



# SHIRE OF MENZIES

# Agenda

## NOTICE OF MEETING

I respectfully bring to the attention of Council Members that an Ordinary Meeting of the Council will be held in the Council Chambers, 124 Shenton Street, Menzies on Thursday, 19 February 2026 commencing at 5.00PM.

A handwritten signature in blue ink, appearing to read "Rob Stewart".

Rob Stewart  
Acting Chief Executive Officer

## **DISCLAIMER**

No responsibility whatsoever is implied or accepted by the Shire of Menzies for any act, omission or statement or intimation occurring during Council / Committee meetings or during formal / informal conversations with staff. The Shire of Menzies disclaims any liability for any loss whatsoever and howsoever caused arising out of reliance by any person or legal entity on any such act, omission or statement or intimation occurring during Council / Committee meetings or discussions. Any person or legal entity that acts or fails to act in reliance upon any statement does so at that person's or legal entity's own risk.

In particular and without derogating in any way from the broad disclaimer above, in any discussion regarding any planning application or application for a licence, any statement or limitation of approval made by a member or officer of the Shire of Menzies during the course of any meeting is not intended to be and is not taken as notice of approval from the Shire of Menzies. The Shire of Menzies warns that anyone who has an application lodged with the Shire of Menzies must obtain and only should rely on written confirmation of the outcome of the application, and any conditions attaching to the decision made by the Shire of Menzies in respect of the application.

## **DISCLOSURES OF INTEREST**

A member who has an Impartiality, Proximity or Financial interest in any matter to be discussed at this meeting must disclose the nature of the interest either in a written notice, given to the Chief Executive Officer, prior to the meeting, or at the meeting immediately before the matter is discussed.

A member who makes a disclosure in respect to a Proximity or Financial interest must not preside at the part of the meeting which deals with the matter, or participate in, or be present during any discussion or decision-making process relative to the matter, unless the disclosing member is permitted to do so under Section 5.68 or Section 5.69 of the *Local Government Act 1995*.

## **RECORDING OF MEETINGS**

- All Council Meetings are digitally recorded, for audio only, except for Confidential Agenda Items (in accordance with Section 5.23(2) of the Local Government Act 1995) during which time recording ceases.
- Following publication and distribution of the meeting minutes to Council Members the digital audio recording will be available on the Shire's website.

### **Defamation** – cl 14K Local Government (Administration) Regulations 1996

(1) A local government is not liable to an action for defamation in relation to any of the following done by the local government as required or authorised under this Part —

- (a) publicly broadcasting a meeting;
- (b) making a recording of a meeting;
- (c) making a recording of a meeting publicly available;
- (d) retaining a recording of a meeting or a copy of a recording;
- (e) providing a copy of a recording of a meeting to the Departmental CEO.

## **Councillor Meeting Information**

### **Shire of Menzies Council Meetings**

Council Members are bound by legislation to act with integrity and make decisions for the whole of the Shire.

#### **Attending meetings**

Council Members have a duty to attend all the Council Meetings to ensure that electors are adequately represented. In recognition of this, under the *Local Government Act 1995* a Council Member who is absent from three consecutive meetings of the Council without leave being granted by the Council, is automatically disqualified. If a member wishes to be absent for more than six consecutive ordinary meetings, Ministerial approval is necessary as well as the Council approval.

It should be noted that applications for leave of absence are usually supported but must be approved by the Council before, or at, the meeting(s) the Council Member is to be absent from. Leave of absence cannot be approved retrospectively.

#### **Voting at meetings**

If a Council Member is present at a Council Meeting, he or she is required by law to vote on all matters before that meeting unless he or she has a financial interest in the matter. Agendas are delivered to the Council Members within the required timeframes of the Local Government Act 1995, being a minimum of seventy-two (72) hours prior to the advertised commencement of the meeting. While late items are generally not considered there is provision on the Agenda for items of an urgent nature to be considered.

Council Members are required to give due consideration to all matters contained in the agenda. Without adequate time for reading the agenda, it is extremely difficult for the Council Members to make effective assessments of issues and provide constructive input to the Council debate and decision making. It is recommended that further information be requested if there is insufficient material available to make an informed decision.

# TABLE OF CONTENTS

- 1 DECLARATION OF OPENING.....5**
- 2 ANNOUNCEMENT OF VISITORS.....5**
- 3 RECORD OF ATTENDANCE .....5**
- 4 RESPONSE TO PREVIOUS PUBLIC QUESTIONS TAKEN ON NOTICE.....5**
- 5 PUBLIC QUESTION TIME.....5**
- 6 APPLICATIONS FOR LEAVE OF ABSENCE .....6**
- 7 DISCLOSURES OF INTEREST.....6**
- 8 NOTICE OF ITEMS TO BE DISCUSSED BEHIND CLOSED DOORS.....6**
- 9 CONFIRMATION/RECEIVAL OF MINUTES .....6**
  - 9.1 CONFIRMATION OF MINUTES .....6**
- 10 PETITIONS/DEPUTATIONS/PRESENTATIONS .....7**
- 11 ANNOUNCEMENT BY PRESIDING MEMBER WITHOUT DISCUSSION .....7**
- 12 REPORTS OF COMMITTEES.....7**
- 13 REPORTS OF OFFICERS.....8**
  - 13.1 FINANCE REPORTS .....8**
    - 13.1.1 Finance Report - December 2025.....8**
    - 13.1.2 List of Monthly Payments - December 2025.....45**
    - 13.1.3 Finance Report - January 2026.....55**
    - 13.1.4 List of Monthly Payments - January 2026 .....92**
    - 13.1.5 Offer to Purchase: Lot 652 and Lot 653 (61) Cumberland Street, Kookynie  
.....101**
    - 13.1.6 Offer to Purchase: Lot 17 (63) Cumberland Street, Kookynie .....107**
    - 13.1.7 Offer to Purchase: Lot 570 (83) Suiter Street, Menzies .....111**
    - 13.1.8 Offer to Purchase: Lot 303 and Lot 304 (52) Britannia Street, Kookynie 115**
  - 13.2 ADMINISTRATION REPORTS .....120**
    - 13.2.1 General Meeting of Electors .....120**
    - 13.2.2 Menzies Community Gym .....194**
    - 13.2.3 Menzies Community Garden .....221**
    - 13.2.4 Review of Policy 4.9 Investments .....234**
- 14 MOTIONS OF WHICH PREVIOUS NOTICE HAS BEEN GIVEN .....239**
- 15 NEW BUSINESS OF AN URGENT NATURE .....239**
- 16 BEHIND CLOSED DOORS - CONFIDENTIAL REPORTS .....239**
- 17 NEXT MEETING .....239**
- 18 CLOSURE OF MEETING .....239**

## **1 DECLARATION OF OPENING**

The Shire President, as Presiding Member declared the meeting open at \_\_\_\_\_pm.

## **2 ANNOUNCEMENT OF VISITORS**

## **3 RECORD OF ATTENDANCE**

Councillors:      Cr P Warner, Shire President  
                         Cr S Sudhir, Deputy Shire President  
                         Cr I Baird  
                         Cr K Tucker  
                         Cr J Dwyer  
                         Cr S Wessely  
                         Cr A Tucker

Staff:

                         Mr R Stewart, Acting Chief Executive Officer  
                         Ms K Van Kuyl, Chief Financial Officer  
                         Ms M Yulo-Uy, Executive Officer (Minutes)

## **4 RESPONSE TO PREVIOUS PUBLIC QUESTIONS TAKEN ON NOTICE**

Nil

## **5 PUBLIC QUESTION TIME**

# 6 APPLICATIONS FOR LEAVE OF ABSENCE

Applicant: Cr Andrew Tucker  
Cr A Tucker requested leave of absence from 20 February to 21 May 2026 inclusive.

## COUNCIL DECISION:

<b>Council Resolution Number</b>	
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<b>Moved</b>		<b>Seconded</b>	
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<b>Carried</b>	
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# 7 DISCLOSURES OF INTEREST

# 8 NOTICE OF ITEMS TO BE DISCUSSED BEHIND CLOSED DOORS

# 9 CONFIRMATION/RECEIVAL OF MINUTES

## 9.1 Confirmation of Minutes (Provided under Separate Cover)

### OFFICER RECOMMENDATION

That the Minutes of the Ordinary Council Meeting held on 17 December 2025 be confirmed as a true and correct record.

## COUNCIL DECISION:

<b>Council Resolution Number</b>	
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<b>Moved</b>		<b>Seconded</b>	
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<b>Carried</b>	
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## **10 PETITIONS/DEPUTATIONS/PRESENTATIONS**

Nil

## **11 ANNOUNCEMENT BY PRESIDING MEMBER WITHOUT DISCUSSION**

To be tabled

## **12 REPORTS OF COMMITTEES**

Nil

## 13 REPORTS OF OFFICERS

### 13.1 Finance Reports

13.1.1	Finance Report - December 2025
LOCATION	Not Applicable
APPLICANT	Internal
DOCUMENT REF	NAM1606
DATE OF REPORT	03 February 2026
AUTHOR	Chief Financial Officer, Kristy Van Kuyl
RESPONSIBLE OFFICER	Acting Chief Executive Officer, Rob Stewart
OFFICER DISCLOSURE OF INTEREST	Nil
ATTACHMENT	1. Statement of Financial Activity - December 2025 [13.1.1.1 - 26 pages] 2. Financial Information Statement - December 2025 [13.1.1.2 - 8 pages]

#### SUMMARY:

To receive the Statement of Financial Activity for the period ended 31 December 2025.

#### BACKGROUND:

Regulation 34 of the *Local Government (Financial Management) Regulations 1996* (the Regulations) requires a local government to prepare each month a statement of financial activity reporting on the revenue and expenditure, including:

- a. The annual budget estimates;
- b. Budget estimates to the end of the month;
- c. The actual amounts of expenditure, revenue, income to the end of the relevant month;
- d. Material variances between the comparable amounts between budget estimates to the end of the month and the year to date amount of expenditure, revenue and income to the end of the relevant month;
- e. Net current assets.

Regulation 35 of the Regulations requires a local government to prepare each month a statement of financial position of the local government as at the last day of the previous month and the last day of the previous financial year.

#### COMMENT:

This report contains the annual budget, actual amounts of expenditure and income to the end of the month. It shows the material variances between the budget and actual

amounts where they are not associated with timing differences for the purpose of keeping the Council informed of the current financial position.

### **CONSULTATION:**

Bob Waddell and Associates

### **STATUTORY AUTHORITY:**

*Local Government (Financial Management) Regulations (1996):*

Regulation 34 requires the local government to prepare and provide a statement of financial activity as of the end of the relevant month.

Regulation 35 requires the local government to prepare and provide a statement of financial position as of the end of the relevant month.

### **POLICY IMPLICATIONS:**

There is no policy related to the subject matter.

### **FINANCIAL IMPLICATIONS:**

There are no financial implications for this report.

### **RISK ASSESSMENT:**

Applying the Council's Risk Management matrix, should the statutory process required not be followed there is a minor risk of reputational damage. As it is unlikely that the Council would ignore the statutory process there is a low overall consequence. However, should the officer's recommendation not be applied, the Council will be in contravention of Regulation 34 of the Regulations.

### **STRATEGIC IMPLICATIONS:**

The Shire of Menzies Council Plan 2025-2035 outlines the following Outcome, Strategy and Activity:

Outcome

8. An efficient and effective organisation.

Strategy

8.1. Maintain a high level of corporate governance, responsibility and accountability.

Activity:

8.1.2 Demonstrate sound financial planning and management, seeking a high level of legislative compliance and effective internal controls.

Accordingly, the officer's recommendation aligns with the Shire of Menzies Council Plan.

**VOTING REQUIREMENTS:**

Simple Majority

**OFFICER RECOMMENDATION:**

That the Statement of Financial Activity for the period ending 31 December 2025, as attached, be received.

**COUNCIL DECISION:**

<b>Council Resolution Number</b>	
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<b>Moved</b>		<b>Seconded</b>	
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<b>Carried</b>	
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**SHIRE OF MENZIES**

**MONTHLY FINANCIAL REPORT  
(Containing the Statement of Financial Activity)  
For the Period Ended 31 December 2025**

**LOCAL GOVERNMENT ACT 1995**

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

**TABLE OF CONTENTS**

Monthly Summary Information	3 - 5
Key Terms and Descriptions - Nature or Type Descriptions	6
Statement of Financial Activity by Nature or Type	7
Statement of Financial Position	8
Note 1 Adjusted Net Current Assets	9
Note 2 Cash and Financial Assets	10
Note 3 Receivables	11
Note 4 Other Current Assets	12
Note 5 Payables	13
Note 6 Rating Revenue	14
Note 7 Disposal of Assets	15
Note 8 Capital Acquisitions	16-18
Note 9 Borrowings and Financing	19
Note 10 Reserves	20
Note 11 Other Current Liabilities	21
Note 12 Operating Grants and Contributions	22
Note 15 Explanation of Material Variances	25
Note 16 Budget Amendments	26

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**SHIRE OF MENZIES**  
**MONTHLY FINANCIAL REPORT**  
**FOR THE PERIOD ENDED 31 DECEMBER 2025**

**KEY INFORMATION**

**Items of Significance**

The material variance adopted by the Shire for the 2025/26 year is \$25,000 and 10%. The following selected items have been highlighted due to the amount of the variance to the budget or due to the nature of the revenue/expenditure. A full listing and explanation of all items considered of significant/material variance is disclosed in Note 15.

	% Collected / Completed	Annual Budget	YTD Budget (a)	YTD Actual (b)	Variance (Under)/Over (a-b)
Lot 93 (36) Mercer St - Building (Capital)	38%	50,000	24,996	19,227	5,769
Lady Shenton/CRC Lot 41 (37) Shenton St - Building (Capital)	20%	150,000	150,000	29,850	120,150
Town Hall (Admin) - Building (Capital)	16%	100,000	99,999	15,628	84,371
Program Reseal Outside BUA	21%	1,250,000	0	262,773	(262,773)
Menzies North West (RRG 23/24)	97%	523,977	523,977	509,500	14,477

<b>Financial Position</b>		<b>31 December</b>	<b>31 December</b>
Adjusted Net Current Assets	111%	\$ 6,526,892	\$ 7,214,748
Cash and Equivalent - Unrestricted	109%	\$ 6,234,188	\$ 6,796,771
Cash and Equivalent - Restricted	97%	\$ 13,205,969	\$ 12,821,792
Receivables - Rates	106%	\$ 1,342,385	\$ 1,419,926
Receivables - Other	40%	\$ 373,786	\$ 150,814
Payables	591%	\$ 45,536	\$ 269,184

*% Compares current ytd actuals to prior year actuals at the same time*

Note: The Statements and accompanying notes are prepared based on all transactions recorded at the time of preparation and may

**SHIRE OF MENZIES  
MONTHLY FINANCIAL REPORT  
FOR THE PERIOD ENDED 31 DECEMBER 2025**

**SUMMARY INFORMATION**

**PREPARATION TIMING AND REVIEW**

Date prepared: All known transactions up to 31 December 2025  
Prepared by: Tien Tran & Bob Wadell & Associates Pty Ltd  
Reviewed by: Kristy Van Kuyl (CFO)

**BASIS OF PREPARATION**

**REPORT PURPOSE**

This report is prepared to meet the requirements of Local Government (Financial Management) Regulations 1996, Regulation 34. Note: The Statements and accompanying notes are prepared based on all transactions recorded at the time of preparation and may vary due to transactions being processed for the reporting period after the date of preparation.

**BASIS OF ACCOUNTING**

This statement comprises a special purpose financial report which has been prepared in accordance with Australian Accounting Standards (as they apply to local governments and not-for-profit entities), Australian Accounting Interpretations, other authoritative pronouncements of the Australian Accounting Standards Board, the Local Government Act 1995 and accompanying regulations. Material accounting policies which have been adopted in the preparation of this statement are presented below and have been consistently applied unless stated otherwise. Except for cash flow and rate setting information, the report has also been prepared on the accrual basis and is based on historical costs, modified, where applicable, by the measurement at fair value of selected non-current assets, financial assets and liabilities.

**THE LOCAL GOVERNMENT REPORTING ENTITY**

All Funds through which the Council controls resources to carry on its functions have been included in this statement. In the process of reporting on the local government as a single unit, all transactions and balances between those funds (for example, loans and transfers between Funds) have been eliminated. All monies held in the Trust Fund are excluded from the statement, but a separate statement of those monies appears at Note 14.

**SIGNIFICANT ACCOUNTING POLICES**

**GOODS AND SERVICES TAX**

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

**CRITICAL ACCOUNTING ESTIMATES**

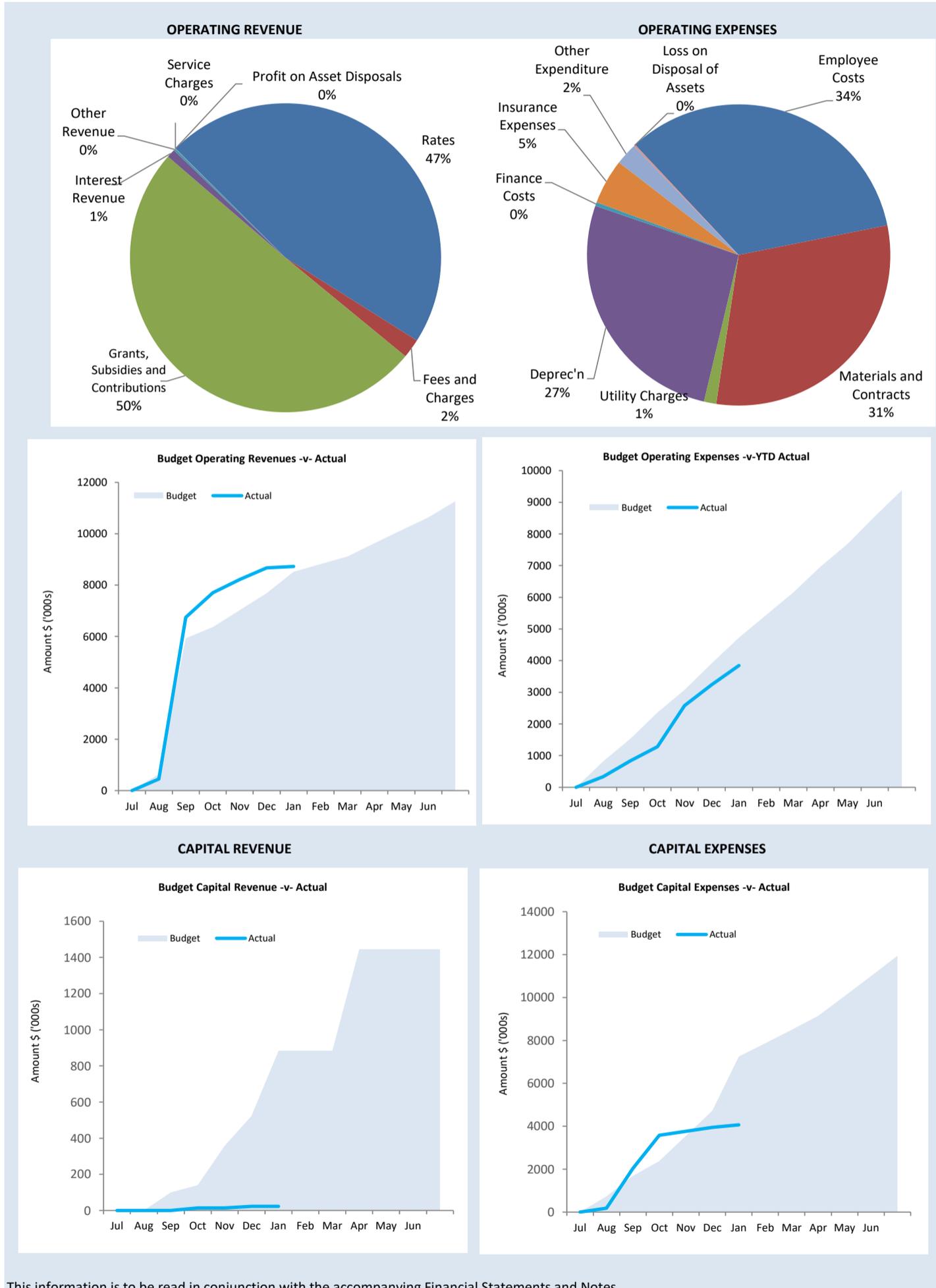
The preparation of a financial report in conformity with Australian Accounting Standards requires management to make judgements, estimates and assumptions that effect the application of policies and reported amounts of assets and liabilities, income and expenses. The estimates and associated assumptions are based on historical experience and various other factors that are 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.

**ROUNDING OFF FIGURES**

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

**SHIRE OF MENZIES  
MONTHLY FINANCIAL REPORT  
FOR THE PERIOD ENDED 31 DECEMBER 2025**

**SUMMARY GRAPHS**



**SHIRE OF MENZIES****KEY TERMS AND DESCRIPTIONS****FOR THE PERIOD ENDED 31 DECEMBER 2025****NATURE OR TYPE DESCRIPTIONS****REVENUE****RATES**

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

**GRANTS, SUBSIDIES AND CONTRIBUTIONS**

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

**GRANTS, SUBSIDIES AND CONTRIBUTIONS**

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

**PROFIT ON ASSET DISPOSAL**

Profit on the disposal of assets including gains on the disposal of long term investments. Losses are disclosed under the expenditure classifications.

**FEES AND CHARGEES**

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

**SERVICE CHARGES**

Service charges imposed under Division 6 of Part 6 of the Local Government Act 1995. Regulation 54 of the Local Government (Financial Management) Regulations 1996 identifies these as television and radio broadcasting, underground electricity and neighbourhood surveillance services. Exclude rubbish removal charges. Interest and other items of a similar nature received from bank and investment accounts, interest on rate instalments, interest on rate arrears and interest on debtors.

**INTEREST REVENUE**

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

**EXPENSES****EMPLOYEE COSTS**

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

**MATERIALS AND CONTRACTS**

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

**UTILITIES (GAS, ELECTRICITY, WATER, ETC.)**

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

**INSURANCE**

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

**LOSS ON ASSET DISPOSAL**

Loss on the disposal of fixed assets.

**DEPRECIATION ON NON-CURRENT ASSETS**

Depreciation expense raised on all classes of assets.

**FINANCE COSTS**

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

**OTHER EXPENDITURE**

Statutory fees, taxes, provision for bad debts, member's fees or State taxes. Donations and subsidies made to community groups.

SHIRE OF MENZIES  
STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 31 DECEMBER 2025

## BY NATURE

Note	Adopted Annual Budget	Amended Annual Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)	Var. % (b)-(a)/(a)	Var. ▲▼	Significant Var. \$
	\$	\$	\$	\$	\$	%		
<b>OPERATING ACTIVITIES</b>								
<b>Revenue from operating activities</b>								
Rates	6	4,982,851	4,982,851	4,982,851	4,936,479	(46,372)	(1%) ▼	
Grants, Subsidies and Contributions	12	1,816,720	1,816,720	1,099,409	1,134,873	35,464	3% ▲	
Fees and Charges		251,028	251,028	128,962	212,956	83,994	65% ▲	\$
Interest Revenue		304,000	304,000	153,988	95,518	(58,470)	(38%) ▼	\$
Other Revenue		110,602	110,602	55,290	22,605	(32,685)	(59%) ▼	\$
Profit on Disposal of Assets	7	93,813	93,813	4,499	1,364	(3,135)	(70%) ▼	
Gain FV Valuation of Assets		0	0	0	0	0		
		7,559,014	7,559,014	6,424,999	6,403,795			
<b>Expenditure from operating activities</b>								
Employee Costs		(3,161,466)	(3,161,466)	(1,580,547)	(1,299,202)	281,345	18% ▲	\$
Materials and Contracts		(2,646,542)	(2,646,542)	(1,336,637)	(1,174,145)	162,492	12% ▲	\$
Utility Charges		(175,700)	(175,700)	(87,720)	(50,384)	37,336	43% ▲	\$
Depreciation		(2,676,314)	(2,676,314)	(1,338,120)	(1,023,223)	314,897	24% ▲	\$
Finance Costs		(30,098)	(30,098)	(18,057)	(15,429)	2,628	15% ▲	
Insurance Expenses		(177,287)	(177,287)	(88,488)	(186,130)	(97,642)	(110%) ▼	\$
Other Expenditure		(512,097)	(512,097)	(281,964)	(89,456)	192,508	68% ▲	\$
Loss on Disposal of Assets	7	0	0	0	(7,539)	(7,539)	▼	
Loss FV Valuation of Assets		0	0	0	0	0		
		(9,379,504)	(9,379,504)	(4,731,533)	(3,845,506)			
<b>Non-cash amounts excluded from operating activities</b>								
Add back Depreciation		2,676,314	2,676,314	1,338,120	1,023,223	(314,897)	(24%) ▼	\$
Adjust (Profit)/Loss on Asset Disposal	7	(93,813)	(93,813)	(4,499)	6,175	10,674	(237%) ▲	
Movement in Leave Reserve (Added Back)		0	0	0	0	0		
Movement in Deferred Pensioner Rates/ESL		0	0	0	0	0		
Movement in Employee Benefit Provisions		0	0	0	0	0		
Rounding Adjustments		0	0	0	0	0		
Movement Due to Changes in Accounting Standards		0	0	0	0	0		
Fair Value adjustments to financial assets at fair value through profit and loss		0	0	0	0	0		
Loss on Asset Revaluation		0	0	0	0	0		
Adjustment in Fixed Assets		0	0	0	1	1	▲	
		2,582,501	2,582,501	1,333,621	1,029,399			
<b>Amount attributable to operating activities</b>		<b>762,011</b>	<b>762,010</b>	<b>3,027,087</b>	<b>3,587,687</b>			
<b>INVESTING ACTIVITIES</b>								
<b>Inflows from investing activities</b>								
Capital Grants, Subsidies and Contributions	13	3,703,044	3,703,044	2,093,719	2,321,708	227,989	11% ▲	\$
Proceeds from Disposal of Assets	7	186,000	186,000	50,000	22,825	(27,175)	(54%) ▼	\$
		3,889,044	3,889,044	2,143,719	2,344,533			
<b>Outflows from investing activities</b>								
Land Held for Resale	8	0	0	0	0	0		
Land and Buildings	8	(1,426,976)	(1,362,748)	(867,840)	(209,109)	658,731	76% ▲	\$
Plant and Equipment	8	(1,185,000)	(1,185,000)	(804,482)	(423,056)	381,426	47% ▲	\$
Furniture and Equipment	8	0	0	0	0	0		
Infrastructure Assets - Roads	8	(5,777,276)	(5,777,276)	(2,712,621)	(2,877,062)	(164,441)	(6%) ▼	
Infrastructure Assets - Footpaths	8	(75,000)	(75,000)	(37,500)	0	37,500	100% ▲	\$
Infrastructure Assets - Parks and Ovals	8	(1,000,000)	(1,000,000)	(499,992)	(2,000)	497,992	100% ▲	\$
Infrastructure Assets - Other	8	(767,106)	(831,334)	(741,325)	(489,897)	251,428	34% ▲	\$
		(10,231,358)	(10,231,358)	(5,663,760)	(4,001,124)			
<b>Amount attributable to investing activities</b>		<b>(6,342,314)</b>	<b>(6,342,314)</b>	<b>(3,520,041)</b>	<b>(1,656,591)</b>			
<b>FINANCING ACTIVITIES</b>								
<b>Inflows from financing activities</b>								
Proceeds from new borrowings		0	0	0	0	0		
Transfer from Reserves	10	1,259,000	1,259,000	833,998	0	(833,998)	(100%) ▼	\$
		1,259,000	1,259,000	833,998	0			
<b>Outflows from financing activities</b>								
Repayment of borrowings	9	(62,136)	(62,136)	(31,066)	(30,724)	342	1% ▲	
Payments for principal portion of lease liabilities	9	0	0	0	0	0		
Transfer to Reserves	10	(1,650,136)	(1,650,136)	(1,550,132)	(32,965)	1,517,167	98% ▲	\$
		(1,712,272)	(1,712,272)	(1,581,198)	(63,689)			
<b>Amount attributable to financing activities</b>		<b>(453,272)</b>	<b>(453,272)</b>	<b>(747,200)</b>	<b>(63,689)</b>			
<b>MOVEMENT IN SURPLUS OR DEFICIT</b>								
<b>Surplus or deficit at the start of the financial year</b>	1	<b>6,033,575</b>	<b>6,033,575</b>	<b>6,033,575</b>	<b>5,347,340</b>	(686,235)	(11%) ▼	\$
Amount attributable to operating activities		762,011	762,010	3,027,087	3,587,687			
Amount attributable to investing activities		(6,342,314)	(6,342,314)	(3,520,041)	(1,656,591)			
Amount attributable to financing activities		(453,272)	(453,272)	(747,200)	(63,689)			
<b>Surplus or deficit at the end of the financial year</b>	1	<b>0</b>	<b>(0)</b>	<b>4,793,421</b>	<b>7,214,748</b>			

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

Refer to Note 15 for an explanation of the reasons for the variance.

The material variance adopted by Council for the 2025/26 year is \$25,000 and 10%.

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

**SHIRE OF MENZIES**  
**STATEMENT OF FINANCIAL POSITION**  
**FOR THE PERIOD ENDED 31 DECEMBER 2025**

	30 June 2025	31 December 2025
	\$	\$
<b>CURRENT ASSETS</b>		
Cash and cash equivalents	18,676,937	19,618,563
Trade and other receivables	601,275	1,245,641
Inventories	42,569	42,569
Contract assets	259,072	223,043
<b>TOTAL CURRENT ASSETS</b>	<b>19,677,267</b>	<b>21,129,816</b>
<b>NON-CURRENT ASSETS</b>		
Trade and other receivables	1,905	1,905
Other financial assets	19,905	19,905
Property, plant and equipment	15,331,962	15,523,949
Infrastructure	176,538,251	179,295,164
<b>TOTAL NON-CURRENT ASSETS</b>	<b>191,892,023</b>	<b>194,840,923</b>
<b>TOTAL ASSETS</b>	<b>211,569,290</b>	<b>215,970,740</b>
<b>CURRENT LIABILITIES</b>		
Trade and other payables	599,884	292,380
Other liabilities	933,380	793,060
Employee related provisions	157,081	157,081
<b>TOTAL CURRENT LIABILITIES</b>	<b>1,752,480</b>	<b>1,273,933</b>
<b>NON-CURRENT LIABILITIES</b>		
Employee related provisions	85,310	85,310
<b>TOTAL NON-CURRENT LIABILITIES</b>	<b>628,345</b>	<b>628,345</b>
<b>TOTAL LIABILITIES</b>	<b>2,380,825</b>	<b>1,902,278</b>
<b>NET ASSETS</b>	<b>209,188,465</b>	<b>214,068,462</b>
<b>EQUITY</b>		
Retained surplus	31,619,216	36,466,247
Reserve accounts	12,788,828	12,821,792
Revaluation surplus	164,780,422	164,780,422
<b>TOTAL EQUITY</b>	<b>209,188,465</b>	<b>214,068,462</b>

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

## SHIRE OF MENZIES

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 31 DECEMBER 2025

## OPERATING ACTIVITIES

## NOTE 1

## ADJUSTED NET CURRENT ASSETS

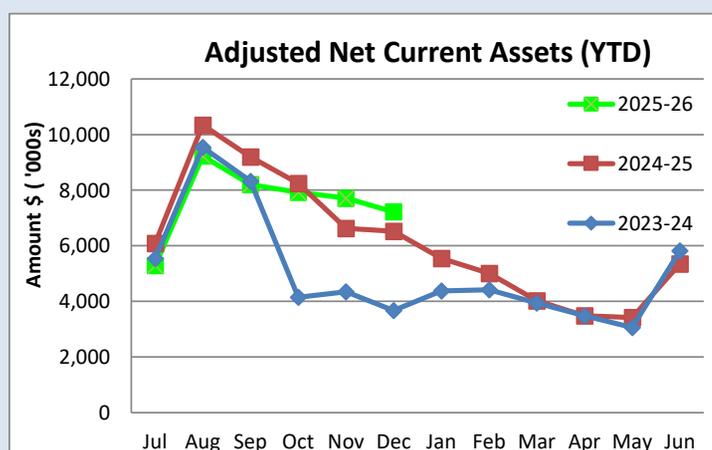
Adjusted Net Current Assets	Note	Last Years Closing 30/06/2025	This Time Last Year 31/12/2024	Year to Date Actual 31/12/2025
		\$	\$	\$
<b>Current Assets</b>				
Cash Unrestricted	2	5,888,109	6,234,188	6,796,771
Cash Restricted - Reserves	2	12,788,828	13,205,969	12,821,792
Cash Restricted - Bonds & Deposits	2	0	0	0
Receivables - Rates	3	741,033	1,342,385	1,419,926
Receivables - Other	3	185,341	373,786	150,814
Impairment of Receivables	3	(325,099)	(340,752)	(325,099)
Other Assets Other Than Inventories	4	356,487	7,716	223,043
Inventories	4	42,569	11,331	42,569
		19,677,267	20,834,622	21,129,816
<b>Less: Current Liabilities</b>				
Payables	5	(593,128)	(45,536)	(269,184)
Contract Liabilities	11	(933,380)	(991,244)	(793,060)
Bonds & Deposits	14	(6,756)	(59,961)	(23,196)
Loan and Lease Liability	9	(62,136)	(30,051)	(31,412)
Provisions	11	(157,081)	(148,022)	(157,081)
		(1,752,480)	(1,274,814)	(1,273,933)
Less: Cash Reserves	10	(12,788,828)	(13,205,969)	(12,821,792)
Less: Component of Leave Receivable not Required to be funded		(7,836)	(5,021)	(7,836)
Add Back: Component of Leave Liability not Required to be funded		157,081	148,022	157,081
Add Back: Loan and Lease Liability		62,136	30,051	31,412
Less : Loan Receivable - clubs/institutions		0	0	0
<b>Net Current Funding Position</b>		<b>5,347,340</b>	<b>6,526,892</b>	<b>7,214,748</b>

## SIGNIFICANT ACCOUNTING POLICIES

Please see Note 1(a) for information on significant accounting policies relating to Net Current Assets.

## KEY INFORMATION

The amount of the adjusted net current assets at the end of the period represents the actual surplus (or deficit if the figure is a negative) as presented on the Rate Setting Statement.



This Year YTD

Surplus(Deficit)

**\$7.21 M**

Last Year YTD

Surplus(Deficit)

**\$6.53 M**

SHIRE OF MENZIES

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 31 DECEMBER 2025

**OPERATING ACTIVITIES**  
**NOTE 2**  
**CASH AND FINANCIAL ASSETS**

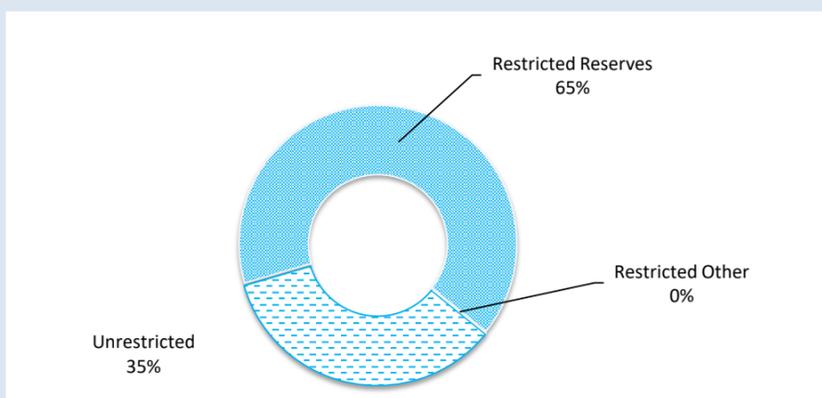
	Unrestricted	Restricted Reserves	Restricted Muni	Total Amount	Institution	Interest Rate	Maturity Date
	\$	\$	\$	\$			
<b>Cash on Hand</b>							
Cash On Hand - Admin	750	0	0	750	Cash on Hand	Nil	On Hand
<b>At Call Deposits</b>							
Municipal Bank Account	3,461,546	0	0	3,461,546	NAB	1.150%	Ongoing
Reserve Bank Account		7,821,792		7,821,792	NAB	1.150%	Ongoing
<b>Term Deposits</b>							
Municipal Maximiser Investment Account	3,333,975	0	0	3,333,975	NAB	1.150%	Ongoing
<b>Investments</b>							
<b>Total</b>	<b>6,796,271</b>	<b>12,821,792</b>	<b>0</b>	<b>19,618,063</b>			

**SIGNIFICANT ACCOUNTING POLICIES**

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

**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 that are readily convertible to known amounts of cash and which are subject to an insignificant risk of changes in value and bank overdrafts. Bank overdrafts are reported as short term borrowings in current liabilities in the statement of financial position.



Total Cash	Restricted
<b>\$19.62 M</b>	<b>\$12.82 M</b>

SHIRE OF MENZIES

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 31 DECEMBER 2025

OPERATING ACTIVITIES  
NOTE 3  
RECEIVABLES

Receivables - Rates & Rubbish	30 June 2025	31 Dec 25
	\$	\$
Opening Arrears Previous Years	687,651	742,938
Levied this year	4,655,851	4,947,213
Less Collections to date	(4,600,564)	(4,268,320)
Equals Current Outstanding	742,938	1,421,831
<b>Net Rates Collectable</b>	<b>742,938</b>	<b>1,421,831</b>
% Collected	86.10%	75.01%

Receivables - General	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$
Receivables - General	2,125	0	1,586	18,287	21,997
Percentage	10%	0%	7%	83%	
<b>Balance per Trial Balance</b>					
Sundry Debtors					21,997
Impairment of Receivables					(325,099)
Receivables - Other					128,817
<b>Total Receivables General Outstanding</b>					<b>(174,285)</b>

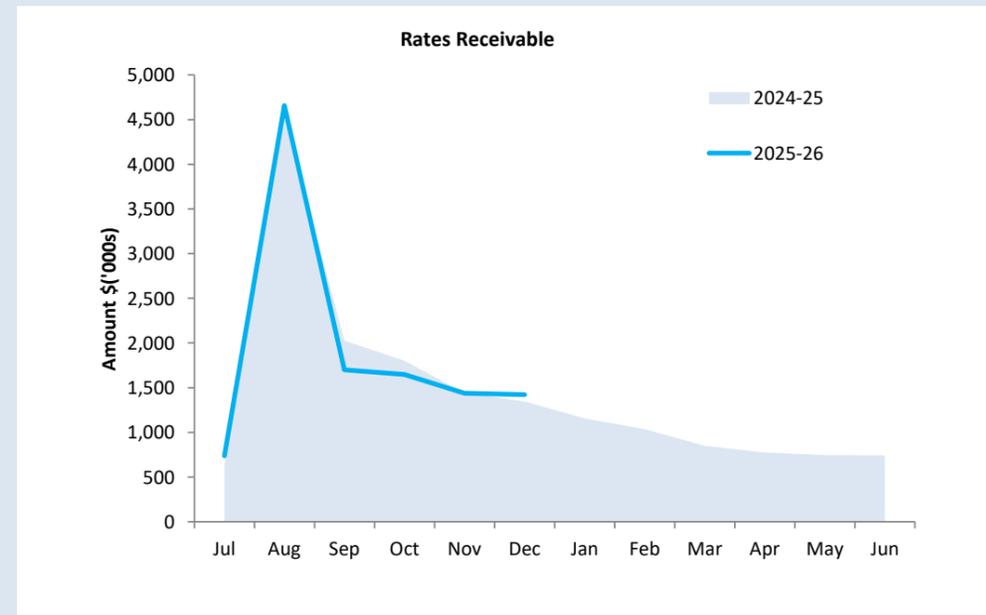
Amounts shown above include GST (where applicable)

KEY INFORMATION

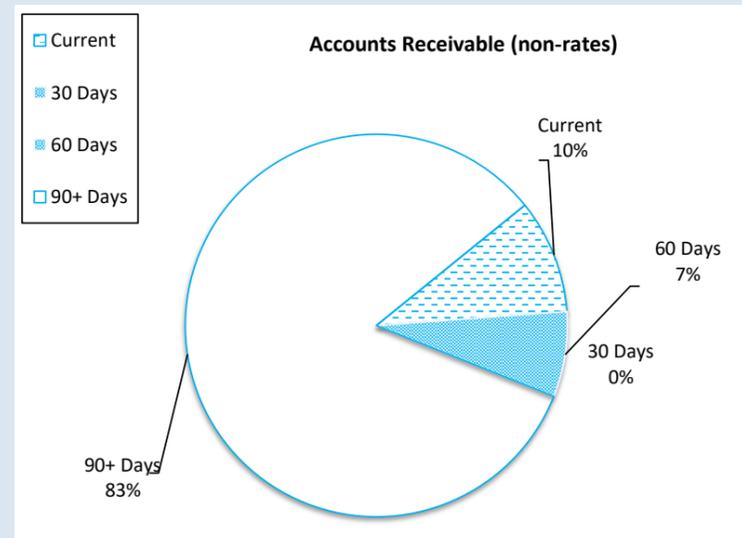
Trade and other receivables include amounts due from ratepayers for unpaid rates and service charges and other amounts due from third parties for goods sold and services performed in the ordinary course of business.

SIGNIFICANT ACCOUNTING POLICIES

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. Receivables expected to be collected within 12 months of the end of the reporting period are classified as current assets. All other receivables are classified as non-current assets. Collectability of trade and other receivables is reviewed on an ongoing basis. Debts that are known to be uncollectible are written off when identified. An allowance for doubtful debts is raised when there is objective evidence that they will not be collectible.



Collected	Rates Due
<b>75%</b>	<b>\$1,421,831</b>



<b>Debtors Due</b>
<b>-\$174,285</b>
<b>Over 30 Days</b>
<b>90%</b>
<b>Over 90 Days</b>
<b>83%</b>

SHIRE OF MENZIES  
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 31 DECEMBER 2025

OPERATING ACTIVITIES  
NOTE 4  
OTHER CURRENT ASSETS

	Opening Balance 1 Jul 2025	Asset Increase	Asset Reduction	Closing Balance 31 Dec 2025
<b>Other Current Assets</b>	\$	\$	\$	\$
<b>Inventory</b>				
Fuel, Oil & Materials on hand	42,569	0	0	42,569
<b>Accrued income and prepayments</b>				
Accrued income and prepayments	97,415	0	(97,415)	0
<b>Contract assets</b>				
Contract assets	259,072	0	(36,029)	223,043
<b>Total Other Current assets</b>				<b>265,612</b>

Amounts shown above include GST (where applicable)

**KEY INFORMATION**

**Other financial assets at amortised cost**

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

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

**Inventory**

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

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

**Land held for resale**

Land held for development and resale is valued at the lower of cost and net realisable value. Cost includes the cost of acquisition, development, borrowing costs and holding costs until completion of development.

Borrowing costs and holding charges incurred after development is completed are expensed.

Gains and losses are recognised in profit or loss at the time of signing an unconditional contract of sale if significant risks and rewards, and effective control over the land, are passed onto the buyer at this point.

Land held for resale is classified as current except where it is held as non-current based on the Council's intentions to release for sale.

**CONTRACT ASSETS**

A contract asset is the right to consideration in exchange for goods or services the entity has transferred to a customer when that right is conditioned on something other than the passage of time.

**SHIRE OF MENZIES**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**FOR THE PERIOD ENDED 31 DECEMBER 2025**

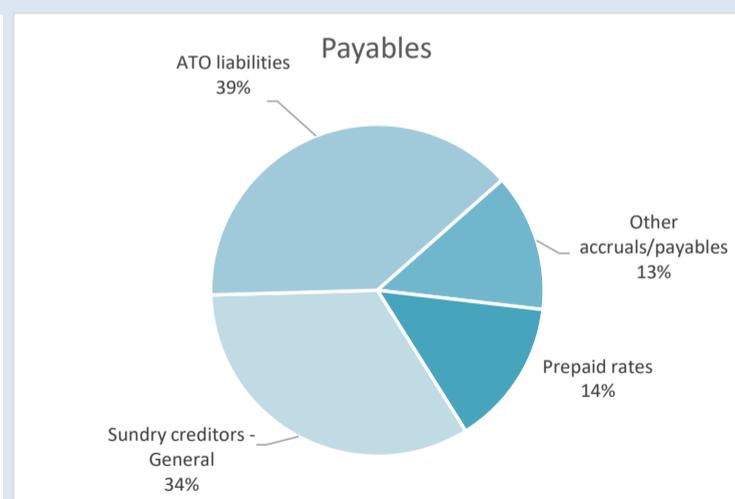
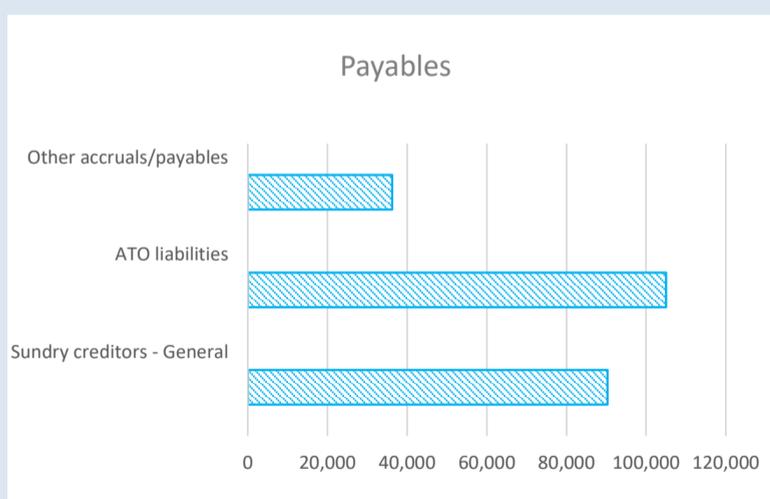
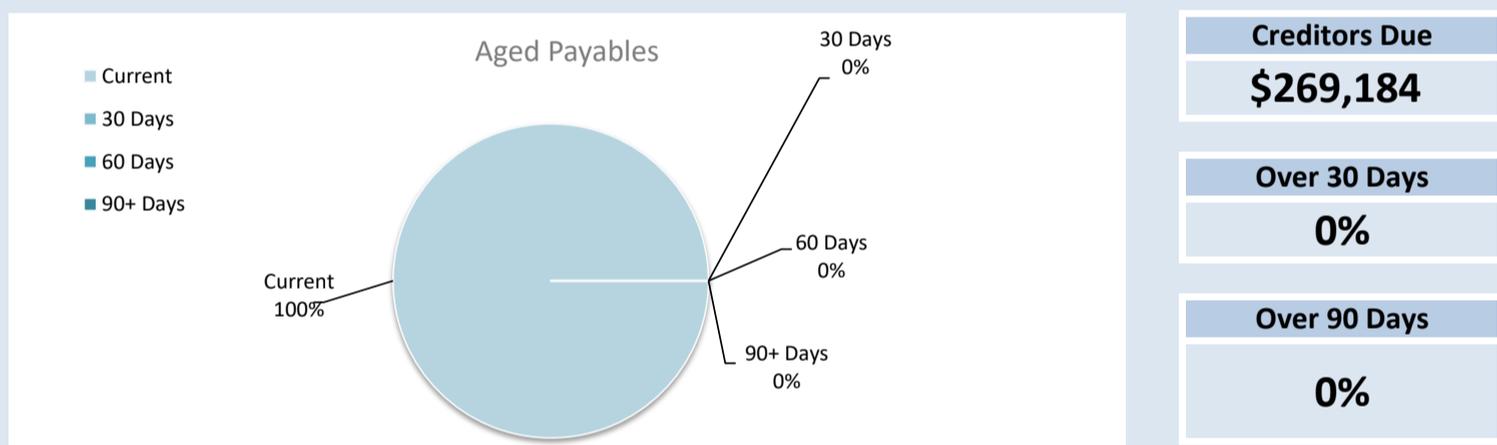
**OPERATING ACTIVITIES**  
**NOTE 5**  
**Payables**

Payables - General	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$
Payables (Sundry Creditors) - General	90,326	0	0	0	90,326
Percentage	100%	0%	0%	0%	
<b>Balance per Trial Balance</b>					
Sundry creditors - General					90,326
ATO liabilities					105,018
Other accruals/payables					36,252
Prepaid rates					38,498
<b>Total Payables General Outstanding</b>					<b>269,184</b>

Amounts shown above include GST (where applicable)

**KEY INFORMATION**

Trade and other payables represent liabilities for goods and services provided to the Shire 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.



## SHIRE OF MENZIES

## NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY

FOR THE PERIOD ENDED 31 DECEMBER 2025

## OPERATING ACTIVITIES

## NOTE 6

## RATE REVENUE

RATE TYPE	Budget							YTD Actual			
	Rate in \$	Number of Properties	Rateable Value	Rate Revenue \$	Interim Rate \$	Back Rate \$	Total Revenue \$	Rate Revenue \$	Interim Rates \$	Back Rates \$	Total Revenue \$
<b>Differential General Rate</b>											
<b>Gross rental valuations</b>											
Vacant and improved	0.089400	35	2,141,320	191,434	0	0	191,434	191,434	157	0	191,591
<b>Unimproved valuations</b>											
Mining	0.163930	243	23,817,997	3,904,484	0	0	3,904,484	3,904,484	0	0	3,904,484
Exploration and Prospecting	0.147540	525	4,303,828	634,987	0	0	634,987	634,987	(39,282)	(7,247)	588,458
Pastoral and Other	0.085300	86	978,687	83,482	0	0	83,482	83,482	0	0	83,482
Non-Rateable	0.000000	258	3,249	0			0	0	0	0	0
<b>Sub-Totals</b>		<b>1,147</b>	<b>31,245,081</b>	<b>4,814,387</b>	<b>0</b>	<b>0</b>	<b>4,814,387</b>	<b>4,814,387</b>	<b>(39,125)</b>	<b>-7,247</b>	<b>4,768,015</b>
<b>Minimum Payment</b>											
<b>Gross rental valuations</b>											
Vacant and improved	200	206	50,022	41,200	0	0	41,200	41,200	0	0	41,200
<b>Unimproved valuations</b>											
Mining	328	58	62,908	19,024	0	0	19,024	19,024	0	0	19,024
Exploration and Prospecting	328	320	380,660	104,960	0	0	104,960	104,960	0	0	104,960
Pastoral and Other	328	10	18,626	3,280	0	0	3,280	3,280	0	0	3,280
<b>Sub-Totals</b>		<b>594</b>	<b>512,216</b>	<b>168,464</b>	<b>0</b>	<b>0</b>	<b>168,464</b>	<b>168,464</b>	<b>0</b>	<b>0</b>	<b>168,464</b>
		<b>1,741</b>	<b>31,757,297</b>	<b>4,982,851</b>	<b>0</b>	<b>0</b>	<b>4,982,851</b>	<b>4,982,851</b>	<b>(39,125)</b>	<b>-7,247</b>	<b>4,936,479</b>
Discounts							0				0
Concession							0				0
<b>Amount from General Rates</b>							<b>4,982,851</b>				<b>4,936,479</b>
Ex-Gratia Rates							0				0
Movement in Excess Rates							0				0
Specified Area Rates							0				0
<b>Total Rates</b>							<b>4,982,851</b>				<b>4,936,479</b>

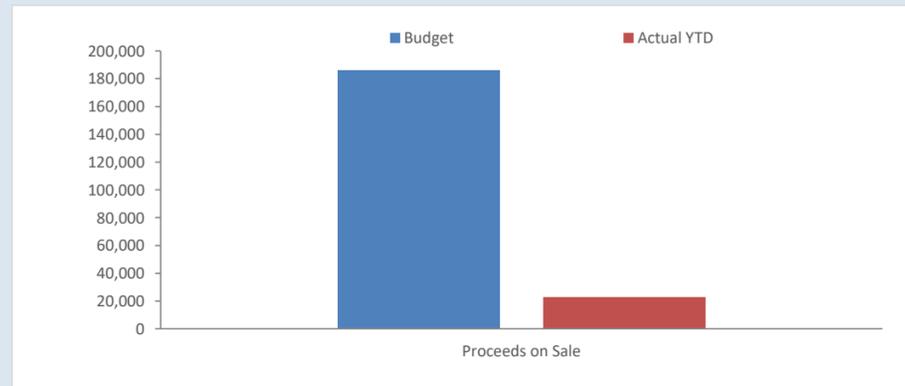
SHIRE OF MENZIES

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 31 DECEMBER 2025

OPERATING ACTIVITIES  
NOTE 7  
DISPOSAL OF ASSETS

Asset Number	Asset Description	Amended Budget				YTD Actual			
		Net Book Value	Proceeds	Profit	(Loss)	Net Book Value	Proceeds	Profit	(Loss)
		\$	\$	\$	\$	\$	\$	\$	\$
<b>Land - Vacant Freehold (Level 2)</b>									
483	Lnd - Lot 25 (50 Britannia) - Kookynie	0	0		4,000	2,836		(1,164)	
261	Lnd - Lot 27 (54 Britannia) - Kookynie	0	0		4,000	2,836		(1,164)	
306	Lnd - Lot 653 (56) Ballard Street - Menzies	0	0		5,000	3,746		(1,254)	
305	Lnd - Lot 576 (95 Suiter) - Menzies	0	0		5,000	3,727		(1,273)	
322	Lnd - Lot 666 (106 Suiter) C/T 2052/27 - Menzies	0	0		6,000	4,157		(1,843)	
323	Lnd - Lot 667 (108 Suiter) C/T 2051/501- Menzies	0	0		5,000	4,157		(843)	
<b>Plant and Equipment</b>									
103	2023 Toyota Prado Diesel Wagon At Gxl (Ceo) 1Mn	0	0		0	0			
103	2023 Toyota Prado Diesel Wagon At Gxl (Ceo) 1Mn	45,501	50,000	4,499	0	0			
515	P0207 Hino 300 Series 816 Medium Auto Rubbish Truck - Mn963	494	5,000	4,506	0	0			
15	P0202 Hino X-Long Crew Cab Truck 1Esm849	2,144	20,000	17,856	0	0			
60	P0206 Hino 300 Series 920 Medium 003Mn	12,600	20,000	7,400.00	0	0			
51	P0143 Trailer - Skid Steer 1Tfu134	(344)	1,000	1,344.00	0	0			
48	Toyota Hilux 4X4 Dual C/Chasis P0220	15,000	15,000		0	0			
84	1Isz675 Toyota Hilux 4X4 Hi Rider P0232	0	15,000	15,000.00	0	0			
82	1Isz681 Toyota Hiace Commuter Bus P0228	0	30,000	30,000.00	0	0			
95	P0242 - Toyota Hilux 2022 - 1Isz696	16,792	30,000	13,208	0	0			
203	P0162 Box Trailer 7 X 4 1Tik887	0	0		0	1,364	1,364		
		<b>92,187</b>	<b>186,000</b>	<b>93,813</b>	<b>0</b>	<b>29,000</b>	<b>22,825</b>	<b>1,364</b>	<b>(7,539)</b>

KEY INFORMATION



Proceeds on Sale		
Budget	YTD Actual	%
\$186,000	\$22,825	12%

**SHIRE OF MENZIES  
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 31 DECEMBER 2025**

**INVESTING ACTIVITIES  
NOTE 8  
CAPITAL ACQUISITIONS**

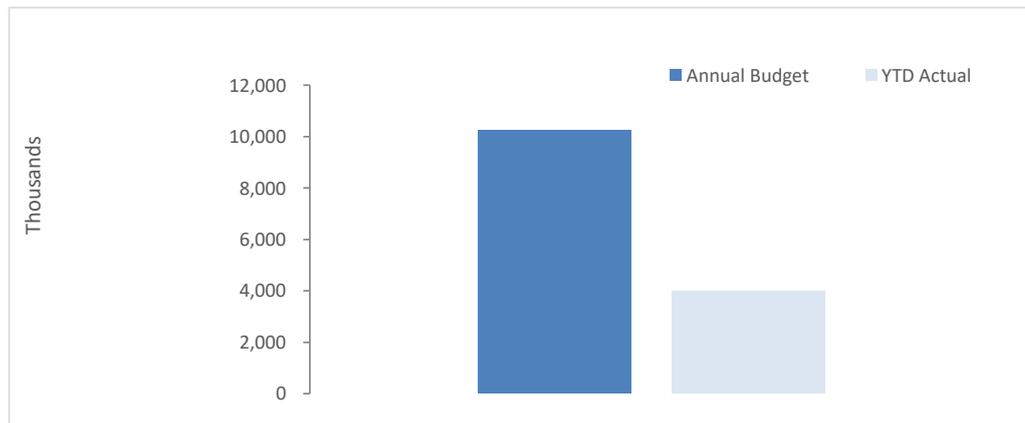
Capital Acquisitions	Adopted	Amended		YTD Actual Total	YTD Budget Variance
	Annual Budget	YTD Budget	Annual Budget		
	\$	\$	\$	\$	\$
Land Held for Resale	0	0	0	0	0
Land and Buildings	1,426,976	867,840	1,362,748	209,109	(658,731)
Equipment on Reserves	0	0	0	0	0
Plant and Equipment	1,185,000	804,482	1,185,000	423,056	(381,426)
Motor Vehicles	0	0	0	0	0
Furniture and Equipment	0	0	0	0	0
Infrastructure Assets - Roads	5,777,276	2,712,621	5,777,276	2,877,062	164,441
Infrastructure Assets - Footpaths	75,000	37,500	75,000	0	(37,500)
Infrastructure Assets - Parks and Ovals	1,000,000	499,992	1,000,000	2,000	(497,992)
Infrastructure Assets - Other	767,106	741,325	831,334	489,897	(251,428)
<b>Capital Expenditure Totals</b>	<b>10,231,358</b>	<b>5,663,760</b>	<b>10,231,358</b>	<b>4,001,124</b>	<b>(1,662,636)</b>
<b>Capital acquisitions funded by:</b>					
	\$	\$	\$	\$	\$
Capital Grants and Contributions	3,703,044	2,093,719	3,703,044	2,321,708	227,989
Borrowings	0	0	0	0	0
Other (Disposals & C/Fwd)	186,000	50,000	186,000	22,825	(27,175)
Council contribution - Cash Backed Reserves					
Various Reserves	1,259,000	833,998	1,259,000	0	(833,998)
Council contribution - operations	5,083,314	2,686,043	5,083,314	1,656,591	(1,029,452)
<b>Capital Funding Total</b>	<b>10,231,358</b>	<b>5,663,760</b>	<b>10,231,358</b>	<b>4,001,124</b>	<b>(1,662,636)</b>

**SIGNIFICANT ACCOUNTING POLICIES**

All assets are initially recognised at cost. Cost is determined as the fair

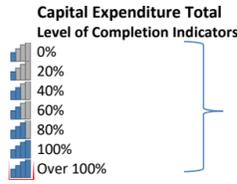
**KEY INFORMATION**

Acquisitions	Annual Budget	YTD Actual	% Spent
	<b>\$10.23 M</b>	<b>\$4. M</b>	<b>39%</b>
Capital Grant	Annual Budget	YTD Actual	% Received
	<b>\$3.7 M</b>	<b>\$2.32 M</b>	<b>63%</b>



SHIRE OF MENZIES  
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 31 DECEMBER 2025

INVESTING ACTIVITIES  
NOTE 8  
CAPITAL ACQUISITIONS

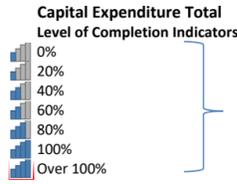


Percentage YTD Actual to Annual Budget  
Expenditure over budget highlighted in red.

Assets	Account Number	Balance Sheet Category	Job Number	Adopted		Amended		Total YTD	Variance (Under)/Over
				Annual Budget	Annual Budget	YTD Budget			
				\$	\$	\$	\$	\$	
<b>Land</b>									
<b>Economic Services</b>									
1.05	Lot 713 Mahon Street - Land (Capital)	4130809	508	LC004	(12,000)	(12,000)	(12,000)	(12,648)	(648)
	<b>Total - Economic Services</b>				<b>(12,000)</b>	<b>(12,000)</b>	<b>(12,000)</b>	<b>(12,648)</b>	<b>(648)</b>
1.05	<b>Total - Land</b>				<b>(12,000)</b>	<b>(12,000)</b>	<b>(12,000)</b>	<b>(12,648)</b>	<b>(648)</b>
<b>Buildings</b>									
<b>Housing</b>									
0.00	Lot 91 (27) Wilson St - Building (Capital)	4090110	510	BC004	(35,000)	(35,000)	(17,496)	0	17,496
0.38	Lot 93 (36) Mercer St - Building (Capital)	4090110	510	BC005	(50,000)	(50,000)	(24,996)	(19,227)	5,769
0.00	Duplex Lot 12a Walsh St (North Unit) - Building (Capital)	4090110	510	BC007	(12,000)	(12,000)	(6,000)	0	6,000
0.00	Duplex Lot 12b Walsh St (South Unit) - Building (Capital)	4090110	510	BC008	(12,000)	(12,000)	(6,000)	0	6,000
0.00	15 Onslow Street - Building Capital	4090110	510	BC025	(20,000)	(20,000)	(9,996)	0	9,996
0.00	Lot 1089 (3) Wilson St - Building (Capital)	4090210	510	BC019	(40,000)	(40,000)	(19,998)	0	19,998
0.48	GROH House 4x2	4090210	510	BC023	(88,093)	(88,093)	(88,092)	(42,299)	45,793
0.34	GROH House 2x1	4090210	510	BC024	(122,883)	(122,883)	(122,883)	(42,299)	80,584
	<b>Total - Housing</b>				<b>(379,976)</b>	<b>(379,976)</b>	<b>(295,461)</b>	<b>(103,826)</b>	<b>191,635</b>
<b>Community Amenities</b>									
0.00	Niagara Toilet Block (Septic) - Building (Capital)	4100710	510	BC041	(120,000)	(120,000)	(60,000)	0	60,000
	<b>Total - Community Amenities</b>				<b>(120,000)</b>	<b>(120,000)</b>	<b>(60,000)</b>	<b>0</b>	<b>60,000</b>
<b>Recreation And Culture</b>									
0.00	Town Hall (Hall) - Building (Capital)	4110110	510	BC026	(150,000)	(150,000)	(75,000)	0	75,000
0.00	Old Butcher Shop Lot 1094 (53) Shenton St - Building (Capital)	4110610	510	BC029	(60,000)	(60,000)	(30,000)	0	30,000
0.00	War memorial (Capital - Infrastructure)	4110610	510	CO049	(200,000)	(200,000)	(99,996)	0	99,996
1.00	Marmion Village Reserve Improvements	4110370	570	PC005	0	0	0	0	0
	<b>Total - Recreation And Culture</b>				<b>(410,000)</b>	<b>(410,000)</b>	<b>(204,996)</b>	<b>0</b>	<b>204,996</b>
<b>Transport</b>									
0.60	Depot - Workshop (Capital)	4120110	510	BC037C	(15,000)	(15,000)	(7,500)	(8,950)	(1,450)
	<b>Total - Transport</b>				<b>(15,000)</b>	<b>(15,000)</b>	<b>(7,500)</b>	<b>(8,950)</b>	<b>(1,450)</b>
<b>Economic Services</b>									
0.00	Building not specified	4130210	510	BC000	(100,000)	(35,772)	(17,886)	0	17,886
0.20	Lady Shenton/CRC Lot 41 (37) Shenton St - Building (Capital)	4130210	510	BC028	(150,000)	(150,000)	(150,000)	(29,850)	120,150
0.43	Goongarrie Cottage South - Building (Capital)	4130210	510	BC032	(50,000)	(50,000)	0	(21,275)	(21,275)
0.34	Goongarrie Cottage North - Building (Capital)	4130210	510	BC033	(50,000)	(50,000)	0	(16,933)	(16,933)
0.00	Caravan Park Upgrade (Capital)	4130210	510	BC021A	(30,000)	(30,000)	(15,000)	0	15,000
0.00	Community Building Lot 8 (50) Shenton St - Building (Capital)	4130210	510	BC030	(10,000)	(10,000)	(4,998)	0	4,998
	<b>Total - Economic Services</b>				<b>(390,000)</b>	<b>(325,772)</b>	<b>(187,884)</b>	<b>(68,058)</b>	<b>119,826</b>
<b>Other Property &amp; Services</b>									
0.16	Town Hall (Admin) - Building (Capital)	4140210	510	BC027	(100,000)	(100,000)	(99,999)	(15,628)	84,371
1.00	Station Masters House Goongarrie - Building (Capital)	4130210	510	BC031	0	0	0	0	0
0.16	<b>Total - Other Property &amp; Services</b>				<b>(100,000)</b>	<b>(100,000)</b>	<b>(99,999)</b>	<b>(15,628)</b>	<b>84,371</b>
0.15	<b>Total - Buildings</b>				<b>(1,414,976)</b>	<b>(1,350,748)</b>	<b>(855,840)</b>	<b>(196,461)</b>	<b>659,379</b>
<b>Plant &amp; Equipment</b>									
<b>Governance</b>									
0.16	ERP Software (Enterprise Resource Planning Software)	4040230	530	CO143	(150,000)	(150,000)	(150,000)	(23,465)	126,535
0.00	Vehicle Replacement CEO	4040230	530	CP001	(90,000)	(90,000)	(90,000)	0	90,000
	<b>Total - Governance</b>				<b>(240,000)</b>	<b>(240,000)</b>	<b>(240,000)</b>	<b>(23,465)</b>	<b>216,535</b>
<b>Transport</b>									
0.00	Equipment Trailer Replacement	4120330	530	C1221	(50,000)	(50,000)	(30,000)	0	30,000
1.36	New Equipment Camp Trailer	4120330	530	C1222	(25,000)	(25,000)	(25,000)	(33,993)	(8,993)
1.00	Vehicle Replacement Works Manager	4120330	530	CP004	(70,000)	(70,000)	(34,998)	(70,118)	(35,120)
0.00	Rubbish Truck with Compactor	4120330	530	CP006	(5,000)	(5,000)	(5,000)	0	5,000
0.00	Service Truck Replacement	4120330	530	CP007	(20,000)	(20,000)	(12,000)	0	12,000
0.89	Tip Truck Replacement	4120330	530	CP014	(140,000)	(140,000)	(140,000)	(125,030)	14,970
0.74	Work Utility Vehicle Replacement	4120330	530	CP016	(50,000)	(50,000)	(24,996)	(37,191)	(12,195)
0.86	Commuter Bus Replacement	4120330	530	CP017	(85,000)	(85,000)	(42,498)	(73,150)	(30,652)
0.74	Work Utility Vehicle Replacement	4120330	530	CP018	(50,000)	(50,000)	(24,996)	(37,200)	(12,204)
0.00	New Rock Crusher (New Plant -Capital)	4120330	530	CP019	(400,000)	(400,000)	(199,998)	0	199,998
0.46	Tjuntjuntjarra - Bin Lifter, Tipper Trailer	4120330	530	CP020	(50,000)	(50,000)	(24,996)	(22,909)	2,087
	<b>Total - Transport</b>				<b>(945,000)</b>	<b>(945,000)</b>	<b>(564,482)</b>	<b>(399,591)</b>	<b>164,891</b>
0.36	<b>Total - Plant &amp; Equipment</b>				<b>(1,185,000)</b>	<b>(1,185,000)</b>	<b>(804,482)</b>	<b>(423,056)</b>	<b>381,426</b>
<b>Infrastructure - Roads</b>									
<b>Transport</b>									

SHIRE OF MENZIES  
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 31 DECEMBER 2025

INVESTING ACTIVITIES  
NOTE 8  
CAPITAL ACQUISITIONS



Percentage YTD Actual to Annual Budget  
Expenditure over budget highlighted in red.

% of Completion	Assets	Account Number	Balance Sheet Category	Job Number	Adopted		Amended		Variance (Under)/Over
					Annual Budget	Annual Budget	YTD Budget	Total YTD	
					\$	\$	\$	\$	\$
0.21	Program Reseal Outside BUA	4120141	540	RC000	(1,250,000)	(1,250,000)	0	(262,773)	(262,773)
0.00	Tjuntjunjarra Access Rd (Capital)	4120142	540	RC049	(300,000)	(300,000)	(150,000)	0	150,000
0.00	Tjuntjunjarra Internal Roads Program (20-21)	4120142	540	RC249	(250,000)	(250,000)	0	0	0
1.00	Menzies North West Rd (R2R)	4120147	540	R2R007	(1,480,789)	(1,480,789)	(740,394)	(1,480,789)	(740,395)
0.00	Tjuntjunjarra Access Rd (RRG)	4120150	540	RRG049	(448,201)	(448,201)	(224,100)	0	224,100
1.00	Kookynie Malcom Rd (RRG)	4120150	540	RRG038	0	0	0	0	0
0.97	Menzies North West (RRG 23/24)	4120151	540	RRG007F	(523,977)	(523,977)	(523,977)	(509,500)	14,477
1.00	Menzies North West slk 60.46-66.72 (RRG 24/25)	4120151	540	RRG007G	(624,000)	(624,000)	(624,000)	(624,000)	0
0.00	RRG Road Renewals - Menzies North West slk 50.21-54.21(RRG 25/26)	4120151	540	RRG007H	(297,914)	(297,914)	(148,956)	0	148,956
0.00	Tjuntjunjarra Access Road (Indigenous Community Access Rd)	4120164	540	ICA049	(602,395)	(602,395)	(301,194)	0	301,194
	<b>Total - Transport</b>				<b>(5,777,276)</b>	<b>(5,777,276)</b>	<b>(2,712,621)</b>	<b>(2,877,062)</b>	<b>(164,441)</b>
0.50	<b>Total - Infrastructure - Roads</b>				<b>(5,777,276)</b>	<b>(5,777,276)</b>	<b>(2,712,621)</b>	<b>(2,877,062)</b>	<b>(164,441)</b>
	<b>Infrastructure - Footpaths</b>								
	<b>Transport</b>								
0.00	Footpath Construction General (Budgeting Only)	4120170	560	FC000	(75,000)	(75,000)	(37,500)	0	37,500
	<b>Total - Transport</b>				<b>(75,000)</b>	<b>(75,000)</b>	<b>(37,500)</b>	<b>0</b>	<b>37,500</b>
0.00	<b>Total - Infrastructure - Footpaths</b>				<b>(75,000)</b>	<b>(75,000)</b>	<b>(37,500)</b>	<b>0</b>	<b>37,500</b>
	<b>Infrastructure - Parks &amp; Ovals</b>								
	<b>Recreation And Culture</b>								
0.00	Menzies Playground	4110370	570	PC003	(500,000)	(500,000)	(249,996)	(2,000)	247,996
0.00	Sport Court & Town Gym (Capital)	4110370	570	PC004	(500,000)	(500,000)	(249,996)	0	249,996
	<b>Total - Recreation And Culture</b>				<b>(1,000,000)</b>	<b>(1,000,000)</b>	<b>(499,992)</b>	<b>(2,000)</b>	<b>497,992</b>
0.00	<b>Total - Infrastructure - Parks &amp; Ovals</b>				<b>(1,000,000)</b>	<b>(1,000,000)</b>	<b>(499,992)</b>	<b>(2,000)</b>	<b>497,992</b>
	<b>Infrastructure - Other</b>								
	<b>Community Amenities</b>								
0.00	Menzies Effluent Pond (Capital)	4100180	590	C0106	(85,000)	(85,000)	(85,000)	0	85,000
4.00	LRCI Menzies Waste (Fencing&Shelter) Expenditure	4100180	590	LRC0124	0	(10,228)	(10,227)	(40,909)	(30,682)
	<b>Total - Community Amenities</b>				<b>(85,000)</b>	<b>(95,228)</b>	<b>(95,227)</b>	<b>(40,909)</b>	<b>54,318</b>
	<b>Recreation And Culture</b>								
0.00	Menzies Water Park Infrastructure (Capital)	4110390	590	PC002	(100,000)	(100,000)	(49,998)	0	49,998
0.90	LRCI Menzies Skatepark	4110390	590	LRC0121	(372,106)	(372,106)	(372,105)	(334,580)	37,525
	<b>Total - Recreation And Culture</b>				<b>(472,106)</b>	<b>(472,106)</b>	<b>(422,103)</b>	<b>(334,580)</b>	<b>87,523</b>
	<b>Transport</b>								
0.00	Town Improvement Project (Capital)	4120190	590	C0105	(80,000)	(80,000)	(39,996)	0	39,996
0.64	Town Dam Upgrade	4120790	590	C0121	(130,000)	(130,000)	(129,999)	(82,620)	47,379
	<b>Total - Transport</b>				<b>(210,000)</b>	<b>(210,000)</b>	<b>(169,995)</b>	<b>(82,620)</b>	<b>87,375</b>
	<b>Economic Services</b>								
1.00	Astrotourism (Capital)	4130290	590	C0050	0	0	0	(6,965)	(6,965)
0.46	LRCI KMS Marker (Lake Ballard) Expenditure	4130290	590	LRC0123	0	(54,000)	(54,000)	(24,822)	29,178
1.00	Kookynie Street Light	4130190	590	C052	0	0	0	0	0
1.00	EV Charging System Expenditure	4130690	590	C0109	0	0	0	0	0
	<b>Total - Economic Services</b>				<b>0</b>	<b>(54,000)</b>	<b>(54,000)</b>	<b>(31,787)</b>	<b>22,213</b>
0.59	<b>Total - Infrastructure - Other</b>				<b>(767,106)</b>	<b>(831,334)</b>	<b>(741,325)</b>	<b>(489,897)</b>	<b>251,428</b>
0.39	<b>Grand Total</b>				<b>(10,231,358)</b>	<b>(10,231,358)</b>	<b>(5,663,760)</b>	<b>(4,001,124)</b>	<b>1,662,636</b>

SHIRE OF MENZIES  
 NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
 FOR THE PERIOD ENDED 31 DECEMBER 2025

FINANCING ACTIVITIES  
 NOTE 9  
 LOAN DEBENTURE BORROWINGS AND FINANCING

(a) Information on Loan Debenture Borrowings

Movement in borrowings and interest between the beginning and the end of the current financial year.

Particulars/Purpose	01 Jul 2025	New Loans			Principal Repayments			Principal Outstanding			Interest & Guarantee Fee Repayments		
		Actual	Amended Budget	Adopted Budget	Actual	Amended Budget	Adopted Budget	Actual	Amended Budget	Adopted Budget	Actual	Amended Budget	Adopted Budget
		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>Housing</b>													
GROH House Construction x 2	605,171	0	0	0	30,724	62,136	62,136	574,447	543,035	543,035	15,429	30,098	30,098
<b>Total</b>	605,171	0	0	0	30,724	62,136	62,136	574,447	543,035	543,035	15,429	30,098	30,098
Current loan borrowings	62,136							31,412					
Non-current loan borrowings	543,035							543,035					
	605,171							574,447					

All debenture repayments were financed by general purpose revenue.

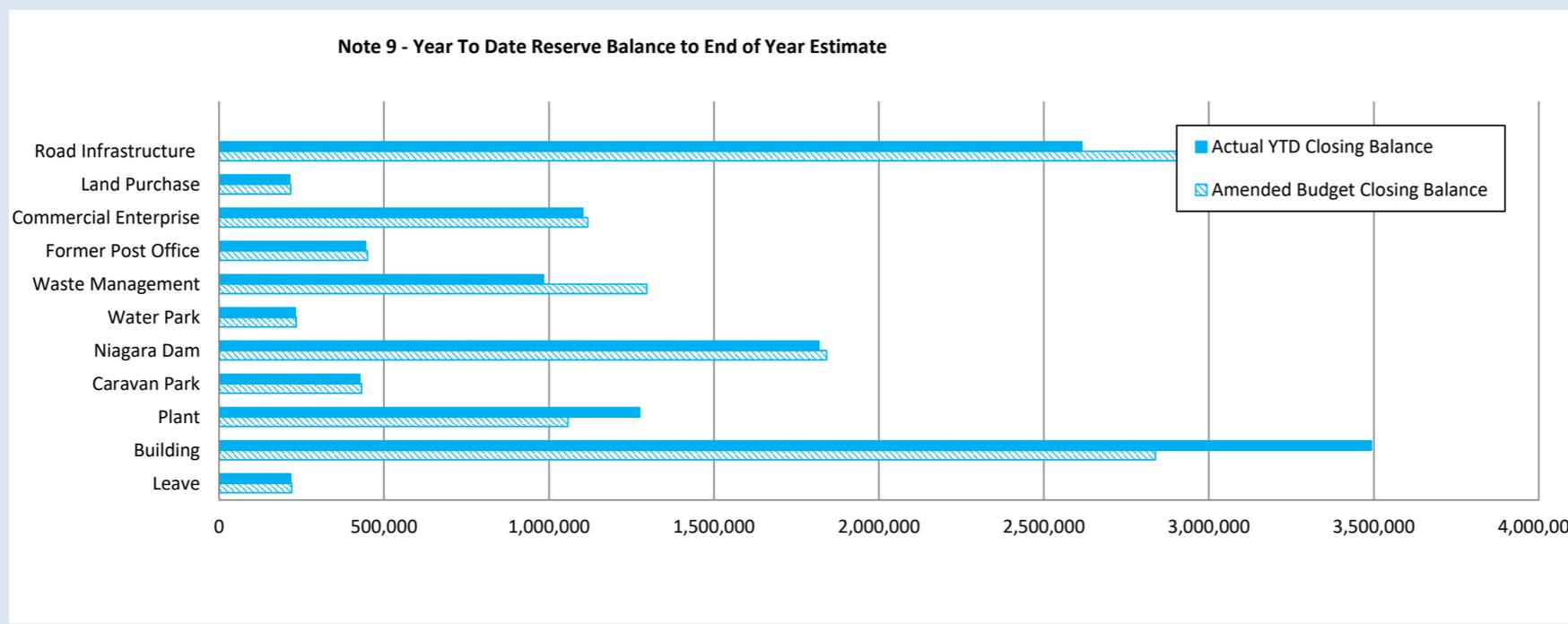
SHIRE OF MENZIES  
 NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
 FOR THE PERIOD ENDED 31 DECEMBER 2025

OPERATING ACTIVITIES  
 NOTE 10  
 CASH BACKED RESERVES

Cash Backed Reserve

Reserve Name	Opening Balance	Amended Budget Interest Earned	Actual Interest Earned	Amended Budget Transfers In (+)	Actual Transfers In (+)	Amended Budget Transfers Out (-)	Actual Transfers Out (-)	Amended Budget Closing Balance	Actual YTD Closing Balance
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Leave	217,079	3,395	560	0	0	0	0	220,474	217,639
Building	3,484,145	54,487	8,980	0	0	(700,000)	0	2,838,632	3,493,125
Plant	1,271,657	19,887	3,277	0	0	(234,000)	0	1,057,544	1,274,934
Caravan Park	425,414	6,653	1,098	0	0	0	0	432,067	426,512
Niagara Dam	1,813,230	28,356	4,674	0	0	0	0	1,841,586	1,817,904
Water Park	230,855	3,610	597	0	0	0	0	234,465	231,452
Waste Management	980,895	15,340	2,528	300,000	0	0	0	1,296,235	983,423
Former Post Office	442,859	6,926	1,141	0	0	0	0	449,785	444,000
Commercial Enterprise	1,100,278	17,207	2,835	0	0	0	0	1,117,485	1,103,113
Land Purchase	214,252	3,351	554	0	0	0	0	217,603	214,806
Road Infrastructure	2,608,163	40,788	6,722	1,150,136	0	(325,000)	0	3,474,087	2,614,884
	<b>12,788,828</b>	<b>200,000</b>	<b>32,965</b>	<b>1,450,136</b>	<b>0</b>	<b>(1,259,000)</b>	<b>0</b>	<b>13,179,964</b>	<b>12,821,792</b>

KEY INFORMATION



SHIRE OF MENZIES  
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 31 DECEMBER 2025

OPERATING ACTIVITIES  
NOTE 11  
OTHER CURRENT LIABILITIES

Other Current Liabilities	Note	Opening Balance 1 Jul 2025	Liability Increase	Liability Reduction	Closing Balance 31 Dec 2025
		\$	\$	\$	\$
<b>Other Liabilities</b>					
- Contract liabilities	12	84,134	115,807	(91,546)	108,395
- Capital grant/contribution liabilities	13	849,246	1,713,956	(1,878,536)	684,665
<b>Total other liabilities</b>		933,380	1,829,763	(1,970,082)	793,060
<b>Employee Related Provisions</b>					
Annual leave		138,045	0	0	138,045
Long service leave		19,036	0	0	19,036
<b>Total Provisions</b>		157,081	0	0	157,081
<b>Total Other Current Liabilities</b>					<b>950,141</b>
<b>Amounts shown above include GST (where applicable)</b>					

#### 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 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

##### 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.

SHIRE OF MENZIES  
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 31 DECEMBER 2025

## NOTE 12

## GRANTS, SUBSIDIES AND CONTRIBUTIONS

Provider	Unspent Grant, Subsidies and Contributions Liability				Grants, Subsidies and Contributions Revenue			
	Liability 1 Jul 2025	Increase in Liability	Liability Reduction (As revenue)	Current Liability 31 Dec 2025	Adopted Budget Revenue	Amended Annual Budget	Amended YTD Budget	YTD Actual Revenue
	\$	\$	\$	\$	\$	\$	\$	\$
<b>Grants and Subsidies</b>								
<b>General purpose funding</b>								
Grants Commission - General (WALGGC)	0	0	0	0	766,625	766,625	383,310	474,620
Grants Commission - Roads (WALGGC)	0	0	0	0	457,772	457,772	228,882	266,864
<b>Law, order, public safety</b>								
DFES Grant - Operating Bush Fire Brigade	0	0	0	0	8,000	8,000	3,996	0
<b>Transport</b>								
Direct Grant (MRWA)	0	0	0	0	297,159	297,159	297,159	297,159
Street Lighting Subsidy (MRWA)	0	0	0	0	1,713	1,713	852	0
Town Dam Upgrade	0	35,000	0	35,000	83,800	83,800	41,898	0
<b>Economic services</b>								
WACRN Community Resource Centre Grant	0	40,000	(40,000)	0	80,000	80,000	80,000	40,000
DSS Community Hub Grant	56,813	40,807	(49,446)	48,174	98,734	98,734	49,362	49,446
City Kalgoorlie Boulder Community-Led Support Operating Grant	25	0	0	25	0	0	0	0
CRC Development Grant Expenditure Accounts	6,000	0	(2,100)	3,900	9,000	9,000	4,500	2,100
CRC Champion Grant	0	0	0	0	5,000	5,000	2,496	0
	<b>62,838</b>	<b>115,807</b>	<b>(91,546)</b>	<b>87,099</b>	<b>1,807,803</b>	<b>1,807,803</b>	<b>1,092,455</b>	<b>1,130,188</b>
<b>Contributions</b>								
<b>Recreation and culture</b>								
Menzies Discovery Day Contributions	0	0	0	0	5,000	5,000	4,998	0
LIBRARY - Contributions & Donations	0	0	0	0	3,917	3,917	1,956	0
<b>Economic services</b>								
INDUE Cashless Debit Card Contribution	21,296	0	0	21,296	0	0	0	0
	<b>21,296</b>	<b>0</b>	<b>0</b>	<b>21,296</b>	<b>8,917</b>	<b>8,917</b>	<b>6,954</b>	<b>0</b>
<b>TOTALS</b>	<b>84,134</b>	<b>115,807</b>	<b>(91,546)</b>	<b>108,395</b>	<b>1,816,720</b>	<b>1,816,720</b>	<b>1,099,409</b>	<b>1,130,188</b>

SHIRE OF MENZIES  
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 31 DECEMBER 2025

NOTE 13  
CAPITAL GRANTS AND CONTRIBUTIONS

Provider	Unspent Capital Grants, Subsidies and Contributions Liability				Capital Grants, Subsidies and Contributions Revenue			
	Liability 1 Jul 2025	Increase in Liability	Liability Reduction (As revenue)	Current Liability 31 Dec 2025	Adopted Budget Revenue	Amended Annual Budget	Amended YTD Budget	YTD Actual Revenue
	\$	\$	\$	\$	\$	\$	\$	\$
<b>Capital Grants and Subsidies</b>								
<b>Community amenities</b>								
LRCIP Grant - Phase 4 - Menzies Waste (Fencing & Shelter)	0	0	0	0	0	0	0	0
LRCIP Grant - Phase 4 - Marmion Village Access Improvement	0	0	0	0	76,936	76,936	38,468	0
LRCIP Grant - Phase 4 - Menzies Skatepark	202,322	0	(202,322)	0	342,106	342,106	171,052	202,322
LRCIP Grant - Phase 4 - Sealing Kensington Street Menzies	0	0	0	0	114,020	114,020	57,010	0
<b>Transport</b>								
RTR Grant Funded - Menzies North West Rd	0	1,480,789	(1,480,789)	0	1,480,789	1,480,789	740,394	1,480,789
RRG Grant Funded -Menzies North West Road - 23/24	46,342	0	(46,342)	0	265,889	265,889	265,887	265,889
RRG Grant Funded 20/21 -Tjuntjunjarra Access Rd	0	0	0	0	448,201	448,201	448,200	0
WALGGC Special Road Grant - Tjuntjunjarra Access Road	442,395	166,667	0	609,062	602,395	602,395	0	0
RRG Road Renewals - Menzies North West slk 60.46-66.72 (RRG 23/24)	149,083	0	(149,083)	0	372,708	372,708	372,708	372,708
RRG Road Renewals - Menzies North West slk 50.21-54.21 (RRG 25/26)	0	66,500	0	66,500	0	0	0	0
<b>Economic services</b>								
LRCIP Grant Phase 4 - KMS Marker (Lake Ballard)	0	0	0	0	0	0	0	0
EV Charging System	0	0	0	0	0	0	0	0
	<b>840,143</b>	<b>1,713,956</b>	<b>(1,878,536)</b>	<b>675,562</b>	<b>3,703,044</b>	<b>3,703,044</b>	<b>2,093,719</b>	<b>2,321,708</b>
<b>Capital Contributions</b>								
<b>Transport</b>								
City Kalgoorlie Boulder Cutline Road Expenditure	9,103	0	0	9,103	0	0	0	0
	<b>9,103</b>	<b>0</b>	<b>0</b>	<b>9,103</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total Capital grants, subsidies and contributions</b>	<b>849,246</b>	<b>1,713,956</b>	<b>(1,878,536)</b>	<b>684,665</b>	<b>3,703,044</b>	<b>3,703,044</b>	<b>2,093,719</b>	<b>2,321,708</b>

## SHIRE OF MENZIES

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 31 DECEMBER 2025NOTE 14  
BONDS & DEPOSITS AND TRUST FUNDS

In previous years, bonds and deposits were held as trust monies. They are still reported in this Note but also included in Restricted Cash - Bonds and Deposits and as a current liability in the books of Council.

Trust funds held at balance date over which the Shire has no control and which are not included in this statement are as follows:

Description	Opening Balance 01 Jul 2025	Amount Received	Amount Paid	Closing Balance 31 Dec 2025
	\$	\$	\$	\$
<b>Restricted Cash - Bonds and Deposits</b>				
Pet Bonds	617.50	107.00	0.00	724.50
Staff Housing Bonds	2,786.00	592.00	0.00	3,378.00
BCITF	(591.74)	19,653.14	(14,237.00)	4,824.40
Building Levy	37.95	13,465.65	(9,754.95)	3,748.65
Nomination Fees	0.00	700.00	(600.00)	100.00
Unclaimed Monies	1,182.42	0.00	0.00	1,182.42
Hall Hire Bond	400.00	550.00	(750.00)	200.00
Other Housing Bond	1,845.00	600.00	(2,060.00)	385.00
Community Bus Bond	200.00	0.00	0.00	200.00
Retention Bonds & Liabilities	279.28	8,173.44	0.00	8,452.72
<b>Sub-Total</b>	<b>6,756.41</b>	<b>43,841.23</b>	<b>(27,401.95)</b>	<b>23,195.69</b>
<b>Trust Funds</b>				
Nil				
<b>Sub-Total</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
	<b>6,756.41</b>	<b>43,841.23</b>	<b>(27,401.95)</b>	<b>23,195.69</b>

## KEY INFORMATION

SHIRE OF MENZIES  
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 31 DECEMBER 2025

NOTE 15  
EXPLANATION OF SIGNIFICANT 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 budget materially.  
The material variance adopted by Council for the 2025/26 year is \$25,000 and 10%.

Reporting Program	Var. \$	Var. %	Var. ▲▼	Significant Var. \$	Timing/ Permanent	Explanation of Variance
<b>Revenue from operating activities</b>	\$	%				
Grants, Subsidies and Contributions	35,464	3%	▲		Timing	MRWA - Direct Roads Grant - Received in July 24, budget phased over 12 months.
Fees and Charges	83,994	65%	▲	\$	Timing	Positive variance due to Caravan Park charges and Domestic refuse tracking higher than
Interest Revenue	(58,470)	(38%)	▼	\$	Timing	Interest budget phased over year.
Other Revenue	(32,685)	(59%)	▼	\$	Timing	Other revenue currently tracking lower than budgeted.
Profit on Disposal of Assets	(3,135)	(70%)	▼		Timing	Disposal are yet to occurred
<b>Expenditure from operating activities</b>						
Employee Costs	281,345	18%	▲	\$	Timing	Employee Costs currently tracking lower than budgeted.
Materials and Contracts	162,492	12%	▲	\$	Timing	Materials & Contracts currently tracking lower than budgeted, mainly due to Capital purchases.
Depreciation	314,897	24%	▲	\$	Timing	Depreciation within the Transport programme is currently tracking lower than
Insurance Expenses	(97,642)	(110%)	▼	\$	Timing	Insurance expenditure payable July and December, budgeted over twelve months.
Other Expenditure	192,508	68%	▲	\$	Timing	Rate write-offs budgeted for July 24 were higher than actuals and the Tjuntjunjara Community Programs & Events is yet to occur.
<b>Non-cash amounts excluded from operating activities</b>						
Add back Depreciation	(314,897)	(24%)	▼	\$	Timing	Depreciation within the Transport programme is currently tracking lower than
Adjust (Profit)/Loss on Asset Disposal	10,674	(237%)	▲		Timing	Disposal are yet to occurred
<b>INVESTING ACTIVITIES</b>						
Capital Grants, Subsidies and Contributions	227,989	11%	▲	\$	Timing	Budgeted Non Operating Grant Income tracking lower than actuals.
Proceeds from Disposal of Assets	(27,175)	(54%)	▼	\$	Timing	No Disposals have yet occurred.
Land and Buildings	658,731	76%	▲	\$	Timing	Capital works - Refer to Note 8 Capital details
Plant and Equipment	381,426	47%	▲	\$	Timing	Capital works - Refer to Note 8 Capital details
Infrastructure Assets - Roads	(164,441)	(6%)	▼		Timing	Capital works - Refer to Note 8 Capital details
Infrastructure Assets - Footpaths	37,500	100%	▲	\$	Timing	Capital works - Refer to Note 8 Capital details
Infrastructure Assets - Parks and Ovals	497,992	100%	▲	\$	Timing	Capital works - Refer to Note 8 Capital details
Infrastructure Assets - Other	251,428	34%	▲	\$	Timing	Capital works - Refer to Note 8 Capital details
<b>FINANCING ACTIVITIES</b>						
Proceeds from new borrowings	0				Timing	No new borrowing being introduce at FY25/26
Transfer from Reserves	(833,998)	(100%)	▼	\$	Timing	Most allocations occur at year-end
Transfer to Reserves	1,517,167	98%	▲	\$	Timing	Most allocations occur at year-end

SHIRE OF MENZIES  
 NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
 FOR THE PERIOD ENDED 31 DECEMBER 2025

NOTE 16  
 BUDGET AMENDMENTS

GL Code	Job #	Description	Council Resolution	Classification	Non Cash Adjustment	Increase in Available Cash	Decrease in Available Cash	Amended Budget Running Balance
					\$	\$	\$	\$
		<b>Budget Adoption</b>		Closing Surplus/(Deficit)			0	0
		Opening surplus adjustment		Opening Surplus(Deficit)			0	0
4130290	LRC0123	LRCI KMS Marker (Lake Ballard) Expenditure	OCM resolution 129/25	Capital Expenses			(54,000)	(54,000)
4100180	LRC0124	LRCI Menzies Waste (Fencing&Shelter) Expenditure	OCM resolution 129/25	Capital Expenses			(10,228)	(64,228)
4130210	BC000	Buidling Not Specified	OCM resolution 129/25	Capital Expenses		64,228		0
					0	64,228	(64,228)	0

# SHIRE OF MENZIES FINANCIAL INFORMATION SCHEDULE AS AT 31 DECEMBER 2025



PURPOSE OF DOCUMENT - The Financial Information Schedule has been developed so that Councillors can have a more detailed breakdown of operating expenses and income. The document should be read in conjunction with the Monthly Financial Report as it is a useful tool in understanding variances to the budget.

31/12/2025	COA	Description	Original Budget 25/26	Budget Amendments 25/26	Current Budget 25/26	YTD Actual 31/12/2025
		<b>General Purpose Funding</b>				
		<b>Rates</b>				
		<b>Operating Income</b>				
	3030120	RATES - Instalment Admin Fee Received	-\$7,000.00	\$0.00	-\$7,000.00	-\$2,520.00
	3030121	RATES - Account Enquiry Charges	-\$100.00	\$0.00	-\$100.00	\$0.00
	3030122	RATES - Reimbursement of Debt Collection Costs	-\$3,000.00	\$0.00	-\$3,000.00	\$0.00
	3030130	RATES - Rates Levied - Synergy	-\$4,982,851.24	\$0.00	-\$4,982,851.24	-\$4,936,479.22
	3030145	RATES - Penalty Interest Received	-\$40,000.00	\$0.00	-\$40,000.00	-\$31,296.62
	3030146	RATES - Instalment Interest Received	-\$10,000.00	\$0.00	-\$10,000.00	-\$11,826.49
	3030147	RATES - Pensioner Deferred Interest Received	\$0.00	\$0.00	\$0.00	\$0.00
		<b>Total Operating Income</b>	<b>-\$5,042,951.24</b>	<b>\$0.00</b>	<b>-\$5,042,951.24</b>	<b>-\$4,982,122.33</b>
		<b>Other General Purpose Funding</b>				
		<b>Operating Income</b>				
	3030201	GEN PUR - Reimbursements	\$0.00	\$0.00	\$0.00	\$0.00
	3030210	GEN PUR - Financial Assistance Grant - General	-\$766,625.00	\$0.00	-\$766,625.00	-\$474,620.00
	3030211	GEN PUR - Financial Assistance Grant - Roads	-\$457,772.00	\$0.00	-\$457,772.00	-\$266,863.50
	3030214	GEN PUR - Grant Funding	\$0.00	\$0.00	\$0.00	\$0.00
	3030220	GEN PUR - Charges - Photocopying / Faxing	\$0.00	\$0.00	\$0.00	\$0.00
	3030235	GEN PUR - Other Income	-\$1,000.00	\$0.00	-\$1,000.00	-\$1,542.33
	3030245	GEN PUR - Interest Earned - Reserve Funds	-\$200,000.00	\$0.00	-\$200,000.00	-\$32,964.76
	3030246	GEN PUR - Interest Earned - Municipal Funds	-\$50,000.00	\$0.00	-\$50,000.00	-\$15,537.81
		<b>Total Operating Income</b>	<b>-\$1,475,397.00</b>	<b>\$0.00</b>	<b>-\$1,475,397.00</b>	<b>-\$791,528.40</b>
		<b>Rates</b>				
		<b>Operating Expenditure</b>				
	2030100	RATES - Employee Costs	\$56,182.94	\$0.00	\$56,182.94	\$37,857.35
	2030104	RATES - Training & Development	\$2,000.00	\$0.00	\$2,000.00	\$0.00
	2030109	RATES - Travel & Accommodation	\$2,000.00	\$0.00	\$2,000.00	\$0.00
	2030112	RATES - Valuation Expenses	\$10,000.00	\$0.00	\$10,000.00	\$2,093.80
	2030113	RATES - Title/Company Searches	\$500.00	\$0.00	\$500.00	\$65.20
	2030114	RATES - Debt Collection Expenses	\$10,000.00	\$0.00	\$10,000.00	\$0.00
	2030116	RATES - Postage and Freight	\$2,000.00	\$0.00	\$2,000.00	\$864.55
	2030118	RATES - Rates Write Off	\$240,000.00	\$0.00	\$240,000.00	\$117.32
	2030119	RATES - Seizure of Land	\$10,000.00	\$0.00	\$10,000.00	\$0.00
	2030152	RATES - Consultants	\$10,000.00	\$0.00	\$10,000.00	\$2,196.00
	2030187	RATES - Other Expenses Relating To Rates	\$3,000.00	\$0.00	\$3,000.00	\$0.00
	2030199	RATES - Administration Allocated	\$57,849.00	\$0.00	\$57,849.00	\$25,495.84
		<b>Total Operating Expenditure</b>	<b>\$403,531.94</b>	<b>\$0.00</b>	<b>\$403,531.94</b>	<b>\$68,690.06</b>
		<b>Other General Purpose Funding</b>				
		<b>Operating Expenditure</b>				
	2030211	GEN PUR - Bank Fees & Charges	\$7,000.00	\$0.00	\$7,000.00	\$4,276.72
	2030214	GEN PUR - Rounding	\$10.00	\$0.00	\$10.00	\$1.06
	2030299	GEN PUR - Administration Allocated	\$38,566.00	\$0.00	\$38,566.00	\$16,997.24
		<b>Total Operating Expenditure</b>	<b>\$45,576.00</b>	<b>\$0.00</b>	<b>\$45,576.00</b>	<b>\$21,275.02</b>
		<b>Total Operating Income</b>	<b>-\$6,518,348.24</b>	<b>\$0.00</b>	<b>-\$6,518,348.24</b>	<b>-\$5,773,650.73</b>
		<b>Total Operating Expenditure</b>	<b>\$449,107.94</b>	<b>\$0.00</b>	<b>\$449,107.94</b>	<b>\$89,965.08</b>
		<b>Governance</b>				
		<b>Other Governance</b>				
		<b>Operating Income</b>				
	3040135	MEMBERS - Other Income	\$0.00	\$0.00	\$0.00	-\$1.82
	3040201	OTH GOV - Reimbursements	\$0.00	\$0.00	\$0.00	-\$456.32
	3040235	OTH GOV - Other Income	\$0.00	\$0.00	\$0.00	-\$1.82
	3040290	OTH GOV - Profit on Disposal of Assets	-\$4,499.00	\$0.00	-\$4,499.00	\$0.00
		<b>Total Operating Income</b>	<b>-\$4,499.00</b>	<b>\$0.00</b>	<b>-\$4,499.00</b>	<b>-\$459.96</b>
		<b>Members Of Council</b>				
		<b>Operating Expenditure</b>				
	2040104	MEMBERS - Training & Development	\$20,000.00	\$0.00	\$20,000.00	\$1,320.00
	2040109	MEMBERS - Members Travel and Accommodation	\$40,000.00	\$0.00	\$40,000.00	\$19,462.20
	2040111	MEMBERS - Mayors/Presidents Allowance	\$22,138.00	\$0.00	\$22,138.00	\$11,068.98
	2040112	MEMBERS - Deputy Mayors/Presidents Allowance	\$5,534.00	\$0.00	\$5,534.00	\$2,767.02
	2040113	MEMBERS - Members Sitting Fees	\$98,791.28	\$0.00	\$98,791.28	\$40,045.24
	2040114	MEMBERS - Communications Allowance	\$8,624.00	\$0.00	\$8,624.00	\$3,604.70
	2040115	MEMBERS - Printing and Stationery	\$400.00	\$0.00	\$400.00	\$414.13
	2040116	MEMBERS - Election Expenses	\$23,000.00	\$0.00	\$23,000.00	\$0.00
	2040121	MEMBERS - Information Systems	\$0.00	\$0.00	\$0.00	\$973.64
	2040129	MEMBERS - Donations to Community Groups	\$20,000.00	\$0.00	\$20,000.00	\$1,500.00
	2040130	MEMBERS - Insurance Expenses	\$13,764.00	\$0.00	\$13,764.00	\$13,879.74
	2040186	MEMBERS - Expensed Minor Asset Purchases	\$15,000.00	\$0.00	\$15,000.00	\$10,738.18
	2040188	MEMBERS - Chambers Operating Expenses	\$20,000.00	\$0.00	\$20,000.00	\$6,058.89
	2040199	MEMBERS - Administration Allocated	\$385,661.00	\$0.00	\$385,661.00	\$169,972.23
		<b>Total Operating Expenditure</b>	<b>\$672,912.28</b>	<b>\$0.00</b>	<b>\$672,912.28</b>	<b>\$281,804.95</b>
		<b>Other Governance</b>				
		<b>Operating Expenditure</b>				
	2040200	OTH GOV - Employee Costs	\$456,519.72	\$0.00	\$456,519.72	\$240,070.19
	2040203	OTH GOV - Uniforms	\$1,000.00	\$0.00	\$1,000.00	\$0.00
	2040204	OTH GOV - Training & Development	\$8,000.00	\$0.00	\$8,000.00	-\$680.00
	2040205	OTH GOV - Recruitment	\$5,000.00	\$0.00	\$5,000.00	\$0.00
	2040209	OTH GOV - Conference, Travel and Accommodation	\$7,000.00	\$0.00	\$7,000.00	\$9,309.71
	2040210	OTH GOV - Motor Vehicle Expenses	\$37,705.70	\$0.00	\$37,705.70	\$12,770.73
	2040211	OTH GOV - Civic Functions, Refreshments & Receptions	\$10,000.00	\$0.00	\$10,000.00	\$3,883.44

31/12/2025	COA	Description	Original Budget 25/26	Budget Amendments 25/26	Current Budget 25/26	YTD Actual 31/12/2025
	2040215	OTH GOV - Printing and Stationery	\$500.00	\$0.00	\$500.00	\$190.91
	2040216	OTH GOV - Postage and Freight	\$0.00	\$0.00	\$0.00	\$0.00
	2040221	OTH GOV - Information Systems	\$0.00	\$0.00	\$0.00	\$0.00
	2040240	OTH GOV - Advertising & Promotion	\$0.00	\$0.00	\$0.00	\$0.00
	2040241	OTH GOV - Subscriptions & Memberships	\$75,500.00	\$0.00	\$75,500.00	\$59,739.41
	2040250	OTH GOV - Consultancy - Statutory	\$0.00	\$0.00	\$0.00	\$0.00
	2040251	OTH GOV - Consultancy - Strategic	\$50,000.00	\$0.00	\$50,000.00	\$2,939.48
	2040252	OTH GOV - Other Consultancy	\$5,000.00	\$0.00	\$5,000.00	\$0.00
	2040285	OTH GOV - Legal Expenses	\$50,000.00	\$0.00	\$50,000.00	\$9,684.80
	2040286	OTH GOV - Expensed Minor Asset Purchases	\$5,000.00	\$0.00	\$5,000.00	\$953.64
	2040292	OTH GOV - Depreciation	\$4,619.00	\$0.00	\$4,619.00	\$1,545.42
	2040298	OTH GOV - Staff Housing Allocated	\$0.00	\$0.00	\$0.00	\$0.00
	2040299	OTH GOV - Administration Allocated	\$38,566.00	\$0.00	\$38,566.00	\$16,997.24
		<b>Total Operating Expenditure</b>	<b>\$754,410.42</b>	<b>\$0.00</b>	<b>\$754,410.42</b>	<b>\$357,404.97</b>
		<b>Total Operating Income</b>	<b>-\$4,499.00</b>	<b>\$0.00</b>	<b>-\$8,998.00</b>	<b>-\$459.96</b>
		<b>Total Operating Expenditure</b>	<b>\$1,427,322.70</b>	<b>\$0.00</b>	<b>\$1,427,322.70</b>	<b>\$639,209.92</b>
		<b>Law, Order &amp; Public Safety</b>				
		<b>Fire Prevention, Animal Control, Law, Order &amp; Public Safety</b>				
		<b>Operating Income</b>				
	3050135	FIRE - Other Income	-\$4,000.00	\$0.00	-\$4,000.00	-\$142.49
	3050220	ANIMAL - Pound Fees	-\$50.00	\$0.00	-\$50.00	\$0.00
	3050221	ANIMAL - Animal Registration Fees	-\$500.00	\$0.00	-\$500.00	-\$227.26
	3050310	OLOPS - Grants	\$0.00	\$0.00	\$0.00	\$0.00
		<b>Total Operating Income</b>	<b>-\$4,550.00</b>	<b>\$0.00</b>	<b>-\$4,550.00</b>	<b>-\$369.75</b>
		<b>Emergency Services Levy - Bush Fire Brigade</b>				
		<b>Operating Income</b>				
	3050502	ESL BFB - Admin Fee/Commission	-\$4,000.00	\$0.00	-\$4,000.00	\$0.00
	3050510	ESL BFB - Operating Grant	-\$8,000.00	\$0.00	-\$8,000.00	\$0.00
	3050545	ESL BFB - Non-Payment Penalty Interest	-\$4,000.00	\$0.00	-\$4,000.00	-\$3,892.50
		<b>Total Operating Income</b>	<b>-\$16,000.00</b>	<b>\$0.00</b>	<b>-\$16,000.00</b>	<b>-\$3,892.50</b>
		<b>Fire Prevention</b>				
		<b>Operating Expenditure</b>				
	2050110	FIRE - Motor Vehicle Expenses	\$572.00	\$0.00	\$572.00	\$6.68
	2050113	FIRE - Fire Prevention and Planning	\$0.00	\$0.00	\$0.00	\$0.00
	2050188	FIRE - Building Operations	\$6,891.00	\$0.00	\$6,891.00	\$593.42
	2050189	FIRE - Building Maintenance	\$1,241.00	\$0.00	\$1,241.00	\$0.00
	2050192	FIRE - Depreciation	\$3,311.00	\$0.00	\$3,311.00	\$1,107.57
		<b>Total Operating Expenditure</b>	<b>\$12,015.00</b>	<b>\$0.00</b>	<b>\$12,015.00</b>	<b>\$1,707.67</b>
		<b>Animal Control</b>				
		<b>Operating Expenditure</b>				
	2050253	ANIMAL - Contract Services	\$42,900.00	\$0.00	\$42,900.00	\$19,175.24
	2050265	ANIMAL - Animal Care Day Menzies	\$5,000.00	\$0.00	\$5,000.00	\$4,065.54
	2050288	ANIMAL - Animal Pound Operations	\$0.00	\$0.00	\$0.00	\$0.00
	2050289	ANIMAL - Animal Pound Maintenance	\$0.00	\$0.00	\$0.00	\$0.00
	2050292	ANIMAL - Depreciation	\$2,329.00	\$0.00	\$2,329.00	\$779.22
	2050299	ANIMAL - Administration Allocated	\$38,566.00	\$0.00	\$38,566.00	\$16,997.24
		<b>Total Operating Expenditure</b>	<b>\$88,795.00</b>	<b>\$0.00</b>	<b>\$88,795.00</b>	<b>\$41,017.24</b>
		<b>Other Law, Order &amp; Public Safety</b>				
		<b>Operating Expenditure</b>				
	2050311	OLOPS - CCTV Maintenance	\$15,000.20	\$0.00	\$15,000.20	\$3,772.93
	2050312	OLOPS - LEMC Support	\$1,000.00	\$0.00	\$1,000.00	\$0.00
	2050313	OLOPS - Community Emergency Services	\$3,012.00	\$0.00	\$3,012.00	\$0.00
	2050392	OLOPS - Depreciation	\$58,036.00	\$0.00	\$58,036.00	\$19,415.75
	2050399	OLOPS - Administration Allocated	\$9,642.00	\$0.00	\$9,642.00	\$4,249.34
		<b>Total Operating Expenditure</b>	<b>\$86,690.20</b>	<b>\$0.00</b>	<b>\$86,690.20</b>	<b>\$27,438.02</b>
		<b>Emergency Services Levy - Bush Fire Brigade</b>				
		<b>Operating Expenditure</b>				
	2050530	ESL BFB - Insurance Expenses	\$3,250.00	\$0.00	\$3,250.00	\$3,250.00
	2050565	ESL BFB - Maintenance Plant & Equipment	\$11,268.70	\$0.00	\$11,268.70	\$17,966.49
	2050589	ESL BFB - Maintenance Land & Buildings	\$2,683.00	\$0.00	\$2,683.00	\$0.00
	2050599	ESL BFB - Administration Allocated	\$9,642.00	\$0.00	\$9,642.00	\$4,249.34
		<b>Total Operating Expenditure</b>	<b>\$26,843.70</b>	<b>\$0.00</b>	<b>\$26,843.70</b>	<b>\$25,465.83</b>
		<b>Total Operating Income</b>	<b>-\$20,550.00</b>	<b>\$0.00</b>	<b>-\$20,550.00</b>	<b>-\$4,262.25</b>
		<b>Total Operating Expenditure</b>	<b>\$214,343.90</b>	<b>\$0.00</b>	<b>\$214,343.90</b>	<b>\$95,628.76</b>
		<b>Health</b>				
		<b>Preventative Services - Inspection/Admin</b>				
		<b>Operating Income</b>				
	3070420	HEALTH - Health Regulatory Fees & Charges	-\$300.00	\$0.00	-\$300.00	-\$265.00
		<b>Total Operating Income</b>	<b>-\$300.00</b>	<b>\$0.00</b>	<b>-\$300.00</b>	<b>-\$265.00</b>
		<b>Preventative Services - Inspection/Admin</b>				
		<b>Operating Expenditure</b>				
	2070411	HEALTH - Contract EHO	\$39,000.00	\$0.00	\$39,000.00	\$14,385.00
	2070412	HEALTH - Analytical Expenses	\$400.00	\$0.00	\$400.00	\$377.21
	2070485	HEALTH - Legal Expenses	\$0.00	\$0.00	\$0.00	\$0.00
	2070499	HEALTH - Administration Allocated	\$9,642.00	\$0.00	\$9,642.00	\$4,249.34
	2070553	PEST - Pest Control Programs	\$15,000.00	\$0.00	\$15,000.00	\$0.00
		<b>Total Operating Expenditure</b>	<b>\$64,042.00</b>	<b>\$0.00</b>	<b>\$64,042.00</b>	<b>\$19,011.55</b>

31/12/2025	COA	Description	Original Budget 25/26	Budget Amendments 25/26	Current Budget 25/26	YTD Actual 31/12/2025
		<b>Other Health</b>				
		<b>Operating Expenditure</b>				
	2070750	OTH HEALTH - Nurse Expenses	\$1,000.00	\$0.00	\$1,000.00	\$0.00
	2070741	OTH HEALTH - Subscriptions & Membership	\$11,100.00	\$0.00	\$11,100.00	\$0.00
		<b>Total Operating Expenditure</b>	\$1,000.00	\$0.00	\$1,000.00	\$0.00
		<b>Total Operating Income</b>	-\$300.00	\$0.00	-\$300.00	-\$265.00
		<b>Total Operating Expenditure</b>	\$65,042.00	\$0.00	\$65,042.00	\$19,011.55
		<b>Education &amp; Welfare</b>				
		<b>Other Welfare</b>				
		<b>Operating Expenditure</b>				
	2080700	WELFARE - Employee Costs	\$23,145.42	\$0.00	\$23,145.42	\$9,920.51
	2080712	WELFARE - Youth Services	\$2,500.00	\$0.00	\$2,500.00	\$517.60
		<b>Total Operating Expenditure</b>	\$25,645.42	\$0.00	\$25,645.42	\$10,438.11
		<b>Total Operating Expenditure</b>	\$25,645.42	\$0.00	\$25,645.42	\$10,438.11
		<b>Housing</b>				
		<b>Staff and Other Housing</b>				
		<b>Operating Income</b>				
	3090101	STF HOUSE - Staff Rental Reimbursements	-\$30,000.00	\$0.00	-\$30,000.00	-\$10,898.00
	3090135	STF HOUSE - Other Income	\$0.00	\$0.00	\$0.00	\$0.00
	3090220	OTH HOUSE - Fees & Charges	-\$24,300.00	\$0.00	-\$24,300.00	-\$62,619.94
	3090235	OTH HOUSE - Other Income	-\$200.00	\$0.00	-\$200.00	\$0.00
		<b>Total Operating Income</b>	-\$54,500.00	\$0.00	-\$54,500.00	-\$73,517.94
		<b>Staff Housing</b>				
		<b>Operating Expenditure</b>				
	2090186	STF HOUSE - Expensed Minor Asset Purchases	\$20,000.00	\$0.00	\$20,000.00	\$9,484.54
	2090187	STF HOUSE - Other Expenses	\$0.00	\$0.00	\$0.00	\$0.00
	2090188	STF HOUSE - Staff Housing Building Operations	\$68,564.00	\$0.00	\$68,564.00	\$32,337.14
	2090189	STF HOUSE - Staff Housing Building Maintenance	\$144,716.00	\$0.00	\$144,716.00	\$58,237.00
	2090192	STF HOUSE - Depreciation	\$126,945.00	\$0.00	\$126,945.00	\$46,272.72
	2090198	STF HOUSE - Staff Housing Costs Recovered	-\$173,809.00	\$0.00	-\$173,809.00	-\$69,083.24
	2090199	STF HOUSE - Administration Allocated	\$38,566.00	\$0.00	\$38,566.00	\$0.00
		<b>Total Operating Expenditure</b>	\$224,982.00	\$0.00	\$224,982.00	\$77,248.16
		<b>Other Housing</b>				
		<b>Operating Expenditure</b>				
	2090270	OTH HOUSE - Loan Interest Repayments	\$30,097.54	\$0.00	\$30,097.54	\$15,429.01
	2090285	OTH HOUSE - Legal Expenses	\$0.00	\$0.00	\$0.00	\$0.00
	2090286	OTH HOUSE - Expensed Minor Asset Purchases	\$1,000.00	\$0.00	\$1,000.00	\$0.00
	2090288	OTH HOUSE - Building Operations	\$24,861.00	\$0.00	\$24,861.00	\$16,759.61
	2090289	OTH HOUSE - Building Maintenance	\$75,997.00	\$0.00	\$75,997.00	\$7,418.93
	2090292	OTH HOUSE - Depreciation	\$88,743.00	\$0.00	\$88,743.00	\$33,315.91
	2090298	OTH HOUSE - Staff Housing Costs Recovered	-\$41,437.00	\$0.00	-\$41,437.00	-\$4,435.81
	2090299	OTH HOUSE - Administration Allocated	\$38,566.00	\$0.00	\$38,566.00	\$33,994.46
		<b>Total Operating Expenditure</b>	\$217,827.54	\$0.00	\$217,827.54	\$102,482.11
		<b>Total Operating Income</b>	-\$54,500.00	\$0.00	-\$54,500.00	-\$73,517.94
		<b>Total Operating Expenditure</b>	\$442,809.54	\$0.00	\$442,809.54	\$179,730.27
		<b>Community Amenities</b>				
		<b>Community Amenities</b>				
		<b>Operating Income</b>				
	3100120	SAN - Domestic Refuse Collection Charges	-\$10,000.00	\$0.00	-\$10,000.00	-\$10,734.00
	3100200	SAN OTH - Commercial Collection Charge	\$0.00	\$0.00	\$0.00	\$0.00
	3100321	SEW - Septic Tank Inspection Fees	-\$700.00	\$0.00	-\$700.00	\$0.00
	3100335	SEW - Other Income	-\$1,000.00	\$0.00	-\$1,000.00	-\$472.00
	3100620	PLAN - Planning Application Fees	-\$500.00	\$0.00	-\$500.00	\$0.00
	3100710	COM AMEN - Grants	\$0.00	\$0.00	\$0.00	\$0.00
	3100735	COM AMEN - Other Income	\$0.00	\$0.00	\$0.00	\$0.00
		<b>Total Operating Income</b>	-\$12,200.00	\$0.00	-\$12,200.00	-\$11,206.00
		<b>Sanitation - General</b>				
		<b>Operating Expenditure</b>				
	2100111	SAN - Waste Collection	\$160,203.00	\$0.00	\$160,203.00	\$64,332.94
	2100117	SAN - General Tip Maintenance	\$100,790.00	\$0.00	\$100,790.00	\$43,175.53
	2100118	SAN - Purchase of Bins (Sulo and Other)	\$5,000.00	\$0.00	\$5,000.00	\$0.00
	2100152	SAN - Consultants	\$10,000.00	\$0.00	\$10,000.00	\$0.00
	2100192	SAN - Depreciation	\$22,720.00	\$0.00	\$22,720.00	\$7,600.78
	2100199	SAN - Administration Allocated	\$38,566.00	\$0.00	\$38,566.00	\$16,997.24
		<b>Total Operating Expenditure</b>	\$337,279.00	\$0.00	\$337,279.00	\$132,106.49
		<b>Sanitation - Other</b>				
		<b>Operating Expenditure</b>				
	2100212	SAN OTH - Waste Disposal	\$0.00	\$0.00	\$0.00	\$1,303.50
	2100214	SAN OTH - Purchase of Street Bins	\$0.00	\$0.00	\$0.00	\$0.00
		<b>Total Operating Expenditure</b>	\$0.00	\$0.00	\$0.00	\$1,303.50
		<b>Sewerage</b>				
		<b>Operating Expenditure</b>				
	2100365	SEW - Maintenance/Operations	\$7,524.00	\$0.00	\$7,524.00	\$0.00
	2100399	SEW - Administration Allocated	\$38,566.00	\$0.00	\$38,566.00	\$16,997.24
		<b>Total Operating Expenditure</b>	\$46,090.00	\$0.00	\$46,090.00	\$16,997.24

31/12/2025	COA	Description	Original Budget 25/26	Budget Amendments 25/26	Current Budget 25/26	YTD Actual 31/12/2025
		<b>Town Planning &amp; Regional Development</b>				
		<b>Operating Expenditure</b>				
	2100615	PLAN - Printing and Stationery	\$0.00	\$0.00	\$0.00	\$0.00
	2100640	PLAN - Advertising & Promotion	\$0.00	\$0.00	\$0.00	\$0.00
	2100650	PLAN - Contract Town Planning	\$4,080.00	\$0.00	\$4,080.00	\$0.00
	2100652	PLAN - Consultants	\$20,000.00	\$0.00	\$20,000.00	\$1,198.09
	2100653	PLAN - Scheme Amendments	\$0.00	\$0.00	\$0.00	\$0.00
	2100699	PLAN - Administration Allocated	\$9,642.00	\$0.00	\$9,642.00	\$4,249.34
		<b>Total Operating Expenditure</b>	<b>\$33,722.00</b>	<b>\$0.00</b>	<b>\$33,722.00</b>	<b>\$5,447.43</b>
		<b>Other Community Amenities</b>				
		<b>Operating Expenditure</b>				
	2100711	COM AMEN - Cemetery Maintenance/Operations	\$44,070.00	\$0.00	\$44,070.00	\$4,520.47
	2100788	COM AMEN - Public Conveniences Operations	\$168,030.00	\$0.00	\$168,030.00	\$42,862.45
	2100789	COM AMEN - Public Conveniences Maintenance	\$45,548.00	\$0.00	\$45,548.00	\$1,888.36
	2100792	COM AMEN - Depreciation	\$7,332.00	\$0.00	\$7,332.00	\$2,452.87
	2100799	COM AMEN - Administration Allocated	\$9,642.00	\$0.00	\$9,642.00	\$4,249.34
		<b>Total Operating Expenditure</b>	<b>\$274,622.00</b>	<b>\$0.00</b>	<b>\$274,622.00</b>	<b>\$55,973.49</b>
		<b>Total Operating Income</b>	<b>-\$12,200.00</b>	<b>\$0.00</b>	<b>-\$12,200.00</b>	<b>-\$11,206.00</b>
		<b>Total Operating Expenditure</b>	<b>\$691,713.00</b>	<b>\$0.00</b>	<b>\$691,713.00</b>	<b>\$211,828.15</b>
		<b>Recreation &amp; Culture</b>				
		<b>Operating Income</b>				
	3110120	HALLS - Town Hall Hire	-\$200.00	\$0.00	-\$200.00	-\$290.91
	3110135	HALLS - Other Income	-\$100.00	\$0.00	-\$100.00	\$0.00
	3110310	REC - Grants	-\$533,062.28	\$0.00	-\$533,062.28	-\$202,322.28
	3110320	REC - Fees & Charges	-\$500.00	\$0.00	-\$500.00	\$0.00
	3110335	REC - Other Income	\$0.00	\$0.00	\$0.00	\$0.00
	3110500	LIBRARY - Contributions & Donations	-\$3,916.67	\$0.00	-\$3,916.67	\$0.00
	3110501	LIBRARY - Reimbursements Lost Books	\$0.00	\$0.00	\$0.00	\$0.00
	3110540	LIBRARY - Fines & Penalties	\$0.00	\$0.00	\$0.00	\$0.00
	3110600	HERITAGE - Contributions & Donations	\$0.00	\$0.00	\$0.00	\$0.00
	3110700	OTH CUL - Contributions & Donations - Other Culture	-\$5,000.00	\$0.00	-\$5,000.00	\$0.00
	3110720	OTH CUL - Fees & Charges	\$0.00	\$0.00	\$0.00	\$0.00
	3110735	OTH CUL - Other Income	\$0.00	\$0.00	\$0.00	\$0.00
		<b>Total Operating Income</b>	<b>-\$542,778.95</b>	<b>\$0.00</b>	<b>-\$542,778.95</b>	<b>-\$202,613.19</b>
		<b>Public Halls And Civic Centres</b>				
		<b>Operating Expenditure</b>				
	2110186	HALLS - Expensed Minor Asset Purchases	\$0.00	\$0.00	\$0.00	\$0.00
	2110188	HALLS - Town Halls and Public Bldg Operations	\$16,506.00	\$0.00	\$16,506.00	\$8,612.38
	2110189	HALLS - Town Halls and Public Bldg Maintenance	\$6,012.00	\$0.00	\$6,012.00	\$3,033.02
	2110199	HALLS - Administration Allocated	\$57,849.00	\$0.00	\$57,849.00	\$42,493.09
		<b>Total Operating Expenditure</b>	<b>\$80,367.00</b>	<b>\$0.00</b>	<b>\$80,367.00</b>	<b>\$54,138.49</b>
		<b>Other Recreation And Sport</b>				
		<b>Operating Expenditure</b>				
	2110353	REC - Sports Courts Maintenance/Operations	\$19,962.00	\$0.00	\$19,962.00	\$6,296.62
	2110355	REC - Water Park Maintenance/Operations	\$15,710.00	\$0.00	\$15,710.00	\$15,807.74
	2110365	REC - Parks & Gardens Maintenance/Operations	\$320,433.00	\$0.00	\$320,433.00	\$226,040.72
	2110366	REC - Town Sports Oval Maintenance/Operations	\$18,789.00	\$0.00	\$18,789.00	\$21,392.60
	2110367	REC - Rodeo Grounds Maintenance/Operations	\$0.00	\$0.00	\$0.00	\$585.00
	2110368	REC - Playground Equipment Mtce	\$9,787.00	\$0.00	\$9,787.00	\$7,101.21
	2110386	REC - Expensed Minor Asset Purchases	\$10,000.00	\$0.00	\$10,000.00	\$0.00
	2110388	REC - Youth Centre Building Operations	\$9,227.00	\$0.00	\$9,227.00	\$6,263.58
	2110389	REC - Youth Centre Building Maintenance	\$9,893.00	\$0.00	\$9,893.00	\$7,838.27
	2110392	REC - Depreciation	\$114,883.00	\$0.00	\$114,883.00	\$43,265.83
	2110399	REC - Administration Allocated	\$96,415.00	\$0.00	\$96,415.00	\$67,988.93
		<b>Total Operating Expenditure</b>	<b>\$625,099.00</b>	<b>\$0.00</b>	<b>\$625,099.00</b>	<b>\$402,580.50</b>
		<b>Tv And Radio Re-Broadcasting</b>				
		<b>Operating Expenditure</b>				
	2110465	TV RADIO - Re-Broadcasting Maintenance/Operations	\$10,609.00	\$0.00	\$10,609.00	\$8,344.22
	2110492	TV RADIO - Depreciation	\$42,519.00	\$0.00	\$42,519.00	\$19,803.01
	2110499	TV RADIO - Administration Allocated	\$38,566.00	\$0.00	\$38,566.00	\$16,997.24
		<b>Total Operating Expenditure</b>	<b>\$91,694.00</b>	<b>\$0.00</b>	<b>\$91,694.00</b>	<b>\$45,144.47</b>
		<b>Libraries</b>				
		<b>Operating Expenditure</b>				
	2110512	LIBRARY - Book Purchases	\$1,500.00	\$0.00	\$1,500.00	\$0.00
	2110516	LIBRARY - Postage and Freight	\$400.00	\$0.00	\$400.00	\$0.00
	2110541	LIBRARY - Subscriptions & Memberships	\$2,000.00	\$0.00	\$2,000.00	\$300.00
	2110586	LIBRARY - Expensed Minor Asset Purchases	\$2,000.00	\$0.00	\$2,000.00	\$0.00
	2110588	LIBRARY - Library Building Operations	\$0.00	\$0.00	\$0.00	\$0.00
	2110599	LIBRARY - Administration Allocated	\$9,642.00	\$0.00	\$9,642.00	\$4,249.34
		<b>Total Operating Expenditure</b>	<b>\$15,542.00</b>	<b>\$0.00</b>	<b>\$15,542.00</b>	<b>\$4,549.34</b>
		<b>Heritage</b>				
		<b>Operating Expenditure</b>				
	2110652	HERITAGE - Consultants	\$0.00	\$0.00	\$0.00	\$0.00
	2110688	HERITAGE - Building Operations	\$17,547.00	\$0.00	\$17,547.00	\$1,282.30
	2110689	HERITAGE - Building Maintenance	\$41,477.00	\$0.00	\$41,477.00	\$7,452.37
		<b>Total Operating Expenditure</b>	<b>\$59,024.00</b>	<b>\$0.00</b>	<b>\$59,024.00</b>	<b>\$8,734.67</b>

31/12/2025	COA	Description	Original Budget 25/26	Budget Amendments 25/26	Current Budget 25/26	YTD Actual 31/12/2025
		<b>Other Culture</b>				
		<b>Operating Expenditure</b>				
		2110700 OTH CUL - Employee Costs	\$23,145.42	\$0.00	\$23,145.42	\$9,546.40
		2110711 OTH CUL - Australia Day	\$2,565.00	\$0.00	\$2,565.00	\$0.00
		2110712 OTH CUL - ANZAC Day	\$1,000.00	\$0.00	\$1,000.00	\$0.00
		2110714 OTH CUL - Christmas Events	\$20,000.00	\$0.00	\$20,000.00	\$18,729.04
		2110716 OTH CUL - Postage and Freight	\$0.00	\$0.00	\$0.00	\$0.00
		2110717 OTH CUL - Community Arts	\$0.00	\$0.00	\$0.00	\$0.00
		2110719 OTH CUL - Menzies School Programs	\$50,000.00	\$0.00	\$50,000.00	\$0.00
		2110723 OTH CUL - Outback Graves	\$50,000.00	\$0.00	\$50,000.00	\$50,000.00
		2110725 OTH CUL - Festival & Events	\$0.00	\$0.00	\$0.00	\$0.00
		2110743 OTH CUL - Other Festival Events	\$0.00	\$0.00	\$0.00	\$0.00
		2110760 OTH CUL - Tjuntjunjara Community Programs & Events	\$57,000.00	\$0.00	\$57,000.00	\$0.00
		2110799 OTH CUL - Administration Allocated	\$38,566.00	\$0.00	\$38,566.00	\$16,997.24
		<b>Total Operating Expenditure</b>	<b>\$219,131.00</b>	<b>\$0.00</b>	<b>\$219,131.00</b>	<b>\$95,272.68</b>
		<b>Total Operating Income</b>	<b>-\$542,778.95</b>	<b>\$0.00</b>	<b>-\$542,778.95</b>	<b>-\$202,613.19</b>
		<b>Total Operating Expenditure</b>	<b>\$1,090,857.00</b>	<b>\$0.00</b>	<b>\$999,163.00</b>	<b>\$610,420.15</b>
		<b>Transport</b>				
		<b>Transport</b>				
		<b>Operating Income</b>				
		3120110 ROADC - Regional Road Group Grants (MRWA)	-\$1,086,798.00	\$0.00	-\$1,086,798.00	-\$638,597.01
		3120111 ROADC - Roads to Recovery Grant	-\$1,480,789.00	\$0.00	-\$1,480,789.00	-\$1,480,789.00
		3120113 ROADC - Other Grants - Roads/Streets	\$0.00	\$0.00	\$0.00	\$0.00
		3120117 ROADC - Other Grants - Aboriginal Roads	-\$602,395.00	\$0.00	-\$602,395.00	\$0.00
		3120133 ROADC - Other Contrib & Donations - Roads/Streets	\$0.00	\$0.00	\$0.00	\$0.00
		3120200 ROADM - Street Lighting Subsidy	-\$1,713.00	\$0.00	-\$1,713.00	\$0.00
		3120210 ROADM - Direct Road Grant (MRWA)	-\$297,159.00	\$0.00	-\$297,159.00	-\$297,159.00
		3120211 ROADM - Other Grants	\$0.00	\$0.00	\$0.00	\$0.00
		3120235 ROADM - Other Income	-\$74,352.00	\$0.00	-\$74,352.00	\$0.00
		3120390 PLANT - Profit on Disposal of Assets	-\$89,314.00	\$0.00	-\$89,314.00	-\$1,363.64
		<b>Total Operating Income</b>	<b>-\$3,632,520.00</b>	<b>\$0.00</b>	<b>-\$3,632,520.00</b>	<b>-\$2,417,908.65</b>
		<b>Maintenance - Streets, Roads, Bridges &amp; Depots</b>				
		<b>Operating Expenditure</b>				
		2120211 ROADM - Road Maintenance - Built Up Areas	\$248,701.10	\$0.00	\$248,701.10	\$42,226.52
		2120212 ROADM - Road Maintenance - Sealed Outside BUA	\$15,000.00	\$0.00	\$15,000.00	\$6,677.77
		2120213 ROADM - Road Maintenance - Gravel Outside BUA	\$313,358.00	\$0.00	\$313,358.00	\$159,192.72
		2120214 ROADM - Road Maintenance - Formed Outside BUA	\$301,791.00	\$0.00	\$301,791.00	\$285,810.63
		2120217 ROADM - Ancillary Maintenance - Built Up Areas	\$186,127.00	\$0.00	\$186,127.00	\$59,901.48
		2120222 ROADM - Roads Outside BUA - Formed - Flood Damage	\$0.00	\$0.00	\$0.00	\$0.00
		2120232 ROADM - Crossover Council Contribution	\$3,383.00	\$0.00	\$3,383.00	\$0.00
		2120234 ROADM - Street Lighting	\$10,200.00	\$0.00	\$10,200.00	\$5,609.10
		2120235 ROADM - Traffic Signs/Equipment (Safety)	\$10,000.00	\$0.00	\$10,000.00	\$2,448.00
		2120236 ROADM - Bores for Roadworks Maintenance/Operations	\$1,883.00	\$0.00	\$1,883.00	\$600.86
		2120237 ROADM - Road Grids Maintenance	\$16,652.00	\$0.00	\$16,652.00	\$0.00
		2120252 ROADM - Consultants	\$100,000.00	\$0.00	\$100,000.00	\$0.00
		2120285 ROADM - Legal Expenses	\$5,000.00	\$0.00	\$5,000.00	\$0.00
		2120286 ROADM - Workshop/Depot Expensed Equipment	\$15,000.00	\$0.00	\$15,000.00	\$0.00
		2120288 ROADM - Depot Building Operations	\$50,796.00	\$0.00	\$50,796.00	\$8,384.83
		2120289 ROADM - Depot Building Maintenance	\$3,012.00	\$0.00	\$3,012.00	\$1,610.73
		2120292 ROADM - Depreciation	\$1,440,463.00	\$0.00	\$1,440,463.00	\$485,620.59
		2120299 ROADM - Administration Allocated	\$77,132.00	\$0.00	\$77,132.00	\$33,994.46
		2120391 PLANT - Loss on Disposal of Assets	\$0.00	\$0.00	\$0.00	\$0.00
		<b>Total Operating Expenditure</b>	<b>\$2,798,498.10</b>	<b>\$0.00</b>	<b>\$2,798,498.10</b>	<b>\$1,092,077.69</b>
		<b>Aerodromes</b>				
		<b>Operating Expenditure</b>				
		2120665 AERO - Airstrip & Grounds Maintenance/Operations	\$20,050.00	\$0.00	\$20,050.00	\$3,920.95
		2120765 WATER - Town Dam Maintenance/Operations	\$23,403.00	\$0.00	\$23,403.00	\$30,781.65
		<b>Total Operating Expenditure</b>	<b>\$43,453.00</b>	<b>\$0.00</b>	<b>\$43,453.00</b>	<b>\$34,702.60</b>
		<b>Total Operating Income</b>	<b>-\$3,632,520.00</b>	<b>\$0.00</b>	<b>-\$3,632,520.00</b>	<b>-\$2,417,908.65</b>
		<b>Total Operating Expenditure</b>	<b>\$2,841,951.10</b>	<b>\$0.00</b>	<b>\$2,841,951.10</b>	<b>\$1,126,780.29</b>
		<b>Economic Services</b>				
		<b>Economic Services</b>				
		<b>Operating Income</b>				
		3130200 TOUR - Contributions & Donations	\$0.00	\$0.00	\$0.00	-\$4,166.67
		3130202 TOUR - Commission	\$0.00	\$0.00	\$0.00	\$0.00
		3130210 TOUR - Grants	\$0.00	\$0.00	\$0.00	\$0.00
		3130221 TOUR - Caravan Park Fees	-\$100,000.00	\$0.00	-\$100,000.00	-\$88,799.52
		3130222 TOUR - Caravan Park Laundry Fees	-\$4,500.00	\$0.00	-\$4,500.00	\$0.00
		3130225 TOUR - Visitors Centre Lady Shenton Income	-\$25,000.00	\$0.00	-\$25,000.00	-\$10,044.04
		3130235 TOUR - Other Income Relating to Tourism & Area Promotion	-\$5,000.00	\$0.00	-\$5,000.00	\$0.00
		3130290 TOUR - Profit on Disposal of Assets	\$0.00	\$0.00	\$0.00	\$0.00
		3130302 BUILD - Commission - BSL & CTF	-\$150.00	\$0.00	-\$150.00	-\$61.15
		3130320 BUILD - Fees & Charges (including Licences)	-\$18,000.00	\$0.00	-\$18,000.00	-\$18,593.17
		3130600 ECON DEV - Contributions & Donations	\$0.00	\$0.00	\$0.00	\$0.00
		3130821 OTH ECON - Standpipe Income	-\$2,000.00	\$0.00	-\$2,000.00	-\$652.00
		3130823 OTH ECON - Community Resource Centre Contributions	\$0.00	\$0.00	\$0.00	\$0.00
		3130824 OTH ECON - Community Resource Centre Grants	-\$192,734.00	\$0.00	-\$192,734.00	-\$91,545.57
		3130826 OTH ECON - Post Office Income	-\$9,000.00	\$0.00	-\$9,000.00	-\$6,197.45
		<b>Total Operating Income</b>	<b>-\$356,384.00</b>	<b>\$0.00</b>	<b>-\$356,384.00</b>	<b>-\$220,059.57</b>

31/12/2025	COA	Description	Original Budget 25/26	Budget Amendments 25/26	Current Budget 25/26	YTD Actual 31/12/2025
		<b>Rural Services</b>				
		<b>Operating Expenditure</b>				
	2130111	RURAL - Noxious Weed Control	\$46,939.00	\$0.00	\$46,939.00	\$0.00
	2130160	RURAL - Dog Health Program Tjuntjunjara	\$25,000.00	\$0.00	\$25,000.00	\$0.00
	2130165	RURAL - Maintenance/Operations	\$0.00	\$0.00	\$0.00	\$0.00
		<b>Total Operating Expenditure</b>	<b>\$71,939.00</b>	<b>\$0.00</b>	<b>\$71,939.00</b>	<b>\$0.00</b>
		<b>Tourism And Area Promotion</b>				
		<b>Operating Expenditure</b>				
	2130200	TOUR - Employee Costs	\$57,678.84	\$0.00	\$57,678.84	\$26,389.07
	2130205	TOUR - Recruitment	\$0.00	\$0.00	\$0.00	\$0.00
	2130211	TOUR - Visitor Centre Operations	\$59,290.84	\$0.00	\$59,290.84	\$35,853.03
	2130215	TOUR - Printing and Stationery	\$1,000.00	\$0.00	\$1,000.00	\$40.00
	2130230	TOUR - Insurance Expenses	\$2,498.00	\$0.00	\$2,498.00	\$2,498.38
	2130235	TOUR - Signage	\$50,000.00	\$0.00	\$50,000.00	\$0.00
	2130236	TOUR - Tour Guide	\$0.00	\$0.00	\$0.00	\$0.00
	2130240	TOUR - Public Relations & Area Promotion	\$10,000.00	\$0.00	\$10,000.00	\$5,526.10
	2130241	TOUR - Subscriptions & Memberships	\$47,100.00	\$0.00	\$47,100.00	\$44,914.00
	2130242	TOUR - Events Other	\$6,000.00	\$0.00	\$6,000.00	\$4,941.77
	2130243	TOUR - Cyclistic Event	\$0.00	\$0.00	\$0.00	\$0.00
	2130245	TOUR - Astrotourism Operations	\$10,000.00	\$0.00	\$10,000.00	\$7,407.28
	2130258	TOUR - Kookynie Townsite and Info Bay Maintenance/Operations	\$3,823.00	\$0.00	\$3,823.00	\$1,773.65
	2130259	TOUR - Goongarrie Cottages Maintenance/Operations	\$41,117.00	\$0.00	\$41,117.00	\$15,538.03
	2130260	TOUR - Niagara Dam Maintenance/Operations	\$50,801.00	\$0.00	\$50,801.00	\$4,547.02
	2130261	TOUR - Golden Quest Trail Maintenance/Operations	\$6,883.00	\$0.00	\$6,883.00	\$0.00
	2130265	TOUR - Lake Ballard Maintenance/Operations	\$18,818.00	\$0.00	\$18,818.00	\$5,112.14
	2130266	TOUR - Caravan Park General Maintenance/Operations	\$395,324.51	\$0.00	\$395,324.51	\$147,108.34
	2130286	TOUR - Expensed Minor Asset Purchases	\$7,000.00	\$0.00	\$7,000.00	\$1,573.64
	2130288	TOUR - Building Operations	\$53,887.00	\$0.00	\$53,887.00	\$26,787.68
	2130289	TOUR - Building Maintenance	\$50,745.00	\$0.00	\$50,745.00	\$11,481.91
	2130292	TOUR - Depreciation	\$361,478.00	\$0.00	\$361,478.00	\$142,469.73
	2130299	TOUR - Administration Allocated	\$279,605.00	\$0.00	\$279,605.00	\$80,736.84
		<b>Total Operating Expenditure</b>	<b>\$1,513,049.19</b>	<b>\$0.00</b>	<b>\$1,513,049.19</b>	<b>\$564,698.61</b>
		<b>Building Control</b>				
		<b>Operating Expenditure</b>				
	2130350	BUILD - Contract Building Services	\$0.00	\$0.00	\$0.00	\$0.00
	2130385	BUILD - Legal Expenses	\$10,000.00	\$0.00	\$10,000.00	\$0.00
	2130391	BUILD - Loss on Disposal of Assets	\$0.00	\$0.00	\$0.00	\$7,538.66
	2130399	BUILD - Administration Allocated	\$38,566.00	\$0.00	\$38,566.00	\$16,997.24
		<b>Total Operating Expenditure</b>	<b>\$48,566.00</b>	<b>\$0.00</b>	<b>\$48,566.00</b>	<b>\$24,535.90</b>
		<b>Economic Development</b>				
		<b>Operating Expenditure</b>				
	2130630	ECON DEV - Insurance Expenses	\$0.00	\$0.00	\$0.00	\$0.00
	2130641	ECON DEV - Subscriptions & Memberships	\$0.00	\$0.00	\$0.00	\$0.00
		<b>Total Operating Expenditure</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
		<b>Other Economic Services</b>				
		<b>Operating Expenditure</b>				
	2130816	OTH ECON - Postage and Freight	\$7,500.00	\$0.00	\$7,500.00	\$0.00
	2130855	OTH ECON - Community Bus	\$9,055.60	\$0.00	\$9,055.60	\$8,641.22
	2130860	OTH ECON - Community Resource Centre Operations	\$279,401.46	\$0.00	\$279,401.46	\$109,569.05
	2130863	OTH ECON - Post Office Operations	\$69,571.56	\$0.00	\$69,571.56	\$23,984.00
	2130865	OTH ECON - Standpipe Maintenance/Operations	\$0.00	\$0.00	\$0.00	\$955.09
	2130886	OTH ECON - Expensed Minor Asset Purchases	\$5,000.00	\$0.00	\$5,000.00	\$0.00
	2130888	OTH ECON - Building Operations	\$43,330.00	\$0.00	\$43,330.00	\$5,030.42
	2130889	OTH ECON - Building Maintenance	\$25,056.00	\$0.00	\$25,056.00	\$644.29
	2130899	OTH ECON - Administration Allocated	\$9,642.00	\$0.00	\$9,642.00	\$4,249.34
		<b>Total Operating Expenditure</b>	<b>\$441,056.62</b>	<b>\$0.00</b>	<b>\$441,056.62</b>	<b>\$153,073.41</b>
		<b>Total Operating Income</b>	<b>-\$356,384.00</b>	<b>\$0.00</b>	<b>-\$356,384.00</b>	<b>-\$220,059.57</b>
		<b>Total Operating Expenditure</b>	<b>\$2,074,610.81</b>	<b>\$0.00</b>	<b>\$2,074,610.81</b>	<b>\$742,307.92</b>
		<b>Other Property &amp; Services</b>				
		<b>Other Property &amp; Services</b>				
		<b>Operating Income</b>				
	3140120	PRIVATE - Private Works Income	-\$10,728.00	\$0.00	-\$10,728.00	\$0.00
	3140200	ADMIN - Contributions & Donations	\$0.00	\$0.00	\$0.00	-\$518.18
	3140220	ADMIN - Fees & Charges	-\$250.00	\$0.00	-\$250.00	\$0.00
	3140235	ADMIN - Other Income Relating to Administration	\$0.00	\$0.00	\$0.00	-\$11,621.20
	3140290	ADMIN - Profit on Disposal of Assets	\$0.00	\$0.00	\$0.00	\$0.00
	3140410	POC - Fuel Tax Credits Grant Scheme	-\$25,000.00	\$0.00	-\$25,000.00	-\$9,420.34
	3140501	SAL - Reimbursement - Workers Compensation	\$0.00	\$0.00	\$0.00	\$0.00
		<b>Total Operating Income</b>	<b>-\$35,978.00</b>	<b>\$0.00</b>	<b>-\$35,978.00</b>	<b>-\$21,559.72</b>
		<b>Private Works and General Administration Overheads</b>				
		<b>Operating Expenditure</b>				
	2140187	PRIVATE - Private Works Expenses	\$7,152.00	\$0.00	\$7,152.00	\$0.00
	2140200	ADMIN - Employee Costs	\$695,771.62	\$0.00	\$695,771.62	\$326,438.00
	2140203	ADMIN - Uniforms	\$7,500.00	\$0.00	\$7,500.00	\$1,384.62
	2140204	ADMIN - Training & Development	\$60,000.00	\$0.00	\$60,000.00	\$4,023.32
	2140205	ADMIN - Recruitment	\$9,000.00	\$0.00	\$9,000.00	\$2,877.69
	2140206	ADMIN - Fringe Benefits Tax (FBT)	\$31,940.00	\$0.00	\$31,940.00	\$7,815.24
	2140208	ADMIN - Other Employee Expenses	\$5,000.00	\$0.00	\$5,000.00	\$77.00
	2140209	ADMIN - Travel & Accommodation	\$12,000.00	\$0.00	\$12,000.00	\$3,454.18
	2140210	ADMIN - Motor Vehicle Expenses	\$50,179.40	\$0.00	\$50,179.40	\$7,680.96

31/12/2025	COA	Description	Original Budget 25/26	Budget Amendments 25/26	Current Budget 25/26	YTD Actual 31/12/2025
	2140215	ADMIN - Printing and Stationery	\$40,000.00	\$0.00	\$40,000.00	\$14,325.69
	2140216	ADMIN - Postage and Freight	\$3,000.00	\$0.00	\$3,000.00	\$593.25
	2140220	ADMIN - Communication Expenses	\$48,000.00	\$0.00	\$48,000.00	\$21,749.33
	2140221	ADMIN - Information Technology	\$50,000.00	\$0.00	\$50,000.00	\$35,415.64
	2140222	ADMIN - Security	\$0.00	\$0.00	\$0.00	\$0.00
	2140226	ADMIN - Office Equipment Mtce	\$1,000.00	\$0.00	\$1,000.00	-\$40.00
	2140227	ADMIN - Records Management	\$3,000.00	\$0.00	\$3,000.00	\$0.00
	2140230	ADMIN - Insurance Expenses (Other than Bld and W/Comp)	\$55,599.00	\$0.00	\$55,599.00	\$48,019.18
	2140240	ADMIN - Advertising and Promotion	\$30,000.00	\$0.00	\$30,000.00	\$31,543.91
	2140241	ADMIN - Subscriptions and Memberships	\$10,000.00	\$0.00	\$10,000.00	\$3,125.99
	2140252	ADMIN - Consultants	\$150,000.00	\$0.00	\$150,000.00	\$29,359.40
	2140265	ADMIN - Software Licences/Upgrades	\$100,000.00	\$0.00	\$100,000.00	\$21,776.60
	2140281	ADMIN - Write Off	\$0.00	\$0.00	\$0.00	\$580.00
	2140284	ADMIN - Audit Fees	\$100,000.00	\$0.00	\$100,000.00	\$90,633.00
	2140285	ADMIN - Legal Expenses	\$20,000.00	\$0.00	\$20,000.00	\$2,924.96
	2140286	ADMIN - Expensed Minor Asset Purchases	\$15,000.00	\$0.00	\$15,000.00	\$12,415.70
	2140287	ADMIN - Other Expenses	\$1,000.00	\$0.00	\$1,000.00	\$0.66
	2140288	ADMIN - Building Operations	\$62,520.00	\$0.00	\$62,520.00	\$49,637.96
	2140289	ADMIN - Building Maintenance	\$22,304.00	\$0.00	\$22,304.00	\$40,757.86
	2140292	ADMIN - Depreciation	\$157,720.00	\$0.00	\$157,720.00	\$56,871.37
	2140298	ADMIN - Admin Staff Housing Costs Allocated	\$187,774.00	\$0.00	\$187,774.00	\$65,841.52
	2140299	ADMIN - Administration Overheads Recovered	-\$1,928,308.00	\$0.00	-\$1,928,308.00	-\$849,861.20
		<b>Total Operating Expenditure</b>	<b>\$7,152.02</b>	<b>\$0.00</b>	<b>\$7,152.02</b>	<b>\$29,421.83</b>
		<b>Public Works Overheads</b>				
		<b>Operating Expenditure</b>				
	2140300	PWO - Employee Costs	\$511,459.00	\$0.00	\$511,459.00	\$315,295.47
	2140303	PWO - Uniforms	\$7,500.00	\$0.00	\$7,500.00	\$2,006.65
	2140304	PWO - Training & Development	\$10,000.00	\$0.00	\$10,000.00	\$1,353.05
	2140305	PWO - Recruitment	\$5,000.00	\$0.00	\$5,000.00	\$2,178.34
	2140307	PWO - Protective Clothing	\$0.00	\$0.00	\$0.00	\$0.00
	2140308	PWO - Other Employee Expenses	\$1,000.00	\$0.00	\$1,000.00	\$0.00
	2140309	PWO - Travel & Accommodation	\$0.00	\$0.00	\$0.00	\$0.00
	2140310	PWO - Motor Vehicle Expenses	\$194,149.70	\$0.00	\$194,149.70	\$107,283.60
	2140316	PWO - Postage and Freight	\$2,000.00	\$0.00	\$2,000.00	\$485.73
	2140320	PWO - Communication Expenses	\$5,000.00	\$0.00	\$5,000.00	\$2,741.69
	2140321	PWO - Information Technology	\$10,000.00	\$0.00	\$10,000.00	\$10,211.47
	2140323	PWO - Sick Pay	\$25,404.00	\$0.00	\$25,404.00	\$22,542.74
	2140324	PWO - Annual Leave	\$59,698.00	\$0.00	\$59,698.00	\$24,918.03
	2140325	PWO - Public Holidays	\$30,485.00	\$0.00	\$30,485.00	\$2,359.57
	2140329	PWO - Insurance Expenses (Except Workers Comp)	\$22,807.00	\$0.00	\$22,807.00	\$22,807.00
	2140330	PWO - Occupational Health and Safety	\$40,000.00	\$0.00	\$40,000.00	\$24,393.59
	2140341	PWO - Subscriptions & Memberships	\$0.00	\$0.00	\$0.00	\$105.44
	2140352	PWO - Consultants	\$0.00	\$0.00	\$0.00	-\$7,468.31
	2140361	PWO - Engineering & Technical Support	\$50,000.00	\$0.00	\$50,000.00	\$0.00
	2140365	PWO - Maintenance/Operations	\$122,373.70	\$0.00	\$122,373.70	\$47,710.20
	2140371	PWO Bldg Mtce - Employee Costs	\$31,286.00	\$0.00	\$31,286.00	\$1,346.84
	2140372	PWO Bldg Mtce - Uniforms	\$0.00	\$0.00	\$0.00	\$0.00
	2140373	PWO Bldg Mtce - Training & Development	\$2,000.00	\$0.00	\$2,000.00	\$0.00
	2140374	PWO Bldg Mtce - Recruitment	\$0.00	\$0.00	\$0.00	\$0.00
	2140376	PWO Bldg Mtce - Protective Clothing	\$1,000.00	\$0.00	\$1,000.00	\$0.00
	2140380	PWO Bldg Mtce - Expendable Tools	\$2,000.00	\$0.00	\$2,000.00	\$0.00
	2140381	PWO Bldg Mtce - Minor Expenses	\$0.00	\$0.00	\$0.00	\$0.00
	2140386	PWO - Expensed Minor Asset Purchases	\$10,000.00	\$0.00	\$10,000.00	\$5,030.84
	2140392	PWO - Depreciation	\$74,993.00	\$0.00	\$74,993.00	\$25,088.43
	2140393	PWO - LESS Allocated to Works (PWO's)	-\$1,766,270.00	\$0.00	-\$1,766,270.00	-\$850,445.58
	2140398	PWO - Staff Housing Costs Allocated	\$27,472.00	\$0.00	\$27,472.00	\$7,677.53
	2140399	PWO - Administration Allocated	\$520,643.00	\$0.00	\$520,643.00	\$229,462.05
	2140400	POC - Internal Plant Repairs - Wages & O/Head	\$301,517.00	\$0.00	\$301,517.00	\$116,798.51
	2140411	POC - External Parts & Repairs	\$83,685.00	\$0.00	\$83,685.00	\$68,454.31
	2140412	POC - Fuels and Oils	\$181,001.25	\$0.00	\$181,001.25	\$50,564.34
	2140413	POC - Tyres and Tubes	\$52,480.00	\$0.00	\$52,480.00	\$1,720.00
	2140416	POC - Licences/Registrations	\$7,604.30	\$0.00	\$7,604.30	\$255.20
	2140417	POC - Insurance Expenses	\$17,986.00	\$0.00	\$17,986.00	\$17,985.96
	2140492	POC - Depreciation	\$170,223.00	\$0.00	\$170,223.00	\$137,613.96
	2140494	POC - LESS Plant Operation Costs Allocated to Works	-\$814,493.55	\$0.00	-\$814,493.55	-\$299,712.25
		<b>Total Operating Expenditure</b>	<b>\$3.40</b>	<b>\$0.00</b>	<b>\$3.40</b>	<b>\$90,764.40</b>
		<b>Salaries And Wages</b>				
		<b>Operating Expenditure</b>				
	2140500	SAL - Gross Salary and Wages	\$2,555,879.68	\$0.00	\$2,555,879.68	\$1,097,651.99
	2140501	SAL - LESS Salaries & Wages Allocated	-\$2,555,879.68	\$0.00	-\$2,555,879.68	-\$1,097,651.99
	2140503	SAL - Workers Compensation Expense	\$0.00	\$0.00	\$0.00	\$0.00
		<b>Total Operating Expenditure</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
		<b>Total Operating Income</b>	<b>-\$35,978.00</b>	<b>\$0.00</b>	<b>-\$35,978.00</b>	<b>-\$21,559.72</b>
		<b>Total Operating Expenditure</b>	<b>\$7,155.42</b>	<b>\$0.00</b>	<b>\$7,155.42</b>	<b>\$120,186.23</b>
		<b>Total Operating Income</b>	<b>-\$11,178,058.19</b>	<b>\$0.00</b>	<b>-\$11,182,557.19</b>	<b>-\$8,725,503.01</b>
		<b>Total Operating Expenditure</b>	<b>\$9,330,558.83</b>	<b>\$0.00</b>	<b>\$9,238,864.83</b>	<b>\$3,845,506.43</b>

<b>13.1.2</b>	<b>List of Monthly Payments - December 2025</b>
<b>LOCATION</b>	<b>Not Applicable</b>
<b>APPLICANT</b>	<b>Internal</b>
<b>DOCUMENT REF</b>	<b>NAM1607</b>
<b>DATE OF REPORT</b>	<b>03 February 2026</b>
<b>AUTHOR</b>	<b>Finance Team Leader, Tien Tran</b>
<b>RESPONSIBLE OFFICER</b>	<b>Chief Financial Officer, Kristy Van Kuyl</b>
<b>OFFICER DISCLOSURE OF INTEREST</b>	<b>Nil</b>
<b>ATTACHMENT</b>	1. List of Monthly Payments - December 2025 [13.1.2.1 - 7 pages]

**SUMMARY:**

To receive the list of payments made for the month of December 2025.

**BACKGROUND:**

Payments have been made by electronic funds transfer (EFT), direct transfer from the Shire Municipal Bank account and duly authorised as required by Council Policy. These payments have been made under delegated authority by the Chief Executive Officer and are reported to the Council.

**COMMENT:**

The EFT, Direct Debit, Credit Card and Payroll payments that have been made for the month of December 2025 are attached.

**CONSULTATION:**

Nil

**STATUTORY AUTHORITY:**

Regulation 13 of the *Local Government (Financial Management) Regulations 1996*

**POLICY IMPLICATIONS:**

Policy 4.7 – Creditors Preparation for Payment

**FINANCIAL IMPLICATIONS:**

A total of \$517,868.40 has been withdrawn from the Municipal Bank Account.

**RISK ASSESSMENT:**

The Shire may incur reputational damage if financial obligations are not met.

**STRATEGIC IMPLICATIONS:**

The Shire of Menzies Council Plan 2025 - 2035 outlines the following Outcome, Strategy and Activity:

Outcome

8. An efficient and effective organisation.

Strategy

8.1 Maintain a high level of corporate governance, responsibility and accountability.

Activity

8.1.2 Demonstrate sound financial planning and management, seeking a high level of legislative compliance and effective internal controls.

Accordingly, the officer's recommendation aligns with the Shire of Menzies Council Plan.

**VOTING REQUIREMENTS:**

Simple Majority

**OFFICER RECOMMENDATION:**

That the list of payments for the month of December 2025 totalling \$517,868.40 being:

1. Electronic Funds Transfer from EFT10834 to EFT10913, payments from Municipal Fund totalling \$355,020.20
2. Direct Debit payments from the Municipal Fund totalling \$51,148.54
3. Payroll payments from the Municipal Fund totalling \$124,525.70
4. Credit Card payments for the Statement Month of December 2025 from the Municipal Fund totalling \$5,054.60
5. Fuel Card payments from the Municipal Fund totalling \$2,119.36

be received.

**COUNCIL DECISION:**

<b>Council Resolution Number</b>	
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<b>Moved</b>		<b>Seconded</b>	
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<b>Carried</b>	
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**Shire of Menzies  
Payments for the Month of December 2025**

<b>Date</b>	<b>Name</b>	<b>Description</b>	<b>Amount</b>
	Cheque		-
	EFT		335,020.20
	Direct Debit		51,148.54
	Credit Card Payment		5,054.60
	Payroll		124,525.70
	Fuel Card Payment		2,119.36
	CabCharge Payment		
	<b><u>Total Payments</u></b>		<b><u>\$ 517,868.40</u></b>

**Shire of Menzies**  
**Payments for the Month of December 2025**

<b>EFT</b>	<b>Date</b>	<b>Name</b>	<b>Description</b>	<b>Amount</b>
EFT10834	3/12/2025	TIEN TRAN	REIMBURSEMENT FOR TIEN TRAN - CPA TRAINING AND TRAVEL TO READYTECH MEETING	1,838.62
EFT10835	3/12/2025	MELTON TRAILERS & PARTS PTY LTD	TJUNTJUNTJARA BIN LIFTER & HYDRALIC TIPPER TRAILER 50% DEPOSIT	25,200.00
EFT10836	3/12/2025	AUSTRALIAN TAXATION OFFICE	PAYMENT FOR IAS NOVEMBER 2025	41,880.00
EFT10837	3/12/2025	GOLDFIELDS SETTLEMENTS	LANDGATE TRANSFER REGISTRATION FEE	216.60
EFT10838	11/12/2025	CANINE CONTROL	RANGER SERVICE TOWNSITE AND SURROUND AREAS PATROL ON 03 DECEMBER 2025	2,001.04
EFT10839	11/12/2025	LEONORA PHARMACY	PHARMACY ITEMS SOLD ON CONSIGNMENT FY NOVEMBER 25/26	111.70
EFT10840	11/12/2025	STRATCO	FENCE POSTS SUPPLIES FOR DEPOT	149.09
EFT10841	11/12/2025	XSTRA GLOBAL IT AND COMMUNICATION SOLUTIONS	CHARGES FOR PABX SYSTEM FOR NOVEMBER 2025	281.35
EFT10842	11/12/2025	SEEK	JOB ADVERTISEMENT COST - VISITOR SERVICES OFFICER	478.50
EFT10843	11/12/2025	COOLGARDIE TYRE SERVICE & COOLGARDIE TRANSPORT SERVICES	SUPPLY & FIT TWO TYRES 14MN - TOYOTA HILUX	1,540.00
EFT10844	11/12/2025	SPARTAN FIRST PTY LTD	PRE-EMPLOYMENT MEDICAL FOR J FISSIOLI	442.20
EFT10845	11/12/2025	GARTH MARLAND	REIMBURSEMENT FOR CHRISTMAS PARTY REFRESHMENTS	287.00
EFT10846	11/12/2025	MAUREEN YULO-UY	REIMBURSEMENT FOR WORK SHOES	119.99
EFT10847	11/12/2025	HYDRAULINK AUSTRALIA PTY LTD	NEW HYDRALIC HOSES FOR SKID STEER AUGER	443.95
EFT10849	11/12/2025	ALU GLASS	REPLACE CRC WINDOW AFTER BREAK IN	953.00
EFT10850	11/12/2025	SHIRE OF MOUNT MAGNET	EHO BUILDING SURVEYOR WORK DONE FOR NOVEMBER 2025	2,541.00
EFT10851	11/12/2025	SECURE ENERGY PTY LTD	NOVEMBER 2025 TOWN HALL SOLAR SYSTEM INTERVENTIONS	635.25
EFT10852	11/12/2025	MCLEODS BARRISTERS & SOLICITORS	LEGAL SERVICES ON BUILDING MATTERS	1,470.49
EFT10853	11/12/2025	CYBERSECURE UNIT TRUST T/A CYBERSECURE	CLOUD STORAGE, BACKUP SUBSCRIPTION DECEMBER 2025	568.70
EFT10854	11/12/2025	BOOEASY AUSTRALIA PTY LTD	ROOM MANAGER COMMISSION AND FEES NOVEMBER 2025	437.59
EFT10855	11/12/2025	PFD FOOD SERVICES PTY LTD	MILK FOR CABINS & TOILET PAPER FOR CARAVAN PARK	236.65
EFT10856	11/12/2025	THE LOCAL GOVERNMENT, RACING AND CEMETERIES EMPLOYEES UNION (WA)	PAYROLL DEDUCTIONS PPE 09/12/2025	168.00
EFT10857	11/12/2025	CAMPBELL CAMPS	SHELTER FOR WASTE DEPOT FINAL PAYMENT	20,850.00
EFT10858	11/12/2025	SUPAGAS PTY LIMITED	YEARLY EQUIPMENT RENTAL CHARGE TOWN HALL LPG 45KG	125.40
EFT10859	11/12/2025	HARVEY NORMAN KALGOORLIE AV/IT	DJI AIR 3S DRONE (DJI RC-N3) FOR CRC	1,698.00
EFT10860	11/12/2025	SKATE SCULPTURE PTY LTD	RFT 01/24 DESIGN AND CONSTRUCT MENZIES SKATE PARK (LRCI PHASE 4) 5 % PAYMENT	19,250.00
EFT10861	11/12/2025	IVAN MATTHEW YULO-UY BAGOIN	REIMBURSEMENT FOR ITEMS PURCHASED FOR CRC OPERATION - MILK, KEY DUPLICATE CRC RED BOX	80.88
EFT10862	11/12/2025	COHESIS PTY LTD	ERP IMPLEMENTATION SUPPORT, SHAREPOINT MIGRATION & ICT GOVERNANCE, MONTH 2 & 3	5,500.00
EFT10863	11/12/2025	SIMCONNECT NATIONAL PTY LTD	TELSTRA RECHARGE CARDS CRC RESALE	844.80
EFT10864	11/12/2025	PRICES FABRICATION AND STEEL PTY LTD	SUPPLY AND INSTALL GT280 PIONEER WATER TANKS MENZIES TOWN DAM	38,638.11
EFT10865	11/12/2025	MATSA GOLD PTY LTD	RATES REFUND FOR ASSESSMENT A5401 P39/05652 MINING TENEMENT	130.30
EFT10866	11/12/2025	SUSTAINABLE MINERALS PTY LTD	RATES REFUND FOR ASSESSMENT A6679 E29/01258 MINING TENEMENT	304.57

**Shire of Menzies**  
**Payments for the Month of December 2025**

<b>EFT</b>	<b>Date</b>	<b>Name</b>	<b>Description</b>	<b>Amount</b>
EFT10867	11/12/2025	BUNNY AND FOX PTY LTD TA RED EDGE EVENTS	HIRE OF EQUIPMENT FOR MENZIES CHRISTMAS FUNCTION 2025 INCLUDING - ROUND TABLECLOTHS - TRESTLE TABLECLOTHS - CHRISTMAS BALLOON COLUMN & TRAVEL AND LABOUR	1,102.20
EFT10868	11/12/2025	WINDSOCKS AUSTRALIA PTY LTD	NEW WINDSOCKS AND FRAMES KOOKYNE AIRSTRIP MAINTENANCE	3,281.83
EFT10869	11/12/2025	ERUTAN TRADING AS LYNKA	DEPOSIT ON DESIGN FOR NEW NATURE PLAYGROUND AT TOWN OF MENZIES	2,200.00
EFT10870	11/12/2025	AIR LIQUIDE AUSTRALIA LTD	RENTAL ON OXYGEN CYLINDER NOVEMBER 2025	28.16
EFT10871	11/12/2025	BUILT BY GEOFF FENCING	CONSTRUCT FENCE AROUND FETTLERS COTTAGE'S GOONGARRIE	42,028.80
EFT10872	11/12/2025	WESTFARMERS LTD T/AS BUNNINGS	2X POWERBOARDS LADY SHENTON OPERATIONS	99.14
EFT10873	11/12/2025	OHSG PTY LTD T/A DEAN'S AUTO GLASS	SUPPLY AND FIT REAR WINDOW P0181 2012 JOHN DEERE LOADER	3,817.61
EFT10874	11/12/2025	JILLIAN DWYER	REIMBURSEMENT FOR SENIORS CHRISTMAS HAMPERS	4,233.53
EFT10875	11/12/2025	EAGLE PETROLEUM (W.A) PTY LTD	15MN - SUBARU FORESTER MY24 2.5I AWD CVT WAGON 2024 - UNLEADED	196.02
EFT10876	11/12/2025	ECOWATER SERVICES	BIOMAX C120 MAINTENANCE DECEMBER SERVICE	1,057.30
EFT10877	11/12/2025	EVERETT BUTCHERS	CATERING FOR STAFF CHRISTMAS PARTY	413.59
EFT10878	11/12/2025	HORIZON POWER	ELECTRICITY USAGE 28/10/25 - 30/11/25 29A REID STREET	99.67
EFT10879	11/12/2025	KMART	LOT 93 (36) MERCER ST- MISCELLANEOUS STAFF HOUSE SUPPLIES	287.25
EFT10880	11/12/2025	SHIRE OF MENZIES SOCIAL CLUB	PAYROLL DEDUCTIONS PPE 09/12/2025	180.00
EFT10881	11/12/2025	MENZIES ABORIGINAL CORPORATION	PAYROLL DEDUCTIONS PPE 09/12/2025	360.00
EFT10882	11/12/2025	NETLOGIC INFORMATION TECHNOLOGY	IT SUPPORT AND CONSULTING SETUP USER ACCOUNT FOR BMO, VSO	225.00
EFT10883	11/12/2025	OFFICE NATIONAL	STATIONARY ORDER STAPLER, FILLING BOX, COPY PAPER A4, STAMPS, FOLDERS, PENS, MOUSE PAD & POST-IT'S	650.83
EFT10884	11/12/2025	MOORE AUSTRALIA (WA) PTY LTD	RISK MANAGEMENT SUPPORT SERVICES, ANNUAL FINANCIAL REPORT - AUDIT SUPPORT REVIEW & TRAVEL	10,824.27
EFT10885	11/12/2025	WATER CORPORATION	WATER - SHIRE OF MENZIES VARIOUS PROPERTIES - USAGE FROM 03/10/2025 TO 04/15/2025	3,306.99
EFT10886	12/12/2025	WARREN DONE	PAYMENT FOR PPE 9.12.2025 BOUNCED BACK DUE TO INCORRECT BANK DETAILS	1,893.92
EFT10887	18/12/2025	CANINE CONTROL	RANGER SERVICE FOR FY 25/26 FOR 16/12/2025	2,001.04
EFT10888	18/12/2025	ASONCION TAMBIS	REIMBURSEMENT OF WORK SHOES	169.95
EFT10889	18/12/2025	SPARTAN FIRST PTY LTD	PRE-EMPLOYMENT MEDICAL FOR WARREN DONE	442.20
EFT10890	18/12/2025	LAMBRON CONTRACTING PTY LTD	MAINTENANCE GRADING PIANTO & PINJIN ROADS 236.5 HOURS	61,517.50
EFT10891	18/12/2025	RARE EARTHS M&C PTY LTD T/A MENZIES HOTEL	CATERING FOR DECEMBER ORDINARY COUNCIL MEETING	200.00
EFT10892	18/12/2025	TEAM GLOBAL EXPRESS PTY LTD	FREIGHT NEW SIGNAGE & DELIVERY OF WORKSTATION DESKS FOR CRC	451.45
EFT10893	18/12/2025	SEAN MCGAY	REIMBURSEMENT FOR COMMUNITY CHRISTMAS PARTY - DRINKS AND DÉCOR	394.65
EFT10894	18/12/2025	HYDRAULINK AUSTRALIA PTY LTD	005MN - CATERPILLAR SKID STEER LOADER - SUPPLY NEW HOSE	176.50
EFT10895	18/12/2025	OMNICOM MEDIA GROUP AUSTRALIA PTY LTD (MARKETFORCE)	RFT 03/2025 - ADVERTISING THE WEST AUSTRALIAN 30/10/2025 MENZIES NORTH-WEST ROAD RESEAL SLK 50.21 - SLK 54.21	697.57
EFT10896	18/12/2025	THE LOCAL GOVERNMENT, RACING AND CEMETERIES EMPLOYEES UNION (WA)	PAYROLL DEDUCTIONS PPE 23/12/2025	168.00

**Shire of Menzies**  
**Payments for the Month of December 2025**

<b>EFT</b>	<b>Date</b>	<b>Name</b>	<b>Description</b>	<b>Amount</b>
EFT10897	18/12/2025	PETER BENTLEY	ACEO DE-MOBILISATION AS PER CONTRACT	800.00
EFT10898	18/12/2025	LYN DUNCAN	CATERING FOR COMMUNITY CHRISTMAS PARTY 2025 - 100 PEOPLE @ \$80 EA.	8,000.00
EFT10899	18/12/2025	SUPAGAS PTY LIMITED	11 X 45KG GAS REFILL	1,930.50
EFT10900	18/12/2025	WARREN DONE	CONTRACTOR PAYMENT ASSIST GRADER WITH GRAVEL AND WATER	1,819.90
EFT10901	18/12/2025	IBRES AUSTRALIA PTY LTD	CCTV ANNUAL MAINTENANCE	2,310.00
EFT10902	18/12/2025	WA LOCAL GOVERMENT ASSOCIATION (WALGA)	COUNCIL MEMBER ESSENTIALS (3 MODULES) CR S WESSELY	924.00
EFT10903	18/12/2025	GREGORY DWYER	CR GREGORY DWYER - TRAVEL CLAIM FOR OCM FROM 31/10/2024 TO 29/05/2025	561.30
EFT10904	18/12/2025	JILLIAN DWYER	CR JILIAN DWYER - TRAVEL CLAIM FOR OCM AND OTHER MEETINGS FROM 19/12/2024 TO 28/11/2025	2,825.65
EFT10905	18/12/2025	EAGLE PETROLEUM (W.A) PTY LTD	15MN - SUBARU FORESTER- 41.65L ULP	79.93
EFT10906	18/12/2025	HEATLEYS SAFETY AND INDUSTRIAL	PPE UNIFORMS OF JAYSON FISSIOLI - GARDENER	382.25
EFT10907	18/12/2025	KMART	GRADER CAMP - KETTLE, TOASTER AND PILLOWS	126.50
EFT10908	18/12/2025	SHIRE OF MENZIES SOCIAL CLUB	PAYROLL DEDUCTIONS PPE 23/12/2025	190.00
EFT10909	18/12/2025	MENZIES ABORIGINAL CORPORATION	PAYROLL DEDUCTIONS PPE 23/12/2025	360.00
EFT10910	18/12/2025	NETLOGIC INFORMATION TECHNOLOGY	FY 25/26 IT SUPPORT AND CONSULTING - FROM 08/12/2025 TO 14/12/2025	1,537.50
EFT10911	18/12/2025	THE TRUSTEE FOR BIRDANCO PRACTICE TRUST T/A RSM	RE-AUDIT LRCI PHASE 3 ACQUITTAL REPORT	825.00
EFT10912	18/12/2025	THE TRUSTEE OF MAJ TRUST T/AS SHERIDAN'S	NAME BADGE FOR VISITOR SERVICES OFFICER	45.05
EFT10913	18/12/2025	WATER CORPORATION	MARMION VILLAGE TREES WATER USAGE 03 OCTOBER - 04 DECEMBER 2025	374.87
<b>TOTAL EFT PAYMENT</b>				<b>\$335,020.20</b>

**Shire of Menzies**  
**Payments for the Month of December 2025**

Direct Debit	Date	Name	Description	Amount
DD7232.1	1/12/2025	IINET LIMITED	CRC PUBLIC INTERENET OCTOBER 2025	\$ 53.99
DD7279.2	1/12/2025	NAB	NAB CONNECT FEE DECEMBER 2025	\$ 44.74
DD7279.3	1/12/2025	THE WEST AUSTRALIAN	SUBSCRIPTION TO NEWSPAPER ONLINE -AUGUST 2025 - JUNE 2026	\$ 32.00
DD7288.1	8/12/2025	POWER ICT PTY LTD	MESSAGES ON HOL DECEMBER 2025	\$ 75.90
DD7290.1	9/12/2025	THE TRUSTEE FOR AUSTRALIAN RETIREMENT TRUST	SUPERANNUATION CONTRIBUTIONS PPE 9/12/2025	\$ 750.36
DD7290.2	9/12/2025	AWARE SUPER PTY LTD	SUPERANNUATION CONTRIBUTIONS PPE 9/12/2025	\$ 10,449.54
DD7290.3	9/12/2025	AUSTRALIAN SUPER	SUPERANNUATION CONTRIBUTIONS PPE 9/12/2025	\$ 1,482.53
DD7290.4	9/12/2025	CBUS	SUPERANNUATION CONTRIBUTIONS PPE 9/12/2025	\$ 822.28
DD7290.5	9/12/2025	CARE SUPER	SUPERANNUATION CONTRIBUTIONS PPE 9/12/2025	\$ 1,008.44
DD7290.6	9/12/2025	REST SUPER	SUPERANNUATION CONTRIBUTIONS PPE 9/12/2025	\$ 710.11
DD7290.7	9/12/2025	AMP SIGNATURESUPER	SUPERANNUATION CONTRIBUTIONS PPE 9/12/2025	\$ 527.99
DD7290.8	9/12/2025	TEAM SUPER PTY LTD	SUPERANNUATION CONTRIBUTIONS PPE 9/12/2025	\$ 656.74
DD7294.1	9/12/2025	TELSTRA	ACC. 3307495295 - PHONE USAGE 20 NOVEMBER 2025 TO 19 DECEMBER 2025	\$ 3,668.27
DD7304.1	12/12/2025	TELSTRA	ACC. 367 1243 388 - OFFICE INTERNET AND PHONE USAGE FROM 22/11/25 TO 22/12/25	\$ 384.99
DD7302.1	15/12/2025	3E ADVANTAGE	ADMIN & CRC PRINTER USAGE FY 25/26 FOR NOVEMBER 2025	\$ 2,410.96
DD7311.1	18/12/2025	HORIZON POWER	POWER USAGE FOR STREETLIGHTS FROM 01/11/2025 TO 30/11/2025	\$ 1,209.81
DD7311.2	18/12/2025	DEPARTMENT OF TRANSPORT	P0142-TRAILER FIRE UNIT 1TBB263 KOOKYNI HOTEL- INFRINGEMENT NOTICE FOR FAILURE TO RETURN PLATE	\$ 100.00
DD7315.1	19/12/2025	PIVOTEL SATELLITE PTY LTD	TRAK SPOT TRACKING CHARGE ACCOUNT 40063522 DECEMBER 2025	\$ 31.00
DD7327.1	22/12/2025	PAUL WARNER	SITTING FEE FOR CR. PAUL WARNER NOVEMBER 2025	\$ 3,732.67
DD7327.2	22/12/2025	SUDHIR	SITTING FEE FOR CR. SUDHIR NOVEMBER 2025	\$ 1,431.17
DD7327.3	22/12/2025	IAN BAIRD	SITTING FEE CR. IAN BAIRD NOVEMBER 2025	\$ 970.00
DD7327.4	22/12/2025	JILLIAN DWYER	SITTING FEE CR JILL DWYER NOVEMBER 2025	\$ 970.00
DD7327.5	22/12/2025	ANDREW TUCKER	SITTING FEE FOR CR. ANDREW TUCKER NOVEMBER 2025	\$ 970.00
DD7327.6	22/12/2025	KRISTIE TUCKER	SITTING FEE FOR CR. KRISTIE TUCKER NOVEMBER 2025	\$ 970.00
DD7327.7	22/12/2025	SUSANNE MICHELLE WE	SITTING FEE FOR CR. SUSANNE WESSELY NOVEMBER 2025	\$ 970.00
DD7307.1	23/12/2025	THE TRUSTEE FOR AUSTRALIAN RETIREMENT TRUST	SUPERANNUATION CONTRIBUTIONS PPE 23/12/2025	\$ 759.45
DD7307.2	23/12/2025	AWARE SUPER PTY LTD	SUPERANNUATION CONTRIBUTIONS PPE 23/12/2025	\$ 9,663.17
DD7307.3	23/12/2025	AUSTRALIAN SUPER	SUPERANNUATION CONTRIBUTIONS PPE 23/12/2025	\$ 1,318.34

**Shire of Menzies**  
**Payments for the Month of December 2025**

<b>Direct Debit</b>	<b>Date</b>	<b>Name</b>	<b>Description</b>	<b>Amount</b>
DD7307.4	23/12/2025	CBUS	SUPERANNUATION CONTRIBUTIONS PPE 23/12/2025	\$ 712.28
DD7307.5	23/12/2025	CARE SUPER	SUPERANNUATION CONTRIBUTIONS PPE 23/12/2025	\$ 1,044.34
DD7307.6	23/12/2025	REST SUPER	SUPERANNUATION CONTRIBUTIONS PPE 23/12/2025	\$ 655.11
DD7307.7	23/12/2025	AMP SIGNATURESUPER	SUPERANNUATION CONTRIBUTIONS PPE 23/12/2025	\$ 718.05
DD7307.8	23/12/2025	TEAM SUPER PTY LTD	SUPERANNUATION CONTRIBUTIONS PPE 23/12/2025	\$ 569.95
DD7317.1	24/12/2025	AUSTRALIA POST	PREPAID SACHELS EXPRESS SMALL X 5 & SMALL X 5	\$ 119.25
DD7319.1	29/12/2025	NAB	NAB CONNECT FEE DECEMBER 2025	\$ 34.74
DD7319.2	29/12/2025	THE WEST AUSTRALIAN	SUBSCRIPTION TO NEWSPAPER ONLINE JANUARY 2026	\$ 32.00
DD7321.1	29/12/2025	WATER CORPORATION	WATER USEAGE STANDPIPE OCTOBER 3 - DECEMBER 4	\$ 955.09
DD7279.1	31/12/2025	IINET LIMITED	CRC PUBLIC INTERNET NOVEMBER 2025	\$ 53.99
DD7323.1	31/12/2025	NAB	BPAY FEE DECEMBER 2025	\$ 79.29
<b>TOTAL DIRECT DEBIT PAYMENT</b>				<b>\$ 51,148.54</b>

**Shire of Menzies**  
**Payments for the Month of December 2025**

Date	Name	Description	Amount
		CEO CARD NO: **** * 2547	
29/10/2025	BUNNINGS	GARDENING ITEMS 34 WILSON	\$ 64.19
06/11/2025	CITY OF PERTH	PARKING EXPENSE FOR MEETING MINING REPRESENTATIVE	\$ 16.26
06/11/2025	CROWN METROPOL BURSWOOD	ACCOMADATION FOR ATTENDING LG PRO CEO CONFERENCE	\$ 303.45
07/11/2025	APPLE PERTH CITY	BATTERY REPLACEMENT FOR CR K TUCKER'S COMPUTER	\$ 279.00
10/11/2025	SQUIRTERS CAR WASH	CAR WASH 1MN	\$ 19.30
10/11/2025	CITY OF PERTH	PARKING EXPENSE FOR LG PRO CONVENTION	\$ 17.67
10/11/2025	KMART	HOUSEHOLD ITEMS FOR 34 WILSON	\$ 59.00
24/11/2025	SQUIRTERS CAR WASH	CAR WASH 1MN	\$ 19.30
28/11/2025	NAB	MONTHLY CARD FEE AND CHARGES	\$ 9.00
		<b>TOTAL CEO CREDIT CARD</b>	<b>\$ 787.17</b>
		CFO CARD NO: **** * 6310	
03/11/2025	WOOLWORTHS	CRC STOCK FOR RESALE & AFTER SCHOOL ACTIVITIES	\$ 364.10
05/11/2025	MAYFLOWER (DAPHNE'S)	FLORAL WREATH FOR REMEMBERANCE DAY	\$ 151.65
06/11/2025	CROWN METROPOL BURSWOOD	ACCOMADATION FOR ATTENDING LGPWA CONFERENCE CFO	\$ 606.90
11/11/2025	WOOLWORTHS	FRUIT & VEG FOR VET VISIT	\$ 27.20
11/11/2025	WOOLWORTHS	COMMUNITY SOCIAL EVENTS CONSUMABLES & AFTER SCHOOL ACTIVITIES	\$ 58.55
11/11/2025	OCONNOR FRESH	FRUIT & VEG FOR VET VISIT	\$ 54.48
11/11/2025	STARLINK	STARLINK SUBSCRIPTION MOW NOVEMBER 10 - DECEMBER 10	\$ 195.00
17/11/2025	STARLINK	STARLINK SUBSCRIPTION CCTV & GRADER NOVEMBER 15 - DECEMBER 15	\$ 390.00
17/11/2025	STARLINK	STARLINK SUBSCRIPTION CRC NOVEMBER 13 - DECEMBER 13	\$ 139.00
17/11/2025	COLES	CIVIC FUNCTIONS DRINKS & CLEANING PRODUCTS	\$ 133.70
18/11/2025	LEONORA MOTOR INN		\$ 334.95
18/11/2025	VEND POS	ACCOMADATION GVROC LEONORA - SHIRE PRESIDENT & ACEO LIGHTSPEED MONTHLY SUBSCRIPTION NOVEMBER 17 - DECEMBER 17	\$ 279.00
19/11/2025	WOOLWORTHS	COMMUNITY EVENTS FOOD & CONSUMABLES	\$ 172.66
20/11/2025	APPLE	MONTHLY SUBSCRIPTION ICLOUD STORAGE NOVEMBER	\$ 1.49
24/11/2025	ADOBE	ADOBE SUBSCRIPTION NOVEMBER 21 - DECEMBER 20	\$ 645.90
24/11/2025	TRANSPORT WA	TRANSFER REGISTRATION NEW VEHICLES	\$ 155.20
28/11/2025	TRUCKLINE	DRAWBAR EYE FOR GRADING CAMP TRAILER	\$ 548.65
28/11/2025	NAB	MONTHLY CARD FEE AND CHARGES	\$ 9.00
		<b>TOTAL CFO CREDIT CARD</b>	<b>\$ 4,267.43</b>
10/12/2025		PAYROLL PAYMENT PPE 09/12/2025	\$ 63,546.87
23/12/2025		PAYROLL PAYMENT PPE 23/12/2025	\$ 60,978.83
		<b>TOTAL PAYROLL</b>	<b>\$ 124,525.70</b>
31/12/2025		FUEL CARD - CEO - FOR THE MONTH OF DECEMBER 2025	\$ 1,410.42
31/12/2025		FUEL CARD - CFO - FOR THE MONTH OF DECEMBER 2025	\$ 385.84
31/12/2025		FUEL CARD - MOW - FOR THE MONTH OF DECEMBER 2025	\$ 144.47
31/12/2025		FUEL CARD - CDM - FOR THE MONTH OF DECEMBER 2025	\$ 178.63
		<b>TOTAL FUEL CARD</b>	<b>\$ 2,119.36</b>

<b>13.1.3</b>	<b>Finance Report - January 2026</b>
<b>LOCATION</b>	<b>Not Applicable</b>
<b>APPLICANT</b>	<b>Internal</b>
<b>DOCUMENT REF</b>	<b>NAM1608</b>
<b>DATE OF REPORT</b>	<b>03 February 2026</b>
<b>AUTHOR</b>	<b>Chief Financial Officer, Kristy Van Kuyl</b>
<b>RESPONSIBLE OFFICER</b>	<b>Acting Chief Executive Officer, Rob Stewart</b>
<b>OFFICER DISCLOSURE OF INTEREST</b>	<b>Nil</b>
<b>ATTACHMENT</b>	<ol style="list-style-type: none"> <li>1. Statement of Financial Activity - January 2026 [13.1.3.1 - 26 pages]</li> <li>2. Financial Information Statement - January 2025 [13.1.3.2 - 8 pages]</li> </ol>

#### **SUMMARY:**

To receive the Statement of Financial Activity for the period ended 31 January 2026.

#### **BACKGROUND:**

Regulation 34 of the *Local Government (Financial Management) Regulations 1996* (the Regulations) requires a local government to prepare each month a statement of financial activity reporting on the revenue and expenditure, including:

- a. The annual budget estimates;
- b. Budget estimates to the end of the month;
- c. The actual amounts of expenditure, revenue, income to the end of the relevant month;
- d. Material variances between the comparable amounts between budget estimates to the end of the month and the year to date amount of expenditure, revenue and income to the end of the relevant month;
- e. Net current assets.

Regulation 35 of the Regulations requires a local government to prepare each month a statement of financial position of the local government as at the last day of the previous month and the last day of the previous financial year.

#### **COMMENT:**

This report contains the annual budget, actual amounts of expenditure and income to the end of the month. It shows the material variances between the budget and actual amounts where they are not associated with timing differences for the purpose of keeping the Council informed of the current financial position.

## **CONSULTATION:**

Bob Waddell and Associates

## **STATUTORY AUTHORITY:**

*Local Government (Financial Management) Regulations (1996):*

Regulation 34 requires the local government to prepare and provide a statement of financial activity as of the end of the relevant month.

Regulation 35 requires the local government to prepare and provide a statement of financial position as of the end of the relevant month.

## **POLICY IMPLICATIONS:**

There is no policy related to the subject matter.

## **FINANCIAL IMPLICATIONS:**

There are no financial implications for this report.

## **RISK ASSESSMENT:**

Applying the Council's Risk Management matrix, should the statutory process required not be followed there is a minor risk of reputational damage. As it is unlikely that the Council would ignore the statutory process there is a low overall consequence. However, should the officer's recommendation not be applied, the Council will be in contravention of Regulation 34 of the Regulations.

## **STRATEGIC IMPLICATIONS:**

The Shire of Menzies Council Plan 2025-2035 outlines the following Outcome, Strategy and Activity:

Outcome

8. An efficient and effective organisation.

Strategy

8.1. Maintain a high level of corporate governance, responsibility and accountability.

Activity:

8.1.2 Demonstrate sound financial planning and management, seeking a high level of legislative compliance and effective internal controls.

Accordingly, the officer's recommendation aligns with the Shire of Menzies Council Plan.

**VOTING REQUIREMENTS:**

Simple Majority

**OFFICER RECOMMENDATION:**

That the Statement of Financial Activity for the period ending 31 January 2026, as attached, be received.

**COUNCIL DECISION:**

<b>Council Resolution Number</b>	
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<b>Moved</b>		<b>Seconded</b>	
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<b>Carried</b>	
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**SHIRE OF MENZIES**

**MONTHLY FINANCIAL REPORT  
(Containing the Statement of Financial Activity)  
For the Period Ended 31 January 2026**

**LOCAL GOVERNMENT ACT 1995**

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

**TABLE OF CONTENTS**

Monthly Summary Information	3 - 5
Key Terms and Descriptions - Nature or Type Descriptions	6
Statement of Financial Activity by Nature or Type	7
Statement of Financial Position	8
Note 1 Adjusted Net Current Assets	9
Note 2 Cash and Financial Assets	10
Note 3 Receivables	11
Note 4 Other Current Assets	12
Note 5 Payables	13
Note 6 Rating Revenue	14
Note 7 Disposal of Assets	15
Note 8 Capital Acquisitions	16-18
Note 9 Borrowings and Financing	19
Note 10 Reserves	20
Note 11 Other Current Liabilities	21
Note 12 Operating Grants and Contributions	22
Note 15 Explanation of Material Variances	25
Note 16 Budget Amendments	26

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**SHIRE OF MENZIES**  
**MONTHLY FINANCIAL REPORT**  
**FOR THE PERIOD ENDED 31 JANUARY 2026**

**KEY INFORMATION**

**Items of Significance**

The material variance adopted by the Shire for the 2025/26 year is \$25,000 and 10%. The following selected items have been highlighted due to the amount of the variance to the budget or due to the nature of the revenue/expenditure. A full listing and explanation of all items considered of significant/material variance is disclosed in Note 15.

	% Collected / Completed	Annual Budget	YTD Budget (a)	YTD Actual (b)	Variance (Under)/Over (a-b)
Lot 93 (36) Mercer St - Building (Capital)	38%	50,000	29,162	19,227	9,935
Lady Shenton/CRC Lot 41 (37) Shenton St - Building (Capital)	20%	150,000	150,000	29,850	120,150
Town Hall (Admin) - Building (Capital)	16%	100,000	99,999	15,628	84,371
Program Reseal Outside BUA	21%	1,250,000	0	262,773	(262,773)
Menzies North West (RRG 23/24)	97%	523,977	523,977	509,500	14,477

<b>Financial Position</b>		<b>31 January</b>	<b>31 January 2026</b>
Adjusted Net Current Assets	123%	\$ 5,552,606	\$ 6,831,155
Cash and Equivalent - Unrestricted	112%	\$ 5,875,270	\$ 6,582,844
Cash and Equivalent - Restricted	97%	\$ 13,213,984	\$ 12,825,007
Receivables - Rates	105%	\$ 1,154,890	\$ 1,212,440
Receivables - Other	13%	\$ 472,468	\$ 61,607
Payables	22%	\$ 677,700	\$ 151,841

*% Compares current ytd actuals to prior year actuals at the same time*

Note: The Statements and accompanying notes are prepared based on all transactions recorded at the time of preparation and may

**SHIRE OF MENZIES  
MONTHLY FINANCIAL REPORT  
FOR THE PERIOD ENDED 31 JANUARY 2026**

**SUMMARY INFORMATION**

**PREPARATION TIMING AND REVIEW**

Date prepared: All known transactions up to 31 January 2026  
Prepared by: Tien Tran & Bob Wadell & Associates Pty Ltd  
Reviewed by: Kristy Van Kuyl (CFO)

**BASIS OF PREPARATION**

**REPORT PURPOSE**

This report is prepared to meet the requirements of Local Government (Financial Management) Regulations 1996, Regulation 34. Note: The Statements and accompanying notes are prepared based on all transactions recorded at the time of preparation and may vary due to transactions being processed for the reporting period after the date of preparation.

**BASIS OF ACCOUNTING**

This statement comprises a special purpose financial report which has been prepared in accordance with Australian Accounting Standards (as they apply to local governments and not-for-profit entities), Australian Accounting Interpretations, other authoritative pronouncements of the Australian Accounting Standards Board, the Local Government Act 1995 and accompanying regulations. Material accounting policies which have been adopted in the preparation of this statement are presented below and have been consistently applied unless stated otherwise. Except for cash flow and rate setting information, the report has also been prepared on the accrual basis and is based on historical costs, modified, where applicable, by the measurement at fair value of selected non-current assets, financial assets and liabilities.

**THE LOCAL GOVERNMENT REPORTING ENTITY**

All Funds through which the Council controls resources to carry on its functions have been included in this statement. In the process of reporting on the local government as a single unit, all transactions and balances between those funds (for example, loans and transfers between Funds) have been eliminated. All monies held in the Trust Fund are excluded from the statement, but a separate statement of those monies appears at Note 14.

**SIGNIFICANT ACCOUNTING POLICES**

**GOODS AND SERVICES TAX**

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

**CRITICAL ACCOUNTING ESTIMATES**

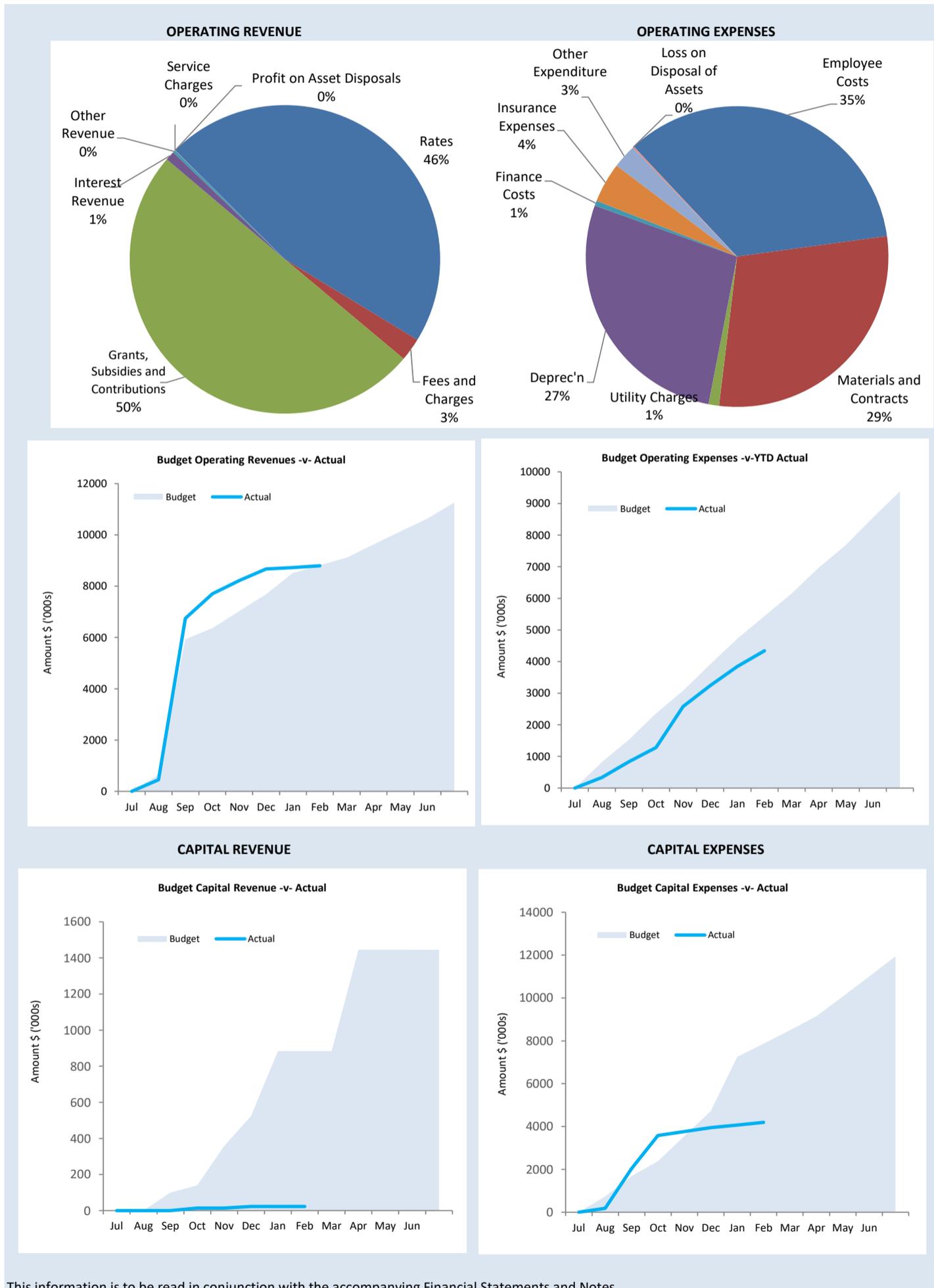
The preparation of a financial report in conformity with Australian Accounting Standards requires management to make judgements, estimates and assumptions that effect the application of policies and reported amounts of assets and liabilities, income and expenses. The estimates and associated assumptions are based on historical experience and various other factors that are 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.

**ROUNDING OFF FIGURES**

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

**SHIRE OF MENZIES  
MONTHLY FINANCIAL REPORT  
FOR THE PERIOD ENDED 31 JANUARY 2026**

**SUMMARY GRAPHS**



**SHIRE OF MENZIES****KEY TERMS AND DESCRIPTIONS****FOR THE PERIOD ENDED 31 JANUARY 2026****NATURE OR TYPE DESCRIPTIONS****REVENUE****RATES**

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

**GRANTS, SUBSIDIES AND CONTRIBUTIONS**

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

**GRANTS, SUBSIDIES AND CONTRIBUTIONS**

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

**PROFIT ON ASSET DISPOSAL**

Profit on the disposal of assets including gains on the disposal of long term investments. Losses are disclosed under the expenditure classifications.

**FEES AND CHARGEES**

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

**SERVICE CHARGES**

Service charges imposed under Division 6 of Part 6 of the Local Government Act 1995. Regulation 54 of the Local Government (Financial Management) Regulations 1996

identifies these as television and radio broadcasting, underground electricity and neighbourhood surveillance services. Exclude rubbish removal charges. Interest and other items of a similar nature received from bank and investment accounts, interest on rate instalments, interest on rate arrears and interest on debtors.

**INTEREST REVENUE**

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

**EXPENSES****EMPLOYEE COSTS**

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

**MATERIALS AND CONTRACTS**

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

**UTILITIES (GAS, ELECTRICITY, WATER, ETC.)**

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

**INSURANCE**

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

**LOSS ON ASSET DISPOSAL**

Loss on the disposal of fixed assets.

**DEPRECIATION ON NON-CURRENT ASSETS**

Depreciation expense raised on all classes of assets.

**FINANCE COSTS**

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

**OTHER EXPENDITURE**

Statutory fees, taxes, provision for bad debts, member's fees or State taxes. Donations and subsidies made to community groups.

SHIRE OF MENZIES  
STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 31 JANUARY 2026

## BY NATURE

Note	Adopted Annual Budget	Amended Annual Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)	Var. % (b)-(a)/(a)	Var. ▲▼	Significant Var. \$
	\$	\$	\$	\$	\$	%		
<b>OPERATING ACTIVITIES</b>								
<b>Revenue from operating activities</b>								
Rates	6	4,982,851	4,982,851	4,982,851	4,936,479	(46,372)	(1%) ▼	
Grants, Subsidies and Contributions	12	1,816,720	1,816,720	1,218,951	1,146,734	(72,217)	(6%) ▼	
Fees and Charges		251,028	251,028	149,289	256,671	107,382	72% ▲	\$
Interest Revenue		304,000	304,000	178,986	104,509	(74,477)	(42%) ▼	\$
Other Revenue		110,602	110,602	64,505	28,077	(36,428)	(56%) ▼	\$
Profit on Disposal of Assets	7	93,813	93,813	4,499	1,364	(3,135)	(70%) ▼	
Gain FV Valuation of Assets		0	0	0	0	0		
		7,559,014	7,559,014	6,599,081	6,473,834			
<b>Expenditure from operating activities</b>								
Employee Costs		(3,161,466)	(3,161,466)	(1,823,538)	(1,509,562)	313,976	17% ▲	\$
Materials and Contracts		(2,646,542)	(2,646,542)	(1,530,850)	(1,262,711)	268,139	18% ▲	\$
Utility Charges		(175,700)	(175,700)	(102,340)	(48,811)	53,529	52% ▲	\$
Depreciation		(2,676,314)	(2,676,314)	(1,561,140)	(1,192,761)	368,379	24% ▲	\$
Finance Costs		(30,098)	(30,098)	(18,057)	(23,877)	(5,820)	(32%) ▼	
Insurance Expenses		(177,287)	(177,287)	(103,236)	(186,130)	(82,894)	(80%) ▼	\$
Other Expenditure		(512,097)	(512,097)	(302,458)	(110,283)	192,175	64% ▲	\$
Loss on Disposal of Assets	7	0	0	0	(7,539)	(7,539)	▼	
Loss FV Valuation of Assets		0	0	0	0	0		
		(9,379,504)	(9,379,504)	(5,441,619)	(4,341,674)			
<b>Non-cash amounts excluded from operating activities</b>								
Add back Depreciation		2,676,314	2,676,314	1,561,140	1,192,761	(368,379)	(24%) ▼	\$
Adjust (Profit)/Loss on Asset Disposal	7	(93,813)	(93,813)	(4,499)	6,175	10,674	(237%) ▲	
Movement in Leave Reserve (Added Back)		0	0	0	0	0		
Movement in Deferred Pensioner Rates/ESL		0	0	0	0	0		
Movement in Employee Benefit Provisions		0	0	0	0	0		
Rounding Adjustments		0	0	0	0	0		
Movement Due to Changes in Accounting Standards		0	0	0	0	0		
Fair Value adjustments to financial assets at fair value through profit and loss		0	0	0	0	0		
Loss on Asset Revaluation		0	0	0	0	0		
Adjustment in Fixed Assets		0	0	0	1	1	▲	
		2,582,501	2,582,501	1,556,641	1,198,937			
<b>Amount attributable to operating activities</b>		<b>762,011</b>	<b>762,010</b>	<b>2,714,103</b>	<b>3,331,097</b>			
<b>INVESTING ACTIVITIES</b>								
<b>Inflows from investing activities</b>								
Capital Grants, Subsidies and Contributions	13	3,703,044	3,703,044	2,217,118	2,321,708	104,590	5% ▲	
Proceeds from Disposal of Assets	7	186,000	186,000	50,000	22,825	(27,175)	(54%) ▼	\$
		3,889,044	3,889,044	2,267,118	2,344,533			
<b>Outflows from investing activities</b>								
Land Held for Resale	8	0	0	0	0	0		
Land and Buildings	8	(1,426,976)	(1,362,748)	(966,983)	(211,616)	755,367	78% ▲	\$
Plant and Equipment	8	(1,185,000)	(1,185,000)	(863,229)	(423,919)	439,310	51% ▲	\$
Furniture and Equipment	8	0	0	0	0	0		
Infrastructure Assets - Roads	8	(5,777,276)	(5,777,276)	(3,056,728)	(2,877,062)	179,666	6% ▲	
Infrastructure Assets - Footpaths	8	(75,000)	(75,000)	(43,750)	0	43,750	100% ▲	\$
Infrastructure Assets - Parks and Ovals	8	(1,000,000)	(1,000,000)	(583,324)	(2,000)	581,324	100% ▲	\$
Infrastructure Assets - Other	8	(767,106)	(831,334)	(756,324)	(594,696)	161,628	21% ▲	\$
		(10,231,358)	(10,231,358)	(6,270,338)	(4,109,293)			
<b>Amount attributable to investing activities</b>		<b>(6,342,314)</b>	<b>(6,342,314)</b>	<b>(4,003,220)</b>	<b>(1,764,760)</b>			
<b>FINANCING ACTIVITIES</b>								
<b>Inflows from financing activities</b>								
Proceeds from new borrowings		0	0	0	0	0		
Transfer from Reserves	10	1,259,000	1,259,000	833,998	0	(833,998)	(100%) ▼	\$
		1,259,000	1,259,000	833,998	0			
<b>Outflows from financing activities</b>								
Repayment of borrowings	9	(62,136)	(62,136)	(31,066)	(46,343)	(15,277)	(49%) ▼	
Payments for principal portion of lease liabilities	9	0	0	0	0	0		
Transfer to Reserves	10	(1,650,136)	(1,650,136)	(1,566,798)	(36,179)	1,530,619	98% ▲	\$
		(1,712,272)	(1,712,272)	(1,597,864)	(82,522)			
<b>Amount attributable to financing activities</b>		<b>(453,272)</b>	<b>(453,272)</b>	<b>(763,866)</b>	<b>(82,522)</b>			
<b>MOVEMENT IN SURPLUS OR DEFICIT</b>								
<b>Surplus or deficit at the start of the financial year</b>	1	<b>6,033,575</b>	<b>6,033,575</b>	<b>6,033,575</b>	<b>5,347,340</b>	(686,235)	(11%) ▼	\$
Amount attributable to operating activities		762,011	762,010	2,714,103	3,331,097			
Amount attributable to investing activities		(6,342,314)	(6,342,314)	(4,003,220)	(1,764,760)			
Amount attributable to financing activities		(453,272)	(453,272)	(763,866)	(82,522)			
<b>Surplus or deficit at the end of the financial year</b>	1	<b>0</b>	<b>(0)</b>	<b>3,980,592</b>	<b>6,831,155</b>			

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

Refer to Note 15 for an explanation of the reasons for the variance.

The material variance adopted by Council for the 2025/26 year is \$25,000 and 10%.

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

**SHIRE OF MENZIES**  
**STATEMENT OF FINANCIAL POSITION**  
**FOR THE PERIOD ENDED 31 JANUARY 2026**

	<b>30 June 2025</b>	<b>31 January 2026</b>
	\$	\$
<b>CURRENT ASSETS</b>		
Cash and cash equivalents	18,676,937	19,407,851
Trade and other receivables	601,275	948,949
Inventories	42,569	42,569
Contract assets	259,072	223,043
<b>TOTAL CURRENT ASSETS</b>	<b>19,677,267</b>	<b>20,622,412</b>
<b>NON-CURRENT ASSETS</b>		
Trade and other receivables	1,905	1,905
Other financial assets	19,905	19,905
Property, plant and equipment	15,331,962	15,460,897
Infrastructure	176,538,251	179,296,847
<b>TOTAL NON-CURRENT ASSETS</b>	<b>191,892,023</b>	<b>194,779,555</b>
<b>TOTAL ASSETS</b>	<b>211,569,290</b>	<b>215,401,967</b>
<b>CURRENT LIABILITIES</b>		
Trade and other payables	599,884	171,226
Other liabilities	933,380	787,189
Employee related provisions	157,081	157,081
<b>TOTAL CURRENT LIABILITIES</b>	<b>1,752,480</b>	<b>1,131,288</b>
<b>NON-CURRENT LIABILITIES</b>		
Employee related provisions	85,310	85,310
<b>TOTAL NON-CURRENT LIABILITIES</b>	<b>628,345</b>	<b>628,345</b>
<b>TOTAL LIABILITIES</b>	<b>2,380,825</b>	<b>1,759,633</b>
<b>NET ASSETS</b>	<b>209,188,465</b>	<b>213,642,333</b>
<b>EQUITY</b>		
Retained surplus	31,619,216	36,036,905
Reserve accounts	12,788,828	12,825,007
Revaluation surplus	164,780,422	164,780,422
<b>TOTAL EQUITY</b>	<b>209,188,465</b>	<b>213,642,333</b>

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

## SHIRE OF MENZIES

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 31 JANUARY 2026

## OPERATING ACTIVITIES

## NOTE 1

## ADJUSTED NET CURRENT ASSETS

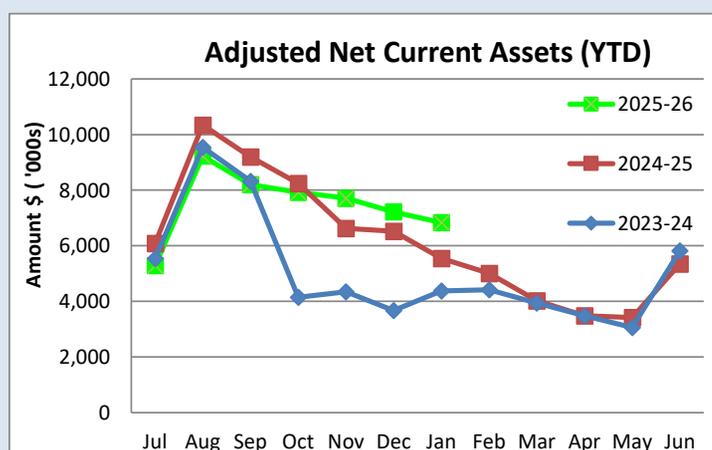
Adjusted Net Current Assets	Note	Last Years Closing 30/06/2025	This Time Last Year 31/01/2025	Year to Date Actual 31/01/2026
		\$	\$	\$
<b>Current Assets</b>				
Cash Unrestricted	2	5,888,109	5,875,270	6,582,844
Cash Restricted - Reserves	2	12,788,828	13,213,984	12,825,007
Cash Restricted - Bonds & Deposits	2	0	0	0
Receivables - Rates	3	741,033	1,154,890	1,212,440
Receivables - Other	3	185,341	472,468	61,607
Impairment of Receivables	3	(325,099)	(340,752)	(325,099)
Other Assets Other Than Inventories	4	356,487	7,716	223,043
Inventories	4	42,569	11,331	42,569
		19,677,267	20,394,906	20,622,412
<b>Less: Current Liabilities</b>				
Payables	5	(593,128)	(677,700)	(151,841)
Contract Liabilities	11	(933,380)	(870,650)	(787,189)
Bonds & Deposits	14	(6,756)	(74,944)	(19,385)
Loan and Lease Liability	9	(62,136)	(15,109)	(15,793)
Provisions	11	(157,081)	(148,022)	(157,081)
		(1,752,480)	(1,786,425)	(1,131,288)
Less: Cash Reserves	10	(12,788,828)	(13,213,984)	(12,825,007)
Less: Component of Leave Receivable not Required to be funded		(7,836)	(5,021)	(7,836)
Add Back: Component of Leave Liability not Required to be funded		157,081	148,022	157,081
Add Back: Loan and Lease Liability		62,136	15,109	15,793
Less : Loan Receivable - clubs/institutions		0	0	0
<b>Net Current Funding Position</b>		<b>5,347,340</b>	<b>5,552,606</b>	<b>6,831,155</b>

## SIGNIFICANT ACCOUNTING POLICIES

Please see Note 1(a) for information on significant accounting policies relating to Net Current Assets.

## KEY INFORMATION

The amount of the adjusted net current assets at the end of the period represents the actual surplus (or deficit if the figure is a negative) as presented on the Rate Setting Statement.



This Year YTD

Surplus(Deficit)

**\$6.83 M**

Last Year YTD

Surplus(Deficit)

**\$5.55 M**

SHIRE OF MENZIES

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 31 JANUARY 2026

OPERATING ACTIVITIES  
NOTE 2  
CASH AND FINANCIAL ASSETS

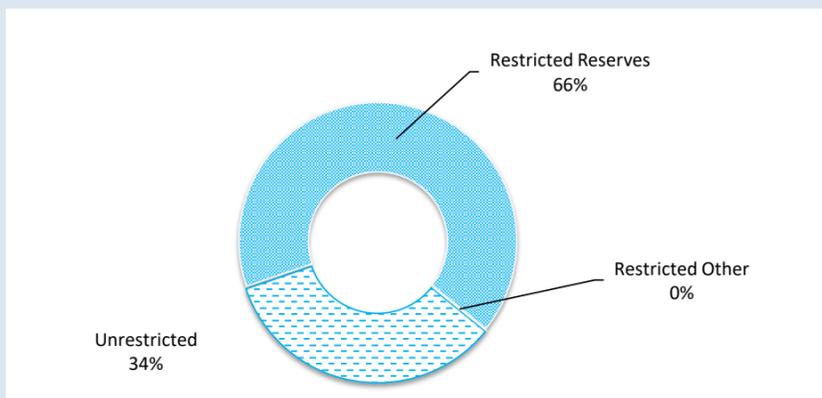
	Unrestricted	Restricted Reserves	Restricted Muni	Total Amount	Institution	Interest Rate	Maturity Date
	\$	\$	\$	\$			
<b>Cash on Hand</b>							
Cash On Hand - Admin	750	0	0	750	Cash on Hand	Nil	On Hand
<b>At Call Deposits</b>							
Municipal Bank Account	3,246,296	0	0	3,246,296	NAB	1.150%	Ongoing
Reserve Bank Account		7,825,007		7,825,007	NAB	1.150%	Ongoing
<b>Term Deposits</b>							
Municipal Maximiser Investment Account	3,335,345	0	0	3,335,345	NAB	1.150%	Ongoing
Reserve Bank - Term Deposit Investments		5,000,000		5,000,000	NAB	4.95%	Ongoing
<b>Investments</b>							
<b>Total</b>	<b>6,582,390</b>	<b>12,825,007</b>	<b>0</b>	<b>19,407,397</b>			

SIGNIFICANT ACCOUNTING POLICIES

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

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 that are readily convertible to known amounts of cash and which are subject to an insignificant risk of changes in value and bank overdrafts. Bank overdrafts are reported as short term borrowings in current liabilities in the statement of financial position.



Total Cash	Restricted
<b>\$19.41 M</b>	<b>\$12.83 M</b>

SHIRE OF MENZIES

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 31 JANUARY 2026

OPERATING ACTIVITIES  
NOTE 3  
RECEIVABLES

Receivables - Rates & Rubbish	30 June 2025	31 Jan 26
	\$	\$
Opening Arrears Previous Years	687,651	742,938
Levied this year	4,655,851	4,947,288
Less Collections to date	(4,600,564)	(4,475,881)
Equals Current Outstanding	742,938	1,214,346
<b>Net Rates Collectable</b>	<b>742,938</b>	<b>1,214,346</b>
% Collected	86.10%	78.66%

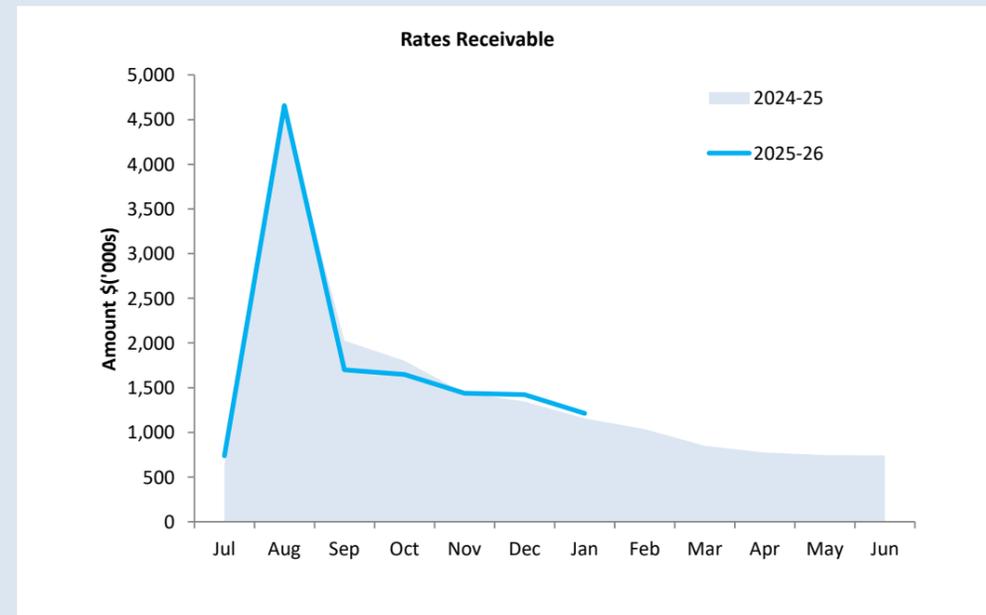
Receivables - General	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$
Receivables - General	11,927	1,747	0	19,873	33,547
Percentage	36%	5%	0%	59%	
<b>Balance per Trial Balance</b>					
Sundry Debtors					32,559
Impairment of Receivables					(325,099)
Receivables - Other					29,048
<b>Total Receivables General Outstanding</b>					<b>(263,492)</b>
Amounts shown above include GST (where applicable)					

KEY INFORMATION

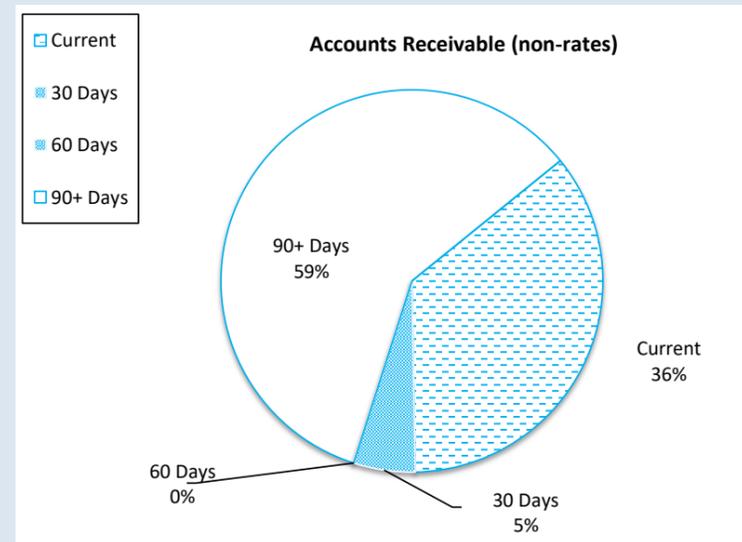
Trade and other receivables include amounts due from ratepayers for unpaid rates and service charges and other amounts due from third parties for goods sold and services performed in the ordinary course of business.

SIGNIFICANT ACCOUNTING POLICIES

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. Receivables expected to be collected within 12 months of the end of the reporting period are classified as current assets. All other receivables are classified as non-current assets. Collectability of trade and other receivables is reviewed on an ongoing basis. Debts that are known to be uncollectible are written off when identified. An allowance for doubtful debts is raised when there is objective evidence that they will not be collectible.



Collected	Rates Due
<b>79%</b>	<b>\$1,214,346</b>



<b>Debtors Due</b>
<b>-\$263,492</b>
<b>Over 30 Days</b>
<b>64%</b>
<b>Over 90 Days</b>
<b>59%</b>

SHIRE OF MENZIES  
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 31 JANUARY 2026

OPERATING ACTIVITIES  
NOTE 4  
OTHER CURRENT ASSETS

Other Current Assets	Opening Balance 1 Jul 2025	Asset Increase	Asset Reduction	Closing Balance 31 Jan 2026
	\$	\$	\$	\$
<b>Inventory</b>				
Fuel, Oil & Materials on hand	42,569	0	0	42,569
<b>Contract assets</b>				
Contract assets	259,072	0	(36,029)	223,043
<b>Total Other Current assets</b>				<b>265,612</b>

Amounts shown above include GST (where applicable)

**KEY INFORMATION**

**Other financial assets at amortised cost**

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

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

**Inventory**

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

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

**Land held for resale**

Land held for development and resale is valued at the lower of cost and net realisable value. Cost includes the cost of acquisition, development, borrowing costs and holding costs until completion of development.

Borrowing costs and holding charges incurred after development is completed are expensed.

Gains and losses are recognised in profit or loss at the time of signing an unconditional contract of sale if significant risks and rewards, and effective control over the land, are passed onto the buyer at this point.

Land held for resale is classified as current except where it is held as non-current based on the Council's intentions to release for sale.

**CONTRACT ASSETS**

A contract asset is the right to consideration in exchange for goods or services the entity has transferred to a customer when that right is conditioned on something other than the passage of time.

**SHIRE OF MENZIES**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**FOR THE PERIOD ENDED 31 JANUARY 2026**

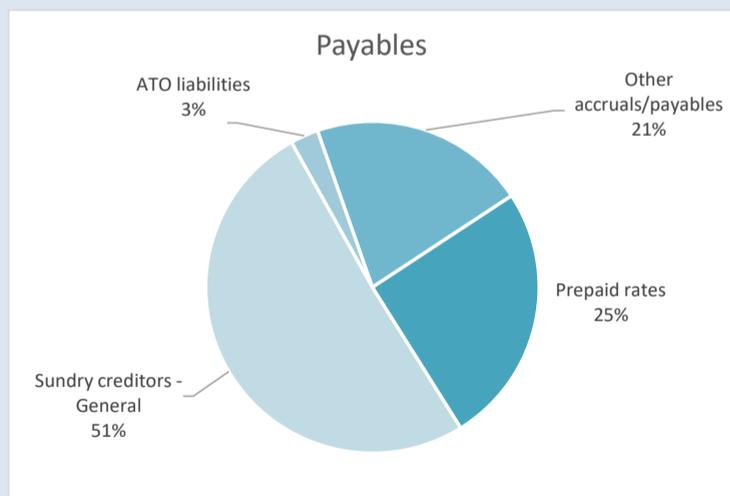
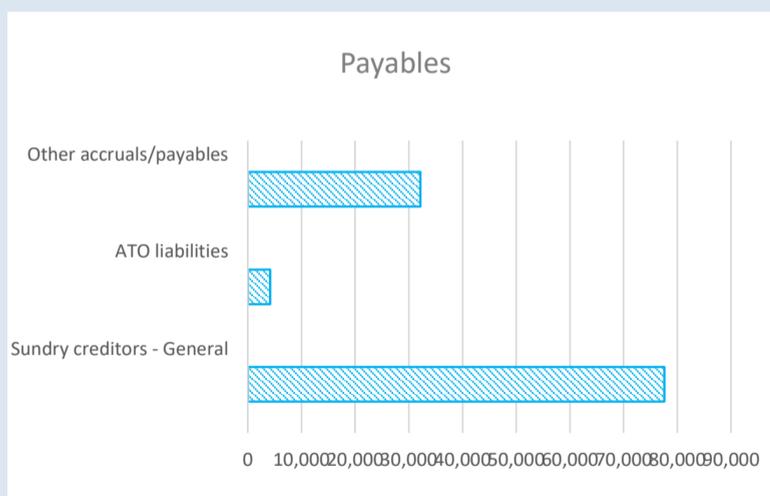
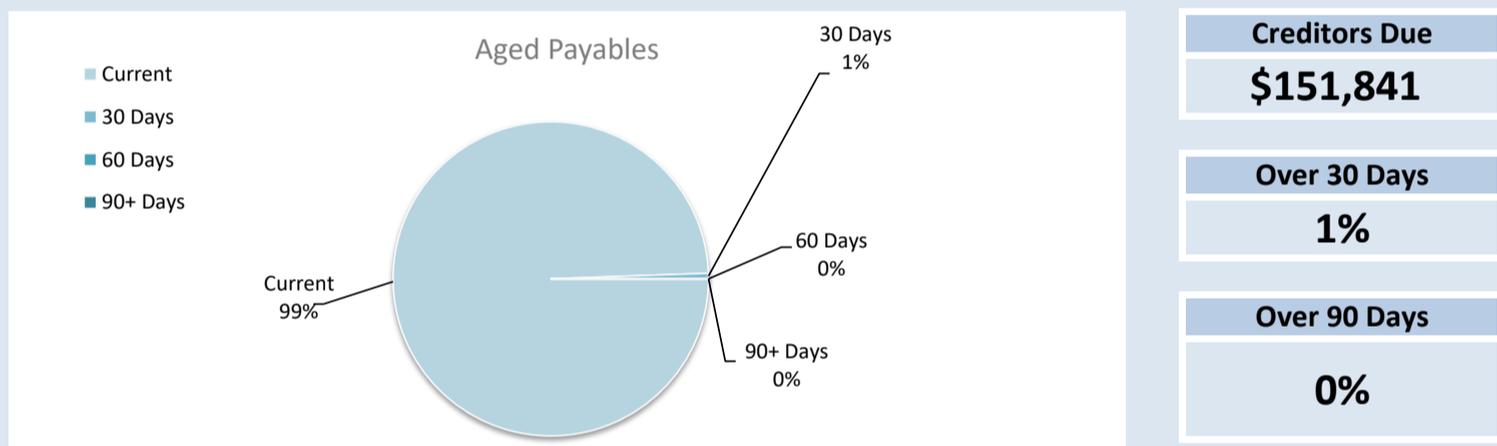
**OPERATING ACTIVITIES**  
**NOTE 5**  
**Payables**

Payables - General	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$
Payables (Sundry Creditors) - General	77,180	440	0	0	77,619
Percentage	99.4%	0.6%	0%	0%	
<b>Balance per Trial Balance</b>					
Sundry creditors - General					77,619
ATO liabilities					4,168
Other accruals/payables					32,158
Prepaid rates					38,804
<b>Total Payables General Outstanding</b>					<b>151,841</b>

Amounts shown above include GST (where applicable)

**KEY INFORMATION**

Trade and other payables represent liabilities for goods and services provided to the Shire 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.



## SHIRE OF MENZIES

## NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY

FOR THE PERIOD ENDED 31 JANUARY 2026

## OPERATING ACTIVITIES

## NOTE 6

## RATE REVENUE

RATE TYPE	Budget							YTD Actual			
	Rate in \$	Number of Properties	Rateable Value	Rate Revenue \$	Interim Rate \$	Back Rate \$	Total Revenue \$	Rate Revenue \$	Interim Rates \$	Back Rates \$	Total Revenue \$
<b>Differential General Rate</b>											
<b>Gross rental valuations</b>											
Vacant and improved	0.089400	35	2,141,320	191,434	0	0	191,434	191,434	157	0	191,591
<b>Unimproved valuations</b>											
Mining	0.163930	243	23,817,997	3,904,484	0	0	3,904,484	3,904,484	0	0	3,904,484
Exploration and Prospecting	0.147540	525	4,303,828	634,987	0	0	634,987	634,987	(39,282)	(7,247)	588,458
Pastoral and Other	0.085300	86	978,687	83,482	0	0	83,482	83,482	0	0	83,482
Non-Rateable	0.000000	258	3,249	0			0	0	0	0	0
<b>Sub-Totals</b>		<b>1,147</b>	<b>31,245,081</b>	<b>4,814,387</b>	<b>0</b>	<b>0</b>	<b>4,814,387</b>	<b>4,814,387</b>	<b>(39,125)</b>	<b>-7,247</b>	<b>4,768,015</b>
<b>Minimum Payment</b>											
<b>Gross rental valuations</b>											
Vacant and improved	200	206	50,022	41,200	0	0	41,200	41,200	0	0	41,200
<b>Unimproved valuations</b>											
Mining	328	58	62,908	19,024	0	0	19,024	19,024	0	0	19,024
Exploration and Prospecting	328	320	380,660	104,960	0	0	104,960	104,960	0	0	104,960
Pastoral and Other	328	10	18,626	3,280	0	0	3,280	3,280	0	0	3,280
<b>Sub-Totals</b>		<b>594</b>	<b>512,216</b>	<b>168,464</b>	<b>0</b>	<b>0</b>	<b>168,464</b>	<b>168,464</b>	<b>0</b>	<b>0</b>	<b>168,464</b>
		<b>1,741</b>	<b>31,757,297</b>	<b>4,982,851</b>	<b>0</b>	<b>0</b>	<b>4,982,851</b>	<b>4,982,851</b>	<b>(39,125)</b>	<b>-7,247</b>	<b>4,936,479</b>
Discounts							0				0
Concession							0				0
<b>Amount from General Rates</b>							<b>4,982,851</b>				<b>4,936,479</b>
Ex-Gratia Rates							0				0
Movement in Excess Rates							0				0
Specified Area Rates							0				0
<b>Total Rates</b>							<b>4,982,851</b>				<b>4,936,479</b>

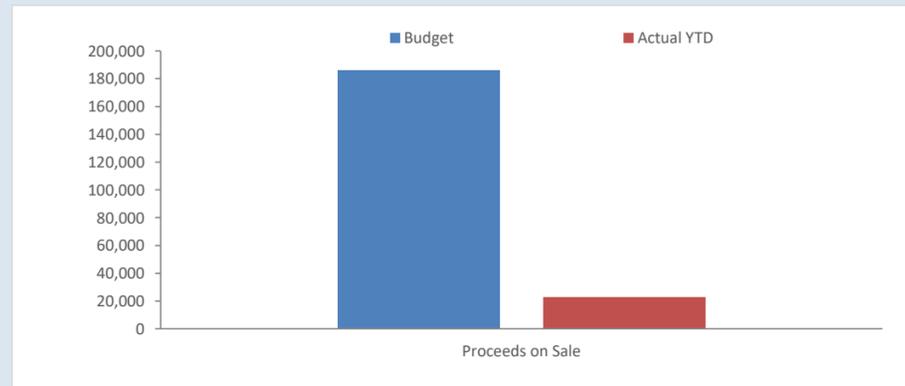
SHIRE OF MENZIES

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 31 JANUARY 2026

OPERATING ACTIVITIES  
NOTE 7  
DISPOSAL OF ASSETS

Asset Number	Asset Description	Amended Budget				YTD Actual			
		Net Book Value	Proceeds	Profit	(Loss)	Net Book Value	Proceeds	Profit	(Loss)
		\$	\$	\$	\$	\$	\$	\$	\$
<b>Land - Vacant Freehold (Level 2)</b>									
483	Lnd - Lot 25 (50 Britannia) - Kookynie	0	0		4,000	2,836		(1,164)	
261	Lnd - Lot 27 (54 Britannia) - Kookynie	0	0		4,000	2,836		(1,164)	
306	Lnd - Lot 653 (56) Ballard Street - Menzies	0	0		5,000	3,746		(1,254)	
305	Lnd - Lot 576 (95 Suiter) - Menzies	0	0		5,000	3,727		(1,273)	
322	Lnd - Lot 666 (106 Suiter) C/T 2052/27 - Menzies	0	0		6,000	4,157		(1,843)	
323	Lnd - Lot 667 (108 Suiter) C/T 2051/501- Menzies	0	0		5,000	4,157		(843)	
<b>Plant and Equipment</b>									
103	2023 Toyota Prado Diesel Wagon At Gxl (Ceo) 1Mn	0	0		0	0			
103	2023 Toyota Prado Diesel Wagon At Gxl (Ceo) 1Mn	45,501	50,000	4,499	0	0			
515	P0207 Hino 300 Series 816 Medium Auto Rubbish Truck - Mn963	494	5,000	4,506	0	0			
15	P0202 Hino X-Long Crew Cab Truck 1Esm849	2,144	20,000	17,856	0	0			
60	P0206 Hino 300 Series 920 Medium 003Mn	12,600	20,000	7,400.00	0	0			
51	P0143 Trailer - Skid Steer 1Tfu134	(344)	1,000	1,344.00	0	0			
48	Toyota Hilux 4X4 Dual C/Chasis P0220	15,000	15,000		0	0			
84	1Isz675 Toyota Hilux 4X4 Hi Rider P0232	0	15,000	15,000.00	0	0			
82	1Isz681 Toyota Hiace Commuter Bus P0228	0	30,000	30,000.00	0	0			
95	P0242 - Toyota Hilux 2022 - 1Isz696	16,792	30,000	13,208	0	0			
203	P0162 Box Trailer 7 X 4 1Tik887	0	0		0	1,364	1,364		
		<b>92,187</b>	<b>186,000</b>	<b>93,813</b>	<b>0</b>	<b>29,000</b>	<b>22,825</b>	<b>1,364</b>	<b>(7,539)</b>

KEY INFORMATION



Proceeds on Sale		
Budget	YTD Actual	%
\$186,000	\$22,825	12%

**SHIRE OF MENZIES  
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 31 JANUARY 2026**

**INVESTING ACTIVITIES  
NOTE 8  
CAPITAL ACQUISITIONS**

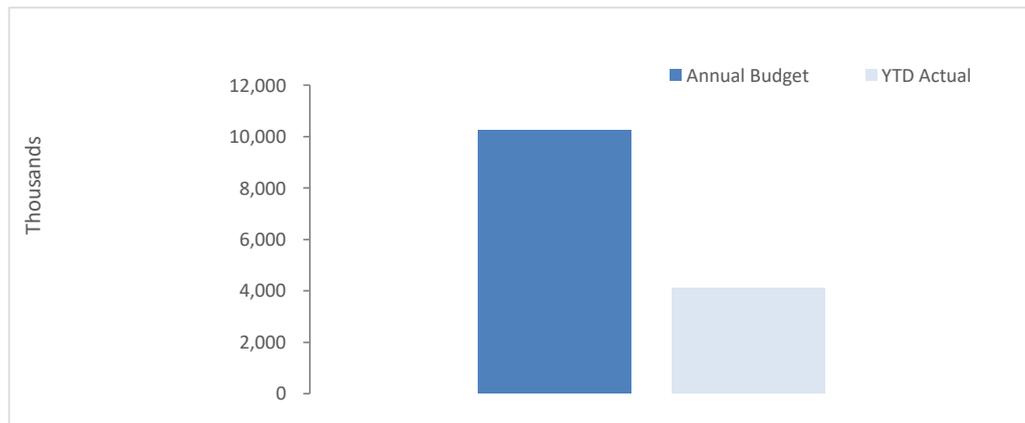
Capital Acquisitions	Adopted	Amended		YTD Actual Total	YTD Budget Variance
	Annual Budget	YTD Budget	Annual Budget		
	\$	\$	\$	\$	\$
Land Held for Resale	0	0	0	0	0
Land and Buildings	1,426,976	966,983	1,362,748	211,616	(755,367)
Equipment on Reserves	0	0	0	0	0
Plant and Equipment	1,185,000	863,229	1,185,000	423,919	(439,310)
Motor Vehicles	0	0	0	0	0
Furniture and Equipment	0	0	0	0	0
Infrastructure Assets - Roads	5,777,276	3,056,728	5,777,276	2,877,062	(179,666)
Infrastructure Assets - Footpaths	75,000	43,750	75,000	0	(43,750)
Infrastructure Assets - Parks and Ovals	1,000,000	583,324	1,000,000	2,000	(581,324)
Infrastructure Assets - Other	767,106	756,324	831,334	594,696	(161,628)
<b>Capital Expenditure Totals</b>	<b>10,231,358</b>	<b>6,270,338</b>	<b>10,231,358</b>	<b>4,109,293</b>	<b>(2,161,045)</b>
<b>Capital acquisitions funded by:</b>					
	\$	\$	\$	\$	\$
Capital Grants and Contributions	3,703,044	2,217,118	3,703,044	2,321,708	104,590
Borrowings	0	0	0	0	0
Other (Disposals & C/Fwd)	186,000	50,000	186,000	22,825	(27,175)
Council contribution - Cash Backed Reserves					
Various Reserves	1,259,000	833,998	1,259,000	0	(833,998)
Council contribution - operations	5,083,314	3,169,222	5,083,314	1,764,760	(1,404,462)
<b>Capital Funding Total</b>	<b>10,231,358</b>	<b>6,270,338</b>	<b>10,231,358</b>	<b>4,109,293</b>	<b>(2,161,045)</b>

**SIGNIFICANT ACCOUNTING POLICIES**

All assets are initially recognised at cost. Cost is determined as the fair

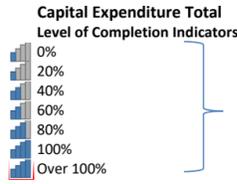
**KEY INFORMATION**

Acquisitions	Annual Budget	YTD Actual	% Spent
	<b>\$10.23 M</b>	<b>\$4.11 M</b>	<b>40%</b>
Capital Grant	Annual Budget	YTD Actual	% Received
	<b>\$3.7 M</b>	<b>\$2.32 M</b>	<b>63%</b>



SHIRE OF MENZIES  
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 31 JANUARY 2026

INVESTING ACTIVITIES  
NOTE 8  
CAPITAL ACQUISITIONS

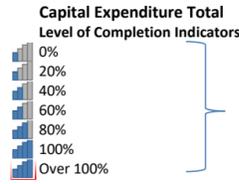


Percentage YTD Actual to Annual Budget  
Expenditure over budget highlighted in red.

% of Completion	Level of completion indicator, please see table at the top of this note for further detail.	Assets	Account Number	Balance Sheet Category	Job Number	Adopted		Amended		Variance (Under)/Over
						Annual Budget	Annual Budget	YTD Budget	Total YTD	
						\$	\$	\$	\$	\$
		<b>Land</b>								
		<b>Economic Services</b>								
1.05		Lot 713 Mahon Street - Land (Capital)	4130809	508	LC004	(12,000)	(12,000)	(12,000)	(12,648)	(648)
		<b>Total - Economic Services</b>				<b>(12,000)</b>	<b>(12,000)</b>	<b>(12,000)</b>	<b>(12,648)</b>	<b>(648)</b>
1.05		<b>Total - Land</b>				<b>(12,000)</b>	<b>(12,000)</b>	<b>(12,000)</b>	<b>(12,648)</b>	<b>(648)</b>
		<b>Buildings</b>								
		<b>Housing</b>								
0.00		Lot 91 (27) Wilson St - Building (Capital)	4090110	510	BC004	(35,000)	(35,000)	(20,412)	0	20,412
0.38		Lot 93 (36) Mercer St - Building (Capital)	4090110	510	BC005	(50,000)	(50,000)	(29,162)	(19,227)	9,935
0.00		Duplex Lot 55A Walsh St (North Unit) - Building (Capital)	4090110	510	BC007	(12,000)	(12,000)	(7,000)	0	7,000
0.00		Duplex Lot 55B Walsh St (South Unit) - Building (Capital)	4090110	510	BC008	(12,000)	(12,000)	(7,000)	0	7,000
0.00		15 Onslow Street - Building Capital	4090110	510	BC025	(20,000)	(20,000)	(11,662)	0	11,662
0.00		Lot 1089 (3) Wilson St - Building (Capital)	4090210	510	BC019	(40,000)	(40,000)	(23,331)	0	23,331
0.49		GROH House 4x2	4090210	510	BC023	(88,093)	(88,093)	(88,092)	(43,555)	44,537
0.35		GROH House 2x1	4090210	510	BC024	(122,883)	(122,883)	(122,883)	(43,550)	79,333
		<b>Total - Housing</b>				<b>(379,976)</b>	<b>(379,976)</b>	<b>(309,542)</b>	<b>(106,333)</b>	<b>203,209</b>
		<b>Community Amenities</b>								
0.00		Niagara Toilet Block (Septic) - Building (Capital)	4100710	510	BC041	(120,000)	(120,000)	(70,000)	0	70,000
		<b>Total - Community Amenities</b>				<b>(120,000)</b>	<b>(120,000)</b>	<b>(70,000)</b>	<b>0</b>	<b>70,000</b>
		<b>Recreation And Culture</b>								
0.00		Town Hall (Hall) - Building (Capital)	4110110	510	BC026	(150,000)	(150,000)	(87,500)	0	87,500
0.00		Old Butcher Shop Lot 1094 (53) Shenton St - Building (Capital)	4110610	510	BC029	(60,000)	(60,000)	(35,000)	0	35,000
0.00		War memorial (Capital - Infrastructure)	4110610	510	CO049	(200,000)	(200,000)	(116,662)	0	116,662
1.00		Marmion Village Reserve Improvements	4110370	570	PC005	0	0	0	0	0
		<b>Total - Recreation And Culture</b>				<b>(410,000)</b>	<b>(410,000)</b>	<b>(239,162)</b>	<b>0</b>	<b>239,162</b>
		<b>Transport</b>								
0.60		Depot - Workshop (Capital)	4120110	510	BC037C	(15,000)	(15,000)	(8,750)	(8,950)	(200)
		<b>Total - Transport</b>				<b>(15,000)</b>	<b>(15,000)</b>	<b>(8,750)</b>	<b>(8,950)</b>	<b>(200)</b>
		<b>Economic Services</b>								
0.00		Building not specified	4130210	510	BC000	(100,000)	(35,772)	(20,867)	0	20,867
0.20		Lady Shenton/CRC Lot 41 (37) Shenton St - Building (Capital)	4130210	510	BC028	(150,000)	(150,000)	(150,000)	(29,850)	120,150
0.43		Goongarrie Cottage South - Building (Capital)	4130210	510	BC032	(50,000)	(50,000)	(16,666)	(21,275)	(4,609)
0.34		Goongarrie Cottage North - Building (Capital)	4130210	510	BC033	(50,000)	(50,000)	(16,666)	(16,933)	(267)
0.00		Caravan Park Upgrade (Capital)	4130210	510	BC021A	(30,000)	(30,000)	(17,500)	0	17,500
0.00		Community Building Lot 8 (50) Shenton St - Building (Capital)	4130210	510	BC030	(10,000)	(10,000)	(5,831)	0	5,831
		<b>Total - Economic Services</b>				<b>(390,000)</b>	<b>(325,772)</b>	<b>(227,530)</b>	<b>(68,058)</b>	<b>159,472</b>
		<b>Other Property &amp; Services</b>								
0.16		Town Hall (Admin) - Building (Capital)	4140210	510	BC027	(100,000)	(100,000)	(99,999)	(15,628)	84,371
1.00		Station Masters House Goongarrie - Building (Capital)	4130210	510	BC031	0	0	0	0	0
0.16		<b>Total - Other Property &amp; Services</b>				<b>(100,000)</b>	<b>(100,000)</b>	<b>(99,999)</b>	<b>(15,628)</b>	<b>84,371</b>
0.15		<b>Total - Buildings</b>				<b>(1,414,976)</b>	<b>(1,350,748)</b>	<b>(954,983)</b>	<b>(198,968)</b>	<b>756,015</b>
		<b>Plant &amp; Equipment</b>								
		<b>Governance</b>								
0.16		ERP Software (Enterprise Resource Planning Software)	4040230	530	CO143	(150,000)	(150,000)	(150,000)	(23,465)	126,535
0.00		Vehicle Replacement CEO	4040230	530	CP001	(90,000)	(90,000)	(90,000)	0	90,000
		<b>Total - Governance</b>				<b>(240,000)</b>	<b>(240,000)</b>	<b>(240,000)</b>	<b>(23,465)</b>	<b>216,535</b>
		<b>Transport</b>								
0.00		Equipment Trailer Replacement	4120330	530	C1221	(50,000)	(50,000)	(30,000)	0	30,000
1.36		New Equipment Camp Trailer	4120330	530	C1222	(25,000)	(25,000)	(25,000)	(33,993)	(8,993)
1.01		Vehicle Replacement Works Manager	4120330	530	CP004	(70,000)	(70,000)	(40,831)	(70,981)	(30,150)
0.00		Rubbish Truck with Compactor	4120330	530	CP006	(5,000)	(5,000)	(5,000)	0	5,000
0.00		Service Truck Replacement	4120330	530	CP007	(20,000)	(20,000)	(12,000)	0	12,000
0.89		Tip Truck Replacement	4120330	530	CP014	(140,000)	(140,000)	(140,000)	(125,030)	14,970
0.74		Work Utility Vehicle Replacement	4120330	530	CP016	(50,000)	(50,000)	(29,162)	(37,191)	(8,029)
0.86		Commuter Bus Replacement	4120330	530	CP017	(85,000)	(85,000)	(49,581)	(73,150)	(23,569)
0.74		Work Utility Vehicle Replacement	4120330	530	CP018	(50,000)	(50,000)	(29,162)	(37,200)	(8,038)
0.00		New Rock Crusher (New Plant -Capital)	4120330	530	CP019	(400,000)	(400,000)	(233,331)	0	233,331
0.46		Tjuntjuntjarra - Bin Lifter, Tipper Trailer	4120330	530	CP020	(50,000)	(50,000)	(29,162)	(22,909)	6,253
		<b>Total - Transport</b>				<b>(945,000)</b>	<b>(945,000)</b>	<b>(623,229)</b>	<b>(400,454)</b>	<b>222,775</b>
0.36		<b>Total - Plant &amp; Equipment</b>				<b>(1,185,000)</b>	<b>(1,185,000)</b>	<b>(863,229)</b>	<b>(423,919)</b>	<b>439,310</b>
		<b>Infrastructure - Roads</b>								
		<b>Transport</b>								

**SHIRE OF MENZIES  
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 31 JANUARY 2026**

**INVESTING ACTIVITIES  
NOTE 8  
CAPITAL ACQUISITIONS**



Percentage YTD Actual to Annual Budget  
Expenditure over budget highlighted in red.

% of Completion	Assets	Account Number	Balance Sheet Category	Job Number	Adopted		Amended		Variance (Under)/Over
					Annual Budget	Annual Budget	YTD Budget	Total YTD	
					\$	\$	\$	\$	\$
0.21	Program Reseal Outside BUA	4120141	540	RC000	(1,250,000)	(1,250,000)	0	(262,773)	(262,773)
0.00	Tjuntjunjarra Access Rd (Capital)	4120142	540	RC049	(300,000)	(300,000)	(175,000)	0	175,000
0.00	Tjuntjunjarra Internal Roads Program (20-21)	4120142	540	RC249	(250,000)	(250,000)	(83,333)	0	83,333
1.00	Menzies North West Rd (R2R)	4120147	540	R2R007	(1,480,789)	(1,480,789)	(863,793)	(1,480,789)	(616,996)
0.00	Tjuntjunjarra Access Rd (RRG)	4120150	540	RRG049	(448,201)	(448,201)	(261,450)	0	261,450
1.00	Kookynie Malcom Rd (RRG)	4120150	540	RRG038	0	0	0	0	0
0.97	Menzies North West (RRG 23/24)	4120151	540	RRG007F	(523,977)	(523,977)	(523,977)	(509,500)	14,477
1.00	Menzies North West slk 60.46-66.72 (RRG 24/25)	4120151	540	RRG007G	(624,000)	(624,000)	(624,000)	(624,000)	0
0.00	RRG Road Renewals - Menzies North West slk 50.21-54.21(RRG 25/26)	4120151	540	RRG007H	(297,914)	(297,914)	(173,782)	0	173,782
0.00	Tjuntjunjarra Access Road (Indigenous Community Access Rd)	4120164	540	ICA049	(602,395)	(602,395)	(351,393)	0	351,393
	<b>Total - Transport</b>				<b>(5,777,276)</b>	<b>(5,777,276)</b>	<b>(3,056,728)</b>	<b>(2,877,062)</b>	<b>179,666</b>
0.50	<b>Total - Infrastructure - Roads</b>				<b>(5,777,276)</b>	<b>(5,777,276)</b>	<b>(3,056,728)</b>	<b>(2,877,062)</b>	<b>179,666</b>
	<b>Infrastructure - Footpaths</b>								
	<b>Transport</b>								
0.00	Footpath Construction General (Budgeting Only)	4120170	560	FC000	(75,000)	(75,000)	(43,750)	0	43,750
	<b>Total - Transport</b>				<b>(75,000)</b>	<b>(75,000)</b>	<b>(43,750)</b>	<b>0</b>	<b>43,750</b>
0.00	<b>Total - Infrastructure - Footpaths</b>				<b>(75,000)</b>	<b>(75,000)</b>	<b>(43,750)</b>	<b>0</b>	<b>43,750</b>
	<b>Infrastructure - Parks &amp; Ovals</b>								
	<b>Recreation And Culture</b>								
0.00	Menzies Playground	4110370	570	PC003	(500,000)	(500,000)	(291,662)	(2,000)	289,662
0.00	Sport Court & Town Gym (Capital)	4110370	570	PC004	(500,000)	(500,000)	(291,662)	0	291,662
	<b>Total - Recreation And Culture</b>				<b>(1,000,000)</b>	<b>(1,000,000)</b>	<b>(583,324)</b>	<b>(2,000)</b>	<b>581,324</b>
0.00	<b>Total - Infrastructure - Parks &amp; Ovals</b>				<b>(1,000,000)</b>	<b>(1,000,000)</b>	<b>(583,324)</b>	<b>(2,000)</b>	<b>581,324</b>
	<b>Infrastructure - Other</b>								
	<b>Community Amenities</b>								
0.00	Menzies Effluent Pond (Capital)	4100180	590	C0106	(85,000)	(85,000)	(85,000)	0	85,000
4.00	LRCI Menzies Waste (Fencing&Shelter) Expenditure	4100180	590	LRC0124	0	(10,228)	(10,227)	(40,909)	(30,682)
	<b>Total - Community Amenities</b>				<b>(85,000)</b>	<b>(95,228)</b>	<b>(95,227)</b>	<b>(40,909)</b>	<b>54,318</b>
	<b>Recreation And Culture</b>								
0.00	Menzies Water Park Infrastructure (Capital)	4110390	590	PC002	(100,000)	(100,000)	(58,331)	0	58,331
0.90	LRCI Menzies Skatepark	4110390	590	LRC0121	(372,106)	(372,106)	(372,105)	(334,580)	37,525
	<b>Total - Recreation And Culture</b>				<b>(472,106)</b>	<b>(472,106)</b>	<b>(430,436)</b>	<b>(334,580)</b>	<b>95,856</b>
	<b>Transport</b>								
0.00	Town Improvement Project (Capital)	4120190	590	C0105	(80,000)	(80,000)	(46,662)	0	46,662
1.18	Town Dam Upgrade	4120790	590	C0121	(130,000)	(130,000)	(129,999)	(153,756)	(23,757)
	<b>Total - Transport</b>				<b>(210,000)</b>	<b>(210,000)</b>	<b>(176,661)</b>	<b>(153,756)</b>	<b>22,905</b>
	<b>Economic Services</b>								
1.00	Astrotourism (Capital)	4130290	590	C0050	0	0	0	(6,965)	(6,965)
1.08	LRCI KMS Marker (Lake Ballard) Expenditure	4130290	590	LRC0123	0	(54,000)	(54,000)	(58,485)	(4,485)
1.00	Kookynie Street Light	4130190	590	C052	0	0	0	0	0
1.00	EV Charging System Expenditure	4130690	590	C0109	0	0	0	0	0
	<b>Total - Economic Services</b>				<b>0</b>	<b>(54,000)</b>	<b>(54,000)</b>	<b>(65,451)</b>	<b>(11,451)</b>
0.72	<b>Total - Infrastructure - Other</b>				<b>(767,106)</b>	<b>(831,334)</b>	<b>(756,324)</b>	<b>(594,696)</b>	<b>161,628</b>
0.40	<b>Grand Total</b>				<b>(10,231,358)</b>	<b>(10,231,358)</b>	<b>(6,270,338)</b>	<b>(4,109,293)</b>	<b>2,161,045</b>

SHIRE OF MENZIES  
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 31 JANUARY 2026

FINANCING ACTIVITIES  
NOTE 9  
LOAN DEBENTURE BORROWINGS AND FINANCING

(a) Information on Loan Debenture Borrowings

Movement in borrowings and interest between the beginning and the end of the current financial year.

Particulars/Purpose	01 Jul 2025	New Loans			Principal Repayments			Principal Outstanding			Interest & Guarantee Fee Repayments		
		Actual	Amended Budget	Adopted Budget	Actual	Amended Budget	Adopted Budget	Actual	Amended Budget	Adopted Budget	Actual	Amended Budget	Adopted Budget
		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>Housing</b>													
GROH House Construction x 2	605,171	0	0	0	46,343	62,136	62,136	558,828	543,035	543,035	23,877	30,098	30,098
<b>Total</b>	605,171	0	0	0	46,343	62,136	62,136	558,828	543,035	543,035	23,877	30,098	30,098
Current loan borrowings	62,136							15,793					
Non-current loan borrowings	543,035							543,035					
	605,171							558,828					

All debenture repayments were financed by general purpose revenue.

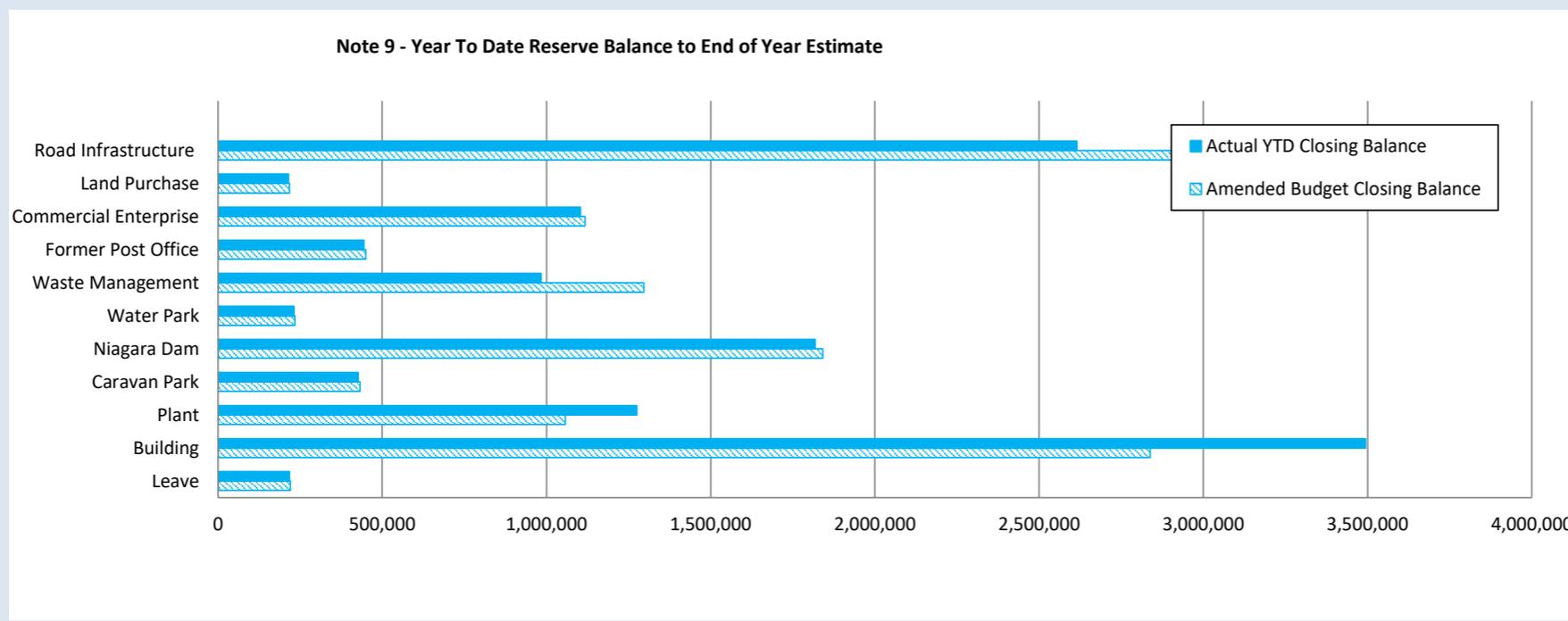
**SHIRE OF MENZIES  
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 31 JANUARY 2026**

**OPERATING ACTIVITIES  
NOTE 10  
CASH BACKED RESERVES**

**Cash Backed Reserve**

Reserve Name	Opening Balance	Amended Budget Interest Earned	Actual Interest Earned	Amended Budget Transfers In (+)	Actual Transfers In (+)	Amended Budget Transfers Out (-)	Actual Transfers Out (-)	Amended Budget Closing Balance	Actual YTD Closing Balance
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Leave	217,079	3,395	615	0	0	0	0	220,474	217,694
Building	3,484,145	54,487	9,855	0	0	(700,000)	0	2,838,632	3,494,000
Plant	1,271,657	19,887	3,596	0	0	(234,000)	0	1,057,544	1,275,253
Caravan Park	425,414	6,653	1,205	0	0	0	0	432,067	426,619
Niagara Dam	1,813,230	28,356	5,130	0	0	0	0	1,841,586	1,818,360
Water Park	230,855	3,610	655	0	0	0	0	234,465	231,510
Waste Management	980,895	15,340	2,775	300,000	0	0	0	1,296,235	983,670
Former Post Office	442,859	6,926	1,252	0	0	0	0	449,785	444,111
Commercial Enterprise	1,100,278	17,207	3,111	0	0	0	0	1,117,485	1,103,390
Land Purchase	214,252	3,351	608	0	0	0	0	217,603	214,860
Road Infrastructure	2,608,163	40,788	7,377	1,150,136	0	(325,000)	0	3,474,087	2,615,540
	<b>12,788,828</b>	<b>200,000</b>	<b>36,179</b>	<b>1,450,136</b>	<b>0</b>	<b>(1,259,000)</b>	<b>0</b>	<b>13,179,964</b>	<b>12,825,007</b>

**KEY INFORMATION**



SHIRE OF MENZIES  
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 31 JANUARY 2026

OPERATING ACTIVITIES  
NOTE 11  
OTHER CURRENT LIABILITIES

Other Current Liabilities	Note	Opening Balance 1 Jul 2025	Liability Increase	Liability Reduction	Closing Balance 31 Jan 2026
		\$	\$	\$	\$
<b>Other Liabilities</b>					
- Contract liabilities	12	84,134	115,807	(97,417)	102,524
- Capital grant/contribution liabilities	13	849,246	1,713,956	(1,878,536)	684,665
<b>Total other liabilities</b>		933,380	1,829,763	(1,975,953)	787,189
<b>Employee Related Provisions</b>					
Annual leave		138,045	0	0	138,045
Long service leave		19,036	0	0	19,036
<b>Total Provisions</b>		157,081	0	0	157,081
<b>Total Other Current Liabilities</b>					<b>944,270</b>
<b>Amounts shown above include GST (where applicable)</b>					

#### 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 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

##### 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.

SHIRE OF MENZIES  
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 31 JANUARY 2026

NOTE 12  
GRANTS, SUBSIDIES AND CONTRIBUTIONS

Provider	Unspent Grant, Subsidies and Contributions Liability				Grants, Subsidies and Contributions Revenue			
	Liability 1 Jul 2025	Increase in Liability	Liability Reduction (As revenue)	Current Liability 31 Jan 2026	Adopted Budget Revenue	Amended Annual Budget	Amended YTD Budget	YTD Actual Revenue
	\$	\$	\$	\$	\$	\$	\$	\$
<b>Grants and Subsidies</b>								
<b>General purpose funding</b>								
Grants Commission - General (WALGGC)	0	0	0	0	766,625	766,625	447,195	474,620
Grants Commission - Roads (WALGGC)	0	0	0	0	457,772	457,772	267,029	266,864
<b>Law, order, public safety</b>								
DFES Grant - Operating Bush Fire Brigade	0	0	0	0	8,000	8,000	4,662	5,920
<b>Transport</b>								
Direct Grant (MRWA)	0	0	0	0	297,159	297,159	297,159	297,159
Street Lighting Subsidy (MRWA)	0	0	0	0	1,713	1,713	994	0
Town Dam Upgrade	0	35,000	0	35,000	83,800	83,800	48,881	0
<b>Economic services</b>								
WACRN Community Resource Centre Grant	0	40,000	(40,000)	0	80,000	80,000	80,000	40,000
DSS Community Hub Grant	56,813	40,807	(55,317)	42,303	98,734	98,734	57,589	55,317
City Kalgoorlie Boulder Community-Led Support Operating Grant	25	0	0	25	0	0	0	0
CRC Development Grant Expenditure Accounts	6,000	0	(2,100)	3,900	9,000	9,000	5,250	2,100
CRC Champion Grant	0	0	0	0	5,000	5,000	2,912	588
	<b>62,838</b>	<b>115,807</b>	<b>(97,417)</b>	<b>81,228</b>	<b>1,807,803</b>	<b>1,807,803</b>	<b>1,211,671</b>	<b>1,142,568</b>
<b>Contributions</b>								
<b>Recreation and culture</b>								
Menzies Discovery Day Contributions	0	0	0	0	5,000	5,000	4,998	0
LIBRARY - Contributions & Donations	0	0	0	0	3,917	3,917	2,282	0
<b>Economic services</b>								
INDUE Cashless Debit Card Contribution	21,296	0	0	21,296	0	0	0	0
LBW contribution for Astrotourism	0	0	0	0	0	0	0	4,167
	<b>21,296</b>	<b>0</b>	<b>0</b>	<b>21,296</b>	<b>8,917</b>	<b>8,917</b>	<b>7,280</b>	<b>4,167</b>
<b>TOTALS</b>	<b>84,134</b>	<b>115,807</b>	<b>(97,417)</b>	<b>102,524</b>	<b>1,816,720</b>	<b>1,816,720</b>	<b>1,218,951</b>	<b>1,146,734</b>

SHIRE OF MENZIES  
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 31 JANUARY 2026

NOTE 13  
CAPITAL GRANTS AND CONTRIBUTIONS

Provider	Unspent Capital Grants, Subsidies and Contributions Liability				Capital Grants, Subsidies and Contributions Revenue			
	Liability 1 Jul 2025	Increase in Liability	Liability Reduction (As revenue)	Current Liability 31 Jan 2026	Adopted Budget Revenue	Amended Annual Budget	Amended YTD Budget	YTD Actual Revenue
	\$	\$	\$	\$	\$	\$	\$	\$
<b>Capital Grants and Subsidies</b>								
<b>Community amenities</b>								
LRCIP Grant - Phase 4 - Menzies Waste (Fencing & Shelter)	0	0	0	0	0	0	0	0
LRCIP Grant - Phase 4 - Marmion Village Access Improvement	0	0	0	0	76,936	76,936	38,468	0
LRCIP Grant - Phase 4 - Menzies Skatepark	202,322	0	(202,322)	0	342,106	342,106	171,052	202,322
LRCIP Grant - Phase 4 - Sealing Kensington Street Menzies	0	0	0	0	114,020	114,020	57,010	0
<b>Transport</b>								
RTR Grant Funded - Menzies North West Rd	0	1,480,789	(1,480,789)	0	1,480,789	1,480,789	863,793	1,480,789
RRG Grant Funded -Menzies North West Road - 23/24	46,342	0	(46,342)	0	265,889	265,889	265,887	265,889
RRG Grant Funded 20/21 -Tjuntjunjarra Access Rd	0	0	0	0	448,201	448,201	448,200	0
WALGGC Special Road Grant - Tjuntjunjarra Access Road	442,395	166,667	0	609,062	602,395	602,395	0	0
RRG Road Renewals - Menzies North West slk 60.46-66.72 (RRG 23/24)	149,083	0	(149,083)	0	372,708	372,708	372,708	372,708
RRG Road Renewals - Menzies North West slk 50.21-54.21 (RRG 25/26)	0	66,500	0	66,500	0	0	0	0
<b>Economic services</b>								
LRCIP Grant Phase 4 - KMS Marker (Lake Ballard)	0	0	0	0	0	0	0	0
EV Charging System	0	0	0	0	0	0	0	0
	<b>840,143</b>	<b>1,713,956</b>	<b>(1,878,536)</b>	<b>675,562</b>	<b>3,703,044</b>	<b>3,703,044</b>	<b>2,217,118</b>	<b>2,321,708</b>
<b>Capital Contributions</b>								
<b>Transport</b>								
City Kalgoorlie Boulder Cutline Road Expenditure	9,103	0	0	9,103	0	0	0	0
	<b>9,103</b>	<b>0</b>	<b>0</b>	<b>9,103</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total Capital grants, subsidies and contributions</b>	<b>849,246</b>	<b>1,713,956</b>	<b>(1,878,536)</b>	<b>684,665</b>	<b>3,703,044</b>	<b>3,703,044</b>	<b>2,217,118</b>	<b>2,321,708</b>

## SHIRE OF MENZIES

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 31 JANUARY 2026NOTE 14  
BONDS & DEPOSITS AND TRUST FUNDS

In previous years, bonds and deposits were held as trust monies. They are still reported in this Note but also included in Restricted Cash - Bonds and Deposits and as a current liability in the books of Council.

Trust funds held at balance date over which the Shire has no control and which are not included in this statement are as follows:

Description	Opening Balance 01 Jul 2025	Amount Received	Amount Paid	Closing Balance 31 Jan 2026
	\$	\$	\$	\$
<b>Restricted Cash - Bonds and Deposits</b>				
Pet Bonds	617.50	107.00	0.00	724.50
Staff Housing Bonds	2,786.00	592.00	0.00	3,378.00
BCITF	(591.74)	19,653.14	(14,237.00)	4,824.40
Building Levy	37.95	13,465.65	(13,465.65)	37.95
Nomination Fees	0.00	800.00	(700.00)	100.00
Unclaimed Monies	1,182.42	0.00	0.00	1,182.42
Hall Hire Bond	400.00	550.00	(850.00)	100.00
Other Housing Bond	1,845.00	600.00	(2,060.00)	385.00
Community Bus Bond	200.00	0.00	0.00	200.00
Retention Bonds & Liabilities	279.28	8,173.44	0.00	8,452.72
<b>Sub-Total</b>	<b>6,756.41</b>	<b>43,941.23</b>	<b>(31,312.65)</b>	<b>19,384.99</b>
<b>Trust Funds</b>				
Nil				
<b>Sub-Total</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
	<b>6,756.41</b>	<b>43,941.23</b>	<b>(31,312.65)</b>	<b>19,384.99</b>

## KEY INFORMATION

SHIRE OF MENZIES  
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 31 JANUARY 2026

NOTE 15  
EXPLANATION OF SIGNIFICANT 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 budget materially.  
The material variance adopted by Council for the 2025/26 year is \$25,000 and 10%.

Reporting Program	Var. \$	Var. %	Var. ▲▼	Significant Var. \$	Timing/ Permanent	Explanation of Variance
<b>Revenue from operating activities</b>	\$	%				
Grants, Subsidies and Contributions	(72,217)	(6%)	▼		Timing	MRWA - Direct Roads Grant - Received in July 24, budget phased over 12 months.
Fees and Charges	107,382	72%	▲	\$	Timing	Positive variance due to Caravan Park charges and Domestic refuse tracking higher than
Interest Revenue	(74,477)	(42%)	▼	\$	Timing	Interest budget phased over year.
Other Revenue	(36,428)	(56%)	▼	\$	Timing	Other revenue currently tracking lower than budgeted.
Profit on Disposal of Assets	(3,135)	(70%)	▼		Timing	Disposal are yet to occurred
<b>Expenditure from operating activities</b>						
Employee Costs	313,976	17%	▲	\$	Timing	Employee Costs currently tracking lower than budgeted.
Materials and Contracts	268,139	18%	▲	\$	Timing	Materials & Contracts currently tracking lower than budgeted, mainly due to Capital purchases.
Depreciation	368,379	24%	▲	\$	Timing	Depreciation within the Transport programme is currently tracking lower than
Insurance Expenses	(82,894)	(80%)	▼	\$	Timing	Insurance expenditure payable July and December, budgeted over twelve months.
Other Expenditure	192,175	64%	▲	\$	Timing	Rate write-offs budgeted for July 24 were higher than actuals and the Tjuntjajara Community Programs & Events is yet to occur.
<b>Non-cash amounts excluded from operating activities</b>						
Add back Depreciation	(368,379)	(24%)	▼	\$	Timing	Depreciation within the Transport programme is currently tracking lower than
Adjust (Profit)/Loss on Asset Disposal	10,674	(237%)	▲		Timing	Disposal are yet to occurred
<b>INVESTING ACTIVITIES</b>						
Capital Grants, Subsidies and Contributions	104,590	5%	▲		Timing	Budgeted Non Operating Grant Income tracking lower than actuals.
Proceeds from Disposal of Assets	(27,175)	(54%)	▼	\$	Timing	No Disposals have yet occurred.
Land and Buildings	755,367	78%	▲	\$	Timing	Capital works - Refer to Note 8 Capital details
Plant and Equipment	439,310	51%	▲	\$	Timing	Capital works - Refer to Note 8 Capital details
Infrastructure Assets - Roads	179,666	6%	▲		Timing	Capital works - Refer to Note 8 Capital details
Infrastructure Assets - Footpaths	43,750	100%	▲	\$	Timing	Capital works - Refer to Note 8 Capital details
Infrastructure Assets - Parks and Ovals	581,324	100%	▲	\$	Timing	Capital works - Refer to Note 8 Capital details
Infrastructure Assets - Other	161,628	21%	▲	\$	Timing	Capital works - Refer to Note 8 Capital details
<b>FINANCING ACTIVITIES</b>						
Proceeds from new borrowings	0				Timing	No new borrowing being introduce at FY25/26
Transfer from Reserves	(833,998)	(100%)	▼	\$	Timing	Most allocations occur at year-end
Transfer to Reserves	1,530,619	98%	▲	\$	Timing	Most allocations occur at year-end

SHIRE OF MENZIES  
 NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
 FOR THE PERIOD ENDED 31 JANUARY 2026

NOTE 16  
 BUDGET AMENDMENTS

GL Code	Job #	Description	Council Resolution	Classification	Non Cash Adjustment	Increase in Available Cash	Decrease in Available Cash	Amended Budget Running Balance
					\$	\$	\$	\$
		<b>Budget Adoption</b>		Closing Surplus/(Deficit)			0	0
		Opening surplus adjustment		Opening Surplus(Deficit)			0	0
4130290	LRC0123	LRCI KMS Marker (Lake Ballard) Expenditure	OCM resolution 129/25	Capital Expenses			(54,000)	(54,000)
4100180	LRC0124	LRCI Menzies Waste (Fencing&Shelter) Expenditure	OCM resolution 129/25	Capital Expenses			(10,228)	(64,228)
4130210	BC000	Buidling Not Specified	OCM resolution 129/25	Capital Expenses		64,228		0
					0	64,228	(64,228)	0

# SHIRE OF MENZIES FINANCIAL INFORMATION SCHEDULE AS AT 31 JANUARY 2026



PURPOSE OF DOCUMENT - The Financial Information Schedule has been developed so that Councillors can have a more detailed breakdown of operating expenses and income. The document should be read in conjunction with the Monthly Financial Report as it is a useful tool in understanding variances to the budget.

31/01/2026	COA	Description	Original Budget 25/26	Budget Amendments 25/26	Current Budget 25/26	YTD Actual 31/1/2026
		<b>General Purpose Funding</b>				
		<b>Rates</b>				
		<b>Operating Income</b>				
	3030120	RATES - Instalment Admin Fee Received	-\$7,000.00	\$0.00	-\$7,000.00	-\$2,520.00
	3030121	RATES - Account Enquiry Charges	-\$100.00	\$0.00	-\$100.00	\$0.00
	3030122	RATES - Reimbursement of Debt Collection Costs	-\$3,000.00	\$0.00	-\$3,000.00	\$0.00
	3030130	RATES - Rates Levied - Synergy	-\$4,982,851.24	\$0.00	-\$4,982,851.24	-\$4,936,479.22
	3030145	RATES - Penalty Interest Received	-\$40,000.00	\$0.00	-\$40,000.00	-\$34,382.42
	3030146	RATES - Instalment Interest Received	-\$10,000.00	\$0.00	-\$10,000.00	-\$11,826.49
	3030147	RATES - Pensioner Deferred Interest Received	\$0.00	\$0.00	\$0.00	\$0.00
		<b>Total Operating Income</b>	<b>-\$5,042,951.24</b>	<b>\$0.00</b>	<b>-\$5,042,951.24</b>	<b>-\$4,985,208.13</b>
		<b>Other General Purpose Funding</b>				
		<b>Operating Income</b>				
	3030201	GEN PUR - Reimbursements	\$0.00	\$0.00	\$0.00	\$0.00
	3030210	GEN PUR - Financial Assistance Grant - General	-\$766,625.00	\$0.00	-\$766,625.00	-\$474,620.00
	3030211	GEN PUR - Financial Assistance Grant - Roads	-\$457,772.00	\$0.00	-\$457,772.00	-\$266,863.50
	3030214	GEN PUR - Grant Funding	\$0.00	\$0.00	\$0.00	\$0.00
	3030220	GEN PUR - Charges - Photocopying / Faxing	\$0.00	\$0.00	\$0.00	\$0.00
	3030235	GEN PUR - Other Income	-\$1,000.00	\$0.00	-\$1,000.00	-\$1,607.33
	3030245	GEN PUR - Interest Earned - Reserve Funds	-\$200,000.00	\$0.00	-\$200,000.00	-\$36,179.19
	3030246	GEN PUR - Interest Earned - Municipal Funds	-\$50,000.00	\$0.00	-\$50,000.00	-\$17,862.23
		<b>Total Operating Income</b>	<b>-\$1,475,397.00</b>	<b>\$0.00</b>	<b>-\$1,475,397.00</b>	<b>-\$797,132.25</b>
		<b>Rates</b>				
		<b>Operating Expenditure</b>				
	2030100	RATES - Employee Costs	\$56,182.94	\$0.00	\$56,182.94	\$41,096.09
	2030104	RATES - Training & Development	\$2,000.00	\$0.00	\$2,000.00	\$0.00
	2030109	RATES - Travel & Accommodation	\$2,000.00	\$0.00	\$2,000.00	\$0.00
	2030112	RATES - Valuation Expenses	\$10,000.00	\$0.00	\$10,000.00	\$2,093.80
	2030113	RATES - Title/Company Searches	\$500.00	\$0.00	\$500.00	\$65.20
	2030114	RATES - Debt Collection Expenses	\$10,000.00	\$0.00	\$10,000.00	\$0.00
	2030116	RATES - Postage and Freight	\$2,000.00	\$0.00	\$2,000.00	\$864.55
	2030118	RATES - Rates Write Off	\$240,000.00	\$0.00	\$240,000.00	\$13,601.40
	2030119	RATES - Seizure of Land	\$10,000.00	\$0.00	\$10,000.00	\$0.00
	2030152	RATES - Consultants	\$10,000.00	\$0.00	\$10,000.00	\$2,196.00
	2030187	RATES - Other Expenses Relating To Rates	\$3,000.00	\$0.00	\$3,000.00	\$0.00
	2030199	RATES - Administration Allocated	\$57,849.00	\$0.00	\$57,849.00	\$28,906.72
		<b>Total Operating Expenditure</b>	<b>\$403,531.94</b>	<b>\$0.00</b>	<b>\$403,531.94</b>	<b>\$88,823.76</b>
		<b>Other General Purpose Funding</b>				
		<b>Operating Expenditure</b>				
	2030211	GEN PUR - Bank Fees & Charges	\$7,000.00	\$0.00	\$7,000.00	\$4,689.37
	2030214	GEN PUR - Rounding	\$10.00	\$0.00	\$10.00	\$1.84
	2030299	GEN PUR - Administration Allocated	\$38,566.00	\$0.00	\$38,566.00	\$19,271.16
		<b>Total Operating Expenditure</b>	<b>\$45,576.00</b>	<b>\$0.00</b>	<b>\$45,576.00</b>	<b>\$23,962.37</b>
		<b>Total Operating Income</b>	<b>-\$6,518,348.24</b>	<b>\$0.00</b>	<b>-\$6,518,348.24</b>	<b>-\$5,782,340.38</b>
		<b>Total Operating Expenditure</b>	<b>\$449,107.94</b>	<b>\$0.00</b>	<b>\$449,107.94</b>	<b>\$112,786.13</b>
		<b>Governance</b>				
		<b>Other Governance</b>				
		<b>Operating Income</b>				
	3040135	MEMBERS - Other Income	\$0.00	\$0.00	\$0.00	-\$1.82
	3040201	OTH GOV - Reimbursements	\$0.00	\$0.00	\$0.00	-\$456.32
	3040235	OTH GOV - Other Income	\$0.00	\$0.00	\$0.00	-\$1.82
	3040290	OTH GOV - Profit on Disposal of Assets	-\$4,499.00	\$0.00	-\$4,499.00	\$0.00
		<b>Total Operating Income</b>	<b>-\$4,499.00</b>	<b>\$0.00</b>	<b>-\$4,499.00</b>	<b>-\$459.96</b>
		<b>Members Of Council</b>				
		<b>Operating Expenditure</b>				
	2040103	MEMBERS - Uniforms	\$0.00	\$0.00	\$0.00	\$31.77
	2040104	MEMBERS - Training & Development	\$20,000.00	\$0.00	\$20,000.00	\$1,320.00
	2040109	MEMBERS - Members Travel and Accommodation	\$40,000.00	\$0.00	\$40,000.00	\$19,462.20
	2040111	MEMBERS - Mayors/Presidents Allowance	\$22,138.00	\$0.00	\$22,138.00	\$12,913.81
	2040112	MEMBERS - Deputy Mayors/Presidents Allowance	\$5,534.00	\$0.00	\$5,534.00	\$3,228.19
	2040113	MEMBERS - Members Sitting Fees	\$98,791.28	\$0.00	\$98,791.28	\$47,111.39
	2040114	MEMBERS - Communications Allowance	\$8,624.00	\$0.00	\$8,624.00	\$4,246.39
	2040115	MEMBERS - Printing and Stationery	\$400.00	\$0.00	\$400.00	\$414.13
	2040116	MEMBERS - Election Expenses	\$23,000.00	\$0.00	\$23,000.00	\$0.00
	2040121	MEMBERS - Information Systems	\$0.00	\$0.00	\$0.00	\$973.64
	2040129	MEMBERS - Donations to Community Groups	\$20,000.00	\$0.00	\$20,000.00	\$1,500.00
	2040130	MEMBERS - Insurance Expenses	\$13,764.00	\$0.00	\$13,764.00	\$13,879.74
	2040186	MEMBERS - Expensed Minor Asset Purchases	\$15,000.00	\$0.00	\$15,000.00	\$11,810.00
	2040188	MEMBERS - Chambers Operating Expenses	\$20,000.00	\$0.00	\$20,000.00	\$6,221.62
	2040199	MEMBERS - Administration Allocated	\$385,661.00	\$0.00	\$385,661.00	\$192,711.49
		<b>Total Operating Expenditure</b>	<b>\$672,912.28</b>	<b>\$0.00</b>	<b>\$672,912.28</b>	<b>\$315,824.37</b>
		<b>Other Governance</b>				
		<b>Operating Expenditure</b>				
	2040200	OTH GOV - Employee Costs	\$456,519.72	\$0.00	\$456,519.72	\$278,427.46
	2040203	OTH GOV - Uniforms	\$1,000.00	\$0.00	\$1,000.00	\$54.45
	2040204	OTH GOV - Training & Development	\$8,000.00	\$0.00	\$8,000.00	-\$680.00
	2040205	OTH GOV - Recruitment	\$5,000.00	\$0.00	\$5,000.00	\$0.00
	2040209	OTH GOV - Conference, Travel and Accommodation	\$7,000.00	\$0.00	\$7,000.00	\$10,260.85
	2040210	OTH GOV - Motor Vehicle Expenses	\$37,705.70	\$0.00	\$37,705.70	\$15,327.05

31/01/2026	COA	Description	Original Budget 25/26	Budget Amendments 25/26	Current Budget 25/26	YTD Actual 31/1/2026
	2040211	OTH GOV - Civic Functions, Refreshments & Receptions	\$10,000.00	\$0.00	\$10,000.00	\$4,158.29
	2040215	OTH GOV - Printing and Stationery	\$500.00	\$0.00	\$500.00	\$190.91
	2040216	OTH GOV - Postage and Freight	\$0.00	\$0.00	\$0.00	\$0.00
	2040221	OTH GOV - Information Systems	\$0.00	\$0.00	\$0.00	\$0.00
	2040240	OTH GOV - Advertising & Promotion	\$0.00	\$0.00	\$0.00	\$0.00
	2040241	OTH GOV - Subscriptions & Memberships	\$75,500.00	\$0.00	\$75,500.00	\$59,739.41
	2040250	OTH GOV - Consultancy - Statutory	\$0.00	\$0.00	\$0.00	\$0.00
	2040251	OTH GOV - Consultancy - Strategic	\$50,000.00	\$0.00	\$50,000.00	\$2,939.48
	2040252	OTH GOV - Other Consultancy	\$5,000.00	\$0.00	\$5,000.00	\$0.00
	2040285	OTH GOV - Legal Expenses	\$50,000.00	\$0.00	\$50,000.00	\$9,684.80
	2040286	OTH GOV - Expensed Minor Asset Purchases	\$5,000.00	\$0.00	\$5,000.00	\$953.64
	2040292	OTH GOV - Depreciation	\$4,619.00	\$0.00	\$4,619.00	\$1,805.79
	2040298	OTH GOV - Staff Housing Allocated	\$0.00	\$0.00	\$0.00	\$0.00
	2040299	OTH GOV - Administration Allocated	\$38,566.00	\$0.00	\$38,566.00	\$19,271.16
		<b>Total Operating Expenditure</b>	\$754,410.42	\$0.00	\$754,410.42	\$402,133.29
		<b>Total Operating Income</b>	-\$4,499.00	\$0.00	-\$8,998.00	-\$459.96
		<b>Total Operating Expenditure</b>	\$1,427,322.70	\$0.00	\$1,427,322.70	\$717,957.66
		<b>Law, Order &amp; Public Safety</b>				
		<b>Fire Prevention, Animal Control, Law, Order &amp; Public Safety</b>				
		<b>Operating Income</b>				
	3050135	FIRE - Other Income	-\$4,000.00	\$0.00	-\$4,000.00	-\$142.49
	3050220	ANIMAL - Pound Fees	-\$50.00	\$0.00	-\$50.00	\$0.00
	3050221	ANIMAL - Animal Registration Fees	-\$500.00	\$0.00	-\$500.00	-\$454.53
	3050310	OLOPS - Grants	\$0.00	\$0.00	\$0.00	\$0.00
		<b>Total Operating Income</b>	-\$4,550.00	\$0.00	-\$4,550.00	-\$597.02
		<b>Emergency Services Levy - Bush Fire Brigade</b>				
		<b>Operating Income</b>				
	3050502	ESL BFB - Admin Fee/Commission	-\$4,000.00	\$0.00	-\$4,000.00	\$0.00
	3050510	ESL BFB - Operating Grant	-\$8,000.00	\$0.00	-\$8,000.00	-\$5,920.25
	3050545	ESL BFB - Non-Payment Penalty Interest	-\$4,000.00	\$0.00	-\$4,000.00	-\$4,258.19
		<b>Total Operating Income</b>	-\$16,000.00	\$0.00	-\$16,000.00	-\$10,178.44
		<b>Fire Prevention</b>				
		<b>Operating Expenditure</b>				
	2050110	FIRE - Motor Vehicle Expenses	\$572.00	\$0.00	\$572.00	\$6.68
	2050113	FIRE - Fire Prevention and Planning	\$0.00	\$0.00	\$0.00	\$0.00
	2050188	FIRE - Building Operations	\$6,891.00	\$0.00	\$6,891.00	\$593.42
	2050189	FIRE - Building Maintenance	\$1,241.00	\$0.00	\$1,241.00	\$0.00
	2050192	FIRE - Depreciation	\$3,311.00	\$0.00	\$3,311.00	\$1,294.17
		<b>Total Operating Expenditure</b>	\$12,015.00	\$0.00	\$12,015.00	\$1,894.27
		<b>Animal Control</b>				
		<b>Operating Expenditure</b>				
	2050253	ANIMAL - Contract Services	\$42,900.00	\$0.00	\$42,900.00	\$20,994.37
	2050265	ANIMAL - Animal Care Day Menzies	\$5,000.00	\$0.00	\$5,000.00	\$4,065.54
	2050288	ANIMAL - Animal Pound Operations	\$0.00	\$0.00	\$0.00	\$0.00
	2050289	ANIMAL - Animal Pound Maintenance	\$0.00	\$0.00	\$0.00	\$0.00
	2050292	ANIMAL - Depreciation	\$2,329.00	\$0.00	\$2,329.00	\$910.50
	2050299	ANIMAL - Administration Allocated	\$38,566.00	\$0.00	\$38,566.00	\$19,271.16
		<b>Total Operating Expenditure</b>	\$88,795.00	\$0.00	\$88,795.00	\$45,241.57
		<b>Other Law, Order &amp; Public Safety</b>				
		<b>Operating Expenditure</b>				
	2050311	OLOPS - CCTV Maintenance	\$15,000.20	\$0.00	\$15,000.20	\$4,079.96
	2050312	OLOPS - LEMC Support	\$1,000.00	\$0.00	\$1,000.00	\$0.00
	2050313	OLOPS - Community Emergency Services	\$3,012.00	\$0.00	\$3,012.00	\$0.00
	2050392	OLOPS - Depreciation	\$58,036.00	\$0.00	\$58,036.00	\$22,686.88
	2050399	OLOPS - Administration Allocated	\$9,642.00	\$0.00	\$9,642.00	\$4,817.83
		<b>Total Operating Expenditure</b>	\$86,690.20	\$0.00	\$86,690.20	\$31,584.67
		<b>Emergency Services Levy - Bush Fire Brigade</b>				
		<b>Operating Expenditure</b>				
	2050530	ESL BFB - Insurance Expenses	\$3,250.00	\$0.00	\$3,250.00	\$3,250.00
	2050565	ESL BFB - Maintenance Plant & Equipment	\$11,268.70	\$0.00	\$11,268.70	\$17,966.49
	2050589	ESL BFB - Maintenance Land & Buildings	\$2,683.00	\$0.00	\$2,683.00	\$0.00
	2050599	ESL BFB - Administration Allocated	\$9,642.00	\$0.00	\$9,642.00	\$4,817.83
		<b>Total Operating Expenditure</b>	\$26,843.70	\$0.00	\$26,843.70	\$26,034.32
		<b>Total Operating Income</b>	-\$20,550.00	\$0.00	-\$20,550.00	-\$10,775.46
		<b>Total Operating Expenditure</b>	\$214,343.90	\$0.00	\$214,343.90	\$104,754.83
		<b>Health</b>				
		<b>Preventative Services - Inspection/Admin</b>				
		<b>Operating Income</b>				
	3070420	HEALTH - Health Regulatory Fees & Charges	-\$300.00	\$0.00	-\$300.00	-\$265.00
		<b>Total Operating Income</b>	-\$300.00	\$0.00	-\$300.00	-\$265.00
		<b>Preventative Services - Inspection/Admin</b>				
		<b>Operating Expenditure</b>				
	2070411	HEALTH - Contract EHO	\$39,000.00	\$0.00	\$39,000.00	\$16,590.00
	2070412	HEALTH - Analytical Expenses	\$400.00	\$0.00	\$400.00	\$377.21
	2070499	HEALTH - Administration Allocated	\$9,642.00	\$0.00	\$9,642.00	\$4,817.83
	2070553	PEST - Pest Control Programs	\$15,000.00	\$0.00	\$15,000.00	\$0.00
		<b>Total Operating Expenditure</b>	\$64,042.00	\$0.00	\$64,042.00	\$21,785.04

31/01/2026	COA	Description	Original Budget 25/26	Budget Amendments 25/26	Current Budget 25/26	YTD Actual 31/1/2026
		<b>Other Health</b>				
		<b>Operating Expenditure</b>				
	2070750	OTH HEALTH - Nurse Expenses	\$1,000.00	\$0.00	\$1,000.00	\$0.00
	2070741	OTH HEALTH - Subscriptions & Membership	\$11,100.00	\$0.00	\$11,100.00	\$0.00
		<b>Total Operating Expenditure</b>	\$1,000.00	\$0.00	\$1,000.00	\$0.00
		<b>Total Operating Income</b>	-\$300.00	\$0.00	-\$300.00	-\$265.00
		<b>Total Operating Expenditure</b>	\$65,042.00	\$0.00	\$65,042.00	\$21,785.04
		<b>Education &amp; Welfare</b>				
		<b>Other Welfare</b>				
		<b>Operating Expenditure</b>				
	2080700	WELFARE - Employee Costs	\$23,145.42	\$0.00	\$23,145.42	\$11,167.36
	2080712	WELFARE - Youth Services	\$2,500.00	\$0.00	\$2,500.00	\$517.60
		<b>Total Operating Expenditure</b>	\$25,645.42	\$0.00	\$25,645.42	\$11,684.96
		<b>Total Operating Expenditure</b>	\$25,645.42	\$0.00	\$25,645.42	\$11,684.96
		<b>Housing</b>				
		<b>Staff and Other Housing</b>				
		<b>Operating Income</b>				
	3090101	STF HOUSE - Staff Rental Reimbursements	-\$30,000.00	\$0.00	-\$30,000.00	-\$12,854.00
	3090135	STF HOUSE - Other Income	\$0.00	\$0.00	\$0.00	\$0.00
	3090220	OTH HOUSE - Fees & Charges	-\$24,300.00	\$0.00	-\$24,300.00	-\$90,701.84
	3090235	OTH HOUSE - Other Income	-\$200.00	\$0.00	-\$200.00	\$0.00
		<b>Total Operating Income</b>	-\$54,500.00	\$0.00	-\$54,500.00	-\$103,555.84
		<b>Staff Housing</b>				
		<b>Operating Expenditure</b>				
	2090186	STF HOUSE - Expensed Minor Asset Purchases	\$20,000.00	\$0.00	\$20,000.00	\$9,484.54
	2090187	STF HOUSE - Other Expenses	\$0.00	\$0.00	\$0.00	\$0.00
	2090188	STF HOUSE - Staff Housing Building Operations	\$68,564.00	\$0.00	\$68,564.00	\$42,020.29
	2090189	STF HOUSE - Staff Housing Building Maintenance	\$144,716.00	\$0.00	\$144,716.00	\$61,712.00
	2090192	STF HOUSE - Depreciation	\$126,945.00	\$0.00	\$126,945.00	\$54,150.86
	2090198	STF HOUSE - Staff Housing Costs Recovered	-\$173,809.00	\$0.00	-\$173,809.00	-\$73,350.94
	2090199	STF HOUSE - Administration Allocated	\$38,566.00	\$0.00	\$38,566.00	\$0.00
		<b>Total Operating Expenditure</b>	\$224,982.00	\$0.00	\$224,982.00	\$94,016.75
		<b>Other Housing</b>				
		<b>Operating Expenditure</b>				
	2090270	OTH HOUSE - Loan Interest Repayments	\$30,097.54	\$0.00	\$30,097.54	\$23,877.37
	2090285	OTH HOUSE - Legal Expenses	\$0.00	\$0.00	\$0.00	\$0.00
	2090286	OTH HOUSE - Expensed Minor Asset Purchases	\$1,000.00	\$0.00	\$1,000.00	\$0.00
	2090288	OTH HOUSE - Building Operations	\$24,861.00	\$0.00	\$24,861.00	\$19,163.02
	2090289	OTH HOUSE - Building Maintenance	\$75,997.00	\$0.00	\$75,997.00	\$18,237.09
	2090292	OTH HOUSE - Depreciation	\$88,743.00	\$0.00	\$88,743.00	\$38,928.91
	2090298	OTH HOUSE - Staff Housing Costs Recovered	-\$41,437.00	\$0.00	-\$41,437.00	-\$7,804.61
	2090299	OTH HOUSE - Administration Allocated	\$38,566.00	\$0.00	\$38,566.00	\$38,542.30
		<b>Total Operating Expenditure</b>	\$217,827.54	\$0.00	\$217,827.54	\$130,944.08
		<b>Total Operating Income</b>	-\$54,500.00	\$0.00	-\$54,500.00	-\$103,555.84
		<b>Total Operating Expenditure</b>	\$442,809.54	\$0.00	\$442,809.54	\$224,960.83
		<b>Community Amenities</b>				
		<b>Community Amenities</b>				
		<b>Operating Income</b>				
	3100120	SAN - Domestic Refuse Collection Charges	-\$10,000.00	\$0.00	-\$10,000.00	-\$10,809.00
	3100200	SAN OTH - Commercial Collection Charge	\$0.00	\$0.00	\$0.00	\$0.00
	3100321	SEW - Septic Tank Inspection Fees	-\$700.00	\$0.00	-\$700.00	\$0.00
	3100335	SEW - Other Income	-\$1,000.00	\$0.00	-\$1,000.00	-\$1,298.00
	3100620	PLAN - Planning Application Fees	-\$500.00	\$0.00	-\$500.00	\$0.00
	3100710	COM AMEN - Grants	\$0.00	\$0.00	\$0.00	\$0.00
	3100735	COM AMEN - Other Income	\$0.00	\$0.00	\$0.00	\$0.00
		<b>Total Operating Income</b>	-\$12,200.00	\$0.00	-\$12,200.00	-\$12,107.00
		<b>Sanitation - General</b>				
		<b>Operating Expenditure</b>				
	2100111	SAN - Waste Collection	\$160,203.00	\$0.00	\$160,203.00	\$72,933.07
	2100117	SAN - General Tip Maintenance	\$100,790.00	\$0.00	\$100,790.00	\$45,598.68
	2100118	SAN - Purchase of Bins (Sulo and Other)	\$5,000.00	\$0.00	\$5,000.00	\$0.00
	2100152	SAN - Consultants	\$10,000.00	\$0.00	\$10,000.00	\$0.00
	2100192	SAN - Depreciation	\$22,720.00	\$0.00	\$22,720.00	\$8,881.34
	2100199	SAN - Administration Allocated	\$38,566.00	\$0.00	\$38,566.00	\$19,271.16
		<b>Total Operating Expenditure</b>	\$337,279.00	\$0.00	\$337,279.00	\$146,684.25
		<b>Sanitation - Other</b>				
		<b>Operating Expenditure</b>				
	2100212	SAN OTH - Waste Disposal	\$0.00	\$0.00	\$0.00	\$1,303.50
	2100214	SAN OTH - Purchase of Street Bins	\$0.00	\$0.00	\$0.00	\$0.00
		<b>Total Operating Expenditure</b>	\$0.00	\$0.00	\$0.00	\$1,303.50
		<b>Sewerage</b>				
		<b>Operating Expenditure</b>				
	2100365	SEW - Maintenance/Operations	\$7,524.00	\$0.00	\$7,524.00	\$0.00
	2100399	SEW - Administration Allocated	\$38,566.00	\$0.00	\$38,566.00	\$19,271.16
		<b>Total Operating Expenditure</b>	\$46,090.00	\$0.00	\$46,090.00	\$19,271.16

31/01/2026	COA	Description	Original Budget 25/26	Budget Amendments 25/26	Current Budget 25/26	YTD Actual 31/1/2026
		<b>Town Planning &amp; Regional Development</b>				
		<b>Operating Expenditure</b>				
	2100615	PLAN - Printing and Stationery	\$0.00	\$0.00	\$0.00	\$0.00
	2100640	PLAN - Advertising & Promotion	\$0.00	\$0.00	\$0.00	\$0.00
	2100650	PLAN - Contract Town Planning	\$4,080.00	\$0.00	\$4,080.00	\$0.00
	2100652	PLAN - Consultants	\$20,000.00	\$0.00	\$20,000.00	\$1,198.09
	2100653	PLAN - Scheme Amendments	\$0.00	\$0.00	\$0.00	\$0.00
	2100699	PLAN - Administration Allocated	\$9,642.00	\$0.00	\$9,642.00	\$4,817.83
		<b>Total Operating Expenditure</b>	<b>\$33,722.00</b>	<b>\$0.00</b>	<b>\$33,722.00</b>	<b>\$6,015.92</b>
		<b>Other Community Amenities</b>				
		<b>Operating Expenditure</b>				
	2100711	COM AMEN - Cemetery Maintenance/Operations	\$44,070.00	\$0.00	\$44,070.00	\$4,659.26
	2100788	COM AMEN - Public Conveniences Operations	\$168,030.00	\$0.00	\$168,030.00	\$46,845.58
	2100789	COM AMEN - Public Conveniences Maintenance	\$45,548.00	\$0.00	\$45,548.00	\$1,888.36
	2100792	COM AMEN - Depreciation	\$7,332.00	\$0.00	\$7,332.00	\$2,866.12
	2100799	COM AMEN - Administration Allocated	\$9,642.00	\$0.00	\$9,642.00	\$4,817.83
		<b>Total Operating Expenditure</b>	<b>\$274,622.00</b>	<b>\$0.00</b>	<b>\$274,622.00</b>	<b>\$61,077.15</b>
		<b>Total Operating Income</b>	<b>-\$12,200.00</b>	<b>\$0.00</b>	<b>-\$12,200.00</b>	<b>-\$12,107.00</b>
		<b>Total Operating Expenditure</b>	<b>\$691,713.00</b>	<b>\$0.00</b>	<b>\$691,713.00</b>	<b>\$234,351.98</b>
		<b>Recreation &amp; Culture</b>				
		<b>Operating Income</b>				
	3110120	HALLS - Town Hall Hire	-\$200.00	\$0.00	-\$200.00	-\$290.91
	3110135	HALLS - Other Income	-\$100.00	\$0.00	-\$100.00	\$0.00
	3110310	REC - Grants	-\$533,062.28	\$0.00	-\$533,062.28	-\$202,322.28
	3110320	REC - Fees & Charges	-\$500.00	\$0.00	-\$500.00	\$0.00
	3110335	REC - Other Income	\$0.00	\$0.00	\$0.00	\$0.00
	3110500	LIBRARY - Contributions & Donations	-\$3,916.67	\$0.00	-\$3,916.67	\$0.00
	3110501	LIBRARY - Reimbursements Lost Books	\$0.00	\$0.00	\$0.00	\$0.00
	3110540	LIBRARY - Fines & Penalties	\$0.00	\$0.00	\$0.00	\$0.00
	3110600	HERITAGE - Contributions & Donations	\$0.00	\$0.00	\$0.00	\$0.00
	3110700	OTH CUL - Contributions & Donations - Other Culture	-\$5,000.00	\$0.00	-\$5,000.00	\$0.00
	3110720	OTH CUL - Fees & Charges	\$0.00	\$0.00	\$0.00	\$0.00
	3110735	OTH CUL - Other Income	\$0.00	\$0.00	\$0.00	\$0.00
		<b>Total Operating Income</b>	<b>-\$542,778.95</b>	<b>\$0.00</b>	<b>-\$542,778.95</b>	<b>-\$202,613.19</b>
		<b>Public Halls And Civic Centres</b>				
		<b>Operating Expenditure</b>				
	2110186	HALLS - Expensed Minor Asset Purchases	\$0.00	\$0.00	\$0.00	\$0.00
	2110188	HALLS - Town Halls and Public Bldg Operations	\$16,506.00	\$0.00	\$16,506.00	\$8,612.38
	2110189	HALLS - Town Halls and Public Bldg Maintenance	\$6,012.00	\$0.00	\$6,012.00	\$4,168.02
	2110199	HALLS - Administration Allocated	\$57,849.00	\$0.00	\$57,849.00	\$48,177.88
		<b>Total Operating Expenditure</b>	<b>\$80,367.00</b>	<b>\$0.00</b>	<b>\$80,367.00</b>	<b>\$60,958.28</b>
		<b>Other Recreation And Sport</b>				
		<b>Operating Expenditure</b>				
	2110353	REC - Sports Courts Maintenance/Operations	\$19,962.00	\$0.00	\$19,962.00	\$7,736.08
	2110355	REC - Water Park Maintenance/Operations	\$15,710.00	\$0.00	\$15,710.00	\$18,238.61
	2110365	REC - Parks & Gardens Maintenance/Operations	\$320,433.00	\$0.00	\$320,433.00	\$243,996.47
	2110366	REC - Town Sports Oval Maintenance/Operations	\$18,789.00	\$0.00	\$18,789.00	\$22,749.66
	2110367	REC - Rodeo Grounds Maintenance/Operations	\$0.00	\$0.00	\$0.00	\$1,406.25
	2110368	REC - Playground Equipment Mtce	\$9,787.00	\$0.00	\$9,787.00	\$8,611.05
	2110386	REC - Expensed Minor Asset Purchases	\$10,000.00	\$0.00	\$10,000.00	\$0.00
	2110388	REC - Youth Centre Building Operations	\$9,227.00	\$0.00	\$9,227.00	\$6,886.35
	2110389	REC - Youth Centre Building Maintenance	\$9,893.00	\$0.00	\$9,893.00	\$7,838.27
	2110392	REC - Depreciation	\$114,883.00	\$0.00	\$114,883.00	\$50,555.18
	2110399	REC - Administration Allocated	\$96,415.00	\$0.00	\$96,415.00	\$77,084.63
		<b>Total Operating Expenditure</b>	<b>\$625,099.00</b>	<b>\$0.00</b>	<b>\$625,099.00</b>	<b>\$445,102.55</b>
		<b>Tv And Radio Re-Broadcasting</b>				
		<b>Operating Expenditure</b>				
	2110465	TV RADIO - Re-Broadcasting Maintenance/Operations	\$10,609.00	\$0.00	\$10,609.00	\$8,344.22
	2110492	TV RADIO - Depreciation	\$42,519.00	\$0.00	\$42,519.00	\$23,139.38
	2110499	TV RADIO - Administration Allocated	\$38,566.00	\$0.00	\$38,566.00	\$19,271.16
		<b>Total Operating Expenditure</b>	<b>\$91,694.00</b>	<b>\$0.00</b>	<b>\$91,694.00</b>	<b>\$50,754.76</b>
		<b>Libraries</b>				
		<b>Operating Expenditure</b>				
	2110512	LIBRARY - Book Purchases	\$1,500.00	\$0.00	\$1,500.00	\$0.00
	2110516	LIBRARY - Postage and Freight	\$400.00	\$0.00	\$400.00	\$0.00
	2110541	LIBRARY - Subscriptions & Memberships	\$2,000.00	\$0.00	\$2,000.00	\$629.14
	2110586	LIBRARY - Expensed Minor Asset Purchases	\$2,000.00	\$0.00	\$2,000.00	\$0.00
	2110588	LIBRARY - Library Building Operations	\$0.00	\$0.00	\$0.00	\$0.00
	2110599	LIBRARY - Administration Allocated	\$9,642.00	\$0.00	\$9,642.00	\$4,817.83
		<b>Total Operating Expenditure</b>	<b>\$15,542.00</b>	<b>\$0.00</b>	<b>\$15,542.00</b>	<b>\$5,446.97</b>
		<b>Heritage</b>				
		<b>Operating Expenditure</b>				
	2110652	HERITAGE - Consultants	\$0.00	\$0.00	\$0.00	\$0.00
	2110688	HERITAGE - Building Operations	\$17,547.00	\$0.00	\$17,547.00	-\$1,431.64
	2110689	HERITAGE - Building Maintenance	\$41,477.00	\$0.00	\$41,477.00	\$9,494.73
		<b>Total Operating Expenditure</b>	<b>\$59,024.00</b>	<b>\$0.00</b>	<b>\$59,024.00</b>	<b>\$8,063.09</b>

31/01/2026	COA	Description	Original Budget 25/26	Budget Amendments 25/26	Current Budget 25/26	YTD Actual 31/1/2026
		<b>Other Culture</b>				
		<b>Operating Expenditure</b>				
		2110700 OTH CUL - Employee Costs	\$23,145.42	\$0.00	\$23,145.42	\$10,793.25
		2110711 OTH CUL - Australia Day	\$2,565.00	\$0.00	\$2,565.00	\$850.00
		2110712 OTH CUL - ANZAC Day	\$1,000.00	\$0.00	\$1,000.00	\$0.00
		2110714 OTH CUL - Christmas Events	\$20,000.00	\$0.00	\$20,000.00	\$18,774.49
		2110716 OTH CUL - Postage and Freight	\$0.00	\$0.00	\$0.00	\$0.00
		2110717 OTH CUL - Community Arts	\$0.00	\$0.00	\$0.00	\$0.00
		2110719 OTH CUL - Menzies School Programs	\$50,000.00	\$0.00	\$50,000.00	\$0.00
		2110723 OTH CUL - Outback Graves	\$50,000.00	\$0.00	\$50,000.00	\$50,000.00
		2110725 OTH CUL - Festival & Events	\$0.00	\$0.00	\$0.00	\$0.00
		2110743 OTH CUL - Other Festival Events	\$0.00	\$0.00	\$0.00	\$0.00
		2110760 OTH CUL - Tjuntjunjara Community Programs & Events	\$57,000.00	\$0.00	\$57,000.00	\$0.00
		2110799 OTH CUL - Administration Allocated	\$38,566.00	\$0.00	\$38,566.00	\$19,271.16
		<b>Total Operating Expenditure</b>	\$219,131.00	\$0.00	\$219,131.00	\$99,688.90
		<b>Total Operating Income</b>	-\$542,778.95	\$0.00	-\$542,778.95	-\$202,613.19
		<b>Total Operating Expenditure</b>	\$1,090,857.00	\$0.00	\$999,163.00	\$670,014.55
		<b>Transport</b>				
		<b>Transport</b>				
		<b>Operating Income</b>				
		3120110 ROADC - Regional Road Group Grants (MRWA)	-\$1,086,798.00	\$0.00	-\$1,086,798.00	-\$638,597.01
		3120111 ROADC - Roads to Recovery Grant	-\$1,480,789.00	\$0.00	-\$1,480,789.00	-\$1,480,789.00
		3120113 ROADC - Other Grants - Roads/Streets	\$0.00	\$0.00	\$0.00	\$0.00
		3120117 ROADC - Other Grants - Aboriginal Roads	-\$602,395.00	\$0.00	-\$602,395.00	\$0.00
		3120133 ROADC - Other Contrib & Donations - Roads/Streets	\$0.00	\$0.00	\$0.00	\$0.00
		3120200 ROADM - Street Lighting Subsidy	-\$1,713.00	\$0.00	-\$1,713.00	\$0.00
		3120210 ROADM - Direct Road Grant (MRWA)	-\$297,159.00	\$0.00	-\$297,159.00	-\$297,159.00
		3120211 ROADM - Other Grants	\$0.00	\$0.00	\$0.00	\$0.00
		3120235 ROADM - Other Income	-\$74,352.00	\$0.00	-\$74,352.00	\$0.00
		3120390 PLANT - Profit on Disposal of Assets	-\$89,314.00	\$0.00	-\$89,314.00	-\$1,363.64
		<b>Total Operating Income</b>	-\$3,632,520.00	\$0.00	-\$3,632,520.00	-\$2,417,908.65
		<b>Maintenance - Streets, Roads, Bridges &amp; Depots</b>				
		<b>Operating Expenditure</b>				
		2120211 ROADM - Road Maintenance - Built Up Areas	\$248,701.10	\$0.00	\$248,701.10	\$47,183.75
		2120212 ROADM - Road Maintenance - Sealed Outside BUA	\$15,000.00	\$0.00	\$15,000.00	\$6,677.77
		2120213 ROADM - Road Maintenance - Gravel Outside BUA	\$313,358.00	\$0.00	\$313,358.00	\$181,774.52
		2120214 ROADM - Road Maintenance - Formed Outside BUA	\$301,791.00	\$0.00	\$301,791.00	\$303,871.76
		2120217 ROADM - Ancillary Maintenance - Built Up Areas	\$186,127.00	\$0.00	\$186,127.00	\$75,401.49
		2120222 ROADM - Roads Outside BUA - Formed - Flood Damage	\$0.00	\$0.00	\$0.00	\$0.00
		2120232 ROADM - Crossover Council Contribution	\$3,383.00	\$0.00	\$3,383.00	\$0.00
		2120234 ROADM - Street Lighting	\$10,200.00	\$0.00	\$10,200.00	\$6,876.49
		2120235 ROADM - Traffic Signs/Equipment (Safety)	\$10,000.00	\$0.00	\$10,000.00	\$4,123.00
		2120236 ROADM - Bores for Roadworks Maintenance/Operations	\$1,883.00	\$0.00	\$1,883.00	\$836.94
		2120237 ROADM - Road Grids Maintenance	\$16,652.00	\$0.00	\$16,652.00	\$0.00
		2120252 ROADM - Consultants	\$100,000.00	\$0.00	\$100,000.00	\$0.00
		2120285 ROADM - Legal Expenses	\$5,000.00	\$0.00	\$5,000.00	\$0.00
		2120286 ROADM - Workshop/Depot Expensed Equipment	\$15,000.00	\$0.00	\$15,000.00	\$0.00
		2120288 ROADM - Depot Building Operations	\$50,796.00	\$0.00	\$50,796.00	\$8,741.09
		2120289 ROADM - Depot Building Maintenance	\$3,012.00	\$0.00	\$3,012.00	\$1,610.73
		2120292 ROADM - Depreciation	\$1,440,463.00	\$0.00	\$1,440,463.00	\$567,437.06
		2120299 ROADM - Administration Allocated	\$77,132.00	\$0.00	\$77,132.00	\$38,542.30
		2120391 PLANT - Loss on Disposal of Assets	\$0.00	\$0.00	\$0.00	\$0.00
		<b>Total Operating Expenditure</b>	\$2,798,498.10	\$0.00	\$2,798,498.10	\$1,243,076.90
		<b>Aerodromes</b>				
		<b>Operating Expenditure</b>				
		2120665 AERO - Airstrip & Grounds Maintenance/Operations	\$20,050.00	\$0.00	\$20,050.00	\$3,920.95
		2120765 WATER - Town Dam Maintenance/Operations	\$23,403.00	\$0.00	\$23,403.00	\$31,482.22
		<b>Total Operating Expenditure</b>	\$43,453.00	\$0.00	\$43,453.00	\$35,403.17
		<b>Total Operating Income</b>	-\$3,632,520.00	\$0.00	-\$3,632,520.00	-\$2,417,908.65
		<b>Total Operating Expenditure</b>	\$2,841,951.10	\$0.00	\$2,841,951.10	\$1,278,480.07
		<b>Economic Services</b>				
		<b>Economic Services</b>				
		<b>Operating Income</b>				
		3130200 TOUR - Contributions & Donations	\$0.00	\$0.00	\$0.00	-\$4,166.67
		3130202 TOUR - Commission	\$0.00	\$0.00	\$0.00	\$0.00
		3130210 TOUR - Grants	\$0.00	\$0.00	\$0.00	\$0.00
		3130221 TOUR - Caravan Park Fees	-\$100,000.00	\$0.00	-\$100,000.00	-\$99,402.97
		3130222 TOUR - Caravan Park Laundry Fees	-\$4,500.00	\$0.00	-\$4,500.00	\$0.00
		3130225 TOUR - Visitors Centre Lady Shenton Income	-\$25,000.00	\$0.00	-\$25,000.00	-\$11,108.99
		3130235 TOUR - Other Income Relating to Tourism & Area Promotion	-\$5,000.00	\$0.00	-\$5,000.00	\$0.00
		3130290 TOUR - Profit on Disposal of Assets	\$0.00	\$0.00	\$0.00	\$0.00
		3130302 BUILD - Commission - BSL & CTF	-\$150.00	\$0.00	-\$150.00	-\$61.15
		3130320 BUILD - Fees & Charges (including Licences)	-\$18,000.00	\$0.00	-\$18,000.00	-\$18,593.17
		3130600 ECON DEV - Contributions & Donations	\$0.00	\$0.00	\$0.00	\$0.00
		3130821 OTH ECON - Standpipe Income	-\$2,000.00	\$0.00	-\$2,000.00	-\$672.00
		3130823 OTH ECON - Community Resource Centre Contributions	\$0.00	\$0.00	\$0.00	\$0.00
		3130824 OTH ECON - Community Resource Centre Grants	-\$192,734.00	\$0.00	-\$192,734.00	-\$98,004.79
		3130826 OTH ECON - Post Office Income	-\$9,000.00	\$0.00	-\$9,000.00	-\$6,993.13
		<b>Total Operating Income</b>	-\$356,384.00	\$0.00	-\$356,384.00	-\$239,002.87

31/01/2026	COA	Description	Original Budget 25/26	Budget Amendments 25/26	Current Budget 25/26	YTD Actual 31/1/2026
		<b>Rural Services</b>				
		<b>Operating Expenditure</b>				
	2130111	RURAL - Noxious Weed Control	\$46,939.00	\$0.00	\$46,939.00	\$0.00
	2130160	RURAL - Dog Health Program Tjuntjunjara	\$25,000.00	\$0.00	\$25,000.00	\$0.00
	2130165	RURAL - Maintenance/Operations	\$0.00	\$0.00	\$0.00	\$0.00
		<b>Total Operating Expenditure</b>	<b>\$71,939.00</b>	<b>\$0.00</b>	<b>\$71,939.00</b>	<b>\$0.00</b>
		<b>Tourism And Area Promotion</b>				
		<b>Operating Expenditure</b>				
	2130200	TOUR - Employee Costs	\$57,678.84	\$0.00	\$57,678.84	\$29,944.47
	2130205	TOUR - Recruitment	\$0.00	\$0.00	\$0.00	\$0.00
	2130211	TOUR - Visitor Centre Operations	\$59,290.84	\$0.00	\$59,290.84	\$39,763.09
	2130215	TOUR - Printing and Stationery	\$1,000.00	\$0.00	\$1,000.00	\$40.00
	2130230	TOUR - Insurance Expenses	\$2,498.00	\$0.00	\$2,498.00	\$2,498.38
	2130235	TOUR - Signage	\$50,000.00	\$0.00	\$50,000.00	\$0.00
	2130236	TOUR - Tour Guide	\$0.00	\$0.00	\$0.00	\$0.00
	2130240	TOUR - Public Relations & Area Promotion	\$10,000.00	\$0.00	\$10,000.00	\$5,526.10
	2130241	TOUR - Subscriptions & Memberships	\$47,100.00	\$0.00	\$47,100.00	\$44,914.00
	2130242	TOUR - Events Other	\$6,000.00	\$0.00	\$6,000.00	\$4,941.77
	2130243	TOUR - Cyclistic Event	\$0.00	\$0.00	\$0.00	\$0.00
	2130245	TOUR - Astrotourism Operations	\$10,000.00	\$0.00	\$10,000.00	\$7,407.28
	2130258	TOUR - Kookynie Townsite and Info Bay Maintenance/Operations	\$3,823.00	\$0.00	\$3,823.00	\$1,773.65
	2130259	TOUR - Goongarrie Cottages Maintenance/Operations	\$41,117.00	\$0.00	\$41,117.00	\$15,678.33
	2130260	TOUR - Niagara Dam Maintenance/Operations	\$50,801.00	\$0.00	\$50,801.00	\$4,547.02
	2130261	TOUR - Golden Quest Trail Maintenance/Operations	\$6,883.00	\$0.00	\$6,883.00	\$0.00
	2130265	TOUR - Lake Ballard Maintenance/Operations	\$18,818.00	\$0.00	\$18,818.00	\$5,112.14
	2130266	TOUR - Caravan Park General Maintenance/Operations	\$395,324.51	\$0.00	\$395,324.51	\$166,191.33
	2130286	TOUR - Expensed Minor Asset Purchases	\$7,000.00	\$0.00	\$7,000.00	\$1,573.64
	2130288	TOUR - Building Operations	\$53,887.00	\$0.00	\$53,887.00	\$28,517.28
	2130289	TOUR - Building Maintenance	\$50,745.00	\$0.00	\$50,745.00	\$16,966.91
	2130292	TOUR - Depreciation	\$361,478.00	\$0.00	\$361,478.00	\$166,500.37
	2130299	TOUR - Administration Allocated	\$279,605.00	\$0.00	\$279,605.00	\$91,537.98
		<b>Total Operating Expenditure</b>	<b>\$1,513,049.19</b>	<b>\$0.00</b>	<b>\$1,513,049.19</b>	<b>\$633,433.74</b>
		<b>Building Control</b>				
		<b>Operating Expenditure</b>				
	2130350	BUILD - Contract Building Services	\$0.00	\$0.00	\$0.00	\$0.00
	2130385	BUILD - Legal Expenses	\$10,000.00	\$0.00	\$10,000.00	\$0.00
	2130391	BUILD - Loss on Disposal of Assets	\$0.00	\$0.00	\$0.00	\$7,538.66
	2130399	BUILD - Administration Allocated	\$38,566.00	\$0.00	\$38,566.00	\$19,271.16
		<b>Total Operating Expenditure</b>	<b>\$48,566.00</b>	<b>\$0.00</b>	<b>\$48,566.00</b>	<b>\$26,809.82</b>
		<b>Economic Development</b>				
		<b>Operating Expenditure</b>				
	2130630	ECON DEV - Insurance Expenses	\$0.00	\$0.00	\$0.00	\$0.00
	2130641	ECON DEV - Subscriptions & Memberships	\$0.00	\$0.00	\$0.00	\$0.00
		<b>Total Operating Expenditure</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
		<b>Other Economic Services</b>				
		<b>Operating Expenditure</b>				
	2130816	OTH ECON - Postage and Freight	\$7,500.00	\$0.00	\$7,500.00	\$0.00
	2130855	OTH ECON - Community Bus	\$9,055.60	\$0.00	\$9,055.60	\$9,942.86
	2130860	OTH ECON - Community Resource Centre Operations	\$279,401.46	\$0.00	\$279,401.46	\$121,615.98
	2130863	OTH ECON - Post Office Operations	\$69,571.56	\$0.00	\$69,571.56	\$26,593.68
	2130865	OTH ECON - Standpipe Maintenance/Operations	\$0.00	\$0.00	\$0.00	\$955.09
	2130886	OTH ECON - Expensed Minor Asset Purchases	\$5,000.00	\$0.00	\$5,000.00	\$0.00
	2130888	OTH ECON - Building Operations	\$43,330.00	\$0.00	\$43,330.00	\$4,771.73
	2130889	OTH ECON - Building Maintenance	\$25,056.00	\$0.00	\$25,056.00	\$1,904.29
	2130899	OTH ECON - Administration Allocated	\$9,642.00	\$0.00	\$9,642.00	\$4,817.83
		<b>Total Operating Expenditure</b>	<b>\$441,056.62</b>	<b>\$0.00</b>	<b>\$441,056.62</b>	<b>\$170,601.46</b>
		<b>Total Operating Income</b>	<b>-\$356,384.00</b>	<b>\$0.00</b>	<b>-\$356,384.00</b>	<b>-\$239,002.87</b>
		<b>Total Operating Expenditure</b>	<b>\$2,074,610.81</b>	<b>\$0.00</b>	<b>\$2,074,610.81</b>	<b>\$830,845.02</b>
		<b>Other Property &amp; Services</b>				
		<b>Other Property &amp; Services</b>				
		<b>Operating Income</b>				
	3140120	PRIVATE - Private Works Income	-\$10,728.00	\$0.00	-\$10,728.00	\$0.00
	3140200	ADMIN - Contributions & Donations	\$0.00	\$0.00	\$0.00	\$0.00
	3140220	ADMIN - Fees & Charges	-\$250.00	\$0.00	-\$250.00	\$0.00
	3140235	ADMIN - Other Income Relating to Administration	\$0.00	\$0.00	\$0.00	-\$11,621.20
	3140290	ADMIN - Profit on Disposal of Assets	\$0.00	\$0.00	\$0.00	\$0.00
	3140410	POC - Fuel Tax Credits Grant Scheme	-\$25,000.00	\$0.00	-\$25,000.00	-\$14,892.26
	3140501	SAL - Reimbursement - Workers Compensation	\$0.00	\$0.00	\$0.00	\$0.00
		<b>Total Operating Income</b>	<b>-\$35,978.00</b>	<b>\$0.00</b>	<b>-\$35,978.00</b>	<b>-\$26,513.46</b>
		<b>Private Works and General Administration Overheads</b>				
		<b>Operating Expenditure</b>				
	2140187	PRIVATE - Private Works Expenses	\$7,152.00	\$0.00	\$7,152.00	\$0.00
	2140200	ADMIN - Employee Costs	\$695,771.62	\$0.00	\$695,771.62	\$378,375.86
	2140203	ADMIN - Uniforms	\$7,500.00	\$0.00	\$7,500.00	\$1,478.17
	2140204	ADMIN - Training & Development	\$60,000.00	\$0.00	\$60,000.00	\$5,873.32
	2140205	ADMIN - Recruitment	\$9,000.00	\$0.00	\$9,000.00	\$3,279.69
	2140206	ADMIN - Fringe Benefits Tax (FBT)	\$31,940.00	\$0.00	\$31,940.00	\$14,441.24
	2140208	ADMIN - Other Employee Expenses	\$5,000.00	\$0.00	\$5,000.00	\$77.00
	2140209	ADMIN - Travel & Accommodation	\$12,000.00	\$0.00	\$12,000.00	\$4,071.17
	2140210	ADMIN - Motor Vehicle Expenses	\$50,179.40	\$0.00	\$50,179.40	\$8,393.07

31/01/2026	COA	Description	Original Budget 25/26	Budget Amendments 25/26	Current Budget 25/26	YTD Actual 31/1/2026
	2140215	ADMIN - Printing and Stationery	\$40,000.00	\$0.00	\$40,000.00	\$17,916.35
	2140216	ADMIN - Postage and Freight	\$3,000.00	\$0.00	\$3,000.00	\$706.95
	2140220	ADMIN - Communication Expenses	\$48,000.00	\$0.00	\$48,000.00	\$25,397.55
	2140221	ADMIN - Information Technology	\$50,000.00	\$0.00	\$50,000.00	\$45,353.10
	2140222	ADMIN - Security	\$0.00	\$0.00	\$0.00	\$0.00
	2140226	ADMIN - Office Equipment Mtce	\$1,000.00	\$0.00	\$1,000.00	-\$40.00
	2140227	ADMIN - Records Management	\$3,000.00	\$0.00	\$3,000.00	\$0.00
	2140230	ADMIN - Insurance Expenses (Other than Bld and W/Comp)	\$55,599.00	\$0.00	\$55,599.00	\$48,019.18
	2140240	ADMIN - Advertising and Promotion	\$30,000.00	\$0.00	\$30,000.00	\$31,543.91
	2140241	ADMIN - Subscriptions and Memberships	\$10,000.00	\$0.00	\$10,000.00	\$3,155.08
	2140252	ADMIN - Consultants	\$150,000.00	\$0.00	\$150,000.00	\$29,359.40
	2140265	ADMIN - Software Licences/Upgrades	\$100,000.00	\$0.00	\$100,000.00	\$22,365.13
	2140281	ADMIN - Write Off	\$0.00	\$0.00	\$0.00	\$580.00
	2140284	ADMIN - Audit Fees	\$100,000.00	\$0.00	\$100,000.00	\$91,633.00
	2140285	ADMIN - Legal Expenses	\$20,000.00	\$0.00	\$20,000.00	\$4,253.96
	2140286	ADMIN - Expensed Minor Asset Purchases	\$15,000.00	\$0.00	\$15,000.00	\$13,487.52
	2140287	ADMIN - Other Expenses	\$1,000.00	\$0.00	\$1,000.00	\$0.66
	2140288	ADMIN - Building Operations	\$62,520.00	\$0.00	\$62,520.00	\$50,633.39
	2140289	ADMIN - Building Maintenance	\$22,304.00	\$0.00	\$22,304.00	\$41,069.89
	2140292	ADMIN - Depreciation	\$157,720.00	\$0.00	\$157,720.00	\$66,486.33
	2140298	ADMIN - Admin Staff Housing Costs Allocated	\$187,774.00	\$0.00	\$187,774.00	\$73,478.02
	2140299	ADMIN - Administration Overheads Recovered	-\$1,928,308.00	\$0.00	-\$1,928,308.00	-\$963,557.48
		<b>Total Operating Expenditure</b>	\$7,152.02	\$0.00	\$7,152.02	\$17,831.46
		<b>Public Works Overheads</b>				
		<b>Operating Expenditure</b>				
	2140300	PWO - Employee Costs	\$511,459.00	\$0.00	\$511,459.00	\$342,941.67
	2140303	PWO - Uniforms	\$7,500.00	\$0.00	\$7,500.00	\$2,006.65
	2140304	PWO - Training & Development	\$10,000.00	\$0.00	\$10,000.00	\$3,413.69
	2140305	PWO - Recruitment	\$5,000.00	\$0.00	\$5,000.00	\$2,178.34
	2140307	PWO - Protective Clothing	\$0.00	\$0.00	\$0.00	\$0.00
	2140308	PWO - Other Employee Expenses	\$1,000.00	\$0.00	\$1,000.00	\$0.00
	2140309	PWO - Travel & Accommodation	\$0.00	\$0.00	\$0.00	\$0.00
	2140310	PWO - Motor Vehicle Expenses	\$194,149.70	\$0.00	\$194,149.70	\$118,876.46
	2140316	PWO - Postage and Freight	\$2,000.00	\$0.00	\$2,000.00	\$779.55
	2140320	PWO - Communication Expenses	\$5,000.00	\$0.00	\$5,000.00	\$3,609.86
	2140321	PWO - Information Technology	\$10,000.00	\$0.00	\$10,000.00	\$10,211.47
	2140323	PWO - Sick Pay	\$25,404.00	\$0.00	\$25,404.00	\$26,240.77
	2140324	PWO - Annual Leave	\$59,698.00	\$0.00	\$59,698.00	\$40,246.69
	2140325	PWO - Public Holidays	\$30,485.00	\$0.00	\$30,485.00	\$13,026.55
	2140329	PWO - Insurance Expenses (Except Workers Comp)	\$22,807.00	\$0.00	\$22,807.00	\$22,807.00
	2140330	PWO - Occupational Health and Safety	\$40,000.00	\$0.00	\$40,000.00	\$24,346.10
	2140341	PWO - Subscriptions & Memberships	\$0.00	\$0.00	\$0.00	\$132.71
	2140352	PWO - Consultants	\$0.00	\$0.00	\$0.00	-\$7,468.31
	2140361	PWO - Engineering & Technical Support	\$50,000.00	\$0.00	\$50,000.00	\$0.00
	2140365	PWO - Maintenance/Operations	\$122,373.70	\$0.00	\$122,373.70	\$49,968.10
	2140371	PWO Bldg Mtce - Employee Costs	\$31,286.00	\$0.00	\$31,286.00	\$2,809.96
	2140372	PWO Bldg Mtce - Uniforms	\$0.00	\$0.00	\$0.00	\$0.00
	2140373	PWO Bldg Mtce - Training & Development	\$2,000.00	\$0.00	\$2,000.00	\$0.00
	2140374	PWO Bldg Mtce - Recruitment	\$0.00	\$0.00	\$0.00	\$0.00
	2140376	PWO Bldg Mtce - Protective Clothing	\$1,000.00	\$0.00	\$1,000.00	\$0.00
	2140380	PWO Bldg Mtce - Expendable Tools	\$2,000.00	\$0.00	\$2,000.00	\$0.00
	2140381	PWO Bldg Mtce - Minor Expenses	\$0.00	\$0.00	\$0.00	\$0.00
	2140386	PWO - Expensed Minor Asset Purchases	\$10,000.00	\$0.00	\$10,000.00	\$5,030.84
	2140392	PWO - Depreciation	\$74,993.00	\$0.00	\$74,993.00	\$29,367.85
	2140393	PWO - LESS Allocated to Works (PWO's)	-\$1,766,270.00	\$0.00	-\$1,766,270.00	-\$952,500.74
	2140398	PWO - Staff Housing Costs Allocated	\$27,472.00	\$0.00	\$27,472.00	\$7,677.53
	2140399	PWO - Administration Allocated	\$520,643.00	\$0.00	\$520,643.00	\$260,160.09
	2140400	POC - Internal Plant Repairs - Wages & O/Head	\$301,517.00	\$0.00	\$301,517.00	\$127,874.50
	2140411	POC - External Parts & Repairs	\$83,685.00	\$0.00	\$83,685.00	\$68,255.61
	2140412	POC - Fuels and Oils	\$181,001.25	\$0.00	\$181,001.25	\$66,426.64
	2140413	POC - Tyres and Tubes	\$52,480.00	\$0.00	\$52,480.00	\$1,900.00
	2140416	POC - Licences/Registrations	\$7,604.30	\$0.00	\$7,604.30	\$174.60
	2140417	POC - Insurance Expenses	\$17,986.00	\$0.00	\$17,986.00	\$17,985.96
	2140492	POC - Depreciation	\$170,223.00	\$0.00	\$170,223.00	\$157,750.25
	2140494	POC - LESS Plant Operation Costs Allocated to Works	-\$814,493.55	\$0.00	-\$814,493.55	-\$330,009.38
		<b>Total Operating Expenditure</b>	\$3.40	\$0.00	\$3.40	\$116,221.01
		<b>Salaries And Wages</b>				
		<b>Operating Expenditure</b>				
	2140500	SAL - Gross Salary and Wages	\$2,555,879.68	\$0.00	\$2,555,879.68	\$1,274,637.42
	2140501	SAL - LESS Salaries & Wages Allocated	-\$2,555,879.68	\$0.00	-\$2,555,879.68	-\$1,274,637.42
	2140503	SAL - Workers Compensation Expense	\$0.00	\$0.00	\$0.00	\$0.00
		<b>Total Operating Expenditure</b>	\$0.00	\$0.00	\$0.00	\$0.00
		<b>Total Operating Income</b>	-\$35,978.00	\$0.00	-\$35,978.00	-\$26,513.46
		<b>Total Operating Expenditure</b>	\$7,155.42	\$0.00	\$7,155.42	\$134,052.47
		<b>Total Operating Income</b>	-\$11,178,058.19	\$0.00	-\$11,182,557.19	-\$8,795,541.81
		<b>Total Operating Expenditure</b>	\$9,330,558.83	\$0.00	\$9,238,864.83	\$4,341,673.54

<b>13.1.4</b>	<b>List of Monthly Payments - January 2026</b>
<b>LOCATION</b>	<b>Not Applicable</b>
<b>APPLICANT</b>	<b>Internal</b>
<b>DOCUMENT REF</b>	<b>NAM1609</b>
<b>DATE OF REPORT</b>	<b>03 February 2026</b>
<b>AUTHOR</b>	<b>Finance Team Leader, Tien Tran</b>
<b>RESPONSIBLE OFFICER</b>	<b>Chief Financial Officer, Kristy Van Kuyl</b>
<b>OFFICER DISCLOSURE OF INTEREST</b>	<b>Nil</b>
<b>ATTACHMENT</b>	1. List of Monthly Payments - January 2026 [13.1.4.1 - 6 pages]

**SUMMARY:**

To receive the list of payments made for the month of January 2026.

**BACKGROUND:**

Payments have been made by electronic funds transfer (EFT), direct transfer from the Shire Municipal Bank account and duly authorised as required by Council Policy. These payments have been made under delegated authority by the Chief Executive Officer and are reported to the Council.

**COMMENT:**

The EFT, Direct Debit, Credit Card and Payroll payments that have been made for the month of January 2026 are attached.

**CONSULTATION:**

Nil

**STATUTORY AUTHORITY:**

Regulation 13 of the *Local Government (Financial Management) Regulations 1996*

**POLICY IMPLICATIONS:**

Policy 4.7 – Creditors Preparation for Payment

**FINANCIAL IMPLICATIONS:**

A total of \$475,954.64 has been withdrawn from the Municipal Bank Account.

**RISK ASSESSMENT:**

The Shire may incur reputational damage if financial obligations are not met.

**STRATEGIC IMPLICATIONS:**

The Shire of Menzies Council Plan 2025 - 2035 outlines the following Outcome, Strategy and Activity:

Outcome

8. An efficient and effective organisation.

Strategy

8.1 Maintain a high level of corporate governance, responsibility and accountability.

Activity

8.1.2 Demonstrate sound financial planning and management, seeking a high level of legislative compliance and effective internal controls.

Accordingly, the officer's recommendation aligns with the Shire of Menzies Council Plan.

**VOTING REQUIREMENTS:**

Simple Majority

**OFFICER RECOMMENDATION:**

That the list of payments for the month of January 2026 totalling \$475,954.64 being:

1. Electronic Funds Transfer from EFT109144o EFT10974, payments from Municipal Fund totalling \$269,123.11
2. Direct Debit payments from the Municipal Fund totalling \$74,144.28
3. Payroll payments from the Municipal Fund totalling \$124,669.45
4. Credit Card payments for the Statement Month of December 2025 from the Municipal Fund totalling \$6,589.34
5. Fuel Card payments from the Municipal Fund totalling \$1,428.46

be received.

**COUNCIL DECISION:**

<b>Council Resolution Number</b>	
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<b>Moved</b>		<b>Seconded</b>	
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<b>Carried</b>	
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**Shire of Menzies  
Payments for the Month of January 2026**

<b>Date</b>	<b>Name</b>	<b>Description</b>	<b>Amount</b>
	Cheque		-
	EFT		269,123.11
	Direct Debit		74,144.28
	Credit Card Payment		6,589.34
	Payroll		124,669.45
	Fuel Card Payment		1,428.46
	CabCharge Payment		
	<b><u>Total Payments</u></b>		<b>\$ 475,954.64</b>

**Shire of Menzies**  
**Payments for the Month of January 2026**

EFT	Date	Name	Description	Amount
EFT10914	09/01/2026	LEONORA PHARMACY	PHARMACY ITEMS SOLD ON CONSIGNMENT FOR DECEMBER 2025	326.86
EFT10915	09/01/2026	COOLGARDIE TYRE SERVICE	PO243 - 12M GRADER TYRE REPAIR	352.00
EFT10916	09/01/2026	CORSIGN	STREET AND HOUSE SIGNS MENZIES TOWN SITES	3,182.30
EFT10917	09/01/2026	TEAM GLOBAL EXPRESS PTY LTD	ADMIN POSTAGE AND FRIEGHT STATIONERY	102.75
EFT10918	09/01/2026	OMNICOM MEDIA GROUP AUSTRALIA PTY LTD (MARKETFORCE)	ADVERTISING FOR RFT 04/25 UNSEALED ROAD MAINTENANCE GRADING AND MINOR WORK. SATURDAY EDITION 29/11/2025	1,066.75
EFT10919	09/01/2026	BOOKEASY AUSTRALIA PTY LTD	ROOM MANAGER COMMISSION AND FEES DECEMBER 2025	324.94
EFT10920	09/01/2026	THE LOCAL GOVERNMENT, RACING AND CEMETERIES EMPLOYEES UNION (WA)	PAYROLL DEDUCTIONS PPE 06/01/2026	168.00
EFT10921	09/01/2026	KENNEDYS (AUSTRALASIAN) PARTNERSHIP	PROFESSIONAL CHARGES - EMPLOYEE MATTER	660.00
EFT10922	09/01/2026	SUPAGAS PTY LIMITED	53 SHENTON BULK GAS REFILL	543.34
EFT10923	09/01/2026	JACK TANAMI BARBER	REIMBURSEMENT PRE EMPLOYMENT MEDICAL AND POLICE CLEARANCE	469.00
EFT10924	09/01/2026	WA LOCAL GOVERNMENT ASSOCIATION (WALGA)	INTRODUCTION TO LOCAL GOVERNMENT (E-LEARNING) - J BARBER	264.00
EFT10925	09/01/2026	AIR LIQUIDE AUSTRALIA LTD	RENTAL ON OXYGEN CYLINDER DECEMBER 2025	28.16
EFT10926	09/01/2026	BAH HENNEKER & CO	AIRCONDITIONER MAINTENANCE - VARIOUS COUNCIL PROPERTIES	35,436.50
EFT10927	09/01/2026	BROWNS PARTY HIRE	HIRE OF EQUIPMENT FOR 2025 CHRISTMAS FUNCTION AT THE MENZIES TOWN HALL	1,016.40
EFT10928	09/01/2026	WESTFARMERS LTD T/AS BUNNINGS	DEPOT CONSUMABLES GRINDING DISCS WELDING RODS & TAPS	899.56
EFT10929	09/01/2026	EAGLE PETROLEUM (W.A) PTY LTD	15MN - SUBARU FORESTER- UNLEADED FUEL 56.23L	107.90
EFT10930	09/01/2026	HORIZON POWER	ELECTRICITY - SHIRE OF MENZIES VARIOUS PROPERTIES - USAGE FROM 28/10/2025 TO 29/12/2025	16,360.21
EFT10931	09/01/2026	SHIRE OF MENZIES SOCIAL CLUB	PAYROLL DEDUCTIONS PPE 06/01/2026	190.00
EFT10932	09/01/2026	MENZIES ABORIGINAL CORPORATION	DONATION TOWARDS ANNUAL CHRISTMAS TREE PARTY AND PAYROLL DEDUCTIONS PPE 06/01/2026	1,860.00
EFT10933	09/01/2026	OFFICE NATIONAL	ADMIN STATIONERY - STAPLER,FILLING BOX,COPY & LAPTOP SLEEVE	354.55
EFT10934	09/01/2026	REFRESH WATER	ADMIN - WATER REFILL 15L X 10	110.00
EFT10935	09/01/2026	MOORE AUSTRALIA (WA) PTY LTD	RISK MANAGEMENT SUPPORT SERVICES FROM OCTOBER 2025 TO DECEMBER 2025	8,580.00
EFT10936	23/01/2026	CANINE CONTROL	RANGER SERVICES TOWNSITE AND SURROUNDING AREAS PATROL 05/01/2026	2,001.04
EFT10937	23/01/2026	BATTERIES N MORE	14MN TOYOTA HILUX - SUPPLY BATTERY	330.00
EFT10938	23/01/2026	XSTRA GLOBAL IT AND COMMUNICATION SOLUTIONS	CHARGES FOR PABX SYSTEM DECEMBER 2025	270.82
EFT10939	23/01/2026	COOLGARDIE TYRE SERVICE	P0243 -12M GRADE TYRE REPAIR	198.00
EFT10940	23/01/2026	KCLD	CLEANING NEW GROH HOUSES 22 MERCER AND 34 BROWN STREETS	1,650.00
EFT10941	23/01/2026	CORSIGN	ADVISORY SIGN FOR ROAD CLOSURES	1,842.50
EFT10942	23/01/2026	SPECTRUM SURVEYS PTY LTD	SURVEY AND REPEG CRUSOE, SHENTON & ARCHIBALD	1,870.00
EFT10943	23/01/2026	SPARTAN FIRST PTY LTD	PRE- EMPLOYMENT MEDICAL	442.20
EFT10944	23/01/2026	LAMBRON CONTRACTING PTY LTD	ROAD MAINTENANCE GRADING PINJIN ROAD, AND KOOKYNIIE YARRI ROAD	16,676.00
EFT10945	23/01/2026	JB AUTO ELECTRICS	P0255 - 3MN ANTENNA EXTENSION REPLACEMENT	224.00
EFT10946	23/01/2026	RARE EARTHS M&C PTY LTD T/A MENZIES HOTEL	CATERING FOR MORNING TEA AT COMMUNITY BUILDING	150.00
EFT10947	23/01/2026	ROBERT JOHN STEWART	REIMBURSEMENT FOR ACEO RETURN FLIGHT TO PERTH FOR SHIRE LEGAL MATTERS	951.14
EFT10948	23/01/2026	TEAM GLOBAL EXPRESS PTY LTD	WORKS POSTAGE AND FREIGHT FROM CORSIGN	448.27
EFT10949	23/01/2026	SEAN MCGAY	FLIGHT TO PERTH TO ATTEND TRAINING GRANT WORKSHOP	235.01
EFT10950	23/01/2026	SHIRE OF MOUNT MAGNET	EHO BUILDING SURVEYOR DECEMBER 2025	2,425.50
EFT10951	23/01/2026	KALGOORLIE REFRIGERATION AND AIRCONDITIONING	DIAGNOSE & REPAIR ICE MACHINE	754.05
EFT10952	23/01/2026	MCLEODS BARRISTERS & SOLICITORS	LEGAL ASSISTANCE FOR PREPARATION OF LEASE AGREEMENT FOR GOONGARRIE STATION MASTER'S HOUSE	1,461.90
EFT10953	23/01/2026	CITY OF BUSSELTON	SOUTH WEST LIBRARY CONSORTIA SHARED SYSTEMS ADMINISTRATION OFFICER	362.05
EFT10954	23/01/2026	CYBERSECURE UNIT TRUST T/A CYBERSECURE	FY25/26 CLOUD STORAGE, BACKUP SUBSCRIPTION FOR JANUARY 2026	568.70
EFT10955	23/01/2026	PFD FOOD SERVICES PTY LTD	FOOD ORDER AUSTRALIA DAY & CLEANING PRODUCTS	443.25
EFT10956	23/01/2026	THE TRUSTEE FOR THE HILL TRUST TA JUWEST	INSTALLATION OF INSIDE AUSTRALIA - KILOMETRE MARKERS AT LAKE BALLARD ROAD	37,029.74
EFT10957	23/01/2026	THE LOCAL GOVERNMENT, RACING AND CEMETERIES EMPLOYEES UNION (WA)	PAYROLL DEDUCTIONS PPE 20/01/2026	168.00
EFT10958	23/01/2026	HARVEY NORMAN KALGOORLIE AV/IT	P0255 - 3MN NEW DASH CAMERA	344.00

**Shire of Menzies**  
**Payments for the Month of January 2026**

EFT10959	23/01/2026	IVAN MATTHEW YULO-UY BAGOIN	REIMBURSEMNT FOR RETURN FLIGHT TO PERTH FOR TRAINING GRANT WORKSHOP	381.98
EFT10960	23/01/2026	NOMAD PLUMBING PTY LTD	REPAIR OVERFLOWING SEWER SYSTEM 14B WALSH ST	1,798.50
EFT10961	23/01/2026	PADE PTY LTD T/A CROSSLEY CONTRACTING	CLEAN OUT TOWN DAM, SUPPLY AND PLACE BENTONITE	78,249.60
EFT10962	23/01/2026	BAH HENNEKER & CO	REPAIRS, INSTALLATION AND SERVICING OF VARIOUS AC SYSTEMS SHIRE BUILDINGS	18,667.00
EFT10963	23/01/2026	WESTFARMERS LTD T/AS BUNNINGS	P0255 - 3MN TOYOTA HILUX HEAVY DUTY TOOL BOX.	1,086.60
EFT10964	23/01/2026	CANNING POOL & PUMP CENTRE PTY	WATER PARK - SUPPLY CHLORINE	270.00
EFT10965	23/01/2026	CENTRAL REGIONAL TAFE	TAFE TRAINING FOR WORKS CREW	2,060.64
EFT10966	23/01/2026	EAGLE PETROLEUM (W.A) PTY LTD	DEPOT - BULK DIESEL FUEL DELIVERY 7/01/2026	16,020.07
EFT10967	23/01/2026	LOCAL GOVERNMENT PROFESSIONALS AUSTRALIA WA (LGPRO)	GRANT WRITING AND BUSINESS CASE DEVELOPEMENT WORKSHOP - IVAN BAGOIN AND SEAN MCGAY	2,035.00
EFT10968	23/01/2026	SHIRE OF MENZIES SOCIAL CLUB	PAYROLL DEDUCTIONS PPE 20/01/2026	190.00
EFT10969	23/01/2026	MENZIES ABORIGINAL CORPORATION	PAYROLL DEDUCTIONS PPE 20/01/2026	360.00
EFT10970	23/01/2026	NETLOGIC INFORMATION TECHNOLOGY	2 X LAPTOP HP PRO MINI AND ACCESSORIES FOR ADMIN SMART BOARDS	3,933.00
EFT10971	23/01/2026	OFFICE NATIONAL	DEPOT OFFICE - SUSPENSION FILES AND DIARY	272.86
EFT10972	23/01/2026	SHIRE OF MENZIES	NON RETURNABLE NOMINATION FEE	100.00
EFT10973	23/01/2026	WATER CORPORATION	52 SHENTON STREET - WATER USAGE JANUARY 2026	47.99
EFT10974	23/01/2026	WESTRAC PTY LTD	SKID STEER LOADER - PARTS FOR REPAIR	400.48
<b>Total EFT Payment</b>				<b>\$269,123.11</b>

**Shire of Menzies**  
**Payments for the Month of January 2026**

Direct Debit	Date	Name	Description	Amount
DD7325.1	06/01/2026	THE TRUSTEE FOR AUSTRALIAN RETIREMENT TRUST	SUPERANNUATION CONTRIBUTIONS PPE 06/01/2026	759.45
DD7325.2	06/01/2026	AWARE SUPER PTY LTD	SUPERANNUATION CONTRIBUTIONS PPE 06/01/2026	9186.94
DD7325.3	06/01/2026	AUSTRALIAN SUPER	SUPERANNUATION CONTRIBUTIONS PPE 06/01/2026	1546.83
DD7325.4	06/01/2026	CBUS	SUPERANNUATION CONTRIBUTIONS PPE 06/01/2026	722.44
DD7325.5	06/01/2026	CARE SUPER	SUPERANNUATION CONTRIBUTIONS PPE 06/01/2026	1054.20
DD7325.6	06/01/2026	REST SUPER	SUPERANNUATION CONTRIBUTIONS PPE 06/01/2026	570.58
DD7325.7	06/01/2026	AMP SIGNATURES SUPER	SUPERANNUATION CONTRIBUTIONS PPE 06/01/2026	537.24
DD7325.8	06/01/2026	TEAM SUPER PTY LTD	SUPERANNUATION CONTRIBUTIONS PPE 06/01/2026	511.37
DD7329.1	02/01/2026	IINET LIMITED	CRC PUBLIC INTERENET JANUARY 2026	52.99
DD7331.1	07/01/2026	POWER ICT PTY LTD	MESSAGES ON HOLD - JANUARY 2026	75.90
DD7337.1	13/01/2026	SYNERGY	GOONGARRIE STATION MASTERS HOUSE ELECTRICTY SUPPLY 21/10/2025 TO 17/12/2025	154.33
DD7339.1	12/01/2026	TELSTRA	SHIRE OF MENZIES OFFICE, CRC, INTERNET AND MOBILE PHONE FROM 20/12/2025 TO 19/01/2026	3668.27
DD7343.1	13/01/2026	TELSTRA	ADMIN AND WORKS MOBILE PHONE USAGE FROM 22/12/2025 TO 22/01/2026	401.99
DD7343.2	13/01/2026	3E ADVANTAGE	ADMIN AND CRC PRINTER USAGE FY 25/26 FROM 01/12/2025 TO 30/12/2025	2570.91
DD7359.1	16/01/2026	HORIZON POWER	ELECTRICAL USAGE 28/10/25 -29/12/25 FOR 39 MERCER STREET,25 ONSLOW AND 29B SHENTON STREET	728.86
DD7367.1	20/01/2026	THE TRUSTEE FOR AUSTRALIAN RETIREMENT TRUST	SUPERANNUATION CONTRIBUTIONS PPE 20/01/2026	747.94
DD7367.2	20/01/2026	AWARE SUPER PTY LTD	SUPERANNUATION CONTRIBUTIONS PPE 20/01/2026	9668.52
DD7367.3	20/01/2026	AUSTRALIAN SUPER	SUPERANNUATION CONTRIBUTIONS PPE 20/01/2026	1641.17
DD7367.4	20/01/2026	CBUS	SUPERANNUATION CONTRIBUTIONS PPE 20/01/2026	712.28
DD7367.5	20/01/2026	CARE SUPER	SUPERANNUATION CONTRIBUTIONS PPE 20/01/2026	1029.24
DD7367.6	20/01/2026	REST SUPER	SUPERANNUATION CONTRIBUTIONS PPE 20/01/2026	667.69
DD7367.7	20/01/2026	AMP SIGNATURES SUPER	SUPERANNUATION CONTRIBUTIONS PPE 20/01/2026	808.05
DD7367.8	20/01/2026	TEAM SUPER PTY LTD	SUPERANNUATION CONTRIBUTIONS PPE 20/01/2026	596.92
DD7368.1	20/01/2026	HORIZON POWER	STREET LIGHTING ELECTRICAL USAGE 01/12/2025 - 31/12/25	1250.13
DD7368.2	20/01/2026	PIVOTEL SATELLITE PTY LTD	TRAK SPOT TRACKING CHARGE JANUARY 2026	31.00
DD7371.1	21/01/2026	PAUL WARNER	SITTING FEE FOR CR. PAUL WARNER DECEMBER 2025	3732.67
DD7371.2	21/01/2026	SUDHIR	SITTING FEE FOR CR. SUDHIR DECEMBER 2025	1431.17
DD7371.3	21/01/2026	IAN BAIRD	SITTING FEE CR. IAN BAIRD DECEMBER 2025	970.00
DD7371.4	21/01/2026	JILLIAN DWYER	SITTING FEE CR JILL DWYER DECEMBER 2025	970.00
DD7371.5	21/01/2026	ANDREW TUCKER	SITTING FEE FOR CR. ANDREW TUCKER DECEMBER 2025	970.00
DD7371.6	21/01/2026	KRISTIE TUCKER	SITTING FEE FOR CR. KRISTIE TUCKER DECEMBER 2025	970.00
DD7371.7	21/01/2026	SUSANNE MICHELLE WESSELY	SITTING FEE FOR CR. SUSANNE WESSELY DECEMBER 2025	970.00
DD7376.1	27/01/2026	THE WEST AUSTRALIAN	SUBSCRIPTION TO NEWSPAPER ONLINE FOR JANUARY 2026	32.00
DD7378.1	29/01/2026	NAB	NAB CONNECT FEE FOR JANUARY 2026	31.99
DD7380.1	30/01/2026	NAB	ACCOUNT FEE A.K.F, BPAY AND MERCH FEE FOR JANUARY 2026	203.90
2026.07.09	2/01/2026	WA TREASURY CORPORATION	PRINCIPAL AND INTEREST PAYMENT LOAN -241	22,012.97
2026.07.03	23/01/2026	WA TREASURY CORPORATION	GUARANTEE FEE	2,054.34

**Shire of Menzies  
Payments for the Month of January 2026**

<b>Direct Debit</b>	<b>Date</b>	<b>Name</b>	<b>Description</b>	<b>Amount</b>
26/01/1945	14/01/2026	SERVICE AUSTRALIA	FACILITY HIRE REFUND	100.00
<b>Total Direct Debit Payment</b>				<b>\$74,144.28</b>

**Shire of Menzies**  
**Payments for the Month of January 2026**

<b>Date</b>	<b>Name</b>	<b>Description</b>	<b>Amount</b>
4/12/2025	VIRGIN AUSTRALIA	CEO CARD NO: **** * 9136 FLIGHT TO PERTH FOR ACEO AS PART OF END OF CONTRACT ARRANGEMENT	365.84
08/12/2025	BUNNINGS	GARDENING AND HOUSEHOLD ITEMS FOR CEO'S HOUSE (34 WILSON)	120.70
15/12/2025	LS LANPA PTY LTD ATF L BIBRA LAKE	REFRESHMENTS FOR MEETING WITH ACEO	60.24
22/12/2025	AGENT SALES AND SERVICES BASSENDEAN	PARTS FOR WATER PARK	163.27
29/12/2025	TOYOTA MIDLAND PTY LTD	70,000 KM SERVICE 1MN	611.84
30/12/2025	JB HI FI GREENFIELDS	TABLET COMPUTER FOR ACEO	1,049.00
30/12/2025	NAB	MONTHLY CARD FEE AND CHARGES	9.00
		<b>TOTAL CEO CREDIT CARD</b>	<b>\$ 2,379.89</b>
		CFO CARD NO: **** * 0541	
01/12/2025	WOOLWORTHS KALGOORLIE	COFFEE PODS & TEA CIVIC FUNCTIONS	38.00
01/12/2025	BUNNINGS	LIGHT GLOBES 36 MERCER STREET	30.40
01/12/2025	KITCHEN EMPORIUM	WALL CLOCK COUNCIL LUNCH ROOM AND 36 MERCER STREET	30.00
01/12/2025	NNT	STAFF UNIFORMS KRISTY VAN KUYL AND IRENE	485.35
02/12/2002	PROTECTOR SAFETY GROUP PTKALGOORLIE	MENCHANDISE FOR RETIREMENT STAFF MEMBER - J. WARNER	92.51
08/12/2025	WOOLWORTHS KALGOORLIE	CRC STOCK FOR RESALE SOFT DRINKS AND YOUTH CENTRE ACTIVITIES AND CHRISTMAS LIGHTS COMPETITION PRIZES	711.55
08/12/2025	COLES	VOLUNTEER DAY RECOGNITION GIFT CARDS	250.00
09/12/2025	LS SHIRE OF MENZIES	REGISTERED MAIL FOR RATEPAYER CORRESPONDENCE	16.40
11/12/2025	STARLINK INTERNET	STARLINK SUBSCRIPTION MANAGER OF WORKS FROM 10/12/2025 - 10/01/2026	195.00
15/12/2025	LIQUORLAND	DRINKS FOR COMMUNITY CHRISTMAS PARTY 2025	742.00
15/12/2025	STARLINK INTERNET	STARLINK SUBSCRIPTION CRC FROM 13/12/2025 - 13/01/2026	139.00
17/12/2025	STARLINK INTERNET	STARLINK SUBSCRIPTION CCTV AND GRADER FROM 15/12/2025 - 15/01/2026	390.00
18/12/2025	ARMADALE MOWERWORLD & SESEVILLE GROVE	WORKSHOP PARTS - LEVER ASSEMBLY CLUTCH	32.85
18/12/2025	VEND POS	LIGHTSPEED MONTHLY SUBSCRIPTION DECEMBER 17 - JANUARY 17	279.00
18/12/2025	NESPRESSO AUSTRALIA	COFFEE MACHINE FOR CEO HOUSE	121.00
22/12/2025	APPLE ICLOUD	MONTHLY SUBSCRIPTION ICLOUD STORAGE DECEMBER	1.49
23/12/2025	ADOBE	ADOBE SUBSCRIPTION FROM 21/12/2025 TO 20/01/2026	645.90
30/12/2025	NAB	MONTHLY CARD FEE AND CHARGES	9.00
		<b>TOTAL CFO CREDIT CARD</b>	<b>\$ 4,209.45</b>
07/01/2026		PAYROLL PAYMENT PPE 06/01/2026	62,550.57
21/01/2026		PAYROLL PAYMENT PPE 20/01/2026	62,118.88
		<b>TOTAL PAYROL</b>	<b>\$ 124,669.45</b>
29/01/2026		FUEL CARD - CEO - FOR THE MONTH OF JANUARY 2026	737.83
30/01/2026		FUEL CARD - CFO - FOR THE MONTH OF JANUARY 2026	553.79
31/01/2026		FUEL CARD - WM - FOR THE MONTH OF JANUARY 2026	11.55
01/02/2026		FUEL CARD - CDM - FOR THE MONTH OF JANUARY 2026	125.29
		<b>TOTAL FUEL CARD</b>	<b>\$ 1,428.46</b>

<b>13.1.5</b>	<b>Offer to Purchase: Lot 652 and Lot 653 (61) Cumberland Street, Kookynie</b>
<b>LOCATION</b>	<b>Lot 652 and Lot 653 (61) Cumberland Street, Kookynie</b>
<b>APPLICANT</b>	<b>Internal</b>
<b>DOCUMENT REF</b>	<b>NAM1610</b>
<b>DATE OF REPORT</b>	<b>29 January 2026</b>
<b>AUTHOR</b>	<b>Finance Team Leader, Tien Tran</b>
<b>RESPONSIBLE OFFICER</b>	<b>Acting Chief Executive Officer, Rob Stewart</b>
<b>OFFICER DISCLOSURE OF INTEREST</b>	<b>Nil</b>
<b>ATTACHMENT</b>	<b>1. 61 Cumberland Street_ [13.1.5.1 - 2 pages]</b>

### **SUMMARY:**

To consider an offer to purchase Lot 652 and Lot 653 (61) Cumberland Street, Kookynie, by private treaty.

### **BACKGROUND:**

In January 2026, the Council received an offer to purchase Lot 652 and Lot 653 (61) Cumberland Street for \$6,000.00

In December 2024, the Council resolved (Resolution No. 209/24) to transition the sale of selected Shire-owned land from public auction to private treaty, recognising that the relatively low value of these properties made auction a less viable option due to associated auctioneer and settlement costs.

### **COMMENT:**

It is unlikely that the subject lots will be required for Shire operational purposes.

The combined value of the two lots were \$6,000.00 as at 30 June 2023 and there is no indication that the properties' market value has materially changed since that time.

Given the modest value of Lot 652 and 653 (61) Cumberland Street, a sale by private treaty is considered appropriate. This method provides a more efficient and cost-effective approach to dispose of land of this nature.

### **CONSULTATION:**

No external consultation occurred during the preparation of this report.

**STATUTORY AUTHORITY:**

Section 3.58(3) of the Local Government Act 1995 allows local governments to dispose of property by private treaty, rather than by public auction or tender as described in subsection (2), provided that they give local public notice of the proposed disposition for at least 14 days.

The notice must:

- include details of the property concerned
- state the name of the buyer and the consideration
- disclose the market value of the disposition and
- invite submissions to be made to the local government by the deadline.

The Council must then consider any submissions received with subsection 3.58(3)(b) requiring that the decision and the reasons for it are recorded in the minutes of the meeting.

Where the valuation is older than six months, the local government must, under Section 3.58(4)(c)(ii), declare by resolution that the valuation still represents a true indication of the property's market value at the time of the proposed disposition.

**POLICY IMPLICATIONS:**

There are no policy implications.

**FINANCIAL IMPLICATIONS:**

The proposed sale will generate a one-off income of \$6,000.00 and eliminate ongoing costs associated with holding and maintaining the land. In addition, the sale will make the property rateable, generating future revenue for the Shire.

**RISK ASSESSMENT:**

Risk Statement	Level of Risk	Risk Mitigation Strategy
Risk of legal challenges in case of non-compliance with statutory requirements.	Medium	Ensure full compliance with Section 3.58 of the Local Government Act 1995.

## **STRATEGIC IMPLICATIONS:**

The Shire's Council Plan 2025-2035 outlines the following Outcome and Strategy:

Outcome:

1. An engaged and inclusive community

Strategy:

- 1.2 Welcoming to all residents, strengthen community cohesiveness and participation

Accordingly, the officer's recommendation aligns with the Shire of Menzies Council Plan.

## **VOTING REQUIREMENTS:**

Simple Majority

## **OFFICER RECOMMENDATION:**

That:

1. Prior to further consideration of the offer to purchase Lot 652 and Lot 653 (61) Cumberland Street, Kookynie, the proposed disposition be advertised in accordance with Section 3.58(3) of the Local Government Act 1995 and
2. The matter be referred back to the Council at its meeting scheduled for 19 March 2026.

**COUNCIL DECISION:**

<b>Council Resolution Number</b>	
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<b>Moved</b>		<b>Seconded</b>	
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<b>Carried</b>	
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293/193

Attachment 13.1.5.1

61 Cumberland Street, KOOKYNIE 6431

Title Details

Plan Details

General Details

Associated Documents

Ownership History

Certificate of Title	293/193
Title Type	Certificate of title under the Transfer of Land Act
Parcel Identifier	<a href="#">Lot 652 On Deposited Plan 301618</a>
Address Details	61 Cumberland Street, KOOKYNIE 6431
Dealing Status	Complete
Purchasers Caveat	N/A
Other Interests	N/A
Document Type	Transfer Sale for Rates
Document Number	<a href="#">L608313</a>
Date of Execution	29/03/2011
Consideration	N/A
Proprietor(s)	<a href="#">SHIRE OF MENZIES</a>



[Click to Launch Map Viewer Plus](#)

293/194

Attachment 13.1.5.1

61 Cumberland Street, KOOKYNIE 6431

Title Details

Plan Details

General Details

Associated Documents

Ownership History

Certificate of Title	293/194
Title Type	Certificate of title under the Transfer of Land Act
Parcel Identifier	<b>Lot 653 On Deposited Plan 301618</b>
Address Details	61 Cumberland Street, KOOKYNIE 6431
Dealing Status	Complete
Purchasers Caveat	N/A
Other Interests	N/A
Document Type	Transfer Sale for Rates
Document Number	<b>L608312</b>
Date of Execution	29/03/2011
Consideration	N/A
Proprietor(s)	<b>SHIRE OF MENZIES</b>



[Click to Launch Map Viewer Plus](#)

<b>13.1.6</b>	<b>Offer to Purchase: Lot 17 (63) Cumberland Street, Kookynie</b>
<b>LOCATION</b>	<b>Lot 17 (63) Cumberland Street, Kookynie</b>
<b>APPLICANT</b>	<b>Internal</b>
<b>DOCUMENT REF</b>	<b>NAM1611</b>
<b>DATE OF REPORT</b>	<b>29 January 2026</b>
<b>AUTHOR</b>	<b>Finance Team Leader, Tien Tran</b>
<b>RESPONSIBLE OFFICER</b>	<b>Acting Chief Executive Officer, Rob Stewart</b>
<b>OFFICER DISCLOSURE OF INTEREST</b>	<b>Nil</b>
<b>ATTACHMENT</b>	1. 63 Cumberland Street_ [13.1.6.1 - 1 page]

### **SUMMARY:**

To consider an offer to purchase Lot 17 (63) Cumberland Street, Kookynie, by private treaty.

### **BACKGROUND:**

In January 2026, the Council received an offer to purchase Lot 17 (63) Cumberland Street for \$4,000.00. The offer is a sole submission, and the buyers have advised that they will be responsible for all associated settlement costs should the offer be approved.

In December 2024, the Council resolved (Resolution No. 209/24) to transition the sale of selected Shire-owned land from public auction to private treaty, recognising that the relatively low value of these properties made auction a less viable option due to associated auctioneer and settlement costs.

### **COMMENT:**

It is unlikely that the subject lot will be required for Shire operational purposes.

The lot was valued at \$4,000.00 as at 30 June 2023 and there is no indication that the property's market value has materially changed since that time.

Given the modest value of Lot 17 (63) Cumberland Street, a sale by private treaty is considered appropriate. This method provides a more efficient and cost-effective approach to dispose of land of this nature.

### **CONSULTATION:**

No external consultation occurred during the preparation of this report.

**STATUTORY AUTHORITY:**

Section 3.58(3) of the Local Government Act 1995 allows local governments to dispose of property by private treaty, rather than by public auction or tender as described in subsection (2), provided that they give local public notice of the proposed disposition for at least 14 days.

The notice must:

- include details of the property concerned
- state the name of the buyer and the consideration
- disclose the market value of the disposition and
- invite submissions to be made to the local government by the deadline.

The Council must then consider any submissions received with subsection 3.58(3)(b) requiring that the decision and the reasons for it are recorded in the minutes of the meeting.

Where the valuation is older than six months, the local government must, under Section 3.58(4)(c)(ii), declare by resolution that the valuation still represents a true indication of the property's market value at the time of the proposed disposition.

**POLICY IMPLICATIONS:**

There are no policy implications.

**FINANCIAL IMPLICATIONS:**

The proposed sale will generate a one-off income of \$4,000.00 and eliminate ongoing costs associated with holding and maintaining the land. In addition, the sale will make the property rateable, generating future revenue for the Shire.

**RISK ASSESSMENT:**

Risk Statement	Level of Risk	Risk Mitigation Strategy
Risk of legal challenges in case of non-compliance with statutory requirements.	Medium	Ensure full compliance with Section 3.58 of the Local Government Act 1995.

**STRATEGIC IMPLICATIONS:**

The Shire’s Council Plan 2025-2035 outlines the following Outcome and Strategy:

Outcome:

- 1. An engaged and inclusive community

Strategy:

- 1.2 Welcoming to all residents, strengthen community cohesiveness and participation

Accordingly, the officer’s recommendation aligns with the Shire of Menzies Council Plan.

**VOTING REQUIREMENTS:**

Simple Majority

**OFFICER RECOMMENDATION:**

That:

- 1. Prior to further consideration of the offer to purchase Lot 17 (63) Cumberland Street, Kookynie, the proposed disposition be advertised in accordance with Section 3.58(3) of the Local Government Act 1995 and
- 2. The matter be referred back to the Council at its meeting scheduled for 19 March 2026.

**COUNCIL DECISION:**

<b>Council Resolution Number</b>	
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<b>Moved</b>		<b>Seconded</b>	
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<b>Carried</b>	
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216/169

Attachment 13.1.6.1

63 Cumberland Street, KOOKYNIE 6431

Title Details

Plan Details

General Details

Associated Documents

Ownership History

Certificate of Title	216/169
Title Type	Certificate of title under the Transfer of Land Act
Parcel Identifier	<a href="#">Lot 17 On Deposited Plan 222717</a> KOOKYNIE Town Lot / Lot 17
Address Details	63 Cumberland Street, KOOKYNIE 6431
Dealing Status	Complete
Purchasers Caveat	N/A
Other Interests	N/A
Document Type	Transfer Sale for Rates
Document Number	<a href="#">L608310</a>
Date of Execution	29/03/2011
Consideration	N/A
Proprietor(s)	<a href="#">SHIRE OF MENZIES</a>



[Click to Launch Map Viewer Plus](#)

<b>13.1.7</b>	<b>Offer to Purchase: Lot 570 (83) Suiter Street, Menzies</b>
<b>LOCATION</b>	<b>Lot 570 (83) Suiter Street, Menzies</b>
<b>APPLICANT</b>	<b>Internal</b>
<b>DOCUMENT REF</b>	<b>NAM1612</b>
<b>DATE OF REPORT</b>	<b>29 January 2026</b>
<b>AUTHOR</b>	<b>Finance Team Leader, Tien Tran</b>
<b>RESPONSIBLE OFFICER</b>	<b>Acting Chief Executive Officer, Rob Stewart</b>
<b>OFFICER DISCLOSURE OF INTEREST</b>	<b>Nil</b>
<b>ATTACHMENT</b>	1. 83 Suiter Street_ [13.1.7.1 - 1 page]

**SUMMARY:**

To consider an offer to purchase Lot 570 (83) Suiter Street, Menzies, by private treaty.

**BACKGROUND:**

In January 2026, the Council received an offer to purchase Lot 570 (83) Suiter Street for \$7,000.00.

In December 2024, the Council resolved (Resolution No. 209/24) to transition the sale of selected Shire-owned land from public auction to private treaty, recognising that the relatively low value of these properties made auction a less viable option due to associated auctioneer and settlement costs.

**COMMENT:**

It is unlikely that the subject lot will be required for Shire operational purposes.

The lot was valued at \$5,000.00 as at 30 June 2023 and there is no indication that the property's market value has materially changed since that time.

Given the modest value of Lot 570 (83) Suiter Street, a sale by private treaty is considered appropriate. This method provides a more efficient and cost-effective approach to dispose of land of this nature.

**CONSULTATION:**

No external consultation occurred during the preparation of this report.

**STATUTORY AUTHORITY:**

Section 3.58(3) of the Local Government Act 1995 allows local governments to dispose of property by private treaty, rather than by public auction or tender as described in subsection (2), provided that they give local public notice of the proposed disposition for at least 14 days.

The notice must:

- include details of the property concerned
- state the name of the buyer and the consideration
- disclose the market value of the disposition and
- invite submissions to be made to the local government by the deadline.

The Council must then consider any submissions received with subsection 3.58(3)(b) requiring that the decision and the reasons for it are recorded in the minutes of the meeting.

Where the valuation is older than six months, the local government must, under Section 3.58(4)(c)(ii), declare by resolution that the valuation still represents a true indication of the property’s market value at the time of the proposed disposition.

**POLICY IMPLICATIONS:**

There are no policy implications.

**FINANCIAL IMPLICATIONS:**

The proposed sale will generate a one-off income of \$7,000.00 and eliminate ongoing costs associated with holding and maintaining the land. In addition, the sale will make the property rateable, generating future revenue for the Shire.

**RISK ASSESSMENT:**

Risk Statement	Level of Risk	Risk Mitigation Strategy
Risk of legal challenges in case of non-compliance with statutory requirements.	Medium	Ensure full compliance with Section 3.58 of the Local Government Act 1995.

**STRATEGIC IMPLICATIONS:**

The Shire’s Council Plan 2025-2035 outlines the following Outcome and Strategy:

Outcome:

1. An engaged and inclusive community

Strategy:

- 1.2 Welcoming to all residents, strengthen community cohesiveness and participation

Accordingly, the officer's recommendation aligns with the Shire of Menzies Council Plan.

**VOTING REQUIREMENTS:**

Simple Majority

**OFFICER RECOMMENDATION:**

That:

1. Prior to further consideration of the offer to purchase Lot 570 (83) Suiter Street, Menzies, the proposed disposition be advertised in accordance with Section 3.58(3) of the Local Government Act 1995 and
2. The matter be referred back to the Council at its meeting scheduled for 19 March 2026.

**COUNCIL DECISION:**

<b>Council Resolution Number</b>	
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<b>Moved</b>		<b>Seconded</b>	
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<b>Carried</b>	
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2084/259

Attachment 13.1.7.1

83 Suiter Street, MENZIES 6436

Title Details

Plan Details

General Details

Associated Documents

Ownership History

Certificate of Title	2084/259
Title Type	Certificate of title under the Transfer of Land Act
Parcel Identifier	<a href="#">Lot 570 On Deposited Plan 222798</a> MENZIES Town Lot / Lot 570
Address Details	83 Suiter Street, MENZIES 6436
Dealing Status	Complete
Purchasers Caveat	N/A
Other Interests	N/A
Document Type	Transfer
Document Number	<a href="#">M635861</a>
Date of Execution	24/03/2014
Consideration	N/A
Proprietor(s)	<a href="#">SHIRE OF MENZIES</a>



[Click to Launch Map Viewer Plus](#)

<b>13.1.8</b>	<b>Offer to Purchase: Lot 303 and Lot 304 (52) Britannia Street, Kookynie</b>
<b>LOCATION</b>	<b>Lot 303 and Lot 304 (52) Britannia Street, Kookynie</b>
<b>APPLICANT</b>	<b>Internal</b>
<b>DOCUMENT REF</b>	<b>NAM1613</b>
<b>DATE OF REPORT</b>	<b>05 February 2026</b>
<b>AUTHOR</b>	<b>Finance Team Leader, Tien Tran</b>
<b>RESPONSIBLE OFFICER</b>	<b>Acting Chief Executive Officer, Rob Stewart</b>
<b>OFFICER DISCLOSURE OF INTEREST</b>	<b>Nil</b>
<b>ATTACHMENT</b>	1. Lot 303 and 304 Britannia Street_ [13.1.8.1 - 2 pages]

### **SUMMARY:**

To consider an offer to purchase Lot 303 and Lot 304 (52) Britannia Street, Kookynie, by private treaty.

### **BACKGROUND:**

In February 2026, the Council received an offer to purchase Lot 303 and Lot 304 (52) Britannia Street for \$6,000.00. The buyer has advised that they will be responsible for the fees incurred as part of the settlement process.

In December 2024, the Council resolved (Resolution No. 209/24) to transition the sale of selected Shire-owned land from public auction to private treaty, recognising that the relatively low value of these properties made auction a less viable option due to associated auctioneer and settlement costs.

### **COMMENT:**

It is unlikely that the subject lot will be required for Shire operational purposes.

The lot was valued at \$4,000.00 as at 30 June 2023 and there is no indication that the property's market value has materially changed since that time.

Given the modest value of Lot 303 and Lot 304 (52) Britannia Street, a sale by private treaty is considered appropriate. This method provides a more efficient and cost-effective approach to dispose of land of this nature.

### **CONSULTATION:**

No external consultation occurred during the preparation of this report.

**STATUTORY AUTHORITY:**

Section 3.58(3) of the Local Government Act 1995 allows local governments to dispose of property by private treaty, rather than by public auction or tender as described in subsection (2), provided that they give local public notice of the proposed disposition for at least 14 days.

The notice must:

- include details of the property concerned
- state the name of the buyer and the consideration
- disclose the market value of the disposition and
- invite submissions to be made to the local government by the deadline.

The Council must then consider any submissions received with subsection 3.58(3)(b) requiring that the decision and the reasons for it are recorded in the minutes of the meeting.

Where the valuation is older than six months, the local government must, under Section 3.58(4)(c)(ii), declare by resolution that the valuation still represents a true indication of the property's market value at the time of the proposed disposition.

**POLICY IMPLICATIONS:**

There are no policy implications.

**FINANCIAL IMPLICATIONS:**

The proposed sale will generate a one-off income of \$6,000.00 and eliminate ongoing costs associated with holding and maintaining the land. In addition, the sale will make the property rateable, generating future revenue for the Shire.

**RISK ASSESSMENT:**

Risk Statement	Level of Risk	Risk Mitigation Strategy
Risk of legal challenges in case of non-compliance with statutory requirements.	Medium	Ensure full compliance with Section 3.58 of the Local Government Act 1995.

**STRATEGIC IMPLICATIONS:**

The Shire’s Council Plan 2025-2035 outlines the following Outcome and Strategy:

Outcome:

1. An engaged and inclusive community

Strategy:

- 1.2 Welcoming to all residents, strengthen community cohesiveness and participation

Accordingly, the officer's recommendation aligns with the Shire of Menzies Council Plan.

**VOTING REQUIREMENTS:**

Simple Majority

**OFFICER RECOMMENDATION:**

That:

1. Prior to further consideration of the offer to purchase Lot 303 and Lot 304 (52) Britannia Street, Kookynie, the proposed disposition be advertised in accordance with Section 3.58(3) of the Local Government Act 1995 and
2. The matter be referred back to the Council at its meeting scheduled for 19 March 2026.

**COUNCIL DECISION:**

<b>Council Resolution Number</b>	
----------------------------------	--

<b>Moved</b>		<b>Seconded</b>	
--------------	--	-----------------	--

<b>Carried</b>	
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2210/386

Attachment 13.1.8.1

Lot 303 Britannia Street, KOOKYNIE 6431

Title Details

Plan Details

General Details

Associated Documents

Ownership History

Certificate of Title	2210/386
Title Type	Certificate of title under the Transfer of Land Act
Parcel Identifier	<a href="#">Lot 303 On Deposited Plan 32730</a>
Address Details	Lot 303 Britannia Street, KOOKYNIE 6431
Dealing Status	Complete
Purchasers Caveat	N/A
Other Interests	N/A
Document Type	Transfer
Document Number	<a href="#">I186765</a>
Date of Execution	17/07/2002
Consideration	N/A
Proprietor(s)	<a href="#">SHIRE OF MENZIES</a>



[Click to Launch Map Viewer Plus](#)

2210/389

Attachment 13.1.8.1

Lot 304 Britannia Street, KOOKYNIE 6431

Title Details	Plan Details	
General Details	Associated Documents	Ownership History

Certificate of Title	2210/389
Title Type	Certificate of title under the Transfer of Land Act
Parcel Identifier	<a href="#">Lot 304 On Deposited Plan 32730</a>
Address Details	Lot 304 Britannia Street, KOOKYNIE 6431
Dealing Status	Complete
Purchasers Caveat	N/A
Other Interests	N/A
Document Type	Transfer
Document Number	<a href="#">I186765</a>
Date of Execution	17/07/2002
Consideration	N/A
Proprietor(s)	<a href="#">SHIRE OF MENZIES</a>



[Click to Launch Map Viewer Plus](#)

## 13.2 Administration Reports

<b>13.2.1</b>	<b>General Meeting of Electors</b>
<b>LOCATION</b>	<b>Not Applicable</b>
<b>APPLICANT</b>	<b>Internal</b>
<b>DOCUMENT REF</b>	<b>NAM1614</b>
<b>DATE OF REPORT</b>	<b>11 February 2026</b>
<b>AUTHOR</b>	<b>Acting Chief Executive Officer, Rob Stewart</b>
<b>RESPONSIBLE OFFICER</b>	<b>Acting Chief Executive Officer, Rob Stewart</b>
<b>OFFICER DISCLOSURE OF INTEREST</b>	<b>Nil</b>
<b>ATTACHMENT</b>	1. Electors' General Meeting Minutes - 06 February 2026 [ <b>13.2.1.1</b> - 71 pages]

### **SUMMARY:**

To receive the minutes of the General Electors Meeting held on 6 February 2026 and to consider any decisions made at that meeting.

### **BACKGROUND:**

A general meeting of electors is to be held once every financial year. This meeting is to be held within 56 days of the Council accepting the annual report for the previous financial year.

### **COMMENT:**

The minutes of the meeting are attached. Any decision made at a meeting of electors is to be considered at the first ordinary meeting of the council held after the meeting of electors.

The only decision made at the meeting of electors was to receive the 2024/2025 Annual Report but must still be dealt with by the Council.

### **CONSULTATION:**

The General Meeting of Electors was advertised widely.

### **STATUTORY AUTHORITY:**

Sections 5.26 to 5.33 of the Local Government Act 1995 apply to meetings of electors.

**POLICY IMPLICATIONS:**

There is no applicable Council Policy relating to meetings of electors. Such meetings are prescribed by statute.

**FINANCIAL IMPLICATIONS:**

Nil

**RISK ASSESSMENT:**

<b>Risk Statement</b>	<b>Level of Risk</b>	<b>Risk Mitigation Strategy</b>
Failure to meet statutory requirements.	Minor: Potential damage to reputation.	Ensure meeting is held in accordance with statute including timeframes.

**STRATEGIC IMPLICATIONS:**

The Shire of Menzies Council Plan 2025-2035 outlines the following Outcome and Strategy:

8. An efficient and effective organisation.

8.1 Maintain a high level of corporate governance, responsibility and accountability.

Accordingly, the officer's recommendation aligns with the Shire of Menzies Council Plan.

**VOTING REQUIREMENTS:**

Simple Majority

**OFFICER RECOMMENDATION:**

That:

- 1. The minutes of the General Meeting of Electors held in the Town Hall on 6 February 2026 be received and
- 2. The motion: *'That pursuant to Section 5.27 of the Local Government Act 1995 and Regulation 15 of the Local Government (Administration) Regulations 1996, the Shire of Menzies Annual Report 2024/2025 including the audited Annual Financial Report for the Year Ended 30 June 2025 be received.'* be noted and no further action be taken.

**COUNCIL DECISION:**

<b>Council Resolution Number</b>	
----------------------------------	--

<b>Moved</b>		<b>Seconded</b>	
--------------	--	-----------------	--

<b>Carried</b>	
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SHIRE OF MENZIES

# Minutes

OF THE GENERAL MEETING OF ELECTORS  
HELD ON

6 FEBRUARY 2026

Commencing at 5.00 pm

At the Council Chambers  
124 Shenton Street, Menzies

A handwritten signature in blue ink, appearing to read "Rob Stewart".

Rob Stewart  
Acting Chief Executive Officer

Resolution Number AEM-14

## TABLE OF CONTENTS

1 DECLARATION OF OPENING .....	3
2 RECORD OF ATTENDANCE .....	3
3 REPORTS OF OFFICERS .....	4
3.1 CHIEF EXECUTIVE OFFICER REPORTS .....	4
3.1.1 Annual Report 2024/2025 Financial Year.....	4
4 OTHER BUSINESS .....	70
5 CLOSURE OF MEETING .....	71

## **1 DECLARATION OF OPENING**

The Shire President, as Presiding Member declared the meeting open at 5.00pm.

## **2 RECORD OF ATTENDANCE**

Councillors: Cr P Warner, Shire President  
Cr J Dwyer

Staff: Mr R Stewart, Acting Chief Executive Officer  
Ms K Van Kuyl, Chief Financial Officer

Elector: Mr John Warner

### 3 REPORTS OF OFFICERS

#### 3.1 Chief Executive Officer Reports

<b>3.1.1</b>	<b>Annual Report 2024/2025 Financial Year</b>
<b>LOCATION</b>	<b>Not Applicable</b>
<b>APPLICANT</b>	<b>Internal</b>
<b>DOCUMENT REF</b>	<b>NAM1605</b>
<b>DATE OF REPORT</b>	<b>21 January 2026</b>
<b>AUTHOR</b>	<b>Acting Chief Executive Officer, Rob Stewart</b>
<b>RESPONSIBLE OFFICER</b>	<b>Acting Chief Executive Officer, Rob Stewart</b>
<b>DISCLOSURE OF INTEREST</b>	<b>Nil</b>
<b>ATTACHMENT</b>	1. Annual Report 2024-2025 Financial Year [3.1.1.1 - 63 pages]

#### SUMMARY:

To consider the content of the Annual Report for the financial year ended 30 June 2025.

#### BACKGROUND:

The Annual Report 2024/2025 details the activities and performance of the shire over the period supported by the Annual Financial Report and the Independent Auditor's Report.

The Independent Auditor's Report was signed off by the Office of the Auditor General (OAG) on 21 November 2025. The Council adopted the Audited Financial Report and Management Report for the year ending 30 June 2025 on 27 November 2025. On 17 December 2025, the Council accepted the Annual Report for the 2024/2025 Financial Year (FY).

#### COMMENT:

The Shire commenced and completed wide ranging activities to improve its governance and work practices. This has meant the Shire is in a very strong position both operationally and financially.

#### CONSULTATION:

No external consultation occurred during the preparation of this report.

**STATUTORY AUTHORITY:**

The Shire is required to prepare an annual report for each financial year in accordance with Part 5 Division 5 of the *Local Government Act 1995* (the Act). The report is to be accepted no later than 31 December or two months following the receipt of the final audit opinion, by an absolute majority, in accordance with section 5.54 of the Act.

Section 5.27 of the Act requires that an Electors' General Meeting be held to discuss the contents of the Shire's Annual Report. The meeting must be held on a day selected by the local government, and no later than 56 days after the Council accepts the annual report for the previous year.

**POLICY IMPLICATIONS:**

There are no policy implications relevant to this report.

**FINANCIAL IMPLICATIONS:**

There are no financial implications arising from the acceptance of the Annual Report.

**RISK ASSESSMENT:**

<b>Risk Statement</b>	<b>Level of Risk</b>	<b>Risk Mitigation Strategy</b>
Failure to present the Annual Report for the previous financial year and hold the Electors' General Meeting would constitute a breach of statutory requirements.	Low	Present the Annual Report to the electors and schedule the Electors' General Meeting within the required timeframe.

**STRATEGIC IMPLICATIONS:**

The Shire of Menzies Council Plan 2025-2035 outlines the following Outcomes and Strategies:

Outcome:

4.1 A strategically focused Council, leading our community.

Strategy:

4.1.3 Encourage and support community engagement and collaboration.

Outcome:

4.2 An efficient and effective organisation.

Strategy:

4.2.1 Maintain a high level of corporate governance, responsibility and accountability.

Accordingly, the officer's recommendation aligns with the Shire of Menzies Council Plan.

**VOTING REQUIREMENTS:**

Simple Majority

**OFFICER RECOMMENDATION/ ELECTORAL DECISION:**

<b>Elector Resolution Number:</b>	<b>AEM-14</b>
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**Moved:** Cr J Dwyer                      **Seconded:** Mr J Warner

**That pursuant to Section 5.27 of the *Local Government Act 1995* and Regulation 15 of the *Local Government (Administration) Regulations 1996*, the Shire of Menzies Annual Report 2024/2025 including the audited Annual Financial Report for the Year Ended 30 June 2025 be received.**

<b>Carried (without dissent)</b>
----------------------------------



# ANNUAL REPORT

2024/2025





**The Shire of Menzies respectfully acknowledges the local Indigenous peoples, the Traditional Custodians of the land upon which it conducts its business, and pays respect to Elders Past, Present and Emerging.**

# Table of Contents

COMMUNITY STATISTICS	4
ABOUT THE SHIRE	5
SHIRE PRESIDENT'S REPORT	7
COUNCIL MEMBERS	9
COUNCILLOR MEMBERSHIP ON COMMITTEES	10
PAYMENTS TO COUNCIL MEMBERS	10
COUNCILLOR ATTENDANCE AT MEETINGS	11
CAPITAL GRANTS, SUBSIDIES AND CONTRIBUTION	12
THE PLAN FOR THE FUTURE	13
CHIEF EXECUTIVE OFFICER REPORT	14
REVENUE AND EXPENDITURE	16
ACTIVITIES OF THE COUNCIL	17
STATUTORY COMPLIANCE	19
ORGANISATIONAL STRUCTURE	24
2024/2025 AUDITED FINANCIALS	26



# STATISTICS

<p><b>POPULATION</b> 524 (ABS 2021)</p> 	<p><b>SCHOOLS</b> MENZIES COMMUNITY SCHOOL; TJUNTJUNTJARA REMOTE COMMUNITY SCHOOL</p> 
<p><b>NUMBER OF ELECTORS</b> 214</p> 	<p><b>RATES LEVIED</b> \$4.645M</p> 
<p><b>NUMBER OF DWELLINGS</b> 229</p> 	<p><b>TOTAL REVENUE</b> \$8.724M</p> 
<p><b>DISTANCE FROM PERTH</b> 730KM</p> 	<p><b>COUNCIL EMPLOYEES</b> 19</p> 
<p><b>AREA</b> 124,635 KM<sup>2</sup></p> 	
<p><b>SUBURBS &amp; LOCALITIES</b> KOOKYNIIE 6431; MENZIES 6436; TJUNTJUNTJARA</p>	
<p><b>LENGTH OF UNSEALED ROADS</b> 2061KM</p> 	
<p><b>LENGTH OF SEALED ROADS</b> 119KM</p> 	

## OTHER INTERESTING FACTS

<p><b>TOURIST ATTRACTIONS</b></p> <ul style="list-style-type: none"> <li>• Lake Ballard and the Inside Australia installation (free camping)</li> <li>• Kookynie–Living Ghost Town</li> <li>• Niagara Dam (free camping)</li> <li>• Visitor Centre and Museum (Lady Shenton building)</li> <li>• Goongarrie Cottages</li> <li>• Spinifex Art Centre-Tjuntjuntjara</li> <li>• Mt Menzies</li> <li>• Mt Owen Stargazing Pad</li> <li>• Golden Quest Discovery Trail</li> </ul>	<p><b>LOCAL INDUSTRIES</b></p> <ul style="list-style-type: none"> <li>• Gold mining</li> <li>• Nickel mining</li> <li>• Potash salt mining</li> <li>• Emerald mining</li> <li>• Pastoralism</li> <li>• Tourism</li> <li>• Prospecting</li> </ul> <p style="text-align: center;"><b>COMMUNITY PROJECTS IN 2025</b></p> <ul style="list-style-type: none"> <li>• Skatepark design and construction</li> <li>• Community Resource Centre renovation</li> <li>• Astrotourism Town</li> </ul>
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## About the Shire

The Shire of Menzies has common borders with the Shires of Yilgarn, Sandstone, Leonora, Laverton, Coolgardie and the City of Kalgoorlie-Boulder. It stretches some 1,025 kilometres from east to west, and encompasses an area of 124,635 square kilometres.

The three major population centres are Menzies and Kookynie to the west, and Tjuntjuntjara close to the border with South Australia. They are separated by a wide area of the country. Within this area a combination of mining and pastoral activities are undertaken.

The Shire boasts schools at Menzies and Tjuntjuntjara, where students from kindergarten to Year 12 attend. Both Menzies and Tjuntjuntjara are serviced by the Royal Flying Doctor, while Menzies has a part-time nurse located at its historic Nursing Post.

The Menzies Municipality was gazetted in 1895. It was dissolved and included in the North Coolgardie Road District in 1912, which was itself dissolved the same year to form the Menzies, Kookynie and Mount Malcolm Road Districts. In 1918, Kookynie was merged into

Menzies, which on 1 July 1961 became the shire of today.

### Out and About

The heart of the Menzies Shire is its people and their meeting places. Visitors to the town itself can enjoy a walk around town with 'Our Way' and 'Our Place' walk trails.

Also popular is a day trip to Lake Ballard, home to Inside Australia - Antony Gormley Sculptures. Set over 10 square kilometres the 51 sculptures represent the residents of Menzies whose bodies were scanned for casts.

Kookynie and its Grand Hotel has a long and distinguished history. Willie the horse has adopted the Hotel, and in return the town has adopted Willie. Kookynie is close to Niagara Dam which is another of the Shire's very popular tourist destinations.

The residents of the remote community at Tjuntjuntjara share their time between caring for the land and capturing important times and stories on canvas and other artworks.





## Shire President's Report

As we reflect on the events and activities of the 2024/2025 financial year, the Shire of Menzies remains committed to serving the community with dedication and resilience. This report provides an overview of key activities, achievements, and challenges encountered throughout the year. The Shire promotes a mix of mining, agriculture and tourism, noting that "Menzies has a small, but diverse economy that punches well above its weight".

The 2024/2025 budget continues to deliver services and facilities across all programs. The budget maintains focus on roads renewal, buildings, plant and vehicles replacement as well as on renewing other assets at sustainable levels. Major capital works expenditure includes the construction of 12 kms of new bitumen from Snake hill turnoff to Mt Ida Intersection. Completion of the CRC Building was well received, and the work was done to the highest standard. Goongarrie Station Masters house was painted and new kitchen and bathroom fitted, and expressions of interest were sent out to lease the building.

The Local Roads and Community Infrastructure Program (LRCIP) Phase 4 projects—such as the Marmion Village Access Improvement, Menzies Skate Park,

and the sealing of Kensington Street are completed.

The shire received approval from the Minister for Aboriginal Affairs; Water; Climate Resilience; Southwest, and Department of Water and Environmental Regulation for a grant to reline our town dam and install tanks and pumps. This was made possible with the help from GVROC. The dam has now been lined and awaiting on tank installation.

Through GVROC we received 700 trees which were planted on the southern side of the new carpark.

The Shire became the first Shire in the Goldfields to receive Astro Tourism Dark Skies Accreditation and the set up of our telescope viewing pad has attracted a strong turnout from across the region.

Mining in the area has boomed due to gold price and iron ore has also started to get moving due to demand. While gold is the Shire's traditional strength, potential iron ore exploration and development could diversify the economy, making it more resilient to gold price fluctuations. Brightstar Resources Limited is in the process of establishing a mining camp on the edge of town.

7

# Shire President's Report

The 2024/2025 year has been one of both progress and challenge for the Shire of Menzies. Despite the demanding conditions that come with serving a remote and vast region, our Council has remained committed to supporting our community, maintaining essential services, and working towards a sustainable future. We have continued to strengthen our partnerships with local industries, particularly in mining and tourism, while also focusing on infrastructure improvements and community wellbeing. This year has highlighted the importance of collaboration and resilience. From managing the needs of our growing industries to maintaining our roads and facilities, every achievement has been made possible through the combined effort of our staff, Councillors, and residents who take great pride in our Shire. It has been a demanding yet productive year for the Shire of Menzies, and I would like to acknowledge the dedication of everyone involved in supporting our vision for the future. With still much to be done, I am confident that the year ahead will be

both busy and rewarding as we build on our achievements, support local opportunities, and continue to make Menzies a strong and vibrant community for all.

**PAUL WARNER**  
**SHIRE PRESIDENT**



## Our Councillors



**Shire President—Paul Warner**  
Term : 2025-2029



**Deputy President- Sudhir Sudhir**  
Term : 2023-2027



**Councillor— Ian Baird**  
Term : 2023-2027



**Councillor— Kristie Tucker**  
Term : 2023-2027



**Councillor— Jill Dwyer**  
Term : 2025-2029



**Councillor— Sue Wessely**  
Term : 2025-2029



**Councillor— Andrew Tucker**  
Term : 2025-2029

## Council Membership on Committees

INTERNAL COMMITTEES	
Committee	Members
Audit, Risk and Improvement Committee	Cr Sue Wessely, Cr Paul Warner and Cr Jill Dwyer
Tourism and Economic Development Advisory Committee	Cr Paul Warner, Cr Sudhir Sudhir and Cr Kristie Tucker
EXTERNAL COMMITTEES	
Committee	Members
Northern Goldfields Working Group (NGWG)	Cr Paul Warner and Chief Executive Officer
Lake Ballard Association (Inc)	Cr Paul Warner and Community Development Manager
Goldfields Voluntary Regional Organisation of Councils (GVROC)	Cr Paul Warner, Cr Jill Dwyer and Chief Executive Officer
Regional Roads Group (RRG)	Cr Paul Warner, Cr Jill Dwyer and Chief Executive Officer
Local Emergency Management Committee (LEMC)	Cr Paul Warner, Cr Kristie Tucker, Chief Executive Officer and Works Manager

## Payments to Council Members FY 2024/2025

	President and Deputy Allowance	Meeting Attendance Fees	Communication (ICT) Allowance	Travel Reimbursement	Total
Cr Paul Warner (Shire President)	\$21,493.00	\$20,927.00	\$1,100.00	\$3,709.00	\$47,229.00
Cr Sudhir Sudhir (Deputy President)	\$5,373.00	\$10,183.00	\$1,100.00	\$1,420.00	\$18,076.00
Cr Greg Dwyer		\$10,183.00	\$1,100.00	\$2,441.00	\$13,724.00
Cr Jill Dwyer		\$10,183.00	\$1,100.00	\$2,882.00	\$14,165.00
Cr Andrew Tucker		\$10,183.00	\$1,100.00	\$2,324.00	\$13,607.00
Cr Ian Baird		\$10,183.00	\$1,100.00	\$7,970.00	\$19,253.00
Cr Kristie Tucker		\$10,183.00	\$1,100.00	\$2,984.00	\$14,267.00
<b>Total Payable</b>	<b>\$26,866.00</b>	<b>\$82,025.00</b>	<b>\$7,700.00</b>	<b>\$23,730.00</b>	<b>\$140,321.00</b>

10

## Councillor Attendance at Meetings FY 2024/2025

Ordinary Council Meetings				
	In Person	Electronic	Leave of Absence	Apologies
Cr Paul Warner	11	0	0	0
Cr Sudhir Sudhir	6	4		1
Cr Greg Dwyer	9	2		
Cr Jill Dwyer	8	2		1
Cr Andrew Tucker	11			
Cr Ian Baird	5	4	1	1
Cr Kristie Tucker	11			

Audit, Risk and Improvement Committee Meetings				
	In Person	Electronic	Leave of Absence	Apologies
Cr Paul Warner	3			
Cr Sudhir Sudhir	2			1
Cr Andrew Tucker	3			

Tourism and Economic Development Advisory Committee Meetings				
	In Person	Electronic	Leave of Absence	Apologies
Cr Sudhir Sudhir	2			
Cr Andrew Tucker	2			
Cr Kristie Tucker	2			

## Capital Grants, Subsidies and Contribution

Capital Grants, Subsidies and	2023	2024	2025
LRCI Menzies CCTV	\$90,000		
LRCI Kookynie Road Sealing	\$484,890		
LRCI Meeting Structure	\$70,000		
LRCI Sealing of Car Park	\$150,000		
LRCI Tourism Signage	\$200,000		
LRCI Town Greening	\$100,000		
Marmion Village Access Improvement		\$197,445	
Menzies Skate Park		\$350,000	
Sealing of Kensington Street		\$315,778	
RTR Menzies Northwest Road Reseal			\$1,480,789
<b>Total</b>	<b>\$1,094,890</b>	<b>\$863,223</b>	<b>\$1,480,789</b>



12



## The Plan for the Future

The Shire of Menzies Council Plan was adopted on 26 June 2025. This integrated plan combines the Strategic Community Plan and the Corporate Business Plan, providing a strategic direction for the Shire. The development of the Council Plan represents a key outcome of the comprehensive review of the Strategic Community Plan 2021–2031 and the Corporate Business Plan 2024–2028.

The capital projects in the Annual Budget are determined in accordance with the Shire of Menzies Council Plan. Major projects for 2025/2026 include:

Plant and Equipment Upgrade	\$1,035,000
Road and Footpath Maintenance	\$5,852,276
Menzies Town Dam Upgrade	\$130,000
Town Improvement Project	\$80,000
Recreation and Playground Facilities Upgrade	\$1,682,106
Tourism Facilities Upgrade	\$150,000
Heritage Asset Maintenance	\$760,000
New ERP Software	\$150,000
Staff and Other Housing Upgrade	\$379,976
Land Acquisition	\$12,000
	<hr/>
	\$10,231,358



## CEO's Report

The 2024/2025 financial year has presented another set of challenges with regard to organisational leadership of the Shire and while some matters are not yet resolved, we have had a relatively stable period of time with regard to staffing. While staff have been under considerable pressure throughout the year, they have continued to provide great service to the community in a host of ways in what have been challenging times for them. I congratulate them on their resilience and dedication to the Shire.

We have also had some challenges with regard to flood damage and the everchanging rules around providing evidence for flood damage claims. In the end the Shire has had to wear the cost of a significant amount of damage as the proof requirements have been too rigorous for us to comply with. It is hoped that this year passes we will be able to update our video recording of roads to comply for future events.

Key projects for the 2024/2025 financial year include:

### Lady Shenton

The CRC/Post Office/Lady Shenton building is almost complete with only some works regarding the box gutter to be completed. The finish of the building is excellent and has provided a fantastic space for the CRC, Library, museum and post office facilities.

### Skate Park

The designs for the skate park are nearly complete and work is expected to be complete early in the new financial year.

### GROH Housing project

This project is largely completed with only the power connections to be completed by Horizon Power. The building component was completed in April; however, it appears that power will not be connected until closer to the end of the calendar year.

### Water Projects

During this year, we commenced planning and sought funding from the Department of Water for the upgrade of the Bitumen Dam and we were successful in gaining that funding. It is hoped that the renovation of the dam will be completed by December this year.

In addition, planning is in place for further water projects, including several new tanks to help supply water for the oval and our new forest at the southern end of town.

### Southern Carpark

The southern carpark project was completed with the sealing of the carpark surface and the installation of shade structures, seating and other facilities.

**Snake Hill Road Flood Damage**

The repairs to Snake Hill Road due to flood damage were completed, with Red Dust Holdings completing that work on the Council's behalf.

**Town Greening Project**

The planning and preparation for the town greening project are well under way, with a small forest about to appear at the southern end of town. These trees will help to not only soften the look of the town's entry to the South but also provide a cooling effect for the town.

**Malcom Road Seal Works**

We have completed the next section of the Kookynie Malcom Road sealing works during the course of the year and this now sees a sealed road to the rail crossing.

**Other Projects**

Financially, the Shire of Menzies is in a strong position, having accumulated \$13,722.207 in Reserve Funds. However, it is important to note that the current year's surplus is inflated due to uncompleted projects.

**Audit Process**

The Annual Audit this year identified no issues for management attention and was unqualified in any way. This is an exceptional result and the finance staff are to be congratulated on this achievement.

The Council adopted the Audited Financial Report, Management Report, and Audit Findings for the financial year ending June 2025 at the November 2025 Ordinary Meeting. The early conclusion of this process underscores the Council's commitment to financial accountability and transparency.

**Leadership Transition**

The Council parted company with CEO Glenda Teede in October 2024 and the role was shared between Rob Stewart and myself until the end of the financial year. There is still some way to go with regard to that matter and potentially, the Shire will be recruiting in mid 2026 for a new CEO.

**AstroTourism Town**

In October 2024, Menzies officially became an Astrotourism town through Astrotourism WA, enhancing its appeal as a destination for stargazing enthusiasts.

**Those who have left us**

Mr. Stephen John Tonkin, a former Councillor, passed away in October 2024 as did Keith Purchase also a former Councillor who passed in December 2024. Mr Tonkin is fondly remembered for his 40 years of service in local government, including several years as Shire President.

Mr Purchase also spent two terms on Council as well serving the community.

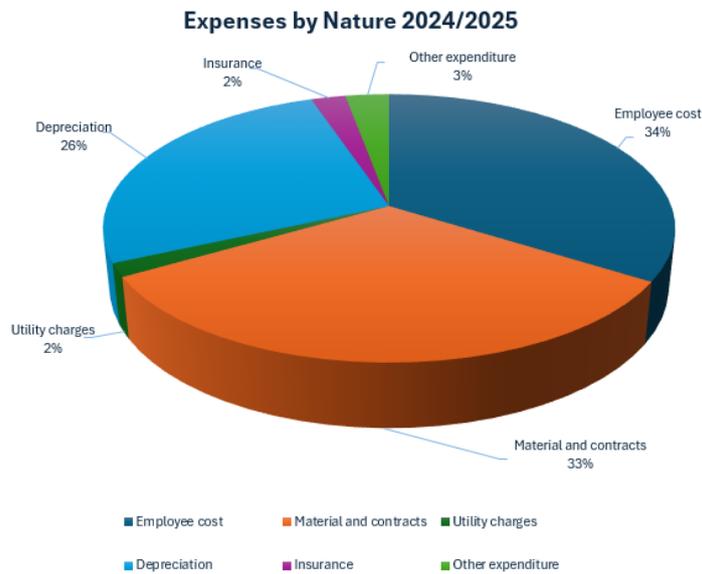
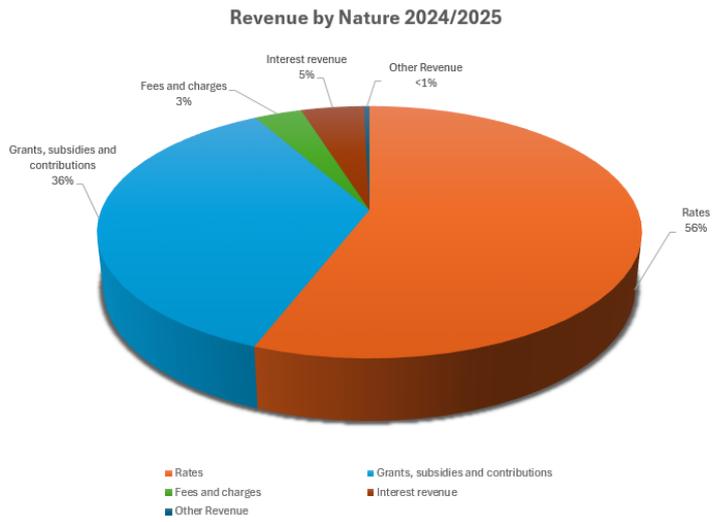
Mr Bruce Henderson, a long term employee passed in December 2024 as well and Christopher Deavin (Gov) also passed away in February. I would like to acknowledge the contribution that they have all made to life as we know it in the Shire of Menzies.

Finally, I would like to express my gratitude to the Shire staff for their dedication and professionalism throughout the year, and I would also like to acknowledge the Councillors and Community Volunteers for their contributions to making the Shire of Menzies a wonderful place to live.

**PETER BENTLEY  
ACTING CHIEF EXECUTIVE OFFICER**

## Revenue and Expenditure

Below is a breakdown of the shire's revenue and expenditure by Nature and Type for the year ending 30th June 2025 and for which there are more details in the attached audited financial statements.



# Activities of the Council

## Personal Involvement

Elected members are involved with many organisations within the community, and are also active in representing Menzies at a regional and state level. Council's nomination to other organisations include:

- Golden Quest Discovery Trail
- Northern Goldfields Working Group
- Goldfields Regional Road Group
- Goldfields Voluntary Regional Organisation of Councils
- Local Emergency Management Committee

## Public Library

The Shire of Menzies Public Library is situated in the CRC. It is open at the same hours as the CRC (9am to 4pm). Books, DVDs and magazines are updated each month.

## Caravan Park

The Menzies Caravan Park is owned and managed by the Shire of Menzies. Online bookings are available, and bookings during regular hours may be made in the adjacent Visitor Centre.

The caravan park has powered caravan sites and tent sites available. A camp kitchen and guest laundry are also available. Two two-bedroom cabins with a double and a single bed are available for bookings.

## Community Resource Centre and Visitor Centre

The Menzies Community Resource Centre (CRC) is located at the Lady Shenton Building; the Visitor Centre is co-located at the same building. Services include: Community Postal Agency; com-

puter room; gift shop; tourist information; conference room; rock museum; historical information and; public library.

The Visitor Centre is open weekdays (except public holidays) from 9am to 4pm

## Emergency Services

Emergency Services are situated at Archibald Street in the Emergency Services Area.

This area comprises the Volunteer Bush Fire Brigade Headquarters, Menzies Nursing Post and Menzies St John Ambulance Sub Centre.

Details of times for the Nursing Post and visiting Doctors and other medical agencies are published in the Menzies Matters newsletter each month and, on the Shire of Menzies Facebook page.



Attachment 3.1.1.1

**Airstrip**

The Menzies Airstrip is located 1km north of the Menzies townsite, off Goldfields Highway. The airstrip for Kookynie is adjacent to the townsite.

**Dog and Cat Registrations**

All cats over six months of age must be sterilised and microchipped. All dogs over two years must be sterilised, unless exempt, and microchipped.

All residential cats and dogs must be registered with the Shire of Menzies. Registrations are due on 1 November each year.

**Community Services**

The Shire of Menzies provides an extensive variety of services for the community under a wide range of legislation.

Services provided include: Building Control; Bush Fire Control & Fire Prevention; Cemeteries (Tourism Value and Maintenance Only); Citizenship Ceremonies; Crossovers; Demolition Permits; Dog Control; Environmental Health; Library Services; Street Bins; Media Releases; Playground Equipment; Public Buildings for Hire; Public Toilets; Recreation/Sporting Facilities; Roads and Footpaths; Rubbish Collection; Street Lighting; Traffic Control Works; Local Emergency

Management Committee (LEMC); Weed Control on Reserves; Planning Controls; Parks and Reserves; Youth Activities and School Holiday Programs.

The Shire provide financial and/or other support to a number of organisations such as Menzies Community School; Royal Flying Doctor Service; Menzies Volunteer Bushfire Brigade; Golden Quest Trail Association; Menzies St John Ambulance Sub Centre; Tjuntjuntjara Community; and Menzies Aboriginal Corporation.



18



## Statutory Compliance

### Access to Council documents

The following documents are available for inspection at the Council Administration Office free of charge. Copies of the documents can be made available, although some will incur a charge to cover the cost of photocopying. The Local Government Act 1995 does stipulate minimum requirements for documents to be made available for public inspection, and these include:

- Minutes and Agenda of Council and Committee Meetings
- Policy Manual, Annual Budgets and Annual Report
- Annual Financial Statements
- Council Local Laws
- Town Planning Scheme
- Town Planning Strategy
- Declarations Register

### State Records Act 2000

The State Records Act 2000 requires the Shire to maintain and dispose of all records in the prescribed manner.

Standard 2, Principle 6 – Compliance: Government organisations ensure their employees comply with the record keeping plan. Rationale: An organisation and its employees must comply with the organisation's record keeping plan. Organisations should develop and implement strategies for ensuring that each employee is aware of the compliance responsibilities.

**Minimum Compliance Requirements:** The record keeping plan is to provide evidence that:

The efficiency and effectiveness of the organisation's record keeping system is evaluated not less than once every 5 years.

The organisation conducts a record keeping training program,

when required.

The efficiency and effectiveness of the record keeping training program is reviewed from time to time. The organisation's induction program addresses employee roles and responsibilities in regard to their compliance with the organisation's record keeping plan.

In the 2025/2026 financial year, the Shire will implement a new record system, replacing the SynergySoft system, which will be retired in the near future. This change is in alignment with the Shire's ongoing efforts to ensure that its record-keeping processes remain efficient and compliant with the State Records Act 2000.

### Compliance Audit Return

All local governments are required to carry out an annual Compliance Audit Return (CAR) for the period 1 January to 31 December as specified by the *Local Government Act 1995*. The CAR includes a range of compliance categories to be met. The Completed CAR for 2024 was received by Council at its February 2025 meeting and was subsequently submitted to the Department of Creative Industries, Tourism and Sport prior to 31 March 2025 in accordance with Regulations 14 and 15 of the *Local Government (Audit) Regulations 1996*.

### Freedom of Information Statement

The Shire of Menzies is responsible for the good governance of the district and carries out functions as required including statutory compliance and provision of facilities and services.



The Council meets once each month to make decisions relating to the policy and direction of the Shire. All meetings are open to the public and the meeting dates and venues are advertised to the public. Members of the public are able to ask questions during public question time at the commencement of each meeting.

Council maintains records relating to each property within the Shire and also records relating to the function and administration of the Shire including minutes of meetings, financial interests register, register of delegations, rates book, electoral roll, financial statements and local laws.

These documents can be inspected at the Shire Office, Shenton Street Menzies, Monday to Friday between the hours of 8.30am and 4.30pm. Changes to personal information should be made in writing.

Requests for information under the Freedom of Information Act can be sent to the Chief Executive Officer, Shire of Menzies, PO Box 4 Menzies WA 6436. A copy of the Council's FOI statement is available on the website.

**Disclosure of Annual Salaries**

Regulation 19B (2)(a) and (b) of the *Local Government (Administration) Regulation 1996* requires the Shire to include the following information in its Annual Report:

The number of employees of the Shire entitled to an annual salary of \$130,000 or more; and the number of employees with an annual salary entitlement that falls within each band of \$10,000 over \$130,000.

Set out below, in bands of \$10,000, is the number of employees of the Shire entitled to an annual salary of \$130,000 or more for 2024/2025:

Note: The amount paid to the CEO includes the total remuneration package, as defined in the *Salaries and Allowances Act 1975*.

\$ from	\$ to	Number of employees
130,000	139,999	1
140,000	149,999	1
240,000 (CEO)	249,999	1



**Primary and Annual Returns**

In accordance with Section 5.75 and 5.76 of the *Local Government Act 1995*, each year, all relevant persons must lodge an Annual Return by the due date of 31 August and a primary return within 3 months of their start date. All returns are managed by the Chief Executive Officer and are available for viewing by members of the public upon request.

**Complaints**

For the purposes of Section 5.121 of the *Local Government Act 1995*, the CEO must publish an up-to-date version of the register of complaints on the local government's official website.

There were no registered complaints during the 2024/25 financial year.

**Public Interest Disclosure**

The *Public Interest Disclosure Act 2003* facilitates the disclosure of public interest information, and provides for the protection of those making such disclosure and those who are subject of the disclosures. The Act provides a system for the matters disclosed to be investigated and for appropriate action to be taken.

The Chief Executive Officer has complied with the obligations under the Act. The Shire of Menzies had no

Public Interest Disclosures during the 2024/25 reporting period.

**Compliance with National Competition Policy (NCP)**

The Shire of Menzies is committed to fostering a competitive and efficient environment within our local economy, in line with the principles of the National Competition Policy (NCP). As part of our ongoing efforts to comply with these principles, we have taken a number of steps to ensure that our operations and regulatory framework support fair competition, transparency, and equal opportunity for both public and private sector entities.

**Competitive Neutrality**

This principle ensures that government business operations have no advantage or disadvantage in comparison to the private sector. The Shire of Menzies has complied with this principle.



**Structural Review of Public Monopolies**

During the reporting period, no activities were subject to structural reform principles, and therefore, the review requirements of the Competition Policy Statement do not apply.

**Legislative Review**

Our local laws and regulations are regularly reviewed to identify and eliminate any unnecessary restrictions that could limit competition. The shire is committed to ensuring that our legislative framework is supportive of a competitive market while balancing the needs of the community.

**Public participation**

Members of the public have a number of opportunities to put forward their views on particular items before the Council. These include deputations to Council and public question time available at each Council meeting; submissions; petitions; and written requests. Council members are also available to discuss issues relevant to the Council.

# Disability Services Plan

The Shire of Menzies is committed to ensuring that the community is accessible for persons with disabilities, their families and their carers.

Persons with disabilities who live in country areas should be given the support to remain in the community of their own choice. The *Disability Services Act 1999* requires Council to report on its Disability Services Plan achievements within its Annual Report.

Council adopted the Disability Access and Inclusion Plan July 2020 to June 2025 on 28 January 2021 and submits a progress reports to the Disability Services Commission on an annual basis. Many of the outcomes and strategies identified within the plan are being implemented on an ongoing basis.

When Council is addressing the issue of accessibility to Shire facilities and functions it is aware that by providing better access for persons with disabilities it is providing better access for the whole community. The Shire works continuously to improve footpaths and access ways around the Menzies townsite as part of recognising the Disability Access and Inclusion Plan (DAIP).

The Disability Services Commission requires Local Governments to report on the six outcomes relating to DAIPs annually.

**Outcome 1: Services and Events**

Council is continually adapting our existing services to ensure persons with disabilities have the same opportunities as other people to access the services of, and any events organised by the Shire.

**Outcome 2: Buildings and Other Facilities**

Council also continues with improvements to buildings and footpath infrastructure to assist with both wheelchair and gopher access.

**Outcome 3: Information**

Whenever necessary, persons with disabilities can receive information from the Shire in a format that will enable them to access the information easily and readily .

Information produced by the Shire of Menzies is available in various formats and

accessible to persons with disabilities. Anyone requiring information in different format are encouraged to contact the Shire Office.

Council also has a website which enables ease of access to public documents, information and other Council related data.

**Outcome 4: Level and Quality of Service**

The staff are always encouraged to be aware of the needs of persons with disabilities to ensure they receive the same level and quality of service as other people receive.

Staff at the Shire of Menzies are made aware that persons with disabilities may have different needs.

**Outcome 5: Complaints**

Persons with disabilities have the same opportunities as other people to make complaints to staff, and can be via written letters, email, SMS or verbally.

Persons with disabilities are able to make complaints and can do this via written letters, email, SMS or verbally.

**Outcome 6: Public Consultation**

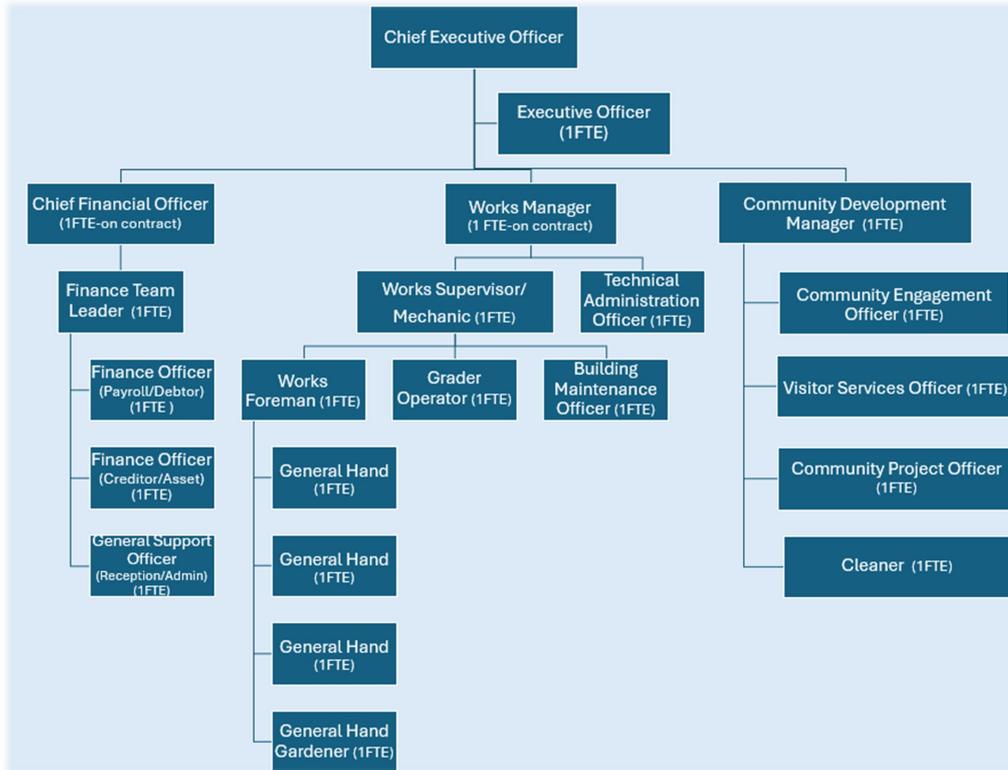
Council provides many ways for people to participate in public consultation and are open to discuss any.

Council has made the DAIP available on the website for the community to access. The community is also given the opportunity to comment on the DAIP prior to it



23

## Organisational Structure



## Service Provision

**Works:**

Menzies Town Services, Camping Grounds and Facilities, Maintenance Grading, Kookynie Town Services, Airstrips, Council Properties Maintenance, Planning and Inspection.

**Finance:**

Rates, Accounts Receivable, Payroll, Accounts Payable, Financial Reporting and Asset Management (Financial).

**Community Services:**

Lady Shenton Building Services, Visitor Centre (Tourism), Community Resource Centre, Collections and History, Library, Menzies Post Office, Community Activities and Events and Caravan Park Management.

**Executive:**

Corporate and individual compliance, risk management, corporate performance, policy review and development, recruitment, performance management, training and development, workplace health and safety.



**SHIRE OF MENZIES**  
**FINANCIAL REPORT**  
**FOR THE YEAR ENDED 30 JUNE 2025**

Statement by CEO	2
Statement of comprehensive income	3
Statement of financial position	4
Statement of changes in equity	5
Statement of cash flows	6
Statement of financial activity	7
Index of notes to the financial report	8
Independent auditor's report	36

The Shire of Menzies conducts the operations of a local government with the following community vision:

*An inclusive and welcoming community, celebrating our heritage and place.*

Principal place of business:  
124 Shenton Street  
Menzies WA 6436

**SHIRE OF MENZIES  
FINANCIAL REPORT  
FOR THE YEAR ENDED 30 JUNE 2025**

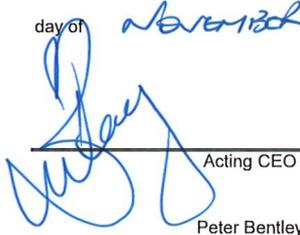
*Local Government Act 1995  
Local Government (Financial Management) Regulations 1996*

**Statement by CEO**

The accompanying financial report of the Shire of Menzies has been prepared in compliance with the provisions of the *Local Government Act 1995* from proper accounts and records to present fairly the financial transactions for the reporting period ended 30 June 2025 and the financial position as at 30 June 2025.

At the date of signing this statement the particulars included in the financial report are not misleading or inaccurate.

Signed on the 20<sup>th</sup> day of November 2025

  
\_\_\_\_\_  
Acting CEO  
Peter Bentley  
\_\_\_\_\_  
Name of Acting CEO

**SHIRE OF MENZIES  
STATEMENT OF COMPREHENSIVE INCOME  
FOR THE YEAR ENDED 30 JUNE 2025**

	Note	2025 Actual \$	2025 Budget \$	2024 Actual \$
<b>Revenue</b>				
Rates	2(a),24	4,645,216	4,805,190	4,434,860
Grants, subsidies and contributions	2(a)	2,139,660	777,381	2,858,093
Fees and charges	2(a)	365,216	245,805	265,803
Interest revenue	2(a)	323,820	281,000	352,247
Other revenue	2(a)	1,293,051	1,275,361	31,097
		<u>8,766,963</u>	<u>7,384,737</u>	<u>7,942,100</u>
<b>Expenses</b>				
Employee costs	2(b)	(2,377,034)	(2,731,689)	(2,454,079)
Materials and contracts		(3,720,696)	(4,556,500)	(2,374,213)
Utility charges		(140,421)	(122,800)	(116,451)
Depreciation		(1,953,743)	(2,387,402)	(1,920,400)
Finance costs	2(b)	(23,477)	(21,210)	0
Insurance		(164,384)	(164,383)	(165,687)
Other expenditure	2(b)	(248,947)	(533,601)	(209,396)
		<u>(8,628,702)</u>	<u>(10,517,585)</u>	<u>(7,240,226)</u>
		138,261	(3,132,848)	701,874
Capital grants, subsidies and contributions	2(a)	1,300,410	3,884,081	3,409,473
Profit on asset disposals		51,402	127,145	32,522
Loss on asset disposals		0	0	(88,160)
Fair value adjustments to financial assets at fair value through profit or loss	4	(888)	0	1,342
		<u>1,350,924</u>	<u>4,011,226</u>	<u>3,355,177</u>
<b>Net result for the period</b>		<u>1,489,185</u>	<u>878,378</u>	<u>4,057,051</u>
<b>Total other comprehensive income for the period</b>	16	<u>0</u>	<u>0</u>	<u>0</u>
<b>Total comprehensive income for the period</b>		<u>1,489,185</u>	<u>878,378</u>	<u>4,057,051</u>

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



**SHIRE OF MENZIES  
STATEMENT OF FINANCIAL POSITION  
AS AT 30 JUNE 2025**

	Note	2025 \$	2024 \$
<b>CURRENT ASSETS</b>			
Cash and cash equivalents	3	18,676,937	19,260,716
Trade and other receivables	5	585,587	932,888
Inventories	6	42,569	11,331
Other assets	7	356,487	345,869
<b>TOTAL CURRENT ASSETS</b>		<b>19,661,580</b>	<b>20,550,804</b>
<b>NON-CURRENT ASSETS</b>			
Trade and other receivables	5	1,905	1,541
Other financial assets	4	19,905	20,793
Property, plant and equipment	8	15,331,962	13,116,984
Infrastructure	9	176,538,250	175,816,105
<b>TOTAL NON-CURRENT ASSETS</b>		<b>191,892,022</b>	<b>188,955,423</b>
<b>TOTAL ASSETS</b>		<b>211,553,602</b>	<b>209,506,227</b>
<b>CURRENT LIABILITIES</b>			
Trade and other payables	12	584,196	312,395
Contract liabilities	13	84,134	490,538
Capital grant/contributions liabilities	13	849,246	782,808
Borrowings	14	62,136	0
Employee related provisions	15	157,081	148,022
<b>TOTAL CURRENT LIABILITIES</b>		<b>1,736,793</b>	<b>1,733,763</b>
<b>NON-CURRENT LIABILITIES</b>			
Borrowings	14	543,035	0
Employee related provisions	15	85,310	73,185
<b>TOTAL NON-CURRENT LIABILITIES</b>		<b>628,345</b>	<b>73,185</b>
<b>TOTAL LIABILITIES</b>		<b>2,365,138</b>	<b>1,806,948</b>
<b>NET ASSETS</b>		<b>209,188,464</b>	<b>207,699,279</b>
<b>EQUITY</b>			
Retained surplus		31,619,216	29,781,242
Reserve accounts	27	12,788,827	13,137,616
Revaluation surplus	16	164,780,421	164,780,421
<b>TOTAL EQUITY</b>		<b>209,188,464</b>	<b>207,699,279</b>

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



## Attachment 3.1.1.1

SHIRE OF MENZIES  
STATEMENT OF CHANGES IN EQUITY  
FOR THE YEAR ENDED 30 JUNE 2025

	Note	Retained surplus \$	Reserve accounts \$	Revaluation surplus \$	Total equity \$
Balance as at 1 July 2023		27,086,972	11,774,835	164,780,421	203,642,228
Comprehensive income for the period					
Net result for the period		4,057,051	0	0	4,057,051
Total comprehensive income for the period		4,057,051	0	0	4,057,051
Transfers from reserve accounts	27	1,161,543	(1,161,543)	0	0
Transfers to reserve accounts	27	(2,524,324)	2,524,324	0	0
<b>Balance as at 30 June 2024</b>		<b>29,781,242</b>	<b>13,137,616</b>	<b>164,780,421</b>	<b>207,699,279</b>
Comprehensive income for the period					
Net result for the period		1,489,185	0	0	1,489,185
Total comprehensive income for the period		1,489,185	0	0	1,489,185
Transfers from reserve accounts	27	2,575,301	(2,575,301)	0	0
Transfers to reserve accounts	27	(2,226,512)	2,226,512	0	0
<b>Balance as at 30 June 2025</b>		<b>31,619,216</b>	<b>12,788,827</b>	<b>164,780,421</b>	<b>209,188,464</b>

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



SHIRE OF MENZIES  
STATEMENT OF CASH FLOWS  
FOR THE YEAR ENDED 30 JUNE 2025

Note	2025 Actual \$	2024 Actual \$
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>		
<b>Receipts</b>		
Rates	4,609,179	4,278,858
Grants, subsidies and contributions	2,121,630	2,969,755
Fees and charges	349,563	265,803
Interest revenue	323,820	352,247
Goods and services tax received	811,069	718,900
Other revenue	1,257,022	31,097
	<u>9,472,283</u>	<u>8,616,660</u>
<b>Payments</b>		
Employee costs	(2,359,590)	(2,442,882)
Materials and contracts	(3,549,960)	(1,840,873)
Utility charges	(140,421)	(116,451)
Finance costs	(23,477)	0
Insurance paid	(164,384)	(165,687)
Goods and services tax paid	(781,566)	(746,374)
Other expenditure	(248,947)	(209,396)
	<u>(7,268,345)</u>	<u>(5,521,663)</u>
<b>Net cash provided by operating activities</b>	<b>2,203,938</b>	<b>3,094,997</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>		
Payments for purchase of property, plant & equipment	8(a) (3,000,724)	(1,880,644)
Payments for construction of infrastructure	9(a) (1,890,142)	(3,191,440)
Proceeds from capital grants, subsidies and contributions	1,446,576	3,399,287
Proceeds from sale of property, plant & equipment	51,402	42,697
<b>Net cash (used in) investing activities</b>	<b>(3,392,888)</b>	<b>(1,630,100)</b>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>		
Repayment of borrowings	26(a) (44,829)	0
Proceeds from new borrowings	26(a) 650,000	0
<b>Net cash provided by financing activities</b>	<b>605,171</b>	<b>0</b>
<b>Net increase (decrease) in cash held</b>	<b>(583,779)</b>	<b>1,464,897</b>
Cash at beginning of year	19,260,716	17,795,819
<b>Cash and cash equivalents at the end of the year</b>	<b>18,676,937</b>	<b>19,260,716</b>

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



SHIRE OF MENZIES  
STATEMENT OF FINANCIAL ACTIVITY  
FOR THE YEAR ENDED 30 JUNE 2025

Note	2025 Actual \$	2025 Budget \$	2024 Actual \$
<b>OPERATING ACTIVITIES</b>			
<b>Revenue from operating activities</b>			
24	4,461,776	4,621,750	4,141,746
24	183,440	183,440	293,114
	2,139,660	777,381	2,858,093
	365,216	245,805	265,803
	323,820	281,000	352,247
	1,293,051	1,275,361	31,097
	51,402	127,145	32,522
4	0	0	1,342
	<u>8,818,365</u>	<u>7,511,882</u>	<u>7,975,964</u>
<b>Expenditure from operating activities</b>			
	(2,377,034)	(2,731,689)	(2,454,079)
	(3,720,696)	(4,556,500)	(2,374,213)
	(140,421)	(122,800)	(116,451)
	(1,953,743)	(2,387,402)	(1,920,400)
	(23,477)	(21,210)	0
	(164,384)	(164,383)	(165,687)
	(248,947)	(533,601)	(209,396)
	0	0	(88,160)
4	(888)	0	0
	<u>(8,629,590)</u>	<u>(10,517,585)</u>	<u>(7,328,386)</u>
	1,924,049	2,260,257	1,983,047
25(a)	<u>2,112,824</u>	<u>(745,446)</u>	<u>2,630,625</u>
<b>Amount attributable to operating activities</b>			
<b>INVESTING ACTIVITIES</b>			
<b>Inflows from investing activities</b>			
	1,300,410	3,884,081	3,409,473
	51,402	221,000	42,697
	<u>1,351,812</u>	<u>4,105,081</u>	<u>3,452,170</u>
<b>Outflows from investing activities</b>			
8(a)	(3,000,724)	(4,838,141)	(1,880,644)
9(a)	(1,890,142)	(6,430,668)	(3,191,440)
	<u>(4,890,866)</u>	<u>(11,268,809)</u>	<u>(5,072,084)</u>
	<u>(3,539,054)</u>	<u>(7,163,728)</u>	<u>(1,619,914)</u>
<b>Amount attributable to investing activities</b>			
<b>FINANCING ACTIVITIES</b>			
<b>Inflows from financing activities</b>			
26(a)	650,000	650,000	0
27	2,575,301	4,034,624	1,161,543
	<u>3,225,301</u>	<u>4,684,624</u>	<u>1,161,543</u>
<b>Outflows from financing activities</b>			
26(a)	(44,829)	(44,829)	0
27	(2,226,512)	(2,644,588)	(2,524,324)
	<u>(2,271,341)</u>	<u>(2,689,417)</u>	<u>(2,524,324)</u>
	<u>953,960</u>	<u>1,995,207</u>	<u>(1,362,781)</u>
<b>Amount attributable to financing activities</b>			
<b>MOVEMENT IN SURPLUS OR DEFICIT</b>			
	5,827,447	5,913,967	6,179,517
	2,112,824	(745,446)	2,630,625
	(3,539,054)	(7,163,728)	(1,619,914)
	953,960	1,995,207	(1,362,781)
25(b)	<u>5,355,177</u>	<u>0</u>	<u>5,827,447</u>

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



**SHIRE OF MENZIES  
FOR THE YEAR ENDED 30 JUNE 2025  
INDEX OF NOTES TO THE FINANCIAL REPORT**

Note 1	Basis of preparation	9
Note 2	Revenue and expenses	10
Note 3	Cash and cash equivalents	12
Note 4	Other financial assets	12
Note 5	Trade and other receivables	13
Note 6	Inventories	14
Note 7	Other Assets	14
Note 8	Property, plant and equipment	15
Note 9	Infrastructure	17
Note 10	Fixed assets	19
Note 11	Leases	21
Note 12	Trade and other payables	22
Note 13	Other liabilities	23
Note 14	Borrowings	24
Note 15	Employee related provisions	25
Note 16	Revaluation surplus	26
Note 17	Restrictions over financial assets	27
Note 18	Undrawn borrowing facilities and credit standby arrangements	27
Note 19	Contingent liabilities	28
Note 20	Capital commitments	28
Note 21	Related party transactions	29
Note 22	Events occurring after the end of the reporting period	30
Note 23	Other material accounting policies	31
<b>Information required by legislation</b>		
Note 24	Rating information	32
Note 25	Determination of surplus or deficit	33
Note 26	Borrowing and lease liabilities	34
Note 27	Reserve accounts	35

SHIRE OF MENZIES  
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT  
FOR THE YEAR ENDED 30 JUNE 2025

1. BASIS OF PREPARATION

The financial report of the Shire of Menzies which is a Class 4 local government comprises general purpose financial statements which have been prepared in accordance with the *Local Government Act 1995* and accompanying regulations.

**Local Government Act 1995 requirements**  
Section 6A(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 *Local Government Act 1995*, 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 except for disclosure requirements of:

- AASB 7 Financial Instruments Disclosures
- AASB 16 Leases paragraph 58
- AASB 101 Presentation of Financial Statements paragraph 61
- AASB 107 Statement of Cash Flows paragraphs 43 and 45
- AASB 116 Property, Plant and Equipment paragraph 79
- AASB 137 Provisions, Contingent Liabilities and Contingent Assets paragraph 85
- AASB 140 Investment Property paragraph 75(f)
- AASB 1052 Disaggregated Disclosures paragraph 11
- AASB 1054 Australian Additional Disclosures paragraph 15

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

The *Local Government (Financial Management) Regulations 1996* provide that:

- land and buildings classified as property, plant and equipment, or
- infrastructure; or
- vested improvements that the local government controls, and measured at reportable value, are only required to be revalued every five years. Revaluing these non-financial assets every five years is a departure from AASB 116 Property, Plant and Equipment, which would have required the Shire to assess at each reporting date whether the carrying amount of the above mentioned non-financial assets materially differs from their fair value and, if so, revalue the class of non-financial assets.

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.

**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 affect 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 that are believed to be reasonable under the circumstances; the results of which form the basis of making the judgements about carrying amounts 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 - note 8
  - Infrastructure - note 9
  - Measurement of employee benefits - note 15

Fair value hierarchy information can be found in note 23

**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.

**Initial application of accounting standards**  
During the current year, the following new or revised Australian Accounting Standards and interpretations were applied for the first time:

- AASB 2020-1 Amendments to Australian Accounting Standards - Classification of Liabilities as Current or Non-current
- AASB 2022-5 Amendments to Australian Accounting Standards - Leases Liability in a Sale and Leaseback
- AASB 2022-6 Amendments to Australian Accounting Standards - Non-current Liabilities with Covenants
- AASB 2023-3 Amendments to Australian Accounting Standards - Disclosure of Non-current Liabilities with Covenants: Tier 2
- AASB 2024-1 Amendments to Australian Accounting Standards - Supplier Finance Arrangements: Tier 2 Disclosures
- AASB 2023-1 Amendments to Australian Accounting Standards - Supplier Finance Arrangements

These amendments are not expected to have any material impact on the financial report on initial application.

- AASB 2022-10 Amendments to Australian Accounting Standards - Fair Value Measurement of Non-Financial Assets of Not-for-Profit Public Sector Entities

These amendments may result in changes to the fair value of certain non-financial assets on revaluation. The impact has not been quantified as it is not considered practicable to determine the amount of the difference in fair value attributable to the change in the standard.

**New accounting standards for application in future years**  
The following new accounting standards will have application to local government in future years:

- AASB 2014-10 Amendments to Australian Accounting Standards - Sale or Contribution of Assets between an Investor and its Associate or Joint Venture
  - AASB 2024-4b Amendments to Australian Accounting Standards - Effective Date of Amendments to AASB 10 and AASB 128 [deferred AASB 10 and AASB 128 amendments in AASB 2014-10 apply]
  - AASB 2022-9 Amendments to Australian Accounting Standards - Insurance Contracts in the Public Sector
  - AASB 2023-5 Amendments to Australian Accounting Standards - Lack of Exchangeability
  - AASB 18 (PF) Presentation and Disclosure in Financial Statements - (Appendix D) [for not-for-profit entities]
  - AASB 18 (NFP/super) Presentation and Disclosure in Financial Statements - (Appendix D) [for not-for-profit and superannuation entities]
  - AASB 2024-2 Amendments to Australian Accounting Standards - Classification and Measurement of Financial Instruments
  - AASB 2024-3 Amendments to Australian Accounting Standards - Annual Improvements Volume 11
- These amendments are not expected to have any material impact on the financial report on initial application.

**SHIRE OF MENZIES  
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT  
FOR THE YEAR ENDED 30 JUNE 2025**

**2. REVENUE AND EXPENSES**

**(a) Revenue**

**Contracts with customers**

Recognition of revenue is dependant on the source of revenue and the associated terms and conditions associated with each source of revenue and recognised as follows:

Revenue category	Nature of goods and services	When obligations typically satisfied	Payment terms	Returns/refunds/warranties	Timing of revenue recognition
Grants, subsidies and contributions	Community events, minor facilities, design, planning evaluation and services	Over time	Fixed terms transfer of funds based on agreed milestones and reporting	Contract obligation if project not complete	Output method based on project milestones and/or completion date matched to performance obligations
Fees and charges - licences, registrations, approvals	Building, planning, development and animal management.	Single point in time	Full payment prior to issue	None	On payment of the licence, registration or approval
Fees and charges - sale of stock	Visitor centre stock	Single point in time	Payment in full on sale	Refund for faulty goods	At point of sale
Other revenue	Reimbursements and refunds	Over time	Payment in full on sale	None	When assets are controlled

Consideration from contracts with customers is included in the transaction price.

**Revenue recognition**

Rate revenue was recognised from the rate record as soon as practicable after the Shire resolved to impose rates in the financial year as well as when the rate record was amended to ensure the information in the record was current and correct.

Revenue recognised during the year under each basis of recognition by nature of goods or services is provided in the table below.

**For the year ended 30 June 2025**

Nature	Contracts with customers	Capital grant/contributions	Statutory requirements	Other	Total
	\$	\$	\$	\$	\$
Rates	0	0	4,645,216	0	4,645,216
Grants, subsidies and contributions	152,794	0	0	1,986,866	2,139,660
Fees and charges	335,765	0	27,627	1,824	365,216
Interest revenue	0	0	71,761	252,059	323,820
Other revenue	1,207,153	0	0	85,898	1,293,051
Capital grants, subsidies and contributions	0	1,300,410	0	0	1,300,410
<b>Total</b>	<b>1,695,712</b>	<b>1,300,410</b>	<b>4,744,604</b>	<b>2,326,647</b>	<b>10,067,373</b>

**For the year ended 30 June 2024**

Nature	Contracts with customers	Capital grant/contributions	Statutory requirements	Other	Total
	\$	\$	\$	\$	\$
Rates	0	0	4,434,860	0	4,434,860
Grants, subsidies and contributions	102,977	0	0	2,755,116	2,858,093
Fees and charges	217,319	0	5,281	43,203	265,803
Interest revenue	0	0	65,485	286,762	352,247
Other revenue	0	0	0	31,097	31,097
Capital grants, subsidies and contributions	0	3,337,470	0	72,003	3,409,473
<b>Total</b>	<b>320,296</b>	<b>3,337,470</b>	<b>4,505,626</b>	<b>3,188,181</b>	<b>11,351,573</b>

SHIRE OF MENZIES  
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT  
FOR THE YEAR ENDED 30 JUNE 2025

2. REVENUE AND EXPENSES (Continued)

(a) Revenue (Continued)

	2025 Actual \$	2024 Actual \$
<b>Interest revenue</b>		
Interest on reserve account	185,868	233,625
Trade and other receivables overdue interest	60,883	65,485
Other interest revenue	77,069	53,137
	<u>323,820</u>	<u>352,247</u>
The 2025 original budget estimate in relation to: Trade and other receivables overdue interest was \$44,000.		
<b>Fees and charges relating to rates receivable</b>		
Charges on instalment plan	4,510	5,730
The 2025 original budget estimate in relation to: Charges on instalment plan was \$7,000.		
<b>(b) Expenses</b>		
<b>Office of the Auditor General</b>		
- Audit of the Annual Financial Report	75,300	60,090
<b>Other auditors</b>		
- Other services – grant acquittals	9,300	10,150
	<u>84,600</u>	<u>70,240</u>
<b>Employee Costs</b>		
Employee benefit costs	2,311,138	2,297,902
Other employee costs	65,896	156,177
	<u>2,377,034</u>	<u>2,454,079</u>
<b>Finance costs</b>		
Interest and financial charges paid/payable for financial liabilities not at fair value through profit or loss	23,477	0
	<u>23,477</u>	<u>0</u>
<b>Other expenditure</b>		
Impairment losses on rates and statutory receivables	0	40,705
Sundry expenses	248,947	168,681
	<u>248,947</u>	<u>209,386</u>

**SHIRE OF MENZIES**  
**NOTES TO AND FORMING PART OF THE FINANCIAL REPORT**  
**FOR THE YEAR ENDED 30 JUNE 2025**

**3. CASH AND CASH EQUIVALENTS**

Note	2025	2024
	\$	\$
Cash at bank and on hand	18,676,937	19,260,716
<b>Total cash and cash equivalents</b>	<b>18,676,937</b>	<b>19,260,716</b>
Held as		
- Unrestricted cash and cash equivalents	4,954,730	4,849,754
- Restricted cash and cash equivalents	13,722,207	14,410,962
	17	
	18,676,937	19,260,716

**MATERIAL ACCOUNTING POLICIES**

**Cash and cash equivalents**

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 financial position.

**Restricted financial assets**

Restricted financial asset balances are not available for general use by the local government due to externally imposed restrictions. Restrictions are specified in an agreement, contract or legislation. This applies to reserve accounts, unspent grants, subsidies and contributions and unspent loans that have not been fully expended in the manner specified by the contributor, legislation or loan agreement.

**4. OTHER FINANCIAL ASSETS**

	2025	2024
	\$	\$
<b>Non-current assets</b>		
Financial assets at fair value through profit or loss	19,905	20,793
	19,905	20,793
<b>Financial assets at fair value through profit or loss</b>		
Units in Local Government House Trust - opening balance	20,793	19,451
Movement attributable to fair value	(888)	1,342
Units in Local Government House Trust - closing balance	19,905	20,793

**MATERIAL ACCOUNTING POLICIES**

**Financial assets at fair value through profit or loss**

The Shire classifies the following financial assets at fair value through profit or loss:

- debt investments which do not qualify for measurement at either amortised cost or fair value through other comprehensive income.
- equity investments which the Shire has elected to recognise as fair value gains and losses through profit or loss.

SHIRE OF MENZIES  
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT  
FOR THE YEAR ENDED 30 JUNE 2025

5. TRADE AND OTHER RECEIVABLES

	2025	2024
	\$	\$
<b>Current</b>		
Rates and statutory receivables	741,899	686,976
Trade receivables	49,672	440,861
GST receivable	111,279	140,782
Receivables for employee related provisions	7,836	5,021
Allowance for credit losses of rates and statutory receivables	(325,099)	(340,752)
	585,587	932,888
<b>Non-current</b>		
Rates and statutory receivables	1,905	1,541
	1,905	1,541

Disclosure of opening and closing balances related to contracts with customers

Information about receivables from contracts with customers along with financial assets and associated liabilities arising from transfers to enable the acquisition or construction of recognisable non-financial assets is:

Note	30 June 2025 Actual	30 June 2024 Actual	1 July 2023 Actual
	\$	\$	\$
Contract assets	259,072	302,771	813,398
Total receivables from contracts with customers	259,072	302,771	813,398

**MATERIAL ACCOUNTING POLICIES**

**Rates and statutory receivables**

Rates and statutory receivables are non-contractual receivables arising from statutory requirements and include amounts due from ratepayers for unpaid rates and service charges and other statutory charges or fines.

Rates and statutory receivables are recognised when the taxable event has occurred and can be measured reliably.

**Trade receivables**

Trade receivables are amounts receivable from contractual arrangements with customers for goods sold, services performed or grants or contributions with sufficiently specific performance obligations or for the construction of recognisable non financial assets as part of the ordinary course of business.

**Measurement**

Trade and other receivables are recognised initially at the amount of the transaction price, unless they contain a significant financing component, and are to be recognised at fair value.

**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.

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

**SHIRE OF MENZIES**  
**NOTES TO AND FORMING PART OF THE FINANCIAL REPORT**  
**FOR THE YEAR ENDED 30 JUNE 2025**

**6. INVENTORIES**

Current  
 Fuel and materials  
 CRC Visitor Centre

	2025	2024
	\$	\$
	17,419	11,331
	25,150	0
	42,569	11,331

The following movements in inventories occurred during the year:

Balance at beginning of year  
 Inventories expensed during the year  
 Additions to inventory  
 Balance at end of year

	11,331	17,234
	(89,866)	(100,933)
	121,104	95,030
	42,569	11,331

**MATERIAL ACCOUNTING POLICIES**

**General**

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

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

**7. OTHER ASSETS**

Other assets - current  
 Prepayments  
 Contract assets

	2025	2024
	\$	\$
	97,415	43,098
	259,072	302,771
	356,487	345,869

**MATERIAL ACCOUNTING POLICIES**

**Other current assets**

Other non-financial assets include prepayments which represent payments in advance of receipt of goods or services or that part of expenditure made in one accounting period covering a term extending beyond that period.

**Contract assets**

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

SHIRE OF MENZIES  
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT  
FOR THE YEAR ENDED 30 JUNE 2025

8. PROPERTY, PLANT AND EQUIPMENT

(a) Movements in balances

Movement in the balances of each class of property, plant and equipment between the beginning and the end of the current financial year.

	Assets not subject to operating lease		Assets subject to operating lease		Total property			Plant and equipment	Work in progress	Total property, plant and equipment
	Land	Buildings	Buildings	Land	Buildings	Work in progress	Total property			
Balance at 1 July 2023	\$ 581,000	\$ 9,574,270	\$ 581,000	\$ 10,130,530	\$ 138,268	\$ 10,849,798	\$ 1,183,130	\$ 0	\$ 12,032,928	
Additions	68,636	688,717	68,636	688,717	909,119	1,666,472	214,172	0	1,880,644	
Disposals	0	0	0	0	(1,320)	(1,320)	(12,905)	0	(14,225)	
Depreciation	0	(373,576)	0	(395,326)	0	(395,326)	(387,037)	0	(782,363)	
Transfers	0	0	0	0	(6,012)	(6,012)	6,012	0	0	
Balance at 30 June 2024	\$ 649,636	\$ 9,885,411	\$ 649,636	\$ 10,423,921	\$ 1,040,055	\$ 12,113,612	\$ 1,003,372	\$ 0	\$ 13,116,984	
Comprises:										
Gross balance amount at 30 June 2024	649,636	10,262,987	649,636	10,819,247	1,040,055	12,508,998	3,008,034	0	15,516,972	
Accumulated depreciation at 30 June 2024	0	(373,576)	0	(395,326)	0	(395,326)	(2,004,662)	0	(2,399,988)	
Balance at 30 June 2024	649,636	9,885,411	649,636	10,423,921	1,040,055	12,113,612	1,003,372	0	13,116,984	
Additions	47,537	2,175,351	47,537	2,295,411	0	2,282,948	655,201	62,575	3,000,724	
Depreciation	0	(416,697)	0	(440,447)	0	(440,447)	(345,299)	0	(785,746)	
Transfers	909	(241,140)	909	(241,140)	240,231	0	0	0	0	
Balance at 30 June 2025	698,082	11,404,925	698,082	11,977,745	1,280,286	13,956,113	1,313,274	62,575	15,331,962	
Comprises:										
Gross balance amount at 30 June 2025	698,082	12,197,197	698,082	12,813,518	1,280,286	14,791,866	3,598,164	62,575	18,452,625	
Accumulated depreciation at 30 June 2025	0	(792,272)	0	(855,773)	0	(855,773)	(2,284,890)	0	(3,120,663)	
Balance at 30 June 2025	698,082	11,404,925	698,082	11,977,745	1,280,286	13,956,113	1,313,274	62,575	15,331,962	

SHIRE OF MENZIES  
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT  
FOR THE YEAR ENDED 30 JUNE 2025

8. PROPERTY, PLANT AND EQUIPMENT (Continued)

(b) Carrying amount measurements

Asset class	Note	Carrying amount 2025	Carrying amount 2024	Fair value hierarchy	Valuation technique	Basis of valuation	Date of last valuation	Inputs used
(f) Fair value - as determined at the last valuation date								
Land and buildings								
Land - market value	8(a)	698,082	649,536	2	Market approach using recent observable market data for similar properties	Independent Registered Valuer	June 2023	Price per square meter
Buildings - non specialised		4,458,288	3,028,729	2 & 3	Market approach using recent observable market data for similar properties, cost approach using current replacement cost	Independent Registered Valuer	June 2023	Improvements to land using construction costs (Level 2) and current condition, residual values and remaining useful life assessments (Level 3) inputs.
Buildings - specialised		7,519,457	7,395,192	2 & 3	Market approach using recent observable market data for similar properties, cost approach using current replacement cost	Independent Registered Valuer	June 2023	Improvements to land using construction costs (Level 2) and current condition, residual values and remaining useful life assessments (Level 3) inputs.
Total buildings	8(a)	11,977,745	10,423,321					
Work in progress - Buildings		1,280,286	1,040,055	2 & 3	Cost approach	Cost approach	N/A	Construction costs

Level 3 inputs are based on assumptions with regards to future values and patterns of consumption utilising current information. If the basis of these assumptions were varied, they have the potential to result in a significantly higher or lower fair value measurement.

During the period there were no changes in the valuation techniques used by the local government to determine the fair value of property, plant and equipment using either level 2 or level 3 inputs. The valuation techniques applied to lease was the same as that applied to property not subject to lease.

**SHIRE OF MENZIES  
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT  
FOR THE YEAR ENDED 30 JUNE 2025**

**9. INFRASTRUCTURE**

**(a) Movements in balances**

Movement in the balances of each class of infrastructure between the beginning and the end of the current financial year.

	Infrastructure - roads	Infrastructure - footpaths	Infrastructure - parks and ovals	Infrastructure - other	Infrastructure - work in progress	Total infrastructure
	\$	\$	\$	\$	\$	\$
Balance at 1 July 2023	168,341,440	741,575	373,450	4,299,587	90,760	173,846,812
Additions	2,866,707	0	0	141,850	182,883	3,191,440
(Disposals)	0	0	0	0	(84,110)	(84,110)
Depreciation	(854,457)	(16,636)	(40,850)	(226,094)	0	(1,138,037)
Balance at 30 June 2024	170,353,690	724,939	332,600	4,215,343	189,533	175,816,105
Comprises:						
Gross balance at 30 June 2024	187,854,257	852,150	756,000	7,021,850	189,533	196,673,790
Accumulated depreciation at 30 June 2024	(17,500,567)	(127,211)	(423,400)	(2,806,507)	0	(20,857,665)
Balance at 30 June 2024	170,353,690	724,939	332,600	4,215,343	189,533	175,816,105
Additions	1,261,894	67,101	59,990	493,480	7,677	1,890,142
Depreciation	(867,699)	(16,636)	(40,849)	(242,813)	0	(1,167,997)
Transfers	9,375	0	0	180,158	(189,533)	0
Balance at 30 June 2025	170,757,260	775,404	351,741	4,646,168	7,677	176,538,250
Comprises:						
Gross balance at 30 June 2025	189,125,526	919,251	815,990	7,695,487	7,677	198,563,931
Accumulated depreciation at 30 June 2025	(18,368,266)	(143,847)	(464,249)	(3,049,319)	0	(22,025,681)
Balance at 30 June 2025	170,757,260	775,404	351,741	4,646,168	7,677	176,538,250

SHIRE OF MENZIES  
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT  
FOR THE YEAR ENDED 30 JUNE 2025

9. INFRASTRUCTURE (Continued)

(b) Carrying amount measurements

Asset class Fair value - as determined at the last valuation date	Fair value hierarchy	Valuation technique	Basis of valuation	Date of last valuation	Inputs used
Infrastructure - roads	2 & 3	Cost approach using depreciated replacement cost	Independent Registered Valuers	June 2023	Construction costs (Level 2) and current conditions, residual values and remaining useful life assessments (Level 3) inputs.
Infrastructure - footpaths	2 & 3	Cost approach using depreciated replacement cost	Independent Registered Valuers	June 2023	Construction costs (Level 2) and current conditions, residual values and remaining useful life assessments (Level 3) inputs.
Infrastructure - parks and ovals	2 & 3	Cost approach using depreciated replacement cost	Independent Registered Valuers	June 2023	Construction costs (Level 2) and current conditions, residual values and remaining useful life assessments (Level 3) inputs.
Infrastructure - other	2 & 3	Cost approach using depreciated replacement cost	Independent Registered Valuers	June 2023	Construction costs (Level 2) and current conditions, residual values and remaining useful life assessments (Level 3) inputs.
Infrastructure - work in progress	2 & 3	Cost approach	Cost approach	N/A	Construction costs

Level 3 inputs are based on assumptions with regards to future values and patterns of consumption utilising current information. If the basis of these assumptions were varied, they have the potential to result in a significantly higher or lower fair value measurement.

During the period there were no changes in the valuation techniques used to determine the fair value of infrastructure using level 3 inputs.

**SHIRE OF MENZIES  
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT  
FOR THE YEAR ENDED 30 JUNE 2025**

**10. FIXED ASSETS**

**(a) Depreciation**

**Depreciation rates**

Typical estimated useful lives for the different asset classes for the current and prior years are included in the table below:

<b>Asset class</b>	<b>Useful life</b>
Buildings	13 to 120 years
Plant and equipment	5 to 10 years
Infrastructure roads formation	not depreciated
pavement	80 years
seal	15 years
Infrastructure footpaths	30 to 60 years
Infrastructure other	10 to 100 years
Infrastructure parks and ovals	10 to 40 years

SHIRE OF MENZIES  
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT  
FOR THE YEAR ENDED 30 JUNE 2025

10. FIXED ASSETS (Continued)

**MATERIAL ACCOUNTING POLICIES**

**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.

**Revaluation**

Land and buildings classified as property, plant and equipment, infrastructure or vested improvements that the local government controls and measured at reportable value, are only required to be revalued every five years in accordance with the regulatory framework. This includes buildings and infrastructure items which were pre-existing improvements (i.e. vested improvements) on land vested in the Shire.

Whilst the regulatory framework only requires a revaluation to occur every five years, it also provides for the Shire to revalue earlier if it chooses to do so.

For land, buildings and infrastructure, increases in the carrying amount arising on revaluation of asset classes are credited to a revaluation surplus in equity.

Decreases that offset previous increases of the same class of asset are recognised against revaluation surplus directly in equity. All other decreases are recognised in profit or loss.

Subsequent increases are then recognised in profit or loss to the extent they reverse a net revaluation decrease previously recognised in profit or loss for the same class of asset.

**Depreciation**

The depreciable amount of all property, plant and equipment and infrastructure, are depreciated on a straight-line basis over the individual asset's useful life from the time the asset is held ready for use. Leasehold improvements are depreciated over the shorter of either the unexpired period of the lease or the estimated useful life of the improvements.

The assets residual values and useful lives are reviewed, and adjusted if appropriate, at the end of each reporting period.

**Depreciation on revaluation**

When an item of property, plant and equipment and infrastructure is revalued, any accumulated depreciation at the date of the revaluation is treated in one of the following ways:

- (i) The gross carrying amount is adjusted in a manner that is consistent with the revaluation of the carrying amount of the asset; or
- (ii) Eliminated against the gross carrying amount of the asset and the net amount restated to the revalued amount of the asset.

**Impairment**

In accordance with *Local Government (Financial Management) Regulations 17A(4C)*, the Shire is not required to comply with *AASB 136 Impairment of Assets* to determine the recoverable amount of its non-financial assets that are land or buildings classified as property, plant and equipment, infrastructure or vested improvements that the local government controls in circumstances where there has been an impairment indication of a general decrease in asset values.

In other circumstances where it has been assessed that one or more of these non-financial assets are impaired, the asset's carrying amount is written down immediately to its recoverable amount if the asset's carrying amount is greater than its estimated recoverable amount.

**Gains or losses on disposal**

Gains and losses on disposals are determined by comparing proceeds with the carrying amount. These gains and losses are included in the statement of comprehensive income in the period in which they arise.

**SHIRE OF MENZIES**  
**NOTES TO AND FORMING PART OF THE FINANCIAL REPORT**  
**FOR THE YEAR ENDED 30 JUNE 2025**

**11. LEASES**

(a) Lessor - property, plant and equipment subject to lease

The table below represents a maturity analysis of the undiscounted lease payments to be received after the reporting date.

Less than 1 year  
 1 to 2 years  
 2 to 3 years  
 3 to 4 years

	2025 Actual \$	2024 Actual \$
	117,382	34,635
	147,028	33,703
	145,285	23,102
	134,933	2,942
	544,628	94,382
<b>Amounts recognised in profit or loss for property, plant and equipment subject to lease</b>		
Rental income	74,647	31,449

**Amounts recognised in profit or loss for property, plant and equipment subject to lease**

Rental income

The Shire leases houses to staff with rentals payable fortnightly. These leases are classified as operating leases as they do not transfer substantially all of the risks and rewards incidental to the ownership of the assets. The staff houses are not considered investment property as they are leased for use in the supply of services to the community.

Lease payments for some contracts include CPI increases, but there are no other variable lease payments that depend on an index or rate. Although the Shire is exposed to changes in the residual value at the end of the current leases, the Shire group typically enters into new operating leases and therefore will not immediately realise any reduction in residual value at the end of these leases. Expectations about the future residual values are reflected in the fair value of the properties.

**MATERIAL ACCOUNTING POLICIES**

**The Shire as lessor**

Upon entering into each contract as a lessor, the Shire assesses if the lease is a finance or operating lease.

The contract is classified as a finance lease when the terms of the lease transfer substantially all the risks and rewards of ownership to the lessee. All other leases not within this definition are classified as operating leases. Rental income received from operating leases is recognised on a straight-line basis over the term of the specific lease.

Initial direct costs incurred in entering into an operating lease (eg legal cost, cost to setup) are included in the carrying amount of the leased asset and recognised as an expense on a straight-line basis over the lease term.

When a contract is determined to include lease and non-lease components, the Shire applies AASB 15 *Revenue from Contracts with Customers* to allocate the consideration under the contract to each component.

**SHIRE OF MENZIES  
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT  
FOR THE YEAR ENDED 30 JUNE 2025**

**12. TRADE AND OTHER PAYABLES**

	2025	2024
	\$	\$
<b>Current</b>		
Sundry creditors	47,091	38,662
Prepaid rates	59,097	39,847
Accrued payroll liabilities	23,854	29,882
Statutory liabilities	38,368	36,080
Bonds and deposits held	6,756	33,230
Other payables	5,463	4,290
Accrued expenses	403,567	130,404
	584,196	312,395

**MATERIAL ACCOUNTING POLICIES**

**Financial liabilities**

Financial liabilities are initially recognised at fair value when the Shire becomes a party to the contractual provisions of the instrument.

Non-derivative financial liabilities (excluding financial guarantees) are subsequently measured at amortised cost.

Financial liabilities are derecognised where the related obligations are discharged, cancelled or expired. The difference between the carrying amount of the financial liability extinguished or transferred to another party and any consideration paid, including the transfer of non-cash assets or liabilities assumed, is recognised in profit or loss.

**Statutory liabilities**

Statutory liabilities, are amounts owed to regulatory authorities due to statutory obligations such as FBT and PAYG. GST payable is offset against GST receivable and any net GST payable is included as a statutory liability.

**Trade and other payables**

Trade and other payables represent liabilities for goods and services provided to the Shire prior to the end of the financial year 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 usually paid within 30 days of recognition. The carrying amounts of trade and other payables are considered to be the same as their fair values, due to their short-term nature.

**Prepaid rates**

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

**SHIRE OF MENZIES**  
**NOTES TO AND FORMING PART OF THE FINANCIAL REPORT**  
**FOR THE YEAR ENDED 30 JUNE 2025**

**13. OTHER LIABILITIES**

	2025	2024
	\$	\$
<b>Current</b>		
Contract liabilities	84,134	490,538
Capital grant/contributions liabilities	849,246	782,808
	<u>933,380</u>	<u>1,273,346</u>
<b>Reconciliation of changes in contract liabilities</b>		
Opening balance	490,538	75,501
Additions	43,767	490,538
Revenue from contracts with customers included as a contract liability at the start of the period	(450,171)	(75,501)
	<u>84,134</u>	<u>490,538</u>
The aggregate amount of the performance obligations unsatisfied (or partially unsatisfied) in relation to these contract liabilities was \$84,134 (\$490,538 in prior year)		
The Shire expects to satisfy the performance obligations, from contracts with customers unsatisfied at the end of the reporting period, within the next 12 months.		
<b>Reconciliation of changes in capital grant/contribution liabilities</b>		
Opening balance	782,808	792,994
Additions	395,642	683,119
Revenue from capital grant/contributions held as a liability at the start of the period	(329,204)	(693,305)
	<u>849,246</u>	<u>782,808</u>
<b>Expected satisfaction of capital grant/contribution liabilities</b>		
Less than 1 year	849,246	782,808
	<u>849,246</u>	<u>782,808</u>

Performance obligations in relation to capital grant/contribution liabilities are satisfied as project milestones are met or completion of construction or acquisition of the asset.

**MATERIAL ACCOUNTING POLICIES**

**Contract liabilities**

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

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

**Capital grant/contribution liabilities**

Capital grant/contribution liabilities represent the Shire's obligations to construct recognisable non-financial assets to identified specifications to be controlled by the Shire which are yet to be satisfied. Capital grant/contribution liabilities are recognised as income when the obligations in the contract are satisfied.

**SHIRE OF MENZIES  
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT  
FOR THE YEAR ENDED 30 JUNE 2025**

**14. BORROWINGS**

	Note	2025			2024		
		Current	Non-current	Total	Current	Non-current	Total
		\$	\$	\$	\$	\$	\$
Secured							
Other borrowings WATC		62,136	543,035	605,171	0	0	0
Total secured borrowings	26(a)	62,136	543,035	605,171	0	0	0

**MATERIAL ACCOUNTING POLICIES**

**Borrowing costs**

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.

Borrowings fair values are based on discounted cash flows using a current borrowing rate. They are classified as level 3 fair values in the fair value hierarchy (see Note 23(i)) due to the unobservable inputs, including own credit risk.

**Risk**

Details of individual borrowings required by regulations are provided at Note 26(a).

SHIRE OF MENZIES  
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT  
FOR THE YEAR ENDED 30 JUNE 2025

15. EMPLOYEE RELATED PROVISIONS

	2025	2024
Employee related provisions		
<b>Current provisions</b>		
<b>Employee benefit provisions</b>	\$	\$
Annual leave	116,004	120,924
Long service leave	16,064	3,989
	132,068	124,913
<b>Employee related other provisions</b>		
Employment on-costs	25,013	23,109
	25,013	23,109
<b>Total current employee related provisions</b>	157,081	148,022
<b>Non-current provisions</b>		
<b>Employee benefit provisions</b>		
Long service leave	71,992	61,759
	71,992	61,759
<b>Employee related other provisions</b>		
Employment on-costs	13,318	11,426
	13,318	11,426
<b>Total non-current employee related provisions</b>	85,310	73,185
<b>Total employee related provisions</b>	242,391	221,207

Provision is made for benefits accruing to employees in respect of wages and salaries, annual leave and long service leave and associated on costs for services rendered up to the reporting date and recorded as an expense during the period the services are delivered.

Annual leave liabilities are classified as current, as there is no unconditional right to defer settlement for at least 12 months after the end of the reporting period.

**MATERIAL ACCOUNTING POLICIES**

**Employee benefits**

The Shire's obligations for employees' annual leave, long service leave and other employee leave entitlements are recognised as employee related provisions in the Statement of Financial Position.

**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 statement of financial position.

**Other long-term employee benefits**

Long-term employee benefits provisions are measured at the present value of the expected future payments to be made to employees. Expected future payments incorporate anticipated future wage and salary levels, durations of service and employee departures and are discounted at rates determined by reference to market yields at the end of the reporting period on government bonds that have maturity dates that approximate the terms of the obligations. Any remeasurements for changes in assumptions of obligations for other long-term employee benefits are recognised in profit or loss in the periods in which the changes occur.

The Shire'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.

**SHIRE OF MENZIES**  
**NOTES TO AND FORMING PART OF THE FINANCIAL REPORT**  
**FOR THE YEAR ENDED 30 JUNE 2025**

**16. REVALUATION SURPLUS**

	2025 Opening balance	Total Movement on revaluation	2025 Closing balance	2024 Opening balance	Total Movement on revaluation	2024 Closing balance
	\$	\$	\$	\$	\$	\$
Revaluation surplus - Land	624,643	0	624,643	624,643	0	624,643
Revaluation surplus - Buildings	6,781,990	0	6,781,990	6,781,990	0	6,781,990
Revaluation surplus - Infrastructure - roads	155,832,326	0	155,832,326	155,832,326	0	155,832,326
Revaluation surplus - Infrastructure - footpaths	670,782	0	670,782	670,782	0	670,782
Revaluation surplus - Infrastructure - other	870,680	0	870,680	870,680	0	870,680
	<b>164,780,421</b>	<b>0</b>	<b>164,780,421</b>	<b>164,780,421</b>	<b>0</b>	<b>164,780,421</b>

**SHIRE OF MENZIES**  
**NOTES TO AND FORMING PART OF THE FINANCIAL REPORT**  
**FOR THE YEAR ENDED 30 JUNE 2025**

**17. RESTRICTIONS OVER FINANCIAL ASSETS**

	Note	2025 Actual \$	2024 Actual \$
The following classes of financial assets have restrictions imposed by regulations or other externally imposed requirements which limit or direct the purpose for which the resources may be used:			
- Cash and cash equivalents	3	13,722,207	14,410,962
		<u>13,722,207</u>	<u>14,410,962</u>
The restricted financial assets are a result of the following specific purposes to which the assets may be used:			
Restricted reserve accounts	27	12,788,827	13,137,616
Contract liabilities	13	84,134	490,538
Capital grant liabilities	13	849,246	782,808
<b>Total restricted financial assets</b>		<u>13,722,207</u>	<u>14,410,962</u>

**18. UNDRAWN BORROWING FACILITIES AND CREDIT  
STANDBY ARRANGEMENTS**

**Credit standby arrangements**

Bank overdraft limit	0	0
Bank overdraft at balance date	0	0
Credit card limit	37,500	37,500
Credit card balance at balance date	(3,964)	(1,598)
<b>Total amount of credit unused</b>	<u>33,536</u>	<u>35,902</u>

**Loan facilities**

Loan facilities - current	62,136	0
Loan facilities - non-current	543,035	0
<b>Total facilities in use at balance date</b>	<u>605,171</u>	<u>0</u>

<b>Unused loan facilities at balance date</b>	Nil	NIL
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**SHIRE OF MENZIES  
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT  
FOR THE YEAR ENDED 30 JUNE 2025**

**19. CONTINGENT LIABILITIES**

The Shire had no contingent liabilities at the end of the reporting period.

**20. CAPITAL COMMITMENTS**

	<b>2025</b>	<b>2024</b>
	<b>\$</b>	<b>\$</b>
Contracted for:		
- capital expenditure projects	3,510,237	1,333,496
- plant & equipment purchases	23,744	429,576
	<u>3,533,981</u>	<u>1,763,072</u>
Payable:		
- not later than one year	3,533,981	1,763,072

The outstanding capital expenditure projects at the end of the current reporting period include the Menzies Northwest Road sealing program, Menzies Skate Park construction, installation of stargazing furniture, solar power system for staff housing and the purchase of new camp equipment.

**SHIRE OF MENZIES**  
**NOTES TO AND FORMING PART OF THE FINANCIAL REPORT**  
**FOR THE YEAR ENDED 30 JUNE 2025**

**21. RELATED PARTY TRANSACTIONS**

**(a) Council member remuneration**

Fees, expenses and allowances to be paid or reimbursed to council members.

Note	2025 Actual	2025 Budget	2024 Actual
	\$	\$	\$
President's annual allowance	21,493	21,493	20,666
President's meeting attendance fees	20,927	20,927	16,248
President's annual allowance for ICT expenses	1,100	1,100	1,100
President's travel and accommodation expenses	3,709	5,715	1,545
	47,229	49,235	39,559
Deputy President's annual allowance	5,373	5,373	4,951
Deputy President's meeting attendance fees	10,183	10,183	9,791
Deputy President's other expenses	0	0	100
Deputy President's annual allowance for ICT expenses	1,100	1,100	1,100
Deputy President's travel and accommodation expenses	1,420	5,715	1,516
	18,076	22,371	17,458
All other council member's meeting attendance fees	50,915	50,915	52,829
All other council member's other expenses	0	0	200
All other council member's annual allowance for ICT expenses	5,500	5,500	5,500
All other council member's travel and accommodation expenses	18,601	28,570	16,845
	75,016	84,985	75,374
21(b)	140,321	156,591	132,391

**(b) Key management personnel (KMP) compensation**

The total of compensation paid to KMP of the Shire during the year are as follows:

Short-term employee benefits	690,826	637,263
Post-employment benefits	85,096	78,727
Employee - other long-term benefits	39,146	90,839
Employee - termination benefits	48,750	0
Council member costs	140,321	132,391
21(a)	1,004,139	939,220

*Short-term employee benefits*

These amounts include all salary and fringe benefits awarded to KMP except for details in respect to fees and benefits paid to council members which may be separately found in the table above.

*Post-employment benefits*

These amounts are the current-year's cost of the Shire's superannuation contributions made during the year.

*Other long-term benefits*

These amounts represent annual leave and long service leave entitlements accruing during the year.

*Termination benefits*

These amounts represent termination benefits paid to KMP (Note: may or may not be applicable in any given year).

*Council member costs*

These amounts represent payments of member fees, expenses, allowances and reimbursements during the year.

**SHIRE OF MENZIES  
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT  
FOR THE YEAR ENDED 30 JUNE 2025**

**21. RELATED PARTY TRANSACTIONS (Continued)**

**(c) Transactions with related parties**

Transactions between related parties and the Shire are on normal commercial terms and conditions, no more favourable than those available to other parties, unless otherwise stated.

No outstanding balances or provisions for doubtful debts or guarantees exist in relation to related parties at year end.

In addition to KMP compensation above the following transactions occurred with related parties:

	<u>2025 Actual</u> \$	<u>2024 Actual</u> \$
Purchase of goods and services	38,120	0

**(d) Related parties**

**The Shire's main related parties are as follows:**

*i. Key management personnel*

Any person(s) having authority and responsibility for planning, directing and controlling the activities of the Shire, directly or indirectly, including any council member, are considered key management personnel.

*ii. Other Related Parties*

The spouse of a senior employee of the Shire provided building and property maintenance services to the Shire.

**22. EVENTS OCCURRING AFTER THE END OF THE REPORTING PERIOD**

The Shire had no subsequent events occurring after the end of the reporting period.

SHIRE OF MENZIES  
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT  
FOR THE YEAR ENDED 30 JUNE 2025

23. OTHER MATERIAL ACCOUNTING POLICIES

a) Goods and services tax (GST)

Revenues, expenses and assets are recognised net of the amount of GST, except where the amount of GST incurred is not recoverable from the Australian Taxation Office (ATO).

Receivables and payables are stated inclusive of GST receivable or payable. The net amount of GST recoverable from, or payable to, the ATO is included with receivables or payables in the statement of financial position.

Cash flows are presented on a gross basis. The GST components of cash flows arising from investing or financing activities which are recoverable from, or payable to, the ATO are presented as operating cash flows.

b) Current and non-current classification

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

c) Rounding off figures

All figures shown in this annual financial report, other than a rate in the dollar, are rounded to the nearest dollar. Amounts are presented in Australian Dollars.

d) Comparative figures

Where required, comparative figures have been adjusted to conform with changes in presentation for the current financial year.

When the Shire applies an accounting policy retrospectively, makes a retrospective restatement or reclassifies items in its financial statements that has a material effect on the statement of financial position, an additional (third) Statement of Financial Position as at the beginning of the preceding period in addition to the minimum comparative financial report is presented.

e) Budget comparative figures

Unless otherwise stated, the budget comparative figures shown in this annual financial report relate to the original budget estimate for the relevant item of disclosure.

f) Superannuation

The Shire contributes to a number of Superannuation Funds on behalf of employees. All funds to which the Shire contributes are defined contribution plans.

g) Fair value of assets and liabilities

Fair value is the price that the Shire would receive to sell the asset or would have to pay to transfer a liability, in an orderly (i.e. unforced) transaction between independent, knowledgeable and willing market participants at the measurement date.

As fair value is a market-based measure, the closest equivalent observable market pricing information is used to determine fair value. Adjustments to market values may be made having regard to the characteristics of the specific asset or liability. The fair values of assets that are not traded in an active market are determined using one or more valuation techniques. These valuation techniques maximise, to the extent possible, the use of observable market data.

To the extent possible, market information is extracted from either the principal market for the asset or liability (i.e. the market with the greatest volume and level of activity for the asset or liability) or, in the absence of such a market, the most advantageous market available to the entity at the end of the reporting period (i.e. the market that maximises the receipts from the sale of the asset after taking into account transaction costs and transport costs).

For non-financial assets, the fair value measurement also takes into account a market participant's ability to use the asset in its highest and best use or to sell it to another market participant that would use the asset in its highest and best use.

h) Interest revenue

Interest revenue is calculated by applying the effective interest rate to the gross carrying amount of a financial asset measured at amortised cost, except for financial assets that subsequently become credit-impaired. For credit-impaired financial assets the effective interest rate is applied to the net carrying amount of the financial asset (after deduction of the loss allowance).

i) Fair value hierarchy

AASB 13 *Fair Value Measurement* requires the disclosure of fair value information by level of the fair value hierarchy, which categorises fair value measurement into one of three possible levels based on the lowest level that an input that is significant to the measurement can be categorised into as follows:

Level 1

Measurements based on quoted prices (unadjusted) in active markets for identical assets or liabilities that the entity can access at the measurement date.

Level 2

Measurements based on inputs other than quoted prices included in Level 1 that are observable for the asset or liability, either directly or indirectly.

Level 3

Measurements based on unobservable inputs for the asset or liability.

The fair values of assets and liabilities that are not traded in an active market are determined using one or more valuation techniques. These valuation techniques maximise, to the extent possible, the use of observable market data. If all significant inputs required to measure fair value are observable, the asset or liability is included in Level 2. If one or more significant inputs are not based on observable market data, the asset or liability is included in Level 3.

Valuation techniques

The Shire selects a valuation technique that is appropriate in the circumstances and for which sufficient data is available to measure fair value. The availability of sufficient and relevant data primarily depends on the specific characteristics of the asset or liability being measured. The valuation techniques selected by the Shire are consistent with one or more of the following valuation approaches:

Market approach

Valuation techniques that use prices and other relevant information generated by market transactions for identical or similar assets or liabilities.

Income approach

Valuation techniques that convert estimated future cash flows or income and expenses into a single discounted present value.

Cost approach

Valuation techniques that reflect the current replacement cost of the service capacity of an asset.

Each valuation technique requires inputs that reflect the assumptions that buyers and sellers would use when pricing the asset or liability, including assumptions about risks. When selecting a valuation technique, the Shire gives priority to those techniques that maximise the use of observable inputs and minimise the use of unobservable inputs. Inputs that are developed using market data (such as publicly available information on actual transactions) and reflect the assumptions that buyers and sellers would generally use when pricing the asset or liability are considered observable, whereas inputs for which market data is not available and therefore are developed using the best information available about such assumptions are considered unobservable.

j) Impairment of assets

In accordance with Australian Accounting Standards the Shire's assets, other than inventories, are assessed at each reporting date to determine whether there is any indication they may be impaired.

Where such an indication exists, an impairment test is carried out on the asset by comparing the recoverable amount of the asset, being the higher of the asset's fair value less costs to sell and value in use, to the asset's carrying amount except for non-financial assets that are:

- land and buildings classified as property, plant and equipment;
- infrastructure; or

- vested improvements that the local government controls, in circumstances where there has been an impairment indication of a general decrease in asset values.

These non-financial assets are assessed in accordance with the regulatory framework detailed in Note 10.

Any excess of the asset's carrying amount over its recoverable amount is recognised immediately in profit or loss, unless the asset is carried at a revalued amount in accordance with another Standard (e.g. AASB 116 *Property, Plant and Equipment*) whereby any impairment loss of a revalued asset is treated as a revaluation decrease in accordance with that other Standard.

SHIRE OF MENZIES  
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT  
FOR THE YEAR ENDED 30 JUNE 2025

24. RATING INFORMATION

(a) General rates

RATE TYPE Rate description	Basis of valuation	Rate in \$	Number of properties	2024/25 Actual rateable value*		2024/25 Actual rate revenue		2024/25 Actual interim rates		2024/25 Budget interim rate		2024/25 Budget total revenue		2023/24 Actual total revenue	
				\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Vacant and Improved	Gross rental valuation	0.0894	38	2,167,320	183,758	193,759	0	193,759	0	193,759	153,439	153,439	153,439	153,439	
Mining	Unimproved valuation	0.1639	238	21,386,520	3,505,892	3,505,892	0	3,505,892	0	3,505,892	3,088,965	3,088,965	3,088,965		
Exploration and Prospecting	Unimproved valuation	0.1475	563	5,675,174	837,315	837,315	0	837,315	0	837,315	804,046	804,046	804,046		
Pastoral and Other	Unimproved valuation	0.0853	86	989,353	84,392	84,392	0	84,392	0	84,392	85,296	85,296	85,296		
<b>Total general rates</b>			<b>945</b>	<b>30,218,367</b>	<b>4,621,357</b>	<b>4,621,357</b>	<b>(159,581)</b>	<b>4,461,776</b>	<b>0</b>	<b>4,621,750</b>	<b>4,141,746</b>	<b>4,141,746</b>	<b>4,141,746</b>		
<b>Minimum payment</b>															
Vacant and Improved	Gross rental valuation	\$ 200	212	48,990	42,400	42,400	0	42,400	0	42,400	65,024	65,024	65,024		
Mining	Unimproved valuation	328	59	59,199	19,352	19,352	0	19,352	0	19,352	115,753	115,753	115,753		
Exploration and Prospecting	Unimproved valuation	328	361	420,528	118,408	118,408	0	118,408	0	118,408	108,669	108,669	108,669		
Pastoral and Other	Unimproved valuation	328	10	18,655	3,280	3,280	0	3,280	0	3,280	2,488	2,488	2,488		
<b>Total minimum payments</b>			<b>642</b>	<b>547,322</b>	<b>183,440</b>	<b>183,440</b>	<b>0</b>	<b>183,440</b>	<b>0</b>	<b>183,440</b>	<b>285,114</b>	<b>285,114</b>	<b>285,114</b>		
<b>Total general rates and minimum payments</b>			<b>1,587</b>	<b>30,766,289</b>	<b>4,804,797</b>	<b>(159,581)</b>	<b>4,645,216</b>	<b>4,645,216</b>	<b>0</b>	<b>4,805,190</b>	<b>4,434,860</b>	<b>4,434,860</b>	<b>4,434,860</b>		
<b>Total rates</b>															
<b>(b) Rates related information</b>															
Rates instalment interest															
Rates instalment plan charges															
Rates overdue interest															
Rates written off															

\*Rateable Value at time of raising of rate.

SHIRE OF MENZIES  
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT  
FOR THE YEAR ENDED 30 JUNE 2025

## 25. DETERMINATION OF SURPLUS OR DEFICIT

Note	2024/25 (30 June 2025 carried forward) \$	2024/25 Budget (30 June 2025 carried forward) \$	2023/24 (30 June 2024 carried forward) \$
<b>(a) Non-cash amounts excluded from operating activities</b>			
The following non-cash revenue or expenditure has been excluded from amounts attributable to operating activities within the Statement of Financial Activity in accordance with <i>Financial Management Regulation 32</i> .			
<b>Adjustments to operating activities</b>			
Less: Profit on asset disposals	(51,402)	(127,145)	(32,522)
Less: Movement in liabilities associated with current employee benefit provisions	9,059	0	(13,158)
Less: Fair value adjustments to financial assets at fair value through profit or loss	888	0	(1,342)
Add: Loss on disposal of assets	0	0	88,160
Add: Depreciation	1,953,743	2,387,402	1,920,400
<b>Non-cash movements in non-current assets and liabilities:</b>			
Pensioner deferred rates	(364)	0	(1,035)
Employee benefit provisions	12,125	0	22,544
<b>Non-cash amounts excluded from operating activities</b>	<b>1,924,049</b>	<b>2,260,257</b>	<b>1,983,047</b>
<b>(b) Surplus or deficit after imposition of general rates</b>			
The following current assets and liabilities have been excluded from the net current assets used in the Statement of Financial Activity in accordance with <i>Financial Management Regulation 32</i> to agree to the surplus/(deficit) after imposition of general rates.			
<b>Adjustments to net current assets</b>			
Less: Reserve accounts	27 (12,788,827)	(11,747,580)	(13,137,616)
Add: Current liabilities not expected to be cleared at end of year			
- Current portion of borrowings	14 62,136	62,136	0
- Employee benefit provisions	15 157,081	161,180	148,022
<b>Total adjustments to net current assets</b>	<b>(12,569,610)</b>	<b>(11,524,264)</b>	<b>(12,989,594)</b>
<b>Net current assets used in the Statement of financial activity</b>			
Total current assets	19,661,580	11,926,352	20,550,804
Less: Total current liabilities	(1,736,793)	(402,088)	(1,733,763)
Less: Total adjustments to net current assets	(12,569,610)	(11,524,264)	(12,989,594)
<b>Surplus or deficit after imposition of general rates</b>	<b>5,355,177</b>	<b>0</b>	<b>5,827,447</b>



SHIRE OF MENZIES  
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT  
FOR THE YEAR ENDED 30 JUNE 2025

27. RESERVE ACCOUNTS

	2025		2025		2025		2025		2025		2024		2024	
	Actual opening balance	Actual transfer to	Actual transfer from	Budget opening balance	Budget transfer to	Budget transfer from	Budget closing balance	Actual opening balance	Actual transfer to	Actual transfer from	Actual opening balance	Actual transfer to	Actual transfer from	Actual closing balance
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Restricted by council														
(a) Leave reserve	214,046	3,033	0	217,079	214,046	3,259	0	217,305	210,367	3,679	0	214,046		
(b) Building reserve	3,039,696	534,521	(90,072)	3,484,145	3,039,696	538,296	(350,985)	3,227,007	3,234,402	965,837	0	3,039,696		
(c) Plant reserve	1,833,151	25,595	(587,099)	1,271,657	1,833,151	427,907	(841,000)	1,420,068	1,801,730	31,431	0	1,833,151		
(d) Road Infrastructure reserve	2,381,342	821,256	(594,435)	2,608,163	2,381,342	824,870	(1,125,000)	2,081,212	2,340,514	49,828	0	2,381,342		
(e) Main Street reserve	146,590	1,778	(148,368)	0	146,590	2,232	(148,822)	0	144,086	2,504	0	146,590		
(f) Staff Amenities reserve	412,601	4,966	(417,587)	0	412,601	6,281	(418,882)	0	405,535	7,066	0	419,601		
(g) TV reserve	18,676	222	(18,898)	0	18,676	284	(18,960)	0	18,354	322	0	18,676		
(h) Caravan Park reserve	446,106	6,308	(27,000)	425,414	446,106	6,791	(27,000)	425,897	438,455	7,651	0	446,106		
(i) Bitumen reserve	630,202	7,622	(637,824)	0	630,202	9,594	(639,796)	0	619,404	10,798	0	630,202		
(j) Rates creditors reserve	53,367	651	(54,018)	0	53,367	812	(54,179)	0	52,454	913	0	53,367		
(k) Niagara Dam reserve	1,787,901	25,329	0	1,813,230	1,787,901	27,218	0	1,815,119	1,274,702	513,199	0	1,787,901		
(l) Water reserve	227,634	3,221	0	230,855	227,634	3,465	0	231,099	223,733	3,901	0	227,634		
(m) Waste Management reserve	671,197	309,697	0	980,894	671,197	310,218	0	981,415	361,054	310,143	0	671,197		
(n) Former Post Office reserve	436,681	6,179	0	442,860	436,681	6,648	(410,000)	33,329	429,193	4,888	0	436,681		
(o) Commercial Enterprise reserve	627,159	473,119	0	1,100,278	627,159	473,497	0	1,100,656	13,221	613,938	0	627,159		
(p) Land Purchase reserve	211,257	2,995	0	214,252	211,257	3,216	0	214,473	207,631	6,826	0	211,257		
	13,137,616	2,226,512	(2,575,301)	12,788,827	13,137,616	2,644,588	(4,034,624)	11,747,580	11,774,835	2,524,324	(1,161,543)	13,137,616		

All reserves are supported by cash and cash equivalents and financial assets at amortised cost and are restricted within equity as Reserve accounts. In accordance with council resolutions or adopted budget in relation to each reserve account, the purpose for which the reserves are set aside and their anticipated date of use are as follows:

Name of reserve account	Purpose of the reserve account
Restricted by council	
(a) Leave reserve	To be used to fund annual and long service leave requirements.
(b) Building reserve	To be used for the acquisition of future buildings and renovation of existing building.
(c) Plant reserve	To be used for the purchase of major plant.
(d) Road Infrastructure reserve	To be used to fund major road works.
(e) Main Street reserve	Established for the beautification of the main street.
(f) Staff Amenities reserve	Established for the purpose of providing staff housing and amenities.
(g) TV reserve	To be used to fund upgrades to the rebroadcasting equipment.
(h) Caravan Park reserve	Established for the purpose of providing upgrades to the caravan park.
(i) Bitumen reserve	Established to fund the resurfacing of roads.
(j) Rates creditors reserve	Established for future rate claims.
(k) Niagara Dam reserve	Established for ongoing upgrade of Niagara Dam valve workings and other maintenance.
(l) Water reserve	To assist the Tunjunjara community to achieve funding for a swimming pool.
(m) Waste Management reserve	Provide for the statutory reinstatement and development of the reserve.
(n) Former Post Office reserve	For restoration and maintenance of the former post office.
(o) Commercial Enterprise reserve	To fund an activity or purchase with a view to producing a profit.
(p) Land Purchase reserve	To be used for purchase of selective properties with developmental potential.



## Auditor General

### INDEPENDENT AUDITOR'S REPORT

2025

Shire of Menzies

To the Council of the Shire of Menzies

#### Opinion

I have audited the financial report of the Shire of Menzies (Shire) which comprises:

- the statement of financial position as at 30 June 2025, the statement of comprehensive income, statement of changes in equity, statement of cash flows and statement of financial activity for the year then ended
- notes comprising a summary of material accounting policies and other explanatory information.

In my opinion, the financial report :

- is based on proper accounts and records
- presents fairly, in all material respects, the results of the operations of the Shire for the year ended 30 June 2025 and its financial position at the end of that period
- is in accordance with the *Local Government Act 1995* (the Act) and, to the extent that they are not inconsistent with the Act, Australian Accounting Standards.

#### Basis for opinion

I conducted my audit in accordance with Australian Auditing Standards. My responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial report section below.

I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.

#### Other information

The Chief Executive Officer (CEO) is responsible for the preparation and the Council for overseeing the other information. The other information is the information in the entity's annual report for the year ended 30 June 2025, but not the financial report and my auditor's report.

My opinion on the financial report does not cover the other information and accordingly, I do not express any form of assurance conclusion thereon.

In connection with my audit of the financial report, my responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial report or my knowledge obtained in the audit or otherwise appears to be materially misstated.

If, based on the work I have performed, I conclude that there is a material misstatement of this other information, I am required to report that fact. I did not receive the other information prior to the date of this auditor's report. When I do receive it, I will read it and if I conclude that there is a material misstatement in this information, I am required to communicate the matter to the CEO and Council and request them to correct the misstated information. If the misstated information is not corrected, I may need to retract this auditor's report and re-issue an amended report.

### **Responsibilities of the Chief Executive Officer and Council for the financial report**

The Chief Executive Officer (CEO) of the Shire is responsible for:

- keeping proper accounts and records
- preparation and fair presentation of the financial report in accordance with the requirements of the Act, the Regulations and Australian Accounting Standards
- managing internal control as required by the CEO to ensure the financial report is free from material misstatement, whether due to fraud or error.

In preparing the financial report, the CEO is responsible for:

- assessing the Shire's ability to continue as a going concern
- disclosing, as applicable, matters related to going concern
- using the going concern basis of accounting unless the State Government has made decisions affecting the continued existence of the Shire.

The Council is responsible for overseeing the Shire's financial reporting process.

### **Auditor's responsibilities for the audit of the financial report**

As required by the *Auditor General Act 2006*, my responsibility is to express an opinion on the financial report. The objectives of my audit are to obtain reasonable assurance about whether the financial report as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes my opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with Australian Auditing Standards will always detect a material misstatement when it exists.

Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of the financial report. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations or the override of internal control.

A further description of my responsibilities for the audit of the financial report is located on the Auditing and Assurance Standards Board website. This description forms part of my auditor's report and can be found at [https://www.auasb.gov.au/auditors\\_responsibilities/ar4.pdf](https://www.auasb.gov.au/auditors_responsibilities/ar4.pdf).

### **My independence and quality management relating to the report on the financial report**

I have complied with the independence requirements of the *Auditor General Act 2006* and the relevant ethical requirements relating to assurance engagements. In accordance with ASQM 1 *Quality Management for Firms that Perform Audits or Reviews of Financial Reports and Other Financial Information, or Other Assurance or Related Services Engagements*, the Office of the Auditor General maintains a comprehensive system of quality management including documented policies and procedures regarding compliance with ethical requirements, professional standards and applicable legal and regulatory requirements.

**Matters relating to the electronic publication of the audited financial report**

This auditor's report relates to the financial report of the Shire of Menzies for the year ended 30 June 2025 included in the annual report on the Shire's website. The Shire's management is responsible for the integrity of the Shire's website. This audit does not provide assurance on the integrity of the Shire's website. The auditor's report refers only to the financial report. It does not provide an opinion on any other information which may have been hyperlinked to/from the annual report. If users of the financial report are concerned with the inherent risks arising from publication on a website, they are advised to contact the Shire to confirm the information contained in the website version.



Kellie Tonich  
Senior Director Financial Audit  
Delegate of the Auditor General for Western Australia  
Perth, Western Australia  
21 November 2025

## 4 OTHER BUSINESS

### 1. Mobile Garbage Bins

It was noted that many mobile garbage bins are in need of replacement or repair. The Acting CEO advised he would take appropriate action.

### 2. Windsocks for Airstrip at Kookynie

The Acting CEO noted that replacement windsocks were en route from Perth.

### 3. Niagara Dam

Those in attendance considered clearing out of silt from Niagara Dam could occur now.

### 4. Cattle Grid Cleaning Program

The Acting CEO noted he had discussed this matter with the Works Manager. He noted he had also instructed the Works Manager to remove any grids that were non-operational and reinstate the road.

### 5. Kookynie Cattle

The Acting CEO noted that he would be discussing this matter with councillors on 19 February 2026 at the Priority Setting Meeting.

### 6. Comet Vale Cemetery Signs

The Acting CEO advised he was surprised if these signs had not been erected and advised he would follow up.

### 7. Telstra Service

It was noted that Telstra service for mobile phones was problematic. The Acting CEO advised he would follow up.

### 8. Memorial Garden

Those in attendance considered that if roses were to be planted, that should occur in March.

### 9. Gymnasium

Those in attendance considered that \$500,000.00 was too much expenditure for a gymnasium.

### 10. Skatepark

Those in attendance considered landscaping was necessary around the new skatepark.

### 11. Water Park

Those in attendance considered that shade, barbecue and seating was necessary at the Water Park.

### 12. Consultation

Those in attendance considered that, generally, the Council did not consult with the community very well.

### 13. Pot Plants

It was noted that all of the plants in pots in Shenton Street were dead.

14. Mt Ida Road

Those in attendance noted that Mt Ida Road was carrying a lot of mining traffic, damaging the road.

15. Industrial Land

Those in attendance considered that the Industrial Land on Shenton Street just north of the Menzies Town site was not the optimum site and other land should be located, possibly near the Power Station.

## **5 CLOSURE OF MEETING**

The Shire President, as Presiding Member, declared the meeting closed at 5.50pm.

<b>13.2.2</b>	<b>Menzies Community Gym</b>
<b>LOCATION</b>	<b>Shire of Menzies</b>
<b>APPLICANT</b>	<b>Internal</b>
<b>DOCUMENT REF</b>	<b>NAM1615</b>
<b>DATE OF REPORT</b>	<b>19 February 2026</b>
<b>AUTHOR</b>	<b>Community Development Manager, Sean McGay</b>
<b>RESPONSIBLE OFFICER</b>	<b>Acting Chief Executive Officer, Rob Stewart</b>
<b>OFFICER DISCLOSURE OF INTEREST</b>	<b>Nil</b>
<b>ATTACHMENT</b>	<ol style="list-style-type: none"> <li>1. Menzies Community Gym Survey Results 2022 - Excerpt from the Information Bulletin of February 2023 [<b>13.2.2.1</b> - 2 pages]</li> <li>2. Menzies Community Gym Survey Results - 2024 [<b>13.2.2.2</b> - 14 pages]</li> <li>3. Menzies Community Gym - Initial Plan [<b>13.2.2.3</b> - 7 pages]</li> </ol>

#### **SUMMARY:**

On 25 July 2024, the Council approved the Annual Budget for the 2024/2025 Financial Year. Included in that budget was a line item for a Community Gym to be built in Menzies, totalling \$500,000.00 ex GST. The expenditure was rolled over into the 2025/26 Financial Year, as approved by the Council on 31 July 2025.

#### **BACKGROUND:**

Interest in building and fitting out a community gym in Menzies came from a survey initially conducted in late 2022 – a copy of the results of this survey is attached to this agenda item. Respondents indicated that a gymnasium in Menzies was their second-highest priority, behind a skatepark.

A small survey conducted in 2024 with seven respondents is also attached to this agenda item.

Work on the gym commenced in the 2024/2025 Financial Year through a consultancy firm that was engaged to manage the project, but their services were subsequently terminated in late 2024. With changes in CEO in 2025, the project was suspended.

#### **COMMENT:**

The purpose of this agenda item is to update the Council on the progress of the Community Gym in Menzies and to seek concurrence to proceed.

As of 2026, initial plans for the gym have been made and are attached this agenda item. In addition, a grant application for a \$100,000.00 Goldfields-Esperance Regional Economic Development grant has been submitted to the Goldfields-Esperance Development Commission. This grant, if approved, will not increase the total funding amount but will offset costs to the Shire of Menzies.

A design now needs to be drafted in order to proceed with a final proposal, which is required before the project can be put out for tender.

**CONSULTATION:**

Shire of Menzies Community Members

**STATUTORY AUTHORITY:**

Local Government Act (1995)

**POLICY IMPLICATIONS:**

Operational Policies  
Accounting Audit Policies  
6.1 Work, Health & Safety  
4.12 Asset Management

**FINANCIAL IMPLICATIONS:**

Ongoing maintenance, replacement and cleaning costs associated with the Shire running the community gym.

Slight increase in revenue from membership fees.

**RISK ASSESSMENT:**

<b>Risk Statement</b>	<b>Level of Risk</b>	<b>Risk Mitigation Strategy</b>
Project costs may exceed the allocated \$500,000 budget	Medium	Prepare a detailed design and cost estimate prior to tender and pursue additional grant funding to offset costs
The gym may not be sufficiently used by the community	Low	Engage the community during planning in order to align design with community needs
Delays in design, grant approval or tendering may affect delivery timing	Medium	Set clear timelines and monitor progress over Shire departments

## **STRATEGIC IMPLICATIONS:**

The Shire of Menzies Council Plan 2025-2035 outlines the following Outcome and Strategy:

1. An engaged and inclusive community.

1.1. Facilitate, encourage and support community volunteers, groups, events and initiatives.

1.2 Welcoming to all residents, strengthen community cohesiveness and participation.

1.3 Provide, maintain and improve community facilities.

2. A healthy and safe community.

2.3 Support community health and wellbeing initiatives.

3. An innovative, diverse and prosperous economy.

3.1 Support and facilitate opportunities for new business development.

5. A well maintained, attractive built environment servicing the needs of the community.

5.2 Maintain and enhance our roads, built infrastructure, parks and reserves.

7. A strategically focused Council, leading our community.

7.3 Encourage and support community engagement and collaboration.

8. An efficient and effective organisation.

8.2 Provide appropriate services to the community in a professional and efficient manner.

8.3 Provide a positive and safe workplace.

Accordingly, the officer's recommendation aligns with the Shire of Menzies Council Plan.

**VOTING REQUIREMENTS:**

Simple Majority

**OFFICER RECOMMENDATION:**

That:

1. A design be drafted for the Menzies Community Gym and
2. The resumption of the project—including consultation, tendering, construction and fit-out, be endorsed.

**COUNCIL DECISION:**

<b>Council Resolution Number</b>	
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<b>Moved</b>		<b>Seconded</b>	
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<b>Carried</b>	
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It is very hard to get engagement outside of the usual community members to attend educational outcome workshops. The Menzies CRC tried their best in encouraging the community to attend and participate through direct email, flyer display on notice boards, Menzies Matter and direct conversation when a community member collects their mail. Overall, the workshops were good, those who attended particularly liked the Movement and Breath sessions. The mental health workshop did receive media attention with an article highlighted in the Kalgoorlie Miner on 23 December 2022.

The Menzies CRC would like to thank WAPHA for the funding and the Menzies Aboriginal Corporation for providing the venue for the recent workshops.

### **Annual Community Christmas Dinner Feedback**

A great turnout and a mixture of community members and visitors attended the dinner. The food selection was great, especially the roast dinner theme, as in previous years the Shire usually organised a BBQ event. Though, we should have provided more deserts, perhaps order at least 6 cakes next year. There is a suggestion to invite a Caterer next year again to provide hot roast meals for the annual Community Christmas dinner. Therefore, increasing the food budget for the next annual Christmas dinner. The outdoor venue was great, as the youths can be entertained by the water park, playground and water slides. It was great to see that the youths had a proper sit-down meal. Everyone enjoyed the family-friendly setting at the Christmas gathering.

The Shire of Menzies staff volunteered their time to make this event happen for the community.

### **Annual Australia Day Community Breakfast Feedback**

The annual Australia Day Community BBQ Breakfast was well attended with all sections of the community coming to the breakfast and socialising with one another. A good number of the community are still on their school holidays therefore, most people are still out of town. The Menzies CRC provided bacon, eggs, sausages, burger patties, rolls, tomato/onion, tea, coffee, water and fruit juice. It was a very hot day and unfortunately, it was too hot to play the friendly cricket match on the day. Therefore, it is important to prioritise the master planning of the outdoor area of the Ngalipaku (Youth Centre) Building, providing more shade, seating and tables and creating an environment where it is also weatherproof for extreme heat and cold.

The Shire of Menzies staff volunteered their time to make this event happen for the community.

### **Other Item: Youth Centre/Recreation Survey Precinct Feedback**

On 24 November 2022, an agenda item to the council was put forward to consider a budget of \$655,000 for additional infrastructure at the Ngalipaku (Youth Centre) and Menzies Oval precinct, to activate more community activities. As a result, the Shire of Menzies undertook a community survey for the provision of additional infrastructure at the Menzies Ngalipaku (Youth Centre)/Recreation area precinct. The survey was conducted from 6 December 2022 to 16 December 2022. It is to seek further community feedback on additional infrastructure that they would like to see in the precinct.

Around 37 people responded to the survey and below is a summary of the survey results noting 1 being the most important priority:

	Rank Priority 1 to 8							
	<i>Note: with 1 being the most priority</i>							
	1	2	3	4	5	6	7	8
<b>Extended roof structure of Youth Centre to provide additional shade and seating</b>	2	1	2	4	6	10	7	2
<b>Outdoor movie screen</b>	0	1	12	5	1	10	7	1
<b>Re-design the BBQ area to provide additional shade area, seating and lighting</b>	2	8	1	9	5	5	1	5
<b>Oval re-grassing and reticulation</b>	1	2	4	5	8	6	5	6
<b>Cricket pitch</b>	2	0	0	7	3	1	7	19
<b>Skate Park</b>	17	4	3	1	2	4	3	3
<b>Shade and seating area at the Water Park</b>	2	16	10	4	5	0	0	0
<b>Gymnasium</b>	11	4	5	2	7	1	4	3

As a result, the following is the community priority for the precinct:

1. Skate Park
2. Gymnasium
3. Shade and seating area at the Water Park
4. Outdoor movie screen
5. Re-design the BBQ area to provide additional shade area, seating and lighting
6. Oval re-grassing
7. Extended roof structure of the Youth Centre to provide additional shade and seating
8. Cricket pitch

**Sean McGay**

---

**From:** Shire of Menzies <no-reply@sparkcms.com.au>  
**Sent:** Friday, 23 August 2024 3:45 PM  
**To:** Maureen Yulo-Uy  
**Subject:** New Form From Website Shire of Menzies



The following form was filled out on the Shire of Menzies website.

## A community Gym for Menzies!

*Have Your Say*

**Do you support the concept of a community gym?**

Yes

**Please explain why you have answered yes/no**

Lots of people I know will use it including me,  
It's good to walk away and have a place for you to do something for yourself. ( time out )

**Where do you think would be a suitable venue for the community gym? Why?**

Main street

**Should the Shire purchase a new building to create a community gym?**

Yes

For the sole purpose of a gym as the items need to be fixed and not moved for safety purposes

**Do you or anyone you know have land or a building they would sell or gift to the Shire for the purpose of a community gym?**

No

**Submitted:**

23/08/2024 3:45:25 PM

**IP:**

1.126.29.177

**Reference Id:**

**Sean McGay**

---

**From:** Shire of Menzies <no-reply@sparkcms.com.au>  
**Sent:** Monday, 26 August 2024 6:21 PM  
**To:** Maureen Yulo-Uy  
**Subject:** New Form From Website Shire of Menzies



The following form was filled out on the Shire of Menzies website.

## A community Gym for Menzies!

*Have Your Say*

**Do you support the concept of a community gym?**

Yes

**Please explain why you have answered yes/no**

support the concept of a community gym because it offers numerous benefits to the residents. A community gym can enhance public health by providing a convenient and affordable fitness option, encouraging regular exercise and overall well-being. It also fosters a sense of community by serving as a social hub where people can connect, engage in group activities, and support each other's fitness goals. Moreover, a well-maintained gym can contribute to reducing local healthcare costs by promoting preventive health measures and combating lifestyle-related illnesses. The inclusion of diverse fitness classes and equipment can cater to various age groups and fitness levels, making it accessible to everyone in the community.

**Where do you think would be a suitable venue for the community gym? Why?**

The key factors in choosing a venue should be accessibility, visibility, safety, and the ability to accommodate various gym equipment and classes. Ensuring ample parking and public transportation options is also important to maximize the gym's usage and benefit to the community.

**Should the Shire purchase a new building to create a community gym?**

Yes

GOOD IDEA

**Do you or anyone you know have land or a building they would sell or gift to the Shire for the purpose of a community gym?**

No

**Would you like to provide any other comment?**

I believe it is crucial to ensure that the community gym is designed with inclusivity and sustainability in mind. Offering programs for different fitness levels and needs, including special classes for seniors, individuals with disabilities, and youth programs, can greatly enhance its community impact. Additionally, incorporating eco-friendly practices, such as energy-efficient lighting, recycling programs, and water-saving fixtures, will contribute to the gym's long-term sustainability and set a positive example for environmental responsibility.

**Submitted:**

26/08/2024 6:21:21 PM

**IP:**

149.167.162.26

**Reference Id:**

02473

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**Sean McGay**

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**From:** Shire of Menzies <no-reply@sparkcms.com.au>  
**Sent:** Sunday, 25 August 2024 4:53 PM  
**To:** Maureen Yulo-Uy  
**Subject:** New Form From Website Shire of Menzies



The following form was filled out on the Shire of Menzies website.

## A community Gym for Menzies!

*Have Your Say*

**Do you support the concept of a community gym?**

Yes

**Please explain why you have answered yes/no**

it will help with the health and wellbeing of the community. It is something that the community has been asking for years and it rated high in the community forum report.

**Where do you think would be a suitable venue for the community gym? Why?**

next to the youth center or in the new community shed

**Should the Shire purchase a new building to create a community gym?**

Yes

have it separate from other activities.

**Do you or anyone you know have land or a building they would sell or gift to the Shire for the purpose of a community gym?**

No

**Would you like to provide any other comment?**

this has been asked for too long time for action. also, should have swipe cards for access.

**Submitted:**

25/08/2024 4:53:12 PM

**IP:**

65.181.22.123

**Reference Id:**

02472

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**Sean McGay**

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**From:** Shire of Menzies <no-reply@sparkcms.com.au>  
**Sent:** Sunday, 25 August 2024 4:53 PM  
**To:** Maureen Yulo-Uy  
**Subject:** New Form From Website Shire of Menzies



The following form was filled out on the Shire of Menzies website.

## A community Gym for Menzies!

*Have Your Say*

**Do you support the concept of a community gym?**

Yes

**Please explain why you have answered yes/no**

it will help with the health and wellbeing of the community. It is something that the community has been asking for years and it rated high in the community forum report.

**Where do you think would be a suitable venue for the community gym? Why?**

next to the youth center or in the new community shed

**Should the Shire purchase a new building to create a community gym?**

Yes

have it separate from other activities.

**Do you or anyone you know have land or a building they would sell or gift to the Shire for the purpose of a community gym?**

No

**Would you like to provide any other comment?**

this has been asked for too long time for action. also, should have swipe cards for access.

**Submitted:**

25/08/2024 4:52:51 PM

**IP:**

65.181.22.123

**Reference Id:**

02471

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**Sean McGay**

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**From:** Shire of Menzies <no-reply@sparkcms.com.au>  
**Sent:** Saturday, 24 August 2024 9:44 AM  
**To:** Maureen Yulo-Uy  
**Subject:** New Form From Website Shire of Menzies



The following form was filled out on the Shire of Menzies website.

## A community Gym for Menzies!

*Have Your Say*

**Do you support the concept of a community gym?**

Yes

**Please explain why you have answered yes/no**

Lots of people with sedentary lifestyles in town who would benefit from a place to exercise.

**Where do you think would be a suitable venue for the community gym? Why?**

Built onto the shire building to ensure its not vandalised

**Should the Shire purchase a new building to create a community gym?**

Yes

An extension on the shire building plot

**Do you or anyone you know have land or a building they would sell or gift to the Shire for the purpose of a community gym?**

No

**Submitted:**

24/08/2024 9:43:36 AM

**IP:**

110.145.171.242

**Reference Id:**

02470

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**Sean McGay**

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**From:** Shire of Menzies <no-reply@sparkcms.com.au>  
**Sent:** Friday, 23 August 2024 9:25 PM  
**To:** Maureen Yulo-Uy  
**Subject:** New Form From Website Shire of Menzies



The following form was filled out on the Shire of Menzies website.

## A community Gym for Menzies!

*Have Your Say*

**Do you support the concept of a community gym?**

Yes

**Please explain why you have answered yes/no**

This was tried years ago. Mining company paid for a gym in the coffee shop premises. When they finished in town they offered the lease of the equipment to the shire. This would enable the shire to take over the lease and not have to pay mobilisation. The shire said no.

**Where do you think would be a suitable venue for the community gym? Why?**

It used to be the premises where the coffee shop is now.  
Maybe at the youth centre as it is not used as sit should be.

**Should the Shire purchase a new building to create a community gym?**

No

The youth centre is hardly ever used. The cost to convert must be less than buying something else.

**Do you or anyone you know have land or a building they would sell or gift to the Shire for the purpose of a community gym?**

No

**Submitted:**

23/08/2024 9:24:33 PM

**IP:**

1.126.23.217

**Reference Id:**

02469

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**Sean McGay**

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**From:** Shire of Menzies <no-reply@sparkcms.com.au>  
**Sent:** Friday, 23 August 2024 7:03 PM  
**To:** Maureen Yulo-Uy  
**Subject:** New Form From Website Shire of Menzies



The following form was filled out on the Shire of Menzies website.

## A community Gym for Menzies!

*Have Your Say*

**Do you support the concept of a community gym?**

Yes

**Please explain why you have answered yes/no**

The health and fitness of the people in this community would benefit from a community gym so would the community itself. access, cleaning, safety, supervision/training would be my concerns

**Where do you think would be a suitable venue for the community gym? Why?**

The old road house/ service station

**Should the Shire purchase a new building to create a community gym?**

No

If all present sites are not suitable then a new building should be considered

**Do you or anyone you know have land or a building they would sell or gift to the Shire for the purpose of a community gym?**

No

**Would you like to provide any other comment?**

Are you thinking 24hr access or normal council opening hours?

**Submitted:**

23/08/2024 7:03:12 PM

**IP:**

1.126.18.99

**Reference Id:**

02468

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02466

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# Menzies Community Gym

## Theory of change

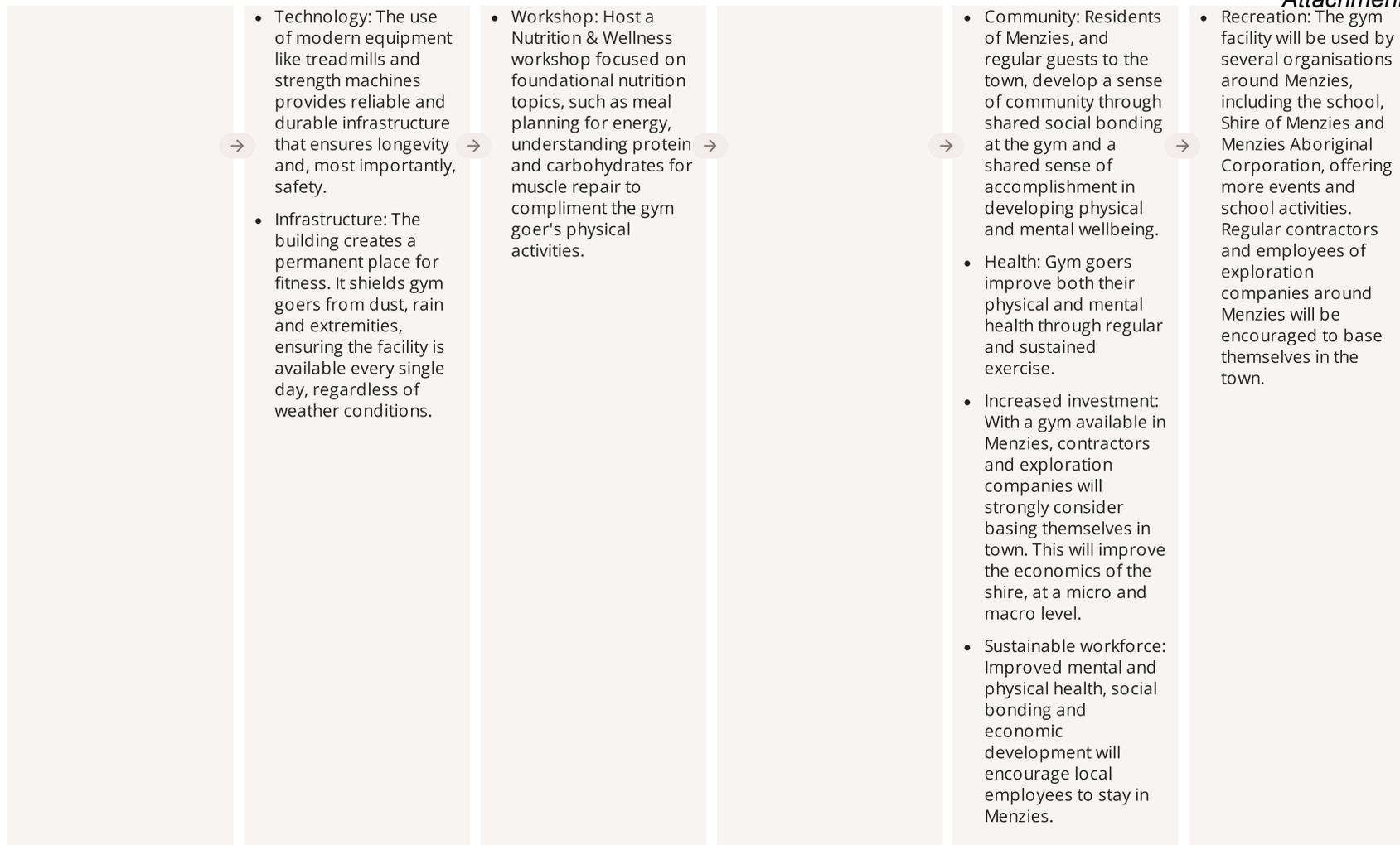
Your guiding theory to understand the vision and scope of your project.

By establishing the Menzies Community Gym, a 24-hour small gym offering competitive membership prices and secure access via swipe card, we can remove significant barriers to physical activity, providing all residents and workers within the area a consistent, climate-controlled environment for exercise, which will lead to improved physical and mental wellbeing, sustainable jobs and attracting new investment to the town.

## Logic model

A detailed plan of your project and its impacts

Issue/Opportunity	Inputs	Activities	Outputs	Outcomes	Impacts
<ul style="list-style-type: none"> <li>Lack of a dedicated, reliable and equipped place to exercise. As Menzies is remote, there are no gym facilities, forcing residents to rely on unsafe, unreliable outdoor activity that is heavily affected by extreme heat. This lack of a dedicated space makes achieving and maintaining physical fitness challenging.</li> </ul>	<ul style="list-style-type: none"> <li>Knowledge: Exercise is a proven stress reliever. Having a dedicated space helps residents manage anxiety, boredom and feelings of isolation, which are often higher in remote towns.</li> <li>Research: Research shows that having a place to exercise prevents common long-term illnesses.</li> <li>Research: Research shows that shared spaces like community gyms are vital for social bonding</li> </ul>	<ul style="list-style-type: none"> <li>Event: Host regular "Gym Day" events featuring basic form demonstrations, beginner workout programs and a relaxed social atmosphere to maximise participation and foster community bonding.</li> </ul>	<ul style="list-style-type: none"> <li>Function: The gym facility is fully operational and utilises modern, commercial-grade equipment.</li> <li>Participation: The gym has regular participation from the community (200 users monthly).</li> </ul>	<ul style="list-style-type: none"> <li>Motivation: The new, well-equipped and welcoming environment of the gym creates an inspiring atmosphere that strongly encourages residents to try the facility and initiate a workout routine.</li> <li>Knowledge and Safety: Prevent Gym goes from using incorrect form and techniques for all major gym equipment and lifts, ensuring safety and proficiency of their workout.</li> </ul>	<ul style="list-style-type: none"> <li>Quality of life: The town's overall quality of life and work-life balance significantly improves, making Menzies a more desirable place to live.</li> <li>Physical Fitness: The community will be healthier and more active overall, leading to fewer sick days and better long-term wellness.</li> <li>Social: Social connections and community bonding are strengthened, leading to unity and belongingness.</li> </ul>



**Assumptions**

- Political: The Shire of Menzies Council will manage and maintain their current level of support and funding for the gym's operation and ongoing maintenance costs after construction is complete.
- Economic: A dedicated operational budget of \$500,000 (utilities, insurance, and routine maintenance) is available through Shire of Menzies funding, however, funding will be sought to minimise shire expenditure.
- Social: The Menzies community, and wider stakeholders, possess an interest in a dedicated fitness facility. Residents and guests will consistently integrate their

**Risks**

- Safety: Gym goers, especially when alone, may use lift weights with incorrect form, or use complex machinery improperly, resulting in serious, life-altering injuries.
- Equipment misuse: As the facility will be unmanned, there is a risk of equipment misuse or minor vandalism, leading to rapid asset degradation.
- Cost related issues: A low-cost membership fee might not be sufficient to cover the gym's costs of operation, as equipment such as air conditioning or treadmills require extensive maintenance. If these assets fail, the lack of electrical expertise within the organisation will require expensive external repairs. Regular servicing

memberships into their daily routines for both health and social purposes.

- Technological: The modern fitness equipment is assumed to provide superior built-in safety features and long-term technological reliability, ensuring minimal breakdowns and a safe training environment for unsupervised and inexperienced users.
- Legal: The community gym will maintain all necessary legal compliance (e.g. public liability insurance, building safety certifications and DAIP requirements).
- Environmental: The building materials and design will effectively withstand the extreme weather conditions and protect gym goers from the harsh environment. Furthermore, it is assumed the gym can operate with no significant negative impact on the local environment.

will also incur a cost to external contractors from a more populated town.

- Unauthorised Access: Individuals who have not paid a membership fee may exploit the unmanned access system.

## Menzies Community Gym

### Outcomes measurement framework

An outline of how the outcomes of your program can be measured.

Outcomes	Indicators	Tools	Timing	Team members
Motivation: The new, well-equipped and welcoming environment of the gym creates an inspiring atmosphere that strongly encourages residents to try the facility and initiate a workout routine.	<ul style="list-style-type: none"> <li>Positive Feedback from the Community.</li> <li>Membership Rate</li> <li>Membership Renewal Rate</li> <li>Attendance Consistency</li> </ul>	<ul style="list-style-type: none"> <li>Surveys</li> <li>Swipe Card Access Log</li> <li>Membership Database</li> <li>Billing Cycle Data</li> </ul>	<ul style="list-style-type: none"> <li>Annually</li> </ul>	<ul style="list-style-type: none"> <li>Community Development Manager</li> <li>Community Project Officer</li> <li>Community Engagement Officer</li> <li>Cleaner</li> <li>Building Maintenance Officer</li> <li>Chief Financial Officer</li> <li>Finance Team Leader</li> </ul>
Knowledge and Safety: Prevent Gym goers from using incorrect form and techniques for all major gym equipment and lifts, ensuring safety and proficiency of their workout.	<ul style="list-style-type: none"> <li>Gym Equipment Condition</li> <li>Injury Report</li> <li>Basic Gym Rules</li> </ul>	<ul style="list-style-type: none"> <li>Surveys</li> <li>Maintenance Log</li> <li>Incident Log</li> </ul>	<ul style="list-style-type: none"> <li>Monthly</li> </ul>	
Community: Residents of Menzies, and regular guests to the town, develop a sense of community through shared social bonding at the gym and a shared sense of accomplishment in developing physical and mental wellbeing.	<ul style="list-style-type: none"> <li>Retention Rate</li> <li>Paired/Group Attendance</li> <li>Peer-Supported Workouts</li> </ul>	<ul style="list-style-type: none"> <li>Surveys</li> <li>Swipe Card Access Log</li> <li>Billing Cycle Data</li> </ul>	<ul style="list-style-type: none"> <li>Ongoing</li> </ul>	
Health: Gym goers improve	<ul style="list-style-type: none"> <li>Mental Wellbeing</li> </ul>	<ul style="list-style-type: none"> <li>Member Wellbeing and</li> </ul>	<ul style="list-style-type: none"> <li>Quarterly</li> </ul>	

<p>both their physical and mental health through regular and sustained exercise.</p>	<ul style="list-style-type: none"> <li>• Physical Health</li> <li>• Diet Changes</li> <li>• Lifestyle Changes</li> </ul>	<p>Progress Survey</p> <ul style="list-style-type: none"> <li>• Local Businesses Sales Survey</li> </ul>		
<p>Increased investment: With a gym available in Menzies, contractors and exploration companies will strongly consider basing themselves in town. This will improve the economics of the shire, at a micro and macro level.</p>	<ul style="list-style-type: none"> <li>• Increased Residency in Menzies</li> <li>• New Businesses</li> </ul>	<ul style="list-style-type: none"> <li>• Shire Commercial Property Records</li> <li>• Business Registration Database</li> <li>• Membership Database</li> </ul>	<ul style="list-style-type: none"> <li>• Ongoing</li> </ul>	
<p>Sustainable workforce: Improved mental and physical health, social bonding and economic development will encourage local employees to stay in Menzies.</p>	<ul style="list-style-type: none"> <li>• Employee Tenure</li> <li>• Workplace Satisfaction</li> <li>• Permanent Residency</li> </ul>	<ul style="list-style-type: none"> <li>• Surveys</li> <li>• Shire Employee Records</li> <li>• Shire Residential Property Records</li> </ul>	<ul style="list-style-type: none"> <li>• Ongoing</li> </ul>	





<b>13.2.3</b>	<b>Menzies Community Garden</b>
<b>LOCATION</b>	<b>50 Shenton Street, Menzies</b>
<b>APPLICANT</b>	<b>Internal</b>
<b>DOCUMENT REF</b>	<b>NAM1616</b>
<b>DATE OF REPORT</b>	<b>28 January 2026</b>
<b>AUTHOR</b>	<b>Community Development Manager, Sean McGay</b>
<b>RESPONSIBLE OFFICER</b>	<b>Acting Chief Executive Officer, Rob Stewart</b>
<b>OFFICER DISCLOSURE OF INTEREST</b>	Nil
<b>ATTACHMENT</b>	1. Rainstorm Memorial Garden Plan Concept Map (1) [13.2.3.1 - 9 pages]

### **SUMMARY:**

At the Ordinary Council Meeting of 30 October 2025, the Council resolved that Plans for a memorial garden at 50 Shenton Street and upgrade to the Worship Centre be developed and presented to the Council in February 2026.

### **BACKGROUND:**

Over the last three years, there have been various plans for the lot at 50 Shenton Street, Menzies and the Worship Centre located on the same property.

### **COMMENT:**

The attached proposal was designed with community input and by Council staff from the Community Services department, with internal and external advice.

The 'Rainstorm Memorial Garden' is proposed to improve the yard of 50 Shenton St, Menzies, and upgrade the Worship Centre (used as a community hall) on the same lot. The garden will honour the past, present and future residents of Menzies and its surrounds.

It is envisioned that the project take place over the calendar year of 2026 (and Financial Years 2026 and 2027).

The proposal is attached for the Council's consideration.

### **CONSULTATION:**

Shire of Menzies Community Members  
Shire of Menzies staff

External contractors

**STATUTORY AUTHORITY:**

Local Government Act (1995)

**POLICY IMPLICATIONS:**

Operational Policies  
Accounting Audit Policies  
6.1 Work, Health & Safety  
4.12 Asset Management

**FINANCIAL IMPLICATIONS:**

Possible increase in capital expenditure of approximately \$100,000 for Financial Year 2026/ 2027.

Ongoing costs of maintaining the garden and associated infrastructure, including utilities costs such as water and electricity.

**RISK ASSESSMENT:**

<b>Risk Statement</b>	<b>Level of Risk</b>	<b>Risk Mitigation Strategy</b>
Project costs may exceed the allocated budgets	Low	Prepare a detailed design and cost estimate prior to tender and utilise Shire resources where possible

**STRATEGIC IMPLICATIONS:**

The Shire of Menzies Council Plan 2025-2035 outlines the following Outcome and Strategy:

1. An engaged and inclusive community.
  - 1.1. Facilitate, encourage and support community volunteers, groups, events and initiatives.
  - 1.2 Welcoming to all residents, strengthen community cohesiveness and participation.
  - 1.3 Provide, maintain and improve community facilities.
2. A healthy and safe community.

2.3 Support community health and wellbeing initiatives.

4. An attractive destination for visitors.

4.1 Promote our natural attractions and heritage sites as part of a regional approach.

4.2 Maintain and enhance our local attractions.

5. A well maintained, attractive built environment servicing the needs of the community.

5.1 Maintain the integrity of our cultural and heritage assets and places.

5.2 Maintain and enhance our roads, built infrastructure, parks and reserves.

6. A natural environment for the benefit and enjoyment of current and future generations.

6.1 Encourage community and visitors to keep our district clean and tidy.

6.2 Promote reduced environmental impact within the Shire.

7. A strategically focused Council, leading our community.

7.3 Encourage and support community engagement and collaboration.

Accordingly, the officer's recommendation aligns with the Shire of Menzies Council Plan.

**VOTING REQUIREMENTS:**

Simple Majority

**OFFICER RECOMMENDATION:**

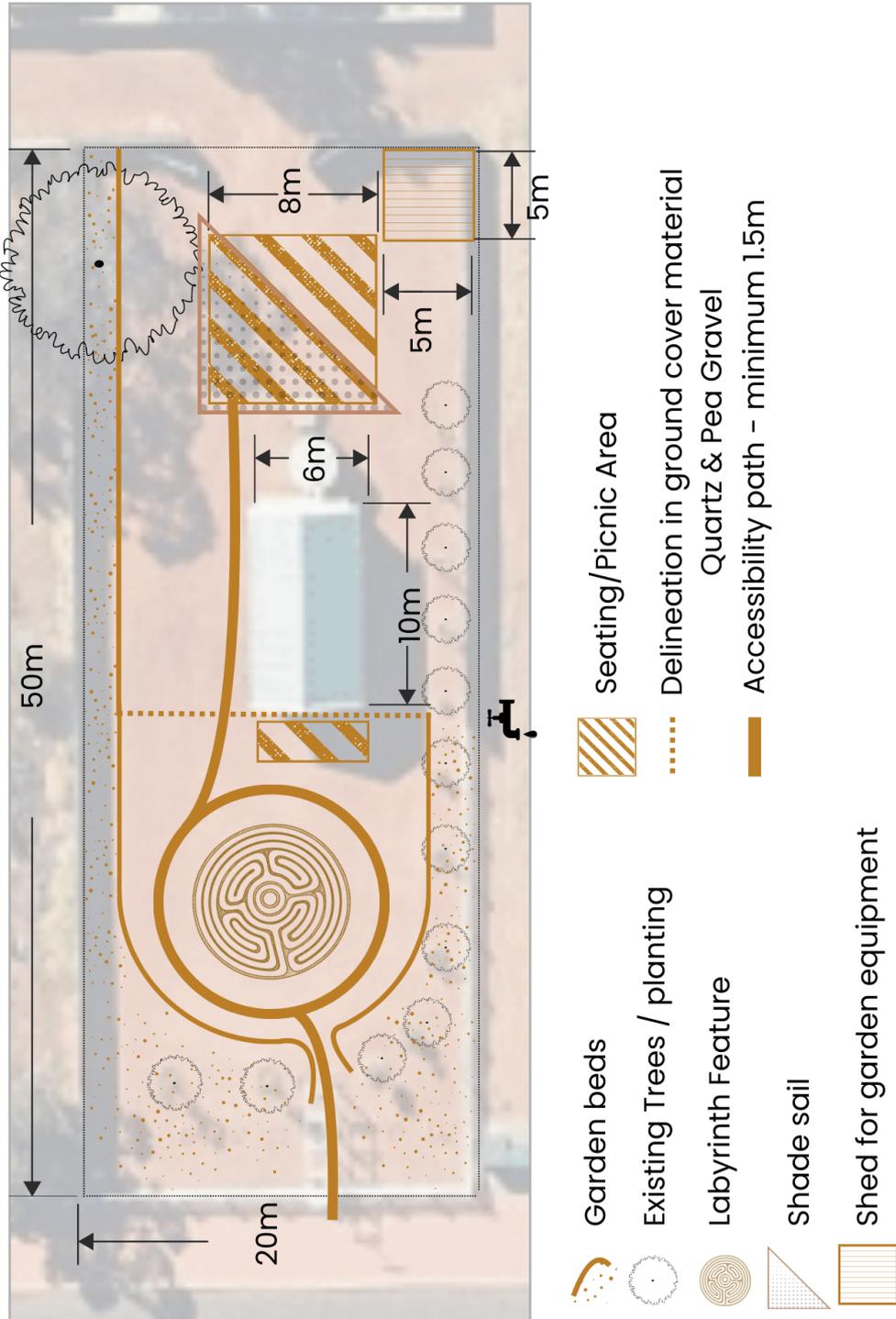
- 1. That the:
  - a. Name 'Rainstorm Memorial Garden'
  - b. Attached proposal for the garden and
  - c. Associated costs for design and constructionbe endorsed for development, including public consultation.
- 2. That a further report be prepared for the Council's consideration at the Ordinary Meeting scheduled for June 2026.

**COUNCIL DECISION:**

<b>Council Resolution Number</b>	
----------------------------------	--

<b>Moved</b>		<b>Seconded</b>	
--------------	--	-----------------	--

<b>Carried</b>	
----------------	--





Rosemary for remembrance



Lavender flowers represent purity, silence, devotion, serenity, grace, and calmness.



natural stone/rock plinth with poem to be placed in centre of labyrinth



## Rainstorm Memorial Garden (50 Shenton St Menzies)

### Project Proposal Summary

The Rainstorm Memorial Garden is a proposed community memorial space to be established in the township of Menzies, centred around the Community Hall located at 50 Shenton Street. The project aims to honour the resilience, hardships and deep connection to the Outback shared by the past and present residents. Designed as a reflective and multi-use space, the memorial garden will interpret the history of prospecting and survival in the harsh Goldfields environment. The site will provide residents and visitors with a place for quiet reflection, historical learning and community gatherings.

### 1. Garden Infrastructure Plan

This section outlines the essential infrastructure required to support the safe, functional and long-term operation of the memorial garden.

- **Entrance Signage:** Installation of a sign reading "Rainstorm Memorial Garden" at the main entrance.
- **Garden Shed:** Secure storage for gardening tools and maintenance equipment.
- **Groundworks:** Site levelling and preparation works, including establishment of an accessible walking path and selected gravel surface treatments. The west side of the site up to the community hall will be finished with quartz gravel and the east side will be finished with pea gravel.
- **Seating Areas:** Strategically-placed seating throughout the garden to support reflection, comfort and rest.
- **Front Bench:** main bench feature, providing a resting space within the garden, prominently displayed between the labyrinth and building
- **Shaded Picnic Area:** A designated picnic space featuring a shade sail, providing a comfortable area for residents and visitors to sit, eat and gather while being protected from sun and unfavourable weather.

- **Garden Beds:** Clearly defined planting areas for shrubs, flowers and plants.
- **Labyrinth Feature:** A contemplative, 2D walking labyrinth symbolising personal journey.
  - **Poem:** A poem installed at the centre of the labyrinth that reads,  
  
*The weather has been warm for a fortnight now or more,  
And the shearers have been driving might and main;  
For some have got the century who ne'er got it before;  
But now all hands are waiting for the rain.*
  - **NB:** A water feature was originally planned to showcase the poem, however with limited Shire human resources required to maintain such a feature, along with high water usage, it was decided to use a labyrinth instead

## 2. Planting Plan

The selected plant species symbolise the resilience and endurance of the people who settled and built the Menzies community. Like the early residents, these plants are chosen for their ability to survive and thrive in harsh conditions, limited water availability and extreme climates.

- **Rosemary:** a Drought-tolerant, offering greenery and seasonal colour.
- **Bulbs:** Represent endurance and renewal following prolonged dry periods.
- **Everlasting Daisies:** Hardy native species symbolising perseverance in challenging conditions.
- **Jacaranda:** Provides shade and seasonal colour.
- **Lavender:** Symbolises calm, serenity and reflection.
- **Bougainvillea:** A highly drought-tolerant plant representing strength and spirit. These will be positioned away from walkways due to thorns.
- **NB:** It is recommended to retain as much existing vegetation as possible

### 3. Water and Maintenance Plan

Given the region's dry climate, a reliable and efficient water management strategy is essential.

#### Water Conservation Measures

- Automated reticulation systems to ensure controlled and efficient watering.
- Heavy mulching of garden beds using local wood chips and gravel to reduce evaporation and protect soil moisture.

#### Long-Term Maintenance

**Maintenance:** supported by the Works Department and will include:

- **Weekly Roster:** Routine inspections, watering checks and general upkeep.
- **Annual Review:** Assessment of plant health, infrastructure condition, irrigation performance and future funding requirements.

**Water Tank Inspection:** Contact a qualified water tank technician to inspect the tank due to reported issues with water collection and distribution.

### 4. Community Hall

The Community Hall provides indoor amenities and existing services that complement the memorial garden and support ongoing community use.

- **Accessibility Ramp:** Installation of an access ramp to support disability access to the Community Hall.
- **Sanding and Finishing Works:** Sanding and finishing of floors and seating to improve safety, durability and presentation.
- **Kitchenette:** Used for light catering during community events.
- **Water Connection:** It is necessary to connect water from the existing lot connection to support kitchenette use and cleaning requirements.
- **Electrical Supply:** Electrical infrastructure was put in place in 2025 to support lighting and appliance use.
- **Air Conditioning:** A reverse-cycle air conditioner was installed in 2025 to provide comfort during meetings and events.

## 5. Budget Overview

Formal quotations will be obtained following the Shire policy regarding annual budgets and budget reviews. Costs for Financial Year 2026/2027 will hopefully be offset by grant applications to reduce expenditures on other projects like the nature playground.

### **FY 26 – Total Estimate: \$26600 (inc. GST)**

#### **Arch Bench with Roses Maximum Estimate: \$6,100.00 (inc. GST)**

Estimated supply cost of \$3,000.00 to \$5,300.00 for a ~2m arch bench feature with climbing roses, plus an allowance of \$800.00 for freight from Perth to Menzies.

#### **Kitchenette Maximum Estimate: \$14,000.00 (inc. GST)**

Estimated cost for a basic straight-line kitchenette suitable for light catering in the Community Hall, including cabinetry and benchtop, sink and mixer tap and installation.

#### **Water Connection Maximum Estimate: \$3500.00 to \$6,500.00 (inc. GST)**

Estimated cost to connect a new water line from the existing external tap (approximately 6 metres from the building) into the Community Hall to service a kitchenette, including trenching/digging, pipework and fittings, entry into the building, isolation valve and standard connection components.

### **FY 27 – Total Estimate: \$95373 (inc. GST)**

#### **Community Hall Refurbishment Quote: \$27,515.00 (inc. GST)**

A quotation for refurbishment works that covers floor sanding and finishing, refurbishment minor building works and associated access improvements.

#### **Quartz Gravel Maximum Estimate: \$4,455.00 (inc. GST)**

Estimated supply cost for quartz gravel to cover an area of 18 m x 10 m at approximately 50 mm depth.

#### **Pea Gravel Maximum Estimate: \$3,403.00 (inc. GST)**

Estimated supply cost for pea gravel to cover an area of 25 m x 15 m at approximately 50 mm depth.

#### **Garden Labyrinth Feature Maximum Estimate: \$15,000.00 (inc. GST)**

Estimated cost to construct a 5m diameter contemplative walking labyrinth with delivery and installation to Menzies. Works include site preparation, baseworks, weed control, border edging, gravel surfacing and poem plaque.

**Garden Shed Maximum Estimate: \$10,500.00 (inc. GST)**

Estimated cost to supply and install a large steel garden shed kit (approximately 16m<sup>2</sup>) for secure storage of tools and maintenance equipment. This includes a concrete slab base, anchoring, lockable access as well as delivery and installation to Menzies.

**Garden Beds Maximum Estimate: \$14,500.00 (inc. GST)**

Estimated cost to construct two custom-shaped garden beds as shown on the concept map. Works include excavation and bed shaping. It includes steel border edging, imported garden mix and mulch. It includes delivery and installation to Menzies.

**Picnic Platform and Shade Sail Maximum Estimate: \$20,000.00 (inc. GST)**

Estimated cost to construct a stable 7m x 7m concrete platform suitable for foldable tables, plus a free-standing triangular shade sail with posts and footings to provide shade and weather protection, with delivery and installation to Menzies.

## 6. Risk Management

The following risks have been identified for the duration of the Rainstorm Memorial Garden project. Appropriate mitigation measures will be implemented to minimise impacts and ensure the project is delivered safely and responsibly.

- **Construction Safety** - Injury to workers or volunteers during construction and landscaping works.

**Risk Mitigation:** Liaise with WHS personnel to ensure all works will follow WHS guidelines. Tools and equipment will be used by competent operators and the site will be monitored during active works.

- **Underground Services** - Damage to underground utilities during excavation or installation.

**Risk Mitigation:** All ground disturbance will comply with Dial Before You Dig requirements prior to commencement.

- **Weather Condition Delays** - Delays caused by extreme heat, rainfall or unfavourable weather conditions.

**Risk Mitigation:** Works will be scheduled seasonally where possible, with flexibility built into the project timeline to accommodate weather-related interruptions.

- **Budget Constraints** - Project costs exceeding initial estimates.

**Risk Mitigation:** Quotes will be obtained prior to works commencing and expenditure will be monitored to ensure costs remain within approved limits.

- **Ongoing Maintenance** - Insufficient maintenance impacting the long-term condition of the garden.

**Risk Mitigation:** A regular maintenance plan will be implemented, supported by the Works Department, with annual reviews to address future needs.

- **Vandalism or Wear** - Damage to infrastructure, plaques and plantings.

**Risk Mitigation:** Durable materials will be selected and regular monitoring of damage will be conducted.

## 7. Project Timeline

The Rainstorm Memorial Garden project is expected to be delivered over a 12-month period, subject to council approval and funding availability.

### Stage 1: Council Approval and Planning

- Council review and approval of this proposal
- Finalisation of design
- Finalisation of quotations for Phase 1

### Phase 1 (Financial Year 2025)

- Install arch, bench and rose feature
- Design and install labyrinth
- Connect existing lot water to Community Hall
- Install kitchenette at Community Hall

### Stage 2: Council Approval of Annual Budget for Financial Year 2026

- Community Services to provide estimate of expenditure based on quotes

### Phase 2 (Financial Year 2026)

- Timber services (floor sanding, furniture sanding, access ramp)
- Lay down gravel (pea and quartz)
- Build picnic area
  - build and install of wooden platform
  - placement of existing benches

- Purchase and install shade sail
- Purchase and install garden shed
- Measure and installed concrete/stone-bordered garden beds
  - purchase and laying of mulch
  - purchase and planting of vegetation
- Update reticulation

### **Stage 3: Review**

- Final inspections and adjustments
- Project completion review and transition to routine maintenance

This phased approach allows for orderly delivery of the project while accommodating seasonal conditions and minimising disruption to the Community Hall and surrounding area, while being fiscally responsible and not straining Shire human resources.

## **8. Conclusion**

The Rainstorm Memorial Garden will become a meaningful and lasting community asset for the township of Menzies. It commemorates the hardship, resilience and determination of the early settlers and prospectors who shaped the town, recognising the challenges of establishing life in a harsh and isolated environment.

By honouring their perseverance and the foundations they laid for the community as it exists today, the garden provides a reflective, educational and culturally significant space that delivers long-term social and community value for residents and visitors alike.

<b>13.2.4</b>	<b>Review of Policy 4.9 Investments</b>
<b>LOCATION</b>	<b>Not Applicable</b>
<b>APPLICANT</b>	<b>Internal</b>
<b>DOCUMENT REF</b>	<b>NAM1617</b>
<b>DATE OF REPORT</b>	<b>03 February 2026</b>
<b>AUTHOR</b>	<b>Chief Financial Officer, Kristy Van Kuyl</b>
<b>RESPONSIBLE OFFICER</b>	<b>Acting Chief Executive Officer, Rob Stewart</b>
<b>OFFICER DISCLOSURE OF INTEREST</b>	<b>Nil</b>
<b>ATTACHMENT</b>	1. Policy 4.9 - Investments [ <b>13.2.4.1</b> - 2 pages]

**SUMMARY:**

To review Policy 4.9, Investments, in accordance with the Council’s annual rolling review of all policies.

**BACKGROUND:**

The current Policy 4.9, Investments, was reviewed by the Council on 27 February 2025.

**COMMENT:**

The existing policy is still applicable and can be endorsed without amendment.

**CONSULTATION:**

No external consultation occurred during the preparation of this report.

**STATUTORY AUTHORITY:**

Local Government Act 1995:

Section 6.14 of the Act provides that a local government is to comply with the Financial Regulations when investing money held in the municipal fund or trust fund.

Local Government (Financial Management) Regulations 1996:

Regulation 8(3) provides that money from different accounts may be placed in a common investment authorised by the Act.

Regulation 19(1) and (2) provides that a local government is to ensure control over investments and the identification of all investments.

Regulation 19C(2) provides the restriction when investing, where a local government

may not do any of the following:

- (1) Deposit with an institution except an authorised institution
- (2) Deposit for fixed term of more than 3 years
- (3) Invest in bonds that are not guaranteed by the Commonwealth Government, or State or Territory government.
- (4) Invest in bonds with a term to maturity of more than 3 years.
- (5) Invest in a foreign currency.

#### **POLICY IMPLICATIONS:**

This policy is being reviewed by the Council in accordance with Policy 1.11 Policy Review Schedule.

#### **FINANCIAL IMPLICATIONS:**

There are no financial implications associated with this report.

#### **RISK ASSESSMENT:**

If the policy is not regularly reviewed and updated, there is a risk of non-compliance, which can result in legal issues, and reputational damage for the Shire.

#### **STRATEGIC IMPLICATIONS:**

The Shire's Council Plan 2025-2035 outlines the following Outcome and Strategy:

8. An efficient and effective organisation.

8.1 Maintain a high level of corporate governance, responsibility and accountability.

Accordingly, the officer's recommendation aligns with the Shire of Menzies Council Plan.

#### **VOTING REQUIREMENTS:**

Simple Majority

#### **OFFICER RECOMMENDATION:**

That Policy 4.9, Investments, as attached, be endorsed without amendment.

**COUNCIL DECISION:**

<b>Council Resolution Number</b>	
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<b>Moved</b>		<b>Seconded</b>	
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<b>Carried</b>	
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## **POLICY – 4.9 – Investments**

### **Relevant Delegation**

N/A

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### Objective

This policy outlines the requirements for investing the Shire's surplus funds in accordance with the Local Government (Financial Management) Regulations 1996.

### Policy Statement

#### 1. Authority to Invest

In accordance with the Local Government Act 1995 section 6.14 and CEO Register of Delegations, Sub delegations, Authorisations and Appointments Register 1.1.14 the Chief Executive Officer and/or Chief Financial Officer is authorised officer to invest surplus Council funds within a recognised financial institution in accordance with Regulation 19(1) and (2) of the Local Government (Financial Management) Regulations 1996.

Council recommendation is to invest in one or more of the following financial institutions:

- Commonwealth Bank
- National Australia Bank
- ANZ Banking Corporation
- Westpac Banking Corporation

Any proposal to invest in another financial institution is to be referred to Council.

2. Investment funds may be invested for a term of up to twelve (12) months based on predicted cash flow requirements.

3. In accordance with Regulation 19C(2) of the Local Government (Financial Management) Regulations 1996 the Shire of Menzies will not undertake any of the following investment activities:

- Deposit with an institution except an authorised institution
- Deposit for fixed term of more than 3 years
- Invest in bonds that are not guaranteed by the Commonwealth Government, or State or Territory government.
- Invest in bonds with a term to maturity of more than 3 years.
- Invest in foreign currency.

4. A monthly Investment Report be presented to Council Information Bulletin giving details of all current investments showing:

- Name of financial institution
- Summary investment amount
- Term and date of maturity
- Interest rate

*– End of Policy*

ADOPTED: 29 FEBRUARY 2024  
REVIEWED: 27 FEBRUARY 2025

## **14 MOTIONS OF WHICH PREVIOUS NOTICE HAS BEEN GIVEN**

## **15 NEW BUSINESS OF AN URGENT NATURE**

## **16 BEHIND CLOSED DOORS - CONFIDENTIAL REPORTS**

## **17 NEXT MEETING**

The next meeting is to be held on 19 March 2026 at the Shire Offices in Menzies commencing at 5.00pm.

## **18 CLOSURE OF MEETING**

The Shire President, as Presiding Member declared the meeting closed at \_\_\_\_\_pm.