0	150,000	150,000	150,000	24,990	0
LRCI Phase 3 - Midlands Road garden (transfer to Victoria Rd beautification)	7,500	0	(7,500)	0	0	0	0	0
LRCI Phase 3 - Victoria Road Beautification	0	7,500	0	7,500	7,500	0	0	0
Regional Road Group	0	240,000	(240,000)	0	0	600,000	600,000	240,000
Roads to Recovery	0	0	0	0	0	206,000	206,000	150,000
Grants Commission - Bridges	542,577	0	(533,333)	9,244	9,244	800,000	800,000	533,333
LRCI Phase 4 - Coalseam Road	0	0	0	0	0	274,000	45,666	0
DRFAWA - Roads Flood Damage	0	0	0	0	0	0	0	7,644
DRFAWA - Digital Sign	0	0	0	0	0	30,000	0	0
RAP - Airstrip upgrade (2022/23 funds)	0	0	0	0	0	0	0	29,884
LRCI Phase 4 - Resheeting	0	84,064	0	84,064	84,064	0	0	0
LRCI Phase 4 - Priority 1 Wet Grading	0	145,746	0	145,746	145,746	0	0	0
	<b>655,637</b>	<b>1,264,261</b>	<b>(938,137)</b>	<b>981,761</b>	<b>981,761</b>	<b>4,357,100</b>	<b>1,920,028</b>	<b>1,130,748</b>
<b>Capital contributions</b>								
Community Resource Centre - Daycare Centre upgrade	0	0	0	0	0	150,000	0	0
Community Contributions - Daycare Centre upgrade	0	0	0	0	0	50,000	35,000	37,000
Tennis Club - Pavilion upgrade	0	0	0	0	0	184,000	30,654	177,309
	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>384,000</b>	<b>65,654</b>	<b>214,309</b>
<b>TOTALS</b>	<b>655,637</b>	<b>1,264,261</b>	<b>(938,137)</b>	<b>981,761</b>	<b>981,761</b>	<b>4,741,100</b>	<b>1,985,682</b>	<b>1,345,057</b>

**SHIRE OF MINGENEW**  
**SUPPLEMENTARY INFORMATION**  
**FOR THE PERIOD ENDED 31 JANUARY 2024**

**16 BUDGET AMENDMENTS**

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

Description	Council Resolution	Classification	Non Cash Adjustment	Increase in Available Cash	Decrease in Available Cash	Amended Budget Running Balance
			\$	\$	\$	\$
<b>Budget adoption</b>						
Mulcher and profiler	18210623	Capital expenses			(70,000)	(70,000)
Purchase Skid Steer	18210623	Capital expenses			(98,000)	(168,000)
Transfer from Plant Reserve	18210623	Capital revenue		148,000		(20,000)
Difference between budgeted opening surplus and actual surplus	11160823	Opening surplus(deficit)		346,725		326,725
Interest on reserves	11160823	Operating revenue		25		326,750
Daycare centre grants	11160823	Capital revenue		30,000		356,750
Hall consultants	11160823	Operating expenses			(50,000)	306,750
Admin IT (reduced fibre costs and LTFP costs)	11160823	Operating expenses		40,000		346,750
Road consultants	11160823	Operating expenses		10,000		356,750
Admin office grants	11160823	Capital revenue			(18,000)	338,750
Coalseam Road grant (LRCI)	11160823	Capital revenue		274,000		612,750
Depreciation on adjusted plant purchases	11160823	Non cash item	(16,672)			612,750
Members - Printing & stationery (correction - shown as income)	11160823	Operating expenses			(1,050)	611,700
Profit on sale of assets on adjusted plant sales	11160823	Non cash item	17,424			611,700
Proceeds on sale of assets on adjusted plant sales	11160823	Capital revenue		20,000		631,700
Realisation on disposal of assets on adjusted plant sales	11160823	Non cash item	(20,000)			631,700
Transfer from Plant Reserve to balance budget	11160823	Capital revenue		110,265		741,965
Transfer to reserves adjusted to balance budget	11160823	Capital expenses		28,231		770,196
Financial Assistance Grants received in advance	11160823	Operating revenue			(357,000)	413,196
Financial Assistance Grants received in advance	11160823	Operating revenue			(437,000)	(23,804)
EM Grant for waste site rehab	11160823	Operating revenue		15,000		(8,804)
Waste side rehab	11160823	Operating expenses			(15,000)	(23,804)
Various admin allocations	11160823	Operating expenses		24,506		702
Hockey oval adjustment	11160823	Operating expenses			(702)	0
				<b>1,046,752</b>	<b>(1,046,752)</b>	<b>0</b>

**List of Payments for the period 28 November 2023 to 31 January 2024**

Chq/EFT	Date	Name	Description	Amount	Total
EFT17281	06/12/2023	FIVE STAR BUSINESS & COMMUNICATIONS	Kyocera billing for November 2023	-1,552.92	
EFT17282	06/12/2023	BUNNINGS GERALDTON	Fencing supplies for Tennis clubhouse	-870.85	
EFT17283	06/12/2023	BUILDING & CONSTRUCTION INDUSTRY TRAINING FUND	BCITF RETURN - 32 Depot Hill Rd, 437 Yandanooka Melara Rd	-1,207.14	
EFT17284	06/12/2023	BAILEYS FERTILISERS	Soil testing of hockey oval, main oval and tennis courts	-330.00	
EFT17285	06/12/2023	TEAM GLOBAL EXPRESS	Freight for delivery of traffic counter components	-59.00	
EFT17286	06/12/2023	CHILD SUPPORT AGENCY	Payroll Deductions/Contributions	-759.47	
EFT17287	06/12/2023	CLEANPAK TOTAL SOLUTIONS	Toilet paper and hand towel for Expo	-2,301.75	
EFT17288	06/12/2023	CONNECT HEARING	Medical Hearing Assessment - Staff	-99.00	
EFT17289	06/12/2023	DONGARA DRILLING AND ELECTRICAL	Investigate bore number 2 not working	-4,627.10	
EFT17290	06/12/2023	DONGARA BODY BUILDERS	003MI - Annual Bus inspection	-241.40	
EFT17291	06/12/2023	DEPARTMENT OF MINES, INDUSTRY REGULATION & SAFETY	BSL October 2023 - Lot32 Depot Hill Rd & 437 Yandanooka-Melara Rd	-828.20	
EFT17292	06/12/2023	DEPARTMENT OF FIRE AND EMERGENCY SERVICES	ESL 4th quarter contribution	-372.00	
EFT17293	06/12/2023	ELDERS LIMITED	GEO HEX erosion control	-2,465.10	
EFT17294	06/12/2023	ECOBOND	Cold Mix for pot hole patching	-9,075.00	
EFT17295	06/12/2023	GRACE FANNING	Payroll Deductions/Contributions	-747.61	
EFT17296	06/12/2023	GH COUNTRY COURIERS	Silver Chain Freight Costs - 16/11/23	-67.32	
EFT17297	06/12/2023	GREAT SOUTHERN FUEL SUPPLIES	Fuel for the period October 2023	-251.80	
EFT17298	06/12/2023	INFINITUM TECHNOLOGIES	Managed service agreement - 03/11/23 to 02/12/23	-4,828.90	
EFT17299	06/12/2023	INFINITY SKATE WA	2 hrs skateboarding workshop/demo for opening of Cecil Newton Precinct	-450.00	
EFT17300	06/12/2023	DESERT TO COAST TRAINING AND ASSESSING	HR licence training for staff	-740.00	
EFT17301	06/12/2023	KENNARDS HIRE PTY LTD	Excavator hire for Tennis clubhouse works	-3,703.00	
EFT17302	06/12/2023	LA3 PTY LTD	Initial Drafting / concept design services of the Mingenew Recreation facility - evacuation hub	-7,480.00	
EFT17303	06/12/2023	LGRCEU WA	Payroll Deductions/Contributions	-22.00	
EFT17304	06/12/2023	METROCOUNT	Traffic count materials	-451.00	
EFT17305	06/12/2023	MINGENEW TYRE SERVICES PTY LTD	MI4541 - New battery	-221.54	
EFT17306	06/12/2023	NEXIA PERTH PTY LTD	Audit of Space Station report	-660.00	
EFT17307	06/12/2023	OFFICEWORKS	Stationery Supplies - Admin, Water - Works/Admin	-603.49	
EFT17308	06/12/2023	OCHRE LEGAL PTY LTD	Professional Fees - New D&C contract for daycare facility tender	-9,264.75	
EFT17310	06/12/2023	S & K ELECTRICAL PTY LTD	Replace faulty air con at Rec centre and Install air con in bedroom Unit 1/45 King St	-7,473.40	
EFT17311	06/12/2023	RICHARD ANDREW STARICK	Expense claim for travel and training 13/11/23	-515.22	
EFT17312	06/12/2023	TELSTRA LIMITED	Phone services - 22/11/23 to 21/12/23	-743.85	
EFT17313	06/12/2023	THINK WATER GERALDTON	Irrigation parts - Tennis clubhouse	-1,173.70	

Chq/EFT	Date	Name	Description	Amount	Total
EFT17314	06/12/2023	UYLANLE PTY LTD (MINGENEW BAKERY)	Catering for North Midlands Executive Group meeting 30 October	-135.00	
EFT17315	06/12/2023	WALGA	Elected member Essential Training - Understanding Local Government Module 13 November 2023	-203.50	
EFT17316	06/12/2023	WA CONTRACT RANGER SERVICES PTY LTD	Ranger visits - Animal and Emergency Services November 2023	-627.00	
EFT17448	19/12/2023	JUSTIN BAGLEY	Councillor & Deputy President (Pro rata to 15th November 2023) sitting fees for quarter ending 31 December 2023	-1,230.38	
EFT17449	19/12/2023	AUSTRALIA POST	Postage for the period of November 2023	-154.41	
EFT17450	19/12/2023	AIT SPECIALISTS PTY LTD	Professional services for determination of fuel tax credit for the period of November 2023	-74.69	
EFT17451	19/12/2023	BUNNINGS GERALDTON	Boards, ply sheeting, fibro sheeting, nails, screws, glue, anchor bolts, door, door hinges, latch, rails and rollers - 23 Field St	-3,079.42	
EFT17452	19/12/2023	BOC GASES	Gas cylinders: Oxy, acetylene, Argoshield, Cellamix	-47.28	
EFT17453	19/12/2023	BEDROCK ELECTRICAL SERVICES	Electrical services, Replace switches and RCD at Rec centre courts	-616.00	
EFT17454	19/12/2023	BREEZE CONNECT PTY LTD	Phone services for the period November 2023	-253.32	
EFT17455	19/12/2023	GARY JOHN COSGROVE	Councillor & President sitting fees for quarter ending 31 December 2023	-3,624.75	
EFT17456	19/12/2023	CLEANAWAY	Refuse site management and admin charges - November 2023	-10,523.16	
EFT17457	19/12/2023	CHILD SUPPORT AGENCY	Payroll Deductions/Contributions	-759.47	
EFT17458	19/12/2023	DONGARA DRILLING AND ELECTRICAL	Pump repair for Rec centre bore	-725.45	
EFT17459	19/12/2023	DONGARA IGA	Refreshments Staff BBQ	-56.96	
EFT17460	19/12/2023	DEPARTMENT OF THE PREMIER AND CABINET	Town Planning Scheme No.4 - Scheme Amendment 1 Government Gazette Notice	-78.00	
EFT17461	19/12/2023	CAROL FARR	Councillor sitting fee for quarter ending 31 December 2023 (Pro rata to 21 October 2013)	-225.75	
EFT17462	19/12/2023	GRACE FANNING	Payroll Deductions/Contributions	-747.61	
EFT17463	19/12/2023	GH COUNTRY COURIERS	Silver Chain Freight Costs - 23/11/23	-138.60	
EFT17464	19/12/2023	GERALDTON TV AND RADIO SERVICES	Replacement VAST Decoder - APU5 11 Shenton Street plus Card	-345.00	
EFT17465	19/12/2023	GUARDIAN PRINT & GRAPHICS	1000 x Window Faced DL Envelopes Code - 140032 / Printed Front Only Full Colour	-395.00	
EFT17466	19/12/2023	GHD PTY LTD	EPAR works - DRFAWA TC Seroja AGRN965 - Tennis Club, Waste Facility, Mingenew-Mullewa Rd	-7,267.19	
EFT17467	19/12/2023	GERALDTON PARTS (HOPPYS)	MI029 - Pump for diesel pod	-392.61	
EFT17468	19/12/2023	JONATHON ROWLAND HOLMES	Councillor sitting fee for quarter ending 31 December 2023	-989.00	

Chq/EFT	Date	Name	Description	Amount	Total
EFT17469	19/12/2023	KICK SOLUTIONS	Sign for Mingenew Supermarket and Liquor Store	-606.00	
EFT17470	19/12/2023	LOCAL GOVERNMENT PROFESSIONALS AUSTRALIA WA	LGPWA Full membership - Staff	-563.25	
EFT17471	19/12/2023	LATERAL ASPECT	Retainer Services - Marketing - November 2023	-4,583.33	
EFT17472	19/12/2023	LA3 PTY LTD	Hall assessment and options report RFQ 02 23-24	-19,101.50	
EFT17473	19/12/2023	LGRCEU WA	Payroll Deductions/Contributions	-22.00	
EFT17474	19/12/2023	SHIRE OF MINGENEW	Fleet registration fee to 31/12/2024	-6,846.50	
EFT17475	19/12/2023	ML COMMUNICATIONS	HDMI Lead and parts for Rec Centre	-292.30	
EFT17476	19/12/2023	MINGENEW COMMUNITY RESOURCE CENTRE	Reimbursement for youth activity expenses - CAS13	-2,764.11	
EFT17477	19/12/2023	MIDWEST TURF SUPPLIES	Supply and deliver turf to Tennis club building	-5,065.00	
EFT17478	19/12/2023	MITCHELL & BROWN	Westinghouse 90cm free standing oven - Admin	-3,038.10	
EFT17479	19/12/2023	GERALDTON TOYOTA	177MI - 75,000km Service	-320.87	
EFT17480	19/12/2023	MIDWEST MOWERS & SMALL ENGINES	Head tool for whipper snipper	-46.50	
EFT17481	19/12/2023	HELLENE MCTAGGART	Councillor & Deputy President (Pro rata from 15th November 2023) sitting fees for quarter ending 31 December 2023	-1,230.37	
EFT17482	19/12/2023	MINGENEW SUPERMARKET PLUS LIQUOR (IGA)	Refreshments - Admin, council meeting, seniors activities and staff BBQ	-294.24	
EFT17484	19/12/2023	PEST A KILL WA	Exterra Renewal - Shire office & Chambers - 22/12/23 to 22/12/24	-2,585.00	
EFT17485	19/12/2023	PEMCO DIESEL PTY LTD	MI029 - Aircon repair	-2,951.73	
EFT17486	19/12/2023	ALEX PEARSE	Councillor sitting fee for quarter ending 31 December 2023	-989.00	
EFT17487	19/12/2023	RAMSAY CONSTRUCTIONS PTY LTD	Environmental Health Services - November 2023	-1,710.66	
EFT17488	19/12/2023	NUTRIEN AG SOLUTIONS LIMITED	Chemical weed spray - verge maintenance	-900.90	
EFT17489	19/12/2023	ANTHONY SMYTH	Councillor sitting fee for quarter ending 31 December 2023	-989.00	
EFT17490	19/12/2023	RICHARD ANDREW STARICK	Councillor sitting fee for quarter ending 31 December 2023 (Pro rata from 06/11/2023)	-591.25	
EFT17491	19/12/2023	TELSTRA LIMITED	ADSL phone services - 25/11/23 to 24/12/23	-10.00	
EFT17492	19/12/2023	THINK WATER GERALDTON	3 x New meters 50mm Flanged - Rec centre bores	-1,803.25	
EFT17493	19/12/2023	UYLANLE PTY LTD (MINGENEW BAKERY)	Catering for Wildflower Country meeting 21 November	-100.00	
EFT17494	19/12/2023	DAMSTRA TECHNOLOGY PTY LTD	Annual subscription & usage charges - November 2023	-1,368.40	
EFT17495	19/12/2023	WA CONTRACT RANGER SERVICES PTY LTD	Ranger animal and emergency services - 21 & 30 November 2023	-522.50	
EFT17496	21/12/2023	FIVE STAR BUSINESS & COMMUNICATIONS	Kyocera billing for December 2023	-630.23	
EFT17497	21/12/2023	BUNNINGS GERALDTON	Boards, ply sheeting, fibro sheeting, nails, screws, glue, anchor bolts, door, door hinges, latch, rails and rollers - 23 Field St	-395.97	
EFT17498	21/12/2023	CHILD SUPPORT AGENCY	Payroll Deductions/Contributions	-1,518.94	
EFT17499	21/12/2023	BARBARA CARTER	Lunches for Seniors Activities - 4/12/23 & 18/12/23	-480.00	
EFT17500	21/12/2023	CRAMER & NEILL	Annual air conditioner service	-9,198.54	

Chq/EFT	Date	Name	Description	Amount	Total
EFT17501	21/12/2023	DONGARA DRILLING AND ELECTRICAL	Pump repair to Rec Centre Bores	-1,027.68	
EFT17502	21/12/2023	ELDERS LIMITED	Boots for works department staff x 2	-506.00	
EFT17503	21/12/2023	ELGAS	Annual service charge for gas cylinders x 3	-158.40	
EFT17504	21/12/2023	GRACE FANNING	Payroll Deductions/Contributions	-1,495.22	
EFT17505	21/12/2023	GH COUNTRY COURIERS	Silver Chain Freight Costs - 23/11/23	-55.44	
EFT17506	21/12/2023	LGRCEU WA	Payroll Deductions/Contributions	-44.00	
EFT17507	21/12/2023	LGIS - JARDINE LLOYD THOMSPON PTY LTD	Regional risk co-ordinator fees	-3,425.43	
EFT17508	21/12/2023	MIDWEST SOLAR & WATER WA	Plumbing repairs to Rec Centre toilets, Admin toilets and 33 Victoria Rd.	-2,005.14	
EFT17509	21/12/2023	MINGENEW TYRE SERVICES PTY LTD	108MI - 2 New tyres fitted & balanced	-994.40	
EFT17510	21/12/2023	WA CONTRACT RANGER SERVICES PTY LTD	Ranger Services - Animal & Emergency Services - 6/12/23 & 14/12/23	-522.50	
EFT17511	11/01/2024	AUSTRALIA POST	Postage for the period of November 2023	-39.27	
EFT17512	11/01/2024	ABROLHOS STEEL	Hand rail for Tennis Club building	-566.03	
EFT17513	11/01/2024	BOC GASES	Gas cylinders: Oxy, acetylene, Argoshield, Cellamix	-48.85	
EFT17514	11/01/2024	BREEZE CONNECT PTY LTD	Phone services for the period November 2023	-252.97	
EFT17515	11/01/2024	CLEANAWAY	Refuse site management and admin charges - November 2023	-7,274.64	
EFT17516	11/01/2024	LANDGATE	Rural UV's Chargeable	-74.15	
EFT17517	11/01/2024	DONGARA IGA	Refreshments for Staff Christmas Party 2023	-256.04	
EFT17518	11/01/2024	MATTHEW FANNING	Expense claim for travel as per employment contract	-5,330.00	
EFT17519	11/01/2024	GH COUNTRY COURIERS	Silver Chain Freight Costs - 23/11/23	-75.24	
EFT17520	11/01/2024	SUSSANNE MARGARET GREAVES	Gratuity - Painting for staff member retirement	-90.00	
EFT17521	11/01/2024	INFINITUM TECHNOLOGIES	Managed Service Agreement - 01/12/23 to 31/12/23	-4,798.54	
EFT17522	11/01/2024	LATERAL ASPECT	Retainer Services - Marketing - November 2023	-4,583.33	
EFT17523	11/01/2024	MIDWEST AERO MEDICAL AIR AMBULANCE P/L	Weekly contribution to medical services - 13/11/23 & 20/11/23	-2,250.00	
EFT17524	11/01/2024	MINGENEW TYRE SERVICES PTY LTD	177MI - 4 x tyres & fit	-1,582.50	
EFT17525	11/01/2024	MINGENEW SUPERMARKET PLUS LIQUOR (IGA)	Refreshments for December 2023 - Admin, Council meeting, Seniors, Staff BBQ & Christmas Party	-595.55	
EFT17526	11/01/2024	NORTH MIDLANDS ELECTRICAL PTY LTD	Electrical installation of new oven in kitchen (Chambers/Admin)	-798.11	
EFT17527	11/01/2024	OFFICE OF THE AUDITOR GENERAL	Fee for attest audit for the year ended 30 June 2023	-27,599.00	
EFT17529	11/01/2024	RAMSAY CONSTRUCTIONS PTY LTD	Environmental Health Services - December 2023	-660.00	
EFT17530	11/01/2024	SHIRE OF CHAPMAN VALLEY	Planning Services for October to December 2023	-2,128.50	
EFT17531	11/01/2024	SEEK LIMITED	Seek Advertisement - Community Development Officer (2023.9)	-790.90	
EFT17532	11/01/2024	TELSTRA LIMITED	Phone services for the period 22/12/23 to 21/01/24, Mobile Handset - iPhone 15, 128 Gb Black	-2,427.03	
EFT17533	11/01/2024	THINK WATER GERALDTON	50mm pipe and fittings for Tennis Club building	-1,026.95	
EFT17534	11/01/2024	WESTRAC PTY LTD	MI541 Cat Grader Cutting edges	-1,942.77	

Chq/EFT	Date	Name	Description	Amount	Total
EFT17535	11/01/2024	WA CONTRACT RANGER SERVICES PTY LTD	Ranger Services - Animal Control and Emergency Services - 20/12/23 & 28/12/23	-470.25	
EFT17536	24/01/2024	ACMA	VL6CF Licence renewal to 12/02/25	-114.00	
EFT17537	24/01/2024	AIT SPECIALISTS PTY LTD	Professional services for determination of fuel tax credit for the period of December 2023	-166.87	
EFT17538	24/01/2024	BUNNINGS GERALDTON	PPE, combination padlock and reticulation supplies	-190.29	
EFT17539	24/01/2024	CLEANAWAY	Domestic waste collection - December 2023	-3,676.17	
EFT17540	24/01/2024	CHILD SUPPORT AGENCY	Payroll Deductions/Contributions	-759.47	
EFT17541	24/01/2024	DEPARTMENT OF MINES, INDUSTRY REGULATION & SAFETY	BSL - December 2023 - Watson Rd & Mooriary Rd	-113.30	
EFT17542	24/01/2024	FLASH MARKETING	Wildflower Country website maintenance and domain July to December 2023	-310.76	
EFT17543	24/01/2024	GRACE FANNING	Payroll Deductions/Contributions	-747.61	
EFT17544	24/01/2024	GH COUNTRY COURIERS	Silver Chain Freight Costs - 11/01/24	-95.04	
EFT17545	24/01/2024	CITY OF GREATER GERALDTON	Building Certification Services - October to December 2023	-1,362.75	
EFT17546	24/01/2024	INFINITUM TECHNOLOGIES	Managed Service Agreement - 01/01/24 - 06/02/24	-4,800.41	
EFT17547	24/01/2024	LOCAL GOVERNMENT PROFESSIONALS AUSTRALIA WA	Finance Professionals Conference 2024 - Staff	-2,460.00	
EFT17548	24/01/2024	C & J LUCKEN TRANSPORT	Gravel cartage to Coalseam Road x 8 days	-25,344.00	
EFT17549	24/01/2024	LENANE HOLDINGS	Hire of dozer to stockpile gravel at Mooriary Rd pit	-31,900.00	
EFT17550	24/01/2024	LGRCEU WA	Payroll Deductions/Contributions	-22.00	
EFT17551	24/01/2024	MIDWEST MOWERS & SMALL ENGINES	Repairs to 30 Bowling Green Mower	-280.45	
EFT17552	24/01/2024	MINGENEW TYRE SERVICES PTY LTD	MI3183 Tyre repair mower trailer	-33.00	
EFT17553	24/01/2024	PEMCO DIESEL PTY LTD	MI112 - Service (5977hrs) and brake line repair to Bomag roller	-2,374.72	
EFT17554	24/01/2024	THINK WATER GERALDTON	Irrigation parts pipe fittings - Race Track	-762.05	
EFT17555	24/01/2024	TYRERIGHT GERALDTON	MI528 New tyre for Cat Roller	-2,430.00	
EFT17556	24/01/2024	WESTRAC PTY LTD	MI027 Air valve parts for Cat truck	-574.29	-322,807.51
EFT17483	19/12/2023	FUELEX (OILTECH)	Fuel usage for November 2023	-6,687.21	
EFT17528	11/01/2024	FUELEX (OILTECH)	Fuel usage for December 2023	-9,585.20	-16,272.41
DD10594.1	01/12/2023	NODE ONE PTY LTD	Fixed Wireless Services December 2023	-140.00	
DD10563.1	05/12/2023	SYNERGY	Various electricity bills for the period 12/10/23 to 8/11/23	-1,142.89	
DD10573.1	06/12/2023	BEAM	Superannuation contribution & employee deductions for PPE031223	-7,929.62	
DD10594.10	15/12/2023	BUSINESS1300 PTY LTD	Live Answering Services December 2023	-99.00	
DD10597.1	20/12/2023	BEAM	Superannuation contribution & employee deductions for PPE171223	-8,888.93	
DD10599.1	20/12/2023	BEAM	Superannuation contribution & employee deductions for PPE311223A	-3,232.18	



Chq/EFT	Date	Name	Description	Amount	Total
DD10563.2	26/12/2023	NODE ONE PTY LTD	Fixed wireless service for the period 26/11/23 to 25/12/23 - 25 Shenton St	-79.00	
DD10592.1	31/12/2023	WATER CORPORATION	Various water accounts for water usage to 8/12/23 and service charges to 31/12/23	-6,306.39	
DD10592.2	01/01/2024	NODE ONE PTY LTD	Fixed wireless service for the period 26/12/23 to 25/01/24 - 25 Shenton St	-79.00	
DD10620.1	02/01/2024	NODE ONE PTY LTD	Fixed Wireless Services January 2024	-140.00	
DD10603.1	03/01/2024	BEAM	Superannuation contribution & employee deductions for PPE311223	-8,896.28	
DD10620.6	15/01/2024	BUSINESS1300 PTY LTD	Live Answering Services January 2024	-99.00	
DD10623.1	17/01/2024	BEAM	Superannuation contribution & employee deductions for PPE140124	-8,356.04	
DD10625.1	18/01/2024	AUSTRALIAN TAXATION OFFICE	BAS - December 2023	-18,949.00	
DD10618.1	19/01/2024	SYNERGY	Various electricity accounts for the period 26/10/23 to 09/01/24	-7,783.22	
DD10629.6	23/01/2024	WESTERN AUSTRALIAN TREASURY CORPORATION	Loan Government Guarantee Fee to December 2023	-645.59	
DD10632.1	31/01/2024	BEAM	Superannuation contribution & employee deductions for PPE280124	-8,040.96	-80,807.10
DD10570.1	30/11/2023	NAB BUSINESS VISA	Credit Card Transactions November 2023	-2,744.69	
DD10612.1	21/12/2023	BP AUSTRALIA PTY LTD	Fuel purchased November 2023	-98.91	
DD10616.1	02/01/2024	NAB BUSINESS VISA	Credit Card Transactions December 2023	-885.72	
DD10629.4	22/01/2024	BP AUSTRALIA PTY LTD	Fuel usage December 2023	-395.05	-4,124.37
DD10547.1	28/11/2023	DEPARTMENT OF TRANSPORT	DOT Licensing Transactions: 24/11/2023	-623.80	
DD10547.2	29/11/2023	DEPARTMENT OF TRANSPORT	DOT Licensing Transactions: 27/11/2023	-1,055.50	
DD10594.3	06/12/2023	DEPARTMENT OF TRANSPORT	DOT Licensing Transactions: 04/12/2023	-1,471.45	
DD10594.4	07/12/2023	DEPARTMENT OF TRANSPORT	DOT Licensing Transactions: 05/12/2023	-474.30	
DD10594.5	11/12/2023	DEPARTMENT OF TRANSPORT	DOT Licensing Transactions: 07/12/2023	-948.15	
DD10594.6	12/12/2023	DEPARTMENT OF TRANSPORT	DOT Licensing Transactions: 08/12/2023	-77.60	
DD10594.7	13/12/2023	DEPARTMENT OF TRANSPORT	DOT Licensing Transactions: 11/12/2023	-46.85	
DD10594.8	15/12/2023	DEPARTMENT OF TRANSPORT	DOT Licensing Transactions: 13/12/2023	-10,566.85	
DD10594.9	18/12/2023	DEPARTMENT OF TRANSPORT	DOT Licensing Transactions: 14/12/2023	-269.55	
DD10594.2	19/12/2023	DEPARTMENT OF TRANSPORT	DOT Licensing Transactions: 15/12/2023	-1,025.35	
DD10612.2	21/12/2023	DEPARTMENT OF TRANSPORT	DOT Licensing Transactions: 19/12/2023	-1,117.40	
DD10612.3	22/12/2023	DEPARTMENT OF TRANSPORT	DOT Licensing Transactions: 20/12/2023	-138.70	
DD10612.4	27/12/2023	DEPARTMENT OF TRANSPORT	DOT Licensing Transactions: 23/12/2023	-965.20	
DD10612.5	28/12/2023	DEPARTMENT OF TRANSPORT	DOT Licensing Transactions: 22/12/2023	-364.95	
DD10620.2	10/01/2024	DEPARTMENT OF TRANSPORT	DOT Licensing Transactions: 08/01/2024	-7,546.35	
DD10620.3	11/01/2024	DEPARTMENT OF TRANSPORT	DOT Licensing Transactions: 09/01/2024	-704.85	
DD10620.4	12/01/2024	DEPARTMENT OF TRANSPORT	DOT Licensing Transactions: 10/01/2024	-1,292.40	
DD10620.5	15/01/2024	DEPARTMENT OF TRANSPORT	DOT Licensing Transactions: 11/01/2024	-1,952.70	
DD10620.7	16/01/2024	DEPARTMENT OF TRANSPORT	DOT Licensing Transactions: 12/01/2024	-1,804.70	

Chq/EFT	Date	Name	Description	Amount	Total
DD10629.1	17/01/2024	DEPARTMENT OF TRANSPORT	DOT Licensing Transactions: 15/01/2024	-516.25	
DD10629.2	18/01/2024	DEPARTMENT OF TRANSPORT	DOT Licensing Transactions: 16/01/2024	-2,212.10	
DD10629.3	22/01/2024	DEPARTMENT OF TRANSPORT	DOT Licensing Transactions: 18/01/2024	-31.10	
DD10629.5	23/01/2024	DEPARTMENT OF TRANSPORT	DOT Licensing Transactions: 19/01/2024	-1,185.60	
DD10629.7	24/01/2024	DEPARTMENT OF TRANSPORT	DOT Licensing Transactions: 22/01/2024	-270.05	
DD10634.2	25/01/2024	DEPARTMENT OF TRANSPORT	DOT Licensing Transactions: 23/01/2024	-161.60	
DD10634.1	29/01/2024	DEPARTMENT OF TRANSPORT	DOT Licensing Transactions: 24/01/2024	-754.10	
DD10634.3	31/01/2024	DEPARTMENT OF TRANSPORT	DOT Licensing Transactions: 29/01/2024	-644.20	-38,221.65
			Net Salaries December 2023	-104,843.11	
			Net Salaries January 2024	-65,520.36	-170,363.47
		Total		-632,596.51	-632,596.51

**Purchasing Cards for the period 28 November 2023 to 31 January 2024**

Payment Number	Date	Name	Description	Amount	Total
EFT17483		FUELEX (OILTECH)	Purchase of Fuel		-6687.21
	1/11/2023		MI572, MI262, MI5005, MI028	-952.29	
	2/11/2023		MOBILE TANK 2, MI372, 108MI, MISC PLANT	-1048.07	
	4/11/2023		108MI	-105.79	
	6/11/2023		1MI, MI125	-379.29	
	7/11/2023		MI027, MI599, MI177	-1057.42	
	8/11/2023		MI029, MI278, MI262, MI028	-409.29	
	9/11/2023		108MI	-131.05	
	11/11/2023		1MI	-202.43	
	13/11/2023		1MI, MI177, MI4650	-219.51	
	15/11/2023		MI599	-94.37	
	16/11/2023		108MI, MI4541	-156.63	
	17/11/2023		MI599	-131.45	
	18/11/2023		1MI	-255.92	
	19/11/2023		108MI	-115.56	
	20/11/2023		MI177, MI4541	-112.62	
	21/11/2023		108MI, MI5005	-165.99	
	24/11/2023		1MI, 108MI	-347.92	
	27/11/2023		MI177, MI4650, 108MI	-214.68	
	28/11/2023		MI599, MI125, 108MI	-319.56	
	30/11/2023		1MI, MI028	-267.37	
EFT17528		FUELEX (OILTECH)			-9585.20
	1/12/2023		MI108	-108.38	
	2/12/2023		MI108	-100.22	
	4/12/2023		MI108	-110.68	
	5/12/2023		MOBILE TANK ONE / MI278 / MI4541 / MI4650	-650.53	
	6/12/2023		MI108 / 177MI / MI372	-273.82	
	7/12/2023		MI599	-96.98	
	8/12/2023		MI283	-117.68	
	9/12/2023		1MI / 108MI	-314.06	
	11/12/2023		MOBILE TANK ONE / M027 / MI4541 / MI108	-1122.89	
	12/12/2023		MOBILE TANK ONE / 177MI	-664.7	
	13/12/2023		MOBILE TANK TWO / MI029 / MI027	-1277.89	
	14/12/2023		MOBILE TANK TWO / MI283 / MI108 / MOBILE TA	-1950.29	

Payment Number	Date	Name	Description	Amount	Total
	15/12/2023		MI108 / MI599	-173.87	
	18/12/2023		MOBILE TANK TWO / MI108 / MI027	-1015.22	
	19/12/2023		MOBILE TANK ONE / MI029	-595.16	
	20/12/2023		MI278 / MISC PLANT	-151.63	
	21/12/2023		MI4541	-230.06	
	22/12/2023		MI108	-93.63	
	24/12/2023		MI108	-100.44	
	26/12/2023		MI108	-38.87	
	29/12/2023		MI108 / 1MI	-280.44	
	31/12/2023		MI108	-117.76	
DD10570.1		NAB	Credit Card Transactions November 2023		-2,744.69
	30/10/2023	COLES 0350 GERALDTON CREDIT CARD PURCHASE	Food for Skate Park opening	-318.53	
	30/10/2023	AQUA TO GO DOVETON	Replacement taps for water cooler	-29.00	
	31/10/2023	Garmin Eastern Creek C9	Monthly Subscription	-110.00	
	3/11/2023	BUNNINGS 308000 GERALDTON	Reticulation fittings for 25 Shenton	-110.04	
	6/11/2023	BUNNINGS 308000 GERALDTON	Tap Repair Kit	-21.84	
	6/11/2023	BUNNINGS 308000 GERALDTON	Garden Hose 20mm tap R/Brss for x 2	-28.00	
	6/11/2023	BUNNINGS 308000 GERALDTON	Data Charge accessory - returned	0.00	
	7/11/2023	THE GOOD GUYS GERALDTON	Travel adaptor for CEO laptop dock	-79.00	
	8/11/2023	ZOOM	Monthly Subscription	-24.63	
	8/11/2023	NAB INTNL TRAN FEE	NAB Transaction Fee for Zoom Charge	-0.74	
	8/11/2023	BUNNINGS 308000 GERALDTON	Reticulation fittings for 25 Shenton	-37.24	
	8/11/2023	THE GOOD GUYS GERALDTON	USB-C Cable for CEO laptop dock	-59.00	
	13/11/2023	CROWN PROMENADE PERTH BURSWOOD	IAAC Meeting - Accommodation CEO	-192.83	
	13/11/2023	CROWN PROMENADE PERTH BURSWOOD	IAAC Meeting - Meal CEO	-74.63	
	13/11/2023	BRAND ENTERPRISES WA PTY GERALDTON	Irrigation parts for 25 Shenton St	-80.90	
	13/11/2023	HUNGRY JACKS REDCLIFFE	Meal CEO	-15.70	
	15/11/2023	SP HIP KIDS SURREY HILLS	Bean Bags for Kids Library Corner	-154.85	
	15/11/2023	WILSON PARKING PEROBBS PERTH	IAAC Meeting - Parking CEO	-27.00	
	16/11/2023	BUNNINGS HAWTHORN EAST	5 Tier Bookshelf Magazine Organizer for Kids Libr	-64.95	
	16/11/2023	TARGET AUSTRALIA	Auden Rocket Cushion for Kids Library Corner	-74.00	
	16/11/2023	BINDOON BAKERY	Meal CEO	-12.00	
	16/11/2023	EZI RUG.COM.AU BROADBEACH	Rug for Kids Library Corner	-429.95	
	16/11/2023	BWS LIQUOR WONTHELLA	Council Meeting drinks	-56.00	
	16/11/2023	HUNGRY JACKS REDCLIFFE	Meal CEO	-15.70	
	17/11/2023	CUSHION HOUSE MANDURAH	Bean Bag Filling for Kids Library Corner	-191.99	

Payment Number	Date	Name	Description	Amount	Total
	22/11/2023	DRAGONFLY TRADING PTY LTD DONGARA	Fittings for Tennis Club reticulation	-39.05	
	27/11/2023	MOBILE TOUCH	Phone Case & Screen Protector	-84.95	
	27/11/2023	BUNNINGS 308000 GERALDTON	6 x 20kg Pave n Lock 25 Shenton	-83.04	
	28/11/2023	TOTAL UNIFORMS GERALDTON	Work Shirts x 6	-293.13	
	28/11/2023	NAB	Card Fees x 4	-36.00	
DD10612.1		BP	FUEL NOVEMBER 2023		-98.91
	31/10/2023		MI177	-98.91	
DD10616.1		NAB	Credit Card Transactions December 2023		-885.72
	29/11/2023	FIVE GUMS MEDICAL PRACTICE	Pre-employment Medical	-280.50	
	30/11/2023	AKADD PTY LTD	Town Hall Consultancy meals x 2	-66.00	
	1/12/2023	BLUE DOG TRAINING MILTON	White card for M Taylor	-79.00	
	4/12/2023	GARMIN EASTERN CREEK	Monthly subscription	-110.00	
	4/12/2023	TOTAL UNIFORMS GERALDTON	Shirts x 3 M Taylor	-188.85	
	8/12/2023	ZOOM	Monthly subscription	-25.37	
	14/12/2023	SPOTLIGHT	Farewell gift voucher M Rowe	-100.00	
	29/12/2023	NAB	Card Fees x 4	-36.00	
DD10629.4		BP	FUEL DECEMBER 2023		-395.05
	16/12/2023		MI108	-97.32	
	19/12/2023		MI177	-85.72	
	24/12/2023		MI177	-52.94	
	26/12/2023		MI177	-83.69	
	27/12/2023		MI177	-75.38	

# SHIRE OF MINGENEW

## BUDGET REVIEW REPORT

### FOR THE PERIOD ENDED 31 DECEMBER 2023

*LOCAL GOVERNMENT ACT 1995*

*LOCAL GOVERNMENT (FINANCIAL MANAGEMENT) REGULATIONS 1996*

#### **TABLE OF CONTENTS**

Statement of Budget Review	2
Note 1     Basis of Preparation	3
Note 2     Summary Graphs - Budget Review	4
Note 3     Net Current Funding Position	5
Note 4     Predicted Variances / Future Budget Amendments	7
Note 5     Budget Amendments	10

SHIRE OF MINGENEW  
STATEMENT OF BUDGET REVIEW  
FOR THE PERIOD ENDED 31 DECEMBER 2023

		Budget v Actual					
	Note	Adopted Budget	Updated Budget Estimates (a)	Year to Date Actual	Estimated Year at End Amount (b)	Predicted Variance (a) - (b)	
		\$	\$	\$	\$	\$	
<b>OPERATING ACTIVITIES</b>							
<b>Revenue from operating activities</b>							
General rates		2,384,494	2,384,494	2,371,213	2,384,494		
Rates excluding general rates		62,537	62,537	62,853	62,537		
Grants, subsidies and contributions	4.1	918,867	139,867	153,776	263,216	123,349	▲
Fees and charges	4.2	295,996	295,996	215,207	282,663	(13,333)	▼
Interest revenue	4.3	63,449	63,474	55,560	116,174	52,700	▲
Other revenue	4.4	460,634	460,634	196,898	482,832	22,198	▲
Profit on asset disposals	4.5	21,750	39,174	2,474	20,874	(18,300)	▼
Fair value adjustments to financial assets at fair value through profit or loss	4.6	0	0	1,261	1,261	1,261	▲
		4,207,727	3,446,176	3,059,242	3,614,051	167,875	
<b>Expenditure from operating activities</b>							
Employee costs	4.7	(1,454,871)	(1,454,867)	(552,269)	(1,379,964)	74,903	▼
Materials and contracts	4.8	(1,289,120)	(1,281,342)	(564,661)	(1,292,461)	(11,119)	▲
Utility charges	4.9	(86,210)	(86,210)	(39,681)	(91,316)	(5,106)	▲
Depreciation	4.10	(2,471,973)	(2,488,645)	(1,449,798)	(2,861,317)	(372,672)	▲
Finance costs	4.11	(21,450)	(21,450)	(392)	(2,168)	19,282	▼
Insurance		(166,729)	(166,729)	(164,659)	(166,729)		
Other expenditure	4.12	(451,505)	(451,507)	(157,850)	(501,052)	(49,545)	▲
Loss on asset disposals	4.13	0	0	0	(3,478)	(3,478)	▲
		(5,941,858)	(5,950,750)	(2,929,310)	(6,298,485)	(347,735)	
Non-cash amounts excluded from operating activities	4.14	2,450,223	2,449,471	1,446,063	2,842,660	393,189	▲
<b>Amount attributable to operating activities</b>		716,092	(55,103)	1,575,995	158,226	213,329	
<b>INVESTING ACTIVITIES</b>							
<b>Inflows from investing activities</b>							
Capital grants, subsidies and contributions	4.15	4,455,100	4,741,100	1,345,057	3,774,268	(966,832)	▼
Proceeds from disposal of assets	4.16	153,900	173,900	6,000	34,000	(139,900)	▼
		4,609,000	4,915,000	1,351,057	3,808,268	(1,106,732)	
<b>Outflows from investing activities</b>							
Purchase of land and buildings	4.17	(2,832,000)	(2,832,000)	(483,392)	(2,025,669)	806,331	▼
Purchase of plant and equipment	4.18	(470,000)	(638,000)	(25,380)	(188,000)	450,000	▲
Purchase of furniture and equipment	4.19	(10,000)	(10,000)	0	0	10,000	▲
Purchase and construction of infrastructure-roads	4.20	(2,178,000)	(2,178,000)	(1,423,068)	(1,959,166)	218,834	▲
Purchase and construction of infrastructure-other	4.21	(430,000)	(430,000)	(22,240)	(455,000)	(25,000)	▼
		(5,920,000)	(6,088,000)	(1,954,080)	(4,627,835)	1,460,165	
<b>Amount attributable to investing activities</b>		(1,311,000)	(1,173,000)	(603,023)	(819,567)	353,433	
<b>FINANCING ACTIVITIES</b>							
<b>Cash inflows from financing activities</b>							
Proceeds from new borrowings	4.22	400,000	400,000	0	0	(400,000)	▼
Transfers from reserve accounts		0	258,265	0	258,265		
		400,000	658,265	0	258,265	(400,000)	
<b>Cash outflows from financing activities</b>							
Payments for principal portion of lease liabilities		(3,187)	(3,187)	(642)	(3,187)		
Repayment of borrowings	4.23	(87,403)	(87,403)	(27,831)	(55,773)	31,630	▼
Transfers to reserve accounts	4.24	(64,502)	(36,296)	(39,321)	(123,296)	(87,000)	▲
		(155,092)	(126,886)	(67,794)	(182,256)	(55,370)	
<b>Amount attributable to financing activities</b>		244,908	531,379	(67,794)	76,009	(455,370)	
<b>MOVEMENT IN SURPLUS OR DEFICIT</b>							
<b>Surplus or deficit at the start of the financial year</b>		350,000	696,724	696,724	696,724	0	
Amount attributable to operating activities		716,092	(55,103)	1,575,995	158,226	213,329	
Amount attributable to investing activities		(1,311,000)	(1,173,000)	(603,023)	(819,567)	353,433	
Amount attributable to financing activities		244,908	531,379	(67,794)	76,009	(455,370)	
<b>Surplus or deficit after imposition of general rates</b>		<b>(0)</b>	<b>(0)</b>	<b>1,601,901</b>	<b>111,392</b>	<b>111,392</b>	<b>▲</b>

## 1. BASIS OF PREPARATION

This budget review has been prepared in accordance with the *Local Government Act 1995* and accompanying regulations.

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

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

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

*Local Government (Financial Management) Regulations 1996*, regulation 33A prescribes contents of the budget review.

Accounting policies which have been adopted in the preparation of this budget review have been consistently applied unless stated otherwise. Except for cash flow and statement of financial activity, the budget review 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 of Mingenew controls resources to carry on its functions have been included in the financial statements forming part of this financial report.

All monies held in the Trust Fund are excluded from the financial statements.

### **Judgements and estimates**

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

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

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

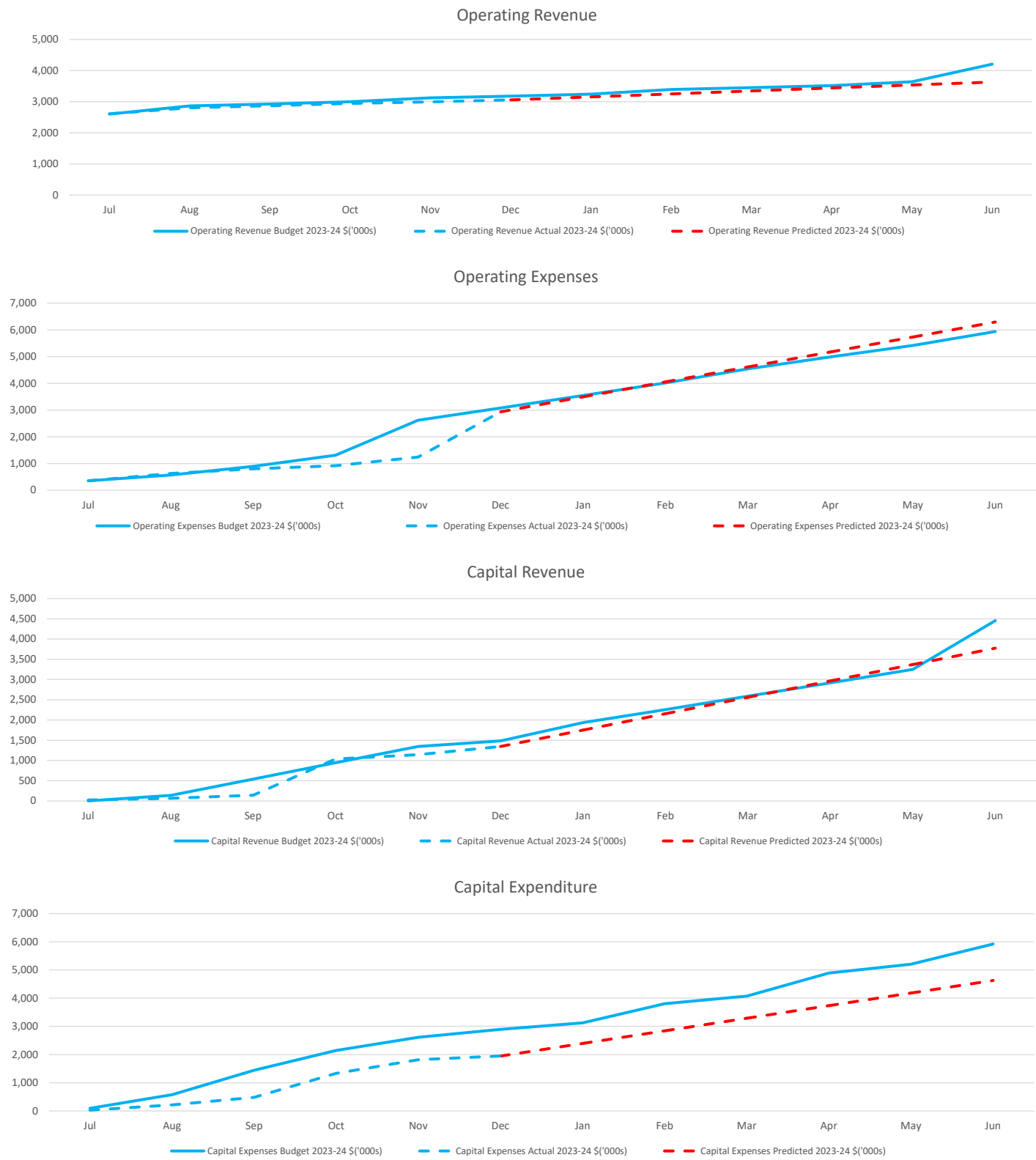
- estimated fair value of certain financial assets
- impairment of financial assets
- estimation of fair values of land and buildings, infrastructure and investment property
- estimation uncertainties made in relation to lease accounting
- estimation of fair values of provisions

### **SIGNIFICANT ACCOUNTING POLICES**

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



2. SUMMARY GRAPHS - BUDGET REVIEW



This information is to be read in conjunction with the accompanying financial statements and notes.

3 NET CURRENT FUNDING POSITION  
EXPLANATION OF DIFFERENCE IN NET CURRENT ASSETS AND SURPLUS/(DEFICIT)

	Audited Actual 30 June 2023	Adopted Budget 30 June 2024	Year to Date Actual 31 December 2023	Estimated Year at End Amount 30 June 2024
<b>(a) Composition of estimated net current assets</b>	\$	\$	\$	\$
<b>Current assets</b>				
Cash and cash equivalents	1,693,610	1,224,499	2,107,530	842,583
Financial assets	563,254	0	1,079,710	1,079,710
Trade and other receivables	245,195	472,690	269,221	95,000
Inventories	8,808	5,050	8,836	3,000
Other assets	434,574	155,200	125,171	119,500
	2,945,441	1,857,439	3,590,468	2,139,793
<b>Less: current liabilities</b>				
Trade and other payables	(478,089)	(218,344)	(84,210)	(377,550)
Contract liabilities	0	0	(10,000)	0
Capital grant/contribution liability	(666,237)	(985,651)	(751,951)	(500,000)
Lease liabilities	(642)	(11,813)	0	(4,140)
Borrowings	(55,774)	(312,597)	(27,941)	(56,220)
Employee related provisions	(107,008)	(92,603)	(107,008)	(98,000)
Other provisions	(1,312)	0	0	0
	(1,309,062)	(1,621,008)	(981,110)	(1,035,910)
<b>Net current assets</b>	1,636,379	236,431	2,609,358	1,103,883
Less: Total adjustments to net current assets	(939,655)	(236,431)	(1,007,454)	(992,491)
<b>Closing funding surplus / (deficit)</b>	696,724	0	1,601,904	111,392

**(b) Non-cash amounts excluded from operating activities**

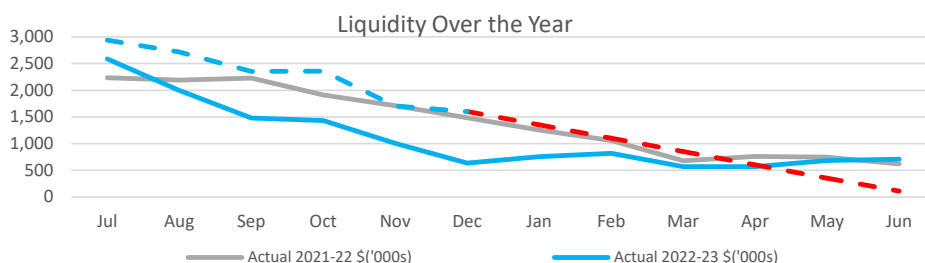
The following non-cash revenue and expenditure has been excluded from operating activities within the Statement of Financial Activity in accordance with *Financial Management Regulation 32*.

	Audited Actual 30 June 2023	Adopted Budget 30 June 2024	Year to Date Actual 31 December 2023	Estimated Year at End Amount 30 June 2024
	\$	\$	\$	\$
<b>Adjustments to operating activities</b>				
Less: Profit on asset disposals	(26,393)	(21,750)	(2,474)	(20,874)
Less: Movement in liabilities associated with restricted cash	14,405			
Less: Fair value adjustments to financial assets at fair value through profit or loss	(2,764)		(1,261)	(1,261)
Add: Loss on disposal of assets	42,960	0	0	3,478
Add: Depreciation on assets	2,516,633	2,471,973	1,449,798	2,861,317
Non-cash movements in non-current assets and liabilities:				
Pensioner deferred rates	(6,051)			
Employee benefit provisions	11,912			
<b>Non-cash amounts excluded from operating activities</b>	2,550,702	2,450,223	1,446,063	2,842,660

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

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

	Audited Actual 30 June 2023	Adopted Budget 30 June 2024	Year to Date Actual 31 December 2023	Estimated Year at End Amount 30 June 2024
	\$	\$	\$	\$
<b>Adjustments to net current assets</b>				
Less: Reserve accounts	(1,103,077)	(653,444)	(1,142,398)	(1,144,311)
Add: Current liabilities not expected to be cleared at end of year				
- Current portion of borrowings	55,774	312,597	27,941	56,220
- Current portion of lease liabilities	642	11,813		
- Employee benefit provisions	107,006	92,603	107,003	95,600
<b>Total adjustments to net current assets</b>	(939,655)	(236,431)	(1,007,454)	(992,491)



### 3 COMMENTS/NOTES - NET CURRENT FUNDING POSITION (CONTINUED)

#### SIGNIFICANT ACCOUNTING POLICIES

##### CASH AND CASH EQUIVALENTS

Cash and cash equivalents include cash on hand, cash at bank, deposits available on demand with banks, other short term highly liquid investments that are readily convertible to known amounts of cash and which are subject to an insignificant risk of changes in value and bank overdrafts.

Bank overdrafts are shown as short term borrowings in current liabilities.

##### FINANCIAL ASSETS AT AMORTISED COST

The Shire of Mingenew 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.

##### TRADE AND OTHER RECEIVABLES

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

Trade and other receivables are recognised initially at the amount of consideration that is unconditional, unless they contain significant financing components, when they are recognised at fair value.

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

Due to the short term nature of current receivables, their carrying amount is considered to be the same as their fair value. Non-current receivables are indexed to inflation, any difference between the face value and fair value is considered immaterial.

The Shire of Mingenew applies the AASB 9 simplified approach to measuring expected credit losses using a lifetime expected loss allowance for all trade receivables. To measure the expected credit losses, rates receivable are separated from other trade receivables due to the difference in payment terms and security for rates receivable.

##### INVENTORIES

###### General

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.

##### CONTRACT ASSETS

Contract assets primarily relate to the Shire of Mingenew's right to consideration for work completed but not billed at the end of the period.

##### CONTRACT LIABILITIES

Contract liabilities represent the Shire of Mingenew's obligation to transfer goods or services to a customer for which the Shire of Mingenew has received consideration from the customer.

Contract liabilities represent obligations which are not yet satisfied. Contract liabilities are recognised as revenue when the performance obligations in the contract are satisfied.

##### PROVISIONS

Provisions are recognised when the Shire of Mingenew 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.

#### CURRENT AND NON-CURRENT CLASSIFICATION

An asset or liability is classified as current if it is expected to be settled within the next 12 months, being the Shire of Mingenew's operational cycle. In the case of liabilities where the Shire of Mingenew does not have the unconditional right to defer settlement beyond 12 months, such as vested long service leave, the liability is classified as current even if not expected to be settled within the next 12 months. Inventories held for trading are classified as current or non-current based on the Shire of Mingenew's intentions to release for sale.

#### TRADE AND OTHER PAYABLES

Trade and other payables represent liabilities for goods and services provided to the Shire of Mingenew prior to the end of the financial year that are unpaid and arise when the Shire of Mingenew 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.

#### PREPAID RATES

Prepaid rates are, until the taxable event has occurred (start of the next financial year), refundable at the request of the ratepayer. Rates received in advance are initially recognised as a financial liability. When the taxable event occurs, the financial liability is extinguished and the Shire of Mingenew recognises revenue for the prepaid rates that have not been refunded.

#### EMPLOYEE BENEFITS

##### Short-Term Employee Benefits

Provision is made for the Shire of Mingenew'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 of Mingenew'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 net current funding position. Shire of Mingenew's current obligations for employees' annual leave and long service leave entitlements are recognised as provisions in the net current funding position.

##### Other long-term employee benefits

Long-term employee benefits provisions 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 of Mingenew's obligations for long-term employee benefits where the Shire of Mingenew does not have an unconditional right to defer settlement for at least 12 months after the end of the reporting period, are presented as current provisions in the net current funding position.

**SHIRE OF MINGENEW**  
**NOTES TO THE REVIEW OF THE ANNUAL BUDGET**  
**FOR THE PERIOD ENDED 31 DECEMBER 2023**

**4 PREDICTED VARIANCES**

	<b>Variance</b>	
	<b>\$</b>	
<b>Revenue from operating activities</b>		
4.1 Grants, subsidies and contributions	123,349	▲
Increase 2023/24 Financial Assistance Grant from budget estimates - \$38,822; Increase direct road grant from budget estimates - \$6,407; Final BBRF Astrotourism grant payment from 2022/23 project - \$9,709; Disaster Recovery (TC Seroja) claim for removal of footings at tennis clubhouse - \$5,300; DLGSCI funding for design of Mingenew Hill walking trail 2022/23 project - \$6,825; Transfer of funds from Bonds & Deposits Held for Railway Station project retention payment - \$6,286; Terra Mining Community Infrastructure Fund contribution - \$50,000.		
4.2 Fees and charges	(13,333)	▼
Additional standpipe income - \$5,000; Reduced rental income (Karara houses lease expired and employee subsidy) - (\$18,333).		
4.3 Interest revenue	52,700	▲
Improved interest rates on Municipal funds - \$52,700.		
4.4 Other revenue	22,198	▲
LGIS Member Contribution is not available this financial year - (\$6,000); Refund of land purchase for road intersection & retain retention funds for incomplete works - \$28,198.		
4.5 Profit on asset disposals	(18,300)	▼
Anticipate loss on sale of water truck rather than profit and disposal of utility and traffic counters - (\$18,300).		
4.6 Fair value adjustments to financial assets at fair value through profit or loss	1,261	▲
Increase in LG House Trust valuation - \$1,261.		
<b>Expenditure from operating activities</b>		
4.7 Employee costs	74,903	▼
Vacant positions (Cadet, Apprentice and other positions due to resignations) - \$73,052; Increase in worker's compensation insurance - (\$9,143); Increase in travel and accommodation - (\$4,000); Reallocation from operating to capital due to commencement of resheeting program before grant funding approval - \$18,494; Improve access to DrumMuster facility - (\$3,500).		
4.8 Materials and contracts	(11,119)	▲
Reallocate from Community Grants Scheme for the contribution to CRC Jingle & Mingle Christmas party - (\$1,506); Elected members elected unopposed, WAEC software not required - \$10,000; Consultancy for Long Term Financial Plan - (\$9,500); Urgent repairs to Yandanooka Hall septic - (\$16,232); Additional costs in turf renovations at recreation grounds - (\$4,000); Additional costs to recreation bore pump - (\$8,000); Additional costs in expo preparations - (\$4,500); Upgrade lighting at museum - (\$1,000); Additional costs for project managing disaster recovery (TC Seroja) claims (fully recoverable) - (\$10,000); Additional consultancy - community consultation, liveability precinct plan - (\$12,000); Insurance excess for legal expenses - (\$5,000); Replacement air conditioners at Recreation Centre and MIG building - (\$10,000); Auditor advice - President, Deputy President allowances and sitting fees expense is other expenditure rather than materials and contracts - \$40,166; LEMA review completed internally - \$7,600; Consultancy for differential rating review - (\$5,000); Public Health Plan delayed carry forward to 2024/25 - \$13,125; Reallocate from capital furniture and equipment to minor assets - (\$10,000); Reallocation from operating to capital due to commencement of resheeting program before grant funding approval - \$23,228; Improve access to DrumMuster facility - (\$6,500); Rewire bank building - (\$2,000).		
4.9 Utility charges	(5,106)	▲
Increase in electricity and water expenses for employees - (\$5,106).		

**SHIRE OF MINGENEW**  
**NOTES TO THE REVIEW OF THE ANNUAL BUDGET**  
**FOR THE PERIOD ENDED 31 DECEMBER 2023**

**4 PREDICTED VARIANCES**

	<b>Variance</b>	
	<b>\$</b>	
4.10 Depreciation	(372,672)	▲
Depreciation adjustment for new purchases in 2022/23 - (\$372,672).		
4.11 Finance costs	19,282	▼
Loan not required for the purchase of the Karara houses - \$19,282.		
4.12 Other expenditure	(49,545)	▲
Reallocate from Community Grants Scheme for the contribution to CRC Jingle & Mingle Christmas party - \$1,506;		
Write off of repurchased vacant lots rates - (\$2,850);		
Auditor advice - President, Deputy President allowances and sitting fees expense is other expenditure rather than materials and contracts - (\$40,166);		
Write off of debt DP53 - (\$8,035).		
4.13 Loss on asset disposals	(3,478)	▲
Disposal of additional plant and equipment (photocopier, utility) at a loss and anticipated loss on sale of water truck - (\$3,478).		
4.14 Non-cash amounts excluded from operating activities	393,189	▲
Depreciation adjustment for new purchases in 2022/23 - \$372,672;		
Adjustment to profit/(loss) on asset disposal - \$21,778;		
Increase in LG House Trust valuation - (\$1,261).		
<b>Inflows from investing activities</b>		
4.15 Capital grants, subsidies and contributions	(966,832)	▼
Unsuccessful Fire shed and replacement fire truck grant applications - (\$726,100);		
Only received shire portion of the bridge funding - (\$266,667);		
Additional funding for disaster recovery funding (TC Seroja) - \$12,644;		
Received final payment for RAP Airstrip grant from 2022/23 project - \$29,884;		
Reduced funding in LRCI Phase 4 than budgeted - (\$986);		
Adjustment of actual LRCI Phase 3 funding available for tennis club project - (\$31,500);		
Adjustment of actual Tennis Club contribution - (\$6,691);		
Received final payment for BBRF Mingenew Hill from 2022/23 project - \$12,584;		
Successful Community Garden funding - \$10,000.		
4.16 Proceeds from disposal of assets	(139,900)	▼
Unsuccessful grant application therefore Fire Truck is not being disposed - (\$123,900);		
Additional plant being disposed (water truck, traffic counters, utilities) - (\$16,000).		
4.17 Purchase of land and buildings	806,331	▼
Unsuccessful grant application - Fire shed - \$400,000;		
Karara houses not being purchased - \$400,000;		
Additional costs for Aged Pensioner Units renovations - (\$4,883);		
Payment of retention funds for Railway Station upgrade (2022/23) - (\$6,286);		
Adjust expenditure due to the reduced revenue for the Tennis Club - \$27,500;		
Refurbish public toilets between admin and hall - (\$10,000).		
4.18 Purchase of plant and equipment	450,000	▲
Unsuccessful grant application - replacement fire truck - \$450,000.		
4.19 Purchase of furniture and equipment	10,000	▲
Transfer to Admin minor assets - \$10,000.		
4.20 Purchase and construction of infrastructure-roads	218,834	▲
Only the shire portion of bridge expense - \$266,667;		
Reallocation from operating to capital due to commencement of resheeting program before grant funding approval - (\$41,722);		
Increase expenditure to fully expend LRCI Phase 4 funding - (\$6,111).		
4.21 Purchase and construction of infrastructure-other	(25,000)	▼
Increase allocation for shade sails at Rec Centre - (\$15,000);		
Matching grant contribution for community garden - (\$10,000).		
<b>Cash inflows from financing activities</b>		
4.22 Proceeds from new borrowings	(400,000)	▼
Loan not required for the purchase of the Karara houses - (\$400,000).		

4 PREDICTED VARIANCES		Variance	
		\$	
<b>Cash outflows from financing activities</b>			
4.23	Repayment of borrowings	31,630	▼
	Loan not required for the purchase of the Karara houses - \$31,630.		
4.24	Transfers to reserve accounts	(87,000)	▲
	Transfer community donations for daycare centre upgrade to reserve fund - (\$37,000);		
	Transfer Terra Mining contribution to reserve fund - (\$50,000).		
4.25	<b>Surplus or deficit after imposition of general rates</b>	111,392	▲
	Due to variances described above.		



SHIRE OF MINGENEW  
NOTES TO THE REVIEW OF THE ANNUAL BUDGET  
FOR THE PERIOD ENDED 31 DECEMBER 2023

5 BUDGET AMENDMENTS

GL Account Code	Job number	IE Code	Description	Council Resolution	Classification	No Change - (Non Cash Items) Adjust.	Increase in Available Cash	Decrease in Available Cash	Amended Budget Running Balance	Comments
					Opening					
			Opening surplus after budget amendments		Surplus(Deficit)				0	
2030118		2700	RATES - Rates Write Off		Operating Expenses			(2,850)	(2,850)	Write off of repurchased vacant lots
2030141		2101	RATES - Subscriptions & Memberships		Operating Expenses			(2,303)	(5,153)	Landgate SLIP subscription
2030152		2102	RATES - Consultants		Operating Expenses			(5,000)	(10,153)	Differential rating assistance
2040111		2101	MEMBERS - Mayors/Presidents Allowance		Operating Expenses		7,724		(2,429)	Auditor advice - expense is other expenditure rather than materials and contracts
2040111		2700	MEMBERS - Mayors/Presidents Allowance		Operating Expenses			(7,724)	(10,153)	Auditor advice - expense is other expenditure rather than materials and contracts
2040112		2101	MEMBERS - Deputy Mayors/Presidents Allowance		Operating Expenses		1,931		(8,222)	Auditor advice - expense is other expenditure rather than materials and contracts
2040112		2700	MEMBERS - Deputy Mayors/Presidents Allowance		Operating Expenses			(1,931)	(10,153)	Auditor advice - expense is other expenditure rather than materials and contracts
2040113		2101	MEMBERS - Members Sitting Fees		Operating Expenses		30,511		20,358	Auditor advice - expense is other expenditure rather than materials and contracts
2040113		2700	MEMBERS - Members Sitting Fees		Operating Expenses			(30,511)	(10,153)	Auditor advice - expense is other expenditure rather than materials and contracts
2040116		2100	MEMBERS - Election Expenses		Operating Expenses		10,000		(153)	Elected members elected unapposed, WAEC software was not required
2040251		2102	OTH GOV - Consultancy - Strategic		Operating Expenses			(9,500)	(9,653)	Long Term Financial Plan consultancy
2050752		2102	EM MGMT - Consultants		Operating Expenses		7,600		(2,053)	LEMA review completed internally
2050792		2403	EM MGMT - Depreciation		Non Cash Item	(23,790)			(2,053)	Depreciation adjustment - DFES caravans
2070452		2102	HEALTH - Consultants		Operating Expenses		13,125		11,072	Public Health Plan delayed carry forward to 2024/25
2090188	SHO005	2200	23 Field Street (Lot 5) - Residence - Staff Housing Operations		Operating Expenses			(2,300)	8,772	Increased electricity expenses
2090188	SHO005	2202	23 Field Street (Lot 5) - Residence - Staff Housing Operations		Operating Expenses			(2,806)	5,966	Increased water expenses
2090370	LNI147	2500	Loan 147 Interest - 42 Victoria & 49 Shenton		Operating Expenses		19,282		25,248	Loan not required for the purchase of the Karara houses
2100112	W0038	2000	drumMuster		Operating Expenses			(1,750)	23,498	Improve access to DrumMuster
2100112	W0038	2101	drumMuster		Operating Expenses			(5,000)	18,498	Improve access to DrumMuster
2100112	W0038	9300	drumMuster		Operating Expenses	(1,750)			18,498	Improve access to DrumMuster
2100112	W0038	9400	drumMuster		Operating Expenses	(1,500)			18,498	Improve access to DrumMuster
2100788	BO500	9300	Public Conveniences - Building Operations		Operating Expenses	4,396			18,498	Vacant position - cadet and apprentice
2110189	BM099	2100	Yandanooka Hall - Building Maintenance		Operating Expenses			(16,232)	2,266	Urgent repairs to Yandanooka Hall septic
2110365	W0021	2000	Rec Centre - Parks/Gardens		Operating Expenses		3,150		5,416	Vacant position - cadet and apprentice
2110365	W0021	9300	Rec Centre - Parks/Gardens		Operating Expenses	3,750			5,416	Vacant position - cadet and apprentice
2110365	W0021	9400	Rec Centre - Parks/Gardens		Operating Expenses	1,500			5,416	Reallocate plant op costs
2110366	W0012	2000	Rec Centre - Bowling Green		Operating Expenses		4,000		9,416	Vacant position - cadet and apprentice
2110366	W0012	9300	Rec Centre - Bowling Green		Operating Expenses	5,500			9,416	Vacant position - cadet and apprentice
2110366	W0013	2100	Rec Centre - Main Oval		Operating Expenses			(4,000)	5,416	Additional costs in turf renovations
2110366	W0015	2100	Rec Centre - Bores		Operating Expenses			(4,000)	1,416	Additional costs to bore pump
2110366	W0015	2101	Rec Centre - Bores		Operating Expenses			(4,000)	(2,584)	Additional costs to bore pump
2110366	W0016	2000	Rec Centre - Race Track		Operating Expenses		2,400		(184)	Vacant position - cadet and apprentice
2110366	W0016	2100	Rec Centre - Race Track		Operating Expenses		4,000		3,816	Less costs in turf renovations
2110366	W0016	9300	Rec Centre - Race Track		Operating Expenses	3,000			3,816	Vacant position - cadet and apprentice
2110366	W0017	2000	Rec Centre - Tennis Courts		Operating Expenses		2,400		6,216	Vacant position - cadet and apprentice
2110366	W0017	2100	Rec Centre - Tennis Courts		Operating Expenses			(4,000)	2,216	Additional costs in turf renovations
2110366	W0017	9300	Rec Centre - Tennis Courts		Operating Expenses	3,000			2,216	Vacant position - cadet and apprentice
2110366	W0020	2100	Rec Centre - Mingenew Expo		Operating Expenses			(4,500)	(2,284)	Additional costs in expo preparations
2110386		2101	REC - Expensed Minor Asset Purchases		Operating Expenses			(5,000)	(7,284)	Air conditioner replacement at Rec Centre
2110392		2401	REC - Depreciation		Non Cash Item	14,226			(7,284)	Depreciation adjustment - buildings
2110392		2408	REC - Depreciation		Non Cash Item	(23,993)			(7,284)	Depreciation adjustment - infrastructure parks & gardens
2110689	BM026	2100	26 Victoria Road (Lot 65) - Museum - Building Maintenance		Operating Expenses			(1,000)	(8,284)	Upgrade of fluro fittings
2110692		2401	HERITAGE - Depreciation		Non Cash Item	(3,259)			(8,284)	Depreciation adjustment - buildings
2120214	RM998	9300	Road Maintenance - Rural - Sealed (Budgeting Only)		Operating Expenses	5,000			(8,284)	Vacant position - cadet and apprentice
2120215	RM000	2000	Road Maintenance - Rural - Gravel (Budgeting Only)		Operating Expenses		10,157		1,873	Reallocation of funds for resheeting works before grant funding approval
2120215	RM000	9300	Road Maintenance - Rural - Gravel (Budgeting Only)		Operating Expenses	5,000			1,873	Vacant position - cadet and apprentice
2120215	RM000	9300	Road Maintenance - Rural - Gravel (Budgeting Only)		Operating Expenses	9,837			1,873	Reallocation of funds for resheeting works before grant funding approval
2120215	RM000	9400	Road Maintenance - Rural - Gravel (Budgeting Only)		Operating Expenses	21,728			1,873	Reallocation of funds for resheeting works before grant funding approval
2120223	RMF000	2100	Road Maintenance General - Flood Damage (Budgeting Only)		Operating Expenses			(10,000)	(8,127)	EPAR claim expense
2120292		2403	ROADM - Depreciation		Non Cash Item	(1,828)			(8,127)	Depreciation adjustment - plant & equipment
2120292		2404	ROADM - Depreciation		Non Cash Item	(290,450)			(8,127)	Depreciation adjustment - infrastructure roads
2120292		2406	ROADM - Depreciation		Non Cash Item	(10,746)			(8,127)	Depreciation adjustment - infrastructure bridges
2120391		2300	PLANT - Loss on Disposal of Assets		non Cash Item	(2,390)			(8,127)	Triton & Water Truck disposal
2120692		2409	AERO - Depreciation		Non Cash Item	(13,659)			(8,127)	Depreciation adjustment - infrastructure airstrip
2130186		2101	RURAL - Expensed Minor Asset Purchases		Operating Expenses			(5,000)	(13,127)	Air conditioner replacement at MIG
2130652		2102	ECON DEV - Consultants		Operating Expenses			(12,000)	(25,127)	Various consultants expenses - community consultation, liveability precinct plan
2130889	BM073	2100	50 Midlands Road (Lot 73) - Bank Building - Building Maintenance		Operating Expenses			(2,000)	(27,127)	Rewire bank building
2140200		2000	ADMIN - Employee Costs		Operating Expenses		14,500		(12,627)	Vacant positions
2140200		2001	ADMIN - Employee Costs		Operating Expenses		9,477		(3,150)	Vacant positions

SHIRE OF MINGENEW  
NOTES TO THE REVIEW OF THE ANNUAL BUDGET  
FOR THE PERIOD ENDED 31 DECEMBER 2023

5 BUDGET AMENDMENTS

GL Account Code	Job number	IE Code	Description	Council Resolution	Classification	No Change - (Non Cash Items) Adjust.	Increase in Available Cash	Decrease in Available Cash	Amended Budget Running Balance	Comments
2140200		2002	ADMIN - Employee Costs		Operating Expenses			(3,164)	(6,314)	Increased workers compensation
2140209		2003	ADMIN - Travel & Accommodation		Operating Expenses			(4,000)	(10,314)	Increase travel and accommodation allocation
2140221		2100	ADMIN - Information Technology		Operating Expenses		2,303		(8,011)	Reallocate Landgate SLIP subscription
2140282		2700	ADMIN - Bad Debts Expense		Operating Expenses			(8,035)	(16,046)	DP53 write off of debt
2140285		2100	ADMIN - Legal Expenses		Operating Expenses			(5,000)	(21,046)	Insurance excess for legal expenses
2140286		2101	ADMIN - Expensed Minor Asset Purchases		Operating Expenses			(10,000)	(31,046)	transfer from capital expense
2140291		2300	ADMIN - Loss on Disposal of Assets		Non Cash Item	(1,088)			(31,046)	Photocopier disposal
2140300		2002	PWO - Employee Costs		Operating Expenses			(5,979)	(37,025)	Increased workers compensation
2140304	W0040	2000	Staff Training		Operating Expenses		8,500		(28,525)	Vacant position - cadet and apprentice
2140323		2000	PWO - Personal Leave		Operating Expenses		1,260		(27,265)	Vacant position - cadet and apprentice
2140324		2000	PWO - Annual Leave		Operating Expenses		6,840		(20,425)	Vacant position - cadet and apprentice
2140325		2000	PWO - Public Holidays		Operating Expenses		3,825		(16,600)	Vacant position - cadet and apprentice
2140328	W0037	2000	Admin - Works Supervisor		Operating Expenses		8,500		(8,100)	Vacant position - cadet and apprentice
2140330	W0042	2000	Prestarts / Toolbox Meetings		Operating Expenses		4,950		(3,150)	Vacant position - cadet and apprentice
2140393		9300	PWO - LESS Allocated to Works (PWO's)		Operating Expenses	(27,896)			(3,150)	Vacant position - cadet and apprentice
2140492		2403	POC - Depreciation		Non Cash Item	(19,173)			(3,150)	Depreciation adjustment - plant & equipment
3030209		3100	GEN PUR - Financial Assistance Grant - General		Operating Revenue		18,498		15,348	Adjustment to 2023/24 Financial Assistance General Purpose Grant
3030210		3100	GEN PUR - Financial Assistance Grant - Roads		Operating Revenue		20,324		35,672	Adjustment to 2023/24 Financial Assistance Road Grant
3030235		3900	GEN PUR - Other Income		Non Cash Item	1,261			35,672	Increase in LG House Trust valuation
3030246		3600	GEN PUR - Interest Earned - Municipal Funds		Operating Revenue		52,700		88,372	Interest on Municipal Fund
3040235		3830	OTH GOV - Other Income		Operating Revenue			(6,000)	82,372	LGIS Member Contribution is not available this financial year
3050515		5810	ESL BFB - Capital Grant		Capital Revenue			(726,100)	(643,728)	Unsuccessful grant applications - \$400,000 - Fire Shed & \$326,100 - Replacement Fire Truc
3080310		5810	FAMILIES - Grant Funding		Capital Revenue		650,000		6,272	Reallocating to correct IE code - State Government
3080310		5820	FAMILIES - Grant Funding		Capital Revenue			(500,000)	(493,728)	Reallocating to correct IE code - Federal Government
3080310		5830	FAMILIES - Grant Funding		Capital Revenue			(150,000)	(643,728)	Reallocating to correct IE code - Capital Contribution
3090120		3430	STF HOUSE - Fees & Charges		Operating Revenue		9,922		(633,806)	2 units being used to house staff
3090320		3430	COM HOUSE - Fees & Charges		Operating Revenue			(28,255)	(662,061)	Karara houses lease expired and 2 units are being used to house staff
3110310		3100	REC - Grants		Operating Revenue		5,300		(656,761)	Disaster Recovery (TC Seroja) reimbursement of removal of footings at tennis clubhouse
3110310		3100	REC - Grants		Operating Revenue		6,825		(649,936)	Design of Mingenew Hill walking trail - DLGSCI funding
3110310		5810	REC - Grants		Capital Revenue			(80,000)	(729,936)	LRCI Phase 4 - Mingenew Spring reallocated to Road works
3110310		5820	REC - Grants		Capital Revenue			(30,000)	(759,936)	LRCI Phase 4 - Mingenew Hill reallocated to Road works
3110310		5820	REC - Grants		Capital Revenue			(31,500)	(791,436)	LRCI Phase 3 - Tennis Club remaining amount as at 30/6/23 was \$12,500
3110310		5820	REC - Grants		Capital Revenue		12,584		(778,852)	BBRF Grant - Mingenew Hill payment from 2022/23 project
3110310		5820	REC - Grants		Capital Revenue		10,000		(768,852)	Successful Community Garden Grant
3110310		5830	REC - Grants		Capital Revenue			(6,691)	(775,543)	Actual capital revenue from Tennis Club
3110600		3130	HERITAGE - Contributions & Donations		Operating Revenue		6,286		(769,257)	Transfer funds from Bonds & Deposits Held - Railway Station Project
3120113		5810	ROADC - Other Grants - Roads/Streets		Capital Revenue	(274,000)			(769,257)	Reallocating to correct IE code - State Government
3120113		5820	ROADC - Other Grants - Roads/Streets		Capital Revenue	274,000			(769,257)	Reallocating to correct IE code - Federal Government
3120113		5820	ROADC - Other Grants - Roads/Streets		Capital Revenue		109,014		(660,243)	LRCI Phase 4 - roadworks reallocated from Mingenew Spring and Mingenew Hill
3120116		5810	ROADC - Other Grants - Bridges		Capital Revenue			(266,667)	(926,910)	1/3 of grant (shire's portion)
3120130		5810	ROADC - Other Grants - Flood Damage		Capital Revenue		12,644		(914,266)	EPAR claim from 2022/23
3120131		3130	ROADC - Other Contributions & Donations - Roads/Streets		Operating Revenue		50,000		(864,266)	Terra Mining Community Infrastructure Fund Contribution
3120136		3810	ROADC - Other Reimbursements - Roads/Streets		Operating Revenue		28,198		(836,068)	Refund of land purchase for road intersection & retain retention funds for incomplete works
3120210		3100	ROADM - Direct Road Grant (MRWA)		Operating Revenue		6,407		(829,661)	Additional direct road grant
3120390		3700	PLANT - Profit on Disposal of Assets		Non Cash Item	(18,300)			(829,661)	Traffic Counter & Triton ute disposal
3120610		5820	AERO - Grants		Capital Revenue		29,884		(799,777)	Final RAP Airstrip grant payment from 2022/23 project
3130210		3120	TOUR - Grants		Operating Revenue		9,709		(790,068)	Final BBRF Astrotourism grant payment from 2022/23 project
3130821		3450	OTH ECON - Standpipe Income		Operating Revenue		5,000		(785,068)	Additional standpipe income
4050514	BC085	2100	25 Victoria Road (Lot 85) - Fire Shed - Building (Capital)		Capital Expenses		400,000		(385,068)	Unsuccessful grant application - Fire Shed
4050530	PE384	2101	Fire Truck - M1384 - Capital		Capital Expenses		450,000		64,932	Unsuccessful grant application - Replacement Fire Truck
4080381		4400	FAMILIES - Transfers to Reserve		Capital Expenses			(37,000)	27,932	Transfer community donations for day care centre upgrade to reserve account
4090308	LC042	2100	Land Purchase - 42 Victoria Road (Lot 109)		Capital Expenses		50,000		77,932	Karara house not being purchased
4090308	LC049	2100	Land Purchase - 49 Shenton Street (Lot 114)		Capital Expenses		50,000		127,932	Karara house not being purchased
4090314	BC042	2100	42 Victoria Road (Lot 109) - Residence (Karara) - Building (Capital)		Capital Expenses		150,000		277,932	Karara house not being purchased
4090314	BC049	2100	49 Shenton Street (Lot 114) - Residence (Karara) - Building (Capital)		Capital Expenses		150,000		427,932	Karara house not being purchased
4090382	LNP147	4100	Loan 147 Principal - 42 Victoria & 49 Shenton		Capital Expenses		31,630		459,562	Loan not required for the purchase of the Karara houses
4090414	BC121	2100	12 Victoria Road (Lot 66) - Unit 1 (APU) - Building (Capital)		Capital Expenses			(1,870)	457,692	Additional costs in renovation
4090414	BC122	2100	12 Victoria Road (Lot 66) - Unit 2 (APU) - Building (Capital)		Capital Expenses			(2,238)	455,454	Additional costs in renovation
4090414	BC123	2100	12 Victoria Road (Lot 66) - Unit 3 (APU) - Building (Capital)		Capital Expenses			(2,277)	453,177	Additional costs in renovation
4090414	BC124	2100	12 Victoria Road (Lot 66) - Unit 4 (APU) - Building (Capital)		Capital Expenses		1,502		454,679	Less costs in renovation
4100714	BC500	2100	Public Conveniences - Building (Capital)		Capital Expenses			(10,000)	444,679	Refurbish public toilet between admin and hall



5 BUDGET AMENDMENTS

GL Account Code	Job number	IE Code	Description	Council Resolution	Classification	No Change - (Non Cash Items) Adjust.	Increase in Available Cash	Decrease in Available Cash	Amended Budget Running Balance	Comments
4110312	BC030	2100	30 Bride Street (Lot 65) - Tennis Club - Building (Capital)		Capital Expenses		27,500		472,179	Adjust expenditure to the reduced revenue
4110370	PC025	2101	Community Garden (Capital)		Capital Expenses			(10,000)	462,179	Matching grant contribution for community garden
4110370	PC026	2100	Rec Centre - Parks & Gardens Infrastructure (Capital)		Capital Expenses			(15,000)	447,179	Increase allocation for shade sails at Rec Centre
4110612	BC016	2100	16 Midlands Road - Railway Station - Building (Capital)		Capital Expenses			(6,286)	440,893	Payment of retention funds for Railway Station upgrade
4120142	RC000	2000	Road Construction - Rural - Gravel - Council Funded (Budgeting Only)		Capital Expenses			(10,157)	430,736	Reallocation of funds for resheeting works before grant funding approval
4120142	RC000	2100	Road Construction - Rural - Gravel - Council Funded (Budgeting Only)		Capital Expenses			(6,111)	424,625	Increase expenditure to fully expend LRCI Phase 4 grant
4120142	RC000	9300	Road Construction - Rural - Gravel - Council Funded (Budgeting Only)		Capital Expenses	(9,837)			424,625	Reallocation of funds for resheeting works before grant funding approval
4120142	RC000	9400	Road Construction - Rural - Gravel - Council Funded (Budgeting Only)		Capital Expenses	(21,728)			424,625	Reallocation of funds for resheeting works before grant funding approval
4120167	BR0833	2100	Yarragadee - Mingenew - Mullewa Road - Bridge (Capital)		Capital Expenses		266,667		691,292	1/3 contribution to bridge
4120181		4400	ROADC - Transfers to Reserve		Capital Expenses			(50,000)	641,292	Transfer Terra Mining contribution to reserve fund
4140220	FE003	2101	ADMIN - Furniture & Equipment - Capital		Capital Expenses		10,000		651,292	transfer to operating expense
5050550		5000	Proceeds On Asset Disposal		Capital Revenue			(123,900)	527,392	Unsuccessful grant application - Fire Truck not being disposed
5050551		5100	Realisation On Asset Disposal		Capital Revenue	123,900			527,392	Unsuccessful grant application - Fire Truck not being disposed
5090355		5200	COM HOUSE - New Loan Borrowings		Capital Revenue			(400,000)	127,392	Loan not required for the purchase of the Karara houses
5120350		5000	PLANT - Proceeds on Disposal of Assets		Capital Revenue			(16,000)	111,392	Water truck, Traffic Counter & Triton ute disposal
5120351		5100	PLANT - Realisation on Disposal of Assets		Non Cash Item	16,000			111,392	Water truck, Traffic Counter & Triton ute disposal
Amended Budget Cash Position						(253,289)	2,807,029	(2,695,637)	111,392	



SHIRE OF MINGENEW

# STRATEGIC INTEGRATED PLAN

1 JULY 2023 – 30 JUNE 2033

SHIRE  
OF MINGENEW





# Table of Contents

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Message from the Shire President and CEO	3
Achievements Since the Last Strategic Plan	5
Shire of Mingenew Profile	6
How We Developed This Document	8
Local Priorities	9
Strategic Priorities	10
Our Plan on a Page	11
Grow Mingenew	13
Love Mingenew	17
Protect Mingenew	20
Lead Mingenew	22
Resourcing the Plan	26
Strategic Risks for the Shire of Mingenew	31

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# Message from the Shire President and CEO

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The Shire of Mingenew Strategic Community Plan 2023-2033 is a culmination of community and stakeholder insight, review and strategizing, in conjunction with Council, that establishes our visionary roadmap for the next 10 years.

As required by the Local Government Act 1995 and Local Government (Administration) Regulations 1996, local governments are required to undertake a major review of its plan for the future every 4 years. The plan will continue to be a driver for all other plans and informing strategies.

Whilst our Vision, Purpose and Values remain unchanged, we have analysed changes in demographics, economic conditions, priorities and needs to determine what strategies and activities are going to keep us on our path to achieving our goals and objectives.

The community has confirmed that matters, such as housing, local roads, economic development and town beautification are priority focus areas, and our plan reflects this. Through the four key pillars of Grow Mingenew (economic), Love Mingenew (community), Protect Mingenew (environment) and Lead Mingenew (civic leadership), we have captured strategies and actions that foster growth, resilience and a deep commitment to the well-being of our community.

Whilst this document is recognised as our Strategic Community Plan, it also sets out our 4 year action plan, forming the Corporate Business Plan 2023-2027. We have combined the two documents in an effort to simplify these two key components of the integrated planning and reporting framework and to demonstrate how they are directly aligned.

The Shire is committed to using this document to guide future decision making, evaluating and tracking performance and strengthening community engagement to ensure Mingenew is the place we envision it to be.





## SHIRE VISION

Mingenew is a safe, inclusive and connected community with a thriving local economy that provides opportunity for all to succeed.

## OUR PURPOSE

We are leaders in delivering services and development opportunities. We balance financial sustainability and community aspirations in partnership with our local community, partners and investors.

## WHAT WE VALUE

Mingenew is forward thinking, is innovative and leads change for our community, people and industry. We are passionate about our Shire and strive to create opportunities for people to belong and share this special place. We focus on building and strengthening our relationships with each other and our region as our connections enable us to build and care for our community. We support each other to “have a go” and to use our initiative and drive to create new opportunities for our community and other people. We welcome all people of all generations to Mingenev and share our community so that people can belong and feel included and valued.

## INTRODUCTION

The Strategic Integrated Plan has been developed using previous plans, data, and surveys as its foundation. It has been ‘checked’ and priorities reconfirmed by the community and Council to ensure continuity and demonstrated progress towards our vision and purpose.

We acknowledge the traditional custodians of the land, the Yamatji people.

We cherish first nation’s people and respect their connection to their land, cultural heritage and belief systems.

We value these ancient systems and understand they are thriving, evolving and will empower and enhance all members of the community.



# Achievements Since the Last Strategic Plan

## LEADING MINGENEW

**Goal: Council will provide accountable and transparent leadership with the Community to deliver on the Strategic Community Plan.**

- ✓ Coalseam Bridge upgrade
- ✓ Phillip Street Parking
- ✓ Town Street Sealing
- ✓ CBH Road Alignment (ongoing advocacy and consultation)
- ✓ Mingenew Railway Station Upgrade
- ✓ Audited and completed reseal of Town Carparks
- ✓ Conducted Community Satisfaction Survey
- ✓ Commenced engagement on Mingenew Town Hall options
- ✓ Realignment of Yandanooka NE Road / Mingenew Morawa Road intersection
- ✓ Upgrade of Mingenew Airstrip
- ✓ Transition from Landfill to Transfer Station

## LOVE LIVING IN MINGENEW

**Goal: Develop health care and recreation services for all the community to ensure the well-being and health of all age groups within the community.**

- ✓ Installation of telehealth services in Mingenew (advocacy)
- ✓ Ongoing engagement with WACHS, Silver Chain, Mid West Aero Medical and other health providers to support the delivery of quality medical services (financial support and advocacy)
- ✓ Advocacy and facilitation of improved local childcare services (secured funding for new/upgraded Day care facility) in liaison with REED
- ✓ Support of Mingenew CRC to deliver tourism services, support for aged and youth and aged activities (financial assistance)
- ✓ Community Assistance Scheme (1.5% of rates revenue available annually)
- ✓ Upgrade to Cecil Newton Park and installation of playground /Skate Park

## GROWING MINGENEW

**Goal: Develop key enabling and underpinning investments to grow the community to a population of 500 by 2029.**

- ✓ Advocacy for improvement of housing stock and land availability
- ✓ Support for development of Space industry opportunities
- ✓ Support for local tourism initiatives to promote visiting, living and investing in Mingenew
- ✓ Improvements to Mingenew Spring (ongoing)
- ✓ Upgrade to Mingenew Tennis Clubhouse (continuing)

## WE'LL SEE YOU IN MINGENEW

**Goal: Attract visitors to Mingenew by making it a highly desirable and dynamic place to visit and live resulting in an increase in population**

- ✓ Deepen tourism promotion and development of the "We'll see You in Mingenew" campaign
- ✓ Developed Astrotourism infrastructure and broadened tourism market
- ✓ Support for Wildflower Country to promote regional tourism market
- ✓ Development of Local Heritage Survey

## MAKING BUSINESS EASY IN MINGENEW

**Goal: Ensure Mingenew is supporting local businesses to grow and maintain employment within the community**

- ✓ Installed public wi-fi
- ✓ Established co-working space

# Shire of Mingenew Profile

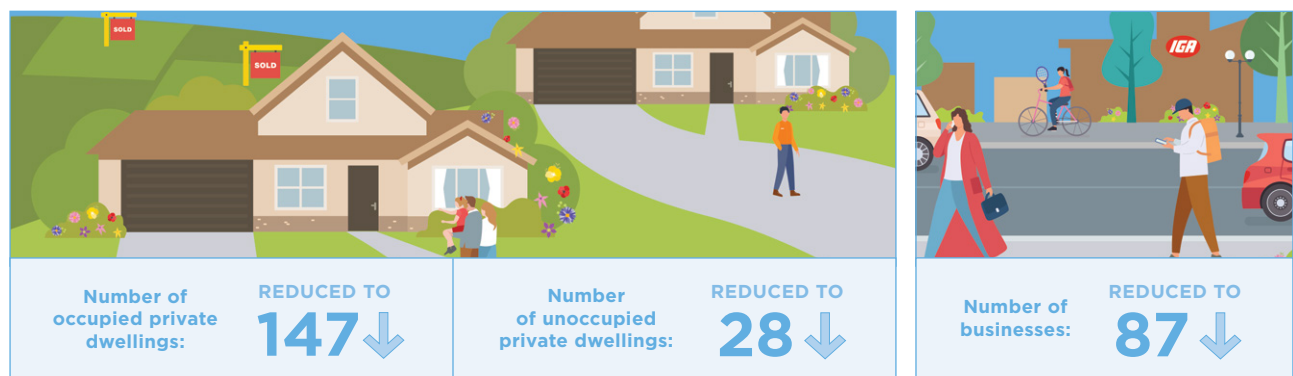
## LOCATION AND EARLY HISTORY

Mingenew is located 383 kilometres north of Perth in the Mid West of Western Australia. Named after Mingenew Spring, an Aboriginal word recorded by settlers in 1856. European settlement of the district occurred in the 1850's because it was ideal country for cattle. The Midland Railway opened in August 1891 and private land was subdivided, followed by gazettal of the township of Mingenew in 1894.

## ECONOMY

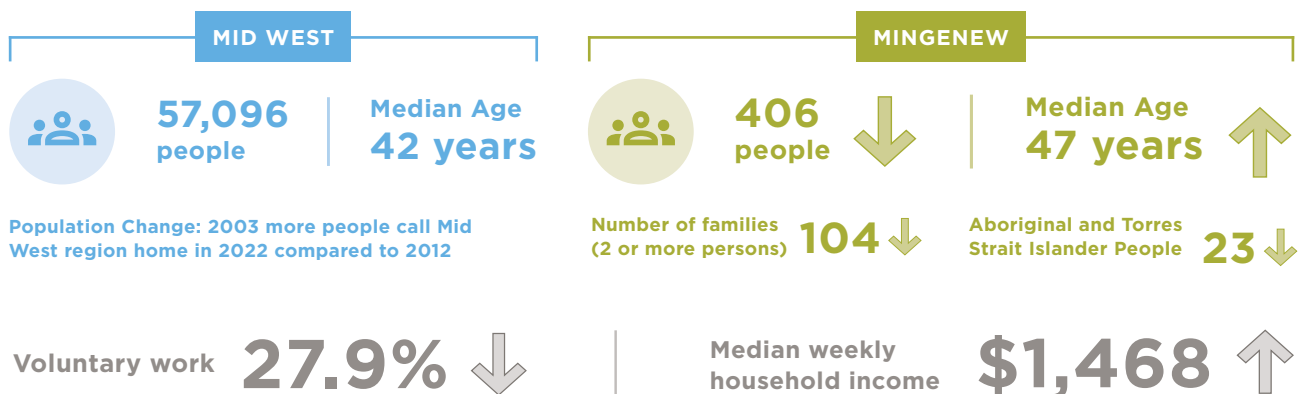


## OVER A 10YR PERIOD



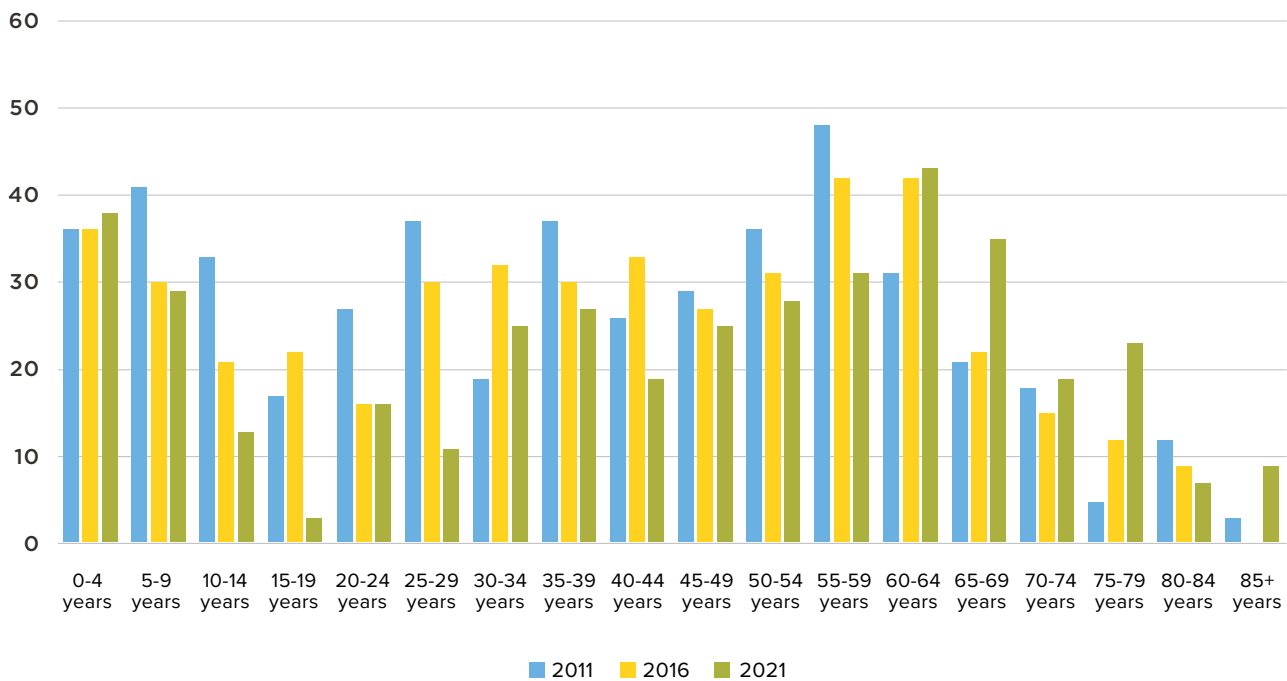
Mingenew has essentially three basic ingredients. Economically, we are an agricultural powerhouse and the southern hemisphere's largest grain facilitator. Aesthetically we are surrounded by breathtaking breakaway country, with fantastic flat-top ridges and, during WA's wildflower season, we are arguably its most sought-after destination. Finally, we are vibrant and happy! Below our rural and 'real country' persona, we enjoy a sporting and social calendar that is second to none. Many people who pass through for work or play end up staying and because we are a successful agricultural Shire, there are many supporting industries, facilities and employment opportunities.

## POPULATION



# Shire of Mingenew Profile *continued*

AGE GROUP 2011 - 2021 (CENSUS)





# How We Developed This Document

Our Strategic Community Plan reinforces our commitment to the people who live, work and visit Mingenew. The purpose of this document is to provide a clear purpose and strategic direction for our Shire, and to source the funding and support required to address the community priorities detailed later in this document.

It was developed based on:

- The blueprint for the region.
- Community engagement on what is important to the people that live within our Shire.
- Input from Elected Members and Staff based on feedback they have received and their strong desire to deliver positive outcomes for their community.
- Current partnerships and projects already being delivered.

ACTIVITY	PARTICIPANTS
Council and Senior Staff Introduction Session	9
Council Concept Forum	12
Community Workshop	20
Constituent and stakeholder phone calls and submissions	27
Clubs Survey	12
Future of the Town Hall Survey	82
Community Scorecard	93

## PROGRESS REPORTING

The Shire of Mingenew has adopted a traffic light based quarterly update to report progress against the priorities as detailed in this plan, which will be shared via a Council Item and on the Shire website. In addition, results are formally communicated to the community annually via the legislated Annual Report

## IPR REVIEW CYCLE

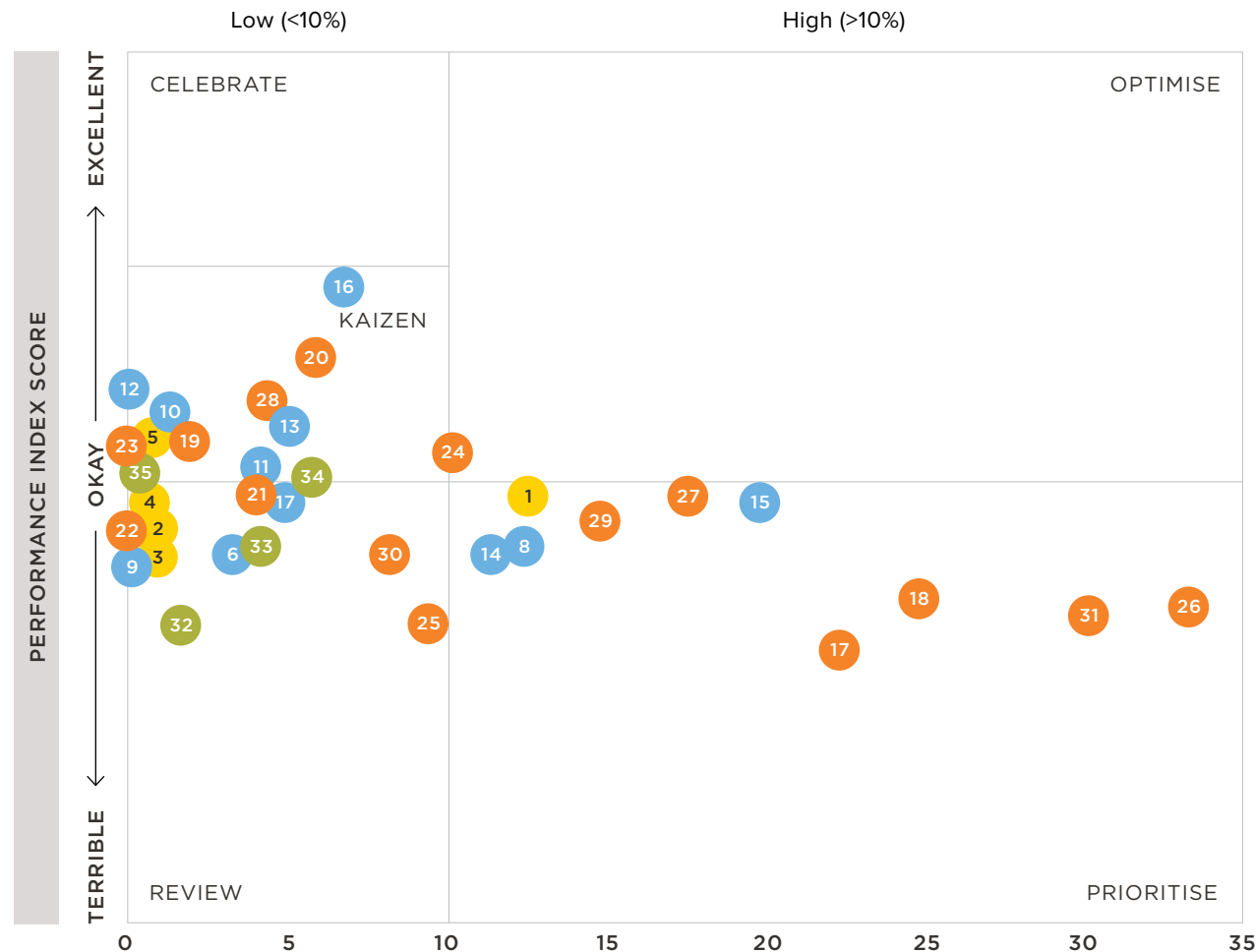
The Integrated Planning Framework should consist of linked documents which evolve to reflect changes in organisation and community. The Strategic Integrated Plan 2023 – 2032 initiates a fresh review of integrated plans.

Strategic Integrated Plan	2025 (minor)	2027 (major)
Long Term Financial Plan	2023 (major)	
Asset Management Plan	2024 (major)	
Workforce Plan	2024 (major)	

# Local Priorities

## MARKYT Community Priorities

COMMUNITY PRIORITIES (% OF RESPONDENTS)



- 1 Council's leadership
- 2 Advocacy and lobbying
- 3 Consultation
- 4 Communication
- 5 Customer service



- 6 Youth services and facilities
- 7 Family / children services
- 8 Seniors' services / facilities
- 9 Disability access and inclusion
- 10 Aboriginal cultures and heritage
- 11 Volunteer recognition
- 12 Community safety
- 13 Lighting
- 14 Animal management
- 15 Health and community services
- 16 Sport and recreation facilities



- 17 Economic development and jobs
- 18 Town centre
- 19 History and heritage
- 20 Tourism attractions and marketing
- 21 Festivals, events, art and culture
- 22 Education and training
- 23 Library services
- 24 Telecommunications and internet
- 25 Growth and development
- 26 Housing
- 27 Community buildings
- 28 Playgrounds, parks and reserves
- 29 Streetscapes, trees and verges
- 30 Footpaths, trails and cycleways
- 31 Local roads



- 32 Sustainable practices
- 33 Conservation and environment
- 34 Waste management services
- 35 Natural disaster management

# Strategic Priorities

In 2023, community members were asked to review the strategies from the previous two strategic plans (2012 and 2019), Town Hall survey in 2022 and 2022 Community Scorecard to determine whether the strategies/projects were still priorities for the next 10yrs. The following strategies/projects were highlighted as the most important and have been continued into this Strategic Integrated Plan:



## **GROW MINGENEW (ECONOMIC)**

- Local road construction and maintenance
- Footpath construction, expansion and maintenance
- Tourism and worker accommodation
- Shire accommodation expansion
- Advocate for improved telecommunications
- Economic development and jobs
- Town centre beautification



## **LOVE MINGENEW (COMMUNITY)**

- Recreation Centre development
- Public space development e.g. gardens, main street
- Support childcare facilities
- Develop full day care
- Sport and recreation facility development
- Facilitate access to local health and medical services
- Support for local clubs and volunteers
- Local events
- Community wellbeing and health for all age groups



## **PROTECT MINGENEW (ENVIRONMENT)**

- Waste management
- Mingenew Spring development
- Mingenew Hill access improvements







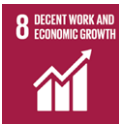










## **LEAD MINGENEW (CIVIC LEADERSHIP)**

- Strong and transparent leadership
- High standard of customer service
- Attractive workplace
- Meet our compliance requirements
- Financial sustainability

# Our Plan on a Page

There are four strategic pillars to our Strategic Integrated Plan – grow, love, protect, and lead. For each pillar there is an aspiration and desired outcomes.

Within each pillar there are details of what we will focus on (strategic priorities), aside from our ‘business as usual’ approach and desire for continuous improvement. We will report against the strategic priorities.

				
STRATEGIC PILLAR	GROW	LOVE	PROTECT	LEAD
ASPIRATION	<i>Develop key enabling and underpinning investments to grow the resident population</i>	<i>A place where people are welcomed, can live a healthy life, and where people can reach their potential</i>	<i>Healthy natural environment with sustainable use of resources</i>	<i>Responsible, accountable and transparent leadership to deliver our priorities</i>
10 YEAR OUTCOMES	<ol style="list-style-type: none"> <li>1. Safe, efficient, and connected transport network</li> <li>2. Growth of the local economy and resident population</li> <li>3. Reliable and high speed mobile and internet access across the Shire</li> <li>4. Visitors have a positive experience and extend their length of stay</li> <li>5. Locals can participate in the workforce</li> </ol>	<ol style="list-style-type: none"> <li>1. Strong sense of community and culture</li> <li>2. Increased resident and visitor participation in our events</li> <li>3. A healthy and active community with access to local health and recreation services and facilities</li> </ol>	<ol style="list-style-type: none"> <li>1. Valued and protected natural environment</li> <li>2. Reduced impact of natural events and pests on businesses and the community</li> <li>3. Sustainable Council practices</li> </ol>	<ol style="list-style-type: none"> <li>1. Community feel they are heard and can understand Council decision making</li> <li>2. Continued high standard of governance</li> <li>3. Our strategic priorities are achieved through cooperation and collaboration</li> <li>4. Skilled and capable Council and resident workforce</li> </ol>
UNITED NATIONS SUSTAINABLE DEVELOPMENT	Place Prosperity   	People Place  	Planet    	Performance  

## Our Plan on a Page *continued*

The United Nations Sustainable Development Goals provide a global roadmap to increase prosperity, end social injustices and poverty, and improve health and wellbeing, all while protecting the environment for current and future generations. 17 goals were agreed by all UN member states, including Australia. The Shire of Mingenew will incorporate the goals into its Strategic Integrated Plan.



### CURRENT INFORMING STRATEGIES:

- ✓ Annual Budget
- ✓ Long Term Financial Plan
- ✓ Asset Management Plan
- ✓ Workforce Plan
- ✓ Local Planning Scheme and Strategy
- ✓ Local Roads Improvement Plan
- ✓ Shared Pathways Plan
- ✓ Disability Access and Inclusion Plan
- ✓ Information & Communications Plan

### KEY ASSUMPTIONS

The Strategic Integrated Plan has been developed based on the following assumptions:

- Availability of external funding opportunities and success of grant applications
- Stabilisation of the population
- Ongoing community engagement, support and collaboration
- Financials
- Continued engagement with major industry in our Shire and region
- Planning
- Rate increases of 10% for the first three years and 5% thereafter
- Increase in reserve funds
- Full staff complement



# Grow Mingenew

<div>GROW MINGENEW</div> <div>Aspiration: Develop key enabling and underpinning investments to foster population growth</div>			
10YR OUTCOMES	STRATEGIC PRIORITIES 2023-2033	COUNCIL ROLE	4YR PRIORITY ACTIONS 2023-2027
1. Safe, efficient, and connected transport network	1.1 Advocate for external funding to support construction and maintenance of key road assets and pathways	ADVOCACY	a. Advocate for a regional freight movement strategy and associated resourcing plan
	1.2 Develop, deliver and review the Shire's Local Roads Improvement Plan and Shared Pathways Plan	SERVICE DELIVERY	a. Develop and implement a Roads Improvement Plan b. Seek funding to implement the Shire's 10 Year shared Pathways Plan
	1.3 Advocate for improved access and road alignment for heavy vehicle routes and the Mingenew CBH site	ADVOCACY	a. Receive the Mingenew Bypass study and determine next course of action b. Continue to liaise with CBH and Main Roads on expansion plans to represent local traffic and grower needs
	1.4 Engage with industry stakeholders to ensure accountability for quality road standards	ADVOCACY	a. Negotiate road user agreements with relevant industry stakeholders, as required

## Grow Mingenew *continued*

10YR OUTCOMES	STRATEGIC PRIORITIES 2023-2033	COUNCIL ROLE	4YR PRIORITY ACTIONS 2023-2027
2. Attract investment and grow resident population	2.1 Work collaboratively to grow resource, agricultural and service industries in Mingenew	ADVOCACY LIAISON	<ul style="list-style-type: none"> <li>a. Proactively promote local investment and seek out opportunities to leverage support for local employment</li> <li>b. Continue to partner and engage with the Mingenew Irwin Group and local grower groups</li> <li>c. Maintain relations with space industry stakeholders to support the Mingenew Space Precinct</li> </ul>
	2.2 Develop a suitable asset renewal and maintenance program for Council's housing stock	SERVICE DELIVERY	<ul style="list-style-type: none"> <li>a. Develop shire housing renewal and replacement program</li> <li>b. Develop a Building Maintenance Plan for Council-owned housing</li> </ul>
	2.3 Advocate for and promote opportunities to external stakeholders, including the resource sector, to provide local diverse accommodation options	ADVOCACY	<ul style="list-style-type: none"> <li>a. Partner with government agencies and stakeholders to address housing shortages and explore solutions</li> <li>b. Development of a regional housing strategy for increasing key worker housing accommodation</li> <li>c. Identify external funding sources and apply to support the expansion of quality housing stock</li> <li>d. Advocate to Government agencies for local housing to be included in operational approvals for resource sector projects.</li> </ul>
	2.4 Ensuring adequate supply of industrial and residential lots	SERVICE DELIVERY	<ul style="list-style-type: none"> <li>a. Complete land swap transactions for rural land development around Mingenew Hill</li> <li>b. Investigate strategies for releasing and/or optimizing use of industrial land as required</li> <li>c. Participate in "More Than Mining" Initiative</li> </ul>

## Grow Mingenew *continued*

10YR OUTCOMES	STRATEGIC PRIORITIES 2023-2033	COUNCIL ROLE	4YR PRIORITY ACTIONS 2023-2027
3. Supporting infrastructure initiatives that makes business easy and support them to thrive	3.1 Actively encourage pride in local businesses to represent town	SERVICE DELIVERY	a. Create a welcoming Civic Precinct b. CAS support for improvements and promotion of local business
	3.2 Advocate for reliable, high-speed mobile and internet access across the Shire	ADVOCACY	a. Advocate to ensure telecommunication services are consistently reliable b. Identity and advocate for funding to improve mobile blackspots
	3.3 Advocate for and promote local spending and business partnerships	ADVOCACY	a. Continue to participate in the local Business Alliance b. Ensure shared facilities are accessible and affordable for mobile business c. Continue to practice procurement activities that support local business
	3.4 Deliver effective online services and information	SERVICE DELIVERY	a. Ensure the Shire's website is relevant and current
4. Visitors have a positive experience and extend their length of stay	4.1 CRC is supported to deliver tourism and information services	SERVICE DELIVERY COLLABORATION	a. Agreement to deliver tourism and information services b. Review local visitor servicing model in conjunction with CRC to continue cultivating and sharing local knowledge and delivery of tourism and information services
	4.2 Maintain a cost effective online presence to promote our tourism products, including social media	ADVOCACY	a. Maintain, broaden and deliver relevant promotional campaigns such as 'See you in Mingenew' and 'Make Mingenew the Centre of your Universe'.



## Grow Mingenew *continued*

10YR OUTCOMES	STRATEGIC PRIORITIES 2023-2033	COUNCIL ROLE	4YR PRIORITY ACTIONS 2023-2027
4. Visitors have a positive experience and extend their length of stay	4.3 Delivery of well-maintained and accessible attractions and amenities	SERVICE DELIVERY	<ul style="list-style-type: none"> <li>a. Deliver a water play space at Cecil Newton Park</li> <li>b. Design and consult on development of the Mingenew Spring Botanical Garden</li> <li>c. Support diverse accommodation options in Mingenew</li> <li>d. Improve accessibility of Mingenew Hill</li> </ul>
	4.4 Leverage and engage through regional partnerships to promote the diversity of tourism products, events, assets and programs	ADVOCACY PARTNERING	<ul style="list-style-type: none"> <li>a. Advocate for the continuation of Wildflower Country</li> <li>b. Identify and cultivate partnership opportunities with Tourism WA, Australia's Coral Coast, Astrotourism WA etc.</li> </ul>
5. Local talent returns and is retained to support the local workforce	5.1 Deliver a fit for purpose Mingenew Early Education & Childcare Centre to support current demand and future needs	SERVICE DELIVERY	<ul style="list-style-type: none"> <li>a. Build a value for money and fit for purpose Centre for early education and childcare</li> <li>b. Facilitate the best service delivery model for a new Childcare Facility</li> </ul>
	5.2 Offer career opportunities – “Grow Your own” targeted at the local market	ADVOCACY SERVICE DELIVERY	<ul style="list-style-type: none"> <li>a. Appoint a Cadet Engineer</li> <li>b. Appoint Horticultural Trainee/Apprentice</li> <li>c. Promote the Shire to secondary and tertiary institutions as potential career path</li> <li>d. Encourage resource companies to support local employment, development and training opportunities for youth</li> </ul>

WFP Links / WFP 1.3 Continue to provide / facilitate affordable and quality employee accommodation options / WFP 3.2 Future-proof workforce resourcing needs through adequate succession planning

# Love Mingenew

LOVE MINGENEW	<i>Aspiration: A place where people are welcomed, can live a healthy life, and where people can reach their potential</i>		
10YR OUTCOMES	STRATEGIC PRIORITIES 2023-2033	COUNCIL ROLE	4YR PRIORITY ACTIONS 2023-2027
6. Strong sense of community and culture	6.1 Community facilities continue to be fit for purpose, multi-use and meet sustainable community needs	SERVICE DELIVERY	<ul style="list-style-type: none"> <li>a. Develop and facilitate implementation of a Sport and Recreation Master Plan, with a focus on rationalizing assets</li> <li>b. Facilitate minor upgrades to the CRC</li> </ul>
	6.2 Support social inclusion through co-investment with local community groups and sporting clubs	SERVICE DELIVERY	<ul style="list-style-type: none"> <li>a. Ensure the CAS is adaptive to deliver positive community-based outcomes</li> <li>b. Establish and maintain sponsorship agreements for community and sporting groups</li> <li>c. Manage community cropping to support financially sustainable initiatives</li> <li>d. Activate and promote arts, crafts and cultural activity at the Mingenew Railway Station</li> </ul>
	6.3 Decide the future of the Town Hall	SERVICE DELIVERY	<ul style="list-style-type: none"> <li>a. Investigate options for the Town Hall</li> <li>b. Attract new cultural and recreational activities to support community use of the Hall</li> </ul>
	6.4 Protect, preserve and celebrate local heritage assets, culture and traditional owners	SERVICE DELIVERY	<ul style="list-style-type: none"> <li>a. Support the service and operation of the Museum and Historical Society</li> <li>b. Continue to support and work with our traditional owners</li> <li>c. Upgrade the Mingenew Cenetaph and precinct</li> </ul>

## Love Mingenew *continued*

10YR OUTCOMES	STRATEGIC PRIORITIES 2023-2033	COUNCIL ROLE	4YR PRIORITY ACTIONS 2023-2027
7. Mingenew is valued as a livable community that supports diversity	7.1 Utilise, activate and showcase community spaces to deliver successful local and regional events and programs	SERVICE DELIVERY PARTNERING	<ul style="list-style-type: none"> <li>a. Acknowledge funders and contributors of community projects and outcomes</li> <li>b. Continue to partner with and support Mingenew Expo to increase participation and attendance</li> <li>c. Continue to partner with and support the Turf Club for the Mingenew Races</li> <li>d. Install a Digital Community Sign</li> <li>e. Develop a Community Garden</li> </ul>
	7.2 Support and include disabled and vulnerable community members	SERVICE DELIVERY CONSULTATION	<ul style="list-style-type: none"> <li>a. Review and implement the Shire's Disability Access and Inclusion Plan</li> <li>b. Continue to support the CRC in delivery of seniors activities</li> <li>c. Activate a space for a community gym</li> </ul>
8. A healthy and active community with access to local health services and facilities	8.1 Support and advocate to retain local GP services in Mingenew	ADVOCACY	<ul style="list-style-type: none"> <li>a. Develop and continue to support service delivery agreements with service providers to ensure regular (at least fortnightly) doctor services are offered in Mingenew</li> <li>b. Provide quality facilities to encourage visiting health service providers</li> </ul>
	8.2 Facilitate local access to primary and allied health services and support for in-home care and recovery	SERVICE DELIVERY	<ul style="list-style-type: none"> <li>a. Support and promote local St John Ambulance services</li> <li>b. Advocate for in-home care and ageing in place services</li> <li>c. Continue advocacy for sustained and enhanced health services provided through WACHS</li> <li>d. Support seniors activities and aged health services from the Autumn Centre</li> <li>e. Continue to promote and maintain the Autumn Centre for aged and health services</li> </ul>

## Love Mingenew *continued*

10YR OUTCOMES	STRATEGIC PRIORITIES 2023-2033	COUNCIL ROLE	4YR PRIORITY ACTIONS 2023-2027
8. A healthy and active community with access to local health services and facilities	8.3 Provide and maintain affordable housing for aged and disabled residents to meet demand	SERVICE DELIVERY	<ul style="list-style-type: none"> <li>a. Maintain and upgrade existing APUs / Independent living units</li> <li>b. Increase residential housing for aged and disabled residents</li> </ul>
	8.4 Identify and monitor key community safety and health needs	SERVICE DELIVERY	<ul style="list-style-type: none"> <li>a. Develop a Public Health Plan</li> <li>b. Continue to support the WA Police in running youth engagement programs</li> </ul>
9. Increased participation in sport and recreational activities	9.1 Facilitate options and funding to reduce volunteer fatigue, local club sustainability and administration efficiencies	FACILITATE SERVICE DELIVERY	<ul style="list-style-type: none"> <li>a. Facilitate discussions on improving club efficiencies and governance</li> <li>b. Provide resources and support training and development opportunities to build local governance skills</li> </ul>

# Protect Mingenew

PROTECT MINGENEW	Aspiration: Healthy natural environment with sustainable use of resources		
10YR OUTCOMES	STRATEGIC PRIORITIES 2023-2033	COUNCIL ROLE	4YR PRIORITY ACTIONS 2023-2027
10. Valued and protected natural environment	10.1 Community jointly engages in the management of invasive species and environmental initiatives	ADVOCACY	<ul style="list-style-type: none"><li>a. Completion of rural roadside vegetation management plan</li><li>b. Develop weed management plan for Littlewell and Mingenew Hill</li><li>c. Implement a mosquito management plan</li><li>d. Develop a management plan for Mingenew Spring</li></ul>
	10.2 Fully compliant Mingenew Waste facility (Transfer Station)	SERVICE DELIVERY	<ul style="list-style-type: none"><li>a. Audit of Mingenew Transfer Station is regular and compliant</li><li>b. Review DrumMuster arrangements</li></ul>
	10.3 Mining and energy companies are locally regulated to encourage responsible practices	SERVICE DELIVERY	<ul style="list-style-type: none"><li>a. Local Planning Scheme to be updated to require Environmental Impact Statements and Social Management Plans be submitted with development applications.</li><li>b. The Shire promotes and sets the expectation that Towards Sustainable Mining (TSM) benchmarks and principles are implemented by resource companies operating locally</li></ul>

## Protect Mingenew *continued*

10YR OUTCOMES	STRATEGIC PRIORITIES 2023-2033	COUNCIL ROLE	4YR PRIORITY ACTIONS 2023-2027
11. The community is resilient and prepared for emergencies and natural disasters	11.1 Collaboratively plan, run scenarios and respond to emergency situations	SERVICE DELIVERY	<ul style="list-style-type: none"> <li>a. Ensure LEMC functions effectively</li> <li>b. Adopt and Implement a Bushfire Risk Management Plan</li> <li>c. Establish appropriate minimum standards for bushfire volunteers</li> <li>d. Advocate for DFES to increase resources to support local government in management of emergency volunteers</li> <li>e. Advocate for increased funding for emergency preparedness and recovery</li> </ul>
	11.3 Facilitate initiatives, infrastructure and networks for natural disaster preparedness and resilience	ADVOCACY	<ul style="list-style-type: none"> <li>a. Implement Council-led actions from Local Community Recovery Plan</li> <li>b. Upgrade the Town Fire Shed</li> <li>c. Advocate for adequate resourcing to support local volunteer emergency services e.g. fire brigades and St John Ambulance</li> </ul>
	11.4 Standalone resources at Rec Centre for community evacuation hub	SERVICE DELIVERY	<ul style="list-style-type: none"> <li>a. Develop the Recreation Centre as a suitable and compliant Evacuation Centre</li> <li>b. Seek funding support for solar and backup power at Rec Centre</li> </ul>
12. Sustainable Council practices	12.1 Commit to developing locally appropriate mitigation and adaption strategies to manage climate change	SERVICE DELIVERY	<ul style="list-style-type: none"> <li>a. Measure local climate impacts and develop a Climate Change Action plan</li> <li>b. Advocate for effective and adequately funded Commonwealth and State Government climate change policies and programs</li> <li>c. Investigate and implement feasible renewable, energy efficient utilities and services for facility renewals / builds</li> <li>d. Investigate water efficiency initiatives for sporting grounds, recreational facilities, staff housing and public open spaces</li> </ul>

## Lead Mingenew

<div> <b>LEAD MINGENEW</b> <i>Aspiration: Responsible, accountable and transparent leadership to deliver our priorities</i> </div>			
10YR OUTCOMES	STRATEGIC PRIORITIES 2023-2033	COUNCIL ROLE	4YR PRIORITY ACTIONS 2023-2027
13. Community feel they are heard and can understand Council decision making	13.1 Demonstrated delivery of priority projects and SCP outcomes	SERVICE DELIVERY	a. Report quarterly on achievement of priority projects
	13.2 Community expectations are measured and reported	SERVICE DELIVERY	a. Conduct community satisfaction survey every two years and report on outcomes b. Report outcomes of community engagement activities and outcomes, as required
	13.3 Develop effective communication, engagement and marketing strategies	SERVICE DELIVERY	a. Implement the staged Marketing and Communications Strategy based on priority and available resources
14. Operating with a high standard of good governance and transparency	14.1 Seek innovative ways to continually improve organisational efficiency and effectiveness	SERVICE DELIVERY	a. Transition to a new business management IT system b. Continually review the Shire's ICT services
	14.2 Prepare and respond in a timely manner to Local Government Act reforms	SERVICE DELIVERY	a. Monitor and comply with Local Government Act reform requirements b. Advocate for reform changes to consider resourcing capabilities of small, rural local governments

## Lead Mingenew *continued*

10YR OUTCOMES	STRATEGIC PRIORITIES 2023-2033	COUNCIL ROLE	4YR PRIORITY ACTIONS 2023-2027
14. Continued high standard of good governance and transparency	14.3 Influence positive local and regional outcomes through WALGA and government agencies	ADVOCACY	a. actively participate and represent matters through NCZ
	14.4 Identify risks and implement adequate management controls	SERVICE DELIVERY	a. Continue to participate in the LGIS Regional Risk Coordinator Program
15. Financial practices are responsive to compliance requirements and revenue needs	15.1 Build our operational reserves to support long term goals and/or enable adaptation to changing needs	SERVICE DELIVERY	a. Establish through the LTFP a position on reserve management
	15.2 Balance value for money principles and compliance in procurement practices	SERVICE DELIVERY	a. Undertake a review of the Shire's Local Supplier Policy and Panel
	15.3 Develop an updated LTFP that considers asset management capabilities	SERVICE DELIVERY	a. Review and update Asset Management plans b. Develop and update LTFP
16. Resources are sourced efficiently through cooperation and collaboration	16.1 Investigate resource sharing and partnership opportunities where feasible	SERVICE DELIVERY	a. Continue to support shared Planning Services b. Continue to support shared Building Services c. Continue to participate in regional discussions and resource sharing opportunities
	16.2 Participate in regional collaborations to advocate for local needs	ADVOCACY	a. Continue to participate in the Midwest Library Consortium b. Participate in regional discussions and connect with organisations that can deliver value to our community and Shire



## Lead Mingenew *continued*

10YR OUTCOMES	STRATEGIC PRIORITIES 2023-2033	COUNCIL ROLE	4YR PRIORITY ACTIONS 2023-2027
17. Competent, invested and capable Council and organisation	17.1 Identify and promote incentives and alleviate barriers to create an environment for civic pride and participation on Council	SERVICE DELIVERY	<ul style="list-style-type: none"> <li>a. Review and promote benefit packaging for Elected Members</li> <li>b. Identify and establish opportunities to engage youth to be involved in local decision making</li> <li>c. Advocate for increased incentives to support a diverse Council</li> <li>d. Upgrade the Civic Precinct</li> </ul>
	17.2 Continue to attract and retain high calibre staff to live and work in our community	SERVICE DELIVERY	<ul style="list-style-type: none"> <li>a. Adopt an Attraction and Retention policy</li> <li>b. Continue to offer quality and affordable residential options for Shire employees</li> <li>c. Actively promote the Shire as an Employee of Choice</li> </ul>
	17.3. Maintain a safe work environment and proactive safety culture	SERVICE DELIVERY	<ul style="list-style-type: none"> <li>a. Implement a comprehensive safety management system</li> <li>b. Establish a suitable safety program for volunteers</li> </ul>

*WFP 1.1 Effectively promote the Mingenew Shire as a desirable place to live and work*

*WFP 2.2 Continue to provide a safe work environment and promote employee wellbeing*

*WFP 3.1 Identify and address skills and capacity gaps for meeting unplanned or altered workforce needs*

*WFP 4.4 Use technology as an essential tool to enhance efficiency*

## Resourcing the Plan

The plan relies on rates increases of 10% per annum for the next three years (2023/24-2025/26 inclusive) and 5% thereafter.

KPI'S / TARGETS	2023/2024	2024/2025	2025/2026	2026/2027
Net current assets at start of financial year	350,000	0	0	0
Total cash and cash equivalents	1,509,994	1,224,499	1,351,465	1,456,416
<b>Revenue from operating activities (excluding grants, subsidies and contributions)</b>				
Governance	7,200	6,000	6,000	6,000
General purpose funding	3,318,362	3,662,970	3,954,991	4,121,920
Law. Order, public safety	33,767	26,684	27,213	27,648
Health	1,000	970	970	970
Education and welfare	2,050	2,100	2,151	2,193
Housing	119,364	125,864	125,864	125,864
Community amenities	90,957	90,957	90,957	90,957
Recreation and culture	37,695	33,527	33,604	33,667
Transport	133,450	170,399	160,527	125,493
Economic services	34,804	61,970	24,770	24,770
Other property and services	29,100	53,890	29,358	29,465

## Resourcing the Plan *continued*

KPI'S / TARGETS	2023/2024	2024/2025	2025/2026	2026/2027
<b>Expenditure from operating activities</b>				
Governance	(441,039)	(410,499)	(441,653)	(426,481)
General purpose funding	(143,632)	(156,768)	(153,135)	(152,883)
Law. Order, public safety	(176,940)	(170,058)	(174,421)	(174,892)
Health	(119,239)	(106,704)	(110,670)	(111,320)
Education and welfare	(136,758)	(136,131)	(140,457)	(140,925)
Housing	(265,882)	(220,358)	(221,306)	(218,830)
Community amenities	(402,114)	(406,948)	(419,700)	(424,144)
Recreation and culture	(1,269,991)	(1,184,229)	(1,310,571)	(1,322,831)
Transport	(2,116,097)	(2,108,594)	(2,134,079)	(2,152,837)
Economic services	(422,262)	(426,049)	(437,793)	(440,352)
Other property and services	(47,901)	(99,276)	(77,835)	(77,592)
<b>Operating activities excluded from budget</b>				
Profit on disposal of assets	(21,750)	(111,577)	(37,200)	0
Loss on disposal of assets	0	0	0	8,298
Movement in liabilities	0	0	0	0
Movement in other provisions	0	0	0	0
Depreciation and amoritisation of assets	2,471,973	2,494,211	2,503,411	2,488,070

## Resourcing the Plan *continued*

The plan relies on rates increases of 10% per annum for the next three years (2023/24-2025/26 inclusive) and 5% thereafter.

KPI'S / TARGETS	2023/2024	2024/2025	2025/2026	2026/2027
<b>Investing Activities</b>				
Capital grants, subsidies and contributions	4,455,100	607,768	550,000	450,000
Proceeds from disposal of assets	153,900	219,700	40,000	50,000
Payments for property, plant and equipment	(3,312,000)	(327,625)	(246,361)	(381,791)
Payments for construction of infrastructure	(2,608,003)	(1,608,901)	(1,560,285)	(1,503,424)
<b>Financing Activities</b>				
Proceeds from new borrowings	400,000	0	0	0
Transfers to reserves	(64,524)	(23,573)	(24,280)	(25,008)
Repayment of borrowings	(87,403)	(56,220)	(56,670)	(28,505)
Payments for principal portion of lease liabilities	(3,187)	(3,500)	(3,500)	(3,500)
Surplus / (deficiency)	350,000	0	0	0
Amount attributable to operating activities	716,117	1,192,351	1,300,996	1,442,228
Amount attributable to investing activities	(1,311,003)	(1,109,058)	(1,216,646)	(1,385,215)
Amount attributable to financing activities	244,886	(83,293)	(84,350)	(57,013)

## Resourcing the Plan *continued*

### WORKFORCE PLAN

	2023/24	2024/25	2025/26	2026/27
Number of FTEs	15.4	16	16	16
Number of Councilors	7	7	7	7
Employee Costs	\$1,454,868	\$1,646,983	\$1,696,392	\$1,747,283



## Resourcing the Plan *continued*

### ONE OFF CAPITAL EXPENDITURE - FOUR YEAR PRIORITIES

PROJECT / ACTIVITY	STRATEGY LINK	TOTAL VALUE	KEY INFORMING ACTION	SHIRE FUNDING	EXTERNAL FUNDING	YEAR
<b>Grow Mingenew</b>						
Land purchase	2.2	52,000	Housing Strategy	52,000		
Rural residential land development	2.3	500,000	Planning Scheme	500,000		2025/26
New housing	2.2, 17.3	800,000	Housing Strategy	300,000	500,000	2026/27
Industrial land	2.4	40,000	Design	40,000		2024/25
Borewater infrastructure for town	12.1	100,000	Nil	100,000		2024/25
Street Beautification	3.1	50,000	Design and consultation	50,000		23/24
Water Park – Cecil Newton Park	4.3	150,000	Design and consultation		150,000	23/24
Mingenew Spring Development - Design	4.3	100,000	Concept Design and consultation			23/24
Mingenew Hill Trail	4.3, 10.1	55,000	Trail Design		DLGSC	23/24
Mingenew Daycare Facility Upgrade	5.1	1,000,000	Business Case completed, design completed	150,000	Lotterywest (500,000)	
Community Garden	3.1	20,000	Design and consultation	10,000	10,000	23/24
Digital Information Sign	3.1	60,000	Nil		DRFAWA (30,000)	24/25

## Resourcing the Plan *continued*

### ONE OFF CAPITAL EXPENDITURE - FOUR YEAR PRIORITIES

PROJECT / ACTIVITY	STRATEGY LINK	TOTAL VALUE	KEY INFORMING ACTION	SHIRE FUNDING	EXTERNAL FUNDING	YEAR
<b>Love Mingenew</b>						
Recreation Centre Upgrade (and evacuation centre upgrade)	6.1, 11.4	455,000	Design, consultation and sport and recreation plan		455,000	23/24
Tennis club lighting upgrade	6.1	100,000	Design, consultation and Sport and Recreation Master Plan	66,667	33,333	
Town Hall	6.3	2,000,000	Business Case		2,000,000	2024/25
<b>Protect Mingenew</b>						
Waste site upgrade	10.2	100,000	Site Assessment	50,000	50,000	2024/25
<b>Lead Mingenew</b>						
IT Upgrade	14.1	100,000	IT Plan	100,000		
Shire Administration building upgrade	17.3	TBA	Design Plan	TBA	TBA	2026/27

# Strategic Risks for the Shire of Mingenew

The following risks were identified by Council and mitigation of these risks are included in this Plan and our informing strategies:



## GROW MINGENEW (ECONOMIC)

Capturing local benefits from energy and mining industry activities in the region  
Telecommunication reliability and coverage  
Proximity to regional centre, drift to the coast  
Limited local education opportunities  
Retaining resident childcare service  
Empty business premises  
Limited resources  
Larger agribusinesses  
Increasing cost of contractors and low availability



## LOVE MINGENEW (COMMUNITY)

Employment opportunities and diversity  
Quality public and private accommodation  
Attraction of skilled workforce  
Retention of resident population and workforce  
Reduction in the number of volunteers  
Population decline  
Aging population



## PROTECT MINGENEW (ENVIRONMENT)

Changing of the climate  
Natural events  
Reduction in volunteer numbers for emergency services



## LEAD MINGENEW (CIVIC LEADERSHIP)

Managing community expectations  
Local Government reform  
Competing for funding  
Councillor succession  
Staff attraction and retention, drive in and drive out  
Increasing compliance  
Aging workforce  
Rationalisation of assets vs. funding and service models  
Limited financial reserves









SHIRE  
OF MINGENEW

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# MINUTES OF THE ANNUAL GENERAL MEETING OF ELECTORS

31 JANUARY 2024

**TABLE OF CONTENTS**

1.0	DECLARATION OF OPENING/ANNOUNCEMENT OF VISITORS .....	3
2.0	RECORD OF ATTENDANCE/APOLOGIES .....	3
3.0	DECLARATIONS OF INTEREST .....	3
4.0	2022/23 ANNUAL REPORT AND AUDITORS REPORT .....	3
5.0	RESPONSE TO QUESTIONS SUBMITTED BY ELECTORS.....	4
6.0	GENERAL BUSINESS .....	5
7.0	CLOSURE .....	5



**MINUTES OF THE ANNUAL GENERAL MEETING OF ELECTORS HELD IN COUNCIL CHAMBERS ON  
31 JANUARY 2024 COMMENCING AT 5:00PM.**

**1.0 DECLARATION OF OPENING/ANNOUNCEMENT OF VISITORS**

The meeting was opened by the Shire President at 5:00pm.

**2.0 RECORD OF ATTENDANCE/APOLOGIES**

Electors

Robert Newton

Helen Newton

Brad Houghton

Jill Thomas

David Bagley (*arrived at 5:12pm*)

Councillors

Cr GA Cosgrove

Cr HR McTaggart

Cr JD Bagley

Cr JR Holmes

Cr AR Smyth

Cr RA Starick

Staff

M Fanning, Chief Executive Officer (CEO)

H Sternick, Manager Corporate Services (MCS)

E Greaves, Governance & Community Manager (GCM)

S Noon, Works Manager (WM)

Apologies

Cr AT Pearse

**3.0 DECLARATIONS OF INTEREST**

Nil.

**4.0 2022/23 ANNUAL REPORT AND AUDITORS REPORT**

The Annual Report summarises the achievements of the Shire during the 2022/23 financial year and includes a report from the President and the Chief Executive Officer, the financial report and the Auditor's report for the period, and all matters prescribed by the Local Government Act 1995 (the Act). Copies of the Annual Report are available from the Shire's website [www.mingenew.wa.gov.au](http://www.mingenew.wa.gov.au), or Shire Administration and will be available in hard copy form at the meeting.

**OFFICER RECOMMENDATION AND ELECTOR'S DECISION – ITEM 4.0**

**MOVED:** Cr HR McTaggart

**SECONDED:** Cr AR Smyth

That the Electors of the Shire of Mingenew receive the Annual Report, as adopted by Council at the Ordinary Meeting held 6 December 2023, incorporating the Shire President's Report, the CEO report, the Annual Financial Report and the Auditor's Report for 2022/23.

**VOTING DETAILS:**

**CARRIED UNANIMOUSLY**

## 5.0 RESPONSE TO QUESTIONS SUBMITTED BY ELECTORS

### 5.1 QUESTIONS RECEIVED IN WRITING PRIOR TO THE MEETING

Nil.

### 5.2 QUESTIONS AT THE MEETING

The Shire received a number of comments and enquiries during the meeting and are summarised below:

#### Robert Newton

1. Is the Shire aware of truck operators pulling over at the Mingenew-Morawa Road intersection to use the bush area as a public amenity? Could portaloo's be installed?  
*A. The CEO indicated that they will seek a solution from the users.*
2. A few years ago, the Shire advocated for the Midlands Road section, classified as the "main street", to be reduced to a 40km speed zone but was rejected by Main Roads WA. Given the increased heavy vehicle traffic, could the Shire revisit this?  
*A. The CEO indicated this would be a consideration in the long term plans for heavy vehicle routes and would be raised with Main Roads again. It was also advised that the current operating speed requirement for the Iron Ore Haulage is set at 30km/h.*
3. Mr Newton complimented the Shire's Road Crew for their work this year, particularly on the Coalseam Road and Yandanooka North East Road projects, and maintenance grading.  
*A. The Works Manager outlined he would pass on this feedback to the crew.*
4. Outlined the difficulties in navigating the Shire's footpaths in a gopher and suggested the ramps be lowered.  
*A. The Shire's Shared Pathways Plan proposes improvements to the town footpath network however, we have been unsuccessful for necessary funding the last couple of years and there has been changes to the funding structure. Small modifications to the ramps can be addressed in the interim.*
5. Noted that the picnic table on Coalseam Road has gone missing (approximately 15kms out) and wondered if it could be replaced?  
*A. The Shire may be able to replace and install it more securely to prevent or deter anyone relocating it in the future.*
6. Requested an update on the Town Hall Project.  
*A. The CEO advised that information has been collated on the current state of the building and Council is expected to receive a report at the 21 February Ordinary Council meeting which outlines any building requirements and will include options and concept designs.*
7. Quarterly updates in the Mingenew Matters?  
*A. The Shire will continue to provide at least quarterly updates to the community. Cr HR McTaggart outlined that the Shire will be engaging a consultant to prepare a Marketing & Communications Strategy to ensure its communications with the community are timely and delivered through appropriate means.*

#### Jill Thomas

1. Recognised the amazing work that Mrs Margaret Rowe, former Community Development Officer, undertook in attracting grants / funding for various projects for the community and enquired about the Shire's progress for the recruitment of the position.  
*A. The GCM indicated that Miss Lauren Higgins, the Shire's current Customer service Officer, has recently been promoted to the role and will be undertaking grant writing and business case development training as a priority.*
2. Enquired as to the progress of discussions with CBH and Main Roads on rail crossing issues.  
*A. The CEO advised that SMEC is currently preparing a report for Council to consider that assesses the current heavy vehicle options and will help inform our advocacy activities and CBH's redevelopment plan.*
3. What is the status of CBH's workforce accommodation application?

- A. *The rezoning application has been approved through WA Planning Commission. The Shire is now awaiting a building application.*
- 4. How is the Strategic Community Plan (SCP) progressing?
  - A. *The final SCP is expected to be presented to the 21 February 2024 Ordinary Council meeting. The CEO noted that the SCP is intended as a guiding document only and it will include annual rolling updates to remain current and relevant over the next 10 year period.*
- 5. Is the Shire satisfied that the transition of services from Silverchain to WA Country Health service (WACHS) will not impact our level of service?
  - A. *The Shire has been assured that there will be no loss of service and it hoped it will result in an increase and/or expansion of services available to the local community. It is hoped that the current nurse, Jo Stevenson, will remain and we have had discussions with both parties regarding continuation of the lease for the residence currently rented by Silverchain for the on-site nurse.*

David Bagley

- 1. On behalf of the Mingenew Turf Club, Mr Bagley thanked the Shire for its ongoing assistance in preparing the facilities for the annual Race Day. The grounds are looking great for this years' event, and he noted how fortunate we are in being able to offer this unique event and attract so many visitors to town.
  - A. *The CEO indicated the positive feedback was appreciated.*
- 2. Raised concern regarding the width of the Mingenew-Morawa Road (near Merkanooka Hill and Mt Budd) in sections, with two truck rollovers occurring recently.
  - A. *The CEO advised this has been raised consistently at the regional and state level historically but will use the recent incidents to follow up and advocate for improvement / widening. Given the increased heavy vehicle movement and contributions this brings, Main Roads may be more amicable to prioritising this. It was also generally discussed that Midlands Road has some similar issues at Arrino and sections on the route to Dongara (although Midlands Road between Mingenew and Dongara is scheduled for widening works this year).*

**6.0 GENERAL BUSINESS**  
Nil.

**7.0 CLOSURE**  
The meeting was closed at 5:31pm.