



CEO & MCS ATTACHMENT BOOKLET FOR ORDINARY COUNCIL MEETING

19 March 2025 at 5:00pm

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OUTBUILDINGS

LOCAL PLANNING POLICY

PURPOSE

Local Planning Policies assist the local government in making decisions under the Scheme.

It is not intended that a policy be applied rigidly, but each planning application be examined on its merits, with the objectives and intent of the policy the key for assessment. However, it should not be assumed that the local government, in exercising its planning discretion, will be limited to the policy provisions and that mere compliance will result in an approval.

The Shire encourages applicants to produce innovative ways of achieving the stated objectives and acknowledges that these may sit outside the more traditional planning and architectural approaches. In these instances, the local government is open to considering (and encourages) well-presented cases, during pre-application consultation, having due regard to the outcome of any public consultation undertaken and the orderly and proper planning of the locality.

SCOPE

A Local Planning Policy is not part of the Scheme and does not bind the local government in respect of any application for planning approval but the local government is to have due regard to the provisions of the Policy and the objectives which the Policy is designed to achieve before making its determination. The Scheme prevails should there be any conflict between this Policy and the Scheme.

OBJECTIVES

1. To provide development standards for outbuildings specific to the Shire of Mingenew, as appropriate.
2. To provide a clear definition of what constitutes an "outbuilding".
3. To ensure that outbuildings are not used for habitation, commercial or industrial purposes by controlling building size and location.
4. To limit the visual impact of outbuildings.
5. To encourage the use of outbuilding materials and colours that complement the landscape and amenity of the surrounding areas.
6. To ensure that the outbuilding remains an ancillary use to the main dwelling or the principle land use on the property.
- 6-7. To alter the deemed to comply provisions of the R-Codes for Outbuildings.

DEFINITIONS

'**Outbuilding**' means an enclosed non-habitable structure that is detached from any dwelling. For the purpose of this policy an open sided, roofed patio completely detached from the dwelling is also considered an outbuilding. For the purpose of this policy a non-enclosed addition to an existing outbuilding (e.g. veranda, patio, lean-to or carport etc.) shall constitute an extension to that outbuilding.

‘Front Building Line’ means the closest point of a house to the front boundary, drawn parallel to the that boundary. In the case of a corner lot, the front building line applies to both streets.

POLICY PROVISIONS

General

1. Pre-fabricated garden sheds, “cubby houses”, kennels and other animal enclosures (such as aviaries, stables) less than 9m² in total aggregate area and less than 2.5m in height (measured from natural ground level) are exempt from this policy provided they are located to the rear of the house, and of a design and colour considered in keeping with the amenity of the area by the local government.
2. Other than for general storage and/or agricultural purposes an outbuilding shall not be used for any commercial or industrial use without prior approval from Council.
3. The storage of accumulated personal items and any items in connection with a commercial or industrial operation (e.g. building materials, earthmoving equipment etc.) is considered contrary to the objectives of this policy and is therefore not considered sufficient justification for an increase in the maximum standards prescribed.

Height, Size and Setbacks

Outbuildings within the Residential, Rural Townsite or Tourism zones shall;

- (a) be single storey;
- (b) be located behind any dwelling on site;
- (c) meet all setback requirements set out in the Local Planning Scheme and this policy;
- (d) not be approved by the local government on a lot not containing a dwelling;
- (e) be attached to, or setback 1.8m from any dwelling and 1.2m from any septic tank.

The following maximum standards apply to outbuildings:

Table 1 – Site layout requirements

Zone / Lot Size	Maximum area (m ²)	Maximum wall length (m)	Maximum wall height* (m) <i>(to be measured at natural ground level)</i>	Maximum roof height* (m)
Rural, Rural Residential	Exempt from the area and height requirements of this policy			
All other zones - on lots under 1,000/1,500m ²	120m ² (90m ² enclosed/30m ² open)80	10	4	5
All other zones - on lots over 1,000/1,500m ²	240m ² (180m ² /60m ² open)200	N/A	4	5

*(Table 1 – Site layout requirements)*all height measurements taken from natural ground level*

Materials

The use of uncoated metal sheeting (i.e. zincalume or corrugated iron) is only permitted upon land zoned ‘Rural Residential’ or ‘Rural’.

Consultation

~~Applications that propose variation to any part of the Policy may require consultation with effected owners and/or occupiers, by means of the Shire writing directly to the surrounding landowners inviting comment, and placement of an advisory sign on-site for a period of not less than 14 days, prior to the application and any received submissions being placed before a meeting of Council for consideration.~~

Note: The advertising of a received application that proposes variation to any part of the Policy is undertaken to make the proposal available for inspection in order to provide opportunity for public comment and it should not be construed that final approval will be granted.

The local government in determining the application will take into account the submissions received but is not obliged to support those views.

*Should the application not be considered to meet the requirements of the policy or in the opinion of Shire staff require further consideration, the matter may be advertised inviting comment in accordance with Clause 64 of the Deemed Provisions of the *Planning and Development (Local Planning Scheme) Regulations 2015*.*

Applications seeking variation to any part of this policy are required to be accompanied by relevant detailed plans (site plan, floor plan, elevations displaying finished floor level relevant to natural ground level and schedule of materials and colours) and supporting information outlining the reasons for seeking the variation and demonstrating how the development will not result in any adverse effect on the amenity or the aesthetics of the area within which it is proposed.

The advertising of a received application that proposes variation to any part of the policy is undertaken to make the proposal available for inspection in order to provide opportunity for public comment and it should not be construed that final approval will be granted.

The local government in determining the application will take into account the submissions received but is not obliged to support those views.

The requirements of this policy have been formulated with regard for the preservation of the amenity of the surrounding area and as a general principle variation to these requirements will not be supported.

The Shire will only consider variations to the maximum standards in exceptional circumstances and the accumulation of personal items or vehicles is not considered an exceptional circumstance.

ADMINISTRATION

REFERENCES

*Shire of Mingenew Local Planning Scheme No.4
Residential Design Codes Western Australia
Planning and Development Act 2005
Planning and Development (Local Planning Schemes) Regulations 2015*

ADOPTION

VERSION	STATUS	DATE	REFERENCE
DRAFT V1	Advertising	21/2/18	Minute Ref: 9.4.1
FINAL	Adoption	17/4/19	Minute Ref: 17041908
REVISION 1	Adoption	21/8/19	Minute Ref: 11.1
<u>REVISION 2</u>			

REVIEW

Review timeframe: Annually
Review responsibility: Chief Executive Officer

SHIRE OF MINGENEW

MONTHLY FINANCIAL REPORT

(Containing the required statement of financial activity and statement of financial position)
For the period ended 28 February 2025

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 28 FEBRUARY 2025

	Note	Amended Budget Estimates (a) \$	YTD Budget Estimates (b) \$	YTD Actual (c) \$	Variance* \$ (c) - (b) \$	Variance* % ((c) - (b))/(b) %	Var.
OPERATING ACTIVITIES							
Revenue from operating activities							
General rates		2,617,171	2,614,921	2,615,733	812	0.03%	
Rates excluding general rates		68,963	68,963	68,963	0	0.00%	
Grants, subsidies and contributions		334,862	266,681	257,750	(8,931)	(3.35%)	
Fees and charges		345,694	233,212	232,849	(363)	(0.16%)	
Interest revenue		171,795	110,485	119,206	8,721	7.89%	
Other revenue		76,032	50,929	52,548	1,619	3.18%	
Profit on asset disposals		80,743	36,165	60,290	24,125	66.71%	▲
		3,695,260	3,381,356	3,407,339	25,983	0.77%	
Expenditure from operating activities							
Employee costs		(1,492,030)	(948,383)	(980,432)	(32,049)	(3.38%)	▲
Materials and contracts		(1,382,057)	(888,930)	(618,301)	270,629	30.44%	▼
Utility charges		(126,636)	(88,263)	(76,700)	11,563	13.10%	
Depreciation		(2,718,573)	(1,615,938)	(1,591,355)	24,583	1.52%	▼
Finance costs		(13,329)	(2,627)	(2,366)	261	9.94%	
Insurance		(177,537)	(177,493)	(170,829)	6,664	3.75%	
Other expenditure		(126,806)	(80,819)	(61,281)	19,538	24.18%	▼
Loss on asset disposals		(2,236)	(2,236)	(7,239)	(5,003)	(223.75%)	▲
Loss on revaluation of non-current assets		0	0	(2,664)	(2,664)	0.00%	
		(6,039,204)	(3,804,689)	(3,511,167)	293,522	7.71%	
Non cash amounts excluded from operating activities	2(c)	2,640,066	1,582,009	1,540,968	(41,041)	(2.59%)	▼
Amount attributable to operating activities		296,122	1,158,676	1,437,140	278,464	24.03%	
INVESTING ACTIVITIES							
Inflows from investing activities							
Proceeds from capital grants, subsidies and contributions		2,686,000	1,565,147	1,088,546	(476,601)	(30.45%)	▼
Proceeds from disposal of assets		161,591	159,091	142,182	(16,909)	(10.63%)	
		2,847,591	1,724,238	1,230,728	(493,510)	(28.62%)	
Outflows from investing activities							
Payments for property, plant and equipment		(3,812,661)	(902,034)	(382,602)	519,432	57.58%	▼
Payments for construction of infrastructure		(2,093,000)	(1,659,248)	(992,346)	666,902	40.19%	▼
		(5,905,661)	(2,561,282)	(1,374,948)	1,186,334	46.32%	
Amount attributable to investing activities		(3,058,070)	(837,044)	(144,220)	692,824	82.77%	
FINANCING ACTIVITIES							
Inflows from financing activities							
Proceeds from new borrowings		1,600,000	0	0	0	0.00%	
Transfer from reserves		345,317	0	0	0	0.00%	
		1,945,317	0	0	0	0.00%	
Outflows from financing activities							
Payments for principal portion of lease liabilities		(3,186)	(2,097)	(2,081)	16	0.76%	
Repayment of borrowings		(56,220)	(28,053)	(28,054)	(1)	(0.00%)	
Transfer to reserves		(463,515)	(8,000)	(7,271)	729	9.11%	
		(522,921)	(38,150)	(37,406)	744	1.95%	
Amount attributable to financing activities		1,422,396	(38,150)	(37,406)	744	1.95%	
MOVEMENT IN SURPLUS OR DEFICIT							
Surplus or deficit at the start of the financial year	2(a)	1,600,242	1,600,242	1,600,242	0	0.00%	
Amount attributable to operating activities		296,122	1,158,676	1,437,140	278,464	24.03%	▲
Amount attributable to investing activities		(3,058,070)	(837,044)	(144,220)	692,824	82.77%	▼
Amount attributable to financing activities		1,422,396	(38,150)	(37,406)	744	1.95%	
Surplus or deficit after imposition of general rates		260,690	1,883,724	2,855,756	972,032	51.60%	▲

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 28 FEBRUARY 2025

	Actual 30 June 2024	Actual as at 28 February 2025
	\$	\$
CURRENT ASSETS		
Cash and cash equivalents	2,025,057	4,195,771
Trade and other receivables	202,898	213,389
Other financial assets	1,079,710	0
Inventories	698	880
Other assets	445,524	521,676
TOTAL CURRENT ASSETS	3,753,887	4,931,716
NON-CURRENT ASSETS		
Trade and other receivables	32,959	32,959
Other financial assets	62,378	59,715
Property, plant and equipment	9,913,501	9,861,700
Infrastructure	51,951,949	51,700,969
Right-of-use assets	20,707	17,950
TOTAL NON-CURRENT ASSETS	61,981,494	61,673,293
TOTAL ASSETS	65,735,381	66,605,009
CURRENT LIABILITIES		
Trade and other payables	391,631	69,134
Other liabilities	661,825	899,369
Lease liabilities	3,186	1,106
Borrowings	56,220	28,166
Employee related provisions	148,064	148,064
TOTAL CURRENT LIABILITIES	1,260,926	1,145,839
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	1,295,221
NET ASSETS	64,325,073	65,309,788
EQUITY		
Retained surplus	43,217,890	44,195,334
Reserve accounts	1,100,188	1,107,459
Revaluation surplus	20,006,995	20,006,995
TOTAL EQUITY	64,325,073	65,309,788

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

1 BASIS OF PREPARATION AND MATERIAL ACCOUNTING POLICIES

BASIS OF PREPARATION

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

Local Government Act 1995 requirements

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

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

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

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

PREPARATION TIMING AND REVIEW

Date prepared: All known transactions up to 11 March 2025

THE LOCAL GOVERNMENT REPORTING ENTITY

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

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

MATERIAL ACCOUNTING POLICES

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

Critical accounting estimates and judgements

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

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

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

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

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

SHIRE OF MINGENEW
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 28 FEBRUARY 2025

2 NET CURRENT ASSETS INFORMATION

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

Current assets

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

Less: current liabilities

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

Net current assets

Less: Total adjustments to net current assets

Closing funding surplus / (deficit)

Note	Amended Budget Opening 1 July 2024	Actual as at 30 June 2024	Actual as at 28 February 2025
	\$	\$	\$
	2,025,057	2,025,057	4,195,771
	202,898	202,898	213,389
	1,079,710	1,079,710	0
	698	698	880
	445,524	445,524	521,676
	3,753,887	3,753,887	4,931,716
	(391,631)	(391,631)	(69,134)
	(661,825)	(661,825)	(899,369)
	(3,186)	(3,186)	(1,106)
	(56,220)	(56,220)	(28,166)
	(148,064)	(148,064)	(148,064)
	(1,260,926)	(1,260,926)	(1,145,839)
	2,492,961	2,492,961	3,785,877
2(b)	(892,719)	(892,719)	(930,121)
	1,600,242	1,600,242	2,855,756

(b) Current assets and liabilities excluded from budgeted deficiency

Adjustments to net current assets

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

Total adjustments to net current assets

	(1,100,189)	(1,100,189)	(1,107,459)
	3,186	3,186	1,106
	56,220	56,220	28,166
	148,064	148,064	148,066
2(a)	(892,719)	(892,719)	(930,121)

(c) Non-cash amounts excluded from operating activities

Adjustments to operating activities

Less: Profit on asset disposals
Add: Loss on asset disposals
Add: Loss on revaluation of non current assets
Add: Depreciation

Total non-cash amounts excluded from operating activities

Amended Budget Estimates	YTD Budget Estimates	YTD Actual
30 June 2025	28 February 2025	28 February 2025
\$	\$	\$
(80,743)	(36,165)	(60,290)
2,236	2,236	7,239
0	0	2,664
2,718,573	1,615,938	1,591,355
2,640,066	1,582,009	1,540,968

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 28 FEBRUARY 2025

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			
Profit on asset disposals	24,125	66.71%	▲
Less profit on sale of Works Manager Vehicle Hilux Ute than anticipated - (\$3,826).		Permanent	
Profit on trade-in of CEO Exec Vehicle Toyota Prado - \$17,666;		Timing	
Profit on sale of MCS Exec Vehicle Toyota RAV4 - \$8,932;			
Profit on sale of Panther Mower - \$2,851;			
Single Drum Vibrating Roller has not been sold - (\$1,500).			
Expenditure from operating activities			
Employee costs	(32,049)	(3.38%)	▲
Timing of operation works wages instead of capital works - \$30,402		Timing	
Materials and contracts	270,629	30.44%	▼
Less consultancy expense than anticipated - \$48,742;			
Less legal expense than anticipated - \$12,278;			
Less ESL expense than anticipated - \$5,638;			
Additional expense for landfill closure plan - (\$5,598);			
Waiting on a response from OAG regarding itemised invoice before payment of audit fees - \$46,696;			
Anticipated more contractor works to be completed at parks and ovals - \$66,734;			
Less road maintenance completed than anticipated - 41,723;			
Visitor centre contribution less than anticipated - \$3,549;			
Less advertising and promotional service than anticipated - \$30,682;			
Increase in plant repairs - (\$5,753);			
Less than anticipated minor assets purchases - \$27,677.			
Depreciation	24,583	1.52%	▼
Timing of processing depreciation on new capital expenditure - \$24,583.		Timing	
Other expenditure	19,538	24.18%	▼
Less Community Assistance Grants paid than budgeted - \$20,345.		Timing	
Loss on asset disposals	(5,003)	(223.75%)	▲
Greater loss than anticipated for ride on mower - (\$5,433).		Permanent	
Sale of Ztrak mower not completed - \$430.		Timing	
Non cash amounts excluded from operating activities	(41,041)	(2.59%)	▼
Loss on Local Government House Trust revaluation - \$2,664.		Permanent	
Variance in depreciation expense per above items - (\$24,583);		Timing	
Variance in profit and loss on asset disposals per above items - (\$19,122).			
Inflows from investing activities			
Proceeds from capital grants, subsidies and contributions	(476,601)	(30.45%)	▼
Less revenue recognised against Daycare Centre - (\$31,937);			
Less revenue recognised against RRG & R2R projects - (\$174,094);			
Less revenue recognised against DFES Resilience Fund - (\$186,604);			
Less revenue recognised against DFES Community Benefit Fund - (\$41,650);			
Less revenue recognised against Club Night Lights Program - (\$8,330);			
Less revenue recognised against Water Tank - (\$9,996);			
Less revenue recognised against Mingenew Spring - (\$16,660);			
Less revenue recognised against Sports Club AC - (\$7,330).			

SHIRE OF MINGENEW
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 28 FEBRUARY 2025

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	519,432	57.58%	▼
Anticipated further progress on Daycare Centre - \$220,429;		Timing	
Work delayed on replacement of lights at Autumn Centre - \$8,000;			
Anticipated further progress on improvements to staff & community housing - \$12,923;			
Anticipated commencement on Rec Centre upgrade - \$103,580;			
Anticipated trough to be installed at the Railway Station - \$5,000;			
Anticipated further progress on hockey oval toilets - \$4,336;			
Anticipated replacement airconditioner at Rec Centre - \$5,000;			
Anticipated further progress on improvements to Admin office - \$6,278;			
Anticipated purchase of water truck - \$150,000;			
Anticipated purchase of roller - \$2,631.			
Payments for construction of infrastructure	666,902	40.19%	▼
Anticipated further progress on RRG and R2R projects - \$115,350;		Timing	
Anticipated further progress on council-funded road projects - \$274,105;			
Anticipated further progress on Water Park - \$100,000;			
Anticipated less expenditure on Town Landscaping - (\$9,322);			
Anticipated further progress on Mingenew Spring - \$40,678;			
Anticipated completion of Tennis Courts lights replacement - \$39,633;			
Anticipated further progress on Main Oval Water Tank - \$30,000;			
Anticipated completion of Digital Information Sign - \$80,000;			
Work began sooner than anticipated on footpaths and cycleways - (\$3,542).			
Surplus or deficit after imposition of general rates	972,032	51.60%	▲
Due to variances described above			

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 28 FEBRUARY 2025

1 KEY INFORMATION

Funding Surplus or Deficit Components

Funding surplus / (deficit)				
	Amended Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)
Opening	\$1.60 M	\$1.60 M	\$1.60 M	\$0.00 M
Closing	\$0.26 M	\$1.88 M	\$2.86 M	\$0.97 M

Refer to Statement of Financial Activity

Cash and cash equivalents		
	\$4.25 M	% of total
Unrestricted Cash	\$2.06 M	48.5%
Restricted Cash	\$2.19 M	51.5%

Refer to 3 - Cash and Financial Assets

Payables	
	\$0.07 M % Outstanding
Trade Payables	\$0.00 M
0 to 30 Days	0.0%
Over 30 Days	0.0%
Over 90 Days	0.0%

Refer to 9 - Payables

Receivables	
	\$0.03 M % Collected
Rates Receivable	\$0.18 M 93.3%
Trade Receivable	\$0.03 M % Outstanding
Over 30 Days	86.9%
Over 90 Days	76.1%

Refer to 7 - Receivables

Key Operating Activities

Amount attributable to operating activities			
Amended Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)
\$0.30 M	\$1.16 M	\$1.44 M	\$0.28 M

Refer to Statement of Financial Activity

Rates Revenue		
YTD Actual	\$2.62 M	% Variance
YTD Budget	\$2.61 M	0.0%

Grants and Contributions		
YTD Actual	\$0.26 M	% Variance
YTD Budget	\$0.26 M	(0.4%)

Refer to 13 - Grants and Contributions

Fees and Charges		
YTD Actual	\$0.23 M	% Variance
YTD Budget	\$0.23 M	(0.2%)

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)
(\$3.06 M)	(\$0.84 M)	(\$0.14 M)	\$0.69 M

Refer to Statement of Financial Activity

Proceeds on sale		
YTD Actual	\$0.14 M	%
Amended Budget	\$0.16 M	(12.0%)

Refer to 6 - Disposal of Assets

Asset Acquisition		
YTD Actual	\$0.99 M	% Spent
Amended Budget	\$2.09 M	(52.6%)

Refer to 5 - Capital Acquisitions

Capital Grants		
YTD Actual	\$1.09 M	% Received
Amended Budget	\$2.69 M	(59.5%)

Refer to 5 - Capital Acquisitions

Key Financing Activities

Amount attributable to financing activities			
Amended Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)
\$1.42 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

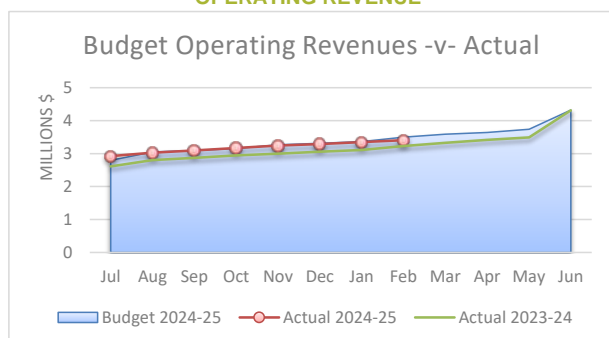
This information is to be read in conjunction with the accompanying Financial Statements and notes.

SHIRE OF MINGENEW
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 28 FEBRUARY 2025

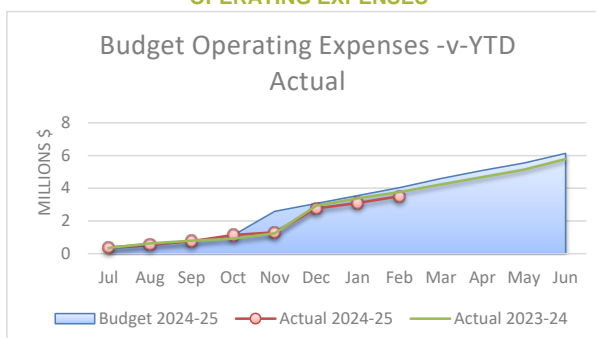
2 KEY INFORMATION - GRAPHICAL

OPERATING ACTIVITIES

OPERATING REVENUE

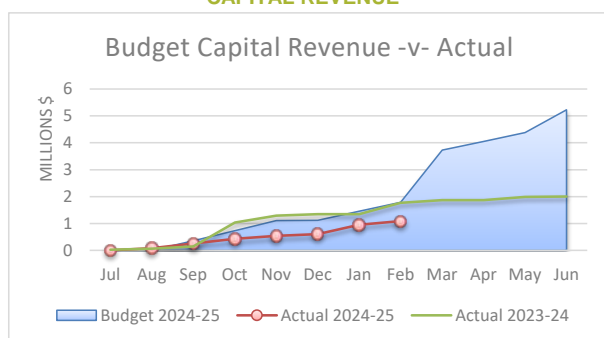


OPERATING EXPENSES

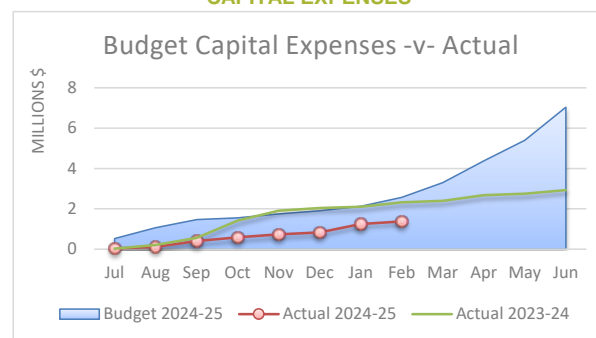


INVESTING ACTIVITIES

CAPITAL REVENUE

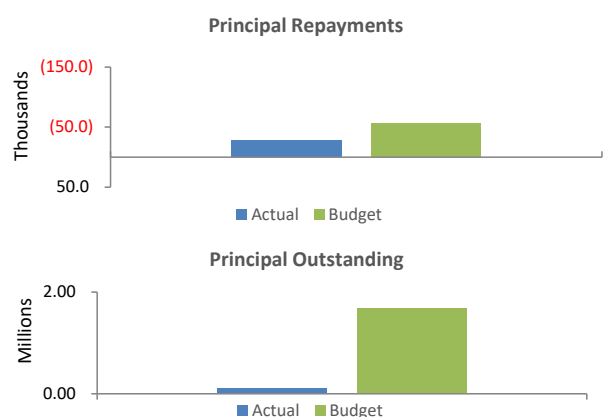


CAPITAL EXPENSES

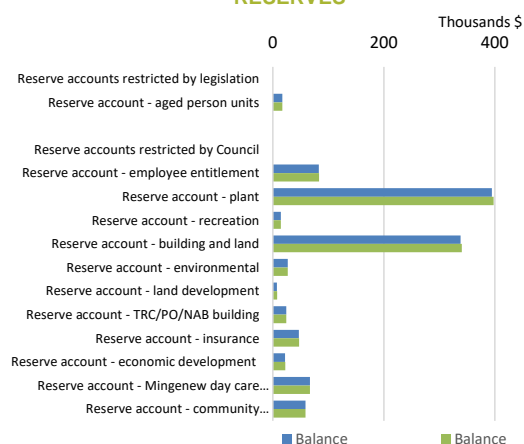


FINANCING ACTIVITIES

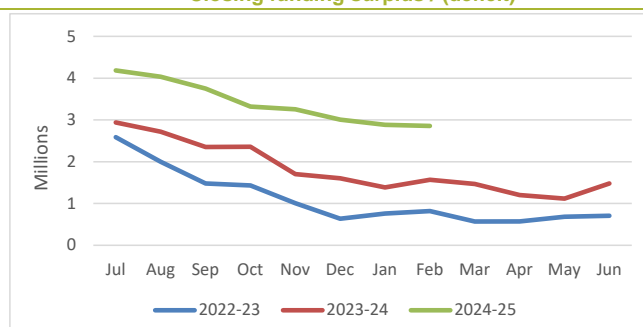
BORROWINGS



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 28 FEBRUARY 2025

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	2,059,426	1,028,786	3,088,212	0	NAB	4.10%	-
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	3.85%	-
Total		2,059,526	2,136,245	4,245,772	50,001			
Comprising								
Cash and cash equivalents		2,059,526	2,136,245	4,245,772	50,001			
		2,059,526	2,136,245	4,245,772	50,001			

KEY INFORMATION

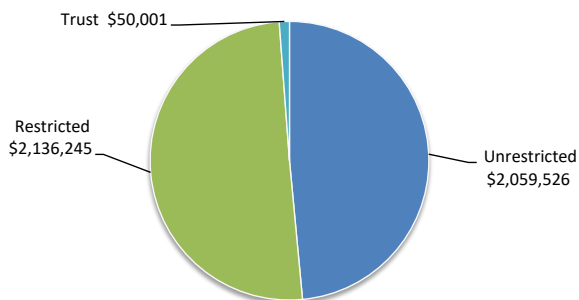
Cash and cash equivalents include cash on hand, cash at bank, deposits available on demand with banks and other short term highly liquid investments with original maturities of three months or less that are readily convertible to known amounts of cash and which are subject to an insignificant risk of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

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

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

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

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



4 RESERVE ACCOUNTS

Reserve account name	Budget				Actual			
	Opening Balance	Transfers In (+)	Transfers Out (-)	Closing Balance	Opening Balance	Transfers In (+)	Transfers Out (-)	Closing Balance
	\$	\$	\$	\$	\$	\$	\$	\$
Reserve accounts restricted by legislation								
Reserve account - aged person units	16,935	3,767	0	20,702	16,933	121	0	17,054
Reserve accounts restricted by Council								
Reserve account - employee entitlement	82,949	3,753	0	86,702	82,937	594	0	83,531
Reserve account - plant	394,913	338,957	(276,242)	457,628	394,837	2,826	0	397,663
Reserve account - recreation	14,276	646	0	14,922	14,274	102	0	14,376
Reserve account - building and land	338,301	15,306	0	353,607	338,255	2,420	0	340,675
Reserve account - environmental	26,859	1,215	0	28,074	26,855	192	0	27,047
Reserve account - land development	7,556	341	0	7,897	7,555	54	0	7,609
Reserve account - TRC/PO/NAB building	24,058	1,088	0	25,146	24,055	172	0	24,227
Reserve account - insurance	46,801	2,117	0	48,918	46,796	335	0	47,131
Reserve account - economic development	22,103	1,000	0	23,103	22,099	158	0	22,257
Reserve account - Mingenew day care centre redevelopment	66,739	3,020	(69,075)	684	66,739	297	0	67,036
Reserve account - community infrastructure fund contribution	50,947	92,305	0	143,252	58,853	0	0	58,853
	1,092,437	463,515	(345,317)	1,210,635	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	2,745,673	368,046	130,339	(237,707)
Buildings - specialised	578,246	142,246	16,330	(125,916)
Plant and equipment	416,742	391,742	235,933	(155,809)
Acquisition of property, plant and equipment	3,812,661	902,034	382,602	(519,432)
Infrastructure - roads	1,588,000	1,327,995	938,540	(389,455)
Infrastructure - footpaths	60,000	0	3,542	3,542
Infrastructure - parks & ovals	355,000	251,253	50,264	(200,989)
Infrastructure - other	90,000	80,000	0	(80,000)
Acquisition of infrastructure	2,093,000	1,659,248	992,346	(666,902)
Total of PPE and Infrastructure.	5,905,661	2,561,282	1,374,948	(1,186,334)
Total capital acquisitions	5,905,661	2,561,282	1,374,948	(1,186,334)
Capital Acquisitions Funded By:				
Capital grants and contributions	2,686,000	1,565,147	1,088,546	(476,601)
Borrowings	1,600,000	0	0	0
Other (disposals & C/Fwd)	161,591	159,091	142,182	(16,909)
Reserve accounts				
Reserve account - plant	276,242	0	0	0
Reserve account - Mingenew day care centre redevelopment	69,075	0	0	0
Contribution - operations	1,112,753	837,044	144,220	(692,824)
Capital funding total	5,905,661	2,561,282	1,374,948	(1,186,334)

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

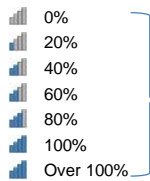
In accordance with *Local Government (Financial Management) Regulation 17A(2)*, the carrying amount of non-financial assets that are land and buildings classified as property, plant and equipment, investment properties, infrastructure or vested improvements that the local government controls.

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

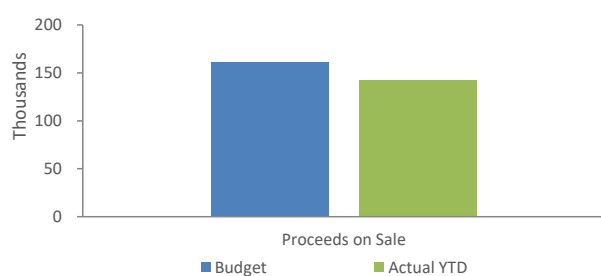


Percentage Year to Date Actual to Annual Budget expenditure where the expenditure over budget highlighted in red.

		Amended		Variance
Account Description		Budget	YTD Budget	(Under)/Over
		\$	\$	\$
Land - freehold				
LC999	Community Housing Project - Land Purchase (Budget Only)	72,000	0	0
Land - freehold Total		72,000	0	0
Buildings - non-specialised				
BC005	23 Field Street (Lot 5) - Residence - Building (Capital)	13,000	0	0
BC015	15 Field Street (Lot 256) - Residence - Building (Capital)	10,000	10,000	0
BC025	25 Shenton Street (Lot 66) - Residence - Building (Capital)	13,000	0	0
BC020	20 Victoria Road - Daycare Centre - Building (Capital)	1,000,000	333,198	112,769
BC021	21 Victoria Road (Lot 83) - Administration Office - Building (Capital)	35,785	23,848	17,570
BC033	33 Victoria Road (Lot 89) - Residence - Building (Capital)	50,000	1,000	0
BC120	12 Victoria Road (Lot 66) - (APU) - Building (Capital)	15,000	0	0
BC999	GROH Housing	400,000	0	0
BC999	GROH Housing	400,000	0	0
BC998	Key Worker Accommodation	400,000	0	0
BC998	Key Worker Accommodation	400,000	0	0
BC599	Airstrip Shed - Building (Capital)	8,888	0	0
Building - non-specialised Total		2,745,673	368,046	130,339
Buildings - specialised				
BC098	Recreation Centre - Building (Capital)	545,000	109,000	5,420
BC082	82 Phillip Street (R03) - Autumn Centre - Building (Capital)	8,000	8,000	0
BC500	Public Conveniences - Building (Capital)	5,746	5,746	2,360
BC032	32 Bride Street (Lot 67) - Sports Club - Building (Capital)	9,500	9,500	8,550
BC598	Recreation Centre - Air Conditioner (capital)	5,000	5,000	0
BC016	16 Midlands Road - Railway Station - Building (Capital)	5,000	5,000	0
Building - specialised Total		578,246	142,246	16,330
Plant & equipment				
PE1	CEO Executive Vehicle - 1MI - Capital	70,000	70,000	70,812
PE108	Works Manager Vehicle - MI108 - Capital	60,610	60,610	60,610
PE177	MCS Executive Vehicle - 177MI - Capital	47,632	47,632	47,632
PE255	Water Truck - MI255 - Capital	150,000	150,000	0
PE4541	Ride on Mower - MI4541 - Capital	25,000	25,000	25,270
PE998	Z335B Ztrac Mower - Capital	6,000	6,000	0
PE998	Peruzzo Panther Mower - Capital	25,000	25,000	26,740
PE998	Verti Drain implement (includes Verti Cut) - Capital	25,000	0	0
PE999	Single Drum Vibrating Roller - Capital	7,500	7,500	4,869
Plant & equipment Total		416,742	391,742	235,933
Infrastructure - roads				
RC000	Road Construction - Rural - Gravel - Council Funded (Budgeting Only)	190,000	190,000	19,612
RC088	Depot Hill North Road (Capital)			16,314
RC018	Strawberry North East Road (Capital)			3,298
RC997	Road Construction - Rural - Priority Wet Grading (Budgeting Only)	260,000	0	6,283
RC003	Coalseam Road (Capital)			0
RC005	Yandanooka Melara Road (Capital)			6,283
RC015	Morawa - Yandanooka Road (Capital)			0
RRG002	Yandanooka North East Road (RRG)	450,000	449,999	459,543
RRG502	Yandanooka North East Road (RRG) Stage 2	427,500	427,498	405,520
RRG003	Coalseam Road (RRG)	150,500	150,498	47,582
RC999	Road Construction - Urban - Sealed - Council Funded (Budgeting Only)	100,000	100,000	0
RC995	Road Construction - Urban - Sealed - Kerb Renewal - Council Funded (Budget Only)	10,000	10,000	0
Infrastructure - roads Total		1,588,000	1,327,995	938,540
Infrastructure - footpath				
FC000	Footpath Construction General (Budgeting Only)	60,000	0	3,542
FC041	Victoria Road - Footpath Capital			1,895
FC043	Shenton Street - Footpath Capital			1,647
Infrastructure - footpath Total		60,000	0	3,542
Infrastructure - parks & gardens				
PC012	Mingenew Spring - (Capital)	100,000	40,678	0
PC027	Water Park (Capital)	125,000	100,000	0
PC020	Tennis Courts - Infrastructure - (Capital)	50,000	50,000	10,367
PC022	Rec Centre - Main Oval Infrastructure - (Capital)	30,000	30,000	0
PC028	Town Landscaping (Capital)	50,000	30,575	39,897
Infrastructure - parks & gardens Total		355,000	251,253	50,264
Infrastructure - other				
OC013	Digital Information Sign (Capital)	80,000	80,000	0
OC016	Football Oval - Dugouts (Capital)	10,000	0	0
Infrastructure - other Total		90,000	80,000	0
Total		5,905,661	2,561,282	1,374,948
Variance				1,186,334

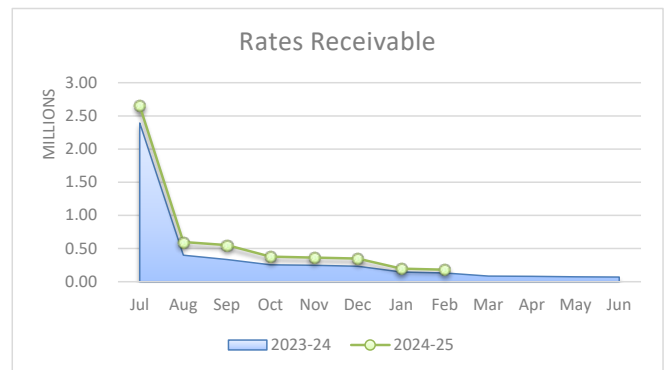
6 DISPOSAL OF ASSETS

		Budget				YTD Actual			
Asset Ref.	Asset description	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	30,516	48,182	17,666	0
952	Toyota RAV4 - 177MI	19,747	30,000	10,253	0	20,431	29,364	8,933	0
951	Toyota Hilux Dual Cab Utility - 108MI	21,425	35,000	13,575	0	22,978	32,727	9,749	0
0684	Ride on Mower - MI4541	10,806	9,000	0	(1,806)	11,057	3,818	0	(7,239)
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	4,149	7,000	2,851	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)	89,131	142,182	60,290	(7,239)



7 RECEIVABLES

Rates receivable	30 June 2024	28 Feb 2025
	\$	\$
Opening arrears previous year	57,681	64,650
Levied this year	2,372,994	2,615,733
Less - collections to date	(2,365,878)	(2,499,591)
Gross rates collectable	64,797	180,792
Allowance for impairment of rates receivable	(147)	(147)
Net rates collectable	64,650	180,645
% Collected	97.3%	93.3%



Receivables - general	Credit	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$	\$
Receivables - general	(750)	2,535	1,460	0	10,333	13,578
Percentage	(5.5%)	18.7%	10.8%	0.0%	76.1%	
Balance per trial balance						
Trade receivables	(Trade receivables \$13,578 + Pension rebates \$709)					14,287
GST receivable						19,487
Allowance for credit losses of trade receivables						(1,030)
Total receivables general outstanding						32,744
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 28 February 2025
	\$	\$	\$	\$
Other current assets				
Financial assets at amortised cost	1,079,710	0	(1,079,710)	0
Inventory				
Fuel	698	45,403	(45,221)	880
Other assets				
Prepayments	9,844	4,757	(9,844)	4,757
Accrued income	435,680	407,623	(326,384)	516,919
Total other current assets	1,525,932	457,783	(1,461,159)	522,556
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	770	0	0	0	770
Balance per trial balance						
Sundry creditors	(Trade payables \$770 + ESL creditors \$115)					885
Accrued salaries and wages						238
ATO liabilities						28,374
Other payables - bonds held						22,295
Prepaid rates						3,629
Accrued expenses						13,713
Total payables general outstanding						69,134
Amounts shown above include GST (where applicable)						

KEY INFORMATION

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

10 BORROWINGS

Repayments - borrowings

Information on borrowings Particulars	Loan No.	1 July 2024	New Loans		Principal Repayments		Principal Outstanding		Interest Repayments	
			Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget
		\$	\$	\$	\$	\$	\$	\$	\$	\$
Grader	146	141,395	0	0	(28,054)	(56,220)	113,341	85,175	(726)	(1,811)
Housing - GROH	147	0	0	800,000	0	0	0	800,000	0	(4,562)
Housing - Key Workers	148	0	0	800,000	0	0	0	800,000	0	(4,562)
Total		141,395	0	1,600,000	(28,054)	(56,220)	113,341	1,685,175	(726)	(10,935)
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 Actual	Amount Borrowed Budget	Institution	Loan Type	Term Years	Total Interest & Charges	Interest Rate	Amount (Used)		Balance Unspent
	\$	\$						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		Lease No.	1 July 2024	New Leases		Principal Repayments		Principal Outstanding		Interest Repayments	
Particulars				Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget
Ricoh Multifunction Printer		3	\$ 20,707	\$ 0	0	\$ (2,081)	\$ (3,186)	\$ 18,626	\$ 17,521	\$ (1,640)	\$ (2,394)
Total			20,707	0	0	(2,081)	(3,186)	18,626	17,521	(1,640)	(2,394)
Current lease liabilities			3,186					1,106			
Non-current lease liabilities			17,521					17,521			
			20,707					18,627			

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 28 February 2025
		\$	\$	\$	\$	\$
Other current liabilities						
Other liabilities						
Capital grant/contributions liabilities		659,244	0	926,333	(686,208)	899,369
Other Liabilities income in advance		2,581	0		(2,581)	0
Total other liabilities		661,825	0	926,333	(688,789)	899,369
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	25,697
Total Provisions		148,064	0	0	0	148,064
Total other current liabilities		809,889	0	926,333	(688,789)	1,047,433

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 Liability	Decrease in Liability	Liability	Current Liability	Amended Budget	YTD	YTD
	1 July 2024		(As revenue)	28 Feb 2025	28 Feb 2025	Revenue	Budget	Revenue
	\$	\$	\$	\$	\$	\$	\$	\$
Grants and subsidies								
Grants Commission - General	0	0	0	0	0	42,047	31,047	31,535
Grants Commission - Roads	0	0	0	0	0	38,544	29,544	28,908
DFES - LGGS Operating Grant	0	0	0	0	0	24,149	17,766	17,749
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	2,949	0
MRWA - Direct Grant	0	0	0	0	0	120,572	120,572	120,572
DPIRD - Mingenew Space Precinct Masterplan (FY22)	0	0	0	0	0	8,000	0	8,000
DEWR - Apprenticeship incentives	0	0	0	0	0	8,550	4,274	7,275
	1,000	0	(1,000)	0	0	244,812	206,152	214,039
Contributions								
Autumn Centre	0	0	0	0	0	50	50	50
Terra Mining - Road contribution	0	0	0	0	0	90,000	52,479	43,661
	0	0	0	0	0	90,050	52,529	43,711
TOTALS	1,000	0	(1,000)	0	0	334,862	258,681	257,750

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 28 Feb 2025	Current Liability 28 Feb 2025	Amended Budget Revenue	YTD Budget	YTD Revenue Actual
	\$	\$	\$	\$	\$	\$	\$	\$
Capital grants and subsidies								
REDS - Daycare Centre	0	25,000	(25,000)	0	0	150,000	49,980	139,464
Lotterywest - Daycare Centre	0	275,000	(45,179)	229,821	229,821	500,000	166,600	45,179
TBC - Solar Energy	0	0	0	0	0	26,000	0	0
DFES Resilience Fund - Rec Centre	470,000	0	0	470,000	470,000	470,000	156,604	0
DFES Community Benefit Fund - Water Park	150,000	0	0	150,000	150,000	125,000	41,650	0
Club Night Lights Program - Tennis Lights	0	0	0	0	0	25,000	8,330	0
TBC - Water Tank (Rec Centre)	0	0	0	0	0	30,000	9,996	0
TBC - Mingenew Spring	0	0	0	0	0	50,000	16,660	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	240,000	(240,000)	0	0	300,000	300,000	300,000
Regional Road Group - Yandanooka NE Road 3.00-5.50	0	228,000	(228,000)	0	0	285,000	285,000	269,390
Regional Road Group - Coalseam Road 23.57-24.37	0	41,333	(31,029)	10,304	10,304	100,333	100,332	31,029
Roads to Recovery - Yandanooka NE Road 0.52-3.00	0	60,000	(60,000)	0	0	150,000	150,000	150,000
Roads to Recovery - Yandanooka NE Road 3.00-5.50	0	57,000	(57,000)	0	0	142,500	142,500	132,794
Roads to Recovery - Coalseam Road 23.57-24.37	0	0	0	0	0	50,167	50,165	17,392
Roads to Recovery - Resheeting Strawberry NE Road	0	0	0	0	0	50,000	50,000	3,298
DOT - Footpaths	0	0	0	0	0	30,000	0	0
DFES Resilience Fund - Digital Sign	30,000	0	0	30,000	30,000	30,000	30,000	0
	659,244	926,333	(686,208)	899,369	899,369	2,514,000	1,557,817	1,088,546
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	7,330	0
	0	0	0	0	0	172,000	7,330	0
TOTALS	659,244	926,333	(686,208)	899,369	899,369	2,686,000	1,565,147	1,088,546

SHIRE OF MINGENEW
 SUPPLEMENTARY INFORMATION
 FOR THE PERIOD ENDED 28 FEBRUARY 2025

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 28 February 2025
	\$	\$	\$	\$
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 MINGENOW
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 28 FEBRUARY 2025**

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
Best Practice Unsealed Roads Management Training	15121224	Operating expenses			(25,000)	1,051,681
Amended opening surplus after audit	08190225	Opening surplus(deficit)			(69,969)	981,712
Increase in interest earned on Muni Funds	08190225	Operating revenue		40,000		1,021,712
Increase in interest earned on Reserve Funds	08190225	Operating revenue		11,189		1,032,901
Increase transfer to reserve - interest earned	08190225	Capital expenses			(11,189)	1,021,712
Remove the advance FAG payment	08190225	Operating revenue			(767,012)	254,700
Increased regional risk coordinator fees	08190225	Operating expenses			(6,300)	248,400
Firebreak infringements	08190225	Operating revenue		1,000		249,400
Less doctor visits	08190225	Operating expenses		6,000		255,400
Reimbursement from tenant as per lease agreement	08190225	Operating revenue		1,000		256,400
Council is responsible for electricity charges at the Rest	08190225	Operating expenses			(800)	255,600
Repayments of the proposed new loan for Key Workers Accommodation or GROH will occur in 2025/26	08190225	Operating expenses		27,370		282,970
Increase in rental utilities	08190225	Operating expenses			(3,000)	279,970
Additional utilities reimbursed from tenants	08190225	Operating revenue		4,000		283,970
Repairs to APU 1 before new occupancies	08190225	Operating expenses			(4,500)	279,470
Less rent due to vacancies	08190225	Operating revenue			(2,230)	277,240
Increase from new waste contract including new bins	08190225	Operating expenses			(31,434)	245,806
Additional Skip bin service	08190225	Operating revenue		1,744		247,550
Additional planning applications/advise	08190225	Operating expenses			(10,000)	237,550
Legal fees on planning decisions	08190225	Operating expenses			(5,000)	232,550
Town hall renovation proposal - \$4,000 & business case for future grant funding - \$32,000	08190225	Operating expenses			(36,000)	196,550
Additional septic tank pump outs	08190225	Operating expenses			(4,000)	192,550
Cenotaph upgrade funding announcement will be next financial year (carry forward to 2025/26 budget)	08190225	Operating revenue			(17,095)	175,455
Unsuccessful DFES Disaster Ready application & Raw Water Scheme Funding	08190225	Operating revenue			(571,667)	(396,212)
Successful Footpath funding from Department of Transport	08190225	Operating revenue		30,000		(366,212)
Derecognise duplicated income arising from prior year accrued income and project allocation adjustment against LRCI Phase 3	08190225	Operating expenses			(8,512)	(374,724)
Consultancy for Airfield Master Plan - \$20,000 and Airfield valuation - \$1,500	08190225	Operating expenses			(21,500)	(396,224)
Final grant payment for DPIRD Space Precinct Master Plan	08190225	Operating revenue		8,000		(388,224)
Unsuccessful funding for digital sign from local mining co	08190225	Operating revenue			(30,000)	(418,224)
Review lease for unmanned fuel site	08190225	Operating expenses			(1,000)	(419,224)
Increase usage of standpipe due to main road roadwork	08190225	Operating expenses			(20,000)	(439,224)
Increase usage of standpipe due to main road roadwork	08190225	Operating revenue		20,000		(419,224)
Increased charges of internet, mobile data and VOIP se	08190225	Operating expenses			(6,077)	(425,301)
Accounted for funding for Cadet Engineer	08190225	Operating revenue			(7,000)	(432,301)
Increase parts and repairs expenditure	08190225	Operating expenses			(20,000)	(452,301)
Increase cutting edges expenditure	08190225	Operating expenses			(6,000)	(458,301)
Repayments of the proposed new loan for Key Workers Accommodation and GROH will occur in 2025/26	08190225	Capital expenses		64,028		(394,273)
Cenotaph upgrade funding announcement will be next financial year (carry forward to 2025/26)	08190225	Capital expenses		35,838		(358,435)
Unsuccessful DFES Disaster Ready application for Rec Centre Upgrade	08190225	Capital expenses		545,000		186,565
Successful Footpath funding from Department of Transport	08190225	Capital expenses			(30,000)	156,565

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
			\$	\$	\$	\$
Works Manager & Manager Corporate Services vehicles more than anticipated	08190225	Capital expenses			(13,242)	143,323
Increase transfer from Plant Reserve to cover additional expense on plant purchase	08190225	Capital revenue		13,242		156,565
Reduce materials for Town Landscaping and increase wages, OH, POC	08190225	Capital expenses		14,400		170,965
Unsuccessful funding for raw water scheme	08190225	Capital expenses		40,000		210,965
Timing of funding notification of interpretive signage (carry forward to 2025/26)	08190225	Capital expenses		20,000		230,965
Timing of funding notification of interpretive signage (carry forward to 2025/26)	08190225	Operating revenue			(20,000)	210,965
Renovation of 33 Victoria Road while property is vacant	08190225	Capital expenses			(25,000)	185,965
Grant funding - 3x1x1 Aged Persons Units (carry forward to 2025/26)	08190225	Operating revenue			(985,000)	(799,035)
Construction of 3x1x1 Aged Persons Units (carry forward to 2025/26)	08190225	Capital expenses		985,000		185,965
Reduced employee costs (vacant positions, budgeted higher percentage increase)	08190225	Operating expenses		74,725		260,690
Adjustment to depreciation rates after final audit	08190225	Non cash item	256,950			260,690
				4,069,446	(3,808,756)	260,690

SHIRE OF MINGENEW

MONTHLY FINANCIAL REPORT

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

For the period ended 31 March 2025

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 MARCH 2025

	Note	Amended Budget Estimates (a) \$	YTD Budget Estimates (b) \$	YTD Actual (c) \$	Variance* \$ (c) - (b) \$	Variance* % ((c) - (b))/(b) %	Var.
OPERATING ACTIVITIES							
Revenue from operating activities							
General rates		2,617,171	2,615,046	2,614,077	(969)	(0.04%)	
Rates excluding general rates		68,963	68,963	68,963	0	0.00%	
Grants, subsidies and contributions		334,862	276,324	259,174	(17,150)	(6.21%)	
Fees and charges		345,694	249,442	248,486	(956)	(0.38%)	
Interest revenue		171,795	116,321	130,797	14,476	12.44%	
Other revenue		76,032	55,839	60,513	4,674	8.37%	
Profit on asset disposals		80,743	80,741	60,290	(20,451)	(25.33%)	▼
		3,695,260	3,462,676	3,442,300	(20,376)	(0.59%)	
Expenditure from operating activities							
Employee costs		(1,492,030)	(1,096,569)	(1,092,322)	4,247	0.39%	
Materials and contracts		(1,392,057)	(993,967)	(710,849)	283,118	28.48%	▼
Utility charges		(126,636)	(92,024)	(88,073)	3,951	4.29%	
Depreciation		(2,718,573)	(1,846,734)	(1,793,978)	52,756	2.86%	▼
Finance costs		(13,329)	(3,367)	(3,011)	356	10.57%	
Insurance		(177,537)	(177,493)	(170,829)	6,664	3.75%	
Other expenditure		(126,806)	(96,356)	(63,977)	32,379	33.60%	▼
Loss on asset disposals		(2,236)	(2,236)	(7,239)	(5,003)	(223.75%)	▲
Loss on revaluation of non-current assets		0	0	(2,664)	(2,664)	0.00%	
		(6,049,204)	(4,308,746)	(3,932,942)	375,804	8.72%	
Non cash amounts excluded from operating activities	2(c)	2,640,066	1,768,229	1,743,591	(24,638)	(1.39%)	▼
Amount attributable to operating activities		286,122	922,159	1,252,949	330,790	35.87%	
INVESTING ACTIVITIES							
Inflows from investing activities							
Proceeds from capital grants, subsidies and contributions		2,686,000	1,793,859	1,216,898	(576,961)	(32.16%)	▼
Proceeds from disposal of assets		161,591	159,091	142,182	(16,909)	(10.63%)	
		2,847,591	1,952,950	1,359,080	(593,870)	(30.41%)	
Outflows from investing activities							
Payments for property, plant and equipment		(3,812,661)	(1,239,400)	(446,232)	793,168	64.00%	▼
Payments for construction of infrastructure		(2,093,000)	(1,680,327)	(1,281,823)	398,504	23.72%	▼
		(5,905,661)	(2,919,727)	(1,728,055)	1,191,672	40.81%	
Amount attributable to investing activities		(3,058,070)	(966,777)	(368,975)	597,802	61.83%	
FINANCING ACTIVITIES							
Inflows from financing activities							
Proceeds from new borrowings		1,600,000	0	0	0	0.00%	
Transfer from reserves		345,317	0	0	0	0.00%	
		1,945,317	0	0	0	0.00%	
Outflows from financing activities							
Payments for principal portion of lease liabilities		(3,186)	(2,304)	(2,352)	(48)	(2.08%)	
Repayment of borrowings		(56,220)	(56,219)	(56,220)	(1)	(0.00%)	
Transfer to reserves		(463,515)	(8,000)	(7,271)	729	9.11%	
		(522,921)	(66,523)	(65,843)	680	1.02%	
Amount attributable to financing activities		1,422,396	(66,523)	(65,843)	680	1.02%	
MOVEMENT IN SURPLUS OR DEFICIT							
Surplus or deficit at the start of the financial year	2(a)	1,600,242	1,600,242	1,600,242	0	0.00%	
Amount attributable to operating activities		286,122	922,159	1,252,949	330,790	35.87%	▲
Amount attributable to investing activities		(3,058,070)	(966,777)	(368,975)	597,802	61.83%	▼
Amount attributable to financing activities		1,422,396	(66,523)	(65,843)	680	1.02%	
Surplus or deficit after imposition of general rates		250,690	1,489,101	2,418,373	929,272	62.40%	▲

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 MARCH 2025

	Actual 30 June 2024	Actual as at 31 March 2025
	\$	\$
CURRENT ASSETS		
Cash and cash equivalents	2,025,057	4,036,242
Trade and other receivables	202,898	155,840
Other financial assets	1,079,710	0
Inventories	698	823
Other assets	445,524	322,804
TOTAL CURRENT ASSETS	3,753,887	4,515,709
NON-CURRENT ASSETS		
Trade and other receivables	32,959	32,959
Other financial assets	62,378	59,715
Property, plant and equipment	9,913,501	9,881,673
Infrastructure	51,951,949	51,831,831
Right-of-use assets	20,707	17,598
TOTAL NON-CURRENT ASSETS	61,981,494	61,823,776
TOTAL ASSETS	65,735,381	66,339,485
CURRENT LIABILITIES		
Trade and other payables	391,631	70,117
Other liabilities	661,825	919,762
Lease liabilities	3,186	834
Borrowings	56,220	0
Employee related provisions	148,064	148,064
TOTAL CURRENT LIABILITIES	1,260,926	1,138,777
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	1,288,159
NET ASSETS	64,325,073	65,051,326
EQUITY		
Retained surplus	43,217,890	43,936,872
Reserve accounts	1,100,188	1,107,459
Revaluation surplus	20,006,995	20,006,995
TOTAL EQUITY	64,325,073	65,051,326

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

1 BASIS OF PREPARATION AND MATERIAL ACCOUNTING POLICIES

BASIS OF PREPARATION

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

Local Government Act 1995 requirements

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

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

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

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

PREPARATION TIMING AND REVIEW

Date prepared: All known transactions up to 03 April 2025

THE LOCAL GOVERNMENT REPORTING ENTITY

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

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

MATERIAL ACCOUNTING POLICES

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

Critical accounting estimates and judgements

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

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

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

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

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

SHIRE OF MINGENEW
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 MARCH 2025

2 NET CURRENT ASSETS INFORMATION

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

Current assets

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

Less: current liabilities

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

Net current assets

Less: Total adjustments to net current assets

Closing funding surplus / (deficit)

Note	Amended Budget Opening 1 July 2024	Actual as at 30 June 2024	Actual as at 31 March 2025
	\$	\$	\$
	2,025,057	2,025,057	4,036,242
	202,898	202,898	155,840
	1,079,710	1,079,710	0
	698	698	823
	445,524	445,524	322,804
	3,753,887	3,753,887	4,515,709
	(391,631)	(391,631)	(70,117)
	(661,825)	(661,825)	(919,762)
	(3,186)	(3,186)	(834)
	(56,220)	(56,220)	0
	(148,064)	(148,064)	(148,064)
	(1,260,926)	(1,260,926)	(1,138,777)
	2,492,961	2,492,961	3,376,932
2(b)	(892,719)	(892,719)	(958,559)
	1,600,242	1,600,242	2,418,373

(b) Current assets and liabilities excluded from budgeted deficiency

Adjustments to net current assets

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

Total adjustments to net current assets

	(1,100,189)	(1,100,189)	(1,107,459)
	3,186	3,186	834
	56,220	56,220	0
	148,064	148,064	148,066
2(a)	(892,719)	(892,719)	(958,559)

(c) Non-cash amounts excluded from operating activities

Adjustments to operating activities

Less: Profit on asset disposals
Add: Loss on asset disposals
Add: Loss on revaluation of non current assets
Add: Depreciation

Total non-cash amounts excluded from operating activities

Amended Budget Estimates 30 June 2025	YTD Budget Estimates 31 March 2025	YTD Actual 31 March 2025
\$	\$	\$
(80,743)	(80,741)	(60,290)
2,236	2,236	7,239
0	0	2,664
2,718,573	1,846,734	1,793,978
2,640,066	1,768,229	1,743,591

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 MARCH 2025

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			
Profit on asset disposals	(20,451)	(25.33%)	▼
Less profit on sale of Works Manager Vehicle Hilux Ute than anticipated - (\$3,826).		Permanent	
Less profit on sale of CEO Prado than anticipated - (\$10,983);		Timing	
Less profit on sale of MCS RAV4 than anticipated - (\$1,320);			
Less profit on sale of Panther Mower than anticipated - (\$2,824);			
Single Drum Vibrating Roller has not been sold - (\$1,500).			
Expenditure from operating activities			
Materials and contracts	283,118	28.48%	▼
Anticipated payment of consultancy expenses including Community Satisfaction Survey, Public Health Plan, Local Planning Scheme Review, Carbon Footprint Review Sealed Roads, Asset Management, Airfield Master Plan - \$59,742;			
Less legal expense than anticipated - \$15,690;			
Less ESL expense than anticipated - \$6,700;			
Less medical support expenses than anticipated - \$5,991;			
Less advertising and promotional service than anticipated - \$32,878;			
Less than anticipated minor assets purchases - \$39,348;			
Less road maintenance than anticipated - \$57,436;			
Less building maintenance than anticipated - \$9,154;			
Less parks and oval maintenance than anticipated - \$69,022;			
Less contract services (ranger, EHO, planning & building) than anticipated - \$6,198;			
Less tourism subscriptions and visitor centre contributions than anticipated - \$8,289;			
Anticipated MIG contribution - \$3,000;			
Capital portion of plant operation costs - (\$32,334).			
Depreciation	52,756	2.86%	▼
Timing of processing depreciation on new capital expenditure - \$52,756		Timing	
Other expenditure	32,379	33.60%	▼
Less Community Assistance Grants paid than budgetted - \$19,690;		Timing	
Elected members third quarterly payment processed in April - \$13,411.			
Loss on asset disposals	(5,003)	(223.75%)	▲
Greater loss than anticipated for ride on mower - (\$5,433).		Permanent	
Sale of Ztrak mower not completed - \$430.		Timing	
Non cash amounts excluded from operating activities	(24,638)	(1.39%)	▼
Loss on Local Government House Trust revaluation - \$2,664.		Permanent	
Variance in depreciation expense per above items - (\$52,756);		Timing	
Variance in profit and loss on asset disposals per above items - 25,454.			

SHIRE OF MINGENEW
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 MARCH 2025

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. %	
	\$	%	
Inflows from investing activities			
Proceeds from capital grants, subsidies and contributions	(576,961)	(32.16%)	▼
Less revenue recognised against Daycare Centre - (\$138,130);		Timing	
Less revenue recognised against RRG & R2R projects - (\$57,902);			
Less revenue recognised against DFES Resilience Fund (Rec Centre) - (\$234,953);			
Less revenue recognised against DFES Community Benefit Fund (Water Park) - (\$62,488);			
Less revenue recognised against Club Night Lights Program - (\$12,498);			
Less revenue recognised against Water Tank - (\$14,997);			
Less revenue recognised against Mingenew Spring - (\$24,995);			
Less revenue recognised against Sports Club AC - (\$9,500);			
Less revenue recognised against DFES Resilience Fund (Digital Sign) - (\$30,000);			
More revenue recognised against DoT's Shared Paths - \$10,000.			
Outflows from investing activities			
Payments for property, plant and equipment	793,168	64.00%	▼
Anticipated further progress on Daycare Centre - \$385,245;		Timing	
Work delayed on replacement of lights at Autumn Centre - \$8,000;			
Anticipated further progress on improvements to staff & community housing - \$31,544;			
Anticipated commencement on Rec Centre upgrade - \$181,332;			
Anticipated trough to be installed at the Railway Station - \$5,000;			
Anticipated replacement airconditioner at Rec Centre - \$5,000;			
Anticipated further progress on improvements to Admin office - \$17,878;			
Anticipated purchase of water truck - \$150,000;			
Anticipated further progress on airstrip shed - \$8,888.			
Payments for construction of infrastructure	398,504	23.72%	▼
Anticipated completion of RRG and R2R projects - \$45,575;		Timing	
Anticipated further progress on council-funded road projects - \$54,403;			
Anticipated further progress on Water Park - \$106,250;			
Anticipated less expenditure on Town Landscaping - (\$9,322);			
Anticipated further progress on Mingenew Spring - \$55,507;			
Anticipated completion of Tennis Courts lights replacement - \$39,633;			
Anticipated further progress on Main Oval Water Tank - \$30,000;			
Anticipated completion of Digital Information Sign - \$80,000;			
Work began sooner than anticipated on footpaths and cycleways - (\$3,542).			
Surplus or deficit after imposition of general rates	929,272	62.40%	▲
Due to variances described above			

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 MARCH 2025

1 KEY INFORMATION

Funding Surplus or Deficit Components

Funding surplus / (deficit)				
	Amended Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)
Opening	\$1.60 M	\$1.60 M	\$1.60 M	\$0.00 M
Closing	\$0.25 M	\$1.49 M	\$2.42 M	\$0.93 M

Refer to Statement of Financial Activity

Cash and cash equivalents		
	\$4.09 M	% of total
Unrestricted Cash	\$1.88 M	45.9%
Restricted Cash	\$2.21 M	54.1%

Refer to 3 - Cash and Financial Assets

Payables	
	\$0.07 M % Outstanding
Trade Payables	\$0.00 M
0 to 30 Days	0.0%
Over 30 Days	0.0%
Over 90 Days	0.0%

Refer to 9 - Payables

Receivables	
	\$0.05 M % Collected
Rates Receivable	\$0.11 M 96.1%
Trade Receivable	\$0.05 M % Outstanding
Over 30 Days	54.5%
Over 90 Days	17.1%

Refer to 7 - Receivables

Key Operating Activities

Amount attributable to operating activities			
Amended Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)
\$0.29 M	\$0.92 M	\$1.25 M	\$0.33 M

Refer to Statement of Financial Activity

Rates Revenue		
YTD Actual	\$2.61 M	% Variance
YTD Budget	\$2.62 M	(0.0%)

Grants and Contributions		
YTD Actual	\$0.26 M	% Variance
YTD Budget	\$0.28 M	(6.2%)

Refer to 13 - Grants and Contributions

Fees and Charges		
YTD Actual	\$0.25 M	% Variance
YTD Budget	\$0.25 M	(0.4%)

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)
(\$3.06 M)	(\$0.97 M)	(\$0.37 M)	\$0.60 M

Refer to Statement of Financial Activity

Proceeds on sale		
YTD Actual	\$0.14 M	%
Amended Budget	\$0.16 M	(12.0%)

Refer to 6 - Disposal of Assets

Asset Acquisition		
YTD Actual	\$1.28 M	% Spent
Amended Budget	\$2.09 M	(38.8%)

Refer to 5 - Capital Acquisitions

Capital Grants		
YTD Actual	\$1.22 M	% Received
Amended Budget	\$2.69 M	(54.7%)

Refer to 5 - Capital Acquisitions

Key Financing Activities

Amount attributable to financing activities			
Amended Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)
\$1.42 M	(\$0.07 M)	(\$0.07 M)	\$0.00 M

Refer to Statement of Financial Activity

Borrowings	
Principal repayments	(\$0.06 M)
Interest expense	(\$0.00 M)
Principal due	\$0.09 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

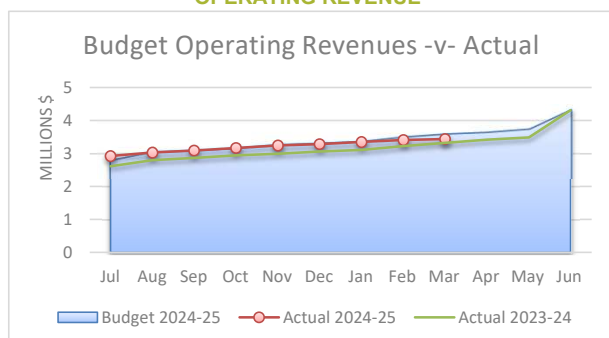
This information is to be read in conjunction with the accompanying Financial Statements and notes.

SHIRE OF MINGENOW
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 31 MARCH 2025

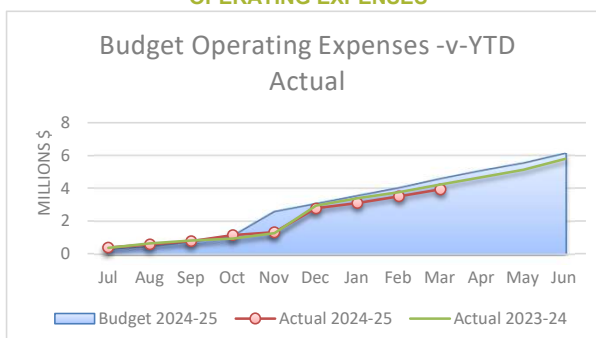
2 KEY INFORMATION - GRAPHICAL

OPERATING ACTIVITIES

OPERATING REVENUE

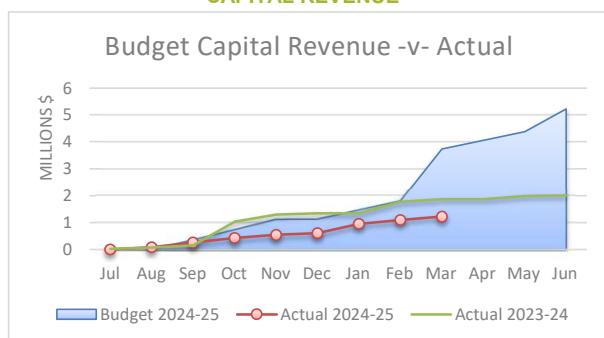


OPERATING EXPENSES

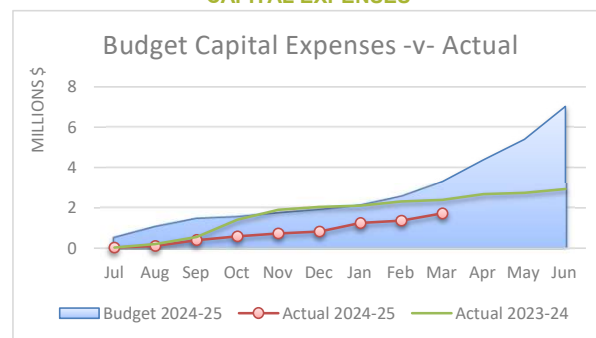


INVESTING ACTIVITIES

CAPITAL REVENUE

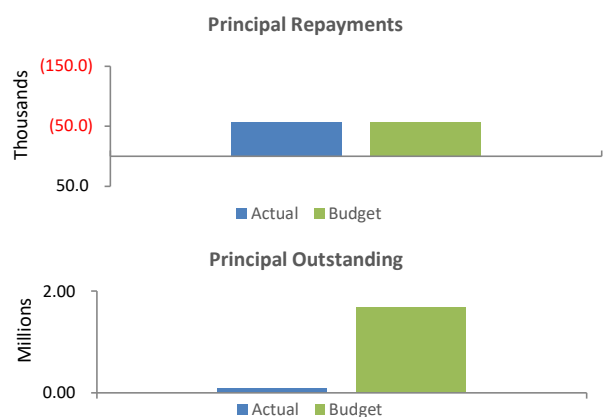


CAPITAL EXPENSES

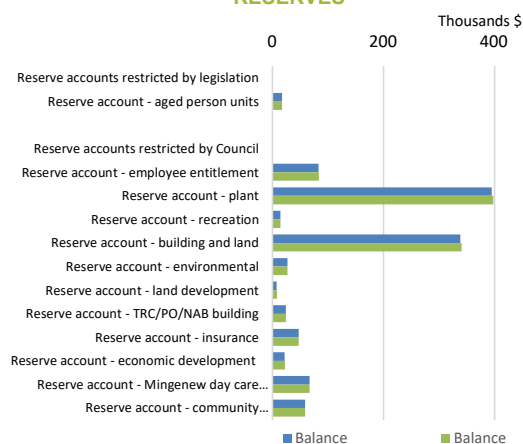


FINANCING ACTIVITIES

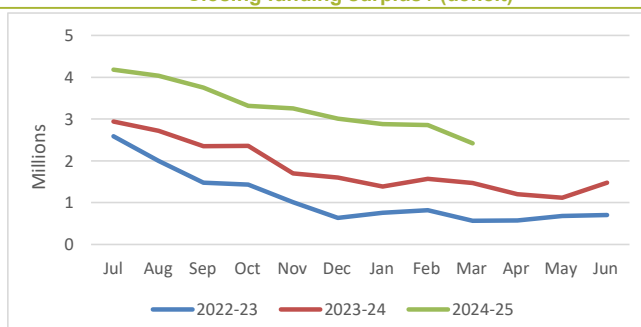
BORROWINGS



RESERVES



Closing funding surplus / (deficit)



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

3 CASH AND FINANCIAL ASSETS AT AMORTISED COST

Description	Classification	Unrestricted	Restricted	Total	Trust	Institution	Interest Rate	Maturity Date
		\$	\$	\$	\$			
Float	Cash and cash equivalents	100	0	100	0			-
Municipal Fund	Cash and cash equivalents	1,876,865	1,051,818	2,928,683	0	NAB	4.10%	-
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	3.85%	-
Total		1,876,965	2,159,277	4,086,243	50,001			
Comprising								
Cash and cash equivalents		1,876,965	2,159,277	4,086,243	50,001			
		1,876,965	2,159,277	4,086,243	50,001			

KEY INFORMATION

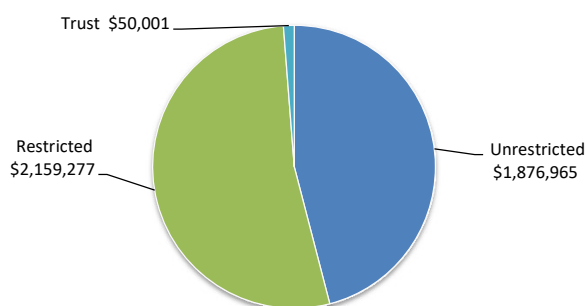
Cash and cash equivalents include cash on hand, cash at bank, deposits available on demand with banks and other short term highly liquid investments with original maturities of three months or less that are readily convertible to known amounts of cash and which are subject to an insignificant risk of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

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

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

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

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



4 RESERVE ACCOUNTS

Reserve account name	Budget				Actual			
	Opening Balance	Transfers In (+)	Transfers Out (-)	Closing Balance	Opening Balance	Transfers In (+)	Transfers Out (-)	Closing Balance
	\$	\$	\$	\$	\$	\$	\$	\$
Reserve accounts restricted by legislation								
Reserve account - aged person units	16,933	3,767	0	20,700	16,933	121	0	17,054
Reserve accounts restricted by Council								
Reserve account - employee entitlement	82,937	3,753	0	86,690	82,937	594	0	83,531
Reserve account - plant	394,838	338,957	(276,242)	457,553	394,837	2,826	0	397,663
Reserve account - recreation	14,274	646	0	14,920	14,274	102	0	14,376
Reserve account - building and land	338,255	15,306	0	353,561	338,255	2,420	0	340,675
Reserve account - environmental	26,855	1,215	0	28,070	26,855	192	0	27,047
Reserve account - land development	7,555	341	0	7,896	7,555	54	0	7,609
Reserve account - TRC/PO/NAB building	24,055	1,088	0	25,143	24,055	172	0	24,227
Reserve account - insurance	46,796	2,117	0	48,913	46,796	335	0	47,131
Reserve account - economic development	22,099	1,000	0	23,099	22,099	158	0	22,257
Reserve account - Mingenew day care centre redevelopment	66,739	3,020	(69,075)	684	66,739	297	0	67,036
Reserve account - community infrastructure fund contribution	58,853	92,305	0	151,158	58,853	0	0	58,853
	1,100,189	463,515	(345,317)	1,218,387	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	2,745,673	569,672	135,005	(434,667)
Buildings - specialised	578,246	251,246	48,294	(202,952)
Plant and equipment	416,742	418,482	262,933	(155,549)
Acquisition of property, plant and equipment	3,812,661	1,239,400	446,232	(793,168)
Infrastructure - roads	1,588,000	1,327,995	1,228,017	(99,978)
Infrastructure - footpaths	60,000	0	3,542	3,542
Infrastructure - parks & ovals	355,000	272,332	50,264	(222,068)
Infrastructure - other	90,000	80,000	0	(80,000)
Acquisition of infrastructure	2,093,000	1,680,327	1,281,823	(398,504)
Total of PPE and Infrastructure.	5,905,661	2,919,727	1,728,055	(1,191,672)
Total capital acquisitions	5,905,661	2,919,727	1,728,055	(1,191,672)
Capital Acquisitions Funded By:				
Capital grants and contributions	2,686,000	1,793,859	1,216,898	(576,961)
Borrowings	1,600,000	0	0	0
Other (disposals & C/Fwd)	161,591	159,091	142,182	(16,909)
Reserve accounts				
Reserve account - plant	276,242	0	0	0
Reserve account - Mingenew day care centre redevelopment	69,075	0	0	0
Contribution - operations	1,112,753	966,777	368,975	(597,802)
Capital funding total	5,905,661	2,919,727	1,728,055	(1,191,672)

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

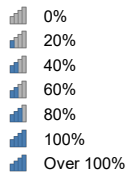
In accordance with *Local Government (Financial Management) Regulation 17A(2)*, the carrying amount of non-financial assets that are land and buildings classified as property, plant and equipment, investment properties, infrastructure or vested improvements that the local government controls.

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

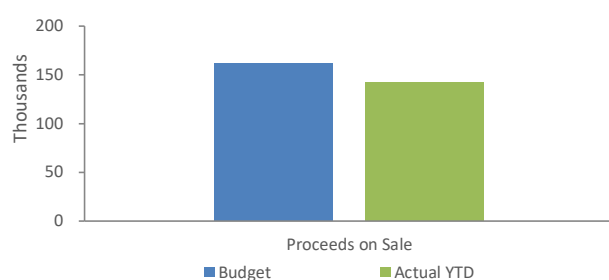


Percentage Year to Date Actual to Annual Budget expenditure where the expenditure over budget highlighted in red.

		Amended		YTD Actual	Variance (Under)/Over
Account Description		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					
BC005	23 Field Street (Lot 5) - Residence - Building (Capital)	13,000	6,500	0	6,500
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	6,500	0	6,500
BC020	20 Victoria Road - Daycare Centre - Building (Capital)	1,000,000	499,896	114,651	385,245
BC021	21 Victoria Road (Lot 83) - Administration Office - Building (Capital)	35,785	35,776	17,898	17,878
BC033	33 Victoria Road (Lot 89) - Residence - Building (Capital)	50,000	11,000	2,456	8,544
BC120	12 Victoria Road (Lot 66) - (APU) - Building (Capital)	15,000	0	0	0
BC999	GROH Housing	400,000	0	0	0
BC999	GROH Housing	400,000	0	0	0
BC998	Key Worker Accommodation	400,000	0	0	0
BC998	Key Worker Accommodation	400,000	0	0	0
BC599	Airstrip Shed - Building (Capital)	8,888	8,888	0	8,888
Building - non-specialised Total		2,745,673	569,672	135,005	434,667
Buildings - specialised					
BC098	Recreation Centre - Building (Capital)	545,000	218,000	36,668	181,332
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	3,076	2,670
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
Building - specialised Total		578,246	251,246	48,294	202,952
Plant & equipment					
PE1	CEO Executive Vehicle - 1MI - Capital	70,000	70,000	70,812	(812)
PE108	Works Manager Vehicle - MI108 - Capital	60,610	60,610	60,610	0
PE177	MCS Executive Vehicle - 177MI - Capital	47,632	47,632	47,632	0
PE255	Water Truck - MI255 - Capital	150,000	150,000	0	150,000
PE4541	Ride on Mower - MI4541 - Capital	25,000	25,000	25,270	(270)
PE998	Z335B Ztrac Mower - Capital	6,000	0	0	0
PE998	Peruzzo Panther Mower - Capital	25,000	26,740	26,740	(1,740)
PE998	Verti Drain implement (includes Verti Cut) - Capital	25,000	31,000	27,000	4,000
PE999	Single Drum Vibrating Roller - Capital	7,500	7,500	4,869	2,631
Plant & equipment Total		416,742	418,482	262,933	155,549
Infrastructure - roads					
RC000	Road Construction - Rural - Gravel - Council Funded (Budgeting Only)	190,000	190,000	109,879	80,121
RC018	Strawberry North East Road (Capital)			109,879	
RC997	Road Construction - Rural - Priority Wet Grading (Budgeting Only)	260,000	0	38,131	(38,131)
RC005	Yandanooka Melara Road (Capital)			6,283	
RC018	Strawberry North East Road (Capital)			2,786	
RC088	Depot Hill North Road (Capital)			29,062	
RRG002	Yandanooka North East Road (RRG)	450,000	449,999	462,327	(12,328)
RRG502	Yandanooka North East Road (RRG) Stage 2	427,500	427,498	413,163	14,335
RRG003	Coalseam Road (RRG)	150,500	150,498	106,930	43,568
RC999	Road Construction - Urban - Sealed - Council Funded (Budgeting Only)	100,000	100,000	97,587	2,413
RC041	Victoria Road (Capital)	0	0	15,446	
RC043	Shenton Street (Capital)	0	0	31,939	
RC044	William Street (Capital)	0	0	37,139	
RC058	Spring Street (Capital)	0	0	13,063	
RC995	Road Construction - Urban - Sealed - Kerb Renewal - Council Funded (Budget Only)	10,000	10,000	0	10,000
Infrastructure - roads Total		1,588,000	1,327,995	1,228,017	99,978
Infrastructure - footpath					
FC000	Footpath Construction General (Budgeting Only)	60,000	0	3,542	(3,542)
FC041	Victoria Road - Footpath Capital			1,895	
FC043	Shenton Street - Footpath Capital			1,647	
Infrastructure - footpath Total		60,000	0	3,542	(3,542)
Infrastructure - parks & gardens					
PC012	Mingenew Spring - (Capital)	100,000	55,507	0	55,507
PC027	Water Park (Capital)	125,000	106,250	0	106,250
PC020	Tennis Courts - Infrastructure - (Capital)	50,000	50,000	10,367	39,633
PC022	Rec Centre - Main Oval Infrastructure - (Capital)	30,000	30,000	0	30,000
PC028	Town Landscaping (Capital)	50,000	30,575	39,897	(9,322)
Infrastructure - parks & gardens Total		355,000	272,332	50,264	222,068
Infrastructure - other					
OC013	Digital Information Sign (Capital)	80,000	80,000	0	80,000
OC016	Football Oval - Dugouts (Capital)	10,000	0	0	0
Infrastructure - other Total		90,000	80,000	0	80,000
		5,905,661	2,919,727	1,728,055	1,191,672

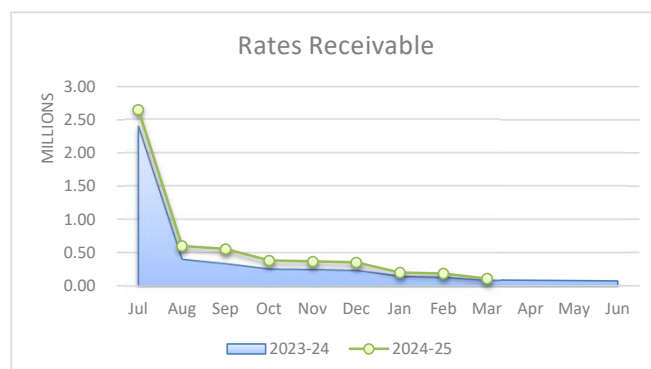
6 DISPOSAL OF ASSETS

		Budget				YTD Actual			
Asset Ref.	Asset description	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	30,516	48,182	17,666	0
952	Toyota RAV4 - 177MI	19,747	30,000	10,253	0	20,431	29,364	8,933	0
951	Toyota Hilux Dual Cab Utility - 108MI	21,425	35,000	13,575	0	22,978	32,727	9,749	0
0684	Ride on Mower - MI4541	10,806	9,000	0	(1,806)	11,057	3,818	0	(7,239)
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	4,149	7,000	2,851	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)	89,131	142,182	60,290	(7,239)



7 RECEIVABLES

Rates receivable	30 June 2024	31 Mar 2025
	\$	\$
Opening arrears previous year	57,681	64,650
Levied this year	2,372,994	2,614,077
Less - collections to date	(2,365,878)	(2,573,441)
Gross rates collectable	64,797	105,286
Allowance for impairment of rates receivable	(147)	(147)
Net rates collectable	64,650	105,139
% Collected	97.3%	96.1%



Receivables - general	Credit	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$	\$
Receivables - general	(250)	4,027	1,831	1,272	1,423	8,303
Percentage	(3.0%)	48.5%	22.1%	15.3%	17.1%	
Balance per trial balance						
Trade receivables	(Trade receivables \$8,303 + Pension rebates \$668)					8,971
GST receivable						42,760
Allowance for credit losses of trade receivables						(1,030)
Total receivables general outstanding						50,701

Amounts shown above include GST (where applicable)

KEY INFORMATION

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

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

Classification and subsequent measurement

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

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

8 OTHER CURRENT ASSETS

	Opening Balance 1 July 2024	Asset Increase	Asset Reduction	Closing Balance 31 March 2025
	\$	\$	\$	\$
Other current assets				
Financial assets at amortised cost	1,079,710	0	(1,079,710)	0
Inventory				
Fuel	698	50,619	(50,494)	823
Other assets				
Prepayments	9,844	7,723	(9,844)	7,723
Accrued income	435,680	437,553	(558,152)	315,081
Total other current assets	1,525,932	495,895	(1,698,200)	323,627
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	770	0	0	0	770
Balance per trial balance						
Sundry creditors	(Trade payables \$770 + ESL creditors \$115)					885
Accrued salaries and wages						548
ATO liabilities						30,880
Other payables - bonds held						25,966
Prepaid rates						6,268
Accrued expenses						5,570
Total payables general outstanding						70,117
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		New Loans			Principal Repayments		Principal Outstanding		Interest Repayments	
Particulars	Loan No.	1 July 2024	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget
		\$	\$	\$	\$	\$	\$	\$	\$	\$
Grader	146	141,395	0	0	(56,220)	(56,220)	85,175	85,175	(1,178)	(1,811)
Housing - GROH	147	0	0	800,000	0	0	0	800,000	0	(4,562)
Housing - Key Workers	148	0	0	800,000	0	0	0	800,000	0	(4,562)
Total		141,395	0	1,600,000	(56,220)	(56,220)	85,175	1,685,175	(1,178)	(10,935)
Current borrowings		56,220					0			
Non-current borrowings		85,175					85,175			
		141,395					85,175			

All debenture repayments were financed by general purpose revenue.

New borrowings 2024-25

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

KEY INFORMATION

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

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

11 LEASE LIABILITIES

Movement in carrying amounts

Information on leases Particulars	Lease No.	1 July 2024	New Leases		Principal Repayments		Principal Outstanding		Interest Repayments	
			Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget
Ricoh Multifunction Printer	3	\$ 20,707	\$ 0	\$ 0	\$ (2,352)	\$ (3,186)	\$ 18,355	\$ 17,521	\$ (1,833)	\$ (2,394)
Total		20,707	0	0	(2,352)	(3,186)	18,355	17,521	(1,833)	(2,394)
Current lease liabilities		3,186					834			
Non-current lease liabilities		17,521					17,521			
		20,707					18,355			

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 March 2025
		\$	\$	\$	\$	\$
Other current liabilities						
Other liabilities						
Capital grant/contributions liabilities		659,244	0	1,228,333	(967,815)	919,762
Other Liabilities income in advance		2,581	0	0	(2,581)	0
Total other liabilities		661,825	0	1,228,333	(970,396)	919,762
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	25,697
Total Provisions		148,064	0	0	0	148,064
Total other current liabilities		809,889	0	1,228,333	(970,396)	1,067,826

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 Liability	Decrease in Liability	Liability	Current Liability	Amended Budget	YTD	YTD
	1 July 2024		(As revenue)	31 Mar 2025	31 Mar 2025	Revenue	Budget	Revenue
	\$	\$	\$	\$	\$	\$	\$	\$
Grants and subsidies								
Grants Commission - General	0	0	0	0	0	42,047	31,047	31,535
Grants Commission - Roads	0	0	0	0	0	38,544	29,544	28,908
DFES - LGGS Operating Grant	0	0	0	0	0	24,149	17,766	17,749
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	2,949	0
MRWA - Direct Grant	0	0	0	0	0	120,572	120,572	120,572
DPIRD - Mingenew Space Precinct Masterplan (FY22)	0	0	0	0	0	8,000	8,000	8,000
DEWR - Apprenticeship incentives	0	0	0	0	0	8,550	6,411	8,699
	1,000	0	(1,000)	0	0	244,812	216,289	215,463
Contributions								
Autumn Centre	0	0	0	0	0	50	50	50
Terra Mining - Road contribution	0	0	0	0	0	90,000	59,985	43,661
	0	0	0	0	0	90,050	60,035	43,711
TOTALS	1,000	0	(1,000)	0	0	334,862	276,324	259,174

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 Mar 2025	Current Liability 31 Mar 2025	Amended Budget Revenue	YTD Budget	YTD Revenue Actual
	\$	\$	\$	\$	\$	\$	\$	\$
Capital grants and subsidies								
REDS - Daycare Centre	0	25,000	(25,000)	0	0	150,000	74,985	141,626
Lotterywest - Daycare Centre	0	275,000	(45,178)	229,822	229,822	500,000	249,950	45,179
TBC - Solar Energy	0	0	0	0	0	26,000	0	0
DFES Resilience Fund - Rec Centre	470,000	0	0	470,000	470,000	470,000	234,953	0
DFES Community Benefit Fund - Water Park	150,000	0	0	150,000	150,000	125,000	62,488	0
Club Night Lights Program - Tennis Lights	0	0	0	0	0	25,000	12,498	0
TBC - Water Tank (Rec Centre)	0	0	0	0	0	30,000	14,997	0
TBC - Mingenew Spring	0	0	0	0	0	50,000	24,995	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	240,000	(240,000)	0	0	300,000	300,000	300,000
Regional Road Group - Yandanooka NE Road 3.00-5.50	0	228,000	(228,000)	0	0	285,000	285,000	275,456
Regional Road Group - Coalseam Road 23.57-24.37	0	82,666	(71,290)	11,376	11,376	100,333	100,332	71,291
Roads to Recovery - Yandanooka NE Road 0.52-3.00	0	150,000	(150,000)	0	0	150,000	150,000	150,000
Roads to Recovery - Yandanooka NE Road 3.00-5.50	0	142,500	(137,707)	4,793	4,793	142,500	142,500	137,707
Roads to Recovery - Coalseam Road 23.57-24.37	0	50,167	(35,640)	14,527	14,527	50,167	50,164	35,640
Roads to Recovery - Resheeting Strawberry NE Road	0	25,000	(25,000)	0	0	50,000	50,000	50,000
DOT - Footpaths	0	10,000	(10,000)	0	0	30,000	0	10,000
DFES Resilience Fund - Digital Sign	30,000	0	0	30,000	30,000	30,000	30,000	0
	659,244	1,228,333	(967,815)	919,762	919,762	2,514,000	1,782,862	1,216,898
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	1,497	0
Sports Club - Air Conditioner	0	0	0	0	0	9,500	9,500	0
	0	0	0	0	0	172,000	10,997	0
TOTALS	659,244	1,228,333	(967,815)	919,762	919,762	2,686,000	1,793,859	1,216,898

SHIRE OF MINGENEW
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 31 MARCH 2025

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 March 2025
	\$	\$	\$	\$
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

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
Best Practice Unsealed Roads Management Training	15121224	Operating expenses			(25,000)	1,051,681
Amended opening surplus after audit	08190225	Opening surplus(deficit)			(69,969)	981,712
Increase in interest earned on Muni Funds	08190225	Operating revenue		40,000		1,021,712
Increase in interest earned on Reserve Funds	08190225	Operating revenue		11,189		1,032,901
Increase transfer to reserve - interest earned	08190225	Capital expenses			(11,189)	1,021,712
Remove the advance FAG payment	08190225	Operating revenue			(767,012)	254,700
Increased regional risk coordinator fees	08190225	Operating expenses			(6,300)	248,400
Firebreak infringements	08190225	Operating revenue		1,000		249,400
Less doctor visits	08190225	Operating expenses		6,000		255,400
Reimbursement from tenant as per lease agreement	08190225	Operating revenue		1,000		256,400
Council is responsible for electricity charges at the Restoration Shed	08190225	Operating expenses			(800)	255,600
Repayments of the proposed new loan for Key Workers	08190225	Operating expenses		27,370		282,970
Accommodation or GROH will occur in 2025/26	08190225	Operating expenses			(3,000)	279,970
Increase in rental utilities	08190225	Operating revenue		4,000		283,970
Additional utilities reimbursed from tenants	08190225	Operating expenses			(4,500)	279,470
Repairs to APU 1 before new occupancies	08190225	Operating revenue			(2,230)	277,240
Less rent due to vacancies	08190225	Operating expenses			(31,434)	245,806
Increase from new waste contract including new bins	08190225	Operating revenue		1,744		247,550
Additional Skip bin service	08190225	Operating expenses			(10,000)	237,550
Additional planning applications/advise	08190225	Operating expenses			(5,000)	232,550
Legal fees on planning decisions	08190225	Operating expenses			(36,000)	196,550
Town hall renovation proposal - \$4,000 & business case for future grant funding - \$32,000	08190225	Operating expenses			(4,000)	192,550
Additional septic tank pump outs	08190225	Operating revenue			(17,095)	175,455
Cenotaph upgrade funding announcement will be next financial year (carry forward to 2025/26 budget)	08190225	Operating revenue			(571,667)	(396,212)
Unsuccessful DFES Disaster Ready application & Raw Water Scheme Funding	08190225	Operating revenue		30,000		(366,212)
Successful Footpath funding from Department of Transport	08190225	Operating expenses			(8,512)	(374,724)
Derecognise duplicated income arising from prior year accrued income and project allocation adjustment against LRCI Phase 3	08190225	Operating expenses			(21,500)	(396,224)
Consultancy for Airfield Master Plan - \$20,000 and Airfield valuation - \$1,500	08190225	Operating revenue		8,000		(388,224)
Final grant payment for DPIRD Space Precinct Master Plan	08190225	Operating revenue			(30,000)	(418,224)
Unsuccessful funding for digital sign from local mining company	08190225	Operating expenses			(1,000)	(419,224)
Review lease for unmanned fuel site	08190225	Operating expenses			(20,000)	(439,224)
Increase usage of standpipe due to main road roadworks	08190225	Operating revenue		20,000		(419,224)
Increase usage of standpipe due to main road roadworks	08190225	Operating expenses			(6,077)	(425,301)
Increased charges of internet, mobile data and VOIP services	08190225	Operating revenue			(7,000)	(432,301)
Accounted for funding for Cadet Engineer	08190225	Operating expenses			(20,000)	(452,301)
Increase parts and repairs expenditure	08190225	Operating expenses			(6,000)	(458,301)
Repayments of the proposed new loan for Key Workers	08190225	Capital expenses		64,028		(394,273)
Accommodation and GROH will occur in 2025/26	08190225	Capital expenses		35,838		(358,435)
Cenotaph upgrade funding announcement will be next financial year (carry forward to 2025/26)	08190225	Capital expenses		545,000		186,565
Unsuccessful DFES Disaster Ready application for Rec Centre Upgrade	08190225	Capital expenses			(30,000)	156,565
Successful Footpath funding from Department of Transport	08190225	Capital expenses			(13,242)	143,323
Works Manager & Manager Corporate Services vehicles more than anticipated	08190225	Capital revenue		13,242		156,565
Increase transfer from Plant Reserve to cover additional expense on plant purchase	08190225	Capital expenses		14,400		170,965
Reduce materials for Town Landscaping and increase wages, OH, POC	08190225	Capital expenses		40,000		210,965
Unsuccessful funding for raw water scheme	08190225	Capital expenses		20,000		230,965
Timing of funding notification of interpretive signage (carry forward to 2025/26)	08190225	Operating revenue			(20,000)	210,965
Timing of funding notification of interpretive signage (carry forward to 2025/26)	08190225	Capital expenses			(25,000)	185,965
Renovation of 33 Victoria Road while property is vacant	08190225	Capital expenses				

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 \$
Grant funding - 3x1x1 Aged Persons Units (carry forward to 2025/26)	08190225	Operating revenue			(985,000)	(799,035)
Construction of 3x1x1 Aged Persons Units (carry forward to 2025/26)	08190225	Capital expenses		985,000		185,965
Reduced employee costs (vacant positions, budgeted higher percentage increase)	08190225	Operating expenses		74,725		260,690
Adjustment to depreciation rates after final audit	08190225	Non cash item	256,950			260,690
Increase to ICT expenditure following RFT02 24-25	02190325	Operating expenses			(10,000)	250,690
				4,069,446	(3,818,756)	250,690

**List of Payments for the Period
1 February 2025 to 31 March 2025**

Payment Reference	Date	Name	Description	Amount	Total
EFT18453	06/02/2025	AUSTRALIA POST	Postage for the period of January 2025	-23.84	
EFT18454	06/02/2025	BOC GASES	Gas cylinders: Oxy, acetylene, Argoshield, Cellamix	-50.44	
EFT18455	06/02/2025	CLOUD PAYMENT GROUP	3-Year process debt collection on unpaid rates	-5,905.35	
EFT18456	06/02/2025	DONGARA IGA	Refreshments for Admin & Staff BBQ	-23.79	
EFT18457	06/02/2025	EFTSURE PTY LTD	EFTSure Software as a Service 12 month subscription - 5/02/25 to 4/02/26	-5,338.87	
EFT18458	06/02/2025	GRACE FANNING	Payroll Deductions/Contributions	-747.61	
EFT18459	06/02/2025	MATTHEW FANNING	Expense claim for travel in lieu of salary - CL6.7 CEO Contract	-7,664.99	
EFT18460	06/02/2025	GH COUNTRY COURIERS	Community Pharmacy Assistance Fund 16/01/25	-158.40	
EFT18461	06/02/2025	CITY OF GREATER GERALDTON	Meru waste facility fees for domestic waste disposal - 20/01/25	-285.60	
EFT18462	06/02/2025	GERALDTON LOCK & KEY	Restricted Keys for Standpipe - cut 4 sets	-114.40	
EFT18463	06/02/2025	SHIRE OF IRWIN	Environmental Health Services - October to December 2024	-3,326.17	
EFT18464	06/02/2025	INFINITUM TECHNOLOGIES	Phone Services - February 2025	-465.98	
EFT18465	06/02/2025	INDUSTRIAL MINERALS LTD	Rates refund for assessment	-928.54	
EFT18466	06/02/2025	CANINE CONTROL	Contract Ranger Services 23/01/25	-880.00	
EFT18467	06/02/2025	LOCAL GOVERNMENT PROFESSIONALS AUSTRALIA WA	Finance Professionals Conference 2025 (19-20 March)	-1,440.00	
EFT18468	06/02/2025	LG BEST PRACTICES PTY LTD	Finance 101 Training	-1,980.00	
EFT18469	06/02/2025	LGRCEU WA	Payroll Deductions/Contributions	-22.00	
EFT18470	06/02/2025	MINGENew SUPERMARKET PLUS LIQUOR (IGA)	Refreshments for Admin, Seniors activities, Council meeting and Staff BBQ. Batteries for reticulation controllers and cleaning products for Triplex 1 vacate clean	-455.76	
EFT18471	06/02/2025	NORTH MIDLANDS ELECTRICAL PTY LTD	Test shower for touch voltage and install new oven - 1/45 King St	-748.00	
EFT18473	06/02/2025	OMNICOM MEDIA GROUP AUSTRALIA PTY LTD	Statewide Public Notice - Form 4 - 2 x Outstanding Rates recovery notices -published 9/01/25, Public notice for 2025 Council meeting dates, Electors Meeting & 23/24 Annual Report and DAIP 2024-2029	-2,149.24	
EFT18474	06/02/2025	TELSTRA LIMITED	Phone Services - 25/01/25 to 24/02/25	-952.28	
EFT18476	06/02/2025	THE TEMPORARY FENCING SHOP (TTFS)	Temporary fencing to safe guard work sites	-4,681.60	
EFT18477	06/02/2025	DAMSTRA TECHNOLOGY PTY LTD	Damstra monthly SAAS fee for January 2025	-893.20	
EFT18478	06/02/2025	VIZONA	Deposit for Tennis Club lighting works	-11,403.70	
EFT18479	06/02/2025	THURKLE'S EARTHMOVING & MAINTENANCE PTY LTD	Dozer hire for gravel works - Yandanooka NE Rd (RRG)	-26,000.00	
EFT18480	12/02/2025	COURTYARD BY MARRIOTT	Accommodation for apprentice while attending TAFE - 16/02/25 to 28/02/25	-3,137.00	
EFT18481	20/02/2025	SOUTH METROPOLITAN TAFE	Apprentice Certificate III Parks & Gardens Student Fees	-338.00	
EFT18482	20/02/2025	AVON WASTE	Domestic and commercial refuse collection for January 2025 and Purchase of new bins for 2 Yandanooka Rd, 6 Victoria Rd & 74-78 Midlands Rd	-11,380.80	
EFT18483	20/02/2025	MOORE AUSTRALIA (WA)	2025/26 Annual Budget Workshop	-1,430.00	
EFT18484	20/02/2025	CORSIGN WA	Guide posts for Yandanooka NE RD (RRG), Guide post driver & accessories	-26,089.69	
EFT18485	20/02/2025	CHIVERS FARMS PTY LTD	Supply of 11,000 cubic metres limestone for roadworks to Yandanooka NE RD(RRG)	-12,100.00	
EFT18486	20/02/2025	LANDGATE	Mining tenements 11/01/25 to 04/02/25	-36.20	
EFT18487	20/02/2025	GRACE FANNING	Payroll Deductions/Contributions	-747.61	
EFT18488	20/02/2025	GH COUNTRY COURIERS	Community Pharmacy Assistance Fund - 17/01/25, 6/02/25, 7/02/25, 13/02/25, and 14/02/25	-151.80	
EFT18489	20/02/2025	CITY OF GREATER GERALDTON	Meru waste facility fees for domestic & commercial waste disposal -27/01/25 & 30/01/25, 3/02/25, 10/02/25 & 13/02/25	-1,583.40	
EFT18490	20/02/2025	INFINITUM TECHNOLOGIES	Managed service agreement 18/02/25 - 17/03/25	-5,717.62	
EFT18491	20/02/2025	CANINE CONTROL	Contract Ranger Services 17/02/25	-440.00	
EFT18492	20/02/2025	PERTH KALEXPRESS AND QUALITY TRANSPORT	Freight costs for guide posts & signage for Yandanooka NE Rd (RRG) & Coalseam Rd (RRG)	-718.38	
EFT18493	20/02/2025	LGRCEU WA	Payroll Deductions/Contributions	-22.00	
EFT18494	20/02/2025	MINGENew TYRE SERVICES PTY LTD	M1027 Cat Truck - Tyre replacement drive tyres, M1283 Puncture repair	-6,153.40	
EFT18495	20/02/2025	MCLEODS LAWYERS PTY LTD	Legal fees and disbursements for Deed of Variation to Road User Agreement for Terra Mining (extension to 20 Feb 2025) To be reimbursed by Terra Mining	-558.36	
EFT18496	20/02/2025	NORTH MIDLANDS ELECTRICAL PTY LTD	Inspect and repair faulty power socket (Autumn Centre)	-264.00	
EFT18497	20/02/2025	OFFICEWORKS	Stationery supplies, water for Admin and Depot	-587.70	
EFT18498	20/02/2025	OCEAN AIR	Supply and install new front panel for Fujitsu wall split in bedroom (25 Shenton St)	-469.00	

**List of Payments for the Period
1 February 2025 to 31 March 2025**

Payment Reference	Date	Name	Description	Amount	Total
EFT18499	20/02/2025	PEMCO DIESEL PTY LTD	MI027 Truck repairs, A service, replace AC compressor head, MI528 - Fuel issues repair, MI112 Roller- repairs to electrical system	-13,760.70	
EFT18500	20/02/2025	NUTRIEN AG SOLUTIONS LIMITED	Plasson pipe fittings - Daycare	-170.48	
EFT18501	20/02/2025	SEEK LIMITED	Seek advert - Works General Hand (2025.1)	-434.50	
EFT18502	20/02/2025	SOUTHERN CROSS BROADBAND PTY LTD	Fixed wireless costs for March 2025	-230.00	
EFT18503	20/02/2025	UNSEALEDROADS.COM	Unsealed roads training for road crew	-27,923.00	
EFT18504	20/02/2025	WESTRAC PTY LTD	MI541 Cat Grader - Indicator lights	-1,207.84	
EFT18505	20/02/2025	WINC AUSTRALIA PTY LIMITED	Ricoh billing for February 2025	-169.03	
EFT18506	27/02/2025	MECK CIVIL PTY LTD	Grader hire - Shoulder grading, clearing back slopes and drains - Coalseam Rd, Nanekine Rd & Mingenew-Mullewa Rd	-10,890.00	
EFT18507	27/02/2025	RURAL EDGE	REFUND OF BOND	-578.00	
EFT18508	06/03/2025	AUSTRALIA POST	Postage for the period of February 2025 & PO Box Annual Fee	-187.50	
EFT18509	06/03/2025	AAA ASPHALT SURFACES	Cold mix for Yandanooka NE Rd, Coalseam Rd - (RRG), Eleanor St, and Boolinda St - Terra Mining maintenance works	-11,490.60	
EFT18510	06/03/2025	AIT SPECIALISTS PTY LTD	Professional services for determination of fuel tax credit for the period of January 2025	-241.34	
EFT18511	06/03/2025	ALSCO PTY LTD	Annual Charge for 13 x Sanitary Services for Public Toilets, Admin, Turf Club, Rec Centre and Autumn Centre	-2,788.50	
EFT18512	06/03/2025	BUNNINGS GERALDTON	Building supplies for Admin building maintenance & Replacement Foldable Trestle Tables (Rec Centre)	-1,043.62	
EFT18513	06/03/2025	BUILDING & CONSTRUCTION INDUSTRY TRAINING FUND	BCITF Levy - 32 Depot Hill Rd & 25 Bride St	-866.96	
EFT18514	06/03/2025	BOC GASES	Gas cylinders: Oxy, acetylene, Argoshield, Cellamix	-45.53	
EFT18515	06/03/2025	COURTYARD BY MARRIOTT	Meals while attending TAFE 16/02/25 to 01/03/25 - Apprentice	-471.30	
EFT18516	06/03/2025	CLOUD PAYMENT GROUP	Debt collection costs for unpaid rates	-4,027.65	
EFT18517	06/03/2025	GRACE FANNING	Payroll Deductions/Contributions	-747.61	
EFT18518	06/03/2025	GH COUNTRY COURIERS	Community Pharmacy Assistance Fund - 20/02/25, 21/02/25, 27/02/25 & 28/02/25	-126.72	
EFT18519	06/03/2025	CITY OF GREATER GERALDTON	Meru waste facility fees for domestic waste disposal - 17/02/25	-282.80	
EFT18520	06/03/2025	C & J LUCKEN TRANSPORT	Gravel carting Strawberry NE Road	-54,370.80	
EFT18521	06/03/2025	LATERAL ASPECT	Service charges - February 2025	-4,583.33	
EFT18522	06/03/2025	TELUS HEALTH (AUSTRALIA) PTY LTD	Employee Assistance Program Contract 1/02/25 to 31/01/26	-2,750.00	
EFT18523	06/03/2025	LGRCEU WA	Payroll Deductions/Contributions	-22.00	
EFT18524	06/03/2025	MINGENEW - IRWIN GROUP	REFUND OF BOND	-100.00	
EFT18525	06/03/2025	MINGENEW TYRE SERVICES PTY LTD	1MI Ford Everest - 2 x New Tyres, MI028 - Tyre repair	-1,289.20	
EFT18526	06/03/2025	MINGENEW SUPERMARKET PLUS LIQUOR (IGA)	Refreshments - Admin, Senior Activities, Council Meeting & Depot, Stationery - Admin and Cleaning supplies - Depot	-186.56	
EFT18527	06/03/2025	OCEAN AIR	Repairs to air conditioners - Admin, 32 Shenton St, Rec Centre & Sports Club	-880.00	
EFT18528	06/03/2025	NUTRIEN AG SOLUTIONS LIMITED	Water pump to fill the truck	-3,734.50	
EFT18529	06/03/2025	SEEK LIMITED	Classified Advert - Rates / Finance Officer (2025.2)	-280.50	
EFT18530	06/03/2025	TELSTRA LIMITED	Phone Services - 22/02/25 to 21/03/25	-768.32	
EFT18531	06/03/2025	T-QUIP	Purchase of Second Hand Verti Drain Aerator, MI4541 Toro - Mower blades 5 sets of 3, Total 15 blades	-30,452.75	
EFT18532	06/03/2025	TUNBRIDGE CONSTRUCTION & MAINTENANCE PTY LTD	Minor building repairs, APU 1	-4,340.16	
EFT18533	06/03/2025	UYLANLE PTY LTD (MINGENEW BAKERY)	Catering for Electors Meeting - 05 Feb 2025, Catering for Council Meeting February 2025, Seniors Catering - 17 Feb 2025, Seniors Catering - 24 Feb 2025	-578.00	
EFT18534	06/03/2025	DAMSTRA TECHNOLOGY PTY LTD	Damstra monthly SAAS fee for February 2025	-596.20	
EFT18535	06/03/2025	WHITNEY CONSULTING	Business Case & Grant EOI Application - Disaster Ready Fund, Cost Benefit Analysis Report	-34,372.80	
EFT18536	06/03/2025	RUMBOLD FORD PTY LTD	1MI Ford Everest - 30,000km service, 108MI - 30,000km service	-1,530.70	
EFT18537	20/03/2025	AVON WASTE	Domestic and Commercial refuse collection for February 2025	-9,557.40	

**List of Payments for the Period
1 February 2025 to 31 March 2025**

Payment Reference	Date	Name	Description	Amount	Total
EFT18538	20/03/2025	AFGRI EQUIPMENT AUSTRALIA PTY LTD	MI572 JD Grader - Cutting edges and bolts, Left hand indicator and mirror	-2,785.65	
EFT18539	20/03/2025	BUNNINGS GERALDTON	Components for renewal of kitchen - 33 Victoria Rd, Ratchet tie down strap	-2,431.03	
EFT18540	20/03/2025	BITUTEK PTY LTD	Urban Streets Reseal - Victoria Rd, Williams Rd, Shenton St & Spring St	-166,614.38	
EFT18541	20/03/2025	BULLIVANTS PTY LTD	Lifting equipment - Inspection, testing and tagging	-1,644.02	
EFT18542	20/03/2025	DONGARA DRILLING AND ELECTRICAL	Replace water transfer pump - Rec Centre Bore	-4,204.67	
EFT18543	20/03/2025	GRACE FANNING	Payroll Deductions/Contributions	-747.61	
EFT18544	20/03/2025	GH COUNTRY COURIERS	Community Pharmacy Assistance Fund - 6/03/25, 7/03/25, 13/03/25, 14/03/25	-126.72	
EFT18545	20/03/2025	CITY OF GREATER GERALDTON	Meru waste facility fees for domestic & commercial waste disposal - 24/02/25, 27/02/25, 3/03/25, 10/03/25, 13/03/25,	-1,580.60	
EFT18546	20/03/2025	HERSEY SAFETY PTY LTD	Marking paint - Coalseam Rd (RRG), Brush cutter cord, Rags, Hose clamps, Pick and hook set	-628.80	
EFT18547	20/03/2025	IT VISION	PetsWA Data Collection Pack	-1,039.50	
EFT18548	20/03/2025	IRWIN PLUMBING SERVICES	Repair leak in toilets - Replace wall cisterns, toilet seats and urinals - Sports Club	-5,090.80	
EFT18549	20/03/2025	INFINITUM TECHNOLOGIES	Meraki License Renewal - 12 months, Managed Service Agreement - 18/03/25 to 31/03/25	-8,677.89	
EFT18550	20/03/2025	CANINE CONTROL	Contract Ranger Services 5/03/25	-440.00	
EFT18551	20/03/2025	LATERAL ASPECT	Production, TV campaign and Social Media Spend - 2025 Mingenew Races	-1,650.00	
EFT18552	20/03/2025	LGRCEU WA	Payroll Deductions/Contributions	-22.00	
EFT18553	20/03/2025	MCLEODS LAWYERS PTY LTD	Legal costs to review / prepare lease for unmanned fuel site	-755.97	
EFT18554	20/03/2025	MECK CIVIL PTY LTD	Grader Hire - Shoulder grading, clearing back slopes and drains - Coalseam Rd, Nanekine Rd & Mingenew-Mullewa Rd, Dry Grade Scroops Rd, Mungaterra Rd and Telara Rd	-10,780.00	
EFT18555	20/03/2025	OFFICE OF THE AUDITOR GENERAL	Fee for attest audit for the year ended 30th June 2024	-47,300.00	
EFT18557	20/03/2025	PEMCO DIESEL PTY LTD	MI461 Case Tractor - Minor service, replace fuse to beacon, replace o-ring for RH light, and correct power issues to horn and rear indicators, MI4855 Canter - Replace blocked fuel tank breather and fuel primer, MI384 - Aircon filters removed and cleaned due to lack of air flow, MI400 - Tapit cover seal and gasket repairs. Wiper blades	-2,841.85	
EFT18558	20/03/2025	SLATER-GARTRELL SPORTS	White line marking paint - Main Oval & Hockey Oval	-1,595.00	
EFT18560	20/03/2025	SMEC AUSTRALIA	Consultancy Service for the Mingenew Heavy Vehicle Bypass - Investigation & Business Case	-8,142.61	
EFT18561	20/03/2025	SOUTHERN CROSS BROADBAND PTY LTD	Fixed wireless services for April 2025	-230.00	
EFT18562	20/03/2025	THINK WATER GERALDTON	New Pressure pump for reticulation and Stormwater slip coupling 90mm - 33 Victoria St	-1,327.20	
EFT18563	20/03/2025	WESTRAC PTY LTD	MI541CAT Grader - Cutting edges and bolts & Head light	-2,018.15	
EFT18564	20/03/2025	SUN CITY SOLAR	New batteries & Solar Charge Controller for solar system - Waste Facility	-3,142.90	-652,458.97
EFT18472	06/02/2025	FUELEX (OILTECH)	Fuel usage for January 2025	-12,617.07	
EFT18556	20/03/2025	FUELEX (OILTECH)	Fuel usage for February 2025	-16,260.10	-28,877.17
DD11424.1	07/02/2025	WEST AUSTRALIAN NEWSPAPERS LIMITED	6 Month newspaper subscription	-208.00	
DD11396.1	12/02/2025	BEAM	Superannuation contribution & employee deductions for PPE090225	-10,919.65	
DD11424.2	17/02/2025	BUSINESS1300 PTY LTD	Live Answering Services - February 2025	-99.00	
DD11414.1	17/02/2025	WATER CORPORATION	Various water accounts for the period 5Dec24 to 28Feb25 inclusive	-6,465.00	
DD11415.1	17/02/2025	SYNERGY	Various electricity accounts for the period 25Dec24 to 11Feb25 inclusive	-4,683.43	
DD11440.1	25/02/2025	3E ADVANTAGE PTY LTD	RICOH Copier Lease February 2025	-511.50	
DD11429.1	26/02/2025	BEAM	Superannuation contribution & employee deductions for PPE230225	-10,830.39	
DD11468.1	11/03/2025	BEAM	Superannuation contribution & employee deductions for PPE090325	-10,848.23	
DD11493.1	17/03/2025	BUSINESS1300 PTY LTD	Live answering services Mar25	-102.85	
DD11486.1	20/03/2025	AUSTRALIAN TAXATION OFFICE	February 2025 BAS	-5,953.00	
DD11500.1	24/03/2025	SYNERGY	Various electricity accounts for the period 24Dec24 to 11Mar25 inclusive	-12,290.17	
DD11506.1	25/03/2025	3E ADVANTAGE PTY LTD	RICOH Copier Lease Mar25	-511.50	
DD11510.1	26/03/2025	BEAM	Superannuation contribution & employee deductions for PPE230325	-10,623.27	
DD11528.1	31/03/2025	WESTERN AUSTRALIAN TREASURY CORPORATION	Repayment on Grader Loan 146	-28,618.68	-102,664.67
DD11390.1	21/02/2025	BP AUSTRALIA PTY LTD	Fuel purchased January 2025	-341.79	
DD11457.1	03/03/2025	NAB BUSINESS VISA	Credit Card Transactions for February 2025	-2,953.40	
DD11463.1	21/03/2025	BP AUSTRALIA PTY LTD	Fuel purchases February 2025	-231.89	

**List of Payments for the Period
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Payment Reference	Date	Name	Description	Amount	Total
DD11529.1	31/03/2025	NAB BUSINESS VISA	Credit card transactions for March 2025	-7,476.13	-11,003.21
DD11380.1	03/02/2025	DEPARTMENT OF TRANSPORT	DOT LICENSING TRANSACTIONS: 30/01/2025	-3,719.50	
DD11382.1	04/02/2025	DEPARTMENT OF TRANSPORT	DOT LICENSING TRANSACTIONS: 31/01/2025	-885.20	
DD11384.1	05/02/2025	DEPARTMENT OF TRANSPORT	DOT LICENSING TRANSACTIONS: 03/02/2025	-8,819.05	
DD11399.1	06/02/2025	DEPARTMENT OF TRANSPORT	DOT LICENSING TRANSACTIONS: 04/02/2025	-45.70	
DD11401.1	07/02/2025	DEPARTMENT OF TRANSPORT	DOT LICENSING TRANSACTIONS: 05/02/2025	-200.00	
DD11403.1	10/02/2025	DEPARTMENT OF TRANSPORT	DOT LICENSING TRANSACTIONS: 06/02/2025	-301.40	
DD11405.1	11/02/2025	DEPARTMENT OF TRANSPORT	DOT LICENSING TRANSACTIONS: 07/02/2025	-2,952.90	
DD11407.1	12/02/2025	DEPARTMENT OF TRANSPORT	DOT LICENSING TRANSACTIONS: 10/02/2025	-1,933.80	
DD11413.1	13/02/2025	DEPARTMENT OF TRANSPORT	DOT LICENSING TRANSACTIONS: 11/02/2025	-264.60	
DD11418.1	17/02/2025	DEPARTMENT OF TRANSPORT	DOT LICENSING TRANSACTIONS: 13/02/2025	-3,942.80	
DD11420.1	18/02/2025	DEPARTMENT OF TRANSPORT	DOT LICENSING TRANSACTIONS: 14/02/2025	-4,033.75	
DD11423.1	19/02/2025	DEPARTMENT OF TRANSPORT	DOT LICENSING TRANSACTIONS: 17/02/2025	-1,592.00	
DD11428.1	21/02/2025	DEPARTMENT OF TRANSPORT	DOT LICENSING TRANSACTIONS: 20/02/2025	-373.25	
DD11438.1	25/02/2025	DEPARTMENT OF TRANSPORT	DOT LICENSING TRANSACTIONS: 21/02/2025	-2,657.75	
DD11433.1	26/02/2025	DEPARTMENT OF TRANSPORT	DOT LICENSING TRANSACTIONS: 24/02/2025	-4,670.75	
DD11436.1	27/02/2025	DEPARTMENT OF TRANSPORT	DOT LICENSING TRANSACTIONS: 25/02/2025	-6,239.40	
DD11443.1	28/02/2025	DEPARTMENT OF TRANSPORT	DOT LICENSING TRANSACTIONS: 26/02/2025	-8,726.00	
DD11460.1	04/03/2025	DEPARTMENT OF TRANSPORT	DOT LICENSING TRANSACTIONS: 27/02/2025	-2,053.35	
DD11461.1	05/03/2025	DEPARTMENT OF TRANSPORT	DOT LICENSING TRANSACTIONS: 28/02/2025	-1,605.70	
DD11465.1	06/03/2025	DEPARTMENT OF TRANSPORT	DOT LICENSING TRANSACTIONS: 04/03/2025	-2,209.50	
DD11470.1	07/03/2025	DEPARTMENT OF TRANSPORT	DOT LICENSING TRANSACTIONS: 05/03/2025	-319.00	
DD11472.1	10/03/2025	DEPARTMENT OF TRANSPORT	DOT LICENSING TRANSACTIONS: 06/03/2025	-73.25	
DD11474.1	11/03/2025	DEPARTMENT OF TRANSPORT	DOT LICENSING TRANSACTIONS: 07/03/2025	-7,227.85	
DD11476.1	12/03/2025	DEPARTMENT OF TRANSPORT	DOT LICENSING TRANSACTIONS: 10/03/2025	-148.80	
DD11478.1	13/03/2025	DEPARTMENT OF TRANSPORT	DOT LICENSING TRANSACTIONS: 11/03/2025	-23,744.85	
DD11489.1	14/03/2025	DEPARTMENT OF TRANSPORT	DOT LICENSING TRANSACTIONS: 12/03/2025	-4,728.00	
DD11491.1	17/03/2025	DEPARTMENT OF TRANSPORT	DOT LICENSING TRANSACTIONS: 13/03/2025	-46.85	
DD11495.1	18/03/2025	DEPARTMENT OF TRANSPORT	DOT LICENSING TRANSACTIONS: 14/03/2025	-1,998.65	
DD11497.1	19/03/2025	DEPARTMENT OF TRANSPORT	DOT LICENSING TRANSACTIONS: 17/03/2025	-2,163.85	
DD11499.1	20/03/2025	DEPARTMENT OF TRANSPORT	DOT LICENSING TRANSACTIONS: 18/03/2025	-2,321.90	
DD11502.1	21/03/2025	DEPARTMENT OF TRANSPORT	DOT LICENSING TRANSACTIONS: 19/03/2025	-75.50	
DD11508.1	24/03/2025	DEPARTMENT OF TRANSPORT	DOT LICENSING TRANSACTIONS: 20/03/2025	-399.45	
DD11512.1	26/03/2025	DEPARTMENT OF TRANSPORT	DOT LICENSING TRANSACTIONS: 21/03/2025	-8,318.95	
DD11514.1	27/03/2025	DEPARTMENT OF TRANSPORT	DOT LICENSING TRANSACTIONS: 25/03/2025	-200.00	
DD11516.1	28/03/2025	DEPARTMENT OF TRANSPORT	DOT LICENSING TRANSACTIONS: 26/03/2025	-2,493.10	
DD11518.1	31/03/2025	DEPARTMENT OF TRANSPORT	DOT LICENSING TRANSACTIONS: 27/03/2025	-2,432.30	-113,918.70
			Net Salaries February 2025	-91,082.77	
			Net Salaries March 2025	-87,205.07	-178,287.84
				-1,087,210.56	-1,087,210.56

Card Payments for the Period
1 February 2025 to 31 March 2025

Payment Reference	Date	Name	Description	Amount	Total
EFT18472		FUELEX (OILTECH)			-12,617.07
	3/01/2025		1MI / 108MI	-248.05	
	5/01/2025		1MI	-103.60	
	6/01/2025		108MI	-112.02	
	7/01/2025		MI029 / MI4541 / MI473	-251.25	
	8/01/2025		MI262 / MI283	-309.62	
	9/01/2025		MI028 / MI029 / MOBILE TANK ONE / 177MI	-591.96	
	10/01/2025		1MI / 108MI	-214.91	
	13/01/2025		MI027 / MI278 / MI4541 / MI572 / 108MI	-1,003.50	
	14/01/2025		MI029 / MI4541	-149.35	
	15/01/2025		MI4541 / MOBILE TANK ONE / 177MI	-1,218.17	
	16/01/2025		MI029 / MI4541 / MI599 / 108MI	-369.46	
	17/01/2025		MI283	-42.63	
	20/01/2025		MI029 / MI372 / MOBILE TANK ONE / 108MI	-558.73	
	21/01/2025		MI028 / MI4541 / MOBILE TANK ONE	-737.16	
	22/01/2025		MI029 / MI278 / MI372 / MOBILE TANK ONE / MOBILE TANK TWO	-1,345.98	
	23/01/2025		MI278 / MI4541 / MOBILE TANK ONE / 177MI	-592.14	
	24/01/2025		MI283 / MI4541 / MOBILE TANK ONE / 108MI	-1,000.48	
	27/01/2025		108MI	-105.37	
	28/01/2025		MI027 / MI028 / MI029	-505.43	
	29/01/2025		MI278 / MI4541 / MOBILE TANK ONE / MOBILE TANK TWO / 177MI / MI255	-1,753.23	
	30/01/2025		MI027 / MI278 / MI4541 / MOBILE TANK ONE / MI599 / MISC PLANT - WORKS	-1,328.46	
	31/01/2025		1MI	-75.57	
EFT18556		FUELEX (OILTECH)			-16,260.10
	1/02/2025		108MI	-91.62	
	2/02/2025		1MI	-104.09	
	4/02/2025		MI029 / MOBILE TANK ONE / MI599 / 108MI / 177MI	-957.79	
	5/02/2025		1MI / MI282 / MI4541 / MI400	-272.90	
	6/02/2025		MI278 / MOBILE TANK ONE / MI599	-760.83	
	7/02/2025		1MI / MI027 / MOBILE TANK ONE	-858.68	
	8/02/2025		1MI / 108MI	-192.28	
	9/02/2025		1MI	-100.66	
	10/02/2025		MOBILE TANK ONE / 108MI / MI400	-889.53	
	11/02/2025		1MI / MI278 / MI4541 / MOBILE TANK ONE	-558.29	
	12/02/2025		MI028 / MI029 / MI4541 / PHIRE(Hire plant)	-989.04	
	13/02/2025		MI027 / MOBILE TANK ONE / 108MI / MISC PLANT - PARKS	-2,224.46	
	14/02/2025		1MI / MI283	-195.45	

Card Payments for the Period
1 February 2025 to 31 March 2025

Payment Reference	Date	Name	Description	Amount	Total
	15/02/2025		108MI	-131.17	
	17/02/2025		1MI / MI4541	-149.41	
	18/02/2025		MI027 / MI372 / 108MI / 177MI / MI4855	-897.13	
	19/02/2025		MI029 / MI599 / PHIRE(Hire plant)/ MI255	-1,148.41	
	20/02/2025		MI4541 / MOBILE TANK ONE / 108MI	-428.49	
	21/02/2025		MI027 / MI262 / MOBILE TANK ONE / 108MI	-1,540.95	
	22/02/2025		1MI	-68.17	
	24/02/2025		1MI / MI027 / MI4541 / 108MI	-784.86	
	25/02/2025		MI282 / MI029 / MOBILE TANK ONE	-942.59	
	26/02/2025		MI4541 / 108MI	-118.81	
	27/02/2025		1MI / MI027 / MOBILE TANK ONE / 003MI / 108MI / 177MI / MISC PLANT - PARKS	-1,748.94	
	28/02/2025		MISC PLANT - PARKS	-105.55	
		Total EFT Purchasing Cards		-28,877.17	-28,877.17
DD11390.1		BP FUEL JANUARY 2025			-341.79
	4/01/2025		177MI	-72.79	
	4/01/2025		108MI	-126.09	
	11/01/2025		1MI	-72.61	
	26/01/2025		108MI	-70.30	
DD11457.7		NAB	Credit Card Transactions February 2025		-2,953.40
	31/01/2025	Garmin	Monthly subscription	-110.00	
	6/02/2025	Institute of Public Works	Annual subscription	-1,608.78	
	10/02/2025	Repco Geraldton	2 x 13" multi sets for Yandanooka NE Road works	-345.60	
	10/02/2025	Bunnings	2 x plastic watering cans	-26.60	
	10/02/2025	Zoom	Monthly subscription	-25.37	
	17/02/2025	Canva	Annual subscription	-164.99	
	17/02/2025	Plumbing Geraldton	Tap set for 25 Shenton	-160.00	
	18/02/2025	Bunnings	Graffiti remover for Littlewell	-37.19	
	18/02/2025	Super Cheap Augo	Armour All Wipes for 108MI	-17.99	
	19/02/2025	Bunnings	Hose hanger, pipe joiners & screws for 23 Field; Padlock for Fire Shed; Turnbuckles x 2 & bucket for Cecil Newton Park	-86.23	
	24/02/2025	Bunnings	Hand shower for Unit 1 32 Shenton	-49.97	
	28/02/2025	Open AI Chat GPT	Monthly subscription	-35.73	
	28/02/2025	Brand Enterprises	Reticulation supplies for Race Track	-165.30	
	28/02/2025	Tivalee Pty Ltd Moora	PVC for Race Track and trailer chains	-83.65	
	28/02/2025	NAB	CARD FEE	-36.00	
DD11463.1		BP FUEL FEBRUARY 2025			-231.89
	8/02/2025		177MI	-92.32	

Card Payments for the Period
1 February 2025 to 31 March 2025

Payment Reference	Date	Name	Description	Amount	Total
	8/02/2025		1MI	-31.95	
	11/02/2025		177MI	-107.62	
DD11529.1		NAB	Credit Card Transactions March 2025		-7,476.13
	3/03/2025	Garmin	Monthly subscription	-110.00	
	3/03/2025	Landgate	A152 - Discharge of PSSO	-210.30	
	4/03/2025	Mach 1 Auto	1MI - Add Blue	-54.95	
	7/03/2025	Novotel Perth	Accommodation for Resource Industry Conference	-220.00	
	7/03/2025	Informa	Resource Industry Conference	-2,519.00	
	10/03/2025	Zoom	Monthly subscription	-35.84	
	10/03/2025	Thinkwater	Philmac metric joiner 20mm	-69.70	
	10/03/2025	Survey Monkey	Annual subscription	-349.09	
	13/03/2025	Esplanade Fremantle	Parking for IPWEA Conference	-90.00	
	13/03/2025	Esplanade Fremantle	Accommodation for IPWEA Conference	-749.07	
	17/03/2025	Esplanade Fremantle	Meals for IPWEA Conference	-89.32	
	18/03/2025	Mach 1 Auto	Replacement battery terminal lug for portable traffic lights	-19.95	
	18/03/2025	Mach 1 Auto	Assorted tools and consumables	-52.80	
	20/03/2025	Crown Promenade Perth	Accommodation Finance Conference	-637.25	
	21/03/2025	Australia Post	Citizenship Ceremony gift	-57.45	
	21/03/2025	Crown Promenade Perth	Accommodation CEO Forum	-226.68	
	24/03/2025	Crown Promenade Perth	Meals CEO Forum	-104.18	
	24/03/2025	Crown Promenade Perth	Meals Finance Conference	-214.94	
	24/03/2025	Target	Gratuity Gift	-115.00	
	24/03/2025	KFC	Meal CEO Forum	-15.45	
	25/03/2025	Bingo Equipment Australia	New electronic bingo machine - Seniors	-389.95	
	25/03/2025	Bunnings	Kitchen fittings - 33 Victoria	-25.07	
	26/03/2025	Open AI Chat GPT	Monthly subscription	-36.19	
	27/03/2025	Cleanpak solutions	Cleaning supplies	-1,042.00	
	28/03/2025	Dongara Mitre 10	Key cut for Tennis Club	-5.95	
	28/03/2025	NAB	Card Fee	-36.00	
		Total Direct Debit Purchasing Cards		-11,003.21	-11,003.21