



ATTACHMENT BOOKLET FOR ORDINARY COUNCIL MEETING

12 December 2024 at 5:00pm

INDEX

12. MANAGER CORPORATE SERVICES

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SHIRE OF MINGENEW

MONTHLY FINANCIAL REPORT

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

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

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

	Amended Budget Estimates	YTD Budget Estimates	YTD Actual	Variance* \$ (c) - (b)	Variance* % ((c) - (b))/(b)	Var.
Note	(a) \$	(b) \$	(c) \$	(c) - (b) \$	((c) - (b))/(b) %	
OPERATING ACTIVITIES						
Revenue from operating activities						
General rates	2,617,171	2,614,421	2,616,575	2,154	0.08%	
Rates excluding general rates	68,963	68,963	68,963	0	0.00%	
Grants, subsidies and contributions	1,100,874	234,666	196,926	(37,740)	(16.08%)	▼
Fees and charges	308,180	164,121	150,907	(13,214)	(8.05%)	
Interest revenue	120,606	41,084	66,671	25,587	62.28%	▲
Other revenue	71,032	21,746	24,331	2,585	11.89%	
Profit on asset disposals	80,743	21,091	43,156	22,065	104.62%	▲
	4,367,569	3,166,092	3,167,529	1,437	0.05%	
Expenditure from operating activities						
Employee costs	(1,567,976)	(491,269)	(527,346)	(36,077)	(7.34%)	▲
Materials and contracts	(1,280,849)	(402,239)	(391,873)	10,366	2.58%	
Utility charges	(102,836)	(35,657)	(27,652)	8,005	22.45%	▼
Depreciation	(2,975,523)	0	0	0	0.00%	
Finance costs	(39,690)	(735)	(1,406)	(671)	(91.29%)	▲
Insurance	(177,537)	(177,493)	(170,829)	6,664	3.75%	
Other expenditure	(42,642)	(10,446)	(22,460)	(12,014)	(115.01%)	▲
Loss on asset disposals	(2,236)	0	0	0	0.00%	
	(6,189,289)	(1,117,839)	(1,141,566)	(23,727)	(2.12%)	
Non cash amounts excluded from operating activities	2(c) 2,897,016	(21,091)	(43,156)	(22,065)	(104.62%)	▼
Amount attributable to operating activities	1,075,296	2,027,162	1,982,807	(44,355)	(2.19%)	
INVESTING ACTIVITIES						
Inflows from investing activities						
Proceeds from capital grants, subsidies and contributions	4,279,762	728,591	325,202	(403,389)	(55.37%)	▼
Proceeds from disposal of assets	161,591	111,091	102,000	(9,091)	(8.18%)	
	4,441,353	839,682	427,202	(412,480)	(49.12%)	
Outflows from investing activities						
Payments for property, plant and equipment	(5,324,419)	(190,828)	(264,377)	(73,549)	(38.54%)	▲
Payments for construction of infrastructure	(2,141,065)	(1,157,621)	(323,742)	833,879	72.03%	▼
	(7,465,484)	(1,348,449)	(588,119)	760,330	56.39%	
Amount attributable to investing activities	(3,024,131)	(508,767)	(160,917)	347,850	68.37%	
FINANCING ACTIVITIES						
Inflows from financing activities						
Proceeds from new borrowings	1,600,000	0	0	0	0.00%	
Transfer from reserves	332,075	0	0	0	0.00%	
	1,932,075	0	0	0	0.00%	
Outflows from financing activities						
Payments for principal portion of lease liabilities	(4,195)	(1,396)	(1,019)	377	27.01%	▼
Repayment of borrowings	(120,248)	(28,053)	(28,054)	(1)	(0.00%)	
Transfer to reserves	(452,327)	(8,000)	(7,271)	729	9.11%	
	(576,770)	(37,449)	(36,344)	1,105	2.95%	
Amount attributable to financing activities	1,355,305	(37,449)	(36,344)	1,105	2.95%	
MOVEMENT IN SURPLUS OR DEFICIT						
Surplus or deficit at the start of the financial year	2(a) 1,670,211	1,670,211	1,600,242	(69,969)	(4.19%)	▼
Amount attributable to operating activities	1,075,296	2,027,162	1,982,807	(44,355)	(2.19%)	▼
Amount attributable to investing activities	(3,024,131)	(508,767)	(160,917)	347,850	68.37%	▼
Amount attributable to financing activities	1,355,305	(37,449)	(36,344)	1,105	2.95%	
Surplus or deficit after imposition of general rates	1,076,681	3,151,157	3,385,788	234,631	7.45%	▲

KEY INFORMATION

- ▲▼ Indicates a variance between Year to Date (YTD) Budget and YTD Actual data outside the adopted materiality threshold.
 - ▲ Indicates a variance with a positive impact on the financial position.
 - ▼ Indicates a variance with a negative impact on the financial position.
- Refer to Note 3 for an explanation of the reasons for the variance.

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

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

	Actual	Actual as at
	30 June 2024	31 October 2024
	\$	\$
CURRENT ASSETS		
Cash and cash equivalents	2,025,057	4,794,134
Trade and other receivables	202,898	450,995
Other financial assets	1,079,710	0
Inventories	698	54
Other assets	445,524	357,507
TOTAL CURRENT ASSETS	3,753,887	5,602,690
NON-CURRENT ASSETS		
Trade and other receivables	32,959	32,959
Other financial assets	62,378	62,378
Property, plant and equipment	9,913,501	10,119,035
Infrastructure	51,951,949	52,275,692
Right-of-use assets	20,707	20,707
TOTAL NON-CURRENT ASSETS	61,981,494	62,510,771
TOTAL ASSETS	65,735,381	68,113,461
CURRENT LIABILITIES		
Trade and other payables	391,631	83,068
Other liabilities	661,825	1,026,375
Lease liabilities	3,186	2,167
Borrowings	56,220	28,166
Employee related provisions	148,064	148,064
TOTAL CURRENT LIABILITIES	1,260,926	1,287,840
NON-CURRENT LIABILITIES		
Lease liabilities	17,521	17,521
Borrowings	85,175	85,175
Employee related provisions	46,686	46,686
TOTAL NON-CURRENT LIABILITIES	149,382	149,382
TOTAL LIABILITIES	1,410,308	1,437,222
NET ASSETS	64,325,073	66,676,239
EQUITY		
Retained surplus	43,217,890	45,561,785
Reserve accounts	1,100,188	1,107,459
Revaluation surplus	20,006,995	20,006,995
TOTAL EQUITY	64,325,073	66,676,239

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

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

1 BASIS OF PREPARATION AND MATERIAL ACCOUNTING POLICIES

BASIS OF PREPARATION

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

Local Government Act 1995 requirements

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

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

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

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

PREPARATION TIMING AND REVIEW

Date prepared: All known transactions up to 28 November 2024

THE LOCAL GOVERNMENT REPORTING ENTITY

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

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

MATERIAL ACCOUNTING POLICIES

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

Critical accounting estimates and judgements

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

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

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

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

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

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

2 NET CURRENT ASSETS INFORMATION

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

Note	Amended Budget Opening 1 July 2024	Actual as at 30 June 2024	Actual as at 31 October 2024
	\$	\$	\$
Current assets			
Cash and cash equivalents	2,025,057	2,025,057	4,794,134
Trade and other receivables	202,898	202,898	450,995
Other financial assets	1,079,710	1,079,710	0
Inventories	698	698	54
Other assets	445,524	445,524	357,507
	3,753,887	3,753,887	5,602,690
Less: current liabilities			
Trade and other payables	(264,299)	(391,631)	(83,068)
Other liabilities	(661,825)	(661,825)	(1,026,375)
Lease liabilities	(3,186)	(3,186)	(2,167)
Borrowings	(56,220)	(56,220)	(28,166)
Employee related provisions	(148,064)	(148,064)	(148,064)
	(1,133,594)	(1,260,926)	(1,287,840)
Net current assets	2,620,293	2,492,961	4,314,850
Less: Total adjustments to net current assets	(950,082)	(892,719)	(929,062)
Closing funding surplus / (deficit)	1,670,211	1,600,242	3,385,788

(b) Current assets and liabilities excluded from budgeted deficiency

Adjustments to net current assets			
Less: Reserve accounts	(1,092,437)	(1,100,189)	(1,107,459)
Add: Current liabilities not expected to be cleared at the end of the year			
- Current portion of lease liabilities	3,186	3,186	2,167
- Current portion of borrowings	56,220	56,220	28,166
- Current portion of employee benefit provisions held in reserve	82,949	148,064	148,064
Total adjustments to net current assets	(950,082)	(892,719)	(929,062)

(c) Non-cash amounts excluded from operating activities

	Amended Budget Estimates 30 June 2025	YTD Budget Estimates 31 October 2024	YTD Actual 31 October 2024
	\$	\$	\$
Adjustments to operating activities			
Less: Profit on asset disposals	(80,743)	(21,091)	(43,156)
Add: Loss on asset disposals	2,236	0	0
Add: Depreciation	2,975,523	0	0
Total non-cash amounts excluded from operating activities	2,897,016	(21,091)	(43,156)

CURRENT AND NON-CURRENT CLASSIFICATION

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

SHIRE OF MINGENEW
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 OCTOBER 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 2024-25 year is \$20,000 or 15.00% whichever is the greater.

Description	Var. \$	Var. %	
	\$	%	
Revenue from operating activities			
Grants, subsidies and contributions			
Financial Assistance Grant revenue less than anticipated - (\$56,135).	(37,740)	(16.08%)	▼
Additional contributions as per Road Use Agreement - \$21,170;		Permanent	
Anticipated apprenticeship funding to be received - (\$2,741).		Timing	
Interest revenue	25,587	62.28%	▲
More Municipal Interest than anticipated - \$25,848.		Timing	
Profit on asset disposals	22,065	104.62%	▲
Profit on trade-in of CEO Exec Vehicle Toyota Prado - \$15,523;		Timing	
Profit on sale of Works Manager Light Vehicle Hilux Ute - \$6,542.			
Expenditure from operating activities			
Employee costs			
Anticipated more capital works to be completed (additional operating works completed) - (\$44,858);	(36,077)	(7.34%)	▲
Less training, development and recruitment than anticipated for Outside Crew - \$1,095;		Timing	
Less superannuation paid than anticipated - \$6,384.			
Utility charges	8,005	22.45%	▼
Less electricity and water useage than anticipated for staff housing - \$3,228;		Timing	
Less electricity useage than anticipated for the Rec Centre and ovals - \$2,290;			
Less street lighting expense than anticipated - \$2,526.			
Finance costs	(671)	(91.29%)	▲
Grader Loan and Ricoh Lease more than anticipated - (\$671).		Timing	
Other expenditure	(12,014)	(115.01%)	▲
Less elected members travel claims than anticipated - (\$955);		Timing	
Elected members allowances and sitting fees budget were allocated materials & contracts instead of other expenditure - (\$13,412);			
Fewer payments made under Community Grants Scheme than budgetted - \$3,838;			
Induction system useage budget were allocated to materials & contracts instead of other expenditure - (\$1,463).			
Non cash amounts excluded from operating activities	(22,065)	(104.62%)	▼
Profit on trade-in of CEO Exec Vehicle Toyota Prado - (\$15,523);		Timing	
Profit on sale of Works Manager Light Vehicle Hilux Ute - (\$6,542).			
Inflows from investing activities			
Proceeds from capital grants, subsidies and contributions			
Paid a deposit on commencement of contract with the builder for Daycare Centre - \$45,179;	(403,389)	(55.37%)	▼
Less revenue recognised against RRG & R2R projects - (\$438,568);		Timing	
Less revenue recognised against Digital Sign - (\$9,999).			

SHIRE OF MINGENEW
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 OCTOBER 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 2024-25 year is \$20,000 or 15.00% whichever is the greater.

Description	Var. \$	Var. %	
	\$	%	
Outflows from investing activities			
Payments for property, plant and equipment	(73,549)	(38.54%)	▲
Deposit and preliminary works incurred for the Daycare Centre earlier than anticipated - (\$49,051);		Timing	
Work delayed on replacement of lights at Autumn Centre - \$8,000;			
Anticipated fencing and gate to be installed at staff housing - \$18,332;			
Anticipated trough to be installed at the Railway Station - \$5,000;			
A/C replaced in Sports Club - (\$8,550);			
Rec Centre - Evac Centre detailed drawings - (\$5,420);			
A/C replaced in Admin Building earlier than anticipated - (\$17,570);			
Anticipated purchase of water truck - \$150,000;			
Executive vehicles purchased sooner than anticipated - (\$179,054);			
Anticipated inkind works to be completed for Hockey toilets installation - \$4,873.			
Payments for construction of infrastructure	833,879	72.03%	▼
Anticipated further progress on RRG and R2R projects - \$618,103;		Timing	
Anticipated further progress on resheeting works - \$156,546;			
Anticipated further progress on Water Park / Town Landscaping - \$58,952.			
Outflows from financing activities			
Payments for principal portion of lease liabilities	377	27.01%	▼
Variance in amortisation schedule from financier - \$377.		Permanent	
Surplus or deficit at the start of the financial year	(69,969)	(4.19%)	▼
Advised by Auditors to account for the reimbursement of caravans from the Temporary Accommodation program to DFES in 2023/24 Financial Year.			
Surplus or deficit after imposition of general rates	234,631	7.45%	▲
Due to variances described above			

SHIRE OF MINGENEW

SUPPLEMENTARY INFORMATION

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BASIS OF PREPARATION - SUPPLEMENTARY INFORMATION

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

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

1 KEY INFORMATION

Funding Surplus or Deficit Components

Funding surplus / (deficit)				
	Amended Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)
Opening	\$1.67 M	\$1.67 M	\$1.60 M	(\$0.07 M)
Closing	\$1.08 M	\$3.15 M	\$3.39 M	\$0.23 M

Refer to Statement of Financial Activity

Cash and cash equivalents			Payables			Receivables		
	\$4.84 M	% of total		\$0.08 M	% Outstanding		\$0.07 M	% Collected
Unrestricted Cash	\$2.53 M	52.3%	Trade Payables	\$0.00 M		Rates Receivable	\$0.38 M	86.0%
Restricted Cash	\$2.31 M	47.7%	0 to 30 Days		0.0%	Trade Receivable	\$0.07 M	% Outstanding
			Over 30 Days		0.0%	Over 30 Days		56.0%
			Over 90 Days		0.0%	Over 90 Days		3.4%

Refer to 3 - Cash and Financial Assets

Refer to 9 - Payables

Refer to 7 - Receivables

Key Operating Activities

Amount attributable to operating activities			
Amended Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)
\$1.08 M	\$2.03 M	\$1.98 M	(\$0.04 M)

Refer to Statement of Financial Activity

Rates Revenue			Grants and Contributions			Fees and Charges		
YTD Actual	\$2.62 M	% Variance	YTD Actual	\$0.20 M	% Variance	YTD Actual	\$0.15 M	% Variance
YTD Budget	\$2.61 M	0.1%	YTD Budget	\$0.23 M	(16.1%)	YTD Budget	\$0.16 M	(8.1%)

Refer to 13 - Grants and Contributions

Refer to Statement of Financial Activity

Key Investing Activities

Amount attributable to investing activities			
Amended Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)
(\$3.02 M)	(\$0.51 M)	(\$0.16 M)	\$0.35 M

Refer to Statement of Financial Activity

Proceeds on sale			Asset Acquisition			Capital Grants		
YTD Actual	\$0.10 M	%	YTD Actual	\$0.32 M	% Spent	YTD Actual	\$0.33 M	% Received
Amended Budget	\$0.16 M	(36.9%)	Amended Budget	\$2.14 M	(84.9%)	Amended Budget	\$4.28 M	(92.4%)

Refer to 6 - Disposal of Assets

Refer to 5 - Capital Acquisitions

Refer to 5 - Capital Acquisitions

Key Financing Activities

Amount attributable to financing activities			
Amended Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)
\$1.36 M	(\$0.04 M)	(\$0.04 M)	\$0.00 M

Refer to Statement of Financial Activity

Borrowings			Reserves			Lease Liability		
Principal repayments	(\$0.03 M)		Reserves balance	\$1.11 M		Principal repayments	(\$0.00 M)	
Interest expense	(\$0.00 M)		Net Movement	\$0.01 M		Interest expense	(\$0.00 M)	
Principal due	\$0.11 M					Principal due	\$0.02 M	

Refer to 10 - Borrowings

Refer to 4 - Cash Reserves

Refer to Note 11 - Lease Liabilities

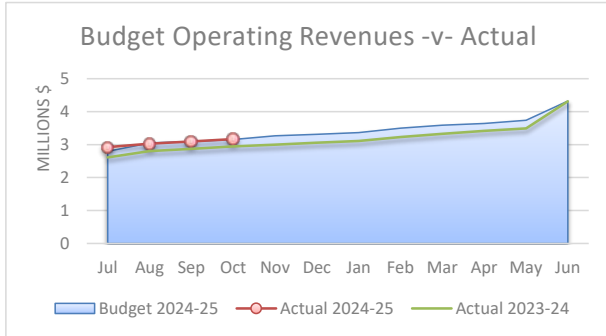
This information is to be read in conjunction with the accompanying Financial Statements and notes.

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

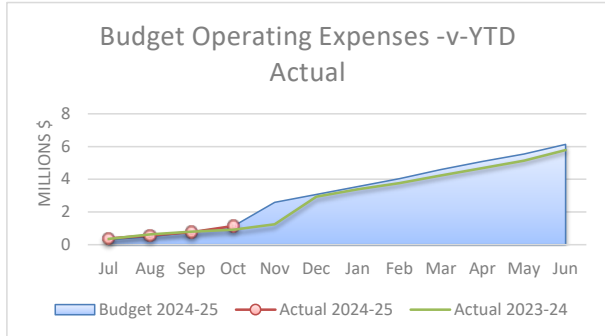
2 KEY INFORMATION - GRAPHICAL

OPERATING ACTIVITIES

OPERATING REVENUE

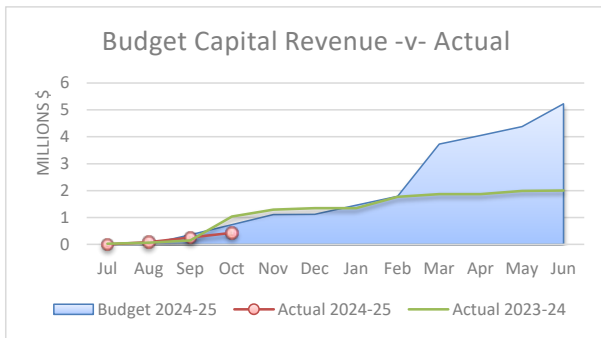


OPERATING EXPENSES

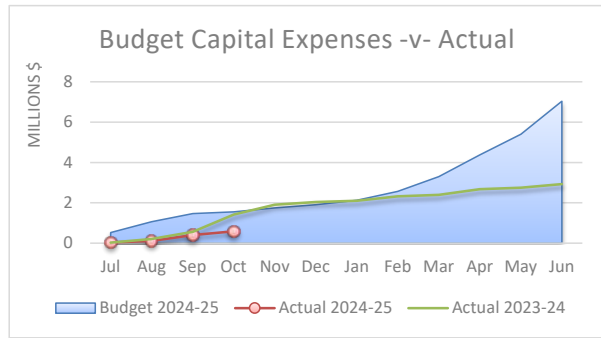


INVESTING ACTIVITIES

CAPITAL REVENUE

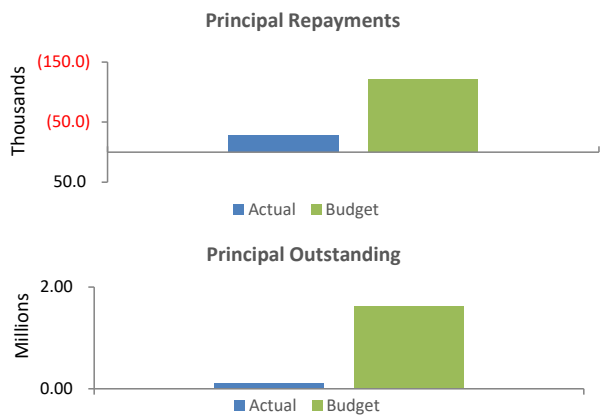


CAPITAL EXPENSES

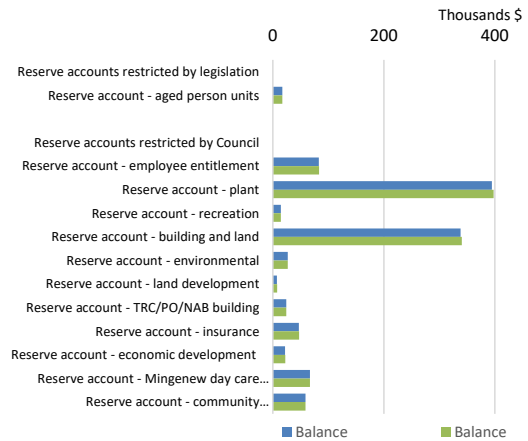


FINANCING ACTIVITIES

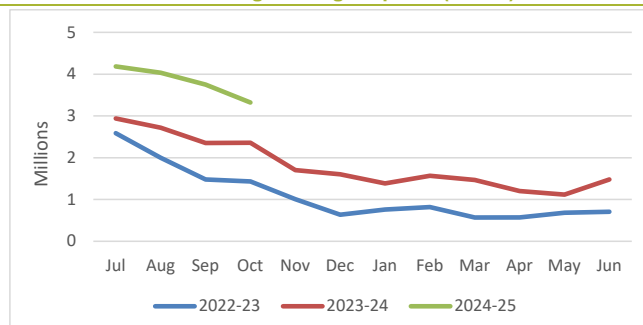
BORROWINGS



RESERVES



Closing funding surplus / (deficit)



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

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

3 CASH AND FINANCIAL ASSETS AT AMORTISED COST

Description	Classification	Unrestricted	Restricted	Total	Trust	Institution	Interest Rate	Maturity Date
		\$	\$	\$	\$			
Float	Cash and cash equivalents	100	0	100	0			-
Municipal Fund	Cash and cash equivalents	2,532,424	1,154,151	3,686,575	0	NAB	4.35%	-
Reserve Fund	Cash and cash equivalents	0	1,107,459	1,107,459	0	NAB	5.12%	Jun 2025
Trust Fund	Cash and cash equivalents	0	0	50,001	50,001	NAB	4.10%	-
Total		2,532,524	2,261,610	4,844,135	50,001			
Comprising								
Cash and cash equivalents		2,532,524	2,261,610	4,844,135	50,001			
		2,532,524	2,261,610	4,844,135	50,001			

KEY INFORMATION

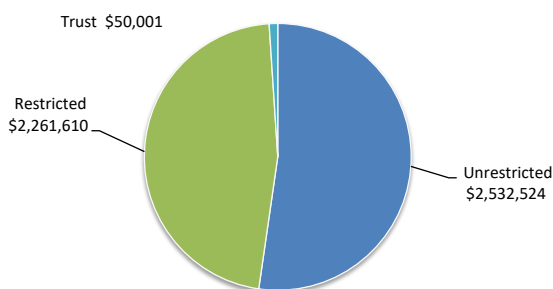
Cash and cash equivalents include cash on hand, cash at bank, deposits available on demand with banks and other short term highly liquid investments with original maturities of three months or less that are readily convertible to known amounts of cash and which are subject to an insignificant risk of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

Bank overdrafts are reported as short term borrowings in current liabilities in the statement of net current assets.

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

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

Financial assets at amortised cost held with registered financial institutions are listed in this note other financial assets at amortised cost are provided in Note 8 - Other assets.



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

4 RESERVE ACCOUNTS

Reserve account name	Budget				Actual			
	Opening Balance	Transfers In (+)	Transfers Out (-)	Closing Balance	Opening Balance	Transfers In (+)	Transfers Out (-)	Closing Balance
	\$	\$	\$	\$	\$	\$	\$	\$
Reserve accounts restricted by legislation								
Reserve account - aged person units	16,935	3,593	0	20,528	16,933	121	0	17,054
Reserve accounts restricted by Council								
Reserve account - employee entitlement	82,949	2,903	0	85,852	82,937	594	0	83,531
Reserve account - plant	394,913	334,913	(263,000)	466,826	394,837	2,826	0	397,663
Reserve account - recreation	14,276	500	0	14,776	14,274	102	0	14,376
Reserve account - building and land	338,301	11,841	0	350,142	338,255	2,420	0	340,675
Reserve account - environmental	26,859	940	0	27,799	26,855	192	0	27,047
Reserve account - land development	7,556	264	0	7,820	7,555	54	0	7,609
Reserve account - TRC/PO/NAB building	24,058	842	0	24,900	24,055	172	0	24,227
Reserve account - insurance	46,801	1,638	0	48,439	46,796	335	0	47,131
Reserve account - economic development	22,103	774	0	22,877	22,099	158	0	22,257
Reserve account - Mingenew day care centre redevelopment	66,739	2,336	(69,075)	0	66,739	297	0	67,036
Reserve account - community infrastructure fund contribution	50,947	91,783	0	142,730	58,853	0	0	58,853
	1,092,437	452,327	(332,075)	1,212,689	1,100,188	7,271	0	1,107,459

5 CAPITAL ACQUISITIONS

Capital acquisitions	Amended		YTD Actual	YTD Variance
	Budget	YTD Budget		
	\$	\$	\$	\$
Land - freehold land	72,000	0	0	0
Buildings - non-specialised	3,696,785	18,332	66,621	48,289
Buildings - specialised	1,132,134	18,746	14,843	(3,903)
Furniture and equipment	20,000	0	0	0
Plant and equipment	403,500	153,750	182,913	29,163
Acquisition of property, plant and equipment	5,324,419	190,828	264,377	73,549
Infrastructure - roads	1,588,000	1,066,446	288,225	(778,221)
Infrastructure - footpaths	30,000	0	3,294	3,294
Infrastructure - parks & ovals	355,000	91,175	32,223	(58,952)
Infrastructure - other	168,065	0	0	0
Acquisition of infrastructure	2,141,065	1,157,621	323,742	(833,879)
Total of PPE and Infrastructure.	7,465,484	1,348,449	588,119	(760,330)
Total capital acquisitions	7,465,484	1,348,449	588,119	(760,330)
Capital Acquisitions Funded By:				
Capital grants and contributions	4,279,762	728,591	325,202	(403,389)
Borrowings	1,600,000	0	0	0
Other (disposals & C/Fwd)	161,591	111,091	102,000	(9,091)
Reserve accounts				
Reserve account - plant	263,000	0	0	0
Reserve account - Mingenew day care centre redevelopment	69,075	0	0	0
Contribution - operations	1,092,056	508,767	160,917	(347,850)
Capital funding total	7,465,484	1,348,449	588,119	(760,330)

KEY INFORMATION

Initial recognition

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

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

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

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

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

Measurement after recognition

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

Reportable Value

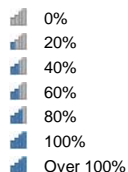
In accordance with *Local Government (Financial Management) Regulation 17A(2)*, the carrying amount of non-financial assets that are land and buildings classified as property, plant and equipment, investment properties, infrastructure or vested improvements that the local government controls.

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

5 CAPITAL ACQUISITIONS (CONTINUED) - DETAILED

Capital expenditure total

Level of completion indicators

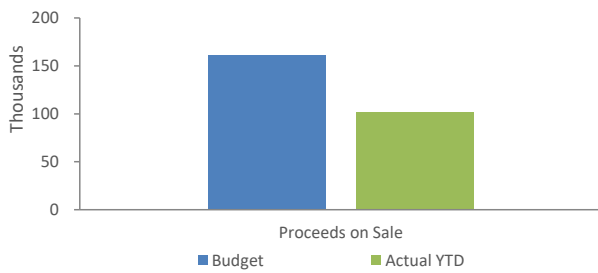


Percentage Year to Date Actual to Annual Budget expenditure where the expenditure over budget highlighted in red.

Account Description	Amended		YTD Actual	Variance (Under)/Over
	Budget	YTD Budget		
	\$	\$	\$	\$
Land - freehold				
LC999 Community Housing Project - Land Purchase (Budget Only)	72,000	0	0	0
Land - freehold Total	72,000	0	0	0
Buildings - non-specialised				
BC020 20 Victoria Road - Daycare Centre - Building (Capital)	1,000,000	0	49,051	(49,051)
BC005 23 Field Street (Lot 5) - Residence - Building (Capital)	13,000	0	0	0
BC015 15 Field Street (Lot 256) - Residence - Building (Capital)	10,000	10,000	0	10,000
BC025 25 Shenton Street (Lot 66) - Residence - Building (Capital)	13,000	0	0	0
BC033 33 Victoria Road (Lot 89) - Residence - Building (Capital)	25,000	8,332	0	8,332
BC120 12 Victoria Road (Lot 66) - (APU) - Building (Capital)	1,000,000	0	0	0
BC999 GROH Housing	400,000	0	0	0
BC999 GROH Housing	400,000	0	0	0
BC998 Key Worker Accommodation	400,000	0	0	0
BC998 Key Worker Accommodation	400,000	0	0	0
BC021 21 Victoria Road (Lot 83) - Administration Office - Building (Capital)	35,785	0	17,570	(17,570)
Building - non-specialised Total	3,696,785	18,332	66,621	(48,289)
Buildings - specialised				
BC098 Recreation Centre - Building (Capital)	1,090,000	0	5,420	(5,420)
BC082 82 Phillip Street (R03) - Autumn Centre - Building (Capital)	8,000	8,000	0	8,000
BC500 Public Conveniences - Building (Capital)	5,746	5,746	873	4,873
BC032 32 Bride Street (Lot 67) - Sports Club - Building (Capital)	9,500	0	8,550	(8,550)
BC598 Recreation Centre - Air Conditioner (capital)	5,000	0	0	0
BC016 16 Midlands Road - Railway Station - Building (Capital)	5,000	5,000	0	5,000
BC599 Airstrip Shed - Building (Capital)	8,888	0	0	0
Building - specialised Total	1,132,134	18,746	14,843	3,903
Furniture & equipment				
FE005 Interpretive Signage at Railway Station	20,000	0	0	0
Furniture & equipment Total	20,000	0	0	0
Plant & equipment				
PE1 CEO Executive Vehicle - 1MI - Capital	70,000	0	70,812	(70,812)
PE108 Works Supervisor Vehicle - MI108 - Capital	50,000	0	60,610	(60,610)
PE177 MCS Executive Vehicle - 177MI - Capital	45,000	0	47,632	(47,632)
PE255 Water Truck - MI255 - Capital	150,000	150,000	0	150,000
PE4541 Ride on Mower - MI4541 - Capital	25,000	0	0	0
PE998 Z335B Ztrac Mower - Capital	6,000	0	0	0
PE998 Peruzzo Panther Mower - Capital	25,000	0	0	0
PE998 Verti Drain implement (includes Verti Cut) - Capital	25,000	0	0	0
PE999 Single Drum Vibrating Roller - Capital	7,500	3,750	3,859	(109)
Plant & equipment Total	403,500	153,750	182,913	(29,163)
Infrastructure - roads				
RC000 Road Construction - Rural - Gravel - Council Funded (Budgeting Only)	190,000	166,546	0	166,546
RC018 Strawberry North East Road (Capital)			0	
RC997 Road Construction - Rural - Priority Wet Grading (Budgeting Only)	260,000	0	6,428	(6,428)
RC003 Coalseam Road (Capital)			869	
RC005 Yandanooka Melara Road (Capital)			5,559	
RC015 Morawa - Yandanooka Road (Capital)			0	
RRG002 Yandanooka North East Road (RRG)	450,000	399,189	151,869	247,320
RRG502 Yandanooka North East Road (RRG) Stage 2	427,500	361,873	128,943	232,930
RRG003 Coalseam Road (RRG)	150,500	138,838	985	137,853
RC999 Road Construction - Urban - Sealed - Council Funded (Budgeting Only)	100,000	0	0	0
RC995 Road Construction - Urban - Sealed - Kerb Renewal - Council Funded (Budget Only)	10,000	0	0	0
Infrastructure - roads Total	1,588,000	1,066,446	288,225	778,221
Infrastructure - footpath				
FC000 Footpath Construction General (Budgeting Only)	30,000	0	3,294	(3,294)
FC041 Victoria Road - Footpath Capital			1,647	
FC043 Shenton Street - Footpath Capital			1,647	
Infrastructure - footpath Total	30,000	0	3,294	(3,294)
Infrastructure - parks & gardens				
PC012 Mingenew Spring - (Capital)	100,000	0	0	0
PC027 Water Park (Capital)	125,000	75,000	0	75,000
PC020 Tennis Courts - Infrastructure - (Capital)	50,000	0	0	0
PC022 Rec Centre - Main Oval Infrastructure - (Capital)	30,000	0	0	0
PC028 Town Landscaping (Capital)	50,000	16,175	32,223	(16,048)
Infrastructure - parks & gardens Total	355,000	91,175	32,223	58,952
Infrastructure - other				
OC012 Cenotaph Upgrade (War Memorial) (Capital)	48,065	0	0	0
OC013 Digital Information Sign	80,000	0	0	0
OC015 Raw Water Scheme	40,000	0	0	0
Infrastructure - other Total	168,065	0	0	0
Total	7,465,484	1,348,449	588,119	760,330

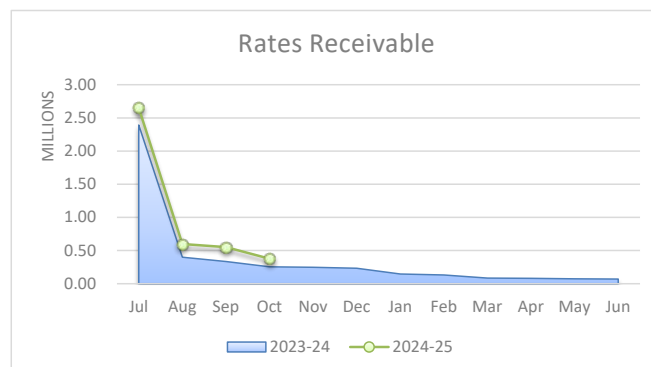
6 DISPOSAL OF ASSETS

Asset Ref.	Asset description	Budget				YTD Actual			
		Net Book Value	Proceeds	Profit	(Loss)	Net Book Value	Proceeds	Profit	(Loss)
		\$	\$	\$	\$	\$	\$	\$	\$
Plant and equipment									
948	Toyota Prado - 1MI	26,351	55,000	28,649	0	32,659	48,182	15,523	0
952	Toyota RAV4 - 177MI	19,747	30,000	10,253	0	0	0	0	0
951	Toyota Hilux Dual Cab Utility - 108MI	21,425	35,000	13,575	0	26,185	32,727	6,542	0
0684	Ride on Mower - MI4541	10,806	9,000	0	(1,806)	0	0	0	0
913	Ztrak Mower Z335B	1,430	1,000	0	(430)	0	0	0	0
904	Panther Flail Mower	3,325	9,000	5,675	0	0	0	0	0
0643	Single Drum Vibrating Roller	0	1,500	1,500	0	0	0	0	0
0592	Skid Steer - MI4650	0	21,091	21,091	0	0	21,091	21,091	0
		83,084	161,591	80,743	(2,236)	58,844	102,000	43,156	0



7 RECEIVABLES

Rates receivable	30 Jun 2024	31 Oct 2024
	\$	\$
Opening arrears previous year	57,681	64,650
Levied this year	2,372,994	2,616,575
Less - collections to date	(2,365,878)	(2,304,667)
Gross rates collectable	64,797	376,558
Allowance for impairment of rates receivable	(147)	(147)
Net rates collectable	64,650	376,411
% Collected	97.3%	86.0%



Receivables - general	Credit	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$	\$
Receivables - general	(5,383)	23,485	20,802	806	1,414	41,124
Percentage	(13.1%)	57.1%	50.6%	2.0%	3.4%	
Balance per trial balance						
Trade receivables						41,124
GST receivable						34,490
Allowance for credit losses of trade receivables						(1,030)
Total receivables general outstanding						74,584
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

Other current assets	Opening Balance 1 July 2024	Asset Increase	Asset Reduction	Closing Balance 31 October 2024
	\$	\$	\$	\$
Financial assets at amortised cost	1,079,710	0	(1,079,710)	0
Inventory				
Fuel	698	18,270	(18,914)	54
Other assets				
Prepayments	9,844	735	(2,240)	8,339
Accrued income	435,680	0	(86,512)	349,168
Total other current assets	1,525,932	19,005	(1,187,376)	357,561

Amounts shown above include GST (where applicable)

KEY INFORMATION

Inventory

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

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

9 PAYABLES

Payables - general	Credit	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$	\$
Payables - general	0	0	0	0	0	0
Balance per trial balance						
Sundry creditors	(Trade payables \$0 + ESL creditors \$115 + Sundry Debtor accounts waiting for payment before allocating to bonds held/trust \$170)					285
Accrued salaries and wages						(59)
ATO liabilities						32,460
Other payables - bonds held						19,299
Prepaid rates						1,988
Accrued interest						288
Accrued expenses						28,807
Total payables general outstanding						83,068

Amounts shown above include GST (where applicable)

KEY INFORMATION

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

10 BORROWINGS

Repayments - borrowings

Information on borrowings Particulars	Loan No.	New Loans		Principal Repayments		Principal Outstanding		Interest Repayments		
		1 July 2024	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget
		\$	\$	\$	\$	\$	\$	\$	\$	
Grader	146	141,395	0	0	(28,054)	(56,220)	113,341	85,175	(565)	(1,811)
Housing - GROH	147	0	0	800,000	0	(32,014)	0	767,986	0	(18,247)
Housing - Key Workers	148	0	0	800,000	0	(32,014)	0	767,986	0	(18,247)
Total		141,395	0	1,600,000	(28,054)	(120,248)	113,341	1,621,147	(565)	(38,305)
Current borrowings		56,220					28,166			
Non-current borrowings		85,175					85,175			
		141,395					113,341			

All debenture repayments were financed by general purpose revenue.

New borrowings 2024-25

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

KEY INFORMATION

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

Fair values of borrowings are not materially different to their carrying amounts, since the interest payable on those borrowings is either close to current market rates or the borrowings are of a short term nature.

11 LEASE LIABILITIES

Movement in carrying amounts

Information on leases Particulars	Lease No.	1 July 2024	New Leases		Principal Repayments		Principal Outstanding		Interest Repayments	
			Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget
Ricoh Multifunction Printer	3	\$ 20,707	\$ 0	\$ 0	\$ (1,019)	\$ (4,195)	\$ 19,688	\$ 16,512	\$ (841)	\$ (1,385)
Total		20,707	0	0	(1,019)	(4,195)	19,688	16,512	(841)	(1,385)
Current lease liabilities		3,186					2,167			
Non-current lease liabilities		17,521					17,521			
		20,707					19,688			

All lease repayments were financed by general purpose revenue.

KEY INFORMATION

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

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

12 OTHER CURRENT LIABILITIES

	Note	Opening Balance 1 July 2024	Liability transferred from/(to) non current	Liability Increase	Liability Reduction	Closing Balance 31 October 2024
		\$	\$	\$	\$	\$
Other current liabilities						
Other liabilities						
Capital grant/contributions liabilities		659,244	0	692,333	(325,202)	1,026,375
Other Liabilities income in advance		2,581	0		(2,581)	0
Total other liabilities		661,825	0	692,333	(327,783)	1,026,375
Employee Related Provisions						
Provision for annual leave		91,839	0	0	0	91,839
Provision for long service leave		30,528	0	0	0	30,528
Employment on-costs		25,697	0			25,697
Total Provisions		148,064	0	0	0	148,064
Total other current liabilities		809,889	0	692,333	(327,783)	1,174,439

Amounts shown above include GST (where applicable)

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

KEY INFORMATION

Provisions

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

Employee Related Provisions

Short-term employee benefits

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

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

Other long-term employee benefits

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

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

Contract liabilities

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

Capital grant/contribution liabilities

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

13 GRANTS, SUBSIDIES AND CONTRIBUTIONS

Provider	Unspent grant, subsidies and contributions liability					Grants, subsidies and contributions revenue		
	Liability	Increase in	Decrease in	Liability	Current	Amended	YTD	YTD
	1 July 2024	Liability	Liability	31 Oct 2024	Liability	Budget	Budget	Revenue
	\$	\$	(As revenue)	\$	\$	\$	\$	\$
Grants and subsidies								
Grants Commission - General	0	0	0	0	0	438,710	39,483	10,512
Grants Commission - Roads	0	0	0	0	0	408,893	36,800	9,636
DFES - LGGS Operating Grant	0	0	0	0	0	24,149	11,383	11,349
FRRR - Town Centre Mural	1,000	0	(1,000)	0	0	0	0	0
MRWA - Street Light Subsidy	0	0	0	0	0	2,950	0	0
MRWA - Direct Grant	0	0	0	0	0	120,572	120,572	120,572
DEWR - Apprenticeship incentives	0	0	0	0	0	8,550	2,137	1,146
	1,000	0	(1,000)	0	0	1,003,824	210,375	153,215
Contributions								
Autumn Centre	0	0	0	0	0	50	50	50
Terra Mining - Road contribution	0	0	0	0	0	90,000	22,491	43,661
DEWR - Traineeship contribution	0	0	0	0	0	7,000	1,750	0
	0	0	0	0	0	97,050	24,291	43,711
TOTALS	1,000	0	(1,000)	0	0	1,100,874	234,666	196,926

14 CAPITAL GRANTS, SUBSIDIES AND CONTRIBUTIONS

Provider	Capital grant/contribution liabilities					Capital grants, subsidies and contributions revenue		
	Liability 1 July 2024	Increase in Liability	Decrease in Liability (As revenue)	Liability 31 Oct 2024	Current Liability 31 Oct 2024	Amended Budget Revenue	YTD Budget	YTD Revenue Actual
	\$	\$	\$	\$	\$	\$	\$	\$
Capital grants and subsidies								
REDS - Daycare Centre	0	25,000	0	25,000	25,000	150,000	0	0
Lotterywest - Daycare Centre	0	275,000	(45,179)	229,821	229,821	500,000	0	45,179
TBC - Solar Energy	0	0	0	0	0	26,000	0	0
Saluting Their Service (DVA) - Cenotaph	0	0	0	0	0	17,095	0	0
DFES Resilience Fund - Rec Centre	470,000	0	0	470,000	470,000	470,000	0	0
DFES Community Benefit Fund - Water Park	150,000	0	0	150,000	150,000	125,000	0	0
DFES Disaster Ready Fund R2	0	0	0	0	0	545,000	0	0
Club Night Lights Program - Tennis Lights	0	0	0	0	0	25,000	0	0
TBC - Raw Water Scheme	0	0	0	0	0	26,667	0	0
TBC - Water Tank (Rec Centre)	0	0	0	0	0	30,000	0	0
TBC - Mingenew Spring	0	0	0	0	0	50,000	0	0
Heritage Grant - Interpretive Signage	0	0	0	0	0	20,000	0	0
Grants Commission - Bridges	9,244	0	0	9,244	9,244	0	0	0
Regional Road Group - Yandanooka NE Road 0.52-3.00	0	120,000	(99,305)	20,695	20,695	300,000	199,979	99,305
Regional Road Group - Yandanooka NE Road 3.00-5.50	0	114,000	(84,860)	29,140	29,140	285,000	189,980	84,860
Regional Road Group - Coalseam Road 23.57-24.37	0	41,333	(985)	40,348	40,348	100,333	66,882	985
Roads to Recovery - Yandanooka NE Road 0.52-3.00	0	60,000	(51,157)	8,843	8,843	150,000	99,989	51,157
Roads to Recovery - Yandanooka NE Road 3.00-5.50	0	57,000	(43,716)	13,284	13,284	142,500	94,990	43,716
Roads to Recovery - Coalseam Road 23.57-24.37	0	0	0	0	0	50,167	33,441	0
Roads to Recovery - Resheeting Strawberry NE Road	0	0	0	0	0	50,000	33,330	0
DFES Resilience Fund - Digital Sign	30,000	0	0	30,000	30,000	30,000	9,999	0
Housing Authority - 3x1x1 Aged Persons Units	0	0	0	0	0	985,000	0	0
	659,244	692,333	(325,202)	1,026,375	1,026,375	4,077,762	728,590	325,202
Capital contributions								
Community Resource Centre - Daycare Centre	0	0	0	0	0	150,000	0	0
Tennis Club - Tennis Lights	0	0	0	0	0	12,500	0	0
Sports Club - Air Conditioner	0	0	0	0	0	9,500	0	0
Beach Energy - Digital Sign	0	0	0	0	0	30,000	0	0
	0	0	0	0	0	202,000	0	0
TOTALS	659,244	692,333	(325,202)	1,026,375	1,026,375	4,279,762	728,590	325,202

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

15 TRUST FUND

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

Description	Opening Balance 1 July 2024	Amount Received	Amount Paid	Closing Balance 31 October 2024
	\$	\$	\$	\$
Funds for the Trust Bank Account to remain open	1	0	0	1
Security Bond in lieu of Bank Guarantee - Terra Mining	0	50,000	0	50,000
	1	50,000	0	50,001

SHIRE OF MINGENEW
 SUPPLEMENTARY INFORMATION
 FOR THE PERIOD ENDED 31 OCTOBER 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 \$
Budget adoption						0
Grant funding - 3x1x1 Aged Persons Units	13210824	Capital revenue		985,000		985,000
Construction of 3x1x1 Aged Persons Units	13210824	Capital expenses			(985,000)	0
Amended opening surplus	08161024	Opening surplus(deficit)		1,095,211		1,095,211
Increase instalment charges	08161024	Operating revenue		4,171		1,099,382
Increased audit fees	08161024	Operating expenses			(6,292)	1,093,090
Additional rental revenue	08161024	Operating revenue		6,292		1,099,382
Repairs to 33 Victoria Road blocked sewer system	08161024	Operating expenses			(7,000)	1,092,382
Replace leaking pipe from meter - 71 Phillip St	08161024	Operating expenses			(4,000)	1,088,382
Higher insurance premium - Sports Club	08161024	Operating expenses			(754)	1,087,628
Increase MRWA Direct Grant	08161024	Operating revenue		15,145		1,102,773
Valuation costs of Lot 4 Eleanor St	08161024	Operating expenses			(1,509)	1,101,264
Increased workers compensation premiums	08161024	Operating expenses			(9,559)	1,091,705
Increased workers compensation premiums	08161024	Operating expenses			(15,024)	1,076,681
Disposal of Skid Steer Loader	08161024	Non cash item	21,091			1,097,772
Disposal of Skid Steer Loader	08161024	Non cash item	(21,091)			1,076,681
Disposal of Skid Steer Loader	08161024	Capital revenue		21,091		1,097,772
Transfer proceeds of Skid Steer Loader to the Plant Reserve	08161024	Capital expenses			(21,091)	1,076,681
				2,126,910	(1,050,229)	1,076,681

SHIRE OF MINGENEW

MONTHLY FINANCIAL REPORT

(Containing the required statement of financial activity and statement of financial position)
For the period ended 30 November 2024

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

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

	Amended Budget Estimates	YTD Budget Estimates	YTD Actual	Variance* \$ (c) - (b)	Variance* % ((c) - (b))/(b)	Var.
Note	(a) \$	(b) \$	(c) \$	(c) - (b) \$	((c) - (b))/(b) %	
OPERATING ACTIVITIES						
Revenue from operating activities						
General rates	2,617,171	2,614,546	2,616,575	2,029	0.08%	
Rates excluding general rates	68,963	68,963	68,963	0	0.00%	
Grants, subsidies and contributions	1,100,874	318,446	226,369	(92,077)	(28.91%)	▼
Fees and charges	308,180	180,193	166,383	(13,810)	(7.66%)	
Interest revenue	120,606	48,984	80,080	31,096	63.48%	▲
Other revenue	71,032	26,630	36,902	10,272	38.57%	▲
Profit on asset disposals	80,743	21,091	50,557	29,466	139.71%	▲
	4,367,569	3,278,853	3,245,829	(33,024)	(1.01%)	
Expenditure from operating activities						
Employee costs	(1,567,976)	(571,072)	(620,508)	(49,436)	(8.66%)	▲
Materials and contracts	(1,280,849)	(516,736)	(434,504)	82,232	15.91%	▼
Utility charges	(102,836)	(37,449)	(36,776)	673	1.80%	
Depreciation	(2,975,523)	(1,247,024)	0	1,247,024	100.00%	▼
Finance costs	(39,690)	(850)	(1,321)	(471)	(55.41%)	▲
Insurance	(177,537)	(177,493)	(170,829)	6,664	3.75%	
Other expenditure	(42,642)	(20,601)	(40,309)	(19,708)	(95.67%)	▲
Loss on asset disposals	(2,236)	0	0	0	0.00%	
	(6,189,289)	(2,571,225)	(1,304,247)	1,266,978	49.28%	
Non cash amounts excluded from operating activities	2(c) 2,897,016	1,225,933	(50,557)	(1,276,490)	(104.12%)	▼
Amount attributable to operating activities	1,075,296	1,933,561	1,891,025	(42,536)	(2.20%)	
INVESTING ACTIVITIES						
Inflows from investing activities						
Proceeds from capital grants, subsidies and contributions	4,279,762	1,104,661	399,458	(705,203)	(63.84%)	▼
Proceeds from disposal of assets	161,591	150,091	138,364	(11,727)	(7.81%)	
	4,441,353	1,254,752	537,822	(716,930)	(57.14%)	
Outflows from investing activities						
Payments for property, plant and equipment	(5,324,419)	(213,660)	(338,585)	(124,925)	(58.47%)	▲
Payments for construction of infrastructure	(2,141,065)	(1,404,337)	(396,849)	1,007,488	71.74%	▼
	(7,465,484)	(1,617,997)	(735,434)	882,563	54.55%	
Amount attributable to investing activities	(3,024,131)	(363,245)	(197,612)	165,633	45.60%	
FINANCING ACTIVITIES						
Inflows from financing activities						
Proceeds from new borrowings	1,600,000	0	0	0	0.00%	
Transfer from reserves	332,075	0	0	0	0.00%	
	1,932,075	0	0	0	0.00%	
Outflows from financing activities						
Payments for principal portion of lease liabilities	(4,195)	(1,745)	(1,280)	465	26.65%	▼
Repayment of borrowings	(120,248)	(28,053)	(28,054)	(1)	(0.00%)	
Transfer to reserves	(452,327)	(8,000)	(7,271)	729	9.11%	
	(576,770)	(37,798)	(36,605)	1,193	3.16%	
Amount attributable to financing activities	1,355,305	(37,798)	(36,605)	1,193	3.16%	
MOVEMENT IN SURPLUS OR DEFICIT						
Surplus or deficit at the start of the financial year	2(a) 1,670,211	1,670,211	1,600,242	(69,969)	(4.19%)	▼
Amount attributable to operating activities	1,075,296	1,933,561	1,891,025	(42,536)	(2.20%)	▼
Amount attributable to investing activities	(3,024,131)	(363,245)	(197,612)	165,633	45.60%	▼
Amount attributable to financing activities	1,355,305	(37,798)	(36,605)	1,193	3.16%	
Surplus or deficit after imposition of general rates	1,076,681	3,202,729	3,257,050	54,321	1.70%	▲

KEY INFORMATION

- ▲▼ Indicates a variance between Year to Date (YTD) Budget and YTD Actual data outside the adopted materiality threshold.
 - ▲ Indicates a variance with a positive impact on the financial position.
 - ▼ Indicates a variance with a negative impact on the financial position.
- Refer to Note 3 for an explanation of the reasons for the variance.

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

SHIRE OF MINGENEW
STATEMENT OF FINANCIAL POSITION
FOR THE PERIOD ENDED 30 NOVEMBER 2024

	Actual	Actual as at
	30 June 2024	30 November 2024
	\$	\$
CURRENT ASSETS		
Cash and cash equivalents	2,025,057	4,688,544
Trade and other receivables	202,898	434,114
Other financial assets	1,079,710	0
Inventories	698	146
Other assets	445,524	284,044
TOTAL CURRENT ASSETS	3,753,887	5,406,848
NON-CURRENT ASSETS		
Trade and other receivables	32,959	32,959
Other financial assets	62,378	62,378
Property, plant and equipment	9,913,501	10,164,261
Infrastructure	51,951,949	52,348,798
Right-of-use assets	20,707	20,707
TOTAL NON-CURRENT ASSETS	61,981,494	62,629,103
TOTAL ASSETS	65,735,381	68,035,951
CURRENT LIABILITIES		
Trade and other payables	391,631	82,300
Other liabilities	661,825	960,038
Lease liabilities	3,186	1,906
Borrowings	56,220	28,166
Employee related provisions	148,064	148,065
TOTAL CURRENT LIABILITIES	1,260,926	1,220,475
NON-CURRENT LIABILITIES		
Lease liabilities	17,521	17,521
Borrowings	85,175	85,175
Employee related provisions	46,686	46,686
TOTAL NON-CURRENT LIABILITIES	149,382	149,382
TOTAL LIABILITIES	1,410,308	1,369,857
NET ASSETS	64,325,073	66,666,094
EQUITY		
Retained surplus	43,217,890	45,551,640
Reserve accounts	1,100,188	1,107,459
Revaluation surplus	20,006,995	20,006,995
TOTAL EQUITY	64,325,073	66,666,094

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

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

1 BASIS OF PREPARATION AND MATERIAL ACCOUNTING POLICIES

BASIS OF PREPARATION

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

Local Government Act 1995 requirements

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

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

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

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

PREPARATION TIMING AND REVIEW

Date prepared: All known transactions up to 04 December 2024

THE LOCAL GOVERNMENT REPORTING ENTITY

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

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

MATERIAL ACCOUNTING POLICIES

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

Critical accounting estimates and judgements

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

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

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

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

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

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

2 NET CURRENT ASSETS INFORMATION

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

	Amended Budget Opening	Actual as at	Actual as at
Note	1 July 2024	30 June 2024	30 November 2024
	\$	\$	\$
Current assets			
Cash and cash equivalents	2,025,057	2,025,057	4,688,544
Trade and other receivables	202,898	202,898	434,114
Other financial assets	1,079,710	1,079,710	0
Inventories	698	698	146
Other assets	445,524	445,524	284,044
	3,753,887	3,753,887	5,406,848
Less: current liabilities			
Trade and other payables	(264,299)	(391,631)	(82,300)
Other liabilities	(661,825)	(661,825)	(960,038)
Lease liabilities	(3,186)	(3,186)	(1,906)
Borrowings	(56,220)	(56,220)	(28,166)
Employee related provisions	(148,064)	(148,064)	(148,065)
	(1,133,594)	(1,260,926)	(1,220,475)
Net current assets	2,620,293	2,492,961	4,186,373
Less: Total adjustments to net current assets	2(b) (950,082)	(892,719)	(929,323)
Closing funding surplus / (deficit)	1,670,211	1,600,242	3,257,050

(b) Current assets and liabilities excluded from budgeted deficiency

Adjustments to net current assets			
Less: Reserve accounts	(1,092,437)	(1,100,189)	(1,107,459)
Add: Current liabilities not expected to be cleared at the end of the year			
- Current portion of lease liabilities	3,186	3,186	1,906
- Current portion of borrowings	56,220	56,220	28,166
- Current portion of employee benefit provisions held in reserve	82,949	148,064	148,064
Total adjustments to net current assets	2(a) (950,082)	(892,719)	(929,323)

(c) Non-cash amounts excluded from operating activities

	Amended Budget Estimates	YTD Budget Estimates	YTD Actual
	30 June 2025	30 November 2024	30 November 2024
	\$	\$	\$
Adjustments to operating activities			
Less: Profit on asset disposals	(80,743)	(21,091)	(50,557)
Add: Loss on asset disposals	2,236	0	0
Add: Depreciation	2,975,523	1,247,024	0
Total non-cash amounts excluded from operating activities	2,897,016	1,225,933	(50,557)

CURRENT AND NON-CURRENT CLASSIFICATION

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

SHIRE OF MINGENEW
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 30 NOVEMBER 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 2024-25 year is \$20,000 or 15.00% whichever is the greater.

Description	Var. \$	Var. %	
	\$	%	
Revenue from operating activities			
Grants, subsidies and contributions			
DPIRD grant for Mingenew Space Precinct Masterplan - \$8,000.	(92,077)	(28.91%)	▼
Financial Assistance Grant revenue less than anticipated - (\$112,271);		Permanent	
Additional contributions as per Road User Agreement with Terra - \$13,673.		Timing	
Interest revenue	31,096	63.48%	▲
More Municipal Interest than anticipated - \$30,960.		Timing	
Other revenue	10,272	38.57%	▲
Additional tenant utility reimbursements than budgeted - \$2,093.		Permanent	
Additional Dept of Transport commission - \$1,336;		Timing	
Additional fuel tax credits claimed - \$5,217.			
Profit on asset disposals	29,466	139.71%	▲
Profit on trade-in of CEO Exec Vehicle Toyota Prado - \$15,523;		Timing	
Profit on sale of Works Manager Light Vehicle Hilux Ute - \$6,542;			
Profit on sale of MCS Exec Vehicle Toyota RAV4 - \$5,384;			
Profit on sale of Panther Mower - \$2,017.			
Expenditure from operating activities			
Employee costs			
Savings from wage increase (budgeted 5% actual 4%) - \$18,657;	(49,436)	(8.66%)	▲
Changes in employment conditions (fulltime to parttime) - \$7,234;		Permanent	
Savings from staff taking leave without pay - \$2,621.			
Less staff utilising superannuation contributions - \$4,671;		Timing	
Less overtime paid than budgeted - \$4,221;			
Anticipated more capital works to be completed (additional operating works completed) - (\$89,068);			
Less staff recruitment spending than anticipated - \$2,250.			
Materials and contracts	82,232	15.91%	▼
Less than anticipated debt collection expenses - \$5,600;		Permanent	
Elected members allowances and sitting fees budget were allocated materials & contracts instead of other expenditure - \$13,412;		Timing	
Less consultancy expense than anticipated - \$30,787;			
Less legal expense than anticipated - \$3,914;			
Less ESL expense than anticipated - \$2,452;			
Less medical support expense than anticipated - \$10,856;			
Discrepancy with previous contractor's waste service invoices - \$11,351;			
New waste removal contract included purchase of 240l bins - (\$22,762);			
Anticipated turf renovations completed at main and hockey ovals - \$32,863;			
Less road maintenance completed than anticipated - \$18,020;			
Visitor centre contribution less than anticipated - \$9,664;			
Less advertising and promotional service than anticipated - \$8,743;			
Anticipated minor assets purchases - \$13,942;			
Installment for new accounting software paid earlier than anticipated - (\$16,709);			
Plant services and repairs more than anticipated - (\$4,792);			
Additional fuel purchased than anticipated - (\$4,459);			
Capital portion of plant operating costs allocation - (\$29,840).			
Depreciation	1,247,024	100.00%	▼
Waiting until the Audit Report is received before processing depreciation - \$1,247,024.		Timing	
Finance costs	(471)	(55.41%)	▲
Grader Loan and Ricoh Lease more than anticipated - (\$471).		Timing	

SHIRE OF MINGENEW
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 30 NOVEMBER 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 2024-25 year is \$20,000 or 15.00% whichever is the greater.

Description	Var. \$	Var. %	
	\$	%	
Other expenditure	(19,708)	(95.67%)	▲
More elected members travel claims than anticipated - (\$955); Elected members allowances and sitting fees budget were allocated materials & contracts instead of other expenditure - (\$13,412); Fewer payments made under Community Grants Scheme than budgeted - \$4,573; Derecognition of duplicated income arising from prior year accrued income (LRCI Ph3 funding) - (\$8,512); Online inductions for other shires were allocated materials & contracts instead of other expenditure - (\$1,463).		Timing	
Non cash amounts excluded from operating activities	(1,276,490)	(104.12%)	▼
Profit on trade-in of CEO Exec Vehicle Toyota Prado - (\$15,523); Profit on sale of Works Manager Light Vehicle Hilux Ute - (\$6,542); Profit on sale of MCS Exec Vehicle Toyota RAV4 - (\$5,384); Profit on sale of Panther Mower - (\$2,017); Expected 23/24 audit to be completed such that 24/25 YTD depreciation could be run - (\$1,247,024).		Timing	
Inflows from investing activities			
Proceeds from capital grants, subsidies and contributions	(705,203)	(63.84%)	▼
Paid a deposit on commencement of contract with the builder for Daycare Centre, therefore recognised grant earlier - \$45,179; Less revenue recognised against RRG & R2R projects - (\$723,717); Less revenue recognised against Digital Sign - (\$19,998); Less revenue recognised against Heritage Grant Interpretive Signage at Railway Station - (\$6,666).		Timing	
Outflows from investing activities			
Payments for property, plant and equipment	(124,925)	(58.47%)	▲
Deposit and preliminary works incurred for the Daycare Centre earlier than anticipated - (\$71,249); Work delayed on replacement of lights at Autumn Centre - \$8,000; Anticipated further progress on improvements to staff & community housing - \$26,664; Anticipated trough to be installed at the Railway Station - \$5,000; A/C replaced in Admin Building earlier than anticipated - (\$17,570); Anticipated purchase of water truck - \$150,000; Works Manager light vehicle purchased sooner than anticipated - (\$60,610); Acquired replacement mowers sooner than anticipated - (\$52,010); Executive vehicles purchased sooner than anticipated - (\$118,444).		Timing	
Payments for construction of infrastructure	1,007,488	71.74%	▼
Anticipated further progress on RRG and R2R projects - \$599,575; Anticipated further progress on resheeting works - \$178,973; Anticipated progress on seal works - \$50,000; Commenced priority wet grade work earlier than anticipated - (\$6,428); Anticipated further progress on Water Park - \$81,250; Anticipated less expenditure on Town Landscaping - (\$16,424); Anticipated further progress on Mingenew Spring - \$11,020; Anticipated further progress on Tennis Courts lights replacement - \$50,000; Anticipated further progress on Main Oval Water Tank - \$9,999; Anticipated further progress on War Memorial (Cenotaph) - \$48,065.		Timing	
Outflows from financing activities			
Payments for principal portion of lease liabilities	465	26.65%	▼
Variance in amortisation schedule from financier - \$465		Permanent	
Surplus or deficit at the start of the financial year	(69,969)	(4.19%)	▼
Advised by Auditors to account for the reimbursement of caravans from the Temporary Accommodation program to DFES in 2023/24 Financial Year.			
Surplus or deficit after imposition of general rates	54,321	1.70%	▲
Due to variances described above			

SHIRE OF MINGENEW

SUPPLEMENTARY INFORMATION

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BASIS OF PREPARATION - SUPPLEMENTARY INFORMATION

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

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

1 KEY INFORMATION

Funding Surplus or Deficit Components

Funding surplus / (deficit)				
	Amended Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)
Opening	\$1.67 M	\$1.67 M	\$1.60 M	(\$0.07 M)
Closing	\$1.08 M	\$3.20 M	\$3.26 M	\$0.05 M

Refer to Statement of Financial Activity

Cash and cash equivalents		
	\$	% of total
Unrestricted Cash	\$2.49 M	52.6%
Restricted Cash	\$2.25 M	47.4%

Refer to 3 - Cash and Financial Assets

Payables	
	% Outstanding
Trade Payables	0.0%
0 to 30 Days	0.0%
Over 30 Days	0.0%
Over 90 Days	0.0%

Refer to 9 - Payables

Receivables		
	\$	%
Rates Receivable	\$0.36 M	86.4%
Trade Receivable	\$0.07 M	82.1%
Over 30 Days		82.1%
Over 90 Days		11.3%

Refer to 7 - Receivables

Key Operating Activities

Amount attributable to operating activities			
Amended Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)
\$1.08 M	\$1.93 M	\$1.89 M	(\$0.04 M)

Refer to Statement of Financial Activity

Rates Revenue		
	\$	% Variance
YTD Actual	\$2.62 M	0.1%
YTD Budget	\$2.61 M	

Grants and Contributions		
	\$	% Variance
YTD Actual	\$0.23 M	(28.9%)
YTD Budget	\$0.32 M	

Refer to 13 - Grants and Contributions

Fees and Charges		
	\$	% Variance
YTD Actual	\$0.17 M	(7.7%)
YTD Budget	\$0.18 M	

Refer to Statement of Financial Activity

Key Investing Activities

Amount attributable to investing activities			
Amended Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)
(\$3.02 M)	(\$0.36 M)	(\$0.20 M)	\$0.17 M

Refer to Statement of Financial Activity

Proceeds on sale		
	\$	%
YTD Actual	\$0.14 M	(14.4%)
Amended Budget	\$0.16 M	

Refer to 6 - Disposal of Assets

Asset Acquisition		
	\$	% Spent
YTD Actual	\$0.40 M	(81.5%)
Amended Budget	\$2.14 M	

Refer to 5 - Capital Acquisitions

Capital Grants		
	\$	% Received
YTD Actual	\$0.40 M	(90.7%)
Amended Budget	\$4.28 M	

Refer to 5 - Capital Acquisitions

Key Financing Activities

Amount attributable to financing activities			
Amended Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)
\$1.36 M	(\$0.04 M)	(\$0.04 M)	\$0.00 M

Refer to Statement of Financial Activity

Borrowings	
Principal repayments	(\$0.03 M)
Interest expense	(\$0.00 M)
Principal due	\$0.11 M

Refer to 10 - Borrowings

Reserves	
Reserves balance	\$1.11 M
Net Movement	\$0.01 M

Refer to 4 - Cash Reserves

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

Refer to Note 11 - Lease Liabilities

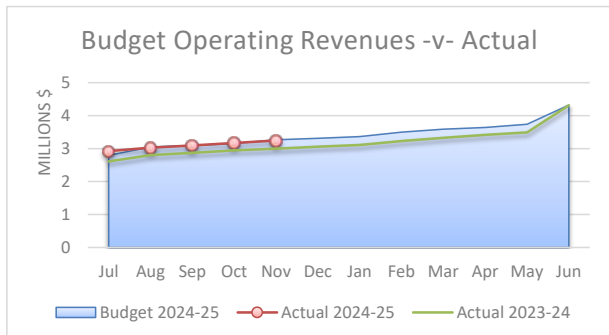
This information is to be read in conjunction with the accompanying Financial Statements and notes.

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

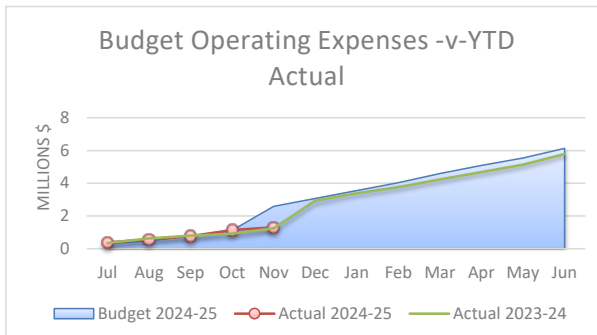
2 KEY INFORMATION - GRAPHICAL

OPERATING ACTIVITIES

OPERATING REVENUE

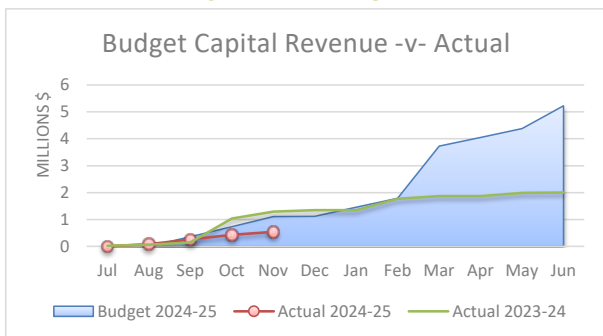


OPERATING EXPENSES

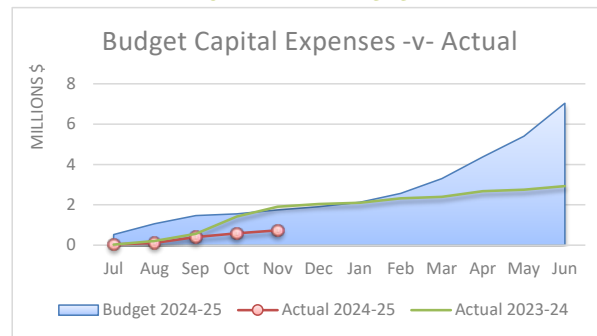


INVESTING ACTIVITIES

CAPITAL REVENUE

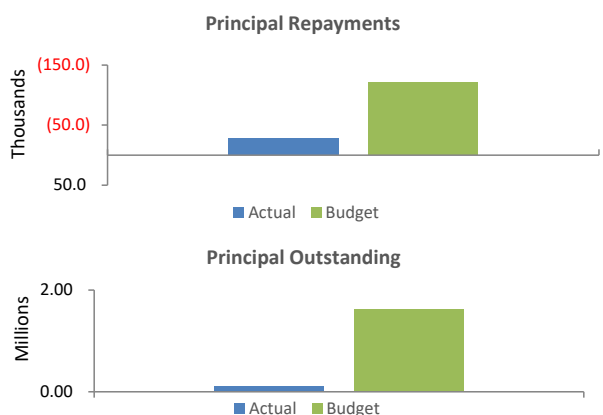


CAPITAL EXPENSES

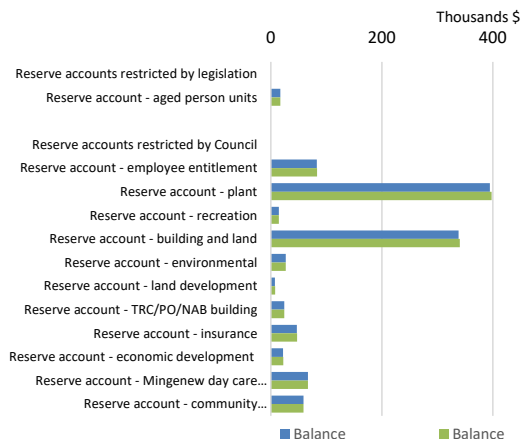


FINANCING ACTIVITIES

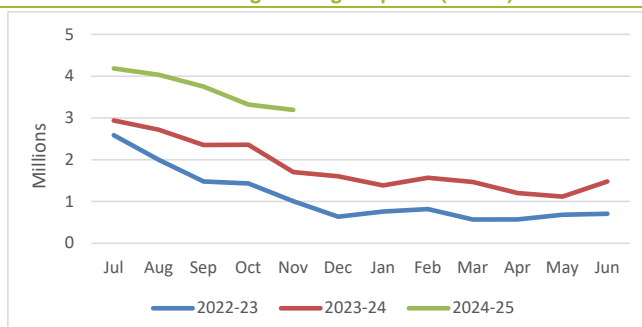
BORROWINGS



RESERVES



Closing funding surplus / (deficit)



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

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

3 CASH AND FINANCIAL ASSETS AT AMORTISED COST

Description	Classification	Unrestricted	Restricted	Total	Trust	Institution	Interest Rate	Maturity Date
		\$	\$	\$	\$			
Float	Cash and cash equivalents	100	0	100	0			-
Municipal Fund	Cash and cash equivalents	2,492,818	1,088,167	3,580,985	0	NAB	4.35%	-
Reserve Fund	Cash and cash equivalents	0	1,107,459	1,107,459	0	NAB	5.12%	Jun 2025
Trust Fund	Cash and cash equivalents	0	0	50,001	50,001	NAB	4.10%	-
Total		2,492,918	2,195,626	4,738,545	50,001			
Comprising								
Cash and cash equivalents		2,492,918	2,195,626	4,738,545	50,001			
		2,492,918	2,195,626	4,738,545	50,001			

KEY INFORMATION

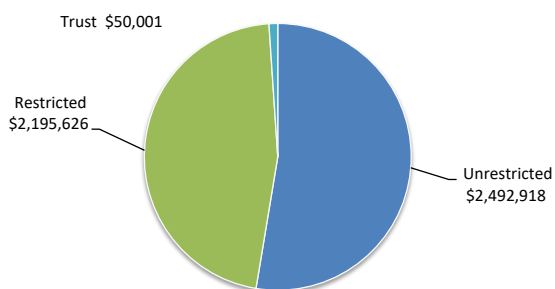
Cash and cash equivalents include cash on hand, cash at bank, deposits available on demand with banks and other short term highly liquid investments with original maturities of three months or less that are readily convertible to known amounts of cash and which are subject to an insignificant risk of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

Bank overdrafts are reported as short term borrowings in current liabilities in the statement of net current assets.

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

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

Financial assets at amortised cost held with registered financial institutions are listed in this note other financial assets at amortised cost are provided in Note 8 - Other assets.



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

4 RESERVE ACCOUNTS

Reserve account name	Budget				Actual			
	Opening Balance	Transfers In (+)	Transfers Out (-)	Closing Balance	Opening Balance	Transfers In (+)	Transfers Out (-)	Closing Balance
	\$	\$	\$	\$	\$	\$	\$	\$
Reserve accounts restricted by legislation								
Reserve account - aged person units	16,935	3,593	0	20,528	16,933	121	0	17,054
Reserve accounts restricted by Council								
Reserve account - employee entitlement	82,949	2,903	0	85,852	82,937	594	0	83,531
Reserve account - plant	394,913	334,913	(263,000)	466,826	394,837	2,826	0	397,663
Reserve account - recreation	14,276	500	0	14,776	14,274	102	0	14,376
Reserve account - building and land	338,301	11,841	0	350,142	338,255	2,420	0	340,675
Reserve account - environmental	26,859	940	0	27,799	26,855	192	0	27,047
Reserve account - land development	7,556	264	0	7,820	7,555	54	0	7,609
Reserve account - TRC/PO/NAB building	24,058	842	0	24,900	24,055	172	0	24,227
Reserve account - insurance	46,801	1,638	0	48,439	46,796	335	0	47,131
Reserve account - economic development	22,103	774	0	22,877	22,099	158	0	22,257
Reserve account - Mingenew day care centre redevelopment	66,739	2,336	(69,075)	0	66,739	297	0	67,036
Reserve account - community infrastructure fund contribution	50,947	91,783	0	142,730	58,853	0	0	58,853
	1,092,437	452,327	(332,075)	1,212,689	1,100,188	7,271	0	1,107,459

5 CAPITAL ACQUISITIONS

Capital acquisitions	Amended		YTD Actual	YTD Variance
	Budget	YTD Budget		
	\$	\$	\$	\$
Land - freehold land	72,000	0	0	0
Buildings - non-specialised	3,696,785	26,664	88,819	62,155
Buildings - specialised	1,132,134	33,246	14,843	(18,403)
Furniture and equipment	20,000	0	0	0
Plant and equipment	403,500	153,750	234,923	81,173
Acquisition of property, plant and equipment	5,324,419	213,660	338,585	124,925
Infrastructure - roads	1,588,000	1,187,828	360,708	(827,120)
Infrastructure - footpaths	30,000	0	3,542	3,542
Infrastructure - parks & ovals	355,000	168,444	32,599	(135,845)
Infrastructure - other	168,065	48,065	0	(48,065)
Acquisition of infrastructure	2,141,065	1,404,337	396,849	(1,007,488)
Total of PPE and Infrastructure.	7,465,484	1,617,997	735,434	(882,563)
Total capital acquisitions	7,465,484	1,617,997	735,434	(882,563)
Capital Acquisitions Funded By:				
Capital grants and contributions	4,279,762	1,104,661	399,458	(705,203)
Borrowings	1,600,000	0	0	0
Other (disposals & C/Fwd)	161,591	150,091	138,364	(11,727)
Reserve accounts				
Reserve account - plant	263,000	0	0	0
Reserve account - Mingenew day care centre redevelopment	69,075	0	0	0
Contribution - operations	1,092,056	363,245	197,612	(165,633)
Capital funding total	7,465,484	1,617,997	735,434	(882,563)

KEY INFORMATION

Initial recognition

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

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

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

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

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

Measurement after recognition

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

Reportable Value

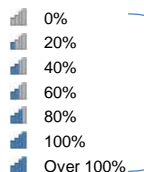
In accordance with *Local Government (Financial Management) Regulation 17A(2)*, the carrying amount of non-financial assets that are land and buildings classified as property, plant and equipment, investment properties, infrastructure or vested improvements that the local government controls.

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

5 CAPITAL ACQUISITIONS (CONTINUED) - DETAILED

Capital expenditure total

Level of completion indicators

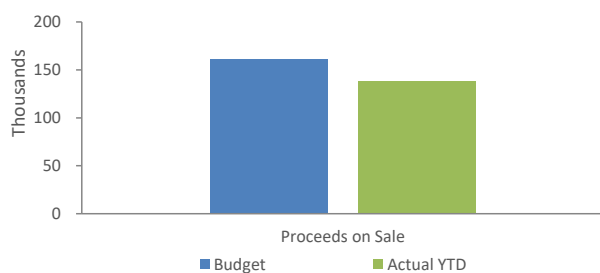


Percentage Year to Date Actual to Annual Budget expenditure where the expenditure over budget highlighted in red.

		Amended			Variance
Account Description		Budget	YTD Budget	YTD Actual	(Under)/Over
		\$	\$	\$	\$
Land - freehold					
LC999	Community Housing Project - Land Purchase (Budget Only)	72,000	0	0	0
Land - freehold Total		72,000	0	0	0
Buildings - non-specialised					
BC005	23 Field Street (Lot 5) - Residence - Building (Capital)	13,000	0	0	0
BC015	15 Field Street (Lot 256) - Residence - Building (Capital)	10,000	10,000	0	10,000
BC025	25 Shenton Street (Lot 66) - Residence - Building (Capital)	13,000	0	0	0
BC020	20 Victoria Road - Daycare Centre - Building (Capital)	1,000,000	0	71,249	(71,249)
BC021	21 Victoria Road (Lot 83) - Administration Office - Building (Capital)	35,785	0	17,570	(17,570)
BC033	33 Victoria Road (Lot 89) - Residence - Building (Capital)	25,000	16,664	0	16,664
BC120	12 Victoria Road (Lot 66) - (APU) - Building (Capital)	1,000,000	0	0	0
BC999	GROH Housing	400,000	0	0	0
BC999	GROH Housing	400,000	0	0	0
BC998	Key Worker Accommodation	400,000	0	0	0
BC998	Key Worker Accommodation	400,000	0	0	0
Building - non-specialised Total		3,696,785	26,664	88,819	(62,155)
Buildings - specialised					
BC098	Recreation Centre - Building (Capital)	1,090,000	0	5,420	(5,420)
BC082	82 Phillip Street (R03) - Autumn Centre - Building (Capital)	8,000	8,000	0	8,000
BC500	Public Conveniences - Building (Capital)	5,746	5,746	873	4,873
BC032	32 Bride Street (Lot 67) - Sports Club - Building (Capital)	9,500	9,500	8,550	950
BC598	Recreation Centre - Air Conditioner (capital)	5,000	5,000	0	5,000
BC016	16 Midlands Road - Railway Station - Building (Capital)	5,000	5,000	0	5,000
BC599	Airstrip Shed - Building (Capital)	8,888	0	0	0
Building - specialised Total		1,132,134	33,246	14,843	18,403
Furniture & equipment					
FE005	Interpretive Signage at Railway Station	20,000	0	0	0
Furniture & equipment Total		20,000	0	0	0
Plant & equipment					
PE1	CEO Executive Vehicle - 1MI - Capital	70,000	0	70,812	(70,812)
PE108	Works Supervisor Vehicle - MI108 - Capital	50,000	0	60,610	(60,610)
PE177	MCS Executive Vehicle - 177MI - Capital	45,000	0	47,632	(47,632)
PE255	Water Truck - MI255 - Capital	150,000	150,000	0	150,000
PE4541	Ride on Mower - MI4541 - Capital	25,000	0	25,270	(25,270)
PE998	Z335B Ztrac Mower - Capital	6,000	0	0	0
PE998	Peruzzo Panther Mower - Capital	25,000	0	26,740	(26,740)
PE998	Verti Drain implement (includes Verti Cut) - Capital	25,000	0	0	0
PE999	Single Drum Vibrating Roller - Capital	7,500	3,750	3,859	(109)
Plant & equipment Total		403,500	153,750	234,923	(81,173)
Infrastructure - roads					
RC000	Road Construction - Rural - Gravel - Council Funded (Budgeting Only)	190,000	178,973	0	178,973
RC018	Strawberry North East Road (Capital)			0	0
RC997	Road Construction - Rural - Priority Wet Grading (Budgeting Only)	260,000	0	6,428	(6,428)
RC003	Coalseam Road (Capital)			869	869
RC005	Yandanooka Melara Road (Capital)			5,559	5,559
RC015	Morawa - Yandanooka Road (Capital)			0	0
RRG002	Yandanooka North East Road (RRG)	450,000	417,262	187,919	229,343
RRG502	Yandanooka North East Road (RRG) Stage 2	427,500	397,755	165,376	232,379
RRG003	Coalseam Road (RRG)	150,500	138,838	985	137,853
RC999	Road Construction - Urban - Sealed - Council Funded (Budgeting Only)	100,000	50,000	0	50,000
RC995	Road Construction - Urban - Sealed - Kerb Renewal - Council Funded (Budget Only)	10,000	5,000	0	5,000
Infrastructure - roads Total		1,588,000	1,187,828	360,708	827,120
Infrastructure - footpath					
FC000	Footpath Construction General (Budgeting Only)	30,000	0	3,542	(3,542)
FC041	Victoria Road - Footpath Capital			1,895	1,895
FC043	Shenton Street - Footpath Capital			1,647	1,647
Infrastructure - footpath Total		30,000	0	3,542	(3,542)
Infrastructure - parks & gardens					
PC012	Mingenew Spring - (Capital)	100,000	11,020	0	11,020
PC027	Water Park (Capital)	125,000	81,250	0	81,250
PC020	Tennis Courts - Infrastructure - (Capital)	50,000	50,000	0	50,000
PC022	Rec Centre - Main Oval Infrastructure - (Capital)	30,000	9,999	0	9,999
PC028	Town Landscaping (Capital)	50,000	16,175	32,599	(16,424)
Infrastructure - parks & gardens Total		355,000	168,444	32,599	135,845
Infrastructure - other					
OC012	Cenotaph Upgrade (War Memorial) (Capital)	48,065	48,065	0	48,065
OC013	Digital Information Sign	80,000	0	0	0
OC015	Raw Water Scheme	40,000	0	0	0
Infrastructure - other Total		168,065	48,065	0	48,065
Total		7,465,484	1,617,997	735,434	882,563

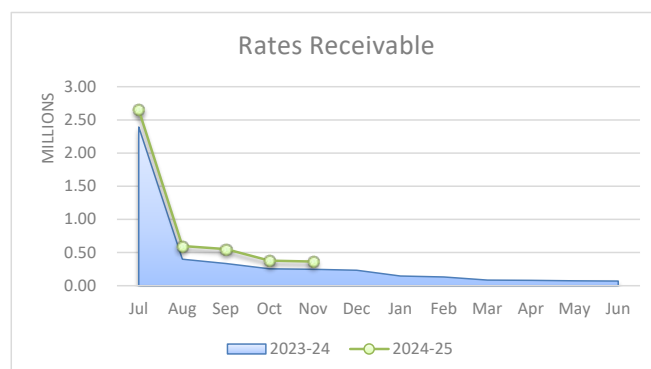
6 DISPOSAL OF ASSETS

Asset Ref.	Asset description	Budget				YTD Actual			
		Net Book Value	Proceeds	Profit	(Loss)	Net Book Value	Proceeds	Profit	(Loss)
		\$	\$	\$	\$	\$	\$	\$	\$
Plant and equipment									
948	Toyota Prado - 1MI	26,351	55,000	28,649	0	32,659	48,182	15,523	0
952	Toyota RAV4 - 177MI	19,747	30,000	10,253	0	23,980	29,364	5,384	0
951	Toyota Hilux Dual Cab Utility - 108MI	21,425	35,000	13,575	0	26,185	32,727	6,542	0
0684	Ride on Mower - MI4541	10,806	9,000	0	(1,806)	0	0	0	0
913	Ztrak Mower Z335B	1,430	1,000	0	(430)	0	0	0	0
904	Panther Flail Mower	3,325	9,000	5,675	0	4,983	7,000	2,017	0
0643	Single Drum Vibrating Roller	0	1,500	1,500	0	0	0	0	0
0592	Skid Steer - MI4650	0	21,091	21,091	0	0	21,091	21,091	0
		83,084	161,591	80,743	(2,236)	87,807	138,364	50,557	0



7 RECEIVABLES

Rates receivable	30 Jun 2024	30 Nov 2024
	\$	\$
Opening arrears previous year	57,681	64,650
Levied this year	2,372,994	2,616,575
Less - collections to date	(2,365,878)	(2,316,819)
Gross rates collectable	64,797	364,406
Allowance for impairment of rates receivable	(147)	(147)
Net rates collectable	64,650	364,259
% Collected	97.3%	86.4%



Receivables - general	Credit	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$	\$
Receivables - general	(3,125)	13,078	18,168	21,146	6,295	55,562
Percentage	(5.6%)	23.5%	32.7%	38.1%	11.3%	
Balance per trial balance						
Trade receivables						55,562
GST receivable						15,323
Allowance for credit losses of trade receivables						(1,030)
Total receivables general outstanding						69,855
Amounts shown above include GST (where applicable)						

KEY INFORMATION

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

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

Classification and subsequent measurement

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

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

8 OTHER CURRENT ASSETS

	Opening Balance 1 July 2024	Asset Increase	Asset Reduction	Closing Balance 30 November 2024
	\$	\$	\$	\$
Other current assets				
Financial assets at amortised cost	1,079,710	0	(1,079,710)	0
Inventory				
Fuel	698	32,140	(32,692)	146
Other assets				
Prepayments	9,844	735	(2,240)	8,339
Accrued income	435,680	0	(159,975)	275,705
Total other current assets	1,525,932	32,875	(1,274,617)	284,190

Amounts shown above include GST (where applicable)

KEY INFORMATION

Inventory

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

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

9 PAYABLES

Payables - general	Credit	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$	\$
Payables - general	0	0	0	0	0	0
Balance per trial balance						
Sundry creditors	(Trade payables \$0 + ESL creditors \$115 + Sundry Debtor accounts waiting for payment before allocating to bonds held/trust \$2,131)					2,246
Accrued salaries and wages						295
ATO liabilities						29,055
Other payables - bonds held						19,556
Prepaid rates						2,341
Accrued expenses						28,807
Total payables general outstanding						82,300
Amounts shown above include GST (where applicable)						

KEY INFORMATION

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

10 BORROWINGS

Repayments - borrowings

Information on borrowings Particulars	Loan No.	New Loans		Principal Repayments		Principal Outstanding		Interest Repayments		
		1 July 2024	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget
		\$	\$	\$	\$	\$	\$	\$	\$	
Grader	146	141,395	0	0	(28,054)	(56,220)	113,341	85,175	(276)	(1,811)
Housing - GROH	147	0	0	800,000	0	(32,014)	0	767,986	0	(18,247)
Housing - Key Workers	148	0	0	800,000	0	(32,014)	0	767,986	0	(18,247)
Total		141,395	0	1,600,000	(28,054)	(120,248)	113,341	1,621,147	(276)	(38,305)
Current borrowings		56,220					28,166			
Non-current borrowings		85,175					85,175			
		141,395					113,341			

All debenture repayments were financed by general purpose revenue.

New borrowings 2024-25

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

KEY INFORMATION

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

Fair values of borrowings are not materially different to their carrying amounts, since the interest payable on those borrowings is either close to current market rates or the borrowings are of a short term nature.

11 LEASE LIABILITIES

Movement in carrying amounts

Information on leases Particulars	Lease No.	1 July 2024	New Leases		Principal Repayments		Principal Outstanding		Interest Repayments	
			Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget
Ricoh Multifunction Printer	3	\$ 20,707	\$ 0	\$ 0	\$ (1,280)	\$ (4,195)	\$ 19,427	\$ 16,512	\$ (1,045)	\$ (1,385)
Total		20,707	0	0	(1,280)	(4,195)	19,427	16,512	(1,045)	(1,385)
Current lease liabilities		3,186					1,906			
Non-current lease liabilities		17,521					17,521			
		20,707					19,427			

All lease repayments were financed by general purpose revenue.

KEY INFORMATION

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

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

12 OTHER CURRENT LIABILITIES

	Note	Opening Balance 1 July 2024	Liability transferred from/(to) non current	Liability Increase	Liability Reduction	Closing Balance 30 November 2024
		\$	\$	\$	\$	\$
Other current liabilities						
Other liabilities						
Capital grant/contributions liabilities		659,244	0	692,333	(391,539)	960,038
Other Liabilities income in advance		2,581	0		(2,581)	0
Total other liabilities		661,825	0	692,333	(394,120)	960,038
Employee Related Provisions						
Provision for annual leave		91,839	0	0	0	91,839
Provision for long service leave		30,528	0	0	0	30,528
Employment on-costs		25,697	0	0	0	25,698
Total Provisions		148,064	0	0	0	148,065
Total other current liabilities		809,889	0	692,333	(394,120)	1,108,103

Amounts shown above include GST (where applicable)

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

KEY INFORMATION

Provisions

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

Employee Related Provisions

Short-term employee benefits

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

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

Other long-term employee benefits

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

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

Contract liabilities

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

Capital grant/contribution liabilities

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

13 GRANTS, SUBSIDIES AND CONTRIBUTIONS

Provider	Unspent grant, subsidies and contributions liability					Grants, subsidies and contributions revenue		
	Liability	Increase in	Decrease in	Liability	Current	Amended	YTD	YTD
	1 July 2024	Liability	Liability	30 Nov 2024	Liability	Budget	Budget	Revenue
	\$	\$	(As revenue)	\$	\$	\$	\$	\$
Grants and subsidies								
Grants Commission - General	0	0	0	0	0	438,710	78,966	21,024
Grants Commission - Roads	0	0	0	0	0	408,893	73,600	19,272
DFES - LGGS Operating Grant	0	0	0	0	0	24,149	11,383	11,349
FRRR - Town Centre Mural	1,000	0	(1,000)	0	0	0	0	0
DPIRD - Mingenew Space Precinct Masterplan (FY22)	0	0	0	0	0	0	0	8,000
MRWA - Street Light Subsidy	0	0	0	0	0	2,950	0	0
MRWA - Direct Grant	0	0	0	0	0	120,572	120,572	120,572
DEWR - Apprenticeship incentives	0	0	0	0	0	8,550	2,137	2,441
	1,000	0	(1,000)	0	0	1,003,824	286,658	182,658
Contributions								
Autumn Centre	0	0	0	0	0	50	50	50
Terra Mining - Road contribution	0	0	0	0	0	90,000	29,988	43,661
DEWR - Traineeship contribution	0	0	0	0	0	7,000	1,750	0
	0	0	0	0	0	97,050	31,788	43,711
TOTALS	1,000	0	(1,000)	0	0	1,100,874	318,446	226,369

14 CAPITAL GRANTS, SUBSIDIES AND CONTRIBUTIONS

Provider	Capital grant/contribution liabilities					Capital grants, subsidies and contributions revenue		
	Liability 1 July 2024	Increase in Liability	Decrease in Liability (As revenue)	Liability 30 Nov 2024	Current Liability 30 Nov 2024	Amended Budget Revenue	YTD Budget	YTD Revenue Actual
	\$	\$	\$	\$	\$	\$	\$	\$
Capital grants and subsidies								
REDS - Daycare Centre	0	25,000	0	25,000	25,000	150,000	0	0
Lotterywest - Daycare Centre	0	275,000	(45,179)	229,821	229,821	500,000	0	45,179
TBC - Solar Energy	0	0	0	0	0	26,000	0	0
Saluting Their Service (DVA) - Cenotaph	0	0	0	0	0	17,095	0	0
DFES Resilience Fund - Rec Centre	470,000	0	0	470,000	470,000	470,000	0	0
DFES Community Benefit Fund - Water Park	150,000	0	0	150,000	150,000	125,000	0	0
DFES Disaster Ready Fund R2	0	0	0	0	0	545,000	0	0
Club Night Lights Program - Tennis Lights	0	0	0	0	0	25,000	0	0
TBC - Raw Water Scheme	0	0	0	0	0	26,667	0	0
TBC - Water Tank (Rec Centre)	0	0	0	0	0	30,000	0	0
TBC - Mingenew Spring	0	0	0	0	0	50,000	0	0
Heritage Grant - Interpretive Signage	0	0	0	0	0	20,000	6,666	0
Grants Commission - Bridges	9,244	0	0	9,244	9,244	0	0	0
Regional Road Group - Yandanooka NE Road 0.52-3.00	0	120,000	(120,000)	0	0	300,000	299,999	125,285
Regional Road Group - Yandanooka NE Road 3.00-5.50	0	114,000	(110,256)	3,744	3,744	285,000	284,999	110,256
Regional Road Group - Coalseam Road 23.57-24.37	0	41,333	(985)	40,348	40,348	100,333	100,333	985
Roads to Recovery - Yandanooka NE Road 0.52-3.00	0	60,000	(60,000)	0	0	150,000	149,999	62,633
Roads to Recovery - Yandanooka NE Road 3.00-5.50	0	57,000	(55,119)	1,881	1,881	142,500	142,499	55,120
Roads to Recovery - Coalseam Road 23.57-24.37	0	0	0	0	0	50,167	50,166	0
Roads to Recovery - Resheeting Strawberry NE Road	0	0	0	0	0	50,000	50,000	0
DFES Resilience Fund - Digital Sign	30,000	0	0	30,000	30,000	30,000	9,999	0
Housing Authority - 3x1x1 Aged Persons Units	0	0	0	0	0	985,000	0	0
	659,244	692,333	(391,539)	960,038	960,038	4,077,762	1,094,660	399,458
Capital contributions								
Community Resource Centre - Daycare Centre	0	0	0	0	0	150,000	0	0
Tennis Club - Tennis Lights	0	0	0	0	0	12,500	0	0
Sports Club - Air Conditioner	0	0	0	0	0	9,500	0	0
Beach Energy - Digital Sign	0	0	0	0	0	30,000	9,999	0
	0	0	0	0	0	202,000	9,999	0
TOTALS	659,244	692,333	(391,539)	960,038	960,038	4,279,762	1,104,659	399,458

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

15 TRUST FUND

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

Description	Opening Balance 1 July 2024 \$	Amount Received \$	Amount Paid \$	Closing Balance 30 November 2024 \$
Funds for the Trust Bank Account to remain open	1	0	0	1
Security Bond in lieu of Bank Guarantee - Terra Mining	0	50,000	0	50,000
	1	50,000	0	50,001

SHIRE OF MINGENEW
 SUPPLEMENTARY INFORMATION
 FOR THE PERIOD ENDED 30 NOVEMBER 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
			\$	\$	\$	\$
Budget adoption						0
Grant funding - 3x1x1 Aged Persons Units	13210824	Capital revenue		985,000		985,000
Construction of 3x1x1 Aged Persons Units	13210824	Capital expenses			(985,000)	0
Amended opening surplus	08161024	Opening surplus(deficit)		1,095,211		1,095,211
Increase instalment charges	08161024	Operating revenue		4,171		1,099,382
Increased audit fees	08161024	Operating expenses			(6,292)	1,093,090
Additional rental revenue	08161024	Operating revenue		6,292		1,099,382
Repairs to 33 Victoria Road blocked sewer system	08161024	Operating expenses			(7,000)	1,092,382
Replace leaking pipe from meter - 71 Phillip St	08161024	Operating expenses			(4,000)	1,088,382
Higher insurance premium - Sports Club	08161024	Operating expenses			(754)	1,087,628
Increase MRWA Direct Grant	08161024	Operating revenue		15,145		1,102,773
Valuation costs of Lot 4 Eleanor St	08161024	Operating expenses			(1,509)	1,101,264
Increased workers compensation premiums	08161024	Operating expenses			(9,559)	1,091,705
Increased workers compensation premiums	08161024	Operating expenses			(15,024)	1,076,681
Disposal of Skid Steer Loader	08161024	Non cash item	21,091			1,097,772
Disposal of Skid Steer Loader	08161024	Non cash item	(21,091)			1,076,681
Disposal of Skid Steer Loader	08161024	Capital revenue		21,091		1,097,772
Transfer proceeds of Skid Steer Loader to the Plant Reserve	08161024	Capital expenses			(21,091)	1,076,681
				2,126,910	(1,050,229)	1,076,681

Card Payments for the period 1 October to 30 November 2024

Payment Reference	Date	Name	Description	Amount	Total
EFT18180	03/10/2024	JUSTIN BAGLEY	Councillor sitting fee for the quarter ending September 30, 2024	-1,028.50	
EFT18181	03/10/2024	AUSTRALIA POST	Postage for the period of September 2024	-320.39	
EFT18182	03/10/2024	AFGRI EQUIPMENT AUSTRALIA PTY LTD	MI572 JD Grader - Cutting edges, bolts and boots	-3,231.95	
EFT18183	03/10/2024	ABROLHOS STEEL	Steel for the Hockey field toilets slab and footpath works in Victoria St and Shenton St	-4,583.10	
EFT18184	03/10/2024	BOC GASES	Gas cylinders: Oxy, acetylene, Argoshield, Cellamix	-47.28	
EFT18185	03/10/2024	BLACKWOODS	Nozzles for weed sprayer	-48.03	
EFT18186	03/10/2024	GARY JOHN COSGROVE	Presidents allowance and councillor sitting fee for the quarter ending September 30, 2024	-6,427.25	
EFT18187	03/10/2024	LANDGATE	Gross rental valuations interim schedules	-194.98	
EFT18188	03/10/2024	DONGARA IGA	Refreshments for council meeting and staff BBQ for September 2024	-133.36	
EFT18189	03/10/2024	ELDERS LIMITED	Raddle for marking the bowling green	-96.80	
EFT18190	03/10/2024	ELGAS	Annual service charge for LP gas bottles - Depot	-174.90	
EFT18191	03/10/2024	GRACE FANNING	Payroll Deductions/Contributions	-747.61	
EFT18192	03/10/2024	GH COUNTRY COURIERS	Community Pharmacy Assistance Fund 19/09/24	-120.12	
EFT18193	03/10/2024	GERALDTON MOWER & REPAIR SPECIALIST	Repairs to rotary hoe	-398.00	
EFT18194	03/10/2024	GUARDIAN PRINT & GRAPHICS	50 x 50 x 2 Plant Operator Safety Checklist Books	-855.00	
EFT18195	03/10/2024	JONATHAN ROWLAND HOLMES	Councillor sitting fee for the quarter ending September 30, 2024	-1,028.50	
EFT18196	03/10/2024	IRWIN PLUMBING SERVICES	Repair to drain blockage in public toilets (MIG), Replace 2 x toilet cisterns - Autumn Centre, Repair leach drain blockage and replace pump - APU units, Repair to blocked sewerage system - 33 Victoria St, Repair to blocked drain at Turf bar toilets, Clear drain in public toilets (MIG), Replace toilet and leaking fixtures - Unit 3/45 King St, Replace water pipe from meter to house due to leak - 34 William St, Repair slow flushing toilet - Daycare, Replace leaking tap in bathroom basin - Unit 2/45 King St, Install garden tap at Community Garden	-27,079.80	
EFT18197	03/10/2024	INFINITUM TECHNOLOGIES	Managed Service Agreement - 1/09/24 - 30/09/24	-4,991.89	
EFT18198	03/10/2024	ILLION TENDERLINK	Tender portal - Annual licensing fee 2024/25	-2,750.00	
EFT18199	03/10/2024	CANINE CONTROL	Contract ranger services for September 17 & 27 September	-440.00	
EFT18200	03/10/2024	PERTH KALEXPRESS AND QUALITY TRANSPORT	Freight for starter motor for water pump for road works	-38.17	
EFT18201	03/10/2024	C & J LUCKEN TRANSPORT	Gravel cartage for Yandanooka NE Rd works (RRG)	-59,136.00	
EFT18202	03/10/2024	LGRCEU WA	Payroll Deductions/Contributions	-22.00	
EFT18203	03/10/2024	MIDWEST AERO MEDICAL AIR AMBULANCE P/L	Contribution to medical services in Mingenew for August and September 2024	-3,000.00	
EFT18204	03/10/2024	HELLENE MCTAGGART	Deputy President sitting fees and allowance for the quarter ending September 30, 2024	-1,842.50	
EFT18205	03/10/2024	MINGENEW TYRE SERVICES PTY LTD	MI572 JD Grader - Tyre repairs	-4,814.75	
EFT18206	03/10/2024	NORTH MIDLANDS ELECTRICAL PTY LTD	Test & Tagging - Admin, Day care, Autumn Centre, Rec Centre, Depot, Railway Station and Sports Club.	-1,507.33	

Card Payments for the period 1 October to 30 November 2024

Payment Reference	Date	Name	Description	Amount	Total
EFT18207	03/10/2024	OCEAN AIR	Shire Office - Remove 2 x existing Panasonic ceiling cassettes and replace with Daikin reverse cycle cassettes with additional option of Auto Grille Panels, Annual air conditioner servicing to Shire buildings, Sports club - Decommission and remove existing arena ceiling cassettes and replace with inverter ceiling cassette.	-43,965.30	
EFT18209	03/10/2024	PEST A KILL WA	12 month Exterra System Renewal - Enanty Barn, 10 Oct 2024 - 10 Oct 2025	-880.00	
EFT18210	03/10/2024	PEMCO DIESEL PTY LTD	M1528 CAT Roller - Repair alternator and batteries replacement	-3,530.29	
EFT18211	03/10/2024	ALEX PEARSE	Councillor sitting fee for the quarter ending September 30, 2024	-1,028.50	
EFT18212	03/10/2024	NUTRIEN AG SOLUTIONS LIMITED	Fertilizer for tennis courts - Brilliance Mini 20kg & Grosorb 25lt, Insecticide and fertiliser for bowling green - Corteve Lorsban 5L and Seasol 20L.	-5,938.62	
EFT18213	03/10/2024	ANTHONY SMYTH	Councillor sitting fee for the quarter ending September 30, 2024	-1,028.50	
EFT18214	03/10/2024	RICHARD ANDREW STARICK	Councillor sitting fee for the quarter ending September 30, 2024	-1,028.50	
EFT18215	03/10/2024	150 SQUARE	Consultancy work for undertaking review of Council's Sport and Recreation Plan	-8,300.00	
EFT18216	03/10/2024	TELSTRA LIMITED	Phone services for the period 22/09/24 to 21/10/24	-755.11	
EFT18217	03/10/2024	THINK WATER GERALDTON	Controller stations for Victoria St verge garden.	-722.05	
EFT18218	03/10/2024	DAMSTRA TECHNOLOGY PTY LTD	Damstra monthly SAAS fee for May 2024	-2,783.00	
EFT18219	03/10/2024	WESTRAC PTY LTD	M1541 CAT Grader - Repairs to centre lock solenoid	-1,383.92	
EFT18220	03/10/2024	WINC AUSTRALIA PTY LIMITED	Ricoh billing for September 2024	-190.40	
EFT18221	18/10/2024	AVON WASTE	Domestic and Commercial Refuse Collection - September 2024	-29,070.70	
EFT18222	18/10/2024	BUNNINGS GERALDTON	Fittings for the shade sales at Cecil Newton Precinct	-785.56	
EFT18223	18/10/2024	BLACKBOX CONTROL	InControl 12 month plan and user login 28/09/24 to 27/09/25	-360.00	
EFT18224	18/10/2024	CLEANPAK TOTAL SOLUTIONS	Slim line hand towels for public conveniences	-100.10	
EFT18225	18/10/2024	BARBARA CARTER	Lunches for seniors and Caravan Park Kitchen Hire - 9 & 24/09/24	-280.00	
EFT18226	18/10/2024	COURTYARD BY MARRIOTT	Accommodation for apprentice to attend TAFE 20/10/24 to 2/11/24	-2,975.00	
EFT18227	18/10/2024	DEPARTMENT OF FIRE AND EMERGENCY SERVICES (DFES)	2024/25 ESL in accordance with the Fire & Emergency Services Act 1998 (shire properties)	-2,369.00	
EFT18228	18/10/2024	GRACE FANNING	Payroll Deductions/Contributions	-747.61	
EFT18229	18/10/2024	GH COUNTRY COURIERS	Community Pharmacy Assistance Fund 3/10/24	-126.72	
EFT18230	18/10/2024	CITY OF GREATER GERALDTON	Meru waste facility fees for domestic and commercial waste disposal. 23-26/09/24	-809.20	
EFT18231	18/10/2024	HALLINAN REFRIGERATION AND AIR CONDITIONING	Rec Centre Cool room not consistently operating at required temperature	-682.44	
EFT18232	18/10/2024	INFINITUM TECHNOLOGIES	Managed Service Agreement - 18/10/24 - 17/11/24	-3,836.86	
EFT18233	18/10/2024	CANINE CONTROL	Contract Ranger Services - 8/10/24	-440.00	
EFT18234	18/10/2024	LENANE HOLDINGS	Pad foot roller hire 2-4, 9-13, 16-20, 24-27 & 30 September 2024 - Yandanooka NE Rd (RRG)	-6,930.00	
EFT18235	18/10/2024	LGRCEU WA	Payroll Deductions/Contributions	-22.00	
EFT18236	18/10/2024	LGIS - WALGA AFT LGISWA	2nd Insurance instalment for the period 1/07/24 to 30/06/25	-126,081.60	

Card Payments for the period 1 October to 30 November 2024

Payment Reference	Date	Name	Description	Amount	Total
EFT18237	18/10/2024	GERALDTON TOYOTA	MI028 Hilux - 10000km service	-475.13	
EFT18238	18/10/2024	MINGENEW HORSE AND PONY CLUB	Council Meeting Catering - October 2024	-420.00	
EFT18239	18/10/2024	MINGENEW SUPERMARKET PLUS LIQUOR (IGA)	Refreshments for seniors activities, council meeting, staff BBQ and admin for September 2024 and Fly spray for public conveniences	-382.50	
EFT18240	18/10/2024	PEMCO DIESEL PTY LTD	MI027 CAT Truck - Radiator clean out, hydraulic hoses, lights, park brake repairs, Aircon fan replacement, repair taillights; Service MI283 Hilux Ute	-10,026.08	
EFT18241	18/10/2024	PIRTEK (GERALDTON) PTY LTD	Repairs to hydraulic hose on hire plant - Yandanooka NE Rd (RRG)	-1,630.13	
EFT18242	18/10/2024	ASTROTOURISM WA PTY LTD T/AS STARGAZERS CLUB WA	Astrotourism Towns Membership 2024/25	-3,850.00	
EFT18243	18/10/2024	SOUTHERN CROSS BROADBAND PTY LTD	Fixed wireless costs for November 2024	-230.00	
EFT18244	18/10/2024	STABILISED PAVEMENTS OF AUSTRALIA PTY LTD	Refund Standpipe Key Bond	-50.00	
EFT18245	18/10/2024	TELSTRA LIMITED	Phone services 25/09/24 to 24/10/24	-142.05	
EFT18246	18/10/2024	THINK WATER GERALDTON	MI027 CAT Truck - 100mm Valves and cap for tanker and reticulation fittings for race track	-799.96	
EFT18247	18/10/2024	WESTRAC PTY LTD	Mulcher Wiring harness	-1,191.65	
EFT18248	18/10/2024	WELLKU POWER PTY LTD	Vibrating roller replacement - 6.5HP Single Drum Roller TSR260LC	-4,245.00	
EFT18249	18/10/2024	RUMBOLD FORD PTY LTD	108MI Ford Wildtrak - Cargo liner, all weather mats, flood lights and LED Amber magnetic light box, 177MI - Cargo liner, all weather mats and flood lights, 1MI - Cargo liner, all weather mats, flood lights	-3,788.40	
EFT18250	24/10/2024	DEPARTMENT OF TRANSPORT	DOT LICENSING TRANSACTIONS: 18/10/2024	-506.70	
EFT18251	31/10/2024	ABCO	Cleaning supplies for public conveniences, admin, rec centre, turf bar, autumn centre and sports club.	-1,598.27	
EFT18252	31/10/2024	ACUMENTIS (WA) PTY TLD	Property valuation for Mingenew Spring Caravan Park and Mingenew Spring	-1,650.00	
EFT18253	31/10/2024	AIT SPECIALISTS PTY LTD	Professional services for determination of fuel tax credit for the period of September 2024	-643.39	
EFT18254	31/10/2024	BUNNINGS GERALDTON	Mortar for block wall 50 bags - Daycare	-494.50	
EFT18255	31/10/2024	CENTRAL REGIONAL TAFE	AUSCHEM - Basic Risk Management Training 22-23 October 2024	-141.16	
EFT18256	31/10/2024	BARBARA CARTER	Lunches for Seniors and caravan park kitchen hire - 7 & 21 October 2024	-290.00	
EFT18257	31/10/2024	DEPARTMENT OF FIRE AND EMERGENCY SERVICES (DFES)	Reimburse Disposal of Caravans to DFES.	-100,937.07	
EFT18258	31/10/2024	DAIMLER TRUCKS GERALDTON	MI599 Fuso Canter - 12 month Service - Parts & Service	-924.90	
EFT18259	31/10/2024	GRACE FANNING	Payroll Deductions/Contributions	-747.61	
EFT18260	31/10/2024	GH COUNTRY COURIERS	Community Pharmacy Assistance Fund 17/10/24	-120.12	
EFT18261	31/10/2024	CITY OF GREATER GERALDTON	Meru landfill services 21/10/24 & 24/10/24	-2,678.69	
EFT18262	31/10/2024	IT VISION	LSL regulation change review and testing in payroll system	-554.40	
EFT18263	31/10/2024	C & J LUCKEN TRANSPORT	Gravel cartage - Yandanooka NE Rd (RRG)	-2,520.00	
EFT18264	31/10/2024	LGRCEU WA	Payroll Deductions/Contributions	-22.00	
EFT18265	31/10/2024	MINGENEW COMMUNITY RESOURCE CENTRE	Reimbursement of Tourism Services expenses as per agreement	-8,907.93	
EFT18266	31/10/2024	HELLENE MCTAGGART	Expense & Travel claim - WALGA LG Convention	-753.53	
EFT18267	31/10/2024	NODE ONE PTY LTD	Fixed wireless for September 2024	-150.00	

Card Payments for the period 1 October to 30 November 2024

Payment Reference	Date	Name	Description	Amount	Total
EFT18268	31/10/2024	OMNICOM MEDIA GROUP AUSTRALIA PTY LTD	Disposal of Properties (Elders Storage and Unmanned Fuel site) - Public Submissions, Midwest Times 23 October 2024	-664.14	
EFT18269	31/10/2024	PEMCO DIESEL PTY LTD	MI461 Tractor - Air con repairs, MI112 Bomag roller repairs.	-994.17	
EFT18270	31/10/2024	TELSTRA LIMITED	Phone services - 22/10/24 to 21/11/24	-707.63	
EFT18271	31/10/2024	THINK WATER GERALDTON	Electrical cable and fittings for irrigation system - Race Track	-818.80	
EFT18272	31/10/2024	DAMSTRA TECHNOLOGY PTY LTD	Damstra Monthly SAAS Fee & usage for September	-728.20	
EFT18273	31/10/2024	VIZONA	Lighting design for Tennis Courts	-297.00	
EFT18274	31/10/2024	WINC AUSTRALIA PTY LIMITED	Ricoh billing for October 2024	-278.22	
EFT18275	04/11/2024	COURTYARD BY MARRIOTT	Meals while attending TAFE - Apprentice	-264.40	
EFT18276	14/11/2024	SOUTH METROPOLITAN TAFE	Apprentice Certificate III Parks & Gardens Student Fees - Apprentice	-323.75	
EFT18277	14/11/2024	AUSTRALIA POST	Postage for the period of October 2024 and Envelopes for Community Survey	-306.21	
EFT18278	14/11/2024	AVON WASTE	Domestic and commercial rubbish collection & waste facility admin fees for October 2024	-10,185.40	
EFT18279	14/11/2024	AFGRI EQUIPMENT AUSTRALIA PTY LTD	MI4541 JD Mower - Wheels and associated items for mower deck	-819.72	
EFT18280	14/11/2024	BUNNINGS GERALDTON	Block works tools and materials - Daycare, Battery operated Hedger for parks & gardens	-788.01	
EFT18281	14/11/2024	BOC GASES	Gas cylinders: Oxy, acetylene, Argoshield, Cellamix	-48.85	
EFT18282	14/11/2024	BSM CONSULTING PTY LTD	Cost estimate for the Town Hall renovation proposal	-4,400.00	
EFT18283	14/11/2024	CORSIGN WA	Sign for Yarragadee West Rd and traffic cones for road works	-433.40	
EFT18284	14/11/2024	DIGGA WEST	Brush heads for Skid Steer broom	-638.00	
EFT18285	14/11/2024	DAZ FAB ENGINEERING	Pulley repair for Bowling green roller	-132.00	
EFT18286	14/11/2024	GRACE FANNING	Payroll Deductions/Contributions	-747.61	
EFT18287	14/11/2024	GH COUNTRY COURIERS	Community Pharmacy Assistance Fund - 31/10/24	-113.52	
EFT18288	14/11/2024	CITY OF GREATER GERALDTON	Meru landfill services: Commercial - 28/10/24	-299.60	
EFT18289	14/11/2024	GERALDTON PARTS (HOPPYS)	Mobile tanker 1 & Bomag roller parts	-607.47	
EFT18290	14/11/2024	SHIRE OF IRWIN	Environmental Health Services, as per MOU with Shire of Irwin - July to September 2024	-1,258.40	
EFT18291	14/11/2024	IRWIN PLUMBING SERVICES	Install garden tap at Community Garden	-902.00	
EFT18292	14/11/2024	INFINITUM TECHNOLOGIES	Phone services for November 2024	-467.25	
EFT18293	14/11/2024	CANINE CONTROL	Contract Ranger Services - 31/10/24	-880.00	
EFT18294	14/11/2024	PERTH KALEXPRESS AND QUALITY TRANSPORT	Freight for delivery of sign - Yarragadee West Rd & Cones for road works - Yandanooka NE Rd (RRG)	-153.84	
EFT18295	14/11/2024	LATERAL ASPECT	Service charges (Month to month) - September 2024	-9,166.66	
EFT18296	14/11/2024	LGRCEU WA	Payroll Deductions/Contributions	-22.00	
EFT18297	14/11/2024	MINGENEW TYRE SERVICES PTY LTD	MI528 CAT Roller - Battery & MI473 Case Loader - Tyre repair	-912.60	

Card Payments for the period 1 October to 30 November 2024

Payment Reference	Date	Name	Description	Amount	Total
EFT18299	14/11/2024	MINGENEW SUPERMARKET PLUS LIQUOR (IGA)	Refreshments for Admin, Seniors Activities, Council Meeting, Staff BBQ, works training, Bushfire Meeting, North Midlands meeting, LEMC meeting, depot consumables and pest spray for Daycare for October 2024.	-898.44	
EFT18300	14/11/2024	NEXIA PERTH PTY LTD	Audit of Annual Report LRCI Phase 3 and 4 & Audit of Annual Report Roads to Recovery	-3,575.00	
EFT18301	14/11/2024	OFFICEWORKS	Stationery supplies	-407.59	
EFT18303	14/11/2024	NUTRIEN AG SOLUTIONS LIMITED	Syngenta Durivo 5L - Weed control for bowling green	-3,084.47	
EFT18304	14/11/2024	SUN CITY BATTERIES	Battery for sprayer unit	-136.80	
EFT18305	14/11/2024	TELSTRA LIMITED	Phone services - 25/10/24 to 24/11/24	-142.05	
EFT18306	14/11/2024	THINK WATER GERALDTON	Storm water pipe bends and drain pipe - Daycare, MI384 Fire truck - water pipe fittings, Hockey field reticulation controller, poly fittings and pipe glue, Pipe fittings for water tanks - Airstrip.	-2,110.60	
EFT18307	14/11/2024	WA COUNTRY HEALTH SERVICE - MIDWEST	Refund of duplicate rent payment for July and August - 71 Phillip St	-1,948.66	
EFT18308	14/11/2024	RUMBOLD FORD PTY LTD	1MI Prado - Excess from insurance claim	-300.00	
EFT18309	15/11/2024	MCLEODS LAWYERS PTY LTD	Road use agreement - MRL development	-2,310.00	
EFT18310	15/11/2024	SOIL MECHANICS PTY LTD	Refund of Standpipe Key Bond	-50.00	
EFT18311	28/11/2024	AIT SPECIALISTS PTY LTD	Professional services for determination of fuel tax credit for the period of October 2024	-584.87	
EFT18312	28/11/2024	ABROLHOS STEEL	Screeding steel for footpath works	-273.16	
EFT18313	28/11/2024	BUNNINGS GERALDTON	Cream mortar 120 x 20kg bags - Daycare Centre	-1,581.48	
EFT18314	28/11/2024	BULLIVANTS PTY LTD	Lifting equipment inspection 18/11/24	-1,630.16	
EFT18315	28/11/2024	CATWEST PTY LTD	Emulsion 2000L and 2 pods	-3,894.00	
EFT18316	28/11/2024	ELDERS LIMITED	Dropper pegs - Yandanooka NE Rd (RRG)	-336.90	
EFT18317	28/11/2024	GRACE FANNING	Payroll Deductions/Contributions	-747.61	
EFT18318	28/11/2024	GH COUNTRY COURIERS	Community Pharmacy Assistance Fund - 14/11/24	-120.12	
EFT18319	28/11/2024	CITY OF GREATER GERALDTON	Meru waste facility fees for domestic and commercial waste disposal 18 & 21/11/24	-1,845.20	
EFT18320	28/11/2024	DAVID HICKS	Expense claim for travel, parking and meals while attending TAFE	-932.46	
EFT18321	28/11/2024	SHIRE OF IRWIN	Catering costs for AusChem Training 22-23 Oct	-110.00	
EFT18322	28/11/2024	INFINITUM TECHNOLOGIES	Managed Service Agreement - 1/11/24 to 30/11/24 & 18/11/24 to 17/12/24	-8,193.11	
EFT18323	28/11/2024	CANINE CONTROL	Contract Ranger Services - 18 & 25/11/24	-440.00	
EFT18324	28/11/2024	LENANE HOLDINGS	Pad foot roller hire extra use due to wet subgrade - Yandanooka NE Rd (RRG)	-10,025.40	
EFT18325	28/11/2024	LGRCEU WA	Payroll Deductions/Contributions	-22.00	
EFT18326	28/11/2024	MINGENEW COMMUNITY RESOURCE CENTRE	Final reimbursement of Youth activities costs as per CAS Grant 2024	-6,060.15	
EFT18327	28/11/2024	MINGENEW PRIMARY SCHOOL	Sponsorship of Academic Excellence Awards for Years 1-5	-150.00	
EFT18328	28/11/2024	NODE ONE PTY LTD	Fixed wireless - Early Termination fee - 25 Shenton St	-240.00	
EFT18329	28/11/2024	NORTH MIDLANDS ELECTRICAL PTY LTD	Replace/repair faulty lights in APU2, Unit 1/45 King St and Autumn Centre	-492.07	

Card Payments for the period 1 October to 30 November 2024

Payment Reference	Date	Name	Description	Amount	Total
EFT18330	28/11/2024	SOUTHERN CROSS BROADBAND PTY LTD	Fixed wireless costs for December 2024	-230.00	
EFT18331	28/11/2024	TELSTRA LIMITED	Satellite Phone Services - 22/11/24 to 21/12/24	-55.00	
EFT18332	28/11/2024	THINK WATER GERALDTON	Irrigation diaphragm and compact tagline filter - 23 Field St	-127.45	
EFT18333	28/11/2024	T-QUIP	Purchase Toro Zmaster 6000 72 zero turn mower, replacement Peruzzo Pather 1800 professional including trade in of old Peruzzo.	-49,511.00	
EFT18334	28/11/2024	WINC AUSTRALIA PTY LIMITED	Ricoh billing for November 2024	-385.66	-664,390.62
EFT18208	03/10/2024	FUELEX (OILTECH)	Fuel usage for September 2024	-16,676.15	
EFT18302	14/11/2024	FUELEX (OILTECH)	Fuel usage for October 2024	-24,486.46	-41,162.61
DD11106.1	01/10/2024	WESTERN AUSTRALIAN TREASURY CORPORATION	Loan Guarantee Payment to Loan 146 Grader	-28,618.68	
DD11093.1	02/10/2024	SYNERGY	Various electricity accounts for the period 29Jun to 27Aug inclusive	-1,184.31	
DD11112.1	08/10/2024	BEAM	Superannuation contribution & employee deductions for PPE061024	-10,855.37	
DD11140.1	15/10/2024	BUSINESS1300 PTY LTD	Live Answering Services October 2024	-100.93	
DD11126.1	17/10/2024	SYNERGY	Various electricity accounts for the period 25Aug to 8Oct24 inclusive	-3,083.41	
DD11127.1	17/10/2024	WATER CORPORATION	Various water accounts for the period 10Aug to 31Oct inclusive	-8,074.01	
DD11135.1	21/10/2024	AUSTRALIAN TAXATION OFFICE	Sep24 BAS	-4,792.00	
DD11141.1	23/10/2024	BEAM	Superannuation contribution & employee deductions for PPE201024	-11,213.14	
DD11155.1	25/10/2024	3E ADVANTAGE PTY LTD	Ricoh Copier Lease Payment October 2024	-511.50	
DD11175.1	05/11/2024	SYNERGY	Various electricity accounts for the period 28Aug to 28Oct inclusive	-5,808.63	
DD11179.1	06/11/2024	BEAM	Superannuation contribution & employee deductions for PPE031124	-11,067.42	
DD11192.1	11/11/2024	DEPARTMENT OF MINES, INDUSTRY REGULATION & SAFETY	To clear invoices created from Trust module re Withholding Tax.	0.00	
DD11207.2	15/11/2024	BUSINESS1300 PTY LTD	Live Answering Services November 2024	-99.00	
DD11208.1	20/11/2024	SYNERGY	Various electricity accounts for the period 23Aug to 12Nov inclusive	-4,026.49	
DD11211.1	20/11/2024	BEAM	Superannuation contribution & employee deductions for PPE171124	-10,940.09	-100,374.98
DD11120.1	21/10/2024	BP AUSTRALIA PTY LTD	Fuel purchases September 2024	-630.24	
DD11178.1	31/10/2024	NAB BUSINESS VISA	Credit Card Transactions October 2024	-3,836.86	
DD11187.1	21/11/2024	BP AUSTRALIA PTY LTD	Fuel purchases October 2024	-601.01	-5,068.11
DD11096.1	01/10/2024	DEPARTMENT OF TRANSPORT	DOT LICENSING TRANSACTIONS: 27/09/2024	-967.90	
DD11098.1	02/10/2024	DEPARTMENT OF TRANSPORT	DOT LICENSING TRANSACTIONS: 30/09/2024	-2,154.40	
DD11101.1	03/10/2024	DEPARTMENT OF TRANSPORT	DOT LICENSING TRANSACTIONS: 01/10/2024	-6,740.80	
DD11108.1	04/10/2024	DEPARTMENT OF TRANSPORT	DOT LICENSING TRANSACTIONS: 02/10/2024	-556.70	
DD11110.1	08/10/2024	DEPARTMENT OF TRANSPORT	DOT LICENSING TRANSACTIONS: 04/10/2024	-344.35	
DD11115.1	09/10/2024	DEPARTMENT OF TRANSPORT	DOT LICENSING TRANSACTIONS: 07/10/2024	-2,217.05	
DD11119.1	10/10/2024	DEPARTMENT OF TRANSPORT	DOT LICENSING TRANSACTIONS: 08/10/2024	-761.85	
DD11122.1	14/10/2024	DEPARTMENT OF TRANSPORT	DOT LICENSING TRANSACTIONS: 10/10/2024	-750.55	
DD11125.1	15/10/2024	DEPARTMENT OF TRANSPORT	DOT LICENSING TRANSACTIONS: 11/10/2024	-571.70	
DD11129.1	16/10/2024	DEPARTMENT OF TRANSPORT	DOT LICENSING TRANSACTIONS: 14/10/2024	-949.30	
DD11131.1	17/10/2024	DEPARTMENT OF TRANSPORT	DOT LICENSING TRANSACTIONS: 15/10/2024	-1,505.10	
DD11139.1	18/10/2024	DEPARTMENT OF TRANSPORT	DOT LICENSING TRANSACTIONS: 16/10/2024	-13,664.10	
DD11143.1	21/10/2024	DEPARTMENT OF TRANSPORT	DOT LICENSING TRANSACTIONS: 17/10/2024	-1,752.90	

Card Payments for the period 1 October to 30 November 2024

Payment Reference	Date	Name	Description	Amount	Total
DD11147.1	23/10/2024	DEPARTMENT OF TRANSPORT	DOT LICENSING TRANSACTIONS: 21/10/2024	-2,031.00	
DD11149.1	24/10/2024	DEPARTMENT OF TRANSPORT	DOT LICENSING TRANSACTIONS: 22/10/2024	-268.05	
DD11151.1	25/10/2024	DEPARTMENT OF TRANSPORT	DOT LICENSING TRANSACTIONS: 23/10/2024	-107.10	
DD11153.1	28/10/2024	DEPARTMENT OF TRANSPORT	DOT LICENSING TRANSACTIONS: 24/10/2024	-5,583.05	
DD11158.1	29/10/2024	DEPARTMENT OF TRANSPORT	DOT LICENSING TRANSACTIONS: 25/10/2024	-3,836.20	
DD11160.1	30/10/2024	DEPARTMENT OF TRANSPORT	DOT LICENSING TRANSACTIONS: 28/10/2024	-1,719.35	
DD11163.1	31/10/2024	DEPARTMENT OF TRANSPORT	DOT LICENSING TRANSACTIONS: 29/10/2024	-80.60	
DD11181.1	01/11/2024	DEPARTMENT OF TRANSPORT	DOT LICENSING TRANSACTIONS: 30/10/2024	-1,290.00	
DD11183.1	04/11/2024	DEPARTMENT OF TRANSPORT	DOT LICENSING TRANSACTIONS: 31/10/2024	-620.50	
DD11185.1	05/11/2024	DEPARTMENT OF TRANSPORT	DOT LICENSING TRANSACTIONS: 01/11/2024	-332.85	
DD11189.1	07/11/2024	DEPARTMENT OF TRANSPORT	DOT LICENSING TRANSACTIONS: 04/11/2024	-1,818.00	
DD11194.1	12/11/2024	DEPARTMENT OF TRANSPORT	DOT LICENSING TRANSACTIONS: 08/11/2024	-100.80	
DD11203.1	13/11/2024	DEPARTMENT OF TRANSPORT	DOT LICENSING TRANSACTIONS: 11/11/2024	-2,708.90	
DD11205.1	14/11/2024	DEPARTMENT OF TRANSPORT	DOT LICENSING TRANSACTIONS: 12/11/2024	-1,512.55	
DD11207.1	18/11/2024	DEPARTMENT OF TRANSPORT	DOT LICENSING TRANSACTIONS: 14/11/2024	-1,732.05	
DD11213.1	20/11/2024	DEPARTMENT OF TRANSPORT	DOT LICENSING TRANSACTIONS: 18/11/2024	-1,409.55	
DD11215.1	22/11/2024	DEPARTMENT OF TRANSPORT	DOT LICENSING TRANSACTIONS: 20/11/2024	-47.90	
DD11217.1	25/11/2024	DEPARTMENT OF TRANSPORT	DOT LICENSING TRANSACTIONS: 21/11/2024	-1,268.70	
DD11222.1	27/11/2024	DEPARTMENT OF TRANSPORT	DOT LICENSING TRANSACTIONS: 25/11/2024	-336.10	
DD11225.1	29/11/2024	DEPARTMENT OF TRANSPORT	DOT LICENSING TRANSACTIONS: 27/11/2024	-250.45	-59,990.40
			Net Salaries October 2024	-89,670.80	
			Net Salaries November 2024	-87,469.75	-177,140.55
				-1,048,127.27	-1,048,127.27

Card Payments for the period 1 October to 30 November 2024

Payment Reference	Date	Name	Description	Amount	Total
EFT18208		FUELEX (OILTECH)	Fuel usage September 2024		-16,676.15
	2/09/2024		MI027 / MI372 / MOBILE TANK ONE / 108MI	-813.48	
	3/09/2024		MI028 / MI4541 / MOBILE TANK ONE / MI599	-880.54	
	4/09/2024		1MI / MI029 / MI278 / MOBILE TANK ONE / MI196 / MISC PLANT - WORKS / 177MI	-1,209.29	
	5/09/2024		MI262 / MI4541 / MOBILE TANK ONE / 108MI / MI461	-827.90	
	6/09/2024		1MI / MI372 / MOBILE TANK ONE / MI196 / MISC PLANT - WORKS / 108MI	-916.42	
	9/09/2024		1MI / MI027 / MI029 / MOBILE TANK ONE / MISC PLANT - WORKS	-1,208.66	
	10/09/2024		MOBILE TANK ONE / 108MI	-710.47	
	11/09/2024		MI028 / MI5005 / MOBILE TANK ONE / MOBILE TANK TWO	-1,100.16	
	12/09/2024		1MI / MOBILE TANK ONE	-444.35	
	13/09/2024		1MI / MI196 / 108MI / MI4855	-361.34	
	16/09/2024		1MI / MI027 / MI029 / MI372 / MI4541 / MOBILE TANK ONE / MOBILE TANK TWO / 177MI	-1,634.33	
	17/09/2024		MOBILE TANK ONE / MI599	-595.59	
	18/09/2024		MI4541 / MOBILE TANK ONE / MOBILE TANK TWO / 108MI	-1,447.03	
	19/09/2024		1MI / MI029 / MI4541 / MI196 / 177MI	-383.37	
	20/09/2024		1MI / MI028 / MI278 / MOBILE TANK ONE / 108MI / MI4855	-947.50	
	22/09/2024		1MI	-84.35	
	23/09/2024		1MI	-102.61	
	24/09/2024		MI5005 / MISC PLANT - WORKS / 108MI	-207.37	
	25/09/2024		1MI / MI278 / MI283 / MOBILE TANK ONE / MI196 / 108MI	-1,198.74	
	27/09/2024		1MI / 108MI	-127.49	
	29/09/2024		1MI	-103.60	
	30/09/2024		MI4541 / MOBILE TANK ONE / MOBILE TANK TWO / MISC PLANT - WORKS	-1,371.56	
EFT18302		FUELEX (OILTECH)	Fuel usage October 2024		-24,486.46
	1/10/2024		1MI / MI027 / MI028 / MOBILE TANK ONE / MISC PLANT - WORKS / 108MI	-1,678.73	
	2/10/2024		MI029 / MI4541 / MOBILE TANK ONE / MOBILE TANK TWO / MI599 / MISC PLANT - WORKS	-1,495.49	
	3/10/2024		MI262 / MOBILE TANK ONE / MOBILE TANK TWO	-1,223.91	
	4/10/2024		MI278 / MOBILE TANK ONE / MI599 / 108MI / MI4855	-790.93	
	6/10/2024		1MI	-106.92	
	7/10/2024		MI027 / MI028 / MI4541 / MOBILE TANK ONE / MOBILE TANK TWO / MISC PLANT - WORKS	-1,652.14	
	8/10/2024		1MI / MI029 / MI278 / MOBILE TANK ONE / MISC PLANT - WORKS / 108MI	-934.20	
	9/10/2024		MOBILE TANK ONE	-1,065.46	
	10/10/2024		MI029 / MOBILE TANK TWO / 45576	-565.49	
	11/10/2024		MI278 / 108MI	-122.65	
	12/10/2024		1MI	-97.04	
	14/10/2024		MI029 / MI5005 / MOBILE TANK ONE / MISC PLANT - WORKS	-1,322.81	
	15/10/2024		MI278 / MI4541 / 108MI / MI4855 / MI5015 (Light Attack Unit)	-343.44	

Card Payments for the period 1 October to 30 November 2024

Payment Reference	Date	Name	Description	Amount	Total
	16/10/2024		1MI / MOBILE TANK ONE / 177MI	-928.47	
	17/10/2024		MI283 / MI4541 / MOBILE TANK TWO / MI196 / MI599 / MISC PLANT - WORKS	-991.01	
	18/10/2024		1MI / MI029 / MOBILE TANK ONE / MOBILE TANK TWO	-1,063.96	
	19/10/2024		1MI	-117.62	
	20/10/2024		108MI	-126.79	
	21/10/2024		MI027 / MI028 / MI262 / MOBILE TANK ONE / MISC PLANT - WORKS	-2,018.30	
	22/10/2024		MI029 / MI283 / MI4541 / MOBILE TANK ONE	-859.34	
	23/10/2024		MOBILE TANK ONE / MOBILE TANK TWO / MI599 / MISC PLANT - WORKS / 108MI / 177MI	-1,008.97	
	24/10/2024		MI028 / MI278 / MOBILE TANK ONE / MOBILE TANK TWO	-961.70	
	25/10/2024		1MI / 108MI	-207.30	
	27/10/2024		1MI / 108MI	-161.84	
	28/10/2024		MI5005 / MOBILE TANK TWO / MI541	-1,107.25	
	29/10/2024		1MI / MI278 / MI4541 / MOBILE TANK ONE / MOBILE TANK TWO / MI541 / 108MI	-1,875.00	
	30/10/2024		MI4541 / MI599 / 177MI	-262.73	
	31/10/2024		MI027 / MOBILE TANK TWO / 108MI	-1,396.97	
		Total EFT Purchasing Cards		-41,162.61	-41,162.61
DD11120.1		BP FUEL SEPTEMBER 2024			-630.24
	31/08/2024		177MI	-64.79	
	5/09/2024		108MI	-105.31	
	16/09/2024		1MI	-59.11	
	20/09/2024		177MI	-79.16	
	21/09/2024		108MI	-80.79	
	27/09/2024		108MI	-69.44	
	27/09/2024		177MI	-91.47	
	29/09/2024		177MI	-80.17	
DD11187.1		BP FUEL OCTOBER 2024			-601.01
	4/10/2024		177MI	-90.98	
	6/10/2024		108MI	-82.15	
	9/10/2024		177MI	-77.82	
	11/10/2024		177MI	-81.51	
	11/10/2024		1MI	-95.73	
	22/10/2024		1MI	-60.65	
	23/10/2024		1MI	-56.98	
	24/10/2024		177MI	-55.19	
DD11178.1		NAB	Credit Card Transactions October 2024		-3,836.86
	2/10/2024	Garmin	Monthly subscription	-110.00	
	8/10/2024	Zoom	Monthly subscription	-25.37	

Card Payments for the period 1 October to 30 November 2024

Payment Reference	Date	Name	Description	Amount	Total
	9/10/2024	Repco Geraldton	2 x 13 inch rims for Traffic Lights PT601	-402.80	
	10/10/2024	CPP Convention Centre	Parking M Fanning WALGA LG Convention	-7.07	
	10/10/2024	Crown Lobby Lounge Burswood	Meal M Fanning WALGA LG Convention	-38.00	
	10/10/2024	Crown Lobby Lounge Burswood	Meal G Cosgrove WALGA LG Convention	-67.00	
	10/10/2024	BWC cab charge	Taxi M Fanning Burswood to Perth - WALGA LG Convention	-53.45	
	10/10/2024	Crown Promenade Perth	Accommodation G Cosgrove & M Fanning - WALGA LG Convention	-1,596.15	
	10/10/2024	Local Government Management	ESP Network Event - AI	-155.00	
	11/10/2024	March Coffee Studio Perth	Meal H McTaggart WALGA LG Convention	-5.50	
	11/10/2024	GM Taxipay	Taxi M Fanning WALGA LG Convention	-42.74	
	11/10/2024	Live Payments Barangaroo	Taxi M Fanning WALGA LG Convention	-38.85	
	11/10/2024	GM Taxipay	Taxi M Fanning WALGA LG Convention	-35.18	
	11/10/2024	March Coffee Studio Perth	Meal G Cosgrove & M Fanning WALGA LG Convention	-11.00	
	11/10/2024	Rockpool Crown Perth	Meal G Cosgrove & M Fanning WALGA LG Convention	-382.41	
	14/10/2024	Crown Promenade Perth	Mini bar purchase M Fanning - WALGA LG Convention	-5.50	
	14/10/2024	Metro Bar & Bistro	Meal G Cosgrove & M Fanning WALGA LG Convention	-26.00	
	14/10/2024	CPP Convention Centre	Parking M Fanning WALGA LG Convention	-25.24	
	14/10/2024	Crown Promenade Perth	Meal M Fanning WALGA LG Convention	-22.00	
	15/10/2024	Hotel at Booking.com	Quest Perth Ascot Accommodation M Fanning ReadyTech Conference	-150.00	
	17/10/2024	DMIRS East Perth	Wildflower Country Incorporated - Copy of Certificate of Incorporation	-20.95	
	18/10/2024	IPWEA WA	2024 Membership - S Noon	-334.95	
	18/10/2024	Dragonfly Trading Dongara	Mini moisture tester, solvent & priming fluid for Race Track watering reticulation	-54.15	
	24/10/2024	Novotel Langley	Meal M Fanning ReadyTech Conference	-43.00	
	25/10/2024	Duxton Hotel Perth	Parking M Fanning ReadyTech Conference	-35.00	
	25/10/2024	OpenAI ChatGPT Subscription	Subscription service AI	-34.24	
	25/10/2024	Hylin West Leederville	Meal M Fanning Perth meetings	-27.00	
	25/10/2024	Subway O'Connor	Meal M Fanning Perth meetings	-22.90	
	25/10/2024	Uber	Taxi M Fanning ReadyTech Conference	-13.10	
	25/10/2024	Geofabrics	Tensor ss30 material for Daycare retaining wall	-1,153.68	
	28/10/2024	Bunnings	Saw blades	-24.68	
	28/10/2024	KFC Maylands	Meal M Fanning Perth meetings	-12.95	
	28/10/2024	ASN Conferences	Refund from Sept 24 transaction	1,175.00	
	29/10/2024	NAB	CARD FEE	-36.00	
		Total Direct Debit Purchasing Cards		-5,068.11	-5,068.11



Government of **Western Australia**
Department of **Local Government and Communities**

Local Government Operational Guidelines

Number 22 – May 2012

Possession of Land for Recovery of Rates and Service Charges

1. Introduction

Local governments will from time to time face the situation where a person or company does not pay their rates or service charges for a number of years.

The intent of this Guideline is to explain the process required to comply with the legislation governing the taking possession of land in order to recover rates and service charges that are unpaid after three years.

Throughout the guideline there are also references made to Landgate's "Land Titles Registration Practice Manual" as many of the actions detailed have associated "Landgate" requirements.

Local governments may take action to lease or sell the land to recover rates and or service charges outstanding or they may cause the land to be transferred to the Crown or to itself.

Such action should only be considered when all other avenues of inquiry and action (such as the following examples) and where possible, consultation and negotiation for the debt recovery with the person or company, have been exhausted.

- Are the property owner's whereabouts known? Has a Claim (General Procedure) been issued and served? If so, has a Property (Seizure and Sale) Order (PSSO) on Land (Minor Case) been issued through the Magistrates Court 14 days or more after the General Procedure was served?
- If the property owner's whereabouts are not currently known, take steps to locate the owner. Does the owner own any other land anywhere else in Western Australia? Have water rates or land tax been paid by the owner?

What address for the owner does the Water Corporation and/or the Office of State Revenue have?

- Is the property vacant or improved? Is it a rental property? If so, has an order been given to the tenant, under the provisions of section 6.60 of the *Local Government Act 1995* (the Act), to pay rent?
- If it is an improved property, and the owner does not occupy it, check to see where the power supply provider for the property sends its accounts?
- Has the facility of a direct debit or Centrepay payment service (weekly, fortnightly or monthly) been offered?
- Has a title search been done recently to ascertain if there is any current mortgage or caveat over the property?

This guideline sets out the process, step-by-step, so that if followed correctly the legal requirements should be met.

If the before mentioned and any other steps have not produced any result, a report should be prepared for Council. The report should outline the overdue rates or service charge position, and the attempts at debt recovery and owner location.

The report (refer Attachment 1.) may recommend that Council resolves by simple majority to lease or sell the land to recover rates and or service charges outstanding or may recommend that the local government apply to the Minister for Local Government to have the land re-vested in the Crown in right of the State under section 6.74 of the Act or make an application for the land to be transferred to itself, under section 6.75 of the Act.

Note: Section 6.68 of the Act states that a local government is not required to attempt to recover money due to it where;

- (a) it has a reasonable belief that the cost of proceedings will equal or exceed the value of the land; or
- (b) having made reasonable efforts to locate the property owner is unable to do so. Any such decision and the reasons for the decision are to be recorded in the minutes of the meeting at which the decision was made.

There is a legislative process that must be followed to comply with the lease, sell or transfer requirements of the legislation so that any of these actions are legally enforceable.

The Landgate procedures outlined in these Guidelines (highlighted text) are intended as a general guide only and are not a substitute for legal advice. Local governments and other parties should seek their own legal advice in respect of individual transactions.

For further information, the most recent version of Landgate's Land Titles Registration Practice Manual ("Landgate Practice Manual") is available online at www.landgate.wa.gov.au

Please note that references to particular paragraphs of the Landgate Practice Manual in these Guidelines may be subject to change.

2. Legislation

The legislative requirements to take action against land where rates or service charges are unpaid are contained in Part 6, Division 6, sections 6.63 to 6.75 and Schedules 6.2 and 6.3 of the *Local Government Act 1995* (the Act) and Part 5 of the *Local Government (Financial Management) Regulations 1996* (FMR) regulations 72 to 78 and Forms 2 to 7. (Copies of these forms are available as [Attachments 3 to 8](#)).

The legislation relevant to each step of the process is identified in the checklist at [Attachment 2](#).

A question of interpretation has been raised in relation to the meaning of section 6.64(1) of the Act which gives the power to a local government to take possession of land where **any rates or service charges which are due to a local government in respect of any rateable land have been unpaid for at least 3 years**.

Advice received by the Department indicates that irrespective of any payment made towards the unpaid rates which have been outstanding for at least three years the process for taking possession of the land remains valid. It is considered that section 6.64(1) of the Act applies where **any** part of a sum (for rates and/or service charges) is still unpaid three years after it first became due.

3. Matters to Check

3.1 Preliminary

In determining whether the local government can take possession of the land, it must ensure that;

- the land is rateable. Except as provided for in s.6.26 of the Act, all land within a district is rateable.
- any unpaid service charge is not one that is imposed on the occupier of land who is not the owner of that land (s.6.63).
- the total amount of rates or service charges raised and due on the land by the issue of rate notices remain unpaid for at least the last three years. The three years is calculated from the date they became due (s.6.64).

For example, rates are outstanding for 2008/09, 2009/10 and 2010/11. The 2008/09 rates were levied on 10/08/2008; the rate notice was issued on 24/08/2008 and the nominated due date was 30/09/2011, which is the date to be used.

- the rates or service charges outstanding on the land are not deferred under s.33 of the *Rates and Charges (Rebates and Deferments) Act 1992*.
- the local government has the relevant certificate of title details.
- the person listed on the local government's rate record is the same as the owner on the certificate of title for the land, or the person listed on the rate record meets the definition of 'owner' (s.1.4).
- flag the property to prevent payments being received electronically from someone who doesn't have an estate or interest in the land.

3.2 Other matters to check

- Whether the owner's goods and chattels remain on the property. Where the owner has long since vacated the property and their whereabouts are unknown, but they have left their goods and chattels behind, it is suggested that local governments have the ability to proceed with action to dispose of the goods and chattels under the *Disposal of Uncollected Goods Act 1970*.
- Whether there is an inhabitant on the property (other than the owner) that has no legal right of occupation (i.e. a squatter). In this case, this will mean that a person is trespassing on land which the local government has the right to possession. It is understood that the local government would be entitled to take steps to have the person removed (and the premises secured). It is suggested that in the context of a particular case, a local government seek its own legal advice.

3.3 Taking possession of the land

- Prior to taking action to lease, sell or transfer land, a local government must "take possession" of the land.
- A notice, in the form of Form 2, advising that the local government has taken possession of the land, has to be given to the owner of the land (s.6.64(2); FMR r.72 and Form 2) Refer Attachment 3.
- A notice, in the form of Form 3, advising that the local government has taken possession of the land, has to be affixed to a conspicuous part of the land (s.6.64(2); FMR r.73 and Form 3) Refer Attachment 4.

- A local government is to surrender possession of the land if all rates and service charges due on the land are paid within 12 years of the taking of possession (s.6.67(1)).
- A local government does not have to give up possession of the land if it receives a portion only of the rates and service charges due on the land or if it has exercised a power under s.6.64(1)(b) (c) or (d) of the Act and is in the process of selling or transferring the land to the Crown or to itself (s.6.67(1)).
- If all outstanding rates and service charges on the land are paid within 12 years of the taking of possession, and the local government has leased the land under s.6.64(1)(a), possession of the land is to be given up on the expiration of the lease (s.6.67(2)).

Note: In this Guideline, a reference to a Notice being 'served' or 'given', may be served or given in any of the ways provided for by sections 75 and 76 of the *Interpretations Act 1984*. Refer also to the *Local Government Act 1995*, Part 9 Division 3 - Documents.

3.4 Selling the Land

- The local government must have taken possession of the land (See 3.3).
- The power of sale of the land is not to be exercised unless the local government has made at least one attempt in the last three years under s.6.56 of the Act to recover the outstanding rates or service charges (s.6.68(1)).

Note: Court action must have been initiated.

The local government does not have to initiate recovery for money due on the land if it holds the reasonable belief that the cost of the proceedings under s.6.56 will equal or exceed the value of the land. (s.6.68(2)), or having made reasonable efforts to locate the owner of the property, is unable to do so. The local government is to ensure that such decisions are recorded in the relevant Council minutes.

- Before the power of sale is exercised, a notice in the form of Form 4 has to be served on the owner of the land personally or served by certified mail to the address appearing in the rate record or a register kept under the *Transfer of Land Act 1893* or in a memorial or record kept by the Registrar of Deeds (s.6.68(3); Sch. 6.3 cl.1.(1)(a); FMR r.74, Form 4) [Refer Attachment 5](#).

- The register kept under the *Transfer of Land Act 1893* can be searched at Landgate.
- A search of certificate(s) of title can be conducted to obtain the address details of the registered proprietor of land under the *Transfer of Land Act 1893*.
- It should be noted that if the search of the certificate of title for the relevant land shows that the land is “subject to dealing” there may be unregistered documents which have been lodged but are yet to be processed. Such unregistered documents may affect the information shown on the title search. A facsimile request is required to obtain a copy of any unregistered document. Please note that because unregistered documents are searched manually, copies of the unregistered documents may take up to 48 hours.

Searches can be ordered through the Landgate website and paid for by credit card or through a Landgate account.

Searches can also be obtained in person or ordered by facsimile on 9250 3187.

For old system land, searches of the Register containing memorials under the *Registration of Deeds Act 1856* to obtain the address and details of the registered proprietor can be conducted at Landgate, Midland upon payment of the prescribed fee:

Landgate
1 Midland Square
Morrison Road (cnr Gt Northern Hwy)
Midland, Western Australia, 6056

Office opening hours:
8.00am - 5.00pm Monday to Friday
Document lodgement:
8.00am - 4.30pm Monday to Friday

For further information on searching the Register under the *Registration of Deeds Act 1856* see Paragraph 10.1.7 of the Landgate Practice Manual, including a schedule of the fees charged for each document searched.

A notice in the form of Form 4 has to be served, on other persons whom records indicate have an estate or interest in the land, personally or served by certified mail to the address appearing in the rate record or a register kept under the *Transfer of Land Act 1893* or in a memorial or record kept by the Registrar of Deeds.
(Sch. 6.3 cl.1.(1)(b); FMR r.74, Form 4)

- In relation to land under the *Transfer of Land Act 1893*, a full title search may be conducted to obtain the details of estates or interests in the land which are registered on or noted against the certificate of title for the land (see above). A list of estates, interests, encumbrances and notifications appears in the second schedule of the certificate of title. Individual documents can be searched by document number.
- In relation to old system land, searches of memorials under the *Registration of Deeds Act 1856* can be conducted at Landgate, Midland (see previous column).
- It should be noted that if the search of the certificate of title for the relevant land shows that the land is “subject to dealing” there may be unregistered documents which have been lodged but are yet to be processed. Such unregistered documents may affect the information shown on the title search. A facsimile request is required to obtain a copy of any unregistered document. Please note that because unregistered

documents are searched manually, copies of the unregistered documents may take up to 48 hours.

A notice in the form of Form 4 has to be posted on the official notice board of the local government for not less than 35 days. (Sch. 6.3 cl.1.(1)(c); FMR r.74, Form 4)

The local government notice requiring payment is to:

- be in writing and dated and signed by the CEO;
- specify the land in respect of which the rates or services charges are owed;
- specify the total amount owing;
- include a statement that in default of payment the land will be offered for sale by public auction upon the expiration of 3 months from the date of the notice, at a time appointed by the local government; and
- be in or substantially in the form of Form 4. (Sch. 6.3 cl.1.(2)(a) to (e)) If no sufficient address can be found appearing in the rate record or a register kept under the *Transfer of Land Act 1893* or in a memorial or record kept by
 - the Registrar of Deeds for a person required to be served, the notice, in the form of Form 4, is to be served by the local government giving local public notice, as under s.1.7 of the Act. The notice may include land belonging to more than one person. (Sch. 6.3; FMR r.74 and Form 4).
 - The local government must appoint a time, between 3 and 12 months from the service of the notice(s), at which time the land may be offered for sale by public auction. (Sch. 6.3 cl.1.(4)).

- The local government must advertise the sale by giving Statewide public notice, as required by s.1.7 and 1.8 of the Act, in, or substantially in, the form of Form 5 (Refer Attachment 6). In addition, the notice may be given in other means the local government considers is necessary or desirable, for example on its website. (Sch. 6.3 cl.2.(1)(a)(b); FMR r.75 and Form 5) The notice may include land owned by more than one owner, a description of the land and any improvements on it to convey to persons likely to be interested in the sale, the condition of the land and improvements.
- The local government is to provide to the Registrar of Titles or the Registrar of Deeds (as the case requires) a memorial (a copy of the Statewide public notice) and this is to be registered for each piece of land referred to in the memorial. (Sch. 6.3 cl.2.(3))

See Paragraph 11.4.18.2 of the Landgate Practice Manual.

- A Memorial of the advertisement of the proposed sale by the local government for non-payment of rates must be lodged with the Registrar of Titles in an approved form.

The Memorial of Advertisement must comprise:

- a true copy of the original advertisement certified as such by the Chief Executive Officer of the relevant Local Government. The advertisement must be substantially in the form of the Notice of Sale Form 5 as set out in Regulation 75 of the *Local Government (Finance Management) Regulations 1996*;

- (b) a copy of the full page of the state-wide newspaper containing the Notice of Sale Form 5; and
- a Landgate B2 or B4 form (available from Landgate's website and via the Landgate Practice Manual) as the back page of the Memorial of Advertisement with all preparation and lodgement details completed on the form.
- No registration fees are payable for lodgement of the Memorial of Advertisement.
- A letter is sent by the Registrar of Titles to the relevant Local Government advising that the Memorial of Advertisement has been registered.
- Please note: if the advertisement is not substantially in the form of Form 5, contains errors or does not comply with Landgate's requirements, the Memorial of Advertisement may not be accepted for registration by the Registrar of Titles or the Registrar of Deeds. For example, the Registrar of Titles may request re-advertising if the information contained in the Form 5 is incorrect.

Note: There is also provision for the Governor to rectify omissions and irregularities under section 9.64 of the *Local Government Act 1995*. After the memorial is registered, the Registrar of Tiles or the Register of Deeds is prohibited from registering or accepting an instrument affecting the land without the consent of the local government (Sch. 6.3 cl.2.(4)).

- A Memorial of Advertisement remains in force for twelve months from the date of registration and acts as an absolute caveat until it is withdrawn or expires.
- Documents that are not "instruments" for the purposes of the *Transfer of Land Act 1893* may continue to be endorsed on the title to the land by the Registrar of Titles without the consent of the Local Government during the period that the Memorial of Advertisement is in force on the title. This includes such documents as: caveats, applications to amend the name of registered proprietors, surrenders of lease, discharges of mortgage, withdrawals of caveat and notifications.
- Documents lodged in registrable form together with the relevant local government's consent will be processed in accordance with Landgate's usual registration procedures.
- This prohibition covering the registration of the memorial does not extend beyond 12 months from the day on which the memorial is delivered to the Registrar of Titles or Deeds. This prohibition does not apply if a person having an estate or interest in the land, within seven days prior to the notified time of actual sale of the land, pays the local government the outstanding rates and or service charges and the costs incurred to that time in proceedings relating to the proposed sale of the land. (Sch. 6.3 cl.2.(4) and cl.7; s.6.69)
- Acceptance of payment of the outstanding rates and or service charges by the local government, within the seven days prior to the notified sale, or after the seven days has elapsed on such terms and conditions as agreed

between the parties, puts a stay on the proposed sale proceedings. (Sch. 6.3 cl.2.(4); s.6.69)

As soon as practicable after the acceptance of such a payment, the local government is to deliver to the Registrar of Titles or Deeds, a certificate, signed and dated by the Chief Executive Officer, certifying that all outstanding rates and service charges, costs and expenses have been paid and upon receipt of this certificate, the Registrar of Titles or Deeds will then endorse a memorandum that the land has ceased to be bound by the memorial. (s.6.69; FMR r.76)

A Certificate stating that all outstanding rates and service charges, costs and expenses have been paid is required to be lodged at Landgate and should comprise:

- (a) an original letter from the Chief Executive Officer of the relevant Local Government stating that the rates, costs and expenses have been satisfied; and
- (b) a Landgate B2 or B4 form (available from Landgate's website) as the back page of the certificate with all preparation and lodgment details completed on the form.

Following lodgement of a Certificate in the appropriate form signed by the Chief Executive Officer of the Local Government, the Registrar of Titles causes to be entered on the relevant title a memorandum that the land has ceased to be bound by the Memorial of Advertisement.

No fees are payable for withdrawal of the Memorial of Advertisement. If after the expiry of twelve months the Memorial of Advertisement has not been removed, it is ignored as an encumbrance.

If a contract for sale has not been entered into within 12 months from the date that the land is offered for sale by public auction notice, in the form of Form 5, the proceedings for the power to sell the land cease to have effect.

Proceedings can however be recommenced after this 12 months period, and the same power of sale of land proceeding requirements apply again for any proposed future sale. (Sch. 6.3 cl.7.)

If a contract of sale is entered into within the twelve month period after the date the land is offered for sale pursuant to the power of sale, a Transfer (Landgate Form T5) giving effect to this sale may be accepted for registration by the Registrar of Titles during or after this period unless a dealing has been lodged which prevents registration of the Transfer.

The local government's power of sale includes:

- the power to sell the land (in whole or in part, together or in lots) by public auction, or by private treaty if the land has been offered, though not sold, by public auction;
- the power to impose terms and conditions the local government thinks fit, for instance payment arrangements, and the fixing of a reserve price;
- the power to vary a contract of sale by agreement and to buy in at the auction;
- the power to rescind a contract for sale on default of the other party, without being answerable for loss occasioned by the rescission and resale; and
- the power to make thoroughfares, grant easements of right-of-way or drainage over the land as the circumstances require, and as the local government thinks fit. (Sch. 6.3 cl.3.(a) to (d)).

Note: An option open to local governments is to obtain an ‘occasional licence’ under the provisions of the *Auction Sales Act 1973* and the *Auction Sales Regulations 1974*. An ‘occasional licence’ authorises the holder to act as and carry out the business of, an auctioneer in relation to the occasion and circumstances specified in the licence.

The application process for an Occasional Licence is summarised as follows:

1. Complete two (2) copies of the Occasional Auctioneers Licence Application Form (Form 3).
2. Obtain three (3) character references in duplicate.
3. Prepare a cheque or money order (payable to the Department of the Attorney General for the amount as specified in the *Auction Sales Regulations 1974*).
4. Lodge the applications, references and payment at the court nearest the applicant’s place of business.
5. If granted the licence will be valid for seven (7) days.

After Sales Matters

- Where a transfer or conveyance of an estate in fee simple is made under s.6.64(1)(a) to (d) of the Act, this matter is not able to be brought to court for prosecution on the grounds;
 - that no case has arisen, or
 - that the proper procedures were not followed, or
 - that the power was otherwise improperly or irregularly exercised (s.6.72).

- Should a person claim that there has been an unauthorised, or improper, or irregular use of the power, there is a remedy open to them in damages against the local government but not against the Crown (s.6.72).
- A sale of land by a local government discharges the land and the owners, present and past, from any liability for rates, service charges or other money due to the local government at the time of sale and secured by a charge over the land, or otherwise recoverable under the Act or another written law (s.6.73(a) to (d)).
- The Local Government is required to apply the proceeds from the sale of the land in the manner set out in Sch. 6.3 cl.5. This lists the priority of payment allocation from the sale proceeds, summarised as follows;

Priority	Payment Allocation
1st	The costs and charges and expenses incurred by the local government in the land sale process.
2nd	(i) Unpaid rates and service charges for the land (ii) Costs and other money due or imposed by the Crown or an instrumentality of the Crown (e.g. State agency or department) (iii) Other amounts due to the local government under the Act or other written law. Where insufficient funds remain after the first step has taken place, Sch. 6.3 cl.5.(b)(iii) provides the detail on how any remaining sale proceeds are to be distributed.
3rd	Vendor’s costs and expenses relating to the conferring of title upon the purchaser of the land.
4th	The discharge of a charge on the land relating to drainage and sewerage connection and fittings.

Priority	Payment Allocation
5th	The discharge of other mortgages and encumbrances on the land both registered and unregistered.
6th	Within 12 months, payment of any sale proceeds that remain to the person or persons with an entitlement to the land but for the sale (Sch. 6.3 cl.5.).

Where the local government exercises its power of sale under sections 6.64(1)(b) and 6.68 and Schedule 6.3 of the *Local Government Act 1995*, a Transfer (Landgate Form T5) executed by the local government using its common seal is used for transfers of land under the *Transfer of Land Act 1893*.

If the land is old system land which has not been brought under the *Transfer of Land Act 1893* the procedure for a conveyance of land under the *Registration of Deeds Act 1856* will apply. See paragraph 10.1.3 of the Landgate Practice Manual.

The Transfer (Landgate Form T5) must be supported by a statutory declaration made on the back page of the Form T5 by the Chief Executive Officer, attesting to compliance with the provisions of Part 6 Division 6, Subdivision 6 of the *Local Government Act 1995*.

In circumstances where there is a duplicate certificate of title, it is not required to be produced but the Registrar may with the consent of the Commissioner of Titles dispense with the production of the duplicate certificate of title (if any). The Registrar has the power to make orders or require advertisement as if the duplicate title was lost or not produced under the *Transfer of Land Act 1893*.

Where a paper title is in existence, a new title is created and registered in the name of the transferee. In the case of a digital title, a new edition of the duplicate digital title is issued.

Please refer to 3.6, on removal of encumbrances.

The issue of a receipt by the local government for money paid on the sale of the land is sufficient discharge. (Sch. 6.3 cl.6.)

Refer to Sale of Land Checklist [Attachment 2](#).

3.5 Leasing the Land

- When rates or service charges are due on rateable land and have not been paid for at least three years, a local government may take possession of the land and from time to time lease the land for a term, not exceeding seven years at one time, with such reservations, exceptions, covenants and conditions as the local government thinks fit. (s.6.65 and Sch. 6.2 cl.1.(1))
- The local government must have taken possession of the land, (See 3.3)
- Where the proposed lease of the land is to exceed 3 years, the local government is to produce the lease to the Registrar of Titles for registration purposes. (Sch. 6.2 cl.1.(2) and s.91 *Transfer of Land Act 1893*)

The following are some of Landgate's requirements for registration of leases which may apply.

- The consent of any mortgagee or annuitant registered in priority to the lease is required.
- A lease must be prepared on a Landgate L1 Form for a lease of freehold land.
- If the duplicate title is not produced for registration of the lease, the Registrar of Titles may with the consent of the Commissioner of Titles dispense with the duplicate title, but may cause orders and advertisements to be made as are provided for by the *Transfer of Land Act 1893* in the case of a duplicate certificate of title which is lost or not produced (Schedule 6.2 cl.1.(2) (b) of the *Local Government Act 1995*).
- Where the lease relates to a portion of a Lot or Location, it must have a Land Description that is defined by a sketch or an "Interest Only" Deposited Plan. A lease of part of a building may have a narrative land description (see paragraph 2.8.4 of the Landgate Practice Manual).
- The term of the lease must be clearly defined, i.e. must have a commencement date (which may be a past date or up to 21 years in the future) and either a finish date or a finite term.

Please note that this is not an exhaustive list of Landgate's requirements.

See paragraph 2.8 of the Landgate Practice Manual for further information on registration of leases.

- Land leased by the local government, exercising its power to do so under s.6.64(1)(a) of the Act, does not cease to be rateable land for the local government or prejudice or effect the recovery of rates or taxes due to the State or Commonwealth and their associated departments, instrumentalities and agencies. (s.6.66(1))(2))
- A lessee is entitled to possession as against persons with an estate or interest in the land, but this does not affect the rights of a local government under the lease, public easements that affect the land, or the rights of the State or Commonwealth and their associated departments, and agencies. (s.6.66(3))
- The local government is required to apply the rent or other money from the lease of the land in the manner set out in Sch. 6.2 cl.2. This lists the priority of allocation from the lease proceeds, summarised as follows;

Priority	Payment Allocation
1st	The costs and charges and expenses incurred by the local government in the land lease process.
2nd	Unpaid rates and service charges for the land.
3rd	Costs and other money due or imposed by the Crown or an instrumentality of the Crown (State, agency, department).
4th	Payment of any lease proceeds that remain to the person or persons with an entitlement to the land but for the lease. (Sch. 6.2 cl.2.)

3.6 Transfer of the Land to the Crown or to the Local Government

Where the land has been offered for sale for non payment of rates or service charges and a contract of sale has not been entered into at the expiration of 12 months from the date that the land is offered for sale by public auction notice (Form 5), the land may be transferred in fee simple, to the Crown in right of the State or to the local government. The transfer is subject to the *Transfer of Land Act 1893*, or by deed when it is not covered by the *Transfer of Land Act 1893*. (s.6.71(1); Sch. 6.3)

The local government must have taken possession of the land. (See 3.3)

Upon transfer to the Crown or to the local government, all encumbrances affecting the land are of no further force or effect against the land and the Registrar of Titles or Registrar of Deeds is to remove all encumbrances from the title to the land. (s.6.71(2))

Note: State Land Services (SLS) does assist local governments by accepting transfer of land under s.6.71 of the Act and re-releasing it under the *Land Administration Act 1997 (LAA)*, often with covenants or conditions requiring development within specified timeframes. SLS also actively identifies parcels of Crown land in town sites that may be released for development. However, there are no provisions in the LAA for enforcing development on freehold lots.

- A Transfer (Landgate Form T5) executed by the local government using its common seal is used for transfers of land that is under the *Transfer of Land Act 1893* (to either the Crown under section 6.71(1)(a) or to the local government under section 6.71(1)(b)).
- If the land is old system land which has not been brought under the *Transfer of Land Act 1893* the procedure for a conveyance of land under the *Registration of Deeds Act 1856* will apply. See paragraph 10.1.3 of Landgate Practice Manual.
- The Transfer (Landgate Form T5) must be supported by a statutory declaration made on the back page of the Form T5 by the Shire or Town clerk, attesting to compliance with the provisions of Part 6 Division 6, Subdivision 6 of the *Local Government Act 1995*.
- In circumstances where there is a duplicate certificate of title, it is not required to be produced but the Registrar may with the consent of the Commissioner of Titles dispense with the production of the duplicate certificate of title (if any). The Registrar has the power to make orders or require advertisement as if the duplicate title was lost or not produced under the *Transfer of Land Act 1893*.
- Where a paper title is in existence, a new title is created and registered in the name of the transferee. In the case of a digital title, a new edition of the duplicate digital title is issued.
- No stamp duty or registration fees are payable in respect of the Transfer.
- Please see below guidelines on removal of encumbrances.

Where a transfer or conveyance of an estate in fee simple is made under s.6.41(1)(b) to (d), this is not able to be brought to court for prosecution on the grounds that no case has arisen or the proper procedures were not followed or the power was otherwise improperly or irregularly exercised. (s.6.72)

Should a person claim that there has been an unauthorised or improper or irregular use of the power there is a remedy open to them in damages against the local government but not against the Crown. (s.6.72)

- When transferring the land to the Crown it is queried whether there is a requirement (referred to in the dot point below) to pay out Crown encumbrances as is stated below?

When transferring the land to the Crown or the local government, the local government is required to pay the sum secured by or payable under a mortgage, lease, tenancy, encumbrance or charge in favour of the Crown in right of the State or a department, agency, or instrumentality of the Crown in right of the State. (s.6.71(3))

See Landgate's procedures outlined above.

A transfer or conveyance of land to the Crown or a local government discharges the land and the owners, present and past, from any liability for rates, service charges or other money due to the local government that were at the time of transfer and secured by a charge over the land, or otherwise recoverable under the Act or another written law. (s.6.73(a) to (d))

3.7 Revestment of Land in the Crown

- Where rates and service charges are due and payable on vacant rateable land and have not been paid for at least the last three years, the local government may revest the land in the Crown in right of the State. (s.6.74(1))
- The local government must have taken possession of the land. (See 3.3)
- The local government is to give notice to the land owners at their last known address and to all interest holders shown on the Certificate of Title, of its intention to revest the land if rates, service charges, costs and expenses are unpaid by the date specified in the notice, (at least 30 days from the service date); and cause a copy of the notice of intent to be published in the Government Gazette. The notice of intent is to contain a statement that the person to whom the notice is issued may lodge an objection to the revestment within 30 days of the date of the notice. (s.6.74; FMR r.77(1)(a) (b) and (2))
- The local government is required to consider all objections received to the intention to revest notice. (s.6.74; FMR r.77(3))
- The next step is for the local government to make an application to the Minister, in the form of Form 6 (refer Attachment 7), to have the land revested in the Crown. Form 6 requires the Chief Executive Officer to confirm by completing, signing and dating the form certifying that the land meets the criteria for revestment and that the legislative process requirements to allow for the land to be considered by the Minister for revestment have been complied with. (s.6.75; FMR r.78(1))

- The Minister may grant the application and authorise the revestment to the Crown by completing a Form 7 (refer Attachment 8) and submitting it, together with a transfer or conveyance of the land, to the Registrar of Titles or the Registrar of Deeds for registration. (s.6.74; FMR r.78)

- Where rates and taxes have been outstanding for a period of three years, section 6.74 of the *Local Government Act 1995* allows the local government to have the land re-vested in the State of Western Australia. There is no requirement under this section for a local government to have attempted to sell the land.
- If the land is old system land which has not been brought under the *Transfer of Land Act 1893* the procedure for a conveyance of land under the *Registration of Deeds Act 1856* will apply. See paragraph 10.1.3 of the Landgate Practice Manual.
- Revestment is achieved by the lodgement of a Transfer (Landgate Form T9) if the land is under the *Transfer of Land Act 1893* executed by the Minister for Local Government and the Minister for Lands by appropriate delegation.
- The Transfer attracts no registration fees and no stamp duty.
- In circumstances where there is a duplicate certificate of title, it is not required to be produced but the Registrar may with the consent of the Commissioner of Titles dispense with the production of the duplicate certificate of title (if any).

The Registrar has the power to make orders or require advertisement as if the duplicate title was lost or not produced under the *Transfer of Land Act 1893*.

- If the land is under the *Transfer of Land Act 1893* the Registrar of Titles will cancel the certificate of title to the land and remove it from operation of the Transfer of Land
- Please see below guidelines (see 3.9) on removal of encumbrances.
- All rights benefiting the land being re-vested continue and are automatically brought forward onto the new Crown title.

3.8 Vestment of Land in the Local Government

- The local government must have taken possession of the land (See 3.3)
- Where 12 years have expired from the date of taking possession of the land under s.6.64 of the Act, and all outstanding rates and service charges have not been paid, the land has not been sold, or transferred to the Crown or to the local government, the fee simple in the land is to be transferred to the local government. (s.6.75(1)(a)(b))
- If the land is old system land which has not been brought under the *Transfer of Land Act 1893* the procedure for a conveyance of land under the *Registration of Deeds Act 1856* will apply. See paragraph 10.1.3 of the Landgate Practice Manual.
- A Transfer (Landgate Form T5) executed by the Local Government using its common seal is used for a transfer of land that is under the *Transfer of Land Act 1893*.

- The Transfer (Landgate Form T5) must be supported by a statutory declaration made on the back page of the Form T5 by the Local Government's Chief Executive Officer, attesting to compliance with the provisions of Part 6 Division 6, Subdivision 6 of the *Local Government Act 1995*.
- In circumstances where there is a duplicate certificate of title, it is not required to be produced but the Registrar may with the consent of the Commissioner of Titles dispense with the production of the duplicate certificate of title (if any). The Registrar has the power to make orders or require advertisement as if the duplicate title was lost or not produced under the *Transfer of Land Act 1893*.
- Where a paper title is in existence, a new title is created and registered in the name of the transferee. In the case of a digital title, a new edition of the duplicate digital title is issued.
- No stamp duty or registration fees are payable in respect of the Transfer.
- Please see below guidelines on removal of encumbrances.

- The transfer of the land to the local government is free from encumbrances other than being subject to;
 - easements in favour of the public that affect the land,
 - the rights of the Crown in right of the State, or a department, agency, or instrumentality of the Crown in right of the State or Commonwealth, and
 - rates and taxes (other than local government rates and taxes) due on the land. ((s.6.75(1)(c)(d)(e) (2); and Sch. 6.3)

3.9 Removal of Encumbrances under the *Local Government Act 1995*

3.9.1 Transfers to a Local Government or third parties (other than the Crown)

Upon registration of the Transfer (T5) by the Registrar of Titles, encumbrances other than encumbrances which fall into the statutory exceptions set out in sections 6.75(1)(c), (d) or (e) of the *Local Government Act 1995* are automatically removed from the title to the land.

The statutory exceptions are:

1. easements in favour of the public which affect the land;
2. the rights of the Crown in right of the State or Commonwealth or a department or agency or instrumentality in right of the State or Commonwealth; and
3. rates and taxes (other than local government rates and service charges) due on the land.

Depending on their nature, these encumbrances may be shown as encumbrances on page 2 of the Transfer or withdrawn by the relevant department or agency to permit registration of the Transfer and then (if necessary) re-lodged.

With the exception of caveats which fall into the statutory exceptions in section 6.75(1) (c)-(e) of the *Local Government Act 1995*, caveats (including "absolute caveats") are automatically removed upon registration of a Transfer (Landgate Form T5) by a local government exercising its power to sell or transfer the land to a third party or itself for non-payment of rates under the Act.

As a general rule Registrar's Caveats (lodged by the Registrar of Titles at the direction of the Commissioner of Titles under section 188(iii) of the *Transfer of Land Act 1893*) are removed by the act of registration of a transfer by a local government to a third party or itself under the Act (as indicated above). However, where the purpose of a Registrar's Caveat is to protect a right of the State or its agency, department or instrumentality, for example, in the case of an error or wrong description in the land or fraud the Registrar's Caveat is required to be removed by the Registrar of Titles at the direction of the Commissioner of Titles. **Please note:** there may be other exceptions to this rule.

Where a paper title is in existence, a new title is created and registered in the name of the transferee free from encumbrances except those referred to in section 6.75(1),(c), (d) or (e). In the case of a digital title, a new edition of the duplicate digital title is issued.

3.9.2 Transfers to the Crown

Where land is transferred to or transferred and vested in the State of Western Australia by a local government under sections 6.71(1)(a) or 6.74 of the Act respectively, encumbrances of every kind including all caveats (and Registrar's Caveats) are automatically removed from the title to the land.

Note: If the land is (or is designated to become) part of the Dampier to Bunbury Natural Gas Pipeline (DBNGP) corridor under the Dampier to *Bunbury Natural Gas Pipeline Act 1992*, other statutory provisions do not apply without approval of the DBNGP Land Access Minister.

Attachment 1

Rates – Sale of Land

Ward	All
File Ref:	RV/DR/2
Date	3 March 2011
Ref	JEAH
Responsible Manager	Manager Financial Services

In Brief:

- Sale of Land – recovery of rates in arrears for a period of three (3) or more years.
- Recommendation is that Council proceeds to sell (4) arrears of 3 or more years, and recover from the proceeds of sale the outstanding balances which total \$26,095.87.

Tabled Items

Nil

Officer Interest Declaration

Nil

Strategic Implications

Corporate Services: – to achieve maximum community benefit from effective use of resources (staff, finances and information technology).

Legislation Implications – S6.64 of the *Local Government Act 1995* states:

(1) If any rates or service charges which are due to a local government in respect of any rateable land have been unpaid for at least 3 years the local government may, in accordance with the appropriate provisions of this Subdivision take possession of the land and hold the land as against a person having an estate or interest in the land and –

- from time to time lease the land;
- sell the land;
- cause the land to be transferred to the Crown; or
- cause the land to be transferred to itself.

(2) On taking possession of any land under this section, the local government is to give to the owner of the land such notification as is prescribed and then to affix on a conspicuous part of the land a notice, in the form or substantially in the form prescribed.

(3) Where payment of rates or service charges imposed in respect of any land is in arrears the local government has an interest in the land in respect of which it may lodge a caveat to preclude dealings in respect of the land, and may withdraw caveats so lodged by it.

Council Policy/Local Law Implications

With reference to F43/92 dated 4 March 1992, Council resolved as part of the procedures to be employed for the collection of outstanding rates to review on an annual basis those properties where despite all efforts made to obtain payment on the overdue charges, rates arrears that had accrued and become in arrears by three or more years.

Those properties would then become the subject of recovery procedures, which with the approval of Council, would involve the implementation of action under the relevant sections of the *Local Government Act*, to sell the properties in order to recover the overdue rates.

Budget/Financial Implications

The sale of this land will equate to a decrease in the level of outstanding rates of \$26,095.87.

Consultation

Nil

Background

Analysis

There are currently 4 properties that have rates outstanding by three or more years for which it has not been possible to enter into acceptable and successful arrangements for the payment of the balance owing. In each instance, a written notification has been directed to the last known postal address of the ratepayers and the property advising that it will be our intention to refer the matter to Council with a recommendation to sell the property in order to recover the outstanding balance.

The following is a list of those properties that have rates currently in arrears by three or more years, together with a brief history of the action taken to date.

Minor Case Claim*	MCC (ne General Procedure)
Property Sale & Seizer Order*	PSSO (ne Warrant of Execution)
Direct Debit Request Form	DDR/CPR
Centrepay*	

(*refer last page of this attachment for explanation of terms)

1.		2.	
Ward	North	Ward	South
Assessment	22391	Assessment	92449
Type / Zoning	Residential R12.5/R25	Type / Zoning	Residential R15/R25
Period Outstanding	2007/08 – 2010/11	Period Outstanding	2007/08 – 2010/11
Amount Outstanding	\$5,871.47	Amount Outstanding	\$5,623.15
Payment	10 July 2007 \$1,350.43	Payment	6 March 2007 \$936.75
Recovery Action	Jan 08 Intention to MCC letter Feb 08 MCC 232/08 Sept 08 Intention to PSSO Nov 09 Intention to MCC letter Jan10 MCC 90/2010 Feb 10 MCC Served Aug 10 Intention Proceed with PSSO Dec 10 Notice of Intention to sell S6.64 included DDR Mar 11 Letter Advising Ratepayers about report to Council to sell property at next Council Meeting 28 March 2011	Recovery Action	Jan 08 Intention to MCC letter Feb 08 MCC 373/08 Sept 08 Intention to PSSO Nov 09 Intention to MCC letter Jan10 MCC 90/2010 Feb 10 MCC Served Aug 10 Intention Proceed with PSSO Dec 10 Notice of Intention to sell S6.64 included DDR Mar 11 Letter Advising Ratepayers about report to Council to sell property at next Council Meeting 28 March 2011
Response	The owner has not responded to recent notices or correspondence.	Response	The owners have not responded to recent notices or correspondence.

3.		4.	
Ward	East	Ward	West
Assessment	92980	Assessment	94885
Type / Zoning	Residential R15/R25	Type / Zoning	Residential R15/R25
Period Outstanding	2007/08 – 2010/11	Period Outstanding	2007/08 – 2010/11
Amount Outstanding	\$5,596.63	Amount Outstanding	\$9,004.62
Payment	27 December 2006 \$655.98	Payment	2 October 2008 \$2,000.00
Recovery Action	Jan 08 Intention to MCC letter Feb 08 MCC 374/08 Aug 08 Accepted DDR all payments dishonoured Sept 08 Intention to PSSO Nov 09 Intention to MCC letter Jan 10 MCC 90/2010 Feb 10 MCC Served Aug 10 Intention Proceed with PSSO Dec 10 Notice of Intention to sell S6.64 included DDR Mar 11 Letter Advising Ratepayers about report to Council to sell property at next Council Meeting 28 March 2011	Recovery Action	Nov 05 Intention to MCC letter May 06 MCC 649/06 Oct 06 Intention to PSSO Jan 10 Intention to MCC letter May 10 MCC 1012/2010 Aug 10 Intention Proceed with PSSO Dec 10 Notice of Intention to sell S6.64 included DDR Mar 11 Letter Advising Ratepayers about report to Council to sell property at next Council Meeting 28 March 2011
Response	The owner has not responded to recent notices or correspondence.	Response	The owners have not responded to recent notices or correspondence.

A summary of the owners of the properties referred to above is contained in a confidential attachment to this Agenda.

(Refer to Attachment "B-2" – Summary of Attachments as circulated with the Agenda.)

Details Of Proposal

It is proposed to sell the land to recover outstanding rates and charges in excess of 3 years, in accordance with

Section 6.64(1)(b) of the *Local Government Act 1995*.

Comment

Options

Option 1 – Exercise the provisions of Section 6.64 of the *Local Government Act 1995*

- given the high level of the debt, and the amount of time that has been afforded to enable the ratepayers to either clear or reduce the debt, it is appropriate to apply the relevant section of the *Local Government Act 1995* empowering the sale of land provisions in relation to unpaid rates and charges.

Option 2 – Exercise the provisions of Section 6.74 of the *Local Government Act 1995*

- apply to the Minister to have the land re-vested in the Crown in the right of the State.

Option 3 – Exercise the provisions of Section 6.75 of the *Local Government Act 1995*

- make application for the land to be vested in the local government.

Conclusion

It is suggested that Council apply the provisions of Section 6.64 of the *Local Government Act 1995* and sell the land in respect of the unpaid rates and charges, which are in arrears for a period of excess of 3 years.

CS24/3/11 Recommendation

That Council pursuant to Section 6.64(1) (b) of the *Local Government Act 1995*, proceed to sell the properties listed hereunder which have rates in arrears for 3 or more years, and recover from the proceeds of sale the outstanding balances which total \$26,095.87.

List of Properties by Assessment Number

Assessment 22391

Assessment 92449

Assessment 92980

Assessment 94885

Moved Cr Buck

Motion Carried (7-0)

* Explanation of Terms

Minor Case Claim (MCC) –

This is a process for recovering minor debts in the local Magistrate's Court. It is for the recovery of amounts of \$10,000 or less and is aimed at parties to generally come to an agreement without lawyers.

Property Sale and Seizure Order (PSSO) –

A Property (Sale and Seizure) Order authorises a Bailiff to seize and sell as much of your real or personal property as necessary to pay the judgement debt.

Direct Debit Request Form

Centrepay (DDR/CPR) –

Centrepay is a free bill-paying service offered to customers receiving payments from Centrelink. It can be used to pay bills (such as rent, gas, water and electricity) through a series of regular deductions from a recipient's Centrelink payments.

Attachment 2

Sale of Land Checklist

Once council has resolved to sell land:-

<input type="checkbox"/>	Check the overdue rates (and charges) and “age” of the debt – ensure that there is an amount of rates which has been outstanding for a period in excess of at least 3 years.	Section 6.64(1)
<input type="checkbox"/>	Check that legal action has been attempted at least once in the last 3 years to recover the outstanding rates.	Section 6.68(1)
<input type="checkbox"/>	Order an updated title search.	
<input type="checkbox"/>	Issue a Notice Requiring Payment (Form 4) to be served on the owner as per the owner’s address shown on the Certificate of Title. Owner is given 3 months in which to pay and avoid his land being sold.	Section 6.68(3) Schedule 6.3 1.(1)(a); FMR r. 74 Form 4
<input type="checkbox"/>	Serve a copy of the Notice Requiring Payment (Form 4) on anyone with an estate or interest in the property (to the address shown on the title).	Schedule 6.3.1(1)(b)
<input type="checkbox"/>	A copy of the Notice Requiring Payment (Form 4) to be displayed on Council’s official noticeboard for a minimum of 35 days. Ensure that the Form 4 is duly stamped with the date first displayed and the date removed – show signature of authorised person plus witness.	Schedule 6.3.1(1)(c)
<input type="checkbox"/>	Serve a copy of Form 2 on the owner.	Section 6.64(2); FMR r.72
<input type="checkbox"/>	And also attach a copy of Form 3 to a conspicuous part of the land in order to take possession of the land. Obtain an affidavit of service regarding Form 3.	Section 6.64(2); FMR r.73
<input type="checkbox"/>	Council is to appoint a time no less than 3 months and no more than 12 months after service of the Notice of payment (Form 4) for the public auction. A sale has to happen within 12 months of the date the land is offered for sale or proceedings lapse.	Schedule 6.3 cl.7
<input type="checkbox"/>	Issue a Statewide public notice.	Schedule 6.3 cl.2; FMR r.75; Form 5
<input type="checkbox"/>	Register at Landgate, a Memorial of the Statewide public notice.	Schedule 6.3 cl.2 (3)
<input type="checkbox"/>	Organise the auction.	Schedule 6.3 cl.3
<input type="checkbox"/>	Attend the auction.	Schedule 6.3 cl.3
<input type="checkbox"/>	If sold at auction, arrange settlement.	Schedule 6.3 cl.4 & 6.3 cl.5

NB: All legislative references are the *Local Government Act 1995* and associated regulations.

Attachment 3

Form 2

[reg. 72]

Local Government Act 1995

Local Government (Financial Management) Regulations 1996

Notification of taking possession of land under section 6.64 of the *Local Government Act 1995*

TO: ⁽¹⁾

Notice is hereby given that the sum of \$ ⁽²⁾ having been unpaid to the ⁽³⁾ Shire/Town/City of ⁽⁴⁾ for a period of 3 years for ⁽³⁾ rates/ service charges in respect of the land situated at ⁽⁵⁾

.....
and being ⁽⁶⁾

the local government has taken possession of the land pursuant to section 6.64 of the *Local Government Act 1995*, and in accordance with that section intends to

- ⁽³⁾ (a) lease the land;
- ⁽³⁾ (b) sell the land;
- ⁽³⁾ (c) cause the land to be transferred to the Crown;
- ⁽³⁾ (d) cause the land to be transferred to the local government.

Signed for and on behalf of the ⁽³⁾ Shire/Town/City of ⁽⁴⁾
this ⁽⁷⁾ day of, 20.....

.....
CEO

- (1) insert name of owner of land or }owner of (5)~
- (2) insert amount
- (3) delete the one that does not apply
- (4) insert name of local government
- (5) insert address or other details sufficient to identify land
- (6) insert title particulars of land
- (7) insert date

Attachment 4

Form 3

[reg. 73]

Local Government Act 1995

Local Government (Financial Management) Regulations 1996

Notice to be affixed on land on taking possession under section 6.64 of the *Local Government Act 1995*

TO: ⁽¹⁾

The ⁽²⁾ Shire/Town/City of ⁽³⁾ has taken possession of this land situated at ⁽⁴⁾

and being ⁽⁵⁾

in accordance with section 6.64 of the *Local Government Act 1995*, and will in accordance with that section

- ⁽²⁾ (a) lease the land;
- ⁽²⁾ (b) sell the land;
- ⁽²⁾ (c) cause the land to be transferred to the Crown;
- ⁽²⁾ (d) cause the land to be transferred to the local government.

Signed for and on behalf of the ⁽²⁾ Shire/Town/City of ⁽³⁾

this ⁽⁶⁾ day of, 20.....

.....
CEO

- (1) insert name of owner of land or }owner of (4)~
- (2) delete the one that does not apply
- (3) insert name of local government
- (4) insert address or other details sufficient to identify land
- (5) insert title particulars of land
- (6) insert date

Attachment 5

Form 4

[reg. 74]

Local Government Act 1995

Local Government (Financial Management) Regulations 1996

Notice pursuant to Schedule 6.3 of the *Local Government Act 1995* requiring payment of outstanding rates or service charges

TO: ⁽¹⁾

Notice is hereby given that the sum of \$ ⁽²⁾ has been owing to the ⁽³⁾ Shire/Town/City of ⁽⁴⁾ for a period of 3 years for ⁽³⁾ rates/service charges in respect of the land described below

and unless payment is made of the sum of \$ ⁽²⁾ within 3 months from the date of this notice the local government will, pursuant to section 6.64 of the *Local Government Act 1995*, offer the land for sale by public auction at a time and place appointed by the local government.

Signed for and on behalf of the ⁽³⁾ Shire/Town/City of ⁽⁴⁾
this ⁽⁵⁾ day of, 20.....

.....
CEO

Description of Land etc.

Names of owners and all other persons appearing to have an estate or interest in the land	Description of land referred to, including title references
⁽⁶⁾	⁽⁶⁾

- (1) insert identity or description of person to whom notice is being served
- (2) insert amount
- (3) delete the one that does not apply
- (4) insert name of local government
- (5) insert date
- (6) insert details

Attachment 6

Form 5

[reg. 75]

Local Government Act 1995

Local Government (Financial Management) Regulations 1996

Notice pursuant to Schedule 6.3 of the *Local Government Act 1995* of sale of land for non-payment of outstanding rates or service charges

Notice is hereby given that, under section 6.64 of the *Local Government Act 1995*, as ⁽¹⁾ rates/service charges have been owing for a period of at least 3 years the ⁽¹⁾ Shire/Town/City of ⁽²⁾ is to offer for sale by public auction at ⁽³⁾ on the ⁽⁴⁾ day of, 20..... the land described below.

Signed for and on behalf of the ⁽¹⁾ Shire/Town/City of ⁽²⁾ this ⁽⁴⁾ day of, 20.....

.....
CEO

Description of Land etc.

Description of land and lot or location number	
Plan or Diagram Number	
Title reference	
Area	
Street	
Description of improvements, if any	
Name of Owner	
Name of other persons appearing to have an estate or interest	
Rates/service charges outstanding	
Other charges due on the land	

- (1) delete the one that does not apply
- (2) insert name of local government
- (3) insert details
- (4) insert date

Attachment 7

Form 6

[reg. 78(1)]

Local Government Act 1995

Local Government (Financial Management) Regulations 1996

Application to the Minister for land to be revested in the Crown
Local Government Act 1995 Application under s.6.74

TO: The Hon. Minister

The ⁽¹⁾ Shire/Town/City of ⁽²⁾ requests that the Minister approve the revestment in the Crown of the land described below pursuant to section 6.74 of the *Local Government Act 1995*, by the reason that the land is;

- (a) rateable land;
- (b) vacant; and
- (c) land in respect of which ⁽¹⁾ rates/service charges have been unpaid for a period of at least 3 years.

I the undersigned certify that, in respect of the stated land;

- (d) 30 days' notice of intent was delivered to the last known address of the owner(s) of the land;
- (e) 30 days' notice of intent was issued to the last known address of all persons who are noted on the certificate of title to the land as having an interest in the land (by way of encumbrance or otherwise);
- (f) a copy of that notice was published on page of the Government Gazette of ⁽³⁾; and
- (g) after 30 days

⁽¹⁾ no objections were received

⁽¹⁾ objections were received from ⁽⁴⁾ people and duly considered ⁽⁴⁾ by the local government.

(Copies of the objections and associated council resolutions are attached).

Signed for and on behalf of the ⁽¹⁾ Shire/Town/City of ⁽²⁾
this ⁽³⁾ day of, 20.....

.....
CEO

- (1) delete the one that does not apply
- (2) insert name of local government
- (3) insert date
- (4) insert number of persons

Names of owners and all other persons appearing to have an estate or interest in the land	Description of land referred to, including title references
(1)	(1)

(1) insert details

Attachment 8

Form 7

reg. 78(2)]

Local Government Act 1995

Local Government (Financial Management) Regulations 1996

Notification by Minister of grant of application for revestment of land in the Crown
Local Government Act 1995 – Ministerial approval under s.6.74

I, being the Minister charged for the time being with the administration of the *Local Government Act 1995*, grant the application submitted by the ⁽¹⁾

Shire/Town/City of (2)

on the ⁽³⁾ day of 20....., and authorise the land described below to be revested in the Crown.

.....
 Minister

Date ⁽³⁾

Description of Land etc.

Names of owners and all other persons appearing to have an estate or interest in the land	Description of land referred to, including title references
(4)	(4)

- (1) delete the one that does not apply
- (2) insert name of local government
- (3) insert date
- (4) insert details

These guidelines are also available on the Department's website at www.dlgc.wa.gov.au



Government of **Western Australia**
Department of **Local Government and Communities**




Local Government Advisory Hotline
1300 762 511

Email: lghotline@dlgc.wa.gov.au
8.30am–5.00pm, Monday to Friday

About the Guideline series

This document and others in the series are intended as a guide to good practice and should not be taken as a compliance knowledge, understanding, observation of, and appropriate consultation on contemporary good practice in local government. Guidelines may also involve the Department's views on the intent and interpretation of relevant legislation.

All guidelines are subject to review, amendment and re-publishing as required. Therefore, comments on any aspect of the guideline are welcome. Advice of methods of improvement in the area of the guideline topic that can be reported to other local governments will be especially beneficial.



For more information about this and other guidelines, contact the Local Government Regulation and Support Branch at:

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Freecall (Country only): 1800 620 511

Email: info@dlgc.wa.gov.au Website: www.dlgc.wa.gov.au

Translating and Interpreting Service (TIS) – Tel: 13 14 50

Revestment of Land in the Local Government

**The Department is not required under the Local Government Act 1995 to assess an application for revestment of land to a local government*

Revestment of Land in Local Government

Under the *Local Government Act 1995*, a local government may take possession of land where rates or services charges for that land remain unpaid for 3 years. The local government may revest this land to itself under the *Local Government Act 1995*, in the following circumstances:

- The local government has taken possession of the land and tried to sell the land for at least 12 months without success (*Local Government Act 1995* section 6.71), or
- The local government has had possession of the land for 12 years without selling it, or transferring it to the Crown (*Local Government Act 1995* section 6.75).

Procedure for Revestment under section 6.71

1. Non-payment of rates or service fees for 3 years – sections 6.64(1), 6.68

- The local government should carry out preliminary checks to ensure the land in question complies with section 6.64 and 6.71 of the *Local Government Act 1995*. These checks have been detailed in the Departments Guidelines “3. Matters to check” on page 4: https://www.dlgs.wa.gov.au/Publications/Documents/DLGC_LG_Operational_Guideline_22.pdf#search=possession%20of%20land
- Where rates or service charges have not been paid, the local government should attempt to locate the owner’s whereabouts within the 3 year period:
 - If the owner’s whereabouts are known: in accordance with section 6.68 of the *Local Government Act 1995*, the local government must attempt at least once under section 6.56 to recover money due to it from the owner, unless the cost of the proceedings under 6.56 will equal or exceed the value of the land. Section 6.56 provides that the local government may recover unpaid rates or service charges in court.
 - If the owner’s whereabouts are unknown: the local government must take reasonable steps to locate the owner. The Departments Guidelines “1. Introduction” details what possible steps the local government may take in locating the owner of the land:

2. Taking possession of the land – section 6.64(2)

- In order to take possession of the land in accordance with section 6.64(2) of *the Local Government Act 1995*, the local government must:
 - give the owner a notification that the local government is taking possession of the land using Form 2 from regulation 72 of the *Local Government (Financial Management) Regulations 1996*, and
 - affix on a conspicuous part of the land, Form 3 from regulation 73 of the *Local Government (Financial Management) Regulations 1996*.

3. Decision to sell the land – section 6.68, Schedule 6.3 clause 1.

- The local government may choose to exercise the power to sell the land. The local government must fulfil the requirements set out in Schedule 6.3 of the *Local Government Act 1995*.
- Where the local government decides to exercise the power to sell the land and they have not attempted within the 3 years to recover the money owing through court proceedings under section 6.56 of the *Local Government Act 1995*, in accordance with section 6.68(3A) they must record in the minutes of their meeting:
 - their decision to exercise the power of sale of the land;
 - their decision to previously not recover the money under section 6.56 of the *Local Government Act 1995*, and
 - their reasons for this decision.
- Under clause 1 of Schedule 6.3 of the *Local Government Act 1995*, upon their decision to sell the land the local government must give notice to the owner of the land that payment of outstanding rates or service charges is required, and that the land will be offered for sale where there is a default of payment. Clause 1 states that the notice must be in, or substantially in, the form of Form 4 from regulation 74 of the *Local Government (Financial Management) Regulations 1996*.
 - Under clause 1 of Schedule 6.3 the notice must:
 - be in writing and dated and signed by the CEO;
 - specify the land to which the amounts are owing;
 - specify the total amounts owing, and

- include a statement that in default of payment the land will be offered for sale by public auction upon the expiration of 3 months from the date of the notice, at a time appointed by the local government.
- o Under clause 1 of Schedule 6.3 the Form 4 notice must be:
 - given or sent by mail to the owner of the land (sent to the owners address as appears in a register under the *Transfer of Lands Act 1893* or in a memorial or record kept under the *Registration of Deeds Act 1856*);
 - served or sent to any other person who has an estate or interest in the land, and
 - posted on the official notice board of the local government for not less than 35 days.

Where the owner cannot be located, the form is to be displayed:

- at least once in the local newspaper circulating generally throughout the district;
- on the notice board of the local government offices for not less than 35 days, and
- on the notice board of every local government library in the district for not less than 7 days.

4. Sale Requirements – Schedule 6.3 clauses 1(4), 2 and 7.

- The local government is to appoint a time when the land will be offered for sale by public auction. In accordance with Schedule 6.3 clause 1.(4), this time must not be less than 3 months and not more than 12 months from the service of the above notice (Form 4).
- In accordance with clause 2 Schedule 6.3, the local government must give Statewide public notice of the sale of the land. In regards to the form of the notice, the local government can use Form 5 (Notice of Sale) from Regulation 75 of the *Local Government (Financial Management) Regulations 1996*, or may give notice by such other means as it considers necessary or desirable (however the advertisement must be substantially in the form of Form 5).
- The Statewide public notice:
 - o Can include land owned by more than one owner, and
 - o Must describe the land and improvements, if any, on the land, so as to identify the land and convey to persons interested in the sale, the condition of the land and improvements.
- The Statewide public notice is to be displayed:
 - o At least once in a newspaper circulating generally throughout the State;

- on the notice board of the local government offices for not less than 7 days, and
- on the notice board of every local government library in the district for not less than 7 days.
- The local government must deliver a Memorial of Advertisement of the Statewide public notice to the Registrar of Titles, or Registrar of Deeds and Transfers, to register the memorial.

The Memorial of Advertisement sent to the Registrar must contain:

- A true copy of the original advertisement certified as such by the CEO of the relevant local government;
- A copy of the full page of the state-wide newspaper containing the notice of sale;
- Landgate form B2 (Blank instrument form) or B4 (coversheet) as the back page of the Memorial of Advertisement with all preparation and lodgement details completed on the form.
- A letter will be sent to the local government from the Registrar advising if the Memorial of Advertisement has been registered.
- The registered memorial acts as an absolute caveat and prevents the Registrar of Titles, or the Registrar of Deeds and Transfers, from accepting for registration an instrument affecting the land without the consent of the local government. However the memorial ceases to be in effect 12 months from the day the land was offered for sale or no later than 12 months from the day when the memorial was registered.
- If the owner pays the outstanding money to the local government under section 6.69 of the *Local Government Act 1995* within the 12 month period, the local government can send a certificate signed by the CEO to the Registrar stating that the rates, costs and expenses have been paid in respect of a specified piece of land, and the Registrar can cause the memorial to cease.
- Please refer to the Landgate Land Titles Registration Practice Manual, Edition 13.0, paragraph 11.4.17.2 for further information.
https://www0.landgate.wa.gov.au/__data/assets/pdf_file/0005/11021/Edition-13.0_08.10.15.pdf
- Under Schedule 6.3 clause 7 of the *Local Government Act 1995*, the local government's power of sale ceases after 12 months. The local government will need to begin the proceedings to exercise the power of sale again if they wish to continue pursuing the sale of the land.
- If an offer for the sale of the land is made, please refer to the Departments Guidelines from page 9 for further requirements:

https://www.dlgc.wa.gov.au/Publications/Documents/DLGC_LG_Operational_Guideline_22.pdf#search=possession%20of%20land

5. Revestment in the Local Government – section 6.71

- Please refer to the Landgate Land Titles Registration Practice Manual, Edition 13.0, paragraph 2.2.9 to ensure compliance with section 6.71 of the *Local Government Act 1995*.
https://www0.landgate.wa.gov.au/__data/assets/pdf_file/0005/11021/Edition-13.0_08.10.15.pdf
- Under section 6.71(1)(b) of the *Local Government Act 1995*, the local government can transfer the land/ estate in fee simple to itself, if the land has not been sold after 12 months.
- If the local government chooses to transfer the land to itself, under section 6.71(3) it must pay any sum secured by or payable under:
 - a mortgage,
 - lease,
 - tenancy,
 - encumbrance,
 - or chargein favour of the Crown in right of the State or a department, agency, or instrumentality of the Crown in right of the State.
- The transfer of the land to the local government is subject to the *Transfer of Land Act 1893*, or by deed when it is not covered by the *Transfer of Land Act 1893*.

For land that falls under the *Transfer of Lands Act 1893*

- To transfer land that falls under the *Transfer of Lands Act 1893*, the local government must complete Transfer of Land Form T5 using its common seal, and send it to Landgate. The Transfer of Land (Sale for Rates) Form T5 is accessible on the Landgate website: [https://www0.landgate.wa.gov.au/docvault.nsf/web/FREEHOLD_LRFORMS/\\$file/FOR_DLI_T5.pdf](https://www0.landgate.wa.gov.au/docvault.nsf/web/FREEHOLD_LRFORMS/$file/FOR_DLI_T5.pdf)

- The local government clerk must also complete a statutory declaration on the back of Form T5, attesting to compliance with the provisions of Part 6 Division 6, Subdivision 6 of the *Local Government Act 1995*.
- The local government should also detail on page 2 of Form T5, any encumbrances on the land.
- In accordance with Clause 8(2) of Schedule 6.3 of the *Local Government Act 1995*, where there is a duplicate certificate of title, it is not required to be produced however the Registrar may, with the consent of the Commissioner of Titles, dispense with the production of the duplicate certificate of title. The Registrar may make orders or require advertisement as if the duplicate title was lost or not produced under the *Transfer of Lands Act 1893*.
- Clause 8(1) of Schedule 6.3 of the *Local Government Act 1995* provides that the Registrar of Titles may register the transfer of land to the local government provided the transfer is in the approved form.

For land that does not fall under the *Transfer of Lands Act 1893*

- Land that does not fall under the *Transfer of Lands Act 1893*, is land that was alienated from the Crown before 1 July 1875 and has not thereafter been brought under the operation of the *Transfer of Lands Act 1893*. The procedure for conveyance of this land falls under the *Registration of Deeds Act 1856*.
- The local government will need to lodge the registration of the transfer of land with the Registrar of Deeds. The Landgate Land Titles Registration Practice Manual, Edition 13.0, paragraph 10.1, explains the procedures of registration and conveyance. https://www0.landgate.wa.gov.au/_data/assets/pdf_file/0005/11021/Edition-13.0_08.10.15.pdf

6. Removal of Encumbrances under the Local Government Act 1995

- Upon registration of the Transfer (T5) by the Registrar of Titles, encumbrances except the below exceptions, are automatically removed from the title of the land in accordance with clause 8(3)(b) of Schedule 6.3 of the *Local Government Act 1995*.
- The following encumbrances, are statutory exemptions under section 6.75(1)(c), (d), (e) of the *Local Government Act 1995* and will not be automatically removed from the title to

the land in accordance with clause 8(3)(b) of Schedule 6.3 of the *Local Government Act 1995*:

- o Easements in favour of the public which affect the land;
- o The rights of the Crown in right of the State or Commonwealth or a department or agent or instrumentality in right of the State or Commonwealth; and
- o Rates and taxes due on the land (other than local government rates and service charges).

Checklist of Documents

Document	Source	Sent to/ displayed
Form 2	Regulation 72, Schedule 2, <i>Local Government (Financial Management) Regulations 1996</i>	Sent to the owner of the land.
Form 3	Regulation 73, Schedule 2 <i>Local Government (Financial Management) Regulations 1996.</i>	Affixed to the land in a conspicuous place.
Form 4	Regulation 74, Schedule 2 <i>Local Government (Financial Management) Regulations 1996.</i>	Sent to the owner of the land, and any other person with an estate or interest in the land. Displayed on the local government offices notice board for 35 days. OR Displayed in the local newspaper, on the local government offices notice board for 35 days, on the notice board of every local government library in the district for 7 days.
Form 5	Regulation 75, Schedule 2 <i>Local Government (Financial Management) Regulations 1996.</i>	Displayed in the State newspaper, on the local government offices notice board for 7 days, on the notice board of every local government library in the district for 7 days.
Memorial of Advertisement: True copy of original Statewide advertisement	Generated by the local government and certified by the CEO of the relevant local government	Landgate – The Registrar of Titles, or the Registrar of Deeds and Transfers.

Memorial of Advertisement: A copy of the Statewide advertisement in the State newspaper	State newspaper	Landgate – The Registrar of Titles, or the Registrar of Deeds and Transfers.
Memorial of Advertisement: Landgate form B2 or B4	Landgate for form B2 or B4	Landgate – The Registrar of Titles, or the Registrar of Deeds and Transfers.
Transfer of Land Form T5	Landgate for form T5	Landgate – Registrar of Titles.