MCS ATTACHMENT BOOKLET FOR

ORDINARY COUNCIL MEETING

19 November 2025 at 5:00pm

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SHIRE OF MINGENEW

MONTHLY FINANCIAL REPORT

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

For the period ended 31 October 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 OCTOBER 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		2,807,573	2,804,823	**2,804,477**	(346)	(0.01%)	
Rates excluding general rates		67,869	67,869	**67,869**	0	0.00%	
Grants, subsidies and contributions		666,860	258,370	**229,802**	(28,568)	(11.06%)	▼
Fees and charges		347,080	192,751	**196,649**	3,898	2.02%	
Interest revenue		194,913	60,899	**50,488**	(10,411)	(17.10%)	▼
Other revenue		99,050	27,205	**46,516**	19,311	70.98%	▲
Profit on asset disposals		131,571	103,415	**101,150**	(2,265)	(2.19%)	
		4,314,916	**3,515,332**	**3,496,951**	**(18,381)**	(0.52%)	
Expenditure from operating activities							
Employee costs		(1,657,192)	(600,355)	**(611,435)**	(11,080)	(1.85%)	
Materials and contracts		(1,391,162)	(394,418)	**(398,130)**	(3,712)	(0.94%)	
Utility charges		(108,950)	(37,782)	**(21,984)**	15,798	41.81%	▼
Depreciation		(2,407,639)	0	**0**	0	0.00%	
Finance costs		(41,715)	(826)	**(874)**	(48)	(5.81%)	
Insurance		(199,556)	(199,516)	**(178,475)**	21,041	10.55%	▼
Other expenditure		(123,329)	(23,154)	**(18,130)**	5,024	21.70%	▼
		(5,929,543)	**(1,256,051)**	**(1,229,028)**	**27,023**	2.15%	
Non cash amounts excluded from operating activities	2(c)	2,276,068	(103,415)	**(100,788)**	2,627	2.54%	
Amount attributable to operating activities		**661,441**	**2,155,866**	**2,167,135**	**11,269**	0.52%	
INVESTING ACTIVITIES							
Inflows from investing activities							
Proceeds from capital grants, subsidies and contributions		4,438,307	625,776	**392,149**	(233,627)	(37.33%)	▼
Proceeds from disposal of assets		463,455	307,510	**173,364**	(134,146)	(43.62%)	▼
		4,901,762	**933,286**	**565,513**	**(367,773)**	(39.41%)	
Outflows from investing activities							
Acquisition of property, plant and equipment		(5,741,804)	(932,770)	**(395,352)**	537,418	57.62%	▼
Acquisition of infrastructure		(2,528,018)	(348,748)	**(315,130)**	33,618	9.64%	▼
		(8,269,822)	**(1,281,518)**	**(710,482)**	**571,036**	44.56%	
Amount attributable to investing activities		**(3,368,060)**	**(348,232)**	**(144,969)**	**203,263**	58.37%	
FINANCING ACTIVITIES							
Inflows from financing activities							
Proceeds from new borrowings		1,700,000	0	**0**	0	0.00%	
Transfer from reserves		480,969	36,000	**0**	(36,000)	(100.00%)	▼
		2,180,969	**36,000**	**0**	**(36,000)**	(100.00%)	
Outflows from financing activities							
Payments for principal portion of lease liabilities		(3,605)	(1,152)	**(1,152)**	0	0.00%	
Repayment of borrowings		(124,701)	(28,279)	**(28,279)**	0	0.00%	
Transfer to reserves		(466,108)	(5,857)	**(5,609)**	248	4.23%	
		(594,414)	**(35,288)**	**(35,040)**	**248**	0.70%	
Amount attributable to financing activities		**1,586,555**	**712**	**(35,040)**	**(35,752)**	(5021.35%)	
MOVEMENT IN SURPLUS OR DEFICIT							
Surplus or deficit at the start of the financial year	2(a)	1,447,419	1,447,419	**1,372,419**	(75,000)	(5.18%)	▼
Amount attributable to operating activities		661,441	2,155,866	**2,167,135**	11,269	0.52%	
Amount attributable to investing activities		(3,368,060)	(348,232)	**(144,969)**	203,263	58.37%	▲
Amount attributable to financing activities		1,586,555	712	**(35,040)**	(35,752)	(5021.35%)	▼
Surplus or deficit after imposition of general rates		**327,355**	**3,255,765**	**3,359,545**	**103,780**	3.19%	▲

KEY INFORMATION

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

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

SHIRE OF MINGENEW
STATEMENT OF FINANCIAL POSITION
FOR THE PERIOD ENDED 31 OCTOBER 2025

	Actual 30 June 2025	Actual as at 31 October 2025
	$	$
CURRENT ASSETS		
Cash and cash equivalents	3,675,657	5,333,028
Trade and other receivables	294,123	1,645,172
Inventories	1,427	811
Other assets	110,949	221,419
TOTAL CURRENT ASSETS	4,082,156	7,200,430
NON-CURRENT ASSETS		
Trade and other receivables	34,905	34,905
Other financial assets	59,715	59,715
Property, plant and equipment	10,057,530	10,380,668
Infrastructure	52,280,282	52,595,412
Right-of-use assets	16,566	16,566
TOTAL NON-CURRENT ASSETS	62,448,998	63,087,266
TOTAL ASSETS	66,531,154	70,287,696
CURRENT LIABILITIES		
Trade and other payables	400,437	239,472
Capital grant/contributions liabilities	764,883	2,051,754
Other liabilities	607	607
Lease liabilities	3,605	2,453
Borrowings	56,670	28,391
Employee related provisions	198,077	198,077
TOTAL CURRENT LIABILITIES	1,424,279	2,520,754
NON-CURRENT LIABILITIES		
Lease liabilities	13,916	13,916
Borrowings	28,505	28,505
Employee related provisions	72,699	72,699
Other provisions	547,171	547,171
TOTAL NON-CURRENT LIABILITIES	662,291	662,291
TOTAL LIABILITIES	2,086,570	3,183,045
NET ASSETS	**64,444,584**	**67,104,651**
EQUITY		
Retained surplus	42,979,047	45,633,508
Reserve accounts	1,432,991	1,438,601
Revaluation surplus	20,032,546	20,032,542
TOTAL EQUITY	**64,444,584**	**67,104,651**

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 07 November 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
- Measurement of provisions
- Estimation uncertainties and judgements made in relation to lease accounting

2 NET CURRENT ASSETS INFORMATION

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

	Note	Amended Budget Opening 1 July 2025	Actual as at 30 June 2025	Actual as at 31 October 2025
Current assets		$	$	$
Cash and cash equivalents		3,675,657	3,675,657	5,333,028
Trade and other receivables		294,123	294,123	1,645,172
Inventories		1,427	1,427	811
Other assets		185,949	110,949	221,419
		4,157,156	4,082,156	7,200,430
Less: current liabilities				
Trade and other payables		(400,437)	(400,437)	(239,472)
Capital grant/contribution liability		(764,883)	(764,883)	(2,051,754)
Other liabilities		(607)	(607)	(607)
Lease liabilities		(3,605)	(3,605)	(2,453)
Borrowings		(56,670)	(56,670)	(28,391)
Employee related provisions		(198,077)	(198,077)	(198,077)
		(1,424,279)	(1,424,279)	(2,520,754)
Net current assets		2,732,877	2,657,877	4,679,676
Less: Total adjustments to net current assets	2(b)	(1,285,458)	(1,285,458)	(1,320,131)
Closing funding surplus / (deficit)		**1,447,419**	**1,372,419**	**3,359,545**

(b) Current assets and liabilities excluded from budgeted deficiency

Adjustments to net current assets				
Less: Reserve accounts		(1,432,991)	(1,432,992)	(1,438,601)
Add: Current liabilities not expected to be cleared at the end of the year				
- Current portion of lease liabilities		3,605	3,605	2,453
- Current portion of borrowings		56,670	56,670	28,391
- Current portion of employee benefit provisions held in reserve		87,258	87,259	87,626
Total adjustments to net current assets	2(a)	**(1,285,458)**	**(1,285,458)**	**(1,320,131)**

(c) Non-cash amounts excluded from operating activities

	Amended Budget Estimates 30 June 2026	YTD Budget Estimates 31 October 2025	YTD Actual 31 October 2025
	$	$	$
Adjustments to operating activities			
Less: Profit on asset disposals	(131,571)	(103,415)	(101,150)
Add: Depreciation	2,407,639	0	0
Movement in current employee provisions associated with restricted cash	0	0	362
Total non-cash amounts excluded from operating activities	**2,276,068**	**(103,415)**	**(100,788)**

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.

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 2025-26 year is $20,000 or 15.00% whichever is the greater.

Description	Var. $	Var. %	
	$	%	
Revenue from operating activities			
Grants, subsidies and contributions Underspend on previous years DFES Operating Grant (reduced payments this year) - ($5,077) July - August the Road User Agreement wasn't used - ($22,491).	**(28,568)**	**(11.06%)** Permanent	▼
Interest revenue Less Municipal interest received due to term deposit maturity date of Nov - ($10,355).	**(10,411)**	**(17.10%)** Timing	▼
Other revenue Unbudgeted insurance receipts for worker's comp after accident - $20,213; Insurance claim for water truck hire after incident - $4,545. Lower than expected Fuel Tax Credits - ($4,925).	**19,311**	**70.98%** Permanent Timing	▲
Expenditure from operating activities			
Utility charges Less usage of standpipes than anticipated - $2,628; Timing of electricity billing - $12,744.	**15,798**	**41.81%** Timing	▼
Insurance Premiums less than anticipated - $21,041.	**21,041**	**10.55%** Permanent	▼
Other expenditure Anticipated more CAS claims - $3,110; Anticipated more expenses for Council - $1,437; Anticipated more online inductions (PWO) - $643.	**5,024**	**21.70%** Timing	▼
Inflows from investing activities			
Proceeds from capital grants, subsidies and contributions Recognised Lotterywest funding for the Daycare earlier than anticipated - $32,071; Have yet to recognise CRC funding for the Daycare - ($74,492); Re-recognition of REDS funding following prior year adjustment - $50,000; Anticipated progress on Daycare playground equipment - ($65,475); Recognised less Water Park funding than anticipated - ($47,250); Recognised less RRG grant income than anticipated - ($100,518); Recognised more R2R grant income than anticipated - $7,701; Recognised less Shared Paths funding than anticipated - ($35,664).	**(233,627)**	**(37.33%)** Timing	▼
Proceeds from disposal of assets Unexpected disposal of CAT Truck write-off after accident - ($100,000); Unexpected disposal of Tanker Trailer write-off after accident - ($32,455); Less proceeds for the Ford Everest than anticipated - ($1,691).	**(134,146)**	**(43.62%)** Permanent	▼
Outflows from investing activities			
Acquisition of property, plant and equipment Anticipated further progress on Daycare Centre - $139,897; Commenced works on staff housing earlier than anticipated - ($3,493) Commenced works on community housing project earlier than anticipated - ($10,725); Further progress made on senior housing than anticipated - ($73,125); Less progress on airstrip shed than anticipated - $8,792; Billing delay with cap works on Town Hall - $18,264; Anticipated purchase of Semi Truck - $270,000; Anticipated purchase of Water Truck - $175,000; Anticipated purchase of ICT equipment - $12,610.	**537,418**	**57.62%** Timing	▼
Acquisition of infrastructure Less internal costs on Transfer Station - $12,880; Commenced works on Cenotaph upgrade earlier than anticipated - ($6,698); Anticipated further progress on RRG projects - $185,499; Commenced works earlier than anticipated on other road projects - ($171,811); Anticipated further progress on Rec Infrastructure projects - $13,748.	**33,618**	**9.64%** Timing	▼
Inflows from financing activities			
Transfer from reserves Anticipated transfer from Plant Reserve - ($36,000).	**(36,000)**	**(100.00%)** Timing	▼
Surplus or deficit at the start of the financial year Re-recognition of REDS funding following prior year adjustment - ($75,000)	**(75,000)**	**(5.18%)** Permanent	▼
Surplus or deficit after imposition of general rates Due to sum of variances listed above	**103,780**	**3.19%**	▲

SHIRE OF MINGENEW

SUPPLEMENTARY INFORMATION

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BASIS OF PREPARATION - SUPPLEMENTARY INFORMATION

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

not comply with the disclosure requirements of the Australian Accounting Standards.

4 KEY INFORMATION

Funding Surplus or Deficit Components

Funding surplus / (deficit)

	Amended Budget	YTD Budget (a)	YTD Actual (b)	Var. $ (b)-(a)
Opening	$1.45 M	$1.45 M	$1.37 M	($0.08 M)
Closing	$0.33 M	$3.26 M	$3.36 M	$0.10 M

Refer to Statement of Financial Activity

Cash and cash equivalents

	$5.38 M	% of total
Unrestricted Cash	$1.65 M	30.6%
Restricted Cash	$3.74 M	69.4%

Refer to 6 - Cash and Financial Assets

Payables

	$0.24 M	% Outstanding
Trade Payables	$0.01 M	
0 to 30 Days		100.0%
Over 30 Days		0.0%
Over 90 Days		0.0%

Refer to 12 - Payables

Receivables

	$1.26 M	% Collected
Rates Receivable	$0.39 M	86.8%
Trade Receivable	$1.26 M	% Outstanding
Over 30 Days		99.8%
Over 90 Days		0.8%

Refer to 10 - Receivables

Key Operating Activities

Amount attributable to operating activities

Amended Budget	YTD Budget (a)	YTD Actual (b)	Var. $ (b)-(a)
$0.66 M	$2.16 M	$2.17 M	$0.01 M

Refer to Statement of Financial Activity

Rates Revenue

YTD Actual	$2.80 M	% Variance
YTD Budget	$2.80 M	(0.0%)

Grants and Contributions

YTD Actual	$0.23 M	% Variance
YTD Budget	$0.26 M	(11.1%)

Refer to 16 - Grants and Contributions

Fees and Charges

YTD Actual	$0.20 M	% Variance
YTD Budget	$0.19 M	2.0%

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)
($3.37 M)	($0.35 M)	($0.14 M)	$0.20 M

Refer to Statement of Financial Activity

Proceeds on sale

YTD Actual	$0.17 M	%
Amended Budget	$0.46 M	(62.6%)

Refer to 9 - Disposal of Assets

Asset Acquisition

YTD Actual	$0.32 M	% Spent
Amended Budget	$2.53 M	(87.5%)

Refer to 8 - Capital Acquisitions

Capital Grants

YTD Actual	$0.39 M	% Received
Amended Budget	$4.44 M	(91.2%)

Refer to 8 - Capital Acquisitions

Key Financing Activities

Amount attributable to financing activities

Amended Budget	YTD Budget (a)	YTD Actual (b)	Var. $ (b)-(a)
$1.59 M	$0.00 M	($0.04 M)	($0.04 M)

Refer to Statement of Financial Activity

Borrowings

Principal repayments	($0.03 M)
Interest expense	($0.00 M)
Principal due	$0.06 M

Refer to 13 - Borrowings

Reserves

Reserves balance	$1.44 M
Net Movement	$0.01 M

Refer to 7 - Cash Reserves

Lease Liability

Principal repayments	($0.00 M)
Interest expense	($0.00 M)
Principal due	$0.02 M

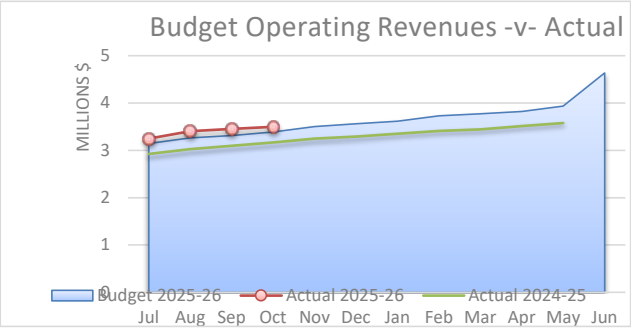
Refer to Note 14 - Lease Liabilites

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

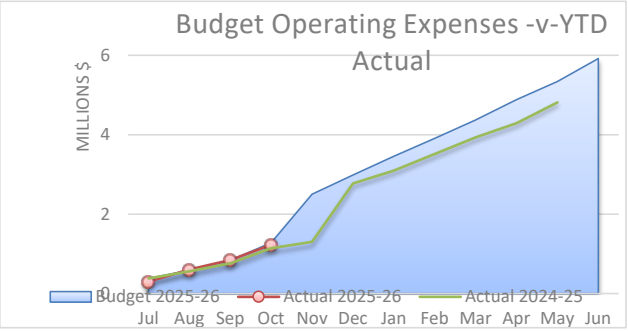
5 KEY INFORMATION - GRAPHICAL

OPERATING ACTIVITIES

OPERATING REVENUE

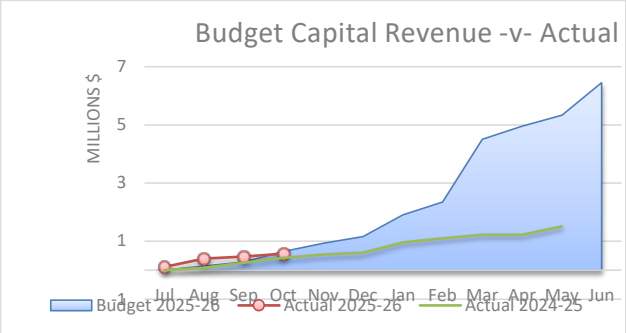


OPERATING EXPENSES

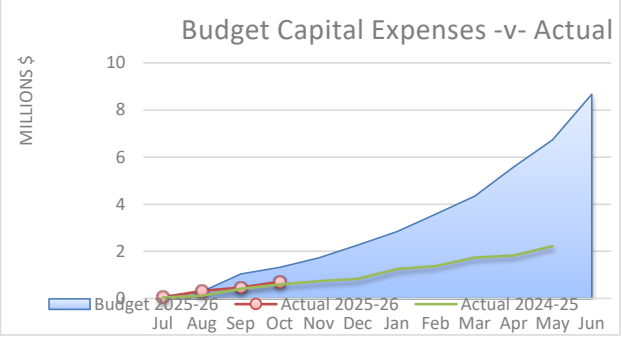


INVESTING ACTIVITIES

CAPITAL REVENUE

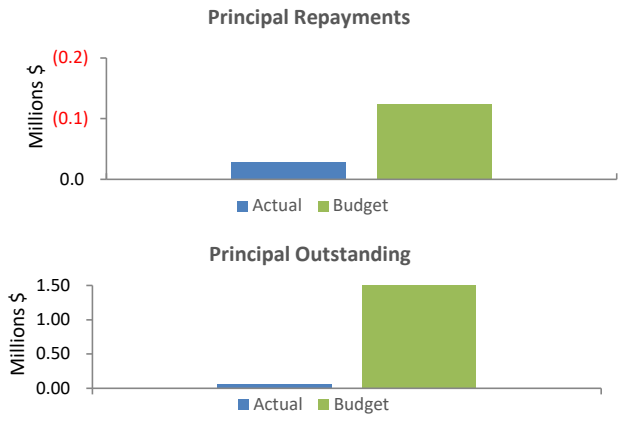


CAPITAL EXPENSES

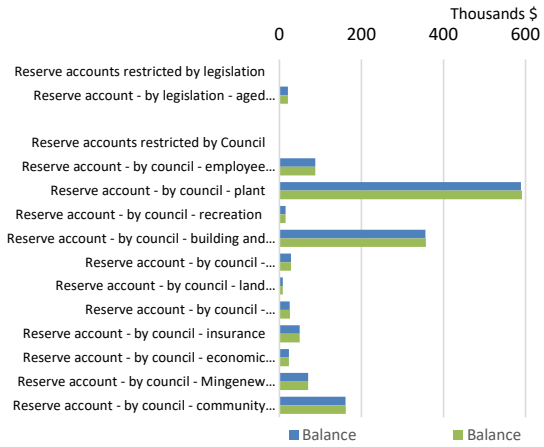


FINANCING ACTIVITIES

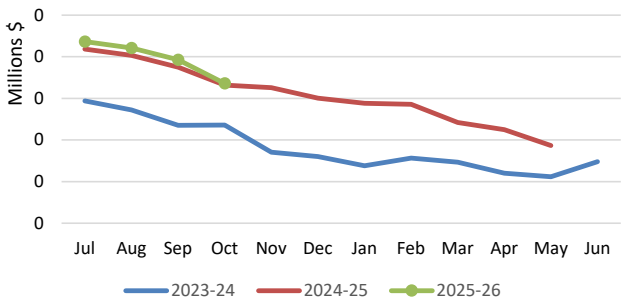
BORROWINGS



RESERVES



Closing funding surplus / (deficit)



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

6 CASH AND FINANCIAL ASSETS AT AMORTISED COST

Description	Classification	Unrestricted	Restricted Accounts	Total	Trust	Institution	Interest Rate	Maturity Date
		$	$	$	$			
Float	Cash and cash equivalents	100	0	100	0			
Municipal Fund	Cash and cash equivalents	446,868	2,247,458	2,694,326	0	NAB	3.60%	-
Term Deposit - Muni	Cash and cash equivalents	1,200,000	0	1,200,000	0	NAB	4.10%	Nov25
Reserve Fund	Cash and cash equivalents	0	38,061	38,061	0	NAB	3.35%	-
Term Deposit - Reserve	Cash and cash equivalents	0	1,400,540	1,400,540	0	NAB	4.10%	Jun26
Trust Fund	Cash and cash equivalents	0	0	50,001	50,001	NAB	3.35%	-
Total		**1,646,968**	**3,686,059**	**5,383,028**	**50,001**			
Comprising								
Cash and cash equivalents		1,646,968	3,686,059	5,383,028	50,001			
		1,646,968	**3,686,059**	**5,383,028**	**50,001**			

KEY INFORMATION

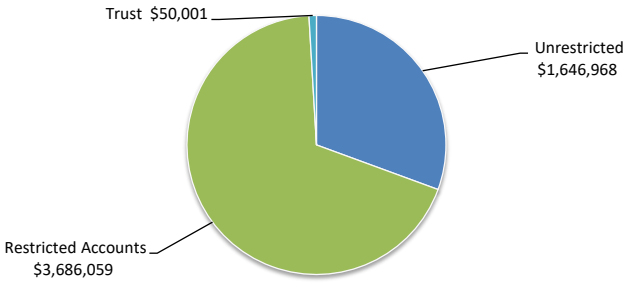
Cash and cash equivalents include cash on hand, cash at bank, deposits available on demand with banks and other short term highly liquid investments with original maturities of three months or less that are readily convertible to known amounts of cash and which are subject to an insignificant risk of 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 11 - Other assets.



7 RESERVE ACCOUNTS

	Budget				Actual			
Reserve account name	Opening Balance	Transfers In (+)	Transfers Out (-)	Closing Balance	Opening Balance	Transfers In (+)	Transfers Out (-)	Closing Balance
	$	$	$	$	$	$	$	$
Reserve accounts restricted by legislation								
Reserve account - by legislation - aged person unit	20,815	3,874	0	24,689	20,815	82	0	20,897
Reserve accounts restricted by Council								
Reserve account - by council - employee entitlements	87,259	3,665	0	90,924	87,259	362	0	87,621
Reserve account - by council - plant	581,889	324,438	(408,000)	498,327	589,083	2,305	0	591,388
Reserve account - by council - recreation	15,018	631	0	15,649	15,018	59	0	15,077
Reserve account - by council - building and land	355,879	14,947	0	370,826	355,879	1,372	0	357,251
Reserve account - by council - environmental	28,254	13,842	0	42,096	28,254	110	0	28,364
Reserve account - by council - land development	7,949	334	0	8,283	7,949	32	0	7,981
Reserve account - by council - TRC/PO/NAB building	25,308	1,063	0	26,371	25,308	99	0	25,407
Reserve account - by council - insurance	49,233	2,068	0	51,301	49,234	193	0	49,427
Reserve account - by council - economic development	23,250	977	0	24,227	23,251	91	0	23,342
Reserve account - by council - Mingenew daycare cent	70,028	2,941	(72,969)	0	70,027	274	0	70,301
Reserve account - by council - community benefit fund	174,479	97,328	0	271,807	160,915	630	0	161,545
	1,439,361	**466,108**	**(480,969)**	**1,424,500**	**1,432,992**	**5,609**	**0**	**1,438,601**

8 CAPITAL ACQUISITIONS

Capital acquisitions	Amended Budget	YTD Budget	YTD Actual	YTD Variance
	$	$	$	$
Buildings	3,124,503	24,292	101,872	77,580
Buildings - specialised	1,720,891	367,268	209,107	(158,161)
Furniture and equipment	32,610	12,610	0	(12,610)
Plant and equipment	863,800	528,600	84,373	(444,227)
Acquisition of property, plant and equipment	**5,741,804**	**932,770**	**395,352**	**(537,418)**
Infrastructure - roads	1,626,667	266,714	253,025	(13,689)
Infrastructure - footpaths	250,000	0	0	0
Infrastructure - parks & ovals	455,000	13,748	0	(13,748)
Infrastructure - other	196,351	68,286	62,105	(6,181)
Acquisition of infrastructure	**2,528,018**	**348,748**	**315,130**	**(33,618)**
Total capital acquisitions	**8,269,822**	**1,281,518**	**710,482**	**(571,036)**
Capital Acquisitions Funded By:				
Capital grants and contributions	4,438,307	625,776	392,149	(233,627)
Borrowings	1,700,000	0	0	0
Other (disposals & C/Fwd)	463,455	307,510	173,364	(134,146)
Reserve accounts				
Reserve account - by council - plant	408,000	0	0	0
Reserve account - by council - Mingenew daycare centre re	72,969	0	0	0
Contribution - operations	1,187,091	348,232	0	(348,232)
Capital funding total	**8,269,822**	**1,281,518**	**565,513**	**(716,005)**

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.

8 CAPITAL ACQUISITIONS (CONTINUED) - DETAILED

Capital expenditure total
Level of completion indicators

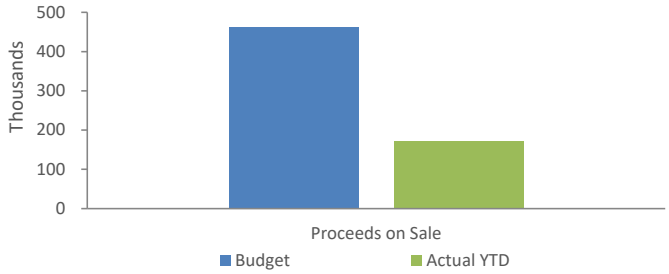
0%
20%
40%
60%
80%
100%
Over 100%

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

	Account Description	Amended Budget	YTD Budget	YTD Actual	Variance (Under)/Over
		$	$	$	$
Buildings					
BC005	23 Field Street (Lot 5) - Residence - Building (Capital)	13,468	0	0	0
BC505	23 Field Street (Lot 5) - Residence - Building (Capital)	5,000	0	0	0
BC025	25 Shenton Street (Lot 66) - Residence - Building (Capital)	7,715	0	0	0
BC525	25 Shenton Street (Lot 66) - Residence - Shade Shelter (Capital)	5,000	0	1,388	(1,388)
BC122	12 Victoria Road (Lot 66) - Unit 2 (APU) - Building (Capital)	6,000	6,000	0	6,000
BC124	12 Victoria Road (Lot 66) - Unit 4 (APU) - Building (Capital)	50,000	0	0	0
BC150	15 King Street (Lot 43) - APU - Building (Capital)	985,000	0	79,125	(79,125)
BC999	Community Housing Project - Building Purchase (Budget Only)	600,000	0	5,363	(5,363)
BC999	Community Housing Project - Building Purchase (Budget Only)	600,000	0	5,363	(5,363)
BC998	Key Workers Housing Project - Building Purchase (Budget Only)	400,000	0	1,053	(1,053)
BC998	Key Workers Housing Project - Building Purchase (Budget Only)	400,000	0	1,053	(1,053)
BC082	82 Phillip Street (R03) - Autumn Centre - Building (Capital)	7,014	0	0	0
BC599	Airstrip Shed - Building (Capital)	8,792	8,792	0	8,792
BC054	54 Midlands Road (Lot 71) - MIG Office - Building (Capital)	20,000	0	0	0
BC050	50 Midlands Road (Lot 73) - Post Office - Building (Capital)	7,014	0	0	0
BC021	21 Victoria Road (Lot 83) - Administration Office - Building (Capital)	9,500	9,500	8,529	971
Buildings total		**3,124,503**	**24,292**	**101,872**	**(77,580)**
Buildings - specialised					
BC020	20 Victoria Road - Daycare Centre - Building (Capital)	634,423	317,268	177,371	139,897
BC098	Recreation Centre - Building (Capital)	1,019,717	0	0	0
BC019	19 Victoria Road (Lot 82) - Hall - Building (Capital)	50,000	50,000	31,736	18,264
BC032	32 Bride Street (Lot 67) - Sports Club - Building (Capital)	16,751	0	0	0
Buildings - specialised total		**1,720,891**	**367,268**	**209,107**	**158,161**
Furniture & equipment					
FE005	Interpretive Signage at Railway Station	20,000	0	0	0
FE001	Computer & Laptops (Admin) - Capital	12,610	12,610	0	12,610
Furniture & equipment total		**32,610**	**12,610**	**0**	**12,610**
Plant & equipment					
PE1	CEO Executive Vehicle - 1MI - Capital	70,800	0	0	0
PE1	CEO Executive Vehicle - 1MI - Capital	70,800	0	0	0
PE177	MCS Executive Vehicle - 177MI - Capital	47,600	47,600	48,373	(773)
PE177	MCS Executive Vehicle - 177MI - Capital	47,600	0	0	0
PE108	Works Manager Vehicle - MI108 - Capital	60,600	0	0	0
PE108	Works Manager Vehicle - MI108 - Capital	60,600	0	0	0
PE027	Semi Truck - MI027 - Capital	270,000	270,000	0	270,000
PE112	Roller - MI112 - Capital	36,000	36,000	36,000	0
PE255	Water Truck - MI255 - Capital	175,000	175,000	0	175,000
PE998	Parks & Gardens Plant & Equipment - Capital	7,500	0	0	0
PE997	Shoring Equipment - Cemetery - Capital	17,300	0	0	0
Plant & equipment total		**863,800**	**528,600**	**84,373**	**444,227**
Infrastructure - roads					
RC000	Road Construction - Rural - Gravel - Council Funded (Budgeting Only)	190,000	0	158,614	(158,614)
RC005	*Yandanooka Melara Road (Capital)*			*158,614*	
RC996	Road Construction - Rural - Sealed - Council Funded (Budgeting Only)	16,667	0	9,641	(9,641)
RC006	*Depot Hill Road (Capital)*			*9,641*	
RC997	Road Construction - Rural - Priority Wet Grading (Budgeting Only)	260,000	0	3,555	(3,555)
RC014	*Yandanooka South Road (Capital)*			*2,932*	
RC015	*Morawa - Yandanooka Road (Capital)*			*623*	
RRG003	Coalseam Road (RRG)	350,000	116,686	39,962	76,724
RRG503	Coalseam Road (RRG) - SLK 28.26 to 29.68	450,000	150,028	41,253	108,775
RRG080	Mingenew - Mullewa Road (RRG)	250,000	0	0	0
RC999	Road Construction - Urban - Sealed - Council Funded (Budgeting Only)	100,000	0	0	0
RC995	Road Construction - Urban - Sealed - Kerb Renewal - Council Funded (Bu	10,000	0	0	0
Infrastructure - roads total		**1,626,667**	**266,714**	**253,025**	**13,689**
Infrastructure - footpaths					
FC000	Footpath Construction General (Budgeting Only)	250,000	0	0	0
FC041	*Victoria Road - Footpath Capital*			*0*	
		250,000	**0**	**0**	**0**
Infrastructure - other					
OC012	Cenotaph Upgrade (War Memorial) (Capital)	48,065	0	6,699	(6,699)
OC013	Digital Information Sign (Capital)	80,000	0	0	0
OC014	Transfer Station - Infrastructure (Electronic Gate, Cameras & Perimeter Fe	68,286	68,286	55,406	12,880
Infrastructure - other total		**196,351**	**68,286**	**62,105**	**6,181**
Infrastructure - parks & ovals					
PC012	Mingenew Spring - (Capital)	100,000	0	0	0
PC022	Rec Centre - Main Oval Infrastructure - (Capital)	30,000	0	0	0
PC027	Water Park (Capital)	250,000	13,748	0	13,748
PC023	Rec Centre - Bowling Green Infrastructure - (Capital)	50,000	0	0	0
PC025	Community Garden (Capital)	25,000	0	0	0
Infrastructure - parks & ovals total		**455,000**	**13,748**	**0**	**13,748**
		8,269,822	**1,281,518**	**710,482**	**571,036**

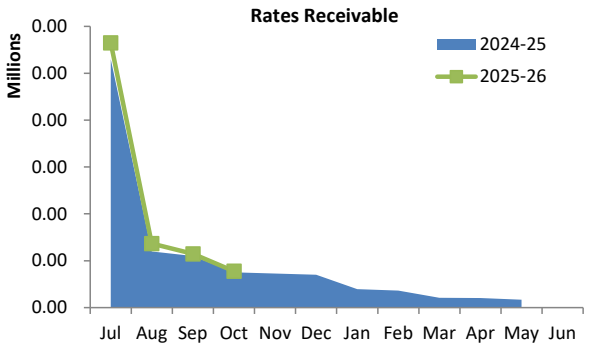
9 DISPOSAL OF ASSETS

Asset Ref.	Asset description	Budget Net Book Value	Budget Proceeds	Budget Profit	Budget (Loss)	YTD Actual Net Book Value	YTD Actual Proceeds	YTD Actual Profit	YTD Actual (Loss)
		$	$	$	$	$	$	$	$
	Plant and equipment								
978	Ford Everest Platinum - 1MI	59,450	65,800	6,350	0				
TBC	Ford Everest Platinum - 1MI	59,450	65,800	6,350	0				
973	Ford Everest - 177MI	39,150	42,600	3,450	0	39,724	40,909	1,185	0
TBC	Ford Everest - 177MI	39,150	42,600	3,450	0				
979	Ford Ranger Wildtrak - 108MI	50,525	55,600	5,075	0				
TBC	Ford Ranger Wildtrak - 108MI	50,525	55,600	5,075	0				
0623	Semi Truck - MI027	6,250	100,000	93,750	0	6,250	100,000	93,750	0
954	Water Tanker Trailer - MI3616	26,240	32,455	6,215	0	26,240	32,455	6,215	0
10048	Bomag Roller	0	0	0	0				
913	Z335B Ztrac Mower	1,144	3,000	1,856	0				
		331,884	**463,455**	**131,571**	**0**	**72,214**	**173,364**	**101,150**	**0**



10 RECEIVABLES

Rates receivable	30 Jun 2025	31 Oct 2025
	$	$
Opening arrears previous year	64,650	79,258
Levied this year	2,613,921	2,872,346
Less - collections to date	(2,599,166)	(2,563,166)
Gross rates collectable	**79,405**	**388,438**
Allowance for impairment of rates receivable	(147)	(173)
Net rates collectable	**79,258**	**388,265**
% Collected	97.0%	86.8%



Receivables - general	Credit	Current	30 Days	60 Days	90+ Days	Total
	$	$	$	$	$	$
Receivables - general	(1,591)	3,627	1,210,434	127	10,227	1,222,824
Percentage	(0.1%)	0.3%	99.0%	0.0%	0.8%	100.0%
Balance per trial balance						
Trade receivables	(Trade receivables $1,222,824 + pensioner rebates claimed but not received $750 + other $54)					1,223,628
GST receivable						35,159
Allowance for impairment of receivables from contracts with customers						(1,880)
Total receivables general outstanding						**1,256,907**

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.

11 OTHER CURRENT ASSETS

Other current assets	Opening Balance 1 July 2025	Asset Increase	Asset Reduction	Closing Balance 31 October 2025
	$	$	$	$
Inventory				
Fuel	1,427	16,871	(17,487)	811
Other assets				
Prepayments	16,024	40	(6,803)	9,261
Accrued income	94,925	121,166	(3,934)	212,158
Total other current assets	**112,376**	**138,077**	**(28,224)**	**222,230**

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.

12 PAYABLES

Payables - general	Credit	Current	30 Days	60 Days	90+ Days	Total
	$	$	$	$	$	$
Payables - general	0	6,054	0	0	0	6,054
Percentage	0.0%	100.0%	0.0%	0.0%	0.0%	
Balance per trial balance						
Sundry creditors	(Trade payables $6,054 + ESL $12 - Other ($140))					5,926
Accrued salaries and wages						949
ATO liabilities						139,371
Other payables - bonds held						21,910
Prepaid rates						10,478
Accrued expenses						60,838
Total payables general outstanding						**239,472**
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.

13 BORROWINGS

Repayments - borrowings

Information on borrowings			New Loans		Principal Repayments		Principal Outstanding		Interest Repayments	
Particulars	Loan No.	1 July 2025	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget
		$	$	$	$	$	$	$	$	$
Grader	146	85,175	0	0	(28,279)	(56,670)	56,896	28,505	(166)	(964)
Housing - GROH	147	0	0	1,200,000	0	(48,022)	0	1,151,978	0	(27,371)
Housing - Key Workers	148	0	0	500,000	0	(20,009)	0	479,991	0	(11,405)
Total		**85,175**	**0**	**1,700,000**	**(28,279)**	**(124,701)**	**56,896**	**1,660,474**	**(166)**	**(39,740)**
Current borrowings		56,670					28,391			
Non-current borrowings		28,505					28,505			
		85,175					**56,896**			

All debenture repayments were financed by general purpose revenue.

New borrowings 2025-26

Particulars	Amount Borrowed Actual	Amount Borrowed Budget	Institution	Loan Type	Term Years	Total Interest & Charges	Interest Rate	Amount (Used) Actual	Amount (Used) Budget	Balance Unspent
	$	$				$	%	$	$	$
Housing - GROH	0	1,200,000	WATC	Debenture	10	0	4.60	0	0	0
Housing - Key Workers	0	500,000	WATC	Debenture	10	0	4.60	0	0	0
	0	**1,700,000**				**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.

14 LEASE LIABILITIES

Movement in carrying amounts

Information on leases			New Leases		Principal Repayments		Principal Outstanding		Interest Repayments	
Particulars	Lease No.	1 July 2025	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget
		$	$	$	$	$	$	$	$	$
Ricoh Multifunction Printer	3	17,521	0	0	(1,152)	(3,605)	16,369	13,916	(708)	(1,975)
Total		**17,521**	**0**	**0**	**(1,152)**	**(3,605)**	**16,369**	**13,916**	**(708)**	**(1,975)**
Current lease liabilities		3,605					2,453			
Non-current lease liabilities		13,916					13,916			
		17,521					**16,369**			

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.

15 OTHER CURRENT LIABILITIES

Other current liabilities	Note	Opening Balance 1 July 2025	Liability transferred from/(to) non current	Liability Increase	Liability Reduction	Closing Balance 31 October 2025
		$	$	$	$	$
Other liabilities						
Capital grant/contributions liabilities		764,883	0	1,536,788	(249,917)	2,051,754
Income in advance		607	0	607	(607)	607
Total other liabilities		765,490	0	1,537,395	(250,524)	2,052,361
Employee Related Provisions						
Provision for annual leave		128,175	0	0	0	128,175
Provision for long service leave		35,525	0	0	0	35,525
Employment on-costs - annual leave		26,917	0	0	0	26,917
Employment on-costs - long service leave		7,460	0	0	0	7,460
Total Provisions		198,077	0	0	0	198,077
Total other current liabilities		**963,567**	**0**	**1,537,395**	**(250,524)**	**2,250,438**

Amounts shown above include GST (where applicable)

A breakdown of contract liabilities and associated movements is provided on the following pages at Note 17

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.

16 GRANTS, SUBSIDIES AND CONTRIBUTIONS

Provider	Unspent grant, subsidies and contributions liability					Grants, subsidies and contributions revenue		
	Liability 1 July 2025	Increase in Liability	Decrease in Liability (As revenue)	Liability 31 Oct 2025	Current Liability 31 Oct 2025	Amended Budget Revenue	YTD Budget	YTD Revenue Actual
	$	$	$	$	$	$	$	$
Grants and subsidies								
Grants Commission - General	0	0	0	0	0	206,159	51,540	51,540
Grants Commission - Roads	0	0	0	0	0	212,403	53,101	53,101
DFES - LGGS Operating Grant	0	0	0	0	0	26,410	9,916	4,839
MRWA - Street Light Subsidy	0	0	0	0	0	3,066	0	0
MRWA - Direct Grant	0	0	0	0	0	118,772	118,772	118,772
DEWR - Apprenticeship incentives	0	0	0	0	0	10,000	2,500	1,500
	0	**0**	**0**	**0**	**0**	**576,810**	**235,829**	**229,752**
Contributions								
Autumn Centre	0	0	0	0	0	50	50	50
Terra Mining - Road contribution	0	0	0	0	0	90,000	22,491	0
	0	**0**	**0**	**0**	**0**	**90,050**	**22,541**	**50**
TOTALS	**0**	**0**	**0**	**0**	**0**	**666,860**	**258,370**	**229,802**

17 CAPITAL GRANTS, SUBSIDIES AND CONTRIBUTIONS

	Capital grant/contribution liabilities						Capital grants, subsidies and contributions revenue		
Provider	Liability 1 July 2025	Increase in Liability	Decrease in Liability (As revenue)	Liability 31 Oct 2025	Current Liability 31 Oct 2025		Amended Budget Revenue	YTD Budget	YTD Revenue Actual
	$	$	$	$	$		$	$	$
Capital grants and subsidies									
REDS Grant - Daycare Centre	0	0	0	0	0		0	0	50,000
Lotterywest - Daycare Centre	105,639	0	(105,639)	0	0		330,639	140,292	172,363
Small Election Commitment - Daycare Centre	0	0	0	0	0		130,925	65,475	0
Community Energy Upgrades - Autumn Centre Solar Panels	0	0	0	0	0		3,507	0	0
Community Energy Upgrades - 5 Field St Solar Panels	0	0	0	0	0		6,734	0	0
Community Energy Upgrades - 25 Shenton St Solar Panels	0	0	0	0	0		3,857	0	0
Dept Communities - Aged Persons Units x 3	0	0	0	0	0		985,000	0	0
DFES Resilience Fund - Rec Centre upgrade	500,000	0	0	500,000	500,000		500,000	0	0
DFES Disaster Ready R3 - Rec Centre upgrade	0	0	0	0	0		500,000	0	0
DFES Community Benefit Fund - Water Park	150,000	0	0	150,000	150,000		150,000	47,250	0
Small Election Commitment - Water Park	0	0	0	0	0		100,000	0	0
Small Election Commitment - 30,000L tank	0	0	0	0	0		30,000	0	0
TBC - Community Garden Shade Structure	0	0	0	0	0		25,000	0	0
TBC - Mingenew Spring	0	0	0	0	0		50,000	0	0
Club Night Lights - Bowling Club Lights	0	0	0	0	0		25,000	0	0
Community Energy Upgrades - Sports Club Solar Panels	0	0	0	0	0		8,375	0	0
Interpretive Signage - Railway Station	0	0	0	0	0		20,000	0	0
Grants Commission - Bridges	9,244	0	0	9,244	9,244		0	0	0
RRSP - Depot Hill Road	0	1,100,392	0	1,100,392	1,100,392		0	0	0
RRG - Coalseam Rd SLK 23.57-24.37	0	93,333	(26,643)	66,690	66,690		233,333	67,664	26,643
RRG - Coalseam Rd SLK 28.26-29.68	0	120,000	(27,503)	92,497	92,497		300,000	87,000	27,503
RRG - Mingenew-Mullewa Rd SLK 8.51-13.3	0	0	0	0	0		166,667	0	0
R2R - Coalseam Rd SLK 23.57-24.37	0	70,000	(13,319)	56,681	56,681		116,667	29,166	13,319
R2R - Coalseam Rd SLK 28.26-29.68	0	90,000	(13,750)	76,250	76,250		150,000	37,500	13,750
R2R - Resheeting	0	63,063	(63,063)	0	0		63,063	15,765	63,063
DOT - Footpaths	0	0	0	0	0		125,000	20,825	0
Small Election Commitment - Footpaths	0	0	0	0	0		89,075	14,839	0
Community Water Supplies Partnership - Water Truck	0	0	0	0	0		87,500	0	0
Small Election Commitment - Digital Sign	0	0	0	0	0		50,000	0	0
Community Energy Upgrades - CRC Building Solar Panels	0	0	0	0	0		3,507	0	0
	764,883	**1,536,788**	**(249,917)**	**2,051,754**	**2,051,754**	**0**	**4,253,849**	**525,776**	**366,641**
Capital contributions									
Hancock Energy - Cenotaph	0	0	0	0	0		25,000	25,000	25,000
Community Resource Centre - Daycare Centre	0	0	0	0	0		105,075	75,000	508
Sports Club - Solar Energy	0	0	0	0	0		8,376	0	0
Bowling Club - Lights	0	0	0	0	0		12,500	0	0
TBC - Digital Sign	0	0	0	0	0		30,000	0	0
Community Resource Centre - Solar Panels	0	0	0	0	0		3,507	0	0
	0	**0**	**0**	**0**	**0**		**184,458**	**100,000**	**25,508**
TOTALS	**764,883**	**1,536,788**	**(249,917)**	**2,051,754**	**2,051,754**		**4,438,307**	**625,776**	**392,149**

18 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 2025	Amount Received	Amount Paid	Closing Balance 31 October 2025
	$	$	$	$
Funds for the Trust Bank Account to remain open	1	0	0	**1**
Security Bond in lieu of Bank Guarantee - Terra Mining	50,000	0	0	**50,000**
	50,001	**0**	**0**	**50,001**

19 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
Purchase replacement BOMAG roller	02160725S	Capital expenses			(40,000)	(40,000)
Transfer from Plant Reserve	02160725S	Capital revenue		40,000		0
Opening surplus after budget amendments	09151025	ning surplus(deficit)		662,419		662,419
RATES - Rates Write Off	09151025				(12,660)	649,759
RATES - Ex-Gratia Rates (CBH, etc.)	09151025				(5,741)	644,018
Adjustment of ESL funding	09151025			3,966		647,984
Adjustment of ESL funding	09151025				(3,966)	644,018
Lotterywest - Daycare Funding adjustment to reflect EOY	09151025			50,110		694,128
Community Resource Centre - Daycare Funding adjustment to reflect EOY	09151025				(44,925)	649,203
Saluting Their Service (Dva) - Cenotaph Funding	09151025				(24,032)	625,171
Hancock Energy - Cenotaph Funding	09151025			25,000		650,171
12 Victoria Road (Lot 66) - Unit 4 (Apu) - Building (	09151025				(50,000)	600,171
12 Victoria Road (Lot 66) - (Apu) - Building (Capital	09151025			15,000		615,171
PLANT - Proceeds on Disposal of Semi Truck MI02	09151025			80,000		695,171
PLANT - Proceeds on Disposal of Water Tank Trailer MI3616	09151025			32,455		727,626
PLANT - Realisation on Disposal of Semi Truck MI(	09151025		(80,000)			727,626
PLANT - Realisation on Disposal of Water Tank Trailer MI3616	09151025		(32,455)			727,626
PLANT - Profit on Disposal of Semi Truck MI027	09151025		80,000			727,626
PLANT - Profit on Disposal of Water Tank Trailer MI3616	09151025		6,215			727,626
RRG - Mingenew-Mullewa Rd 8.51-13.3 Funding	09151025			166,667		894,293
Mingenew - Mullewa Road (RRG)	09151025				(250,000)	644,293
Road Construction - Rural - Sealed - Council Funde	09151025			83,333		727,626
Advance payment of Financial Assistance Grant - (	09151025				(426,937)	300,689
Property Disposal Valuation - Midland Road Office	09151025				(3,009)	297,680
Roller - MI030 - reflect actual cost	09151025			4,000		301,680
PLANT - Transfers from Reserve Roller actual cost	09151025				(4,000)	297,680
OTH GOV - Reimbursements of Road User Agreement legal costs	09151025			1,516		299,196
PLAN - Planning Application Fees	09151025			36,078		335,274
ROADM - Direct Road Grant (MRWA) reduced func	09151025				(7,829)	327,445
				1,200,544	**(873,099)**	**327,445**

List of Payments for the Period 1 October 2025 to 31 October 2025

Chq/EFT	Date	Name	Description	Amount	Total
EFT18978	03/10/2025	SOUTH METROPOLITAN TAFE	Certificate III in Parks and Gardens (Apprenticeship) - Course Fees Semester 2 2025	- 483.50	
EFT18979	03/10/2025	AUSTRALIA POST	Postage for the period of September 2025	- 235.46	
EFT18980	03/10/2025	ACUMENTIS (WA) PTY TLD	Property Disposal Valuation - Midlands Road Office	- 3,309.90	
EFT18981	03/10/2025	ABASE PTY LTD	Supply and install security gate and cameras at Transfer Station - Final Payment	- 49,499.44	
EFT18982	03/10/2025	BUNNINGS GERALDTON	Assorted screws, screws for Niche wall plaque, Fence posts for Daycare Centre	- 137.90	
EFT18983	03/10/2025	BOC GASES	Gas cylinders: Oxy, acetylene, Argoshield, Cellamix	- 50.11	
EFT18984	03/10/2025	BLACKBOX CONTROL PTY LTD	inControl ICB 15 - 12 Month Plan & user log-in Plan - 28/09/25 to 27/09/26	- 396.00	
EFT18985	03/10/2025	BROOKS HIRE SERVICE PTY LTD	Grid Roller Hire 18/09/25 - 30/09/25 - Yandanooka Melara Road	- 1,685.48	
EFT18986	03/10/2025	CORSIGN WA	Signs and cones for Coalseam Rd works (RRG)	- 1,765.50	
EFT18987	03/10/2025	CLEANPAK TOTAL SOLUTIONS	Cleaning supplies - Admin, Depot, Rec Centre, Turf Bar, Public Conveniences, Autumn Centre, Town Hall, 32B Shenton Street and bin liners for street bins. Toilet Tidy Set [10995] - Hall Toilets, Toilet Tidy Set [10995] - MIG Toilets, Mop Handle [101516] - 1 bed unit, Mop Handle [101516] - MIG Toilets, Mop Bucket [11019] - 1 Bed Unit, Hand towel and dustpan - MIG Toilets	- 3,458.25	
EFT18988	03/10/2025	GRACE FANNING	Payroll Deductions/Contributions	- 747.61	
EFT18989	03/10/2025	MATTHEW FANNING	Travel claim	- 359.26	
EFT18990	03/10/2025	GH COUNTRY COURIERS	Community Pharmacy Assistance Fund - 18/09/25, 25/09/25, 26/09/25	- 95.04	
EFT18991	03/10/2025	CITY OF GREATER GERALDTON	Annual Subscription Renewal 2025/26 - Mid West Libraries Consortium & CGG Support Service Fee, Meru waste facility fees for commercial waste disposal - 4/07/25, Meru waste facility fees for domestic waste disposal - 15/09/25	- 3,015.76	
EFT18992	03/10/2025	ERIN GREAVES	Reimbursement for cost of LG Professionals WA Annual Conference	- 1,640.00	
EFT18993	03/10/2025	GERALDTON PARTS (HOPPYS)	MI461 Tractor - Radiator cap, MI572 JD Grader - Tyre inflator fitting and MI473 Loader - Drawbar pins for attachments	- 121.29	
EFT18994	03/10/2025	DAVID HICKS	Travel, Meals and Parking while attending TAFE	- 1,579.22	

List of Payments for the Period 1 October 2025 to 31 October 2025

Chq/EFT	Date	Name	Description	Amount	Total
EFT18995	03/10/2025	MARKET CREATIONS TECHNOLOGY PTY LTD (Integrated ICT)	Managed Service Agreement - September 2025	- 5,855.37	
EFT18996	03/10/2025	CANINE CONTROL	Ranger Services 22/09/25	- 462.00	
EFT18997	03/10/2025	STATE LIBRARY OF WESTERN AUSTRALIA	Better Beginnings Packs 2025-26	- 38.50	
EFT18998	03/10/2025	LGRCEU WA	Payroll Deductions/Contributions	- 24.00	
EFT18999	03/10/2025	MCLEODS LAWYERS PTY LTD	Legal advice on subdivision of lots	- 510.40	
EFT19000	03/10/2025	MINGENEW SUPERMARKET PLUS LIQUOR (IGA)	Refreshments for Seniors activities, Admin, Staff BBQ, Council meetings and a phone charging cable for Admin	- 594.30	
EFT19001	03/10/2025	NUSTEEL PATIOS AND SHEDS	Refund for change in building application - 23 Donald Street	- 227.53	
EFT19002	03/10/2025	NORTH MIDLANDS ELECTRICAL PTY LTD	Investigate and repair Air con not heating and replace faulty light switch in toilet - CRC, Investigate and repair suspected faulty light switch/globe in toilet - Mingenew CRC	- 189.86	
EFT19003	03/10/2025	PEST A KILL WA	Exterra renewal 10/10/25 to 9/10/26 - Enanty Barn	- 880.00	
EFT19004	03/10/2025	NUTRIEN AG SOLUTIONS LIMITED	Poly fittings 40mm elbows - Cenotaph Upgrade	- 75.68	
EFT19005	03/10/2025	STATEWIDE BEARINGS	Pulley for aerator	- 49.50	
EFT19006	03/10/2025	TELSTRA LIMITED	Mobile enhanced SMS - 27/09/25 to 26/10/25, Satellite Phone 22/09/25 to 21/10/25, Phone Services - 22/09/25 to 21/10/25	- 975.31	
EFT19007	03/10/2025	TREPHLEENE PTY. LTD.	Corella Management - 22-23 September 2025	- 660.00	
EFT19008	03/10/2025	WEST AUSTRALIAN LOCAL GOVERNMENT ASSOCIATION (WALGA)	Planning Forum	- 90.00	
EFT19009	03/10/2025	WESTRAC PTY LTD	MI541 Cat Grader - Cutting edges and boots	- 2,111.82	
EFT19010	03/10/2025	WINC AUSTRALIA PTY LIMITED	Ricoh billing for September 2025	- 231.23	
EFT19011	16/10/2025	AVON WASTE	Domestic and Commercial Refuse Collection - September 2025	- 10,478.90	
EFT19012	16/10/2025	AFGRI EQUIPMENT AUSTRALIA PTY LTD	MI572 JD Grader - Cutting edges	- 1,569.13	
EFT19013	16/10/2025	BROOKS HIRE SERVICE PTY LTD	Water cart dry hire 23/09/25 to 30/09/25 - Yandanooka Melara Rd	- 2,741.71	
EFT19014	16/10/2025	TEAM GLOBAL EXPRESS	Freight - MI4541 Toro - Blades	- 41.64	
EFT19015	16/10/2025	CHIVERS FARMS PTY LTD	Supply of gravel for resheeting of Yandanooka Melara Road	- 6,541.70	
EFT19016	16/10/2025	DONGARA DRILLING AND ELECTRICAL	Rectify electrical issue with transfer pump - Race Track	- 542.60	
EFT19017	16/10/2025	DEPARTMENT OF FIRE AND EMERGENCY SERVICES (DFES)	2025/26 ESLB Contribution	- 40,284.00	
EFT19018	16/10/2025	GRACE FANNING	Payroll Deductions/Contributions	- 747.61	

List of Payments for the Period 1 October 2025 to 31 October 2025

Chq/EFT	Date	Name	Description	Amount	Total
EFT19019	16/10/2025	GH COUNTRY COURIERS	Community Pharmacy Assistance Fund - 9/10/25, 10/10/25	- 63.36	
EFT19020	16/10/2025	GERALDTON MOWER & REPAIR SPECIALIST	Repairs to Honda Lawnmower	- 185.30	
EFT19021	16/10/2025	CITY OF GREATER GERALDTON	Building Services - July to September 2025, Meru waste facility fees for waste disposal - 1/09/25, 22/09/25, 25/09/25, 29/09/25	- 3,730.81	
EFT19022	16/10/2025	CANINE CONTROL	Contract Ranger Services - 1/10/25	- 462.00	
EFT19023	16/10/2025	LATERAL ASPECT	Service Charge (Month to Month) - September 2025	- 4,583.33	
EFT19024	16/10/2025	LGRCEU WA	Payroll Deductions/Contributions	- 24.00	
EFT19025	16/10/2025	SHIRE OF MINGENEW	MI030 - Registration to 2/07/26 to align with Fleet	- 62.80	
EFT19026	16/10/2025	LGIS - WALGA AFT LGISWA	Second installment - Insurance for the Period 1/07/25 to 30/06/26 - Public liability, Workcare, Bushfire, Commercial crime and cyber liability, Personal accident - volunteers, Management liability and Travel, Property and Vehicles	- 129,401.59	
EFT19027	16/10/2025	MIDWEST AERO MEDICAL AIR AMBULANCE P/L	Contribution to medical services in Mingenew 8/9/25 & 15/09/25	- 1,500.00	
EFT19028	16/10/2025	PEMCO DIESEL PTY LTD	Admin Generator - Service and repairs, MI372 Utility - Repair coolant leak.	- 6,820.17	
EFT19029	16/10/2025	SHIRE OF CHAPMAN VALLEY	Planning Services for July to September 2025	- 3,795.00	
EFT19031	16/10/2025	JARRAD SPENCER	Refund of Bonds for Venue (Sports Club) & Bus Hire; Refund of 4 x unused days for Bus hire	- 971.00	
EFT19032	16/10/2025	TELSTRA LIMITED	Phone Services - 25/09/25 to 24/10/25	- 142.05	
EFT19033	16/10/2025	T-QUIP	MI4541 Toro - Blades	- 584.76	
EFT19034	16/10/2025	THURKLE'S EARTHMOVING & MAINTENANCE PTY LTD	Gravel pushing up Irwin River Pit - Coalseam Road (RRG)	- 23,100.00	
EFT19035	16/10/2025	TUNBRIDGE CONSTRUCTION & MAINTENANCE PTY LTD	Panel Town Hall walls works	- 28,756.20	
EFT19036	16/10/2025	TREPHLEENE PTY. LTD.	Corella management - 6-7/10/25	- 660.00	
EFT19037	16/10/2025	WESTRAC PTY LTD	MI541 Cat Grader - 20 x Boots and 4 x Tynes	- 1,234.51	
EFT19038	24/10/2025	FORM HOMES (AUS) PTY LTD	Deposit 15 King Street	- 60,350.36	
EFT19039	30/10/2025	SOUTH METROPOLITAN TAFE	Certificate III Parks and Garden (Apprenticeship) Course Fees Semester 2 2025	- 430.75	
EFT19040	30/10/2025	BUNNINGS GERALDTON	Fuel cans and storage containers - Depot	- 117.58	
EFT19041	30/10/2025	BLACKWOODS	SR-20 Rigid Cable locator, Makita 18v Rattle gun 3/4, welding wire	- 6,051.62	
EFT19042	30/10/2025	COURTYARD BY MARRIOTT	Accommodation for apprentice to attend TAFE - 2/11/25 to 14/11/25	- 3,557.00	
EFT19043	30/10/2025	LANDGATE	GRV Interim Valuation - Regional	- 198.75	

List of Payments for the Period 1 October 2025 to 31 October 2025

Chq/EFT	Date	Name	Description	Amount	Total
EFT19044	30/10/2025	DEPARTMENT OF MINES, INDUSTRY REGULATION & SAFETY	BSL Remittance for August 2025	- 527.03	
EFT19045	30/10/2025	DALWALLINU CONCRETE PTY LTD T/A DALLCON	Pipes for road construction - Coalseam Rd (RRG)	- 4,906.37	
EFT19046	30/10/2025	ELGAS	Annual Service Charge for gas cylinders to 30/09/26 - Depot	- 194.70	
EFT19047	30/10/2025	ANDREW EASTMAN	Refund of Transfer Station tag bond	- 25.00	
EFT19048	30/10/2025	GRACE FANNING	Payroll Deductions/Contributions	- 747.61	
EFT19049	30/10/2025	CARLA FERREIRA	Reimbursement of expenses incurred while attending DOT training	- 795.14	
EFT19050	30/10/2025	GH COUNTRY COURIERS	Community Pharmacy Assistance Fund - 16/10/25, 17/09/25, 23/10/25, 24/10/25	- 151.80	
EFT19051	30/10/2025	GERALDTON MOWER & REPAIR SPECIALIST	Honda Mower repairs	- 136.60	
EFT19052	30/10/2025	CITY OF GREATER GERALDTON	Meru waste facility fees for waste disposal - 6/10/25 & 9/10/25, 13/10/25, 23/10/25	- 2,367.14	
EFT19054	30/10/2025	GERALDTON PARTS (HOPPYS)	MI476 Loader - 25mm Pins and washers	- 335.70	
EFT19055	30/10/2025	HILLE THOMPSON & DELFOS (HTD)	Survey works for APU, Key worker housing and Community housing projects	- 6,314.00	
EFT19056	30/10/2025	INFINITUM TECHNOLOGIES	Phone Services for September 2025 and October 2025	- 934.51	
EFT19057	30/10/2025	MARKET CREATIONS TECHNOLOGY PTY LTD (Integrated ICT)	Managed Service Agreement - User count revision June - September 2025	- 1,991.76	
EFT19058	30/10/2025	CANINE CONTROL	Contract ranger services 27/10/25	- 462.00	
EFT19059	30/10/2025	C & J LUCKEN TRANSPORT	Gravel carting and loading - Coalseam Rd (RRG)	- 21,951.40	
EFT19060	30/10/2025	LATERAL ASPECT	Visitors Map - A3 Folded (Box of 2000)	- 1,834.25	
EFT19061	30/10/2025	LGRCEU WA	Payroll Deductions/Contributions	- 24.00	
EFT19062	30/10/2025	MINGENEW COMMUNITY RESOURCE CENTRE	Reimbursement of Tourism Services agreement	- 10,007.41	
EFT19063	30/10/2025	MINGENEW TYRE SERVICES PTY LTD	MI572 - JD Grader - New tyre, MI541 CAT Grader - Puncture repair, MI283 Hilux - Tyre repair, MI030 Bomag - Supply of 2 tubes, P029 Canter - 2 X New tyres, MI108 - Tyre repair	- 3,390.88	
EFT19064	30/10/2025	NEXIA PERTH PTY LTD	R2R and LRCI Phase 2, 3 & 4 Audit	- 3,162.50	
EFT19065	30/10/2025	NORTH MIDLANDS ELECTRICAL PTY LTD	Connect printer and ACs (Reception and Finance) to backup generator, Investigate HWS tripping - APU3	- 1,629.19	
EFT19066	30/10/2025	OFFICEWORKS	Stationery supplies and water for Admin and Depot	- 598.27	
EFT19067	30/10/2025	OCEAN AIR	Supply and install new ceiling cassette system - Administration, Supply and install new split system (LG 4.0kW) - Railway station, Supply and install new split system (CEO Office) - Administration	- 12,971.50	
EFT19068	30/10/2025	AIDEN WAYNE OBST	Excess Rates refund	- 268.13	

List of Payments for the Period 1 October 2025 to 31 October 2025

Chq/EFT	Date	Name	Description	Amount	Total
EFT19069	30/10/2025	PEMCO DIESEL PTY LTD	MI384 Fire Truck - DFES A Service, Replace red beacon, Repair RH work light, Repair spare tyre mount, Replace RH deck branch, Replace main pressure and compound gauges, Fit wheel nut indicators, MI5015 Fast Attack - DFES B Service.	- 7,711.13	
EFT19070	30/10/2025	SOUTHERN CROSS BROADBAND PTY LTD	Fixed Wireless for November 2025	- 230.00	
EFT19071	30/10/2025	TELSTRA LIMITED	Phone Services - 22/10/25 to 21/11/25, Satellite Phone - 22/10/25 to 21/11/25, Mobile Enhanced SMS - 27/10/25 to 26/11/25	- 743.68	
EFT19072	30/10/2025	THINK WATER MID WEST	Pipe fittings for Airport pump to circulate the water	- 980.50	
EFT19073	30/10/2025	TREPHLEENE PTY. LTD.	Corella management - Fortnightly visits 20-21/10/25	- 660.00	
EFT19074	30/10/2025	WESTRAC PTY LTD	MI541 CAT Grader - Ripper pins and Cotter pins, MI541 CAT Grader - Freight for Ripper pins and Cotter pins, MI528 CAT Roller - Retainer for door hinge pin, MI528 CAT Roller - Freight for Door hinge pin	- 402.10	
EFT19075	30/10/2025	WINC AUSTRALIA PTY LIMITED	Ricoh billing for October 2025	- 224.73	- 507,964.48
EFT19030	16/10/2025	SNACK & FUEL MINGENEW PTY LTD	Fuel usage for September 2025	- 13,472.51	
EFT19053	30/10/2025	GREAT SOUTHERN FUEL SUPPLIES	Fuel usage for September 2025	- 762.59	- 14,235.10
DD11981.1	06/10/2025	SYNERGY	Various electricity accounts for the period 2Jul25 to 24Sep25 inclusive	- 2,330.84	
DD11985.1	08/10/2025	BEAM	Superannuation contribution & employee deductions for PPE051025	- 10,835.77	
DD11987.1	08/10/2025	BEAM	Superannuation contribution for Councillors - 1QTR25/26	- 228.93	
DD12009.1	17/10/2025	WATER CORPORATION	Various supply charges to 31Oct25 and consumption charges to 8Oct25	- 2,556.05	
DD12021.1	15/10/2025	BUSINESS1300 PTY LTD	Live answering Services OCT2025	- 102.85	
DD12022.1	22/10/2025	BEAM	Superannuation contribution & employee deductions for PPE191025	- 11,346.46	
DD12013.1	20/10/2025	AUSTRALIAN TAXATION OFFICE	Sep25 BAS	- 9,668.00	
DD12034.1	27/10/2025	SYNERGY	Supply and consumption charges for the Rec Centre	- 743.68	
DD12045.1	29/10/2025	3E ADVANTAGE PTY LTD	Ricoh lease payment 10/25	- 511.50	- 38,324.08
DD11982.1	01/10/2025	NAB BUSINESS VISA	Credit Card Transactions - September 2025	- 6,119.44	
DD12024.1	21/10/2025	BP AUSTRALIA PTY LTD	BP transactions for SEPT2025	- 480.09	
DD12051.1	30/10/2025	NAB BUSINESS VISA	Credit Card Transactions October 2025	- 4,806.15	- 11,405.68
DD11994.1	02/10/2025	DEPARTMENT OF TRANSPORT	DOT LICENSING TRANSACTION 30/09/2025	- 7,247.65	
DD11996.1	03/10/2025	DEPARTMENT OF TRANSPORT	DOT LICENSING TRANSACTION 01/10/2025	- 2,027.20	
DD11998.1	06/10/2025	DEPARTMENT OF TRANSPORT	DOT LICENSING TRANSACTION 02/10/2025	- 48.20	
DD12000.1	07/10/2025	DEPARTMENT OF TRANSPORT	DOT LICENSING TRANSACTION 03/10/2025	- 6,583.85	

List of Payments for the Period 1 October 2025 to 31 October 2025

Chq/EFT	Date	Name	Description	Amount	Total
DD12002.1	08/10/2025	DEPARTMENT OF TRANSPORT	DOT LICENSING TRANSACTION 06/10/2025	- 345.15	
DD12004.1	10/10/2025	DEPARTMENT OF TRANSPORT	DOT LICENSING TRANSACTION 08/10/2025	- 1,096.25	
DD12006.1	13/10/2025	DEPARTMENT OF TRANSPORT	DOT LICENSING TRANSACTION 09/10/2025	- 1,886.65	
DD12008.1	14/10/2025	DEPARTMENT OF TRANSPORT	DOT LICENSING TRANSACTION 10/10/2025	- 1,557.75	
DD12011.1	15/10/2025	DEPARTMENT OF TRANSPORT	DOT LICENSING TRANSACTION 13/10/2025	- 973.95	
DD12015.1	16/10/2025	DEPARTMENT OF TRANSPORT	DOT LICENSING TRANSACTION 14/10/2025	- 3,849.35	
DD12017.1	17/10/2025	DEPARTMENT OF TRANSPORT	DOT LICENSING TRANSACTION 15/10/2025	- 391.55	
DD12026.1	20/10/2025	DEPARTMENT OF TRANSPORT	DOT LICENSING TRANSACTION 16/10/2025	- 99.85	
DD12028.1	21/10/2025	DEPARTMENT OF TRANSPORT	DOT LICENSING TRANSACTION 17/10/2025	- 221.40	
DD12030.1	22/10/2025	DEPARTMENT OF TRANSPORT	DOT LICENSING TRANSACTION 20/10/2025	- 211.50	
DD12037.1	24/10/2025	DEPARTMENT OF TRANSPORT	DOT LICENSING TRANSACTION 22/10/2025	- 1,395.90	
DD12039.1	27/10/2025	DEPARTMENT OF TRANSPORT	DOT LICENSING TRANSACTION 23/10/2025	- 403.50	
DD12041.1	28/10/2025	DEPARTMENT OF TRANSPORT	DOT LICENSING TRANSACTION 24/10/2025	- 556.55	
DD12043.1	29/10/2025	DEPARTMENT OF TRANSPORT	DOT LICENSING TRANSACTIONS 27/10/2025	- 2,299.10	
DD12054.1	30/10/2025	DEPARTMENT OF TRANSPORT	DOT LICENSING TRANSACTION 28/10/2025	- 117.85	
DD12063.1	31/10/2025	DEPARTMENT OF TRANSPORT	DOT LICENSING TRANSACTION 29/10/2025	- 193.85	- 31,507.05
			Net Salaries for October 2025	- 90,938.24	- 90,938.24
				- 694,374.63	- 694,374.63

Purchasing Card Payments for the Period 1 October 2025 to 31 October 2025

Payment Number	Date	Name	Description	Amount	Total
EFT19030		SNACK & FUEL MINGENEW	Fuel usage for September 2025		- 13,472.51
	1/09/2025		MI4541 / 177MI	- 162.21	
	3/09/2025		1MI / MI4541 / MOBILE TANK TWO / MI372 / 108MI / MI400	- 1,838.35	
	4/09/2025		MI029 / MI262 / MI283 / MI4541 / 003MI	- 495.41	
	5/09/2025		MI528	- 4.12	
	8/09/2025		MI028 / MI372 / MI4541 / 108MI / MI528	- 358.37	
	9/09/2025		1MI / MI029 / MI283 / MI4541 / 177MI	- 377.63	
	10/09/2025		MI372 / MI4541 / MOBILE TANK TWO / MISC PLANT - PARKS / MI400	- 608.65	
	11/09/2025		1MI / MI029 / MOBILE TANK ONE / 108MI	- 962.43	
	13/09/2025		108MI	- 100.59	
	15/09/2025		1MI / MI372 / MOBILE TANK ONE / MOBILE TANK TWO	- 1,272.30	
	16/09/2025		MOBILE TANK ONE / 108MI / MI400	- 938.42	
	17/09/2025		177MI	- 107.20	
	18/09/2025		MI029 / MI283 / MOBILE TANK ONE / MOBILE TANK TWO	- 1,303.97	
	19/09/2025		1MI / MI372	- 192.75	
	20/09/2025		108MI	- 107.18	
	22/09/2025		MI372 / MOBILE TANK ONE	- 846.32	
	23/09/2025		MI262 / MI278 / MI372 / 108MI / MI400	- 543.62	
	24/09/2025		MOBILE TANK ONE	- 728.15	
	25/09/2025		MI029 / MI283 / MOBILE TANK ONE / MISC PLANT - WORKS / 177MI / MI400	- 866.83	
	26/09/2025		1MI / MI029 / 108MI	- 255.64	
	27/09/2025		1MI	- 126.68	
	28/09/2025		108MI	- 119.91	
	29/09/2025		MI4541 / MI255	- 156.69	
	30/09/2025		1MI / MI372 / MI4541 / MOBILE TANK TWO / MI461 / MI400	- 999.09	
EFT19053		GREAT SOUTHERN FUEL SUPPLIES	Fuel usage for September 2025		- 762.59
	17/09/2025		MOBILE TANK TWO / MI372 / MI4855	- 762.59	
			Total EFT Purchasing Cards		**- 14,235.10**
DD12024		BP	Fuel Usage for September 2025		- 480.09
	6/09/2025		108MI	- 107.78	
	13/09/2025		1MI	- 91.93	
	20/09/2025		1MI	- 91.94	
	21/09/2025		177MI	- 102.30	
	25/09/2025		1MI	- 86.14	
DD11982.1		NAB	Credit Card Transactions September 2025		- 6,119.44
	1/09/2025	Garmin	Monthly Subscription - September 2025	- 110.00	
	1/09/2025	Courtyard Murdoch	Meals & Parking - Apprentice at TAFE	- 89.72	
	1/09/2025	Courtyard Murdoch	Meals & Parking - Apprentice at TAFE	- 497.52	

Purchasing Card Payments for the Period 1 October 2025 to 31 October 2025

Payment Number	Date	Name	Description	Amount	Total
	3/09/2025	Apple	Monthly Subscription - September 2025	- 1.49	
	4/09/2025	K-Mart Geraldton	Cutting Boards for Depot	- 12.50	
	4/09/2025	Mantra on Hay	Bond - Accommodation for Workers Comp appointment	- 203.50	
	5/09/2025	Mantra on Hay	Refund - Accommodation for Workers Comp appointment	203.50	
	5/09/2025	Caltex Moora	Fuel - Hire car while 1MI was serviced	- 88.93	
	9/09/2025	Snack n Fuel Mingenew	Fuel - 1MI	- 106.54	
	10/09/2025	Dropbox	Annual Subscription - 9/09/25 to 8/09/26	- 856.55	
	18/09/2025	Bunnings	Rust converter - Town Hall	- 23.28	
	18/09/2025	Bunnings	Solder, Cable ties, Measuring jug - Depot, Kinetic tap - Midlands Rd Gardens, Conduit fittings - Cenotaph Upgrade	- 165.46	
	18/09/2025	Wilson Parking	Parking - WALGA Conference - CEO	- 28.00	
	18/09/2025	Wilson Parking	Parking - WALGA Conference - CEO	- 7.00	
	22/09/2025	Courtyard Murdoch	Meals & Laundry - Apprentice at TAFE	- 1,064.26	
	22/09/2025	Wilson Parking	Parking - Planning Forum - CEO	- 30.00	
	22/09/2025	Wilson Parking	Parking - WALGA Conference - CEO	- 30.00	
	23/09/2025	Crown Metropol	Accommodation & Meals - Planning Forum - CEO	- 543.65	
			Accommodation & Meals - WALGA Conference - President & CEO	- 2,037.27	
	23/09/2025	Liberty Café & Bar	Coffee - CEO	- 7.00	
	24/09/2025	Crown Junction Grill	Meal - WALGA Conference - President & CEO	- 289.30	
	24/09/2025	Liberty Café & Bar	Coffee -WALGA Conference - President, Deputy President & CEO	- 21.00	
	25/09/2025	Liberty Café & Bar	Coffee -WALGA Conference - President & CEO	- 14.00	
	25/09/2025	Metro Bar & Bistro	Meal - WALGA Conference - CEO	- 25.50	
	26/08/2025	ChatGPT	Monthly Subscription - September 2025	- 34.47	
	29/08/2025	NAB	Card Fees	- 36.00	
DD12051.1		NAB	Credit Card Transactions October 2025		**-4806.15**
	30/09/2025	Dongara Roadhouse	Ad-Blue - 1MI	- 22.01	
	1/10/2025	Garmin	Monthly Subscription - October 2025	- 110.00	
	2/10/2025	Apple	Monthly Subscription - October 2025	- 1.49	
	8/10/2025	Bunnings	Fixings and drill bit - 25 Shenton Street	- 28.62	
	10/10/2025	Geraldton Mowers	Brush cutter heads x 2	- 252.00	
	13/10/2025	Super Cheap Auto	Ad Blue for Hire Plant	- 119.98	
	13/10/2025	Roller Parts Pty Ltd	Bomag Rim	- 3,306.56	
	16/10/2025	Dongara Post Office	Citizenship gift Claire Brennan	- 9.99	
	17/10/2025	Mingenew Post Office	Gratuity - Councillor Smyth	- 205.95	
	17/10/2025	Mingenew Post Office	Gratuity - Councillor Cosgrove	- 355.95	
	18/10/2025	Bunnings	Reticulation supplies - 23 Field Street	- 144.74	
	18/10/2025	Repco	Welding Helmet & Welding wire	- 133.96	
	27/10/2025	Chat GPT	Monthly Subscription - October 2025	- 34.91	

Purchasing Card Payments for the Period 1 October 2025 to 31 October 2025

Payment Number	Date	Name	Description	Amount	Total
	27/10/2025	Super Cheap Auto	Ad Blue for Hire Plant	- 43.99	
	28/10/2025	NAB	Card Fees	- 36.00	
			Total Direct Debit Purchasing Cards		**- 11,405.68**