



**SHIRE OF MENZIES**

# **Minutes**

**OF THE ORDINARY MEETING OF THE COUNCIL  
HELD ON**

**THURSDAY, 27 NOVEMBER 2025**

**Commencing at 1.00PM**

**At the Council Chambers,  
124 Shenton Street, Menzies**

**Peter Bentley  
Acting Chief Executive Officer**

**Resolution Numbers 163/25 to 173/25**

## 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.

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## **1 DECLARATION OF OPENING**

The Shire President, as Presiding Member declared the meeting open at 1.01pm.

Cr I Baird confirmed that he was alone in a secure location at the Spinifex Meeting Room, which was suitable for discussing confidential matters. Accordingly, he applied for approval to attend the Council Meeting by electronic means.

Cr A Tucker confirmed that he was alone in a secure location at 15 Stevenson Street, Port Lincoln, which was suitable for discussing confidential matters. Accordingly, he applied for approval to attend the Council Meeting by electronic means.

The Shire President was satisfied that Cr I Baird and Cr A Tucker were in a secure location appropriate for discussing confidential matters and allowed them to participate fully in the meeting.

## **2 ANNOUNCEMENT OF VISITORS**

Nil

## **3 RECORD OF ATTENDANCE**

Councillors:      Cr P Warner, Shire President  
                         Cr S Sudhir, Deputy Shire President (left 1.21pm, returned 1.31pm)  
                         Cr I Baird (joined electronically at 1.01pm)  
                         Cr K Tucker  
                         Cr J Dwyer  
                         Cr S Wessely  
                         Cr A Tucker (joined electronically at 1.01pm)

Staff:                Mr P Bentley, 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**

Nil

## 6 APPROVED LEAVE OF ABSENCE

Nil

## 7 DISCLOSURES OF INTEREST

Name	Item No	Interest
Cr S Sudhir	16.1 Caveat Removal 21 and 23 Reid Street Menzies	Financial

## 8 NOTICE OF ITEMS TO BE DISCUSSED BEHIND CLOSED DOORS

16.1 RFT 03/2025 Menzies North West Road Reseal  
16.2 Caveat Removal 21 and 23 Reid Street Menzies

## 9 CONFIRMATION/RECEIVAL OF MINUTES

### 9.1 Confirmation of Minutes

#### OFFICER RECOMMENDATION/COUNCIL DECISION:

<b>Council Resolution Number:</b>	<b>163/25</b>
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**Moved:** Cr S Sudhir

**Seconded:** Cr K Tucker

**That the Minutes of the Ordinary Council Meeting held on 30 October 2025 be confirmed as a true and correct record.**

<b>Carried</b>	<b>7 / 0</b>
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For: Cr P Warner, Cr S Sudhir, Cr I Baird, Cr K Tucker, Cr J Dwyer, Cr S Wessely and Cr A Tucker  
Against: Nil

## 10 PETITIONS/DEPUTATIONS/PRESENTATIONS

Nil

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

### **President's Report – November 2025**

This month has included several key meetings and discussions focused on the ongoing development and improvement of our Shire and the region

On 10 November, I participated in a tourism enhancement discussion in Menzies with Peter Bentley, Acting CEO, Sean McGay, Community Development Manager and Ross MacCulloch, Goldfields Tourism Development Manager, Australia's Golden Outback. We focused on how we can better promote our region's tourism attractions, improve the visitor experience, and identify opportunities for growth in this area.

On 14 November, Peter Bentley, Cr Dwyer, and I attended the Goldfields Voluntary Regional Organisation of Councils (GVROC) meeting in Leonora. Following that, Peter Bentley and I attended a meeting with the Northern Goldfields Working Group. Both meetings were productive discussions focused on regional development and collaboration.

On 20 November, I, along with other available councillors and Shire staff, attended the Shire of Menzies exit meeting for the Annual Financial Report with the auditors and a representative from the Office of the Auditor General. The results were outstanding, reflecting strong financial management and commitment. Congratulations to all staff for a job exceptionally well done.

On 21 November, Peter Bentley, Cr Dwyer, and I attended the Main Roads Regional Road Group (RRG) meeting in Kalgoorlie. It was a great opportunity to hear updates from all Goldfields shires, Main Roads, WALGA, and RoadWise. I am humbled to have been elected as Chair of the RRG and would like to thank my colleagues for their confidence and support.

Finally, I'd like to congratulate Kristy Van Kuyl, Chief Financial Officer, on being named joint winner of the LG Pro Member of the Year award. This is a well-deserved recognition of Kristy's dedication and contribution in local government.

Paul Warner  
Shire President

## **12 REPORTS OF COMMITTEES**

Nil

## 13 REPORTS OF OFFICERS

### 13.1 Finance Reports

13.1.1	Finance Report - October 2025	
LOCATION	Not Applicable	
APPLICANT	Internal	
DOCUMENT REF	NAM1580	
DATE OF REPORT	11 November 2025	
AUTHOR	Chief Financial Officer, Kristy Van Kuyl	
RESPONSIBLE OFFICER	Acting Chief Executive Officer, Peter Bentley	
OFFICER DISCLOSURE OF INTEREST	Nil	
ATTACHMENT	<ol style="list-style-type: none"><li>1. Statement of Financial Activity - October 2025 [13.1.1.1 - 26 pages]</li><li>2. Financial Information Statement - October 2025 [13.1.1.2 - 9 pages]</li></ol>	

#### SUMMARY:

To receive the Statement of Financial Activity for the period ended 31 October 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/COUNCIL DECISION:**

<b>Council Resolution Number:</b>	<b>164/25</b>
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**Moved: Cr I Baird**

**Seconded: Cr K Tucker**

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

<b>Carried</b>	<b>7 / 0</b>
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For: Cr P Warner, Cr S Sudhir, Cr I Baird, Cr K Tucker, Cr J Dwyer, Cr S Wessely and Cr A Tucker

Against: Nil



## SHIRE OF MENZIES

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

LOCAL GOVERNMENT ACT 1995

LOCAL GOVERNMENT (FINANCIAL MANAGEMENT) REGULATIONS 1996

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SHIRE OF MENZIES  
MONTHLY FINANCIAL REPORT  
FOR THE PERIOD ENDED 31 OCTOBER 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	16,664	19,227	(2,563)
Lady Shenton/CRC Lot 41 (37) Shenton St - Building (Capital)	20%	150,000	100,000	29,850	70,150
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	174,659	509,500	(334,841)

Financial Position		31 October	31 October
Adjusted Net Current Assets	96%	\$ 8,243,490	\$ 7,927,501
Cash and Equivalent - Unrestricted	79%	\$ 8,755,584	\$ 6,960,114
Cash and Equivalent - Restricted	97%	\$ 13,189,433	\$ 12,813,617
Receivables - Rates	91%	\$ 1,798,899	\$ 1,644,619
Receivables - Other	31%	\$ 283,229	\$ 87,936
Payables	16%	\$ 915,778	\$ 142,938

% 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 OCTOBER 2025**

**SUMMARY INFORMATION**

**PREPARATION TIMING AND REVIEW**

Date prepared: All known transactions up to 31 October 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**

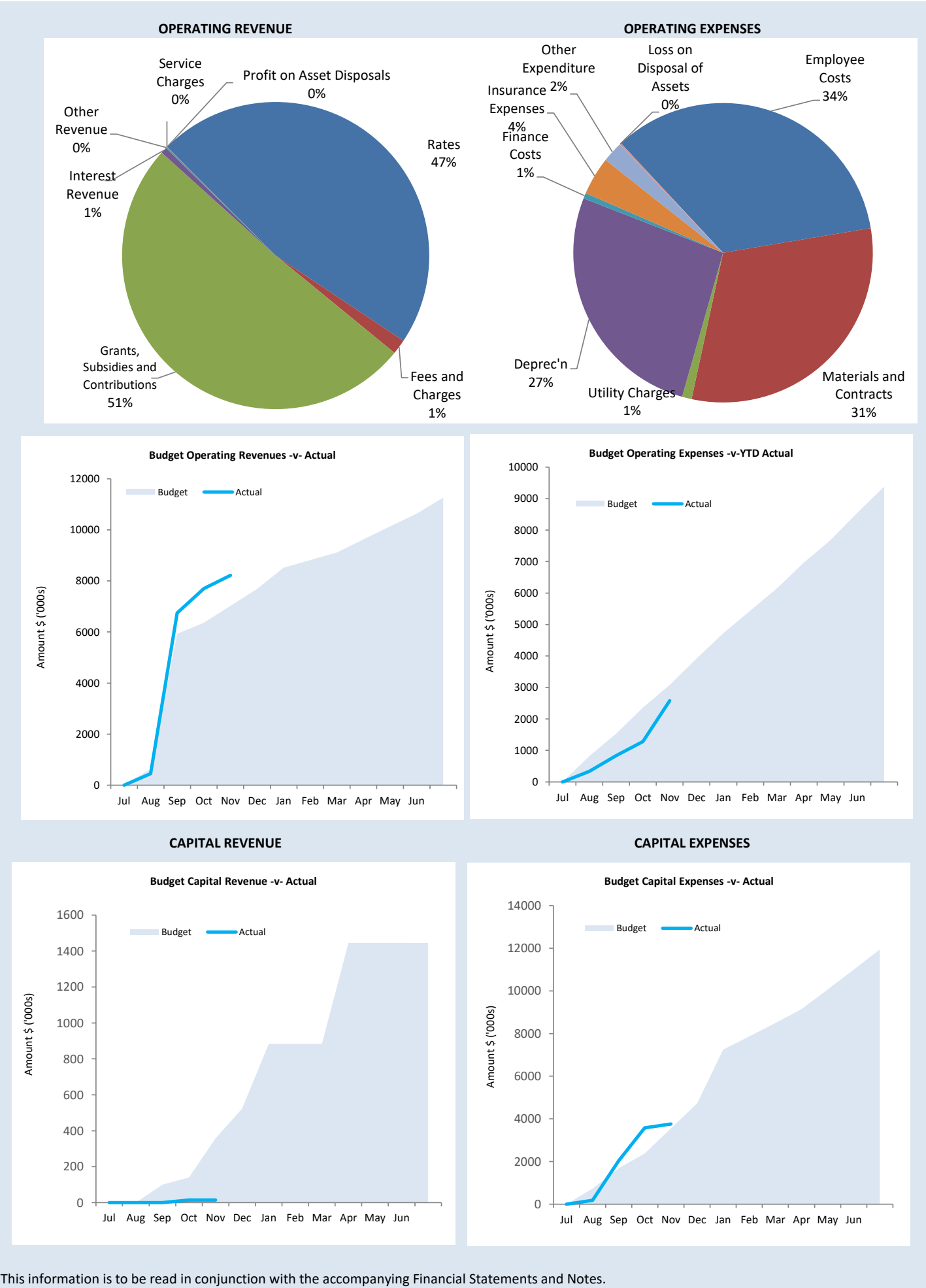
The preparation of a financial report in conformity with Australian Accounting Standards requires management to make judgements, estimates and assumptions that effect the application of policies and reported amounts of assets and liabilities, income and expenses. The estimates and associated assumptions 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 OCTOBER 2025

SUMMARY GRAPHS



**SHIRE OF MENZIES****KEY TERMS AND DESCRIPTIONS****FOR THE PERIOD ENDED 31 OCTOBER 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 OCTOBER 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	<b>4,936,479</b>	(46,372)	(1%)	▼	
Grants, Subsidies and Contributions	12	1,816,720	1,816,720	820,325	<b>710,873</b>	(109,452)	(13%)	▼	\$
Fees and Charges		251,028	251,028	88,308	<b>163,940</b>	75,632	86%	▲	\$
Interest Revenue		304,000	304,000	103,992	<b>68,453</b>	(35,539)	(34%)	▼	\$
Other Revenue		110,602	110,602	36,860	<b>14,195</b>	(22,665)	(61%)	▼	
Profit on Disposal of Assets	7	93,813	93,813	4,499	<b>1,364</b>	(3,135)	(70%)	▼	
Gain FV Valuation of Assets		0	0	0	<b>0</b>	0			
		<b>7,559,014</b>	<b>7,559,014</b>	<b>6,036,835</b>	<b>5,895,304</b>				
<b>Expenditure from operating activities</b>									
Employee Costs		(3,161,466)	(3,161,466)	(974,364)	<b>(885,210)</b>	89,154	9%	▲	
Materials and Contracts		(2,646,542)	(2,646,542)	(900,228)	<b>(799,938)</b>	100,290	11%	▲	\$
Utility Charges		(175,700)	(175,700)	(58,480)	<b>(26,684)</b>	31,796	54%	▲	\$
Depreciation		(2,676,314)	(2,676,314)	(892,080)	<b>(683,797)</b>	208,283	23%	▲	\$
Finance Costs		(30,098)	(30,098)	(12,038)	<b>(15,429)</b>	(3,391)	(28%)	▼	
Insurance Expenses		(177,287)	(177,287)	(58,992)	<b>(106,575)</b>	(47,583)	(81%)	▼	\$
Other Expenditure		(512,097)	(512,097)	(185,976)	<b>(57,261)</b>	128,715	69%	▲	\$
Loss on Disposal of Assets	7	0	0	0	<b>(4,853)</b>	(4,853)		▼	
Loss FV Valuation of Assets		0	0	0	<b>0</b>	0			
		<b>(9,379,504)</b>	<b>(9,379,504)</b>	<b>(3,082,158)</b>	<b>(2,579,747)</b>				
<b>Non-cash amounts excluded from operating activities</b>									
Add back Depreciation		2,676,314	2,676,314	892,080	<b>683,797</b>	(208,283)	(23%)	▼	\$
Adjust (Profit)/Loss on Asset Disposal	7	(93,813)	(93,813)	(4,499)	<b>3,490</b>	7,989	(178%)	▲	
Movement in Leave Reserve (Added Back)		0	0	0	<b>0</b>	0			
Movement in Deferred Pensioner Rates/ESL		0	0	0	<b>0</b>	0			
Movement in Employee Benefit Provisions		0	0	0	<b>0</b>	0			
Rounding Adjustments		0	0	0	<b>0</b>	0			
Movement Due to Changes in Accounting Standards		0	0	0	<b>0</b>	0			
Fair Value adjustments to financial assets at fair value through profit and loss		0	0	0	<b>0</b>	0			
Loss on Asset Revaluation		0	0	0	<b>0</b>	0			
Adjustment in Fixed Assets		0	0	0	<b>1</b>	1		▲	
		<b>2,582,501</b>	<b>2,582,501</b>	<b>887,581</b>	<b>687,288</b>				
<b>Amount attributable to operating activities</b>		<b>762,011</b>	<b>762,010</b>	<b>3,842,258</b>	<b>4,002,845</b>				
<b>INVESTING ACTIVITIES</b>									
<b>Inflows from investing activities</b>									
Capital Grants, Subsidies and Contributions	13	3,703,044	3,703,044	989,126	<b>2,321,708</b>	1,332,582	135%	▲	\$
Proceeds from Disposal of Assets	7	186,000	186,000	50,000	<b>14,510</b>	(35,490)	(71%)	▼	\$
		<b>3,889,044</b>	<b>3,889,044</b>	<b>1,039,126</b>	<b>2,336,218</b>				
<b>Outflows from investing activities</b>									
Land Held for Resale	8	0	0	0	<b>0</b>	0			
Land and Buildings	8	(1,426,976)	(1,362,748)	(545,568)	<b>(169,621)</b>	375,947	69%	▲	\$
Plant and Equipment	8	(1,185,000)	(1,185,000)	(502,988)	<b>(259,554)</b>	243,434	48%	▲	\$
Furniture and Equipment	8	0	0	0	<b>0</b>	0			
Infrastructure Assets - Roads	8	(5,777,276)	(5,777,276)	(1,425,755)	<b>(2,877,062)</b>	(1,451,307)	(102%)	▼	\$
Infrastructure Assets - Footpaths	8	(75,000)	(75,000)	(25,000)	<b>0</b>	25,000	100%	▲	\$
Infrastructure Assets - Parks and Ovals	8	(1,000,000)	(1,000,000)	(333,328)	<b>0</b>	333,328	100%	▲	\$
Infrastructure Assets - Other	8	(767,106)	(831,334)	(333,773)	<b>(397,152)</b>	(63,379)	(19%)	▼	\$
		<b>(10,231,358)</b>	<b>(10,231,358)</b>	<b>(3,166,412)</b>	<b>(3,703,389)</b>				
<b>Amount attributable to investing activities</b>		<b>(6,342,314)</b>	<b>(6,342,314)</b>	<b>(2,127,286)</b>	<b>(1,367,171)</b>				
<b>FINANCING ACTIVITIES</b>									
<b>Inflows from financing activities</b>									
Proceeds from new borrowings		0	0	0	<b>0</b>	0			
Transfer from Reserves	10	1,259,000	1,259,000	306,666	<b>0</b>	(306,666)	(100%)	▼	\$
		<b>1,259,000</b>	<b>1,259,000</b>	<b>306,666</b>	<b>0</b>				
<b>Outflows from financing activities</b>									
Repayment of borrowings	9	(62,136)	(62,136)	(15,533)	<b>(30,724)</b>	(15,191)	(98%)	▼	
Payments for principal portion of lease liabilities	9	0	0	0	<b>0</b>	0			
Transfer to Reserves	10	(1,650,136)	(1,650,136)	(366,664)	<b>(24,790)</b>	341,874	93%	▲	\$
		<b>(1,712,272)</b>	<b>(1,712,272)</b>	<b>(382,197)</b>	<b>(55,514)</b>				
<b>Amount attributable to financing activities</b>		<b>(453,272)</b>	<b>(453,272)</b>	<b>(75,531)</b>	<b>(55,514)</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	3,842,258	<b>4,002,845</b>				
Amount attributable to investing activities		(6,342,314)	(6,342,314)	(2,127,286)	<b>(1,367,171)</b>				
Amount attributable to financing activities		(453,272)	(453,272)	(75,531)	<b>(55,514)</b>				
<b>Surplus or deficit at the end of the financial year</b>	1	<b>0</b>	<b>(0)</b>	<b>7,673,016</b>	<b>7,927,501</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 OCTOBER 2025**

	<b>30 June 2025</b>	<b>31 October 2025</b>
	<b>\$</b>	<b>\$</b>
<b>CURRENT ASSETS</b>		
Cash and cash equivalents	18,676,937	19,773,731
Trade and other receivables	601,275	1,407,456
Inventories	42,569	42,569
Contract assets	259,072	259,072
<b>TOTAL CURRENT ASSETS</b>	<b>19,677,267</b>	<b>21,577,230</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	15,468,479
Infrastructure	176,538,251	179,403,325
<b>TOTAL NON-CURRENT ASSETS</b>	<b>191,892,023</b>	<b>194,893,614</b>
<b>TOTAL ASSETS</b>	<b>211,569,290</b>	<b>216,470,844</b>
<b>CURRENT LIABILITIES</b>		
Trade and other payables	599,884	161,231
Other liabilities	933,380	667,046
Employee related provisions	157,081	157,081
<b>TOTAL CURRENT LIABILITIES</b>	<b>1,752,480</b>	<b>1,016,769</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>1,645,114</b>
<b>NET ASSETS</b>	<b>209,188,465</b>	<b>214,825,730</b>
<b>EQUITY</b>		
Retained surplus	31,619,216	37,231,691
Reserve accounts	12,788,828	12,813,617
Revaluation surplus	164,780,422	164,780,422
<b>TOTAL EQUITY</b>	<b>209,188,465</b>	<b>214,825,730</b>

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

SHIRE OF MENZIES

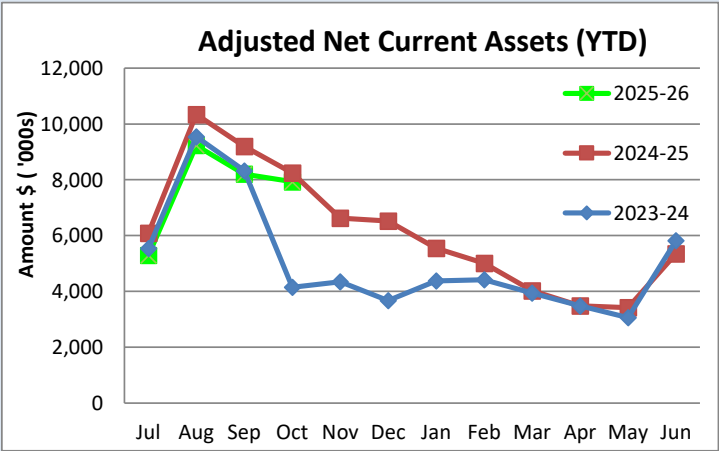
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 31 OCTOBER 2025

OPERATING ACTIVITIES  
NOTE 1  
ADJUSTED NET CURRENT ASSETS

Adjusted Net Current Assets	Note	Last Years Closing 30/06/2025	This Time Last Year 31/10/2024	Year to Date Actual 31/10/2025
		\$	\$	\$
<b>Current Assets</b>				
Cash Unrestricted	2	5,888,109	8,755,584	6,960,114
Cash Restricted - Reserves	2	12,788,828	13,189,433	12,813,617
Cash Restricted - Bonds & Deposits	2	0	0	0
Receivables - Rates	3	741,033	1,798,899	1,644,619
Receivables - Other	3	185,341	283,229	87,936
Impairment of Receivables	3	(325,099)	(340,752)	(325,099)
Other Assets Other Than Inventories	4	356,487	116,374	353,474
Inventories	4	42,569	11,331	42,569
		19,677,267	23,814,097	21,577,230
<b>Less: Current Liabilities</b>				
Payables	5	(593,128)	(915,778)	(142,938)
Contract Liabilities	11	(933,380)	(1,422,888)	(667,046)
Bonds & Deposits	14	(6,756)	(37,487)	(18,293)
Loan and Lease Liability	9	(62,136)	(30,051)	(31,412)
Provisions	11	(157,081)	(148,022)	(157,081)
		(1,752,480)	(2,554,225)	(1,016,769)
Less: Cash Reserves	10	(12,788,828)	(13,189,433)	(12,813,617)
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>8,243,490</b>	<b>7,927,501</b>

**SIGNIFICANT ACCOUNTING POLICIES**  
Please see Note 1(a) for information on significant accounting polices 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.



<b>This Year YTD</b>
<b>Surplus(Deficit)</b>
<b>\$7.93 M</b>
<b>Last Year YTD</b>
<b>Surplus(Deficit)</b>
<b>\$8.24 M</b>

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

OPERATING ACTIVITIES  
NOTE 2  
CASH AND FINANCIAL ASSETS

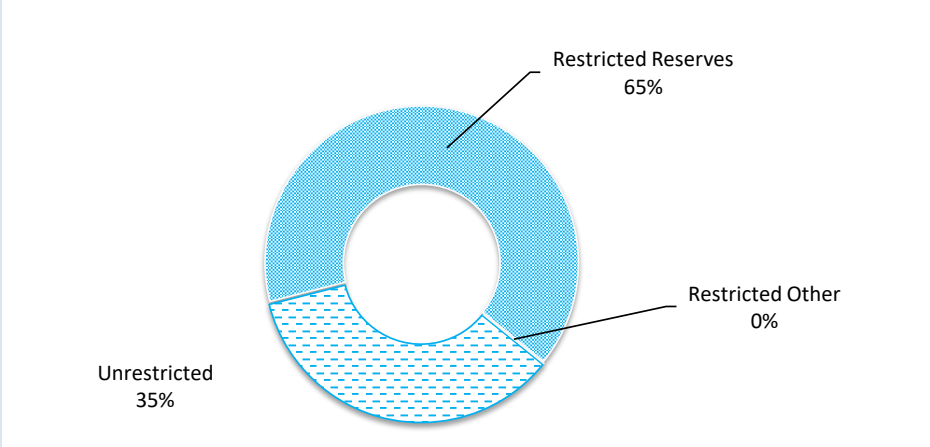
	Unrestricted	Restricted Reserves	Restricted Muni	Total Amount	Institution	Interest Rate	Maturity Date
	\$	\$	\$	\$			
<b>Cash on Hand</b>							
Cash On Hand - Admin	830	0	0	830	Cash on Hand	Nil	On Hand
<b>At Call Deposits</b>							
Municipal Bank Account	3,628,093	0	0	3,628,093	NAB	1.150%	Ongoing
Reserve Bank Account		12,813,617		12,813,617	NAB	1.150%	Ongoing
<b>Term Deposits</b>							
Municipal Maximiser Investment Account	3,331,191	0	0	3,331,191	NAB	1.150%	Ongoing
<b>Investments</b>							
<b>Total</b>	<b>6,960,114</b>	<b>12,813,617</b>	<b>0</b>	<b>19,773,731</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
\$19.77 M	\$12.81 M

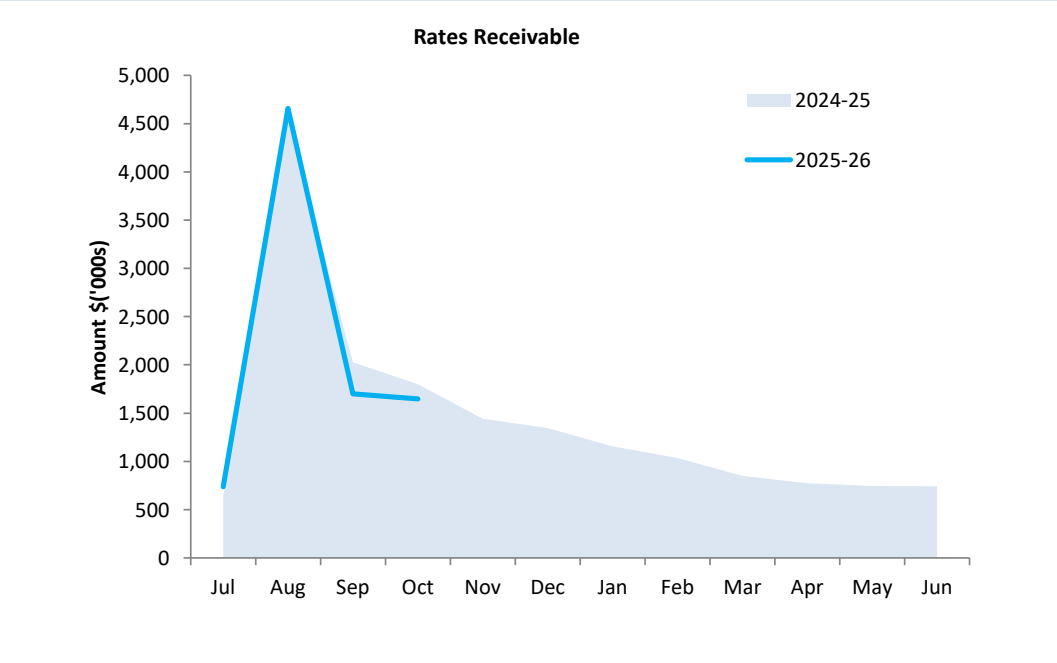
SHIRE OF MENZIES  
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 31 OCTOBER 2025

OPERATING ACTIVITIES  
NOTE 3  
RECEIVABLES

Receivables - Rates & Rubbish	30 June 2025	31 Oct 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)	(4,043,627)
Equals Current Outstanding	742,938	1,646,525
Net Rates Collectable	742,938	1,646,525
% Collected	86.10%	71.06%

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.

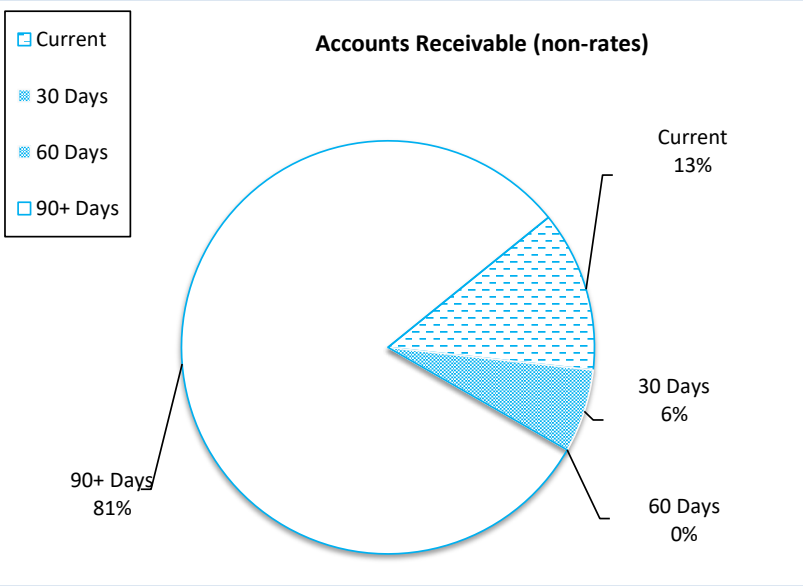


Collected	Rates Due
71%	\$1,646,525

Receivables - General	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$
Receivables - General	2,857	1,480	0	18,362	22,698
Percentage	13%	7%	0%	81%	
Balance per Trial Balance					
Sundry Debtors					22,698
Impairment of Receivables					(325,099)
Receivables - Other					65,238
Total Receivables General Outstanding					(237,163)
Amounts shown above include GST (where applicable)					

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.



Debtors Due
-\$237,163
Over 30 Days
87%
Over 90 Days
81%

## SHIRE OF MENZIES

## NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY

FOR THE PERIOD ENDED 31 OCTOBER 2025

## OPERATING ACTIVITIES

## NOTE 4

## OTHER CURRENT ASSETS

	Opening Balance 1 Jul 2025	Asset Increase	Asset Reduction	Closing Balance 31 Oct 2025
<b>Other Current Assets</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</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	(3,013)	94,402
<b>Contract assets</b>				
Contract assets	259,072	0	0	259,072
<b>Total Other Current assets</b>				<b>396,043</b>
<b>Amounts shown above include GST (where applicable)</b>				

## KEY INFORMATION

## Other financial assets at amortised cost

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

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

## Inventory

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

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

## 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.

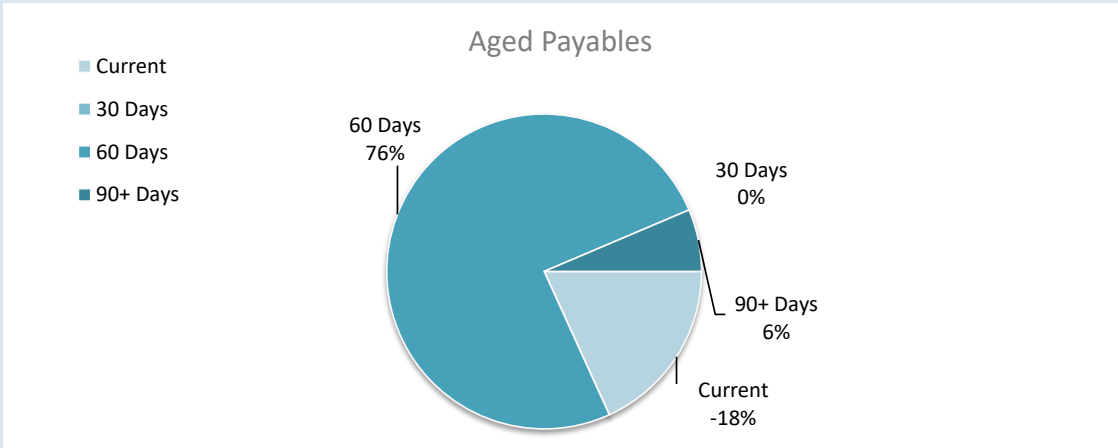
SHIRE OF MENZIES  
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 31 OCTOBER 2025

OPERATING ACTIVITIES  
NOTE 5  
Payables

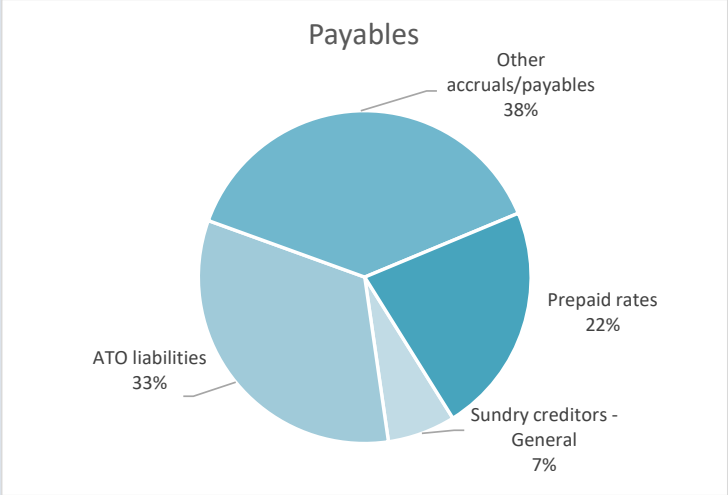
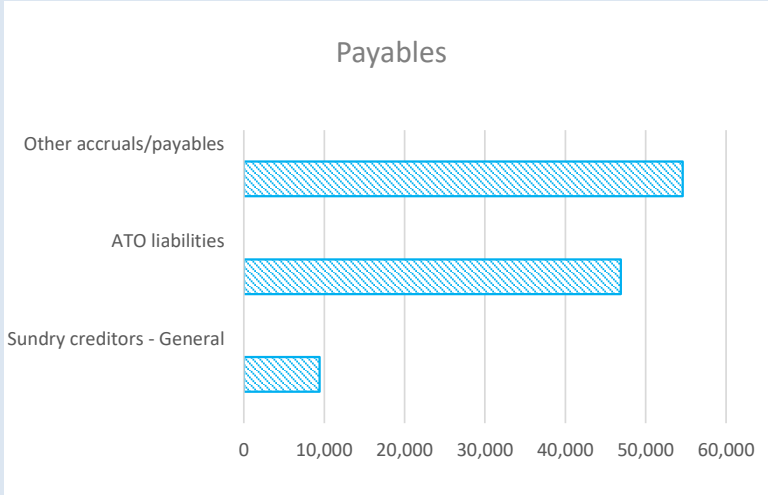
Payables - General	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$
Payables (Sundry Creditors) - General	(2,704)	0	11,200	949	9,444
Percentage	-28.6%	0%	118.6%	10%	
<b>Balance per Trial Balance</b>					
Sundry creditors - General					9,444
ATO liabilities					46,890
Other accruals/payables					54,611
Prepaid rates					31,993
<b>Total Payables General Outstanding</b>					<b>142,938</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.



Creditors Due
<b>\$142,938</b>
Over 30 Days
<b>129%</b>
Over 90 Days
<b>10%</b>



## SHIRE OF MENZIES

## NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY

FOR THE PERIOD ENDED 31 OCTOBER 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>											
	Minimum \$										
<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>



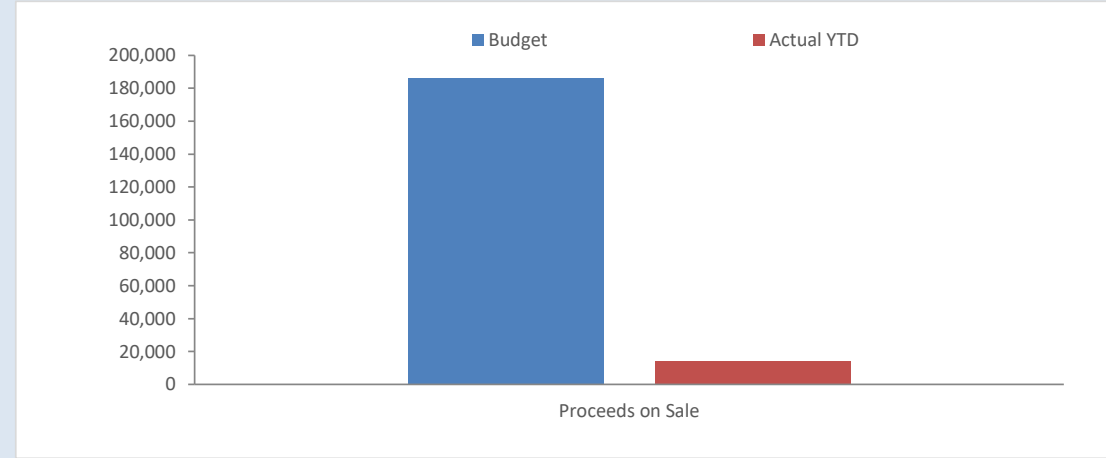
SHIRE OF MENZIES

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 31 OCTOBER 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)
	<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	10Mn Toyota Hilux 4X4 Hi Rider P0232	0	15,000	15,000.00		0	0		
82	Toyota Hiace Commuter Bus P0228	0	30,000	30,000.00		0	0		
95	P0242 - Toyota Hilux 2022 - 3Mn	16,792	30,000	13,208		0	0		
203	P0162 Box Trailer 7 X 4 1Tik887	0	0			0	1,364	1,364	
		92,187	186,000	93,813	0	18,000	14,510	1,364	(4,853)

KEY INFORMATION



Proceeds on Sale		
Budget	YTD Actual	%
\$186,000	\$14,510	8%

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

**INVESTING ACTIVITIES**  
**NOTE 8**  
**CAPITAL ACQUISITIONS**

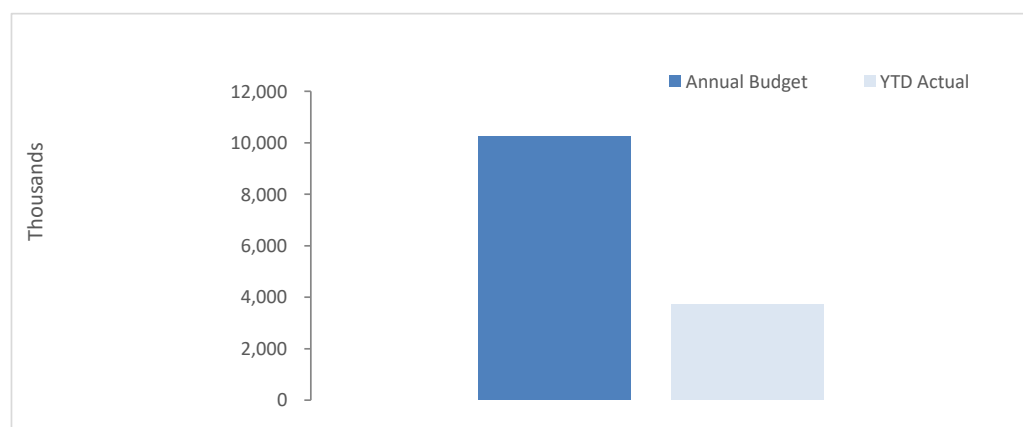
Capital Acquisitions	Adopted Annual Budget	Amended		YTD Actual Total	YTD Budget Variance
		YTD Budget	Annual Budget		
	\$	\$	\$	\$	\$
Land Held for Resale	0	0	0	0	0
Land and Buildings	1,426,976	545,568	1,362,748	169,621	(375,947)
Equipment on Reserves	0	0	0	0	0
Plant and Equipment	1,185,000	502,988	1,185,000	259,554	(243,434)
Motor Vehicles	0	0	0	0	0
Furniture and Equipment	0	0	0	0	0
Infrastructure Assets - Roads	5,777,276	1,425,755	5,777,276	2,877,062	1,451,307
Infrastructure Assets - Footpaths	75,000	25,000	75,000	0	(25,000)
Infrastructure Assets - Parks and Ovals	1,000,000	333,328	1,000,000	0	(333,328)
Infrastructure Assets - Other	767,106	333,773	831,334	397,152	63,379
<b>Capital Expenditure Totals</b>	<b>10,231,358</b>	<b>3,166,412</b>	<b>10,231,358</b>	<b>3,703,389</b>	<b>536,977</b>
<b>Capital acquisitions funded by:</b>					
	\$	\$	\$	\$	\$
Capital Grants and Contributions	3,703,044	989,126	3,703,044	2,321,708	1,332,582
Borrowings	0	0	0	0	0
Other (Disposals & C/Fwd)	186,000	50,000	186,000	14,510	(35,490)
Council contribution - Cash Backed Reserves					
Various Reserves	1,259,000	306,666	1,259,000	0	(306,666)
Council contribution - operations	5,083,314	1,820,620	5,083,314	1,367,171	(453,449)
<b>Capital Funding Total</b>	<b>10,231,358</b>	<b>3,166,412</b>	<b>10,231,358</b>	<b>3,703,389</b>	<b>536,977</b>

**SIGNIFICANT ACCOUNTING POLICIES**

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

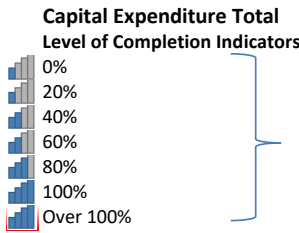
**KEY INFORMATION**

Acquisitions	Annual Budget	YTD Actual	% Spent
	<b>\$10.23 M</b>	<b>\$3.7 M</b>	<b>36%</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 OCTOBER 2025

INVESTING ACTIVITIES  
NOTE 8  
CAPITAL ACQUISITIONS

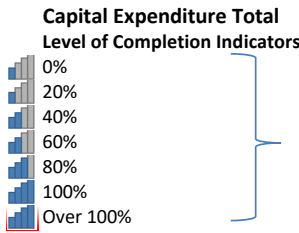


Percentage YTD Actual to Annual Budget  
Expenditure over budget highlighted in red.

Completion		Level of completion indicator, please see table at the top of this note for further detail.					Adopted		Amended		Variance (Under)/Over
		Assets	Account Number	Balance Sheet Category	Job Number	Annual Budget	Annual Budget	YTD Budget	Total YTD		
						\$	\$	\$		\$	
		Land									
		Economic Services									
0.95		Lot 713 Mahon Street - Land (Capital)	4130809	508	LC004	(12,000)	(12,000)	(12,000)	(11,368)	632	
		Total - Economic Services				(12,000)	(12,000)	(12,000)	(11,368)	632	
0.95		Total - Land				(12,000)	(12,000)	(12,000)	(11,368)	632	
		Buildings									
		Housing									
0.00		Lot 91 (27) Wilson St - Building (Capital)	4090110	510	BC004	(35,000)	(35,000)	(11,664)	0	11,664	
0.38		Lot 93 (36) Mercer St - Building (Capital)	4090110	510	BC005	(50,000)	(50,000)	(16,664)	(19,227)	(2,563)	
0.00		Duplex Lot 12a Walsh St (North Unit) - Building (Capital)	4090110	510	BC007	(12,000)	(12,000)	(4,000)	0	4,000	
0.00		Duplex Lot 12b Walsh St (South Unit) - Building (Capital)	4090110	510	BC008	(12,000)	(12,000)	(4,000)	0	4,000	
0.00		15 Onslow Street - Building Capital	4090110	510	BC025	(20,000)	(20,000)	(6,664)	0	6,664	
0.00		Lot 1089 (3) Wilson St - Building (Capital)	4090210	510	BC019	(40,000)	(40,000)	(13,332)	0	13,332	
0.48		GROH House 4x2	4090210	510	BC023	(88,093)	(88,093)	(29,364)	(42,299)	(12,935)	
0.34		GROH House 2x1	4090210	510	BC024	(122,883)	(122,883)	(40,961)	(42,299)	(1,338)	
		Total - Housing				(379,976)	(379,976)	(126,649)	(103,826)	22,823	
		Community Amenities									
0.00		Niagara Toilet Block (Septic) - Building (Capital)	4100710	510	BC041	(120,000)	(120,000)	(40,000)	0	40,000	
		Total - Community Amenities				(120,000)	(120,000)	(40,000)	0	40,000	
		Recreation And Culture									
0.00		Town Hall (Hall) - Building (Capital)	4110110	510	BC026	(150,000)	(150,000)	(50,000)	0	50,000	
0.00		Old Butcher Shop Lot 1094 (53) Shenton St - Building (Capital)	4110610	510	BC029	(60,000)	(60,000)	(20,000)	0	20,000	
0.00		War memorial (Capital - Infrastructure)	4110610	510	C0049	(200,000)	(200,000)	(66,664)	0	66,664	
1.00		Marmion Village Reserve Improvements	4110370	570	PC005	0	0	0	0	0	
		Total - Recreation And Culture				(410,000)	(410,000)	(136,664)	0	136,664	
		Transport									
0.60		Depot - Workshop (Capital)	4120110	510	BC037C	(15,000)	(15,000)	(5,000)	(8,950)	(3,950)	
		Total - Transport				(15,000)	(15,000)	(5,000)	(8,950)	(3,950)	
		Economic Services									
0.00		Building not specified	4130210	510	BC000	(100,000)	(35,772)	(11,924)	0	11,924	
0.20		Lady Shenton/CRC Lot 41 (37) Shenton St - Building (Capital)	4130210	510	BC028	(150,000)	(150,000)	(100,000)	(29,850)	70,150	
0.00		Goongarrie Cottage South - Building (Capital)	4130210	510	BC032	(50,000)	(50,000)	0	0	0	
0.00		Goongarrie Cottage North - Building (Capital)	4130210	510	BC033	(50,000)	(50,000)	0	0	0	
0.00		Caravan Park Upgrade (Capital)	4130210	510	BC021A	(30,000)	(30,000)	(10,000)	0	10,000	
0.00		Community Building Lot 8 (50) Shenton St - Building (Capital)	4130210	510	BC030	(10,000)	(10,000)	(3,332)	0	3,332	
		Total - Economic Services				(390,000)	(325,772)	(125,256)	(29,850)	95,406	
		Other Property & Services									
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		Total - Other Property & Services				(100,000)	(100,000)	(99,999)	(15,628)	84,371	
0.12		Total - Buildings				(1,414,976)	(1,350,748)	(533,568)	(158,253)	375,315	
		Plant & Equipment									
		Governance									
0.12		ERP Software (Enterprise Resource Planning Software)	4040230	530	C0143	(150,000)	(150,000)	(150,000)	(18,465)	131,535	
0.00		Vehicle Replacement CEO	4040230	530	CP001	(90,000)	(90,000)	(90,000)	0	90,000	
		Total - Governance				(240,000)	(240,000)	(240,000)	(18,465)	221,535	
		Transport									
0.00		Equipment Trailer Replacement	4120330	530	C1221	(50,000)	(50,000)	(20,000)	0	20,000	
1.36		New Equipment Camp Trailer	4120330	530	C1222	(25,000)	(25,000)	0	(33,993)	(33,993)	
0.94		Vehicle Replacement Works Manager	4120330	530	CP004	(70,000)	(70,000)	(23,332)	65,475	88,807	
0.00		Rubbish Truck with Compactor	4120330	530	CP006	(5,000)	(5,000)	0	0	0	
0.00		Service Truck Replacement	4120330	530	CP007	(20,000)	(20,000)	(8,000)	0	8,000	
0.89		Tip Truck Replacement	4120330	530	CP014	(140,000)	(140,000)	0	(125,030)	(125,030)	
0.74		Work Utility Vehicle Replacement	4120330	530	CP016	(50,000)	(50,000)	(16,664)	(37,191)	(20,527)	
0.86		Commuter Bus Replacement	4120330	530	CP017	(85,000)	(85,000)	(28,332)	(73,150)	(44,818)	
0.74		Work Utility Vehicle Replacement	4120330	530	CP018	(50,000)	(50,000)	(16,664)	(37,200)	(20,536)	
0.00		New Rock Crusher (New Plant -Capital)	4120330	530	CP019	(400,000)	(400,000)	(133,332)	0	133,332	
0.00		Tjuntjuntjarra - Bin Lifter, Tipper Trailer	4120330	530	CP020	(50,000)	(50,000)	(16,664)	0	16,664	
		Total - Transport				(945,000)	(945,000)	(262,988)	(241,089)	21,899	
0.22		Total - Plant & Equipment				(1,185,000)	(1,185,000)	(502,988)	(259,554)	243,434	
		Infrastructure - Roads									
		Transport									

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

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.			Adopted		Amended		Variance (Under)/Over
Assets		Account Number	Balance Sheet Category	Job Number	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)
0.00		Tjuntjunjarra Access Rd (Capital)	4120142	540	RC049	(300,000)	(300,000)	(100,000)	100,000
0.00		Tjuntjunjarra Internal Roads Program (20-21)	4120142	540	RC249	(250,000)	(250,000)	0	0
1.00		Menzies North West Rd (R2R)	4120147	540	R2R007	(1,480,789)	(1,480,789)	(493,596)	(987,193)
0.00		Tjuntjunjarra Access Rd (RRG)	4120150	540	RRG049	(448,201)	(448,201)	(149,400)	149,400
1.00		Kookynie Malcom Rd (RRG)	4120150	540	RRG038	0	0	0	0
0.97		Menzies North West (RRG 23/24)	4120151	540	RRG007F	(523,977)	(523,977)	(174,659)	(334,841)
1.00		Menzies North West slk 60.46-66.72 (RRG 24/25)	4120151	540	RRG007G	(624,000)	(624,000)	(208,000)	(416,000)
0.00		RRG Road Renewals - Menzies North West slk 50.21-54.21(RRG 25/26)	4120151	540	RRG007H	(297,914)	(297,914)	(99,304)	99,304
0.00		Tjuntjunjarra Access Road (Indigenous Community Access Rd)	4120164	540	ICA049	(602,395)	(602,395)	(200,796)	200,796
Total - Transport					(5,777,276)	(5,777,276)	(1,425,755)	(2,877,062)	(1,451,307)
0.50		Total - Infrastructure - Roads			(5,777,276)	(5,777,276)	(1,425,755)	(2,877,062)	(1,451,307)
Infrastructure - Footpaths									
Transport									
0.00		Footpath Construction General (Budgeting Only)	4120170	560	FC000	(75,000)	(75,000)	(25,000)	25,000
Total - Transport					(75,000)	(75,000)	(25,000)	0	25,000
0.00		Total - Infrastructure - Footpaths			(75,000)	(75,000)	(25,000)	0	25,000
Infrastructure - Parks & Ovals									
Recreation And Culture									
0.00		Menzies Playground	4110370	570	PC003	(500,000)	(500,000)	(166,664)	166,664
0.00		Sport Court & Town Gym (Capital)	4110370	570	PC004	(500,000)	(500,000)	(166,664)	166,664
Total - Recreation And Culture					(1,000,000)	(1,000,000)	(333,328)	0	333,328
0.00		Total - Infrastructure - Parks & Ovals			(1,000,000)	(1,000,000)	(333,328)	0	333,328
Infrastructure - Other									
Community Amenities									
0.00		Menzies Effluent Pond (Capital)	4100180	590	C0106	(85,000)	(85,000)	(85,000)	85,000
2.15		LRCI Menzies Waste (Fencing&Shelter) Expenditure	4100180	590	LRC0124	0	(10,228)	(3,409)	(18,546)
Total - Community Amenities					(85,000)	(95,228)	(88,409)	(21,955)	66,454
Recreation And Culture									
0.00		Menzies Water Park Infrastructure (Capital)	4110390	590	PC002	(100,000)	(100,000)	(33,332)	33,332
0.85		LRCI Menzies Skatepark	4110390	590	LRC0121	(372,106)	(372,106)	(124,035)	(193,045)
Total - Recreation And Culture					(472,106)	(472,106)	(157,367)	(317,080)	(159,713)
Transport									
0.00		Town Improvement Project (Capital)	4120190	590	C0105	(80,000)	(80,000)	(26,664)	26,664
0.30		Town Dam Upgrade	4120790	590	C0121	(130,000)	(130,000)	(43,333)	4,646
Total - Transport					(210,000)	(210,000)	(69,997)	(38,687)	31,310
Economic Services									
1.00		Astrotourism (Capital)	4130290	590	C0050	0	0	0	(6,965)
0.23		LRCI KMS Marker (Lake Ballard) Expenditure	4130290	590	LRC0123	0	(54,000)	(18,000)	5,535
Total - Economic Services					0	(54,000)	(18,000)	(19,430)	(1,430)
0.48		Total - Infrastructure - Other			(767,106)	(831,334)	(333,773)	(397,152)	(63,379)
0.36		Grand Total			(10,231,358)	(10,231,358)	(3,166,412)	(3,703,389)	(536,977)

SHIRE OF MENZIES  
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 31 OCTOBER 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.

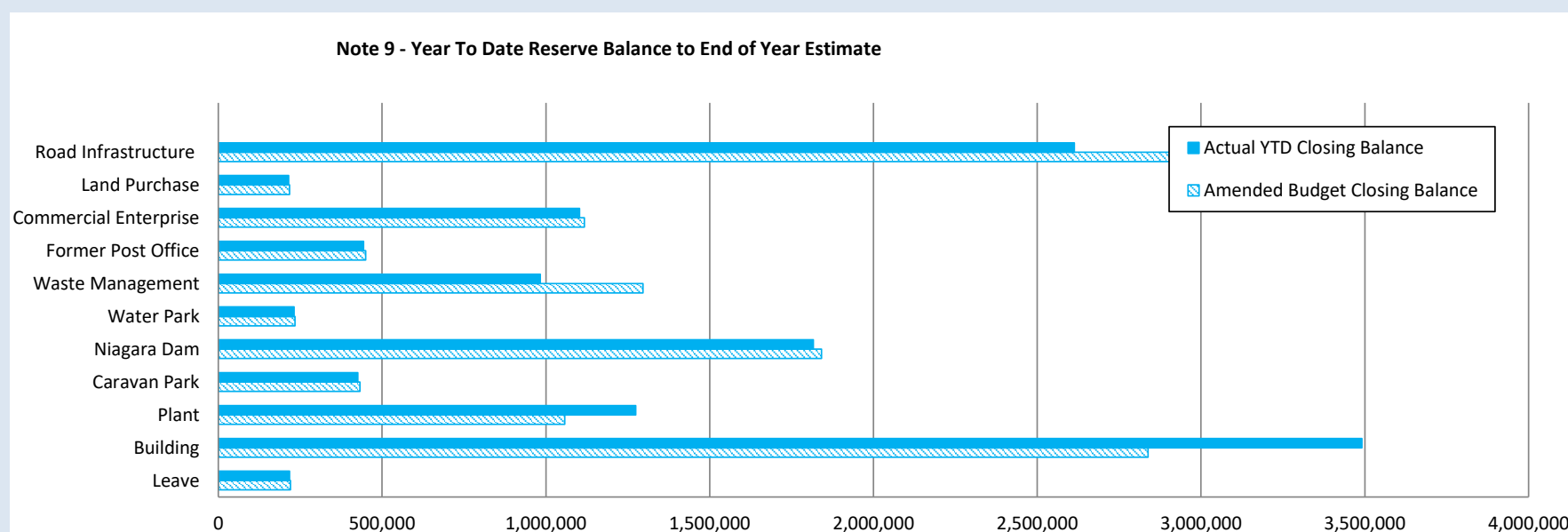
SHIRE OF MENZIES  
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 31 OCTOBER 2025

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	421	0	0	0	0	220,474	217,500
Building	3,484,145	54,487	6,753	0	0	(700,000)	0	2,838,632	3,490,898
Plant	1,271,657	19,887	2,464	0	0	(234,000)	0	1,057,544	1,274,121
Caravan Park	425,414	6,653	825	0	0	0	0	432,067	426,240
Niagara Dam	1,813,230	28,356	3,515	0	0	0	0	1,841,586	1,816,745
Water Park	230,855	3,610	449	0	0	0	0	234,465	231,304
Waste Management	980,895	15,340	1,901	300,000	0	0	0	1,296,235	982,796
Former Post Office	442,859	6,926	858	0	0	0	0	449,785	443,717
Commercial Enterprise	1,100,278	17,207	2,132	0	0	0	0	1,117,485	1,102,410
Land Purchase	214,252	3,351	416	0	0	0	0	217,603	214,668
Road Infrastructure	2,608,163	40,788	5,055	1,150,136	0	(325,000)	0	3,474,087	2,613,217
	<b>12,788,828</b>	<b>200,000</b>	<b>24,790</b>	<b>1,450,136</b>	<b>0</b>	<b>(1,259,000)</b>	<b>0</b>	<b>13,179,964</b>	<b>12,813,617</b>

KEY INFORMATION



## SHIRE OF MENZIES

## NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY

FOR THE PERIOD ENDED 31 OCTOBER 2025

## OPERATING ACTIVITIES

## NOTE 11

## OTHER CURRENT LIABILITIES

Other Current Liabilities	Note	Opening Balance 1 Jul 2025	Liability Increase	Liability Reduction	Closing Balance 31 Oct 2025
		\$	\$	\$	\$
<b>Other Liabilities</b>					
- Contract liabilities	12	84,134	19,867	(38,287)	65,714
- Capital grant/contribution liabilities	13	849,246	1,630,622	(1,878,536)	601,332
<b>Total other liabilities</b>		933,380	1,650,489	(1,916,823)	667,046
<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>					824,127
Amounts shown above include GST (where applicable)					

## 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 OCTOBER 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 Oct 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	255,540	237,310
Grants Commission - Roads (WALGGC)	0	0	0	0	457,772	457,772	152,588	133,432
<b>Law, order, public safety</b>								
DFES Grant - Operating Bush Fire Brigade	0	0	0	0	8,000	8,000	2,664	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	568	0
Town Dam Upgrade	0	0	0	0	83,800	83,800	27,932	0
<b>Economic services</b>								
WACRN Community Resource Centre Grant	0	0	0	0	80,000	80,000	40,000	0
DSS Community Hub Grant	56,813	19,867	(36,187)	40,493	98,734	98,734	32,908	36,187
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	3,000	2,100
CRC Champion Grant	0	0	0	0	5,000	5,000	1,664	0
	<b>62,838</b>	<b>19,867</b>	<b>(38,287)</b>	<b>44,418</b>	<b>1,807,803</b>	<b>1,807,803</b>	<b>814,023</b>	<b>706,188</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	1,304	4,167
<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>6,302</b>	<b>4,167</b>
<b>TOTALS</b>	<b>84,134</b>	<b>19,867</b>	<b>(38,287)</b>	<b>65,714</b>	<b>1,816,720</b>	<b>1,816,720</b>	<b>820,325</b>	<b>710,354</b>



SHIRE OF MENZIES  
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 31 OCTOBER 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 Oct 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	19,234	0
LRCIP Grant - Phase 4 - Menzies Skatepark	202,322	0	(202,322)	0	342,106	342,106	85,526	202,322
LRCIP Grant - Phase 4 - Sealing Kensington Street Menzies	0	0	0	0	114,020	114,020	28,505	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	493,596	1,480,789
RRG Grant Funded -Menzies North West Road - 23/24	46,342	0	(46,342)	0	265,889	265,889	88,629	265,889
RRG Grant Funded 20/21 -Tjuntjunjarra Access Rd	0	0	0	0	448,201	448,201	149,400	0
WALGGC Special Road Grant - Tjuntjunjarra Access Road	442,395	83,333	0	525,729	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	124,236	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
	<b>840,143</b>	<b>1,630,622</b>	<b>(1,878,536)</b>	<b>592,229</b>	<b>3,703,044</b>	<b>3,703,044</b>	<b>989,126</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>1,630,622</b>	<b>(1,878,536)</b>	<b>601,332</b>	<b>3,703,044</b>	<b>3,703,044</b>	<b>989,126</b>	<b>2,321,708</b>

## SHIRE OF MENZIES

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

## NOTE 14

## BONDS &amp; 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 Oct 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)	14,237.00	(14,237.00)	(591.74)
Building Levy	37.95	9,754.95	(5,512.95)	4,279.95
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	531.82	(750.00)	181.82
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>34,696.21</b>	<b>(23,159.95)</b>	<b>18,292.67</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>34,696.21</b>	<b>(23,159.95)</b>	<b>18,292.67</b>

## KEY INFORMATION

SHIRE OF MENZIES  
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 31 OCTOBER 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	(109,452)	(13%)	▼	\$	Timing	MRWA - Direct Roads Grant - Received in July 24, budget phased over 12 months.
Fees and Charges	75,632	86%	▲	\$	Timing	Positive variance due to Caravan Park charges and Domestic refuse tracking higher than
Interest Revenue	(35,539)	(34%)	▼	\$	Timing	Interest budget phased over year.
Other Revenue	(22,665)	(61%)	▼		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	89,154	9%	▲		Timing	Employee Costs currently tracking lower than budgeted.
Materials and Contracts	100,290	11%	▲	\$	Timing	Materials & Contracts currently tracking lower than budgeted, mainly due to Capital purchases.
Depreciation	208,283	23%	▲	\$	Timing	Depreciation within the Transport programme is currently tracking lower than
Insurance Expenses	(47,583)	(81%)	▼	\$	Timing	Insurance expenditure payable July and December, budgeted over twelve months.
Other Expenditure	128,715	69%	▲	\$	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	(208,283)	(23%)	▼	\$	Timing	Depreciation within the Transport programme is currently tracking lower than
Adjust (Profit)/Loss on Asset Disposal	7,989	(178%)	▲		Timing	Disposal are yet to occurred
<b>INVESTING ACTIVITIES</b>						
Capital Grants, Subsidies and Contributions	1,332,582	135%	▲	\$	Timing	Budgeted Non Operating Grant Income tracking lower than actuals.
Proceeds from Disposal of Assets	(35,490)	(71%)	▼	\$	Timing	No Disposals have yet occurred.
Land and Buildings	375,947	69%	▲	\$	Timing	Capital works - Refer to Note 8 Capital details
Plant and Equipment	243,434	48%	▲	\$	Timing	Capital works - Refer to Note 8 Capital details
Infrastructure Assets - Roads	(1,451,307)	(102%)	▼	\$	Timing	Capital works - Refer to Note 8 Capital details
Infrastructure Assets - Footpaths	25,000	100%	▲	\$	Timing	Capital works - Refer to Note 8 Capital details
Infrastructure Assets - Parks and Ovals	333,328	100%	▲	\$	Timing	Capital works - Refer to Note 8 Capital details
Infrastructure Assets - Other	(63,379)	(19%)	▼	\$	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	(306,666)	(100%)	▼	\$	Timing	Most allocations occur at year-end
Transfer to Reserves	341,874	93%	▲	\$	Timing	Most allocations occur at year-end

SHIRE OF MENZIES  
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 31 OCTOBER 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
					\$	\$	\$	\$
		Budget Adoption		Closing Surplus/(Deficit)			0	0
		Opening surplus adjustment		Opening Surplus(Deficit)			0	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
								0
								0
					0	64,228	(64,228)	0

# SHIRE OF MENZIES FINANCIAL INFORMATION SCHEDULE AS AT 31 OCTOBER 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.

31/10/2025	COA	Description	Original Budget 25/26	Budget Amendments 25/26	Current Budget 25/26	YTD Actual 31/10/2025
		General Purpose Funding				
		Rates				
		Operating Income				
	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	-\$18,877.20
	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
		Total Operating Income	-\$5,042,951.24	\$0.00	-\$5,042,951.24	-\$4,969,702.91
		Other General Purpose Funding				
		Operating Income				
	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	-\$237,310.00
	3030211	GEN PUR - Financial Assistance Grant - Roads	-\$457,772.00	\$0.00	-\$457,772.00	-\$133,431.75
	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	-\$1,282.33
	3030245	GEN PUR - Interest Earned - Reserve Funds	-\$200,000.00	\$0.00	-\$200,000.00	-\$24,789.65
	3030246	GEN PUR - Interest Earned - Municipal Funds	-\$50,000.00	\$0.00	-\$50,000.00	-\$10,603.39
		Total Operating Income	-\$1,475,397.00	\$0.00	-\$1,475,397.00	-\$407,417.12
		Rates				
		Operating Expenditure				
	2030100	RATES - Employee Costs	\$56,182.94	\$0.00	\$56,182.94	\$26,503.31
	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	\$116.31
	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	\$16,498.40
		Total Operating Expenditure	\$403,531.94	\$0.00	\$403,531.94	\$48,337.57
		Other General Purpose Funding				
		Operating Expenditure				
	2030211	GEN PUR - Bank Fees & Charges	\$7,000.00	\$0.00	\$7,000.00	\$3,707.62
	2030214	GEN PUR - Rounding	\$10.00	\$0.00	\$10.00	\$1.04
	2030299	GEN PUR - Administration Allocated	\$38,566.00	\$0.00	\$38,566.00	\$10,998.94
		Total Operating Expenditure	\$45,576.00	\$0.00	\$45,576.00	\$14,707.60
		Total Operating Income	-\$6,518,348.24	\$0.00	-\$6,518,348.24	-\$5,377,120.03
		Total Operating Expenditure	\$449,107.94	\$0.00	\$449,107.94	\$63,045.17
		Governance				
		Other Governance				
		Operating Income				
	3040135	MEMBERS - Other Income	\$0.00	\$0.00	\$0.00	\$0.00
	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
		Total Operating Income	-\$4,499.00	\$0.00	-\$8,998.00	-\$458.14
		Members Of Council				
		Operating Expenditure				
	2040104	MEMBERS - Training & Development	\$20,000.00	\$0.00	\$20,000.00	\$0.00
	2040109	MEMBERS - Members Travel and Accommodation	\$40,000.00	\$0.00	\$40,000.00	\$16,866.68
	2040111	MEMBERS - Mayors/Presidents Allowance	\$22,138.00	\$0.00	\$22,138.00	\$7,379.32
	2040112	MEMBERS - Deputy Mayors/Presidents Allowance	\$5,534.00	\$0.00	\$5,534.00	\$1,844.68
	2040113	MEMBERS - Members Sitting Fees	\$98,791.28	\$0.00	\$98,791.28	\$25,912.94
	2040114	MEMBERS - Communications Allowance	\$8,624.00	\$0.00	\$8,624.00	\$2,321.32
	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	\$0.00
	2040130	MEMBERS - Insurance Expenses	\$13,764.00	\$0.00	\$13,764.00	\$6,939.87
	2040186	MEMBERS - Expensed Minor Asset Purchases	\$15,000.00	\$0.00	\$15,000.00	\$10,484.54
	2040188	MEMBERS - Chambers Operating Expenses	\$20,000.00	\$0.00	\$20,000.00	\$3,760.56
	2040199	MEMBERS - Administration Allocated	\$385,661.00	\$0.00	\$385,661.00	\$109,989.26
		Total Operating Expenditure	\$672,912.28	\$0.00	\$672,912.28	\$186,886.94
		Other Governance				
		Operating Expenditure				
	2040200	OTH GOV - Employee Costs	\$456,519.72	\$0.00	\$456,519.72	\$167,093.42
	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	\$6,746.35
	2040210	OTH GOV - Motor Vehicle Expenses	\$37,705.70	\$0.00	\$37,705.70	\$7,766.19
	2040211	OTH GOV - Civic Functions, Refreshments & Receptions	\$10,000.00	\$0.00	\$10,000.00	\$2,819.04

31/10/2025	COA	Description	Original Budget 25/26	Budget Amendments 25/26	Current Budget 25/26	YTD Actual 31/10/2025
	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	-\$12,660.52
	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	\$7,739.10
	2040286	OTH GOV - Expensed Minor Asset Purchases	\$5,000.00	\$0.00	\$5,000.00	\$0.00
	2040292	OTH GOV - Depreciation	\$4,619.00	\$0.00	\$4,619.00	\$1,033.08
	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	\$10,998.94
		<b>Total Operating Expenditure</b>	\$754,410.42	\$0.00	\$754,410.42	\$250,785.92
		<b>Total Operating Income</b>	-\$4,499.00	\$0.00	-\$8,998.00	-\$458.14
		<b>Total Operating Expenditure</b>	\$1,427,322.70	\$0.00	\$1,427,322.70	\$437,672.86
		<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	\$0.00
	3050310	OLOPS - Grants	\$0.00	\$0.00	\$0.00	\$0.00
		<b>Total Operating Income</b>	-\$4,550.00	\$0.00	-\$4,550.00	-\$142.49
		<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	-\$2,356.04
		<b>Total Operating Income</b>	-\$16,000.00	\$0.00	-\$16,000.00	-\$2,356.04
		<b>Fire Prevention</b>				
		<b>Operating Expenditure</b>				
	2050110	FIRE - Motor Vehicle Expenses	\$572.00	\$0.00	\$572.00	\$3.34
	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	\$352.91
	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	\$740.39
		<b>Total Operating Expenditure</b>	\$12,015.00	\$0.00	\$12,015.00	\$1,096.64
		<b>Animal Control</b>				
		<b>Operating Expenditure</b>				
	2050253	ANIMAL - Contract Services	\$42,900.00	\$0.00	\$42,900.00	\$12,733.90
	2050265	ANIMAL - Animal Care Day Menzies	\$5,000.00	\$0.00	\$5,000.00	\$0.00
	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	\$520.90
	2050299	ANIMAL - Administration Allocated	\$38,566.00	\$0.00	\$38,566.00	\$10,998.94
		<b>Total Operating Expenditure</b>	\$88,795.00	\$0.00	\$88,795.00	\$24,253.74
		<b>Other Law, Order &amp; Public Safety</b>				
		<b>Operating Expenditure</b>				
	2050311	OLOPS - CCTV Maintenance	\$15,000.20	\$0.00	\$15,000.20	\$1,309.06
	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	\$12,979.02
	2050399	OLOPS - Administration Allocated	\$9,642.00	\$0.00	\$9,642.00	\$2,749.77
		<b>Total Operating Expenditure</b>	\$86,690.20	\$0.00	\$86,690.20	\$17,037.85
		<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	\$1,625.00
	2050565	ESL BFB - Maintenance Plant & Equipment	\$11,268.70	\$0.00	\$11,268.70	\$6,267.41
	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	\$2,749.77
		<b>Total Operating Expenditure</b>	\$26,843.70	\$0.00	\$26,843.70	\$10,642.18
		<b>Total Operating Income</b>	-\$20,550.00	\$0.00	-\$20,550.00	-\$2,498.53
		<b>Total Operating Expenditure</b>	\$214,343.90	\$0.00	\$214,343.90	\$53,030.41
		<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	\$12,075.00
	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	\$2,749.77
	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	\$15,201.98



31/10/2025	COA	Description	Original Budget 25/26	Budget Amendments 25/26	Current Budget 25/26	YTD Actual 31/10/2025



31/10/2025	COA	Description	Original Budget 25/26	Budget Amendments 25/26	Current Budget 25/26	YTD Actual 31/10/2025
		Other Health				
		Operating Expenditure				
	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
		Total Operating Expenditure	\$1,000.00	\$0.00	\$1,000.00	\$0.00
		Total Operating Income	-\$300.00	\$0.00	-\$300.00	-\$265.00
		Total Operating Expenditure	\$65,042.00	\$0.00	\$65,042.00	\$15,201.98
		Education & Welfare				
		Other Welfare				
		Operating Expenditure				
	2080700	WELFARE - Employee Costs	\$23,145.42	\$0.00	\$23,145.42	\$6,492.36
	2080712	WELFARE - Youth Services	\$2,500.00	\$0.00	\$2,500.00	\$380.41
		Total Operating Expenditure	\$25,645.42	\$0.00	\$25,645.42	\$6,872.77
		Total Operating Expenditure	\$25,645.42	\$0.00	\$25,645.42	\$6,872.77
		Housing				
		Staff and Other Housing				
		Operating Income				
	3090101	STF HOUSE - Staff Rental Reimbursements	-\$30,000.00	\$0.00	-\$30,000.00	-\$7,430.00
	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	-\$44,137.77
	3090235	OTH HOUSE - Other Income	-\$200.00	\$0.00	-\$200.00	\$0.00
		Total Operating Income	-\$54,500.00	\$0.00	-\$54,500.00	-\$51,567.77
		Staff Housing				
		Operating Expenditure				
	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	\$21,295.05
	2090189	STF HOUSE - Staff Housing Building Maintenance	\$144,716.00	\$0.00	\$144,716.00	\$40,287.46
	2090192	STF HOUSE - Depreciation	\$126,945.00	\$0.00	\$126,945.00	\$30,770.57
	2090198	STF HOUSE - Staff Housing Costs Recovered	-\$173,809.00	\$0.00	-\$173,809.00	-\$43,217.16
	2090199	STF HOUSE - Administration Allocated	\$38,566.00	\$0.00	\$38,566.00	\$0.00
		Total Operating Expenditure	\$224,982.00	\$0.00	\$224,982.00	\$58,620.46
		Other Housing				
		Operating Expenditure				
	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	\$9,504.85
	2090289	OTH HOUSE - Building Maintenance	\$75,997.00	\$0.00	\$75,997.00	\$1,852.44
	2090292	OTH HOUSE - Depreciation	\$88,743.00	\$0.00	\$88,743.00	\$22,271.00
	2090298	OTH HOUSE - Staff Housing Costs Recovered	-\$41,437.00	\$0.00	-\$41,437.00	-\$984.72
	2090299	OTH HOUSE - Administration Allocated	\$38,566.00	\$0.00	\$38,566.00	\$21,997.84
		Total Operating Expenditure	\$217,827.54	\$0.00	\$217,827.54	\$70,070.42
		Total Operating Income	-\$54,500.00	\$0.00	-\$54,500.00	-\$51,567.77
		Total Operating Expenditure	\$442,809.54	\$0.00	\$442,809.54	\$128,690.88
		Community Amenities				
		Community Amenities				
		Operating Income				
	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	-\$236.00
	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
		Total Operating Income	-\$12,200.00	\$0.00	-\$12,200.00	-\$10,970.00
		Sanitation - General				
		Operating Expenditure				
	2100111	SAN - Waste Collection	\$160,203.00	\$0.00	\$160,203.00	\$50,135.45
	2100117	SAN - General Tip Maintenance	\$100,790.00	\$0.00	\$100,790.00	\$28,087.68
	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
	2100119	SAN - Landfill Closure	\$0.00	\$0.00	\$0.00	\$0.00
	2100192	SAN - Depreciation	\$22,720.00	\$0.00	\$22,720.00	\$5,080.98
	2100199	SAN - Administration Allocated	\$38,566.00	\$0.00	\$38,566.00	\$10,998.94
		Total Operating Expenditure	\$337,279.00	\$0.00	\$337,279.00	\$94,303.05
		Sanitation - Other				
		Operating Expenditure				
	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
		Total Operating Expenditure	\$0.00	\$0.00	\$0.00	\$1,303.50
		Sewerage				
		Operating Expenditure				
	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	\$10,998.94
		Total Operating Expenditure	\$46,090.00	\$0.00	\$46,090.00	\$10,998.94

31/10/2025	COA	Description	Original Budget 25/26	Budget Amendments 25/26	Current Budget 25/26	YTD Actual 31/10/2025
		<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	\$959.11
	2100653	PLAN - Scheme Amendments	\$0.00	\$0.00	\$0.00	\$0.00
	2100699	PLAN - Administration Allocated	\$9,642.00	\$0.00	\$9,642.00	\$2,749.77
		<b>Total Operating Expenditure</b>	<b>\$33,722.00</b>	<b>\$0.00</b>	<b>\$33,722.00</b>	<b>\$3,708.88</b>
		<b>Other Community Amenities</b>				
		<b>Operating Expenditure</b>				
	2100711	COM AMEN - Cemetery Maintenance/Operations	\$44,070.00	\$0.00	\$44,070.00	\$407.42
	2100788	COM AMEN - Public Conveniences Operations	\$168,030.00	\$0.00	\$168,030.00	\$27,927.52
	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	\$1,639.70
	2100799	COM AMEN - Administration Allocated	\$9,642.00	\$0.00	\$9,642.00	\$2,749.77
		<b>Total Operating Expenditure</b>	<b>\$274,622.00</b>	<b>\$0.00</b>	<b>\$274,622.00</b>	<b>\$34,612.77</b>
		<b>Total Operating Income</b>	<b>-\$12,200.00</b>	<b>\$0.00</b>	<b>-\$12,200.00</b>	<b>-\$10,970.00</b>
		<b>Total Operating Expenditure</b>	<b>\$691,713.00</b>	<b>\$0.00</b>	<b>\$691,713.00</b>	<b>\$144,927.14</b>
		<b>Recreation &amp; Culture</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	-\$4,166.67
	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>-\$206,779.86</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	\$1,235.00
	2110199	HALLS - Administration Allocated	\$57,849.00	\$0.00	\$57,849.00	\$27,497.34
		<b>Total Operating Expenditure</b>	<b>\$80,367.00</b>	<b>\$0.00</b>	<b>\$80,367.00</b>	<b>\$37,344.72</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	\$2,583.06
	2110355	REC - Water Park Maintenance/Operations	\$15,710.00	\$0.00	\$15,710.00	\$9,326.88
	2110365	REC - Parks & Gardens Maintenance/Operations	\$320,433.00	\$0.00	\$320,433.00	\$178,623.96
	2110366	REC - Town Sports Oval Maintenance/Operations	\$18,789.00	\$0.00	\$18,789.00	\$20,328.99
	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	\$6,744.30
	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	\$3,089.35
	2110389	REC - Youth Centre Building Maintenance	\$9,893.00	\$0.00	\$9,893.00	\$7,193.98
	2110392	REC - Depreciation	\$114,883.00	\$0.00	\$114,883.00	\$28,922.30
	2110399	REC - Administration Allocated	\$96,415.00	\$0.00	\$96,415.00	\$43,995.74
		<b>Total Operating Expenditure</b>	<b>\$625,099.00</b>	<b>\$0.00</b>	<b>\$625,099.00</b>	<b>\$301,393.56</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	\$8,039.61
	2110492	TV RADIO - Depreciation	\$42,519.00	\$0.00	\$42,519.00	\$13,237.89
	2110499	TV RADIO - Administration Allocated	\$38,566.00	\$0.00	\$38,566.00	\$10,998.94
		<b>Total Operating Expenditure</b>	<b>\$91,694.00</b>			<b>\$32,276.44</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	\$2,749.77
		<b>Total Operating Expenditure</b>	<b>\$15,542.00</b>	<b>\$0.00</b>	<b>\$15,542.00</b>	<b>\$3,049.77</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	-\$1,555.08
	2110689	HERITAGE - Building Maintenance	\$41,477.00	\$0.00	\$41,477.00	\$4,999.10
		<b>Total Operating Expenditure</b>	<b>\$59,024.00</b>	<b>\$0.00</b>	<b>\$59,024.00</b>	<b>\$3,444.02</b>

31/10/2025	COA	Description	Original Budget 25/26	Budget Amendments 25/26	Current Budget 25/26	YTD Actual 31/10/2025
		Other Culture				
		Operating Expenditure				
		2110700 OTH CUL - Employee Costs	\$23,145.42	\$0.00	\$23,145.42	\$6,344.13
		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	\$507.00
		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	\$10,998.94
		Total Operating Expenditure	\$219,131.00	\$0.00	\$219,131.00	\$67,850.07
		Total Operating Income	-\$542,778.95	\$0.00	-\$542,778.95	-\$206,779.86
		Total Operating Expenditure	\$1,090,857.00	\$0.00	\$999,163.00	\$445,358.58
		Transport				
		Transport				
		Operating Income				
		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
		Total Operating Income	-\$3,632,520.00	\$0.00	-\$3,632,520.00	-\$2,417,908.65
		Maintenance - Streets, Roads, Bridges & Depots				
		Operating Expenditure				
		2120211 ROADM - Road Maintenance - Built Up Areas	\$248,701.10	\$0.00	\$248,701.10	\$28,064.33
		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	\$104,774.01
		2120214 ROADM - Road Maintenance - Formed Outside BUA	\$301,791.00	\$0.00	\$301,791.00	\$182,623.89
		2120217 ROADM - Ancillary Maintenance - Built Up Areas	\$186,127.00	\$0.00	\$186,127.00	\$40,737.85
		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	\$3,372.79
		2120235 ROADM - Traffic Signs/Equipment (Safety)	\$10,000.00	\$0.00	\$10,000.00	\$0.00
		2120236 ROADM - Bores for Roadworks Maintenance/Operations	\$1,883.00	\$0.00	\$1,883.00	\$0.00
		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	\$5,480.44
		2120289 ROADM - Depot Building Maintenance	\$3,012.00	\$0.00	\$3,012.00	\$0.00
		2120292 ROADM - Depreciation	\$1,440,463.00	\$0.00	\$1,440,463.00	\$324,626.88
		2120299 ROADM - Administration Allocated	\$77,132.00	\$0.00	\$77,132.00	\$21,997.84
		2120391 PLANT - Loss on Disposal of Assets	\$0.00	\$0.00	\$0.00	\$0.00
		Total Operating Expenditure	\$2,798,498.10	\$0.00	\$2,798,498.10	\$718,355.80
		Aerodromes				
		Operating Expenditure				
		2120665 AERO - Airstrip & Grounds Maintenance/Operations	\$20,050.00	\$0.00	\$20,050.00	\$0.00
		2120765 WATER - Town Dam Maintenance/Operations	\$23,403.00	\$0.00	\$23,403.00	\$30,493.31
		Total Operating Expenditure	\$43,453.00	\$0.00	\$43,453.00	\$30,493.31
		Total Operating Income	-\$3,632,520.00	\$0.00	-\$3,632,520.00	-\$2,417,908.65
		Total Operating Expenditure	\$2,841,951.10	\$0.00	\$2,841,951.10	\$748,849.11
		Economic Services				
		Economic Services				
		Operating Income				
		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	-\$71,868.95
		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	-\$7,565.27
		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	-\$49.10
		3130320 BUILD - Fees & Charges (including Licences)	-\$18,000.00	\$0.00	-\$18,000.00	-\$13,440.00
		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	-\$528.00
		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	-\$38,286.91
		3130826 OTH ECON - Post Office Income	-\$9,000.00	\$0.00	-\$9,000.00	-\$4,541.94
		Total Operating Income	-\$356,384.00	\$0.00	-\$356,384.00	-\$136,280.17



31/10/2025	COA	Description	Original Budget 25/26	Budget Amendments 25/26	Current Budget 25/26	YTD Actual 31/10/2025
		<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	\$17,887.50
	2130205	TOUR - Recruitment	\$0.00	\$0.00	\$0.00	\$0.00
	2130211	TOUR - Visitor Centre Operations	\$59,290.84	\$0.00	\$59,290.84	\$25,980.36
	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	\$1,249.19
	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	\$5,359.10
	2130241	TOUR - Subscriptions & Memberships	\$47,100.00	\$0.00	\$47,100.00	\$44,364.00
	2130242	TOUR - Events Other	\$6,000.00	\$0.00	\$6,000.00	<b>-\$36.87</b>
	2130243	TOUR - Cyclassic Event	\$0.00	\$0.00	\$0.00	\$0.00
	2130245	TOUR - Astrotourism Operations	\$10,000.00	\$0.00	\$10,000.00	\$6,962.28
	2130258	TOUR - Kookynie Townsite and Info Bay Maintenace/Operations	\$3,823.00	\$0.00	\$3,823.00	\$1,225.51
	2130259	TOUR - Goongarrie Cottages Maintenance/Operations	\$41,117.00	\$0.00	\$41,117.00	\$8,826.57
	2130260	TOUR - Niagara Dam Maintenance/Operations	\$50,801.00	\$0.00	\$50,801.00	\$4,356.14
	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	\$4,785.01
	2130266	TOUR - Caravan Park General Maintenance/Operations	\$395,324.51	\$0.00	\$395,324.51	\$107,746.39
	2130286	TOUR - Expensed Minor Asset Purchases	\$7,000.00	\$0.00	\$7,000.00	\$30.00
	2130288	TOUR - Building Operations	\$53,887.00	\$0.00	\$53,887.00	\$18,951.64
	2130289	TOUR - Building Maintenance	\$50,745.00	\$0.00	\$50,745.00	\$3,102.53
	2130292	TOUR - Depreciation	\$361,478.00	\$0.00	\$361,478.00	\$95,238.11
	2130299	TOUR - Administration Allocated	\$279,605.00	\$0.00	\$279,605.00	\$52,244.93
		<b>Total Operating Expenditure</b>	<b>\$1,513,049.19</b>	<b>\$0.00</b>	<b>\$1,513,049.19</b>	<b>\$398,312.39</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	\$4,853.49
	2130399	BUILD - Administration Allocated	\$38,566.00	\$0.00	\$38,566.00	\$10,998.94
		<b>Total Operating Expenditure</b>	<b>\$48,566.00</b>	<b>\$0.00</b>	<b>\$48,566.00</b>	<b>\$15,852.43</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	\$4,807.14
	2130860	OTH ECON - Community Resource Centre Operations	\$279,401.46	\$0.00	\$279,401.46	\$76,761.30
	2130863	OTH ECON - Post Office Operations	\$69,571.56	\$0.00	\$69,571.56	\$16,190.45
	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	\$3,321.98
	2130889	OTH ECON - Building Maintenance	\$25,056.00	\$0.00	\$25,056.00	\$0.00
	2130899	OTH ECON - Administration Allocated	\$9,642.00	\$0.00	\$9,642.00	\$2,749.77
		<b>Total Operating Expenditure</b>	<b>\$441,056.62</b>	<b>\$0.00</b>	<b>\$441,056.62</b>	<b>\$103,830.64</b>
		<b>Total Operating Income</b>	<b>-\$356,384.00</b>	<b>\$0.00</b>	<b>-\$356,384.00</b>	<b>-\$136,280.17</b>
		<b>Total Operating Expenditure</b>	<b>\$2,074,610.81</b>	<b>\$0.00</b>	<b>\$2,074,610.81</b>	<b>\$517,995.46</b>
		<b>Other Property &amp; Services</b>				
		<b>Other Property &amp; Services</b>				
		<b>Operating Income</b>				
	3140120	PRIVATE - Private Works Income	<b>-\$10,728.00</b>	\$0.00	<b>-\$10,728.00</b>	\$0.00
	3140200	ADMIN - Contributions & Donations	\$0.00	\$0.00	\$0.00	<b>-\$518.18</b>
	3140220	ADMIN - Fees & Charges	<b>-\$250.00</b>	\$0.00	<b>-\$250.00</b>	\$0.00
	3140235	ADMIN - Other Income Relating to Administration	\$0.00	\$0.00	\$0.00	<b>-\$3,225.17</b>
	3140290	ADMIN - Profit on Disposal of Assets	\$0.00	\$0.00	\$0.00	\$0.00
	3140410	POC - Fuel Tax Credits Grant Scheme	<b>-\$25,000.00</b>	\$0.00	<b>-\$25,000.00</b>	<b>-\$9,420.34</b>
	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>-\$13,163.69</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	\$222,587.61
	2140203	ADMIN - Uniforms	\$7,500.00	\$0.00	\$7,500.00	\$389.36
	2140204	ADMIN - Training & Development	\$60,000.00	\$0.00	\$60,000.00	\$1,547.27
	2140205	ADMIN - Recruitment	\$9,000.00	\$0.00	\$9,000.00	\$1,571.69
	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	\$0.00
	2140209	ADMIN - Travel & Accommodation	\$12,000.00	\$0.00	\$12,000.00	\$1,991.92
	2140210	ADMIN - Motor Vehicle Expenses	\$50,179.40	\$0.00	\$50,179.40	\$4,643.57
	2140215	ADMIN - Printing and Stationery	\$40,000.00	\$0.00	\$40,000.00	\$6,750.40

31/10/2025	COA	Description	Original Budget 25/26	Budget Amendments 25/26	Current Budget 25/26	YTD Actual 31/10/2025
	2140216	ADMIN - Postage and Freight	\$3,000.00	\$0.00	\$3,000.00	\$424.69
	2140220	ADMIN - Communication Expenses	\$48,000.00	\$0.00	\$48,000.00	\$11,080.04
	2140221	ADMIN - Information Technology	\$50,000.00	\$0.00	\$50,000.00	\$26,506.64
	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	\$37,519.55
	2140240	ADMIN - Advertising and Promotion	\$30,000.00	\$0.00	\$30,000.00	\$29,939.99
	2140241	ADMIN - Subscriptions and Memberships	\$10,000.00	\$0.00	\$10,000.00	\$3,038.72
	2140252	ADMIN - Consultants	\$150,000.00	\$0.00	\$150,000.00	\$24,360.00
	2140265	ADMIN - Software Licences/Upgrades	\$100,000.00	\$0.00	\$100,000.00	\$20,599.54
	2140284	ADMIN - Audit Fees	\$100,000.00	\$0.00	\$100,000.00	\$9,500.00
	2140285	ADMIN - Legal Expenses	\$20,000.00	\$0.00	\$20,000.00	\$0.00
	2140286	ADMIN - Expensed Minor Asset Purchases	\$15,000.00	\$0.00	\$15,000.00	\$8,030.00
	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	\$35,590.97
	2140289	ADMIN - Building Maintenance	\$22,304.00	\$0.00	\$22,304.00	\$36,383.61
	2140292	ADMIN - Depreciation	\$157,720.00	\$0.00	\$157,720.00	\$38,017.32
	2140298	ADMIN - Admin Staff Housing Costs Allocated	\$187,774.00	\$0.00	\$187,774.00	\$40,768.48
	2140299	ADMIN - Administration Overheads Recovered	-\$1,928,308.00	\$0.00	-\$1,928,308.00	-\$549,946.29
		<b>Total Operating Expenditure</b>	\$7,152.02	\$0.00	\$7,152.02	\$19,070.98
		<b>Public Works Overheads</b>				
		<b>Operating Expenditure</b>				
	2140300	PWO - Employee Costs	\$511,459.00	\$0.00	\$511,459.00	\$215,121.86
	2140303	PWO - Uniforms	\$7,500.00	\$0.00	\$7,500.00	\$1,659.15
	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	\$1,246.44
	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	\$50,768.63
	2140316	PWO - Postage and Freight	\$2,000.00	\$0.00	\$2,000.00	\$433.09
	2140320	PWO - Communication Expenses	\$5,000.00	\$0.00	\$5,000.00	\$1,148.05
	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	\$17,090.72
	2140324	PWO - Annual Leave	\$59,698.00	\$0.00	\$59,698.00	\$17,799.67
	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	\$11,403.50
	2140330	PWO - Occupational Health and Safety	\$40,000.00	\$0.00	\$40,000.00	\$8,086.11
	2140341	PWO - Subscriptions & Memberships	\$0.00	\$0.00	\$0.00	\$52.72
	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	\$37,709.99
	2140371	PWO Bldg Mtce - Employee Costs	\$31,286.00	\$0.00	\$31,286.00	\$0.00
	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	\$16,771.09
	2140393	PWO - LESS Allocated to Works (PWO's)	-\$1,766,270.00	\$0.00	-\$1,766,270.00	-\$618,634.67
	2140398	PWO - Staff Housing Costs Allocated	\$27,472.00	\$0.00	\$27,472.00	\$3,433.40
	2140399	PWO - Administration Allocated	\$520,643.00	\$0.00	\$520,643.00	\$148,485.03
	2140400	POC - Internal Plant Repairs - Wages & O/Head	\$301,517.00	\$0.00	\$301,517.00	\$89,847.27
	2140411	POC - External Parts & Repairs	\$83,685.00	\$0.00	\$83,685.00	\$56,121.77
	2140412	POC - Fuels and Oils	\$181,001.25	\$0.00	\$181,001.25	\$32,550.06
	2140413	POC - Tyres and Tubes	\$52,480.00	\$0.00	\$52,480.00	\$0.00
	2140416	POC - Licences/Registrations	\$7,604.30	\$0.00	\$7,604.30	\$0.00
	2140417	POC - Insurance Expenses	\$17,986.00	\$0.00	\$17,986.00	\$8,992.98
	2140492	POC - Depreciation	\$170,223.00	\$0.00	\$170,223.00	\$91,948.26
	2140494	POC - LESS Plant Operation Costs Allocated to Works	-\$814,493.55	\$0.00	-\$814,493.55	-\$179,008.35
		<b>Total Operating Expenditure</b>	\$3.40	\$0.00	\$3.40	\$24,513.39
		<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	\$751,636.57
	2140501	SAL - LESS Salaries & Wages Allocated	-\$2,555,879.68	\$0.00	-\$2,555,879.68	-\$777,118.79
	2140503	SAL - Workers Compensation Expense	\$0.00	\$0.00	\$0.00	\$0.00
		<b>Total Operating Expenditure</b>	\$0.00	\$0.00	\$0.00	-\$25,482.22
		<b>Total Operating Income</b>	-\$35,978.00	\$0.00	-\$35,978.00	-\$13,163.69
		<b>Total Operating Expenditure</b>	\$7,155.42	\$0.00	\$7,155.42	\$18,102.15
		<b>Total Operating Income</b>	-\$11,178,058.19	\$0.00	-\$11,182,557.19	-\$8,217,011.84
		<b>Total Operating Expenditure</b>	\$9,330,558.83	\$0.00	\$9,238,864.83	\$2,579,746.51

<b>13.1.2</b>	<b>List of Monthly Payments - October 2025</b>
<b>LOCATION</b>	<b>Not Applicable</b>
<b>APPLICANT</b>	<b>Internal</b>
<b>DOCUMENT REF</b>	<b>NAM1581</b>
<b>DATE OF REPORT</b>	<b>11 November 2025</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 Payments for Council - October 2025 [13.1.2.1 - 7 pages]

#### **SUMMARY:**

To receive the list of payments made for the month of October 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 October 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 \$2,239,362.50 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/COUNCIL DECISION:**

<b>Council Resolution Number:</b>	<b>165/25</b>
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**Moved: Cr K Tucker**

**Seconded: Cr J Dwyer**

**That the list of payments for the month of October 2025 totalling \$2,239,362.50 being:**

- 1. Electronic Funds Transfer from EFT10553 to EFT10739, payments from Municipal Fund totalling \$1,981,921.71**
- 2. Direct Debit payments from the Municipal Fund totalling \$75,752.14**
- 3. Payroll payments from the Municipal Fund totalling \$175,060.76**
- 4. Credit Card payments for the Statement Month of October 2025 from the Municipal Fund totalling \$4,813.28**
- 5. Fuel Card payments from the Municipal Fund totalling \$1,994.61**

**be received.**

<b>Carried</b>	<b>7 / 0</b>
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For: Cr P Warner, Cr S Sudhir, Cr I Baird, Cr K Tucker, Cr J Dwyer, Cr S Wessely and  
Cr A Tucker

Against: Nil



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

<b>Date</b>	<b>Name</b>	<b>Description</b>	<b>Amount</b>
	Cheque		-
	EFT		1,981,921.71
	Direct Debit		75,572.14
	Credit Card Payment		4,813.28
	Payroll		175,060.76
	Fuel Card Payment		1,994.61
	<b><u>Total Payments</u></b>		<b><u>\$ 2,239,362.50</u></b>

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

<b>EFT</b>	<b>Date</b>	<b>Name</b>	<b>Description</b>	<b>Amount</b>
EFT10553	01/10/2025	THE LOCAL GOVERNMENT, RACING AND CEMETERIES EMPLOYEES UNION (WA)	PAYROLL DEDUCTIONS PPE 30/09/2025	168.00
EFT10554	01/10/2025	SHIRE OF MENZIES SOCIAL CLUB	PAYROLL DEDUCTIONS PPE 30/09/2025	170.00
EFT10555	01/10/2025	MENZIES ABORIGINAL CORPORATION	PAYROLL DEDUCTIONS PPE 30/09/2025	360.00
EFT10556	02/10/2025	MONARCH VENTURES PTY LTD T/AS MONARCH CIVIL VENTURES	PROGRESS CLAIM 3 FINAL PAYMENT RFT 1/2025 MENZIES NORTHWEST ROAD MENZIES NORTHWEST ROAD SEALING (SLK 54.2 - SLK 66.9)	1,164,265.53
EFT10557	02/10/2025	TRADELINK PTY LIMITED	PIPE FOR WATER LINE EXTENSION	3,927.47
EFT10558	02/10/2025	SEEK	JOB ADVERTISEMENT COST - VISITOR SERVICES OFFICER	489.50
EFT10559	02/10/2025	COOLGARDIE TYRE SERVICE & COOLGARDIE TRANSPORT SERVICES	JOHN DEERE LOADERTYRES AND FITTINGS FOR LOADER. DISPOSE OF OLD TYRE.	3,580.50
EFT10560	02/10/2025	SPARTAN FIRST PTY LTD	EMPLOYEE MEDICAL TEST WORKS SUPERVISOR	86.90
EFT10561	02/10/2025	HYDRAULINK AUSTRALIA PTY LTD	HYDRAULIC HOSES FOR STEERING SYSTEM 12M ROAD GRADER	542.86
EFT10562	02/10/2025	SAMUEL RAYMOND MCKAY	LABOUR HIRE PLANT MAINTENANCE AND REPAIR VARIOUS FIXED AND MOBILE PLANT	11,505.00
EFT10563	02/10/2025	RAREX LIMITED	RATES REFUND FOR ASSESSMENT A6356 E39/02213 MINING TENEMENT	97.61
EFT10564	02/10/2025	KENNEDYS (AUSTRALASIAN) PARTNERSHIP	PROFESSIONAL CHARGES - EMPLOYEE RELATION FROM 15/07/2025 TO 16/07/2025	836.00
EFT10565	02/10/2025	WARREN DONE	LABOUR HIRE WORKS CARAVN PARK, 12A WALSH, TOWN DAM, PLAYGROUND AND DEPOT	2,860.00
EFT10566	02/10/2025	COHESIS PTY LTD	ERP IMPLEMENTATION SUPPORT, SHAREPOINT MIGRATION & ICT GOVERNANCE SUPPORT SEPTEMBER	2,750.00
EFT10567	02/10/2025	PURE RESOURCES LIMITED	RATES REFUND FOR ASSESSMENT A6125 E39/02254 MINING TENEMENT	410.00
EFT10568	02/10/2025	WA LOCAL GOVERNMENT ASSOCIATION (WALGA)	ONLINE TRAINING - PROCUREMENT & CONTRACT	1,925.00
EFT10569	02/10/2025	WESTFARMERS LTD T/AS BUNNINGS	PARKS AND GARDENS MAINTENANCE; HOSE FITTINGS AND CONSUMABLES	1,060.25
EFT10570	02/10/2025	COMFORT STYLE TA KALGOORLIE FURNITURE	STAFF HOUSE FURNITURE - KING SINGLE BASE ESSENTIAL AND KING SINGLE MATTRESS - 36 MERCER STREET	775.00
EFT10571	02/10/2025	EAGLE PETROLEUM (W.A) PTY LTD	600MN - MACK SUPERLINER PRIME MOVER ADBLUE	191.40
EFT10572	02/10/2025	KMART	36 MERCER ST BEDDING	136.00
EFT10573	02/10/2025	NETLOGIC INFORMATION TECHNOLOGY	IT SUPPORT/CONSULTING 23 - 28 SEPTEMBER	1,237.50
EFT10574	02/10/2025	OFFICE NATIONAL	A4 COPY PAPER,CONVENTIONAL SACHEL,NALCLIP REFILL,LABELLER REFILL,POST-IT SIGN	608.24
EFT10575	03/10/2025	DEPARTMENT OF PLANNING, LANDS AND HERITAGE	PURCHASE LAND LOT 713 ON DP 222801, MAHON STREET, MENZIES	10,000.00
EFT10576	10/10/2025	SKATE SCULPTURE PTY LTD	RFT 01/24 DESIGN AND CONSTRUCT MENZIES SKATE PARK 3RD CLAIM	77,000.00
EFT10642	16/10/2025	CANINE CONTROL	RANGER SERVICE TOWN PATROL & SURROUNDS PATROL 9 OCTOBER 2025	2,001.04
EFT10643	16/10/2025	LEONORA PHARMACY	PHARMACY ITEMS SOLD ON CONSGNMENT SEPTEMBER 2025	173.68
EFT10644	16/10/2025	BATTERIES N MORE	NEW BATTERY P0178 KUBOTA TRACTOR	295.00
EFT10645	16/10/2025	XSTRA GLOBAL IT AND COMMUNICATION SOLUTIONS	CHARGES FOR PABX SYSTEM SEPTEMBER 2025	276.73
EFT10646	16/10/2025	COOLGARDIE TYRE SERVICE & COOLGARDIE TRANSPORT SERVICES	TOYOTA COMMUTER BUS TYRES AND WHEEL ALIGNMENT	1,100.00
EFT10647	16/10/2025	LGISWA	LGIS INSURANCE POLICY 25/26 - 2ND INSTALLMENT	103,842.22
EFT10648	16/10/2025	OUTBACK GRAVE MARKERS	ANNUAL CONTRIBUTION FOR OUTBACK GRAVE MARKERS PLAQUES AND WEB HOSTING	55,000.00
EFT10649	16/10/2025	NORTHERN GOLDFIELDS ELECTRICAL PTY LTD	WATER PARK - DIAGNOSE AND REPAIR ELECTRICAL FAULT	1,781.56
EFT10650	16/10/2025	REPEAT PLASTICS (WA)	FENCING FOR SKATE PARK	3,930.59
EFT10651	16/10/2025	HERSEY'S SAFETY PTY LTD	DEPOT CONSUMABLES- SUNGLASSES, GLOVES, TAPE, GAFFA, SHOVEL	1,369.28

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

<b>EFT</b>	<b>Date</b>	<b>Name</b>	<b>Description</b>	<b>Amount</b>
EFT10652	16/10/2025	PATRONUS RESOURCES LIMITED	RATES REFUND FOR ASSESSMENT A4315 E40/00283 MINING TENEMENT	620.43
EFT10653	16/10/2025	KALPUMPS SALES & SERVICE	NEW SEWER PUMP CARAVAN PARK WASTE WATER	2,039.40
EFT10654	16/10/2025	BOB WADDELL & ASSOCIATES PTY LTD	FINANCIAL ASSISTANCE & SUPPORT SEPTEMBER MONTHLY FINANCIAL STATEMENTS	616.00
EFT10655	16/10/2025	LAMBRON CONTRACTING PTY LTD	GRADING FOR SEPTEMBER 157 HOURS; MOBILISATION, NIAGARA DAM RD, KOOKYNIE MT REMARKABLE RD, KOOKYNIE MALCOM RD & YERILLA LAKE RAESIDE RD MAINTENANCE GRADING	40,711.00
EFT10656	16/10/2025	CABCHARGE PAYMENTS PTY LTD	CAB CHARGE - WALGA LG CONVENTION - CR A TUCKER	17.54
EFT10657	16/10/2025	MAUREEN YULO-UY	REIMBURSEMENT FOR ESKY PURCHASE CRC	30.00
EFT10658	16/10/2025	LEGEND LAND T/AS HOLIDAY INN PERTH CITY CENTRE	ACCOMMODATION, MEALS & DEPOSIT FOR THE WALGA CONVENTION - COUNCILLORS ATTENDING	4,057.50
EFT10659	16/10/2025	TEAM GLOBAL EXPRESS PTY LTD	ADMIN STATIONERY FREIGHT CHARGE	90.43
EFT10660	16/10/2025	SEAN MCGAY	REIMBURSEMENT FOR TAXI TO/FROM SUBARU GOSNELLS FOR SERVICE 5MN	97.55
EFT10661	16/10/2025	HYDRAULINK AUSTRALIA PTY LTD	12M ROAD GRADER HYDRAULIC HOSES	364.56
EFT10662	16/10/2025	SOLSTICE MINERALS LIMITED	RATES REFUND FOR ASSESSMENT A5770 E31/01121 MINING TENEMENT	1,575.64
EFT10663	16/10/2025	SHIRE OF MOUNT MAGNET	BUILDING SURVEYOR OCTOBER 2025	5,544.00
EFT10664	16/10/2025	SECURE ENERGY PTY LTD	RESTORATION WORK ON SAMSUNG BATTERY SYSTEM TOWN HALL	9,196.00
EFT10665	16/10/2025	REECE GROUP	PIPE AND FITTINGS FOR CAMP GRADER ACCOMADATION	196.76
EFT10666	16/10/2025	DS AGENCIES PTY LTD	ESCOLA BIN ENCLOSURE FOR MENZIES COMMUNITY RESOURCE CENTRE	4,000.00
EFT10667	16/10/2025	CYBERSECURE UNIT TRUST T/A CYBERSECURE	CLOUD STORAGE, BACKUP SUBSCRIPTION OCTOBER 2025	568.70
EFT10668	16/10/2025	BOOEASY AUSTRALIA PTY LTD	ROOM MANAGER COMMISSION AND FEES SEPTEMBER 2025	457.23
EFT10669	16/10/2025	PFD FOOD SERVICES PTY LTD	CARAVAN PARK & PUBLIC TOILETS CONSUMABLES	1,047.60
EFT10670	16/10/2025	THE TRUSTEE FOR THE HILL TRUST TA JUWEST	INSTALLATION OF BIN AT STARGAZING PAD	7,661.83
EFT10671	16/10/2025	THE LOCAL GOVERNMENT, RACING AND CEMETERIES EMPLOYEES UNION (WA)	PAYROLL DEDUCTIONS PPE 14/10/25	168.00
EFT10672	16/10/2025	CAMPBELL CAMPS	50% DEPOSIT FOR WASTE DEPOT SHELTER .	24,150.00
EFT10673	16/10/2025	RAREX LIMITED	RATES REFUND FOR ASSESSMENT A6721 E39/02504 MINING TENEMENT	780.95
EFT10674	16/10/2025	KENNEDYS (AUSTRALASIAN) PARTNERSHIP	PROFESSIONAL CHARGES FROM 06/08/2025 TO 25/09/2025	6,777.65
EFT10675	16/10/2025	SUPAGAS PTY LIMITED	OLD BUTCHER SHOP LOT 1094 (53) SHENTON ST - LPG BULK REFILL CAFE	722.11
EFT10676	16/10/2025	PAUL WARNER	FUEL REIMBURSEMENT FOR TRANSPORT NEW TRUCK AND TRAILER 24/9/25	363.67
EFT10677	16/10/2025	WARREN DONE	LABOUR HIRE 6/8/25 - 12/8/25 VARIOUS JOBS	21,580.00
EFT10678	16/10/2025	MT IDA GOLD PTY LTD	RATES REFUND FOR ASSESMENT A5441 P29/02398 MINING TENEMENT	1,100.92
EFT10679	16/10/2025	SKATE SCULPTURE PTY LTD	4TH CLAIM PAYMENT RFT 01/24 DESIGN AND CONSTRUCT MENZIES SKATE PARK (LRCI PHASE 4)	77,000.00
EFT10680	16/10/2025	IBRES AUSTRALIA PTY LTD	ACCESS CONTROL SYSTEM TOWN HALL & LADY SHENTON BUILDING	13,567.86
EFT10681	16/10/2025	WIN TELEVISION NETWORK PTY LTD	COMBINED COUNCIL TOURISM TELEVISION ADVERTISING ON WIN TELEVISION AUGUST 2025	183.70
EFT10682	16/10/2025	STRATA MINERALS LTD	RATES REFUND FOR ASSESSMENT A5454 E39/02000 MINING TENEMENT	874.17
EFT10683	16/10/2025	C.A MADDOCK & J MADDOCK T/AS CJ MADDOCK	IMAGE LICENCING PHOTOGRAPHS - MENZIES 33 IMAGES	2,970.00
EFT10684	16/10/2025	THE TRUSTEE FOR MEND AUSTRALIA UNIT TRUST T/A THE BETTER HEALTH COMPANY	WEBINAR - NUTRITION FUNDAMENTALS	1,727.00
EFT10685	16/10/2025	PRICES FABRICATION AND STEEL PTY LTD	DEPOSIT FOR SUPPLY AND INSTALL GT280 PIONEER WATER TANKS MENZIES TOWN DAM	36,618.11
EFT10686	16/10/2025	AIR LIQUIDE AUSTRALIA LTD	RENTAL ON OXYGEN CYLINDER SEPTEMBER 2025	28.16

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

<b>EFT</b>	<b>Date</b>	<b>Name</b>	<b>Description</b>	<b>Amount</b>
EFT10687	16/10/2025	AUSTRALIA'S GOLDEN OUTBACK (AGO)	AUSTRALIA'S GOLDEN OUTBACK HOLIDAY PLANNER 2026	3,839.00
EFT10688	16/10/2025	WESTFARMERS LTD T/AS BUNNINGS	CONSUMABLES, TOOLS AND PARTS FOR PROPERTIES, PLANT AND EQUIPMENT	1,140.09
EFT10689	16/10/2025	CORE BUSINESS AUSTRALIA PTY LTD	INVESTIGATION INTO BOX GUTTER BY CORE INCLUDING TRAVEL COSTS.	11,484.26
EFT10690	16/10/2025	EAGLE PETROLEUM (W.A) PTY LTD	44.19 LITRES ULP FOR 15MN-5/10/2025	79.50
EFT10691	16/10/2025	ROVAR PTY LTD T/AS GOLDLINE DISTRIBUTORS	CRC, CARAVAN PARK AND TRUCK BAY TOILETS CONSUMABLES	758.17
EFT10692	16/10/2025	GOLDFIELDS PEST CONTROL	PEST CONTROL TREATMENT AT 8 WILSON STREET	1,204.94
EFT10693	16/10/2025	HORIZON POWER	29A REID STREET ELECTRICITY 28 AUG - 30 SEP 2025	103.24
EFT10694	16/10/2025	KMART	TOWN HALL CUPS,GLASSES,BOWLS,TONGS AND TABLE CLOTH	146.00
EFT10695	16/10/2025	KULBARDI HILL CONSULTING	DESIGN SEVEN KILOMETRE MARKERS FOR LAKE BALLARD/INSIDE AUSTRALIA INSTALLATION	10,279.50
EFT10696	16/10/2025	LANDGATE	INDICATIVE GRV VALUATION FOR BOTTLE CREEK MINING VILLAGE	2,809.59
EFT10697	16/10/2025	LOCAL GOVERNMENT PROFESSIONALS AUSTRALIA WA (LGPRO)	FY26 MEMBERSHIP COMMUNITY DEVELOPMENT OFFICER	560.00
EFT10698	16/10/2025	SHIRE OF MENZIES SOCIAL CLUB	PAYROLL DEDUCTIONS PPE 14/10/25	170.00
EFT10699	16/10/2025	MENZIES ABORIGINAL CORPORATION	PAYROLL DEDUCTIONS PPE 14/10/25	360.00
EFT10700	16/10/2025	NETLOGIC INFORMATION TECHNOLOGY	CRC IT DEVICES - 2 X LAPTOPS, DOCKS, MONITOR STANDS & 3 X 24 MONITORS"	12,545.50
EFT10701	16/10/2025	POLARIS METALS NL	RATES REFUND FOR ASSESSMENT A5147 E77/02272 MINING TENEMENT	38.72
EFT10702	16/10/2025	REFRESH WATER	REFRESH WATER REFILL	120.00
EFT10703	16/10/2025	SHIRE OF MENZIES	PAYROLL DEDUCTIONS PPE 14/10/25	379.54
EFT10704	16/10/2025	PAUL WARNER	MEMBERS TRAVEL ALLOWANCE WALGA & OUTBACK WAY	716.83
EFT10705	16/10/2025	WATER CORPORATION	WATER USAGE LOT 555 CARAVAN PARK ABLUTION BLOCKS 6th Feb - 2nd Apr	3,646.75
EFT10706	23/10/2025	NETLOGIC INFORMATION TECHNOLOGY	NEW COUNCILLOR'S COMPUTER'S	11,533.00
EFT10707	31/10/2025	ST GEORGE MINING LIMITED / DESERT FOX	RATES REFUND FOR ASSESSMENT A5783 E29/01041 MINING TENEMENT	771.65
EFT10708	31/10/2025	NORTHERN GOLDFIELDS ELECTRICAL PTY LTD	CHECK POWER FAULTS NEW GRADER CAMP AND COMPLIANCE CHECKS FOR TEACHER HOUSING	2,492.60
EFT10709	31/10/2025	TOUCAN GOLD PTY LTD	RATES REFUND FOR ASSESSMENT A6029 E29/01106 MINING TENEMENT	159.44
EFT10710	31/10/2025	KALPUMPS SALES & SERVICE	BORE PUMP FOR ROAD MAINTENANCE OPERATIONS	2,486.00
EFT10711	31/10/2025	BOB WADDELL & ASSOCIATES PTY LTD	ASSISTANCE ANNUAL FINANCIAL REVIEW, AUDIT QUERIES AND JUNE & SEPTEMBER MONTHLY FINANCIAL STATEMENTS	792.00
EFT10712	31/10/2025	RARE EARTHS M&C PTY LTD T/A MENZIES HOTEL	CATERING FOR HEALTH IS WEALTH 22/10/2025	450.00
EFT10713	31/10/2025	TEAM GLOBAL EXPRESS PTY LTD	PPE UNIFORM FREIGHT CHARGE	92.27
EFT10714	31/10/2025	HYDRAULINK AUSTRALIA PTY LTD	004MN JOHN DEERE HYDRAULIC HOSE.	202.37
EFT10715	31/10/2025	SECURE ENERGY PTY LTD	OPERATIONAL AND MAINTENANCE OF SHIRE SOLAR SYSTEM	12,072.50
EFT10716	31/10/2025	CLAIRE WOOLMER T/AS LAURIE'S CAFE	CATERING FOR SEPTEMBER 2025 COUNCIL MEETING	440.00
EFT10717	31/10/2025	CYBERSECURE UNIT TRUST T/A CYBERSECURE	MENZIES ANNUAL DISASTER RECOVERY TEST BACK UP	2,077.90
EFT10718	31/10/2025	PFD FOOD SERVICES PTY LTD	CIVIC FUNCTIONS REFRESHMENTS- CAKES, SAVOURY ,DRINKS, ,CUPS, LOLLIES	976.55
EFT10719	31/10/2025	THE LOCAL GOVERNMENT, RACING AND CEMETERIES EMPLOYEES UNION (WA)	PAYROLL DEDUCTIONS 28/10/2025	168.00
EFT10720	31/10/2025	HARVEY NORMAN KALGOORLIE AV/IT	VISITOR CENTRE IT HARDWARE, KEYBOARD, MOUSE'S, DVD PLAYER & CABLE	1,108.80
EFT10721	31/10/2025	GOLDFIELDS NATURALISTS' CLUB INC	10 BIRD BOOKS - \$10.00 EACH	100.00

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

<b>EFT</b>	<b>Date</b>	<b>Name</b>	<b>Description</b>	<b>Amount</b>
EFT10722	31/10/2025	SKATE SCULPTURE PTY LTD	5TH PAYMENT RFT 01/24 DESIGN AND CONSTRUCT MENZIES SKATE PARK	38,500.00
EFT10723	31/10/2025	CAMP QUALITY	BOND REFUND HALL HIRE AND CLEANING	450.00
EFT10724	31/10/2025	IBRES AUSTRALIA PTY LTD	VARIANCE FOR ACCESS CONTROL SYSTEM TOWNHALL, DEPOT AND CRC	15,032.20
EFT10725	31/10/2025	WIN TELEVISION NETWORK PTY LTD	TELEVISION ADVERTISING ON WIN TELEVISION FOR SHIRE OF MENZIES SEPTEMBER 2025	183.70
EFT10726	31/10/2025	WA LOCAL GOVERNMENT ASSOCIATION (WALGA)	WALGA TRAINING - DELEGATION AND AUTHORISATION - ESSENTIALS	1,364.00
EFT10727	31/10/2025	AUSTRALIAN TAXATION OFFICE	IAS FOR OCTOBER 2025	62,310.00
EFT10728	31/10/2025	IAN BAIRD	MEMBERS TRAVEL ALLOWANCE IAN BAIRD SPECIAL MEETING	1,544.56
EFT10729	31/10/2025	CONSTRUCTION TRAINING FUND (BCITF)	BCITF LEVY FOR DP01-2025 & BP25-05	6,653.50
EFT10730	31/10/2025	WESTFARMERS LTD T/AS BUNNINGS	KITCHEN TAP AND OUTDOOR BLIND BACK PATIO	297.90
EFT10731	31/10/2025	COMFORT STYLE TA KALGOORLIE FURNITURE	STAFF HOUSE FURNITURE - MATTRESS AND BASE - QUEEN BED + ASSEMBLY FOR 41 MERCER STREET	1,978.00
EFT10732	31/10/2025	EAGLE PETROLEUM (W.A) PTY LTD	8,000 LITRES BULK TANK DIESEL DELIVERY 07/10/2025	14,789.96
EFT10733	31/10/2025	GOLDFIELDS PEOPLE HIRE (GPH)	LABOUR HIRE CLEANER COVERAGE WEEK ENDING 6/10/2025 - 12/10/2025	5,449.35
EFT10734	31/10/2025	HORIZON POWER	COUNCIL PROPERTIES POWER USAGE 21/08/2025 - 20/10/2025	16,601.46
EFT10735	31/10/2025	SHIRE OF MENZIES SOCIAL CLUB	PAYROLL DEDUCTIONS 28/10/2025	180.00
EFT10736	31/10/2025	MENZIES ABORIGINAL CORPORATION	PAYROLL DEDUCTIONS 28/10/2025	360.00
EFT10737	31/10/2025	NETLOGIC INFORMATION TECHNOLOGY	IT SUPPORT/CONSULTING 13TH - 19TH OCTOBER 2025	5,887.50
EFT10738	31/10/2025	THE TRUSTEE OF MAJ TRUST T/AS SHERIDAN'S	NAME BADGE & DESK NAME STAND WITH PLATE - CR S WESSELY	190.15
EFT10739	31/10/2025	TAPS INDUSTRIES	INSPECTION OF ALL TOILETS BLOCKS, WASHING MACHINES AND GARDEN TAPS.	1,587.39
<b>TOTAL EFT PAYMENT</b>				<b>\$ 1,981,921.71</b>

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

<b>Direct Debit</b>	<b>Date</b>	<b>Name</b>	<b>Description</b>	<b>Amount</b>
2026.04.01	1/10/2025	WA Treasury Corp	PRINCIPLE AND INTEREST PAYMENT LOAN #241	22,012.97
DD7140.1	01/10/2025	IINET LIMITED	CRC PUBLIC INTERENET SEPTEMBER 2025	52.99
DD7150.1	06/10/2025	THE WEST AUSTRALIAN	SUBSCRIPTION TO NEWSPAPER ONLINE - OCTOBER 2025	32.00
DD7158.1	09/10/2025	TELSTRA	ACC. 3307495295 - PHONE USAGE 20/09/2025 TO 19/10/2025	3,668.27
DD7170.1	13/10/2025	TELSTRA	ACC. 367 1243 388 - OFFICE INTERNET AND WORKS PHONE USAGE FROM 23/09/2025 TO 22/10/2025	384.99
DD7172.1	14/10/2025	THE TRUSTEE FOR AUSTRALIAN RETIREMENT TRUST	SUPERANNUATION CONTRIBUTIONS PPE 14/10/2025	690.36
DD7172.2	14/10/2025	AWARE SUPER PTY LTD	SUPERANNUATION CONTRIBUTIONS PPE 14/10/2025	10,771.54
DD7172.3	14/10/2025	AUSTRALIAN SUPER	SUPERANNUATION CONTRIBUTIONS PPE 14/10/2025	1,763.33
DD7172.4	14/10/2025	CBUS	SUPERANNUATION CONTRIBUTIONS PPE 14/10/2025	793.23
DD7172.5	14/10/2025	CARE SUPER	SUPERANNUATION CONTRIBUTIONS PPE 14/10/2025	1,061.79
DD7172.6	14/10/2025	REST SUPER	SUPERANNUATION CONTRIBUTIONS PPE 14/10/2025	773.04
DD7172.7	14/10/2025	TEAM SUPER PTY LTD	SUPERANNUATION CONTRIBUTIONS PPE 14/10/2025	502.97
DD7188.1	15/10/2025	3E ADVANTAGE	ADMIN AND CRC PRINTER USAGE SEPTEMBER 2025	2,914.26
DD7192.1	17/10/2025	HORIZON POWER	POWER USAGE FOR STREET LIGHTING 01/09/2025 - 30/09/2025	1,209.81
DD7195.1	21/10/2025	DEPARTMENT OF LOCAL GOVERNMENT, INDUSTRY REGULATION AND SAFETY	LODGING BOND FROM 14B WALSH - GROH HOUSING	2,060.00
DD7198.1	21/10/2025	PAUL WARNER	SITTING FEE FOR CR. PAUL WARNER OCTOBER 2025	3,732.67
DD7198.2	21/10/2025	SUDHIR	SITTING FEE FOR CR. SUDHIR OCTOBER 2025	1,431.17
DD7198.3	21/10/2025	IAN BAIRD	SITTING FEE CR. IAN BAIRD OCTOBER 2025	970.00
DD7198.4	21/10/2025	JILLIAN DWYER	SITTING FEE CR JILL DWYER OCTOBER 2025	970.00
DD7198.5	21/10/2025	ANDREW TUCKER	SITTING FEE FOR CR. ANDREW TUCKER OCTOBER 2025	970.00
DD7198.6	21/10/2025	KRISTIE TUCKER	SITTING FEE FOR CR. KRISTIE TUCKER OCTOBER 2025	970.00
DD7200.1	21/10/2025	POWER ICT PTY LTD	MESSAGES ON HOLD OCTOBER 2025	31.00
DD7209.1	07/10/2025	POWER ICT PTY LTD	MESSAGES ON HOLD POWERED BY GO GO MEDIA OCTOBER 2025	75.90
DD7213.1	28/10/2025	THE TRUSTEE FOR AUSTRALIAN RETIREMENT TRUST	SUPERANNUATION CONTRIBUTIONS 27/10/25	690.36
DD7213.2	28/10/2025	AWARE SUPER PTY LTD	SUPERANNUATION CONTRIBUTIONS 27/10/25	10,743.44
DD7213.3	28/10/2025	AUSTRALIAN SUPER	SUPERANNUATION CONTRIBUTIONS 27/10/25	1,656.07
DD7213.4	28/10/2025	CBUS	SUPERANNUATION CONTRIBUTIONS 27/10/25	793.23
DD7213.5	28/10/2025	CARE SUPER	SUPERANNUATION CONTRIBUTIONS 27/10/25	1,061.79
DD7213.6	28/10/2025	REST SUPER	SUPERANNUATION CONTRIBUTIONS 27/10/25	258.78
DD7213.7	28/10/2025	TEAM SUPER PTY LTD	SUPERANNUATION CONTRIBUTIONS 27/10/25	487.74
DD7215.1	27/10/2025	WATER CORPORATION	WATER USEAGE 1 AUGUST - 3 OCTOBER STANDPIPE	1,838.77
DD7222.1	30/10/2025	NAB	NAB CONNECT FEE OCTOBER 2025	36.49
DD7226.1	31/10/2025	NAB	ACCOUNT FEE A.K.F OCTOBER 2025	163.18
<b>TOTAL DIRECT DEBIT</b>				<b>\$ 75,572.14</b>

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

Date	Name	Description	Amount
CEO CARD NO: **** * 2547			
01/09/2025	KMART	POWER BOARD FOR 39 MERCER STREET	10.00
01/09/2025	HOUSE KALGOORLIE	MILK FROTHER	79.99
01/09/2025	SQ THE TRUSTEE FOR T BKB KANOWNA	LUNCH - HANDOVER	66.00
04/09/2025	JASON WINDOWS	DOOR PARTS FOR 36 MERCER STREET	50.50
05/09/2025	SUPER CHEAP AUTO	USB SOCKET 1MN	34.99
05/09/2025	SUBWAY KALGOORLIE	MEAL - MEETING IN KALGOORLIE	13.75
08/09/2025	HUNGRY JACKS	MEAL - MEETING IN KALGOORLIE CEO AND PRESIDENT	35.75
08/09/2025	MW1 TRUST MW2	CASH WASH 1MN	25.50
08/09/2025	WOOLWORTHS	WEED KILLER 39 MERCER STREET	15.40
08/09/2025	KMART	SHEETS AND MATS FOR 39 MERCER STREET	77.00
08/09/2025	AUTOBARN KALGOORLIE	SCREEN REPAIR, PHONE HOLDER AND WASHER	118.95
19/09/2025	CPP ELDER STREET PERTH	PARKING LG WEEK	20.19
23/09/2025	THE VASSE TAVERN	CORE BUSINESS MEALS	85.05
23/09/2025	SQ FLAME 400 CAFÉ	MEALS LG WEEK	79.69
24/09/2025	GM TAXI	TAXI LG WEEK	32.24
25/09/2025	HOLIDAY INN PERTH	REFRESHMENTS LG WEEK	5.60
25/09/2025	MW1 TRUST MW2	CAR WASH 1 MN	25.50
29/09/2025	NAB	CARD FEE	9.00
<b>TOTAL CEO CREDIT CARD</b>			<b>\$ 785.10</b>
CFO CARD NO: **** * 6310			
03/09/2025	DOMINOS KALGOORLIE	COMMUNITY EVENT, PIZZA & GAME NIGHT	264.00
04/09/2025	VIRGIN AUSTRALIA	RETURN FLIGHT TO ATTEND WALGA CONVENTION - CR. ANDREW TUCKER	642.29
05/09/2025	WOOLWORTHS	COMMUNITY EVENT	23.50
05/09/2025	WOOLWORTHS	COMMUNITY EVENT	161.46
08/09/2025	WOOLWORTHS	CRC STOCK FOR RESALE	184.50
09/09/2025	NNT UNIFORM	STAFF UNIFORM	372.65
09/09/2025	NNT UNIFORM	STAFF UNIFORM	220.75
10/09/2025	WOOLWORTHS	COMMUNITY EVENT	123.34
11/09/2025	STARLINK	STARLINK SUBSCRIPTION MOW 13/09/2025 TO 13/10/2025	195.00
15/09/2025	STARLINK	STARLINK SUBSCRIPTION CRC 13/09/2025 TO 13/10/2025	139.00
17/09/2025	STARLINK	STARLINK SUBSCRIPTION CCTV & GRADER 13/09/2025 TO 13/10/2025	390.00
18/09/2025	VEND POS	LIGHTSPEED MONTHLY SUBSCRIPTION SEPTEMBER	279.00
22/09/2025	APPLE.COM	MONTHLY SUBSCRIPTION FOR ICLOUD STORAGE SEPTEMBER 2025	1.49
23/09/2025	ADOBE	ADOBE SUBSCRIPTION FOR SEPTEMBER 2025	645.90
26/09/2025	OFFICEWORKS	A4 CLIPBOARD FOR WHS	196.05
26/09/2025	WOOLWORTHS	CRC STOCK FOR RESALE	180.25
29/09/2025	NAB	CARD FEE	9.00
<b>TOTAL CFO CREDIT CARD</b>			<b>\$ 4,028.18</b>
01/10/2025		PAYROLL PAYMENT PPE 30/09/2025	59,599.02
15/10/2025		PAYROLL PAYMENT PPE 14/10/2025	58,210.02
29/10/2025		PAYROLL PAYMENT PPE 28/10/2025	57,251.72
<b>TOTAL PAYROL</b>			<b>\$ 175,060.76</b>
28/10/2025		FUEL CARD - ACEO - FOR THE MONTH OF OCTOBER 2025	1,159.08
28/10/2025		FUEL CARD - CFO - FOR THE MONTH OF OCTOBER 2025	411.19
28/10/2025		FUEL CARD - WM - FOR THE MONTH OF OCTOBER 2025	11.55
28/10/2025		FUEL CARD - CDM - FOR THE MONTH OF OCTOBER 2025	412.79
<b>TOTAL FUEL CARD</b>			<b>\$ 1,994.61</b>

<b>13.1.3</b>	<b>Audit Report and Annual Financial Report 2024/2025</b>
<b>LOCATION</b>	<b>Not applicable</b>
<b>APPLICANT</b>	<b>Internal</b>
<b>DOCUMENT REF</b>	<b>NAM1582</b>
<b>DATE OF REPORT</b>	<b>12 November 2025</b>
<b>AUTHOR</b>	<b>Chief Financial Officer, Kristy Van Kuyl</b>
<b>RESPONSIBLE OFFICER</b>	<b>Acting Chief Executive Officer, Peter Bentley</b>
<b>OFFICER DISCLOSURE OF INTEREST</b>	<b>Nil</b>
<b>ATTACHMENT</b>	<b>Independent Auditor's Report Audited Financial Report</b>

### **SUMMARY:**

To present the Audit Report and Annual Financial Report 2024/2025 for the year ending 30 June 2025.

### **BACKGROUND:**

In accordance with the requirements of the *Local Government Act 1995*, all local governments are subject to an annual financial audit conducted by agents appointed by the Office of the Auditor General (OAG).

In May 2025, representatives from RSM Australia, attended the Shire of Menzies to undertake the interim audit for the financial year ending 30 June 2025. The final audit visit was subsequently conducted in October 2025.

The purpose of the audit is to enable the auditors to form an independent opinion on whether the Shire's financial statements present a true and fair view of its financial position and performance in accordance with Australian Accounting Standards and other relevant legislative requirements.

### **COMMENT:**

The Audited Financial Report was presented to the Councillors during a formal presentation by RSM Australia on Thursday, 20 November 2025. A copy of the draft Management Report was also provided for the Council's information.

Upon completion of the audit process and finalisation of all required documentation, the Audited Financial Report will be incorporated into the Shire's Annual Report. The completed Annual Report, inclusive of the final Audited Financial Report, will then be presented at the Annual Electors' Meeting in accordance with legislative requirements.



## CONSULTATION:

Office of the Auditor General  
RSM Australia, Auditors  
Moore Australia, Consultants

## STATUTORY AUTHORITY:

### *Local Government Act 1995:*

- Section 7.9 outlines the requirements for the conduct of audits for local governments.
- Section 7.12A specifies the duties and responsibilities of local governments in relation to audits, including actions to be taken following the receipt of an audit report.

### *Local Government (Audit) Regulations 1996:*

- *Regulation 10* requires that reports prepared by auditors be submitted to the local government within 30 days of the completion of the audit.

## POLICY IMPLICATIONS:

There are no policy implications resulting from the recommendation of this report.

## FINANCIAL IMPLICATIONS:

There are no financial implications resulting from the recommendation of this report.

## RISK ASSESSMENT:

Risk Statement	Level of Risk	Risk Mitigation Strategy
Compliance with the relevant section of the Local Government Act 1995 and associated Regulations	Medium	Wherever possible and within the control of the Council, ensure compliance with the Local Government Act and associated Regulations.

## STRATEGIC IMPLICATIONS:

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

Outcome

8. An efficient and effective organisation.

Strategy

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

#### **RECOMMENDATION/COUNCIL DECISION:**

<b>Council Resolution Number:</b>	<b>166/25</b>
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**Moved: Cr J Dwyer**

**Seconded: Cr S Wessely**

**That:**

- 1. The Audited Financial Report and Management Report for the year ending 30 June 2025 as enclosed be received and**
- 2. The signed Audited Financial Report for the year ending 30 June 2025 be incorporated into the Annual Report for presentation at the Annual Electors' Meeting in accordance with statutory requirements.**

<b>Carried</b>	<b>7 / 0</b>
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For: Cr P Warner, Cr S Sudhir, Cr I Baird, Cr K Tucker, Cr J Dwyer, Cr S Wessely and Cr A Tucker

Against: Nil



## 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

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

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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**

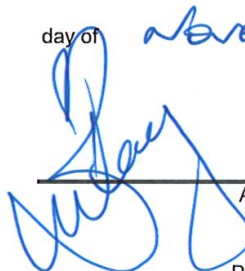
*Local Government Act 1995  
Local Government (Financial Management) Regulations 1996*

**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 20TH 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
		<b>8,766,963</b>	<b>7,384,737</b>	<b>7,942,100</b>
<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)
		<b>(8,628,702)</b>	<b>(10,517,585)</b>	<b>(7,240,226)</b>
		<b>138,261</b>	<b>(3,132,848)</b>	<b>701,874</b>
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
		<b>1,350,924</b>	<b>4,011,226</b>	<b>3,355,177</b>
<b>Net result for the period</b>		<b>1,489,185</b>	<b>878,378</b>	<b>4,057,051</b>
<b>Total other comprehensive income for the period</b>	16	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total comprehensive income for the period</b>		<b>1,489,185</b>	<b>878,378</b>	<b>4,057,051</b>

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.



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

	Note	Retained surplus \$	Reserve accounts \$	Revaluation surplus \$	Total equity \$
<b>Balance as at 1 July 2023</b>		<b>27,086,972</b>	<b>11,774,835</b>	<b>164,780,421</b>	<b>203,642,228</b>
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>		<u>2,203,938</u>	<u>3,094,997</u>
<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>		<u>(3,392,888)</u>	<u>(1,630,100)</u>
<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>		<u>605,171</u>	<u>0</u>
<b>Net increase (decrease) in cash held</b>		<u>(583,779)</u>	<u>1,464,897</u>
Cash at beginning of year		19,260,716	17,795,819
<b>Cash and cash equivalents at the end of the year</b>		<u>18,676,937</u>	<u>19,260,716</u>

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>				
Revenue from operating activities				
General rates	24	4,461,776	4,621,750	4,141,746
Rates excluding general rates	24	183,440	183,440	293,114
Grants, subsidies and contributions		2,139,660	777,381	2,858,093
Fees and charges		365,216	245,805	265,803
Interest revenue		323,820	281,000	352,247
Other revenue		1,293,051	1,275,361	31,097
Profit on asset disposals		51,402	127,145	32,522
Fair value adjustments to financial assets at fair value through profit or loss	4	0	0	1,342
		8,818,365	7,511,882	7,975,964
Expenditure from operating activities				
Employee costs		(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		(23,477)	(21,210)	0
Insurance		(164,384)	(164,383)	(165,687)
Other expenditure		(248,947)	(533,601)	(209,396)
Loss on asset disposals		0	0	(88,160)
Fair value adjustments to financial assets at fair value through profit or loss	4	(888)	0	0
		(8,629,590)	(10,517,585)	(7,328,386)
Non-cash amounts excluded from operating activities	25(a)	1,924,049	2,260,257	1,983,047
<b>Amount attributable to operating activities</b>		<b>2,112,824</b>	<b>(745,446)</b>	<b>2,630,625</b>
<b>INVESTING ACTIVITIES</b>				
Inflows from investing activities				
Capital grants, subsidies and contributions		1,300,410	3,884,081	3,409,473
Proceeds from disposal of assets		51,402	221,000	42,697
		1,351,812	4,105,081	3,452,170
Outflows from investing activities				
Acquisition of property, plant and equipment	8(a)	(3,000,724)	(4,838,141)	(1,880,644)
Acquisition of infrastructure	9(a)	(1,890,142)	(6,430,668)	(3,191,440)
		(4,890,866)	(11,268,809)	(5,072,084)
<b>Amount attributable to investing activities</b>		<b>(3,539,054)</b>	<b>(7,163,728)</b>	<b>(1,619,914)</b>
<b>FINANCING ACTIVITIES</b>				
Inflows from financing activities				
Proceeds from borrowings	26(a)	650,000	650,000	0
Transfers from reserve accounts	27	2,575,301	4,034,624	1,161,543
		3,225,301	4,684,624	1,161,543
Outflows from financing activities				
Repayment of borrowings	26(a)	(44,829)	(44,829)	0
Transfers to reserve accounts	27	(2,226,512)	(2,644,588)	(2,524,324)
		(2,271,341)	(2,689,417)	(2,524,324)
<b>Amount attributable to financing activities</b>		<b>953,960</b>	<b>1,995,207</b>	<b>(1,362,781)</b>
<b>MOVEMENT IN SURPLUS OR DEFICIT</b>				
Surplus or deficit at the start of the financial year		5,827,447	5,913,967	6,179,517
Amount attributable to operating activities		2,112,824	(745,446)	2,630,625
Amount attributable to investing activities		(3,539,054)	(7,163,728)	(1,619,914)
Amount attributable to financing activities		953,960	1,995,207	(1,362,781)
<b>Surplus or deficit after imposition of general rates</b>	25(b)	<b>5,355,177</b>	<b>0</b>	<b>5,827,447</b>

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



**SHIRE OF MENZIES  
FOR THE YEAR ENDED 30 JUNE 2025  
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**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 6.4(2) of the *Local Government Act 1995* read with the *Local Government (Financial Management) Regulations 1996* prescribe that the financial report be prepared in accordance with the *Local Government Act 1995* and, to the extent that they are not inconsistent with the *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 59
- 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(i)
- AASB 1052 Disaggregated Disclosures paragraph 11
- AASB 1054 Australian Additional Disclosures paragraph 16

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 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 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*
  - *Lease 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 amendment 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 126* (deferred AASB 10 and AASB 126 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 (FP) *Presentation and Disclosure in Financial Statements*
  - (Appendix D) [for 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	286,782	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)**

	<b>2025 Actual \$</b>	<b>2024 Actual \$</b>
<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
	<b>323,820</b>	<b>352,247</b>
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
	<b>84,600</b>	<b>70,240</b>
<b>Employee Costs</b>		
Employee benefit costs	2,311,138	2,297,902
Other employee costs	65,896	156,177
	<b>2,377,034</b>	<b>2,454,079</b>
<b>Finance costs</b>		
Interest and financial charges paid/payable for financial liabilities not at fair value through profit or loss	23,477	0
	<b>23,477</b>	<b>0</b>
<b>Other expenditure</b>		
Impairment losses on rates and statutory receivables	0	40,705
Sundry expenses	248,947	168,691
	<b>248,947</b>	<b>209,396</b>



**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
	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
	\$	\$
Fuel and materials	17,419	11,331
CRC Visitor Centre	25,150	0
	42,569	11,331

The following movements in inventories occurred during the year:

Balance at beginning of year	11,331	17,234
Inventories expensed during the year	(89,866)	(100,933)
Additions to inventory	121,104	95,030
Balance at end of year	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
	\$	\$
Prepayments	97,415	43,098
Contract assets	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			Total property, plant and equipment		
	Note	Land	Buildings	Buildings	Land	Buildings	Work in progress	Total property	Plant and equipment	Work in progress	Plant and equipment	Total
		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>Balance at 1 July 2023</b>		581,000	9,574,270	556,260	581,000	10,130,530	138,268	10,849,798	1,183,130	0	12,032,928	
Additions		68,636	688,717	0	68,636	688,717	909,119	1,666,472	214,172	0	1,880,644	
Disposals		0	0	0	0	0	(1,320)	(1,320)	(12,905)	0	(14,225)	
Depreciation		0	(373,576)	(21,750)	0	(395,326)	0	(395,326)	(387,037)	0	(782,363)	
Transfers		0	0	0	0	0	(6,012)	(6,012)	6,012	0	0	
<b>Balance at 30 June 2024</b>		649,636	9,889,411	534,510	649,636	10,423,921	1,040,055	12,113,612	1,003,372	0	13,116,984	
<b>Comprises:</b>												
Gross balance amount at 30 June 2024		649,636	10,262,987	556,260	649,636	10,818,247	1,040,055	12,508,938	3,008,034	0	15,516,972	
Accumulated depreciation at 30 June 2024		0	(373,576)	(21,750)	0	(395,326)	0	(395,326)	(2,004,662)	0	(2,399,988)	
<b>Balance at 30 June 2024</b>	8(b)	649,636	9,889,411	534,510	649,636	10,423,921	1,040,055	12,113,612	1,003,372	0	13,116,984	
Additions		47,537	2,175,351	60,060	47,537	2,235,411	0	2,282,948	655,201	62,575	3,000,724	
Depreciation		0	(418,697)	(21,750)	0	(440,447)	0	(440,447)	(345,299)	0	(785,746)	
Transfers		909	(241,140)	0	909	(241,140)	240,231	0	0	0	0	
<b>Balance at 30 June 2025</b>		698,082	11,404,925	572,820	698,082	11,977,745	1,280,286	13,956,113	1,313,274	62,575	15,331,962	
<b>Comprises:</b>												
Gross balance amount at 30 June 2025		698,082	12,197,197	616,321	698,082	12,813,518	1,280,286	14,791,886	3,598,164	62,575	18,452,625	
Accumulated depreciation at 30 June 2025		0	(792,272)	(43,501)	0	(835,773)	0	(835,773)	(2,284,890)	0	(3,120,663)	
<b>Balance at 30 June 2025</b>	8(b)	698,082	11,404,925	572,820	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
(i) Fair value - as determined at the last valuation date								
Land and buildings								
Land - market value	8(a)	698,062	649,636	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	10,423,921					
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 property subject 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	(20,857,685)
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 hierarchy	Valuation technique	Basis of valuation	Date of last valuation	Inputs used
(i) Fair value - as determined at the last valuation date					
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  
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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

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

**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**  
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**12. TRADE AND OTHER PAYABLES**

**Current**

	<b>2025</b>	<b>2024</b>
	<b>\$</b>	<b>\$</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
	<b>584,196</b>	<b>312,395</b>

**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
	933,380	1,273,346
<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)
	84,134	490,538
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)
	849,246	782,808
<b>Expected satisfaction of capital grant/contribution liabilities</b>		
Less than 1 year	849,246	782,808
	849,246	782,808

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**

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

	2024		
	Current	Non-current	Total
	\$	\$	\$
	0	0	0
	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  
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15. EMPLOYEE RELATED PROVISIONS

Employee related provisions

	2025	2024
	\$	\$
<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>	<b>157,081</b>	<b>148,022</b>
<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>	<b>85,310</b>	<b>73,185</b>
<b>Total employee related provisions</b>	<b>242,391</b>	<b>221,207</b>

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  
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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
	164,780,421	0	164,780,421	164,780,421	0	164,780,421

**SHIRE OF MENZIES**  
**NOTES TO AND FORMING PART OF THE FINANCIAL REPORT**  
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**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
	<b>3,533,981</b>	<b>1,763,072</b>
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**  
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**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
	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**  
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**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:

	2025 Actual \$	2024 Actual \$
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  
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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	2024/25 Actual interim rates	2024/25 Actual total revenue	2024/25 Budget rate	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	193,758	(2,653)	191,105	193,759	0	193,759	153,439
	Mining	Unimproved valuation	0.1639	238	21,386,520	3,505,892	45,744	3,551,636	3,505,892	0	3,505,892	3,098,965
	Exploration and Prospecting	Unimproved valuation	0.1475	583	5,675,174	837,315	(202,672)	634,643	837,315	0	837,315	804,046
	Pastoral and Other	Unimproved valuation	0.0653	86	989,353	84,392	0	84,392	84,784	0	84,784	85,296
	<b>Total general rates</b>			<b>945</b>	<b>30,218,367</b>	<b>4,621,357</b>	<b>(159,581)</b>	<b>4,461,776</b>	<b>4,621,750</b>	<b>0</b>	<b>4,621,750</b>	<b>4,141,746</b>
	<b>Minimum payment</b>											
	<b>Minimum payment \$</b>											
	Vacant and Improved	Gross rental valuation	200	212	48,980	42,400	0	42,400	42,400	0	42,400	66,024
	Mining	Unimproved valuation	328	59	59,139	19,352	0	19,352	19,352	0	19,352	115,753
	Exploration and Prospecting	Unimproved valuation	328	361	420,828	118,408	0	118,408	118,408	0	118,408	108,869
	Pastoral and Other	Unimproved valuation	328	10	18,955	3,280	0	3,280	3,280	0	3,280	2,468
	<b>Total minimum payments</b>			<b>642</b>	<b>547,922</b>	<b>183,440</b>	<b>0</b>	<b>183,440</b>	<b>183,440</b>	<b>0</b>	<b>183,440</b>	<b>283,114</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>4,805,190</b>	<b>0</b>	<b>4,805,190</b>	<b>4,434,860</b>
	<b>Total rates</b>							<b>4,645,216</b>	<b>4,805,190</b>		<b>4,805,190</b>	<b>4,434,880</b>
(b) Rates related information												
	Rates instalment interest							10,813			7,000	13,442
	Rates instalment plan charges							4,510			7,000	5,730
	Rates overdue interest							54,346			44,000	45,866
	Rates written off							(89,979)			(240,000)	(4,082)

\*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
Non-cash movements in non-current assets and liabilities:				
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**

**26. BORROWING AND LEASE LIABILITIES**

**(a) Borrowings**

Purpose	Actual				Budget			
	Principal at 1 July 2023	New loans during 2023-24	Principal repayments during 2023-24	Principal at 30 June 2024	Principal at 1 July 2024	New loans during 2024-25	Principal repayments during 2024-25	Principal at 30 June 2025
GROH House Construction x 2	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 650,000	\$ (44,829)	\$ 605,171
Total	0	0	0	0	0	650,000	(44,829)	605,171
<b>Borrowing finance cost payments</b>								
Purpose	Loan number	Institution	Interest rate	Date final payment is due	Actual for year ending 30 June 2024			
GROH House Construction x 2	241	*WATC	4.45%	1/07/2033				
Total					\$ 0	\$ 0	\$ 0	\$ 0
Total finance cost payments								
* WA Treasury Corporation								

**(b) New borrowings - 2024/25**

Particulars/purpose	Institution	Loan type	Term years	Interest rate %	Amount borrowed 2025		Amount (used) 2025	
					Actual	Budget	Actual	Budget
GROH House Construction x 2	*WATC	Debenture	8	4.45%	\$ 650,000	\$ 650,000	\$ (650,000)	\$ (650,000)
* WA Treasury Corporation					650,000	650,000	(650,000)	(650,000)
							142,467	0
							142,467	0

**SHIRE OF MENZIES**  
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**27. RESERVE ACCOUNTS**

	2025 Actual opening balance	2025 Actual transfer to	2025 Actual transfer (from)	2025 Actual closing balance	2025 Budget opening balance	2025 Budget transfer to	2025 Budget transfer (from)	2025 Budget closing balance	2024 Actual opening balance	2024 Actual transfer to	2024 Actual transfer (from)	2024 Actual closing balance
<b>Restricted by council</b>												
(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	966,837	(1,161,543)	3,039,696
(c) Plant reserve	1,833,161	25,585	(587,099)	1,271,657	1,833,161	427,907	(841,000)	1,420,068	1,801,730	31,431	0	1,833,161
(d) Road Infrastructure reserve	2,381,342	821,266	(594,435)	2,608,163	2,381,342	824,870	(1,125,000)	2,081,212	2,340,514	40,828	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	412,601
(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	7,488	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	3,626	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 the reserve account**

- Restricted by council**
- (a) Leave reserve
  - (b) Building reserve
  - (c) Plant reserve
  - (d) Road Infrastructure reserve
  - (e) Main Street reserve
  - (f) Staff Amenities reserve
  - (g) TV reserve
  - (h) Caravan Park reserve
  - (i) Bitumen reserve
  - (j) Rates creditors reserve
  - (k) Niagara Dam reserve
  - (l) Water reserve
  - (m) Waste Management reserve
  - (n) Former Post Office reserve
  - (o) Commercial Enterprise reserve
  - (p) Land Purchase reserve

**Purpose of the reserve account**

- To be used to fund annual and long service leave requirements.
- To be used for the acquisition of future buildings and renovation of existing building.
- To be used for the purchase of major plant.
- To be used to fund major road works.
- Established for the beautification of the main street.
- Established for the purpose of providing staff housing and amenities.
- To be used to fund upgrades to the rebroadcasting equipment.
- Established for the purpose of providing upgrades to the caravan park.
- Established to fund the resurfacing of roads.
- Established for future rate claims.
- Established for ongoing upgrade of Niagara Dam valve workings and other maintenance.
- To assist the Junjunarra community to achieve funding for a swimming pool.
- Provide for the statutory reinstatement and development of the reserve.
- For restoration and maintenance of the former post office.
- To fund an activity or purchase with a view to producing a profit.
- To be used for purchase of selective properties with developmental potential.





## 13.2 Administration Reports

13.2.1	Executive Management Response – 2025 Financial Management Review	
LOCATION	Not Applicable	
APPLICANT	Internal	
DOCUMENT REF	NAM1583	
DATE OF REPORT	19 November 2025	
AUTHOR	Chief Financial Officer, Kristy Van Kuyl	
RESPONSIBLE OFFICER	Acting Chief Executive Officer, Peter Bentley	
OFFICER DISCLOSURE OF INTEREST	Nil	
ATTACHMENT	<ol style="list-style-type: none"><li>1. Policy 4.2 Purchasing and Tenders [13.2.1.1 - 11 pages]</li><li>2. Policy 4.3 Regional Price Preference [13.2.1.2 - 1 page]</li><li>3. Policy 4.13 Asset Management [13.2.1.3 - 4 pages]</li><li>4. Policy 4.14 Contract Management (Repeal) [13.2.1.4 - 1 page]</li><li>5. Policy 4.15 Tender Evaluation Policy [13.2.1.5 - 1 page]</li><li>6. SoM PUR 01 Purchasing Recommendation Report 5K to 20K [13.2.1.6 - 2 pages]</li><li>7. SoM PUR 02 Purchasing Recommendation Report 20K to 50K [13.2.1.7 - 3 pages]</li><li>8. SoM PUR 03 Purchasing Recommendation Report 50K to 250K [13.2.1.8 - 4 pages]</li><li>9. SoM Pur 05 Conflict of interest declaration form [13.2.1.9 - 1 page]</li></ol>	

### SUMMARY:

The purpose of this report is to present Executive Management's response to the findings of the 2025 Financial Management Review and recommend that the report be received.

### BACKGROUND:

Australian Audit was engaged to conduct a financial management review of the Shire of Menzies' financial management system and procedures. This service was carried out offsite from 24 March 2025 to 25 April 2025, with the final report completed in June 2025.

At the Ordinary Council Meeting held on 26 June 2025, it was resolved that:

- The Financial Management Review, as enclosed in the attached report, be received,
- A further report be prepared by the Acting CEO relating to the matters raised in the Executive Management Detailed Observations contained within the Financial Management Review, such report to detail administrative actions to be implemented to address those matters, and
- The report referred to in 2 above be presented to the next meeting of the Audit, Risk and Improvement Committee scheduled to be held in October 2025.

Carried 7/0

### **COMMENT:**

Based on the findings presented in the Financial Management Review (FMR) Report, several issues have been identified. Appropriate corrective actions have been developed to address and resolve each matter. The following summary of the key issues is identified, and the actions planned to address them:

1. The establishment of a report detailing suppliers with expenditures over \$100,000.00.  
Given the Shire's remote location and the limited availability of regular contractors, total expenditure with individual suppliers can exceed \$100,000.00 within a financial year. However, strict compliance with review requirements is not always achievable due to the essential nature of the goods and services provided and the limitations of locally available contractors.
2. Review and Update the Procurement Policy  
The review of the Policy 4.15 Tender Evaluation has been completed, incorporating the updated attachment SoM-Pur 05 – Conflict of Interest Declaration Form, which will take effect from 01 December 2025.
3. Contract Management  
Policy 4.14 Contract Management is recommended for repeal, as the key requirements and guidance it contains are already comprehensively covered within Policy 4.2 Purchasing and Tender, specifically under Clause 11. Maintaining both documents would create unnecessary duplication, and consolidating the content within a single policy will improve clarity and administrative efficiency.
4. Service Contract Register  
The administration has been actively maintaining the Legal and Agreement Register, ensuring that agreements are reviewed before their expiry dates. This process supports effective contract management and timely decision-making regarding renewals or terminations.

5. Procurement Exceptions

Policy 4.2 Purchasing and Tenders has been updated to align with the 2025 Financial Management Review Report. The amendments include:

- Revised purchasing thresholds to reflect current operational and compliance requirements.
- Updated Purchasing Recommendation Form to improve documentation, transparency, and approval processes.
- Additional procurement exemptions to support operational efficiency while maintaining adherence to legislative and policy requirements.
- Updated attachments Purchasing Recommendation Report, which will take effect from 1 December 2025.

6. Asset Management

Policy 2.3 Annual Stocktake of Assets has been reviewed and updated, with the revised policy formally adopted at the Ordinary Council Meeting held on 28 August 2025.

7. IT: System Access Review

The system access report is currently being reviewed, including an assessment of restricted staff access to Synergy (X) folders. As part of this process, access has been removed for former employees who are no longer engaged by the Shire, ensuring appropriate security controls and compliance with information-management requirements.

Policy 4.3 (Regional Price Preference) and Policy 4.13 (Asset Management) are still deemed adequate and can therefore be endorsed without amendment.

The associated policy numbers will also be updated as a result of this policy review.

**CONSULTATION:**

No external consultation occurred during the preparation of this report.

**STATUTORY AUTHORITY:**

*Local Government (Financial Management) Regulations 1996:*

Regulation 5(2) relates to CEO's duties as to financial management.

- (c) ensure that the resources of the local government are effectively and efficiently managed; and
- (c) assist the council to undertake reviews of fees and charges regularly (and not less than once in every financial year); and
- (c) undertake reviews of the appropriateness and effectiveness of the financial management systems and procedures of the local government regularly (and not less than once in every 3 financial years) and report to the local government the results of those reviews

*Local Government (Audit) Regulations 1996*

Regulation 17 relates to CEO to review certain systems and procedures.

- (1) The CEO is to review the appropriateness and effectiveness of a local government's systems and procedures in relation to —
- (1) (a) risk management; and
  - (1) (b) internal control; and
  - (1) (c) legislative compliance

### **POLICY IMPLICATIONS:**

There are no policy implications resulting from the recommendation of this report.

This policy is being reviewed in accordance with the Policy 1.13 Policy Review Schedule.

### **FINANCIAL IMPLICATIONS:**

There are no financial implications resulting from the recommendation of this report.

### **RISK ASSESSMENT:**

<b>Risk Statement</b>	<b>Level of Risk</b>	<b>Risk Mitigation Strategy</b>
If the Financial Management review is not undertaken within the required timeframe, the CEO may be deemed non-compliant with regulations.	Medium	Implemented improvements within appropriate timeframes and align with best practice.

### **STRATEGIC IMPLICATIONS:**

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

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/COUNCIL DECISION:**

<b>Council Resolution Number:</b>	<b>167/25</b>
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**Moved: Cr K Tucker**

**Seconded: Cr J Dwyer**

**That:**

- 1. The following policies be updated, as attached, to align with the outcomes of the 2025 Financial Management Review audit results:**
  - Policy 4.2 Purchasing and Tenders**
  - Policy 4.3 Regional Price Preference**
  - Policy 4.13 Asset Management**
  - Policy 4.15 Tender Evaluation Policy**
- 2. The following associated purchasing forms, effective from 1 December 2025, be updated, as attached, to align with the outcomes of the audit results from the 2025 Financial Management Review:**
  - SoM-PUR-01 Purchasing Recommendation Report \$5K+ to \$20K**
  - SoM-PUR-02 Purchasing Recommendation Report \$20K+ to \$50K**
  - SoM-PUR-03 Purchasing Recommendation Report \$50K+ to \$250K**
  - SoM-Pur-05 Conflict of interest declaration form**
- 3. Policy 4.14 Contract Management be repealed.**

<b>Carried</b>	<b>7 / 0</b>
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For: Cr P Warner, Cr S Sudhir, Cr I Baird, Cr K Tucker, Cr J Dwyer, Cr S Wessely and Cr A Tucker

Against: Nil



## POLICY – 4.2 – Purchasing and Tenders

### Relevant Delegation

N/A

### Purchasing

The Shire of Menzies is committed to applying the objectives, principles and practices outlined in this Policy, to all purchasing activity and to ensuring alignment with the Shire's strategic and operational objectives.

### Policy Statement

#### 1. Objectives

The Shire's purchasing activities will:

- (a) Achieve best value for money that considers sustainable benefits, such as; environmental, social and local economic factors;
- (b) Foster economic development by maximising participation of local businesses in the delivery of goods and services;
- (c) Use consistent, efficient and accountable purchasing processes and decision-making, including; competitive quotation processes, assessment of best value for money and sustainable procurement outcomes for all purchasing activity, including tender exempt arrangements;
- (d) Apply fair and equitable competitive purchasing processes that engage potential suppliers impartially, honestly and consistently;
- (e) Commit to probity and integrity, including the avoidance of bias and of perceived and actual conflicts of interest;
- (f) Comply with the *Local Government Act 1995*, *Local Government (Functions and General) Regulations 1996*, other relevant legislation, Codes of Practice, Standards and the Shire's Policies and procedures;
- (g) Ensure purchasing outcomes contribute to efficiencies (time and resources) for the Shire of Menzies.
- (h) Identify and manage risks arising from purchasing processes and purchasing outcomes in accordance with the Shire's Risk Management framework;
- (i) Ensure records evidence purchasing activities in accordance with the *State Records Act 2000* and the Shire's Record Keeping Plan;
- (j) Ensure confidentiality that protects commercial-in-confidence information and only releases information where appropriately approved.

**2. Ethics and integrity**

The Shire's Codes of Conduct for Elected Members and Employees apply when undertaking purchasing activities and decision making, requiring elected members and employees to observe the highest standards of ethics and integrity and act in an honest and professional manner at all times.

**3. Value for money**

The Shire will apply value for money principles in critically assessing purchasing decisions and acknowledges that the lowest price may not always be the most advantageous.

Value for money assessment will consider:

- (a) All relevant Total Costs of Ownership (TCO) and benefits including; transaction costs associated with acquisition, delivery, distribution, and other costs such as, but not limited to; holding costs, consumables, deployment, training, maintenance and disposal;
- (b) The technical merits of the goods or services being offered in terms of compliance with specifications, contractual terms and conditions and any relevant methods of assuring quality. This includes but is not limited to an assessment of compliances, the supplier's resource availability, capacity and capability, value-adds offered, warranties, guarantees, repair and replacement policies and response times, ease of inspection and maintenance, ease of after sales service, ease of communications, etc;
- (c) The supplier's financial viability and capacity to supply without the risk of default, including the competency of the prospective suppliers in terms of managerial and technical capabilities and compliance history;
- (d) A strong element of competition by obtaining a sufficient number of competitive quotations consistent with this Policy, where practicable;
- (e) The safety requirements and standards associated with both the product design and the specification offered by suppliers and the evaluation of risk arising from the supply, operation and maintenance;
- (f) The environmental, economic and social benefits arising from the goods, services or works required, including consideration of these benefits regarding the supplier's operations, in accordance with this Policy and any other relevant Shire Policy including Local Economic Benefit; and
- (g) Analysis and management of risks and opportunities that may be associated with the purchasing activity, potential supplier/s and the goods or services required.

**4. Purchasing thresholds**

The Shire will apply reasonable and consistent methodologies to assess and determine Purchasing Values, which ensure:

- (a) The appropriate purchasing threshold and practice is applied in all purchasing activities; and
- (b) Wherever possible, purchasing activity for the same category of supply is aggregated into single contract arrangements to achieve best value and efficiency in future purchasing activities where the requirements can be provided by a single supplier.



A category of supply can be defined as groupings of similar goods or services with common: supply and demand drivers; market characteristics; or suppliers.

#### 1. Strategic Purchasing Value Assessments

The Shire will periodically review recent past purchasing activity across its operations to identify categories of supply for which the Shire will have continuing need and which can be aggregated into single contract arrangements in order to achieve best value for money and efficiency in future purchasing activity.

The assessment of aggregated expenditure for the same category of supply capable of being supplied by a single supplier will determine the Purchasing Value threshold applicable to future purchasing activity.

#### 2. Individual Purchasing Value Assessments

In any case, where there is no relevant current contract, each purchasing activity is to assess the Purchasing Value based upon the following considerations:

- (a) Exclusive of Goods and Services Tax (GST); and
- (b) The estimated total expenditure for the proposed supply including the value of all contract extension options and where applicable, the total cost of ownership considerations.
- (c) The appropriate length of a contract is to be determined based on market volatility, ongoing nature of supply, historical purchasing evidence and estimated future purchasing requirements.
- (d) Requirements must not be split to avoid purchasing or tendering thresholds [F&G Reg. 12].

The calculated estimated Purchasing Value will determine the applicable threshold and purchasing practice to be undertaken.

### 4.1 Purchasing threshold tables

#### 4.1.1 Supplier Order of Priority

The Shire will consider and apply, where applicable, the following Supplier Order of Priority:

<b>Priority 1:</b>	<p><b>Existing Prequalified Supplier Panel or another Contract</b> Current contracts, including a Panel of Prequalified Suppliers or contracted supplier, must be used where the Shire's supply requirements can be met through the existing contract.</p> <p>If the Shire/Town/City does not have a current contract relevant to the required supply, then a relevant WALGA PSA may be used.</p>
<b>Priority 2:</b>	<p><b>Local Suppliers</b> Where the Purchasing Value does not exceed the tender threshold and a relevant local supplier is capable of providing the required supply, the Shire will ensure that wherever possible quotations are obtained from local suppliers permanently located within the District as a first priority, and those permanently located within surrounding Districts as the second priority.</p> <p>If no relevant local supplier is available, then a relevant WALGA PSA may be used.</p>

<b>Priority 3:</b>	<p><b>Tender Exempt - WALGA Preferred Supplier Arrangement (PSA)</b> Use a relevant WALGA PSA regardless of whether the Purchasing Value will exceed the tender threshold.</p> <p>However, if a relevant PSA exists but an alternative supplier is considered to provide best value, then the CEO, or an officer authorised by the CEO, must approve the alternative supplier. Reasons for not using a PSA may include:</p> <ul style="list-style-type: none"> <li>i. Local supplier availability (that are not within the PSA); or,</li> <li>ii. Social procurement – preference to use Aboriginal business or Disability Enterprise.</li> </ul> <p>If no relevant WALGA PSA is available, then a relevant State Government CUA may be used.</p>
<b>Priority 4:</b>	<p><b>Tender Exempt - WA State Government Common Use Arrangement (CUA)</b> Use a relevant CUA regardless of whether the Purchasing Value will exceed the tender threshold.</p> <p>However, if a relevant CUA exists, but an alternative supplier is considered to provide best value for money, then the proposed alternative supplier must be approved by the CEO, or an officer authorised by the CEO.</p> <p>If no relevant CUA is available, then a Tender Exempt <i>[F&amp;G Reg. 11(2)]</i> arrangement may be used.</p>
<b>Priority 5:</b>	<p><b>Other Tender Exempt arrangement <i>[F&amp;G Reg. 11(2)]</i></b> Regardless of whether or not the Purchasing Value will exceed the tender threshold, the Shire will investigate and seek quotations from tender exempt suppliers, and will specifically ensure that wherever possible quotations are obtained from a WA Disability Enterprise and / or an Aboriginal Owned Business that is capable of providing the required supply.</p>
<b>Priority 6:</b>	<p><b><u>Other Suppliers</u></b> Where there is no relevant existing contract or tender exempt arrangement available, purchasing activity from any other supplier is to be in accordance with relevant Purchasing Value Threshold and Purchasing Practice specified in the table below.</p>

#### 4.1.2 Purchasing Practice Purchasing Value Thresholds

The Purchasing Value, assessed in accordance with clause 4.1.1, determines the Purchasing Practice to be applied to the Shire's purchasing activities.

<b>Purchase Value Threshold (ex GST)</b>	<b>Purchasing Practice</b>
Up to \$5,000 (ex GST)	<p>Quotations not required.</p> <p>The purchasing decision is to be evidenced in accordance with the Shire's Record Keeping Plan.</p>

Over \$5,000 and up to \$20,000 (ex GST)	<p>Direct purchase from suppliers require of two (2) verbal quotations, where possible and practical.</p> <p>The purchasing decision is to be evidenced using the <b>SoM-Pur-01 Recommendation Report Form</b> retained in accordance with the Shire's Record Keeping Plan</p>
Over \$20,000 and up to \$50,000 (ex GST)	<p>Seek at least three (3) written quotations from suitable suppliers. except if purchasing from a WALGA PSA, CUA or other tender exempt arrangement, where a minimum of one (1) written quotation is to be obtained</p> <p>The purchasing decision is to be based upon assessment of the supplier's response to:</p> <ul style="list-style-type: none"> <li>• a brief outline of the specified requirement for the goods, services or works required; and</li> <li>• Value for Money criteria, not necessarily the lowest quote.</li> </ul> <p>The purchasing decision is to be evidenced using the <b>SoM-Pur-02 Recommendation Report Form</b> retained in accordance with the Shire's Record Keeping Plan.</p>
Over \$50,000 and up to \$250,000	<p>Seek at least three (3) written responses from suppliers by invitation under a formal Request for Quotation in accordance with the Supplier Order of Priority detailed in clause 4.1.1</p> <p>The purchasing decision is to be based upon assessment of the supplier's response to:</p> <ul style="list-style-type: none"> <li>• a detailed written specification for the goods, services or works required; and</li> <li>• pre-determined selection criteria that assesses all best and sustainable value considerations.</li> </ul> <p>The procurement decision is to be evidenced using the <b>SoM-Pur-03 Recommendation Report Form</b> retained in accordance with the Shire's Record Keeping Plan.</p>
Over \$250,000 (ex GST)	<p><b>Tender Exempt</b> arrangements (i.e. WALGA PSA, CUA or other tender exemption under <i>F&amp;G Reg.11(2)</i>) require at least three (3) written responses from suppliers by invitation under a formal Request for Quotation in accordance with the Supplier Order of Priority detailed in clause 4.1.1.</p> <p><u>OR</u></p> <p><b>Public Tender</b> undertaken in accordance with the <i>Local Government Act 1995</i> and relevant Shire Policy and procedures.</p> <p>The Tender Exempt or Public Tender purchasing decision is to be based on the supplier's response to:</p> <ul style="list-style-type: none"> <li>• A detailed specification; and</li> <li>• Pre-determined selection criteria that assesses all best and sustainable value considerations.</li> </ul> <p>The purchasing decision is to be evidenced in the Tender assessment process and retained in accordance with the Shire's Record Keeping Plan.</p>

Emergency Purchases (Within Budget)	<p>Where goods or services are required for an emergency response and are within scope of an established Panel of Pre-qualified Supplier or existing contract, the emergency supply must be obtained from the Panel or existing contract using relevant unallocated budgeted funds.</p> <p>If there is no existing Panel or contract, then Supplier Order of Priority will apply wherever practicable.</p> <p>However, where due to the urgency of the situation; a contracted or tender exempt supplier is unable to provide the emergency supply <u>OR</u> compliance with this Purchasing Policy would cause unreasonable delay, the supply may be obtained from any supplier capable of providing the emergency supply. However, an emergency supply is only to be obtained to the extent necessary to facilitate the urgent emergency response and must be subject to due consideration of best value and sustainable practice.</p> <p>The rationale for policy non-compliance and the purchasing decision must be evidenced in accordance with the Shire's Record Keeping Plan.</p>
Emergency Purchases (No budget allocation available)	<p>Where no relevant budget allocation is available for an emergency purchasing activity then, in accordance with s.6.8 of the <i>Local Government Act 1995</i>, the President must authorise, in writing, the necessary budget adjustment prior to the expense being incurred.</p> <p>The CEO is responsible for ensuring that an authorised emergency expenditure under s.6.8 is reported to the next ordinary Council Meeting.</p> <p>The Purchasing Practices prescribed for Emergency Purchases (within budget) above, then apply.</p>
LGIS Services Section 9.58(6)(b) Local Government Act	<p>The suite of LGIS insurances are established in accordance with s.9.58(6)(b) of the <i>Local Government Act 1995</i> and is provided as part of a mutual, where WALGA Member Local Governments are the owners of LGIS. Therefore, obtaining LGIS insurance services is available as a member-base service and is not defined as a purchasing activity subject to this Policy.</p> <p>Should Council resolve to seek quotations from alternative insurance suppliers, compliance with this Policy is required.</p>

## 5. Purchasing Exemptions

Where an exemption is applied to any purchase, prior approval from the Chief Executive Officer (CEO) is required before the procurement activity is undertaken. Recommendation Report Form must be completed and recorded, referencing the relevant purchasing requirements and detailing the exemption and the reasons for its application.

The exemptions where the Shire is not required to undertake a competitive purchasing process (as detailed in section 4.1.2 of this Policy) and where the total value of the purchase does not exceed \$250,000 (exclusive of GST) include;

- Corporate annual membership/subscriptions,
- Services of payment to WALGA, and LGIS,
- Advertising at State Government Gazette and Newspaper,
- Legal representative,
- Fees and payment that are statutory, this includes development contributions,
- Fuels and Oils,
- Freight,

- Insurance contribution,
- Payment made through payroll,
- Software licence renewals,
- Provision of utility services providers (Electricity and Power Supply, Water Supply and Sewerage, Gas Supply, Telecommunications, Wastewater or drainage services)
- Merchant (banking and online) service fees,
- Payment for maintenance or servicing of equipment from original manufacturer and where warranty provision may be void.
- Purchase IT Device through the Shire's IT Contractor.

#### **6. Emergency Purchases**

Emergency purchases are defined as the supply of goods or services associated with:

- (a) A local emergency and the expenditure is required (within existing budget allocations) to respond to an imminent risk to public safety, or to protect or make safe property or infrastructure assets; OR
- (b) A local emergency and the expenditure is required (with no relevant available budget allocation) to respond to an imminent risk to public safety, or to protect or make safe property or infrastructure assets in accordance with s.6.8 of the Local Government Act 1995 and Functions and General Regulation 11(2)(a); OR
- (c) A State of Emergency declared under the Emergency Management Act 2005 and therefore, Functions and General Regulations 11(2)(aa), (ja) and (3) apply to vary the application of this policy

Time constraints, administrative omissions and errors do not qualify for definition as an emergency purchase. Instead, every effort must be made to research and anticipate purchasing requirements in advance and to allow sufficient time for planning and scoping proposed purchases and to then obtain quotes or tenders, as applicable.

#### **7. Inviting tenders though not required to do so**

The Shire may determine to invite Public Tenders, despite the estimated Purchase Value being less than the \$250,000 prescribed tender threshold.

In such cases, the tender process must comply with the legislative requirements and the Shire's tendering procedures [F&G Reg.13].

#### **8. Expressions of interest**

Expressions of Interest (EOI) will be considered as a prerequisite to a tender process [F&G Reg.21] where the required supply evidences one or more of the following criteria:

- (a) Unable to sufficiently scope or specify the requirement;
- (b) There is significant variability for how the requirement may be met;
- (c) There is potential for suppliers to offer unique solutions and / or multiple options for how the purchasing requirement may be obtained, specified, created or delivered;
- (d) Subject to a creative element; or
- (e) Provides a procurement methodology that allows for the assessment of a

significant number of potential tenderers leading to a shortlisting process based on non-price assessment.

All EOI processes will be based upon qualitative and other non-price information only.

**9. Unique Nature of Supply (Sole Supplier)**

An arrangement with a supplier based on the unique nature of the goods or services required or for any other reason, where it is unlikely that there is more than one potential supplier may only be approved where the:

- (a) purchasing value is estimated to be over \$5,000; and
- (b) purchasing requirement has been documented in a detailed specification; and
- (c) specification has been market tested and only one potential supplier has been identified as being capable of meeting the specified purchase requirement; and
- (d) market testing process and outcomes of supplier assessments have been evidenced in records, inclusive of a rationale for why the supply is determined as unique and why quotations / tenders cannot be sourced through more than one potential supplier.

An arrangement of this nature must be signed off by the Chief Executive Officer will only be approved for a period not exceeding one (1) year. For any continuing purchasing requirement, the approval must be re-assessed before expiry, to evidence that only one potential supplier still genuinely exists.

**10. Anti-Avoidance**

The Shire will not conduct multiple purchasing activities with the intent (inadvertent or otherwise) of "splitting" the purchase value or the contract value, so that the effect is to avoid a particular purchasing threshold or the need to call a Public Tender. This includes the creation of two or more contracts or creating multiple purchase order transactions of a similar nature.

**11. Contract Renewals, Extensions and Variations**

Where a contract has been entered into as the result of a publicly invited tender process, then *Functions and General Regulation 21A* applies.

For any other contract, the contract must not be varied unless

- (a) The variation is necessary for the goods or services to be supplied and does not change the scope of the contract; or
- (b) The variation is a renewal or extension of the term of the contract where the extension or renewal options were included in the original contract.

Upon expiry of the original contract, and after any options for renewal or extension included in the original contract have been exercised, the Shire is required to review the purchasing requirements and commence a new competitive purchasing process in accordance with this Policy.

**12. Sustainable procurement**

The Shire is committed to implementing sustainable procurement by providing a preference to suppliers that demonstrate sustainable business practices (social advancement, environmental protection and local economic benefits).

The Shire will apply Sustainable Procurement criteria as part of the value for money assessment to ensure that wherever possible our suppliers demonstrate outcomes which contribute to improved environmental, social and local economic outcomes.

Requests for Quotation and Tenders will include a request for Suppliers to provide information regarding their sustainable practices and/or demonstrate that their product or service offers enhanced sustainable benefits.

**Local economic benefit**

The Shire promotes economic development through the encouragement of competitive participation in the delivery of goods and services by local suppliers permanently located within its District first, and secondly, those permanently located within its broader region. As much as practicable, the Shire will:

- (a) consider buying practices, procedures and specifications that encourage the inclusion of local businesses and the employment of local residents;
- (b) consider indirect benefits that have flow on benefits for local suppliers (i.e. servicing and support);
- (c) ensure that procurement plans, and analysis is undertaken prior to develop Requests to understand local business capability and local content availability where components of goods or services may be sourced from within the District for inclusion in selection criteria;
- (d) explore the capability of local businesses to meet requirements and ensure that Requests for Quotation and Tenders are designed to accommodate the capabilities of local businesses;
- (e) avoid bias in the design and specifications for Requests for Quotation and Tenders – all Requests must be structured to encourage local businesses to bid;
- (f) consider the adoption of Key Performance Indicators (KPIs) within contractual documentation that require successful Contractors to increase the number of employees from the District first; and
- (g) provide adequate and consistent information to local suppliers.

To this extent, a weighted qualitative criterion will be included in the selection criteria for Requests for Quotation and Tenders where suppliers are located within the boundaries of the Shire or substantially demonstrate a benefit or contribution to the local economy.

The Shire has adopted a Regional Price Preference Policy, which will be applied when undertaking all purchasing activities over \$20,000.

**Socially sustainable procurement**

The Shire will support the purchasing of requirements from socially sustainable suppliers such as Australian Disability Enterprises and Aboriginal businesses wherever a value for money assessment demonstrates benefit towards achieving the Shire's strategic and operational objectives.

A qualitative weighting will be used in the evaluation of Requests for Quotes and Tenders to provide advantages to socially sustainable suppliers in instances where the below tender exemptions are not exercised.

#### Aboriginal Businesses

Functions and General Regulation 11(2)(h) provides a tender exemption if the goods or services are supplied by a person on the Aboriginal Business Directory WA published by the Chamber of Commerce and Industry of Western Australia, or Australian Indigenous Minority Supplier Office Limited (trading as Supply Nation), where the consideration under contract is \$250,000 or less, or worth \$250,000 or less.

The Shire will first consider undertaking a quotation process with other suppliers (which may include other registered Aboriginal Businesses as noted in F&G Reg.11(2)(h)) to determine overall value for money for the Shire.

Where the Shire makes a determination to contract directly with an Aboriginal Business for any amount up to and including \$250,000 (ex GST), it must be satisfied through alternative means that the offer truly represents value for money.

If the contract value exceeds \$50,000 (ex GST), a formal Request for Quotation will be issued to the relevant Aboriginal business. The rationale for making the purchasing decision must be recorded in accordance with the Shire's Record Keeping Plan.

#### Australian Disability Enterprises

Functions and General Regulation 11(2)(i) provides a tender exemption if the goods or services are supplied by an Australian Disability Enterprise.

The Shire will first consider undertaking a quotation process with other suppliers (which may include other Australian Disability Enterprises) to determine overall value for money for the Shire.

Where the Shire makes a determination to contract directly with an Australian Disability Enterprise for any amount, including an amount over the Tender threshold of \$250,000 (ex GST), it must be satisfied through alternative means that the offer truly represents value for money.

If the contract value exceeds \$50,000 (ex GST), a formal Request for Quotation will be issued to the relevant Aboriginal business. The rationale for making the purchasing decision must be recorded in accordance with the Shire's Record Keeping Plan.

#### **Environmentally sustainable procurement**

The Shire will support the purchasing of recycled and environmentally sustainable products whenever a value for money assessment demonstrates benefit toward achieving the Shire's strategic and operational objectives.

Qualitative weighted selection criteria will be used in the evaluation of Requests for Quote and Tenders to provide advantages to suppliers which:

- (a) demonstrate policies and practices that have been implemented by the business as part of its operations;
- (b) generate less waste material by reviewing how supplies, materials and equipment are manufactured, purchased, packaged, delivered, used, and disposed; and
- (c) encourage waste prevention, recycling, market development and use of recycled/recyclable materials.



**13. Panels of Pre-qualified Suppliers**

The Shire will consider creating a Panel of Pre-qualified Suppliers when a range of similar goods and services are required to be purchased on a continuing and regular basis.

If the Shire/Town/City decides that a Panel is to be created, it will establish the panel in accordance with the Regulations.

**14. Record Keeping**

All Local Government purchasing activity, communications and transactions must be evidenced and retained as local government records in accordance with the *State Records Act 2000* and the Shire's Record Keeping Plan.

In addition, the Shire must consider and will include in each contract for the provision of works or services, the contractor's obligations for creating, maintaining and where necessary the transferral of records to the Shire's relevant to the performance of the contract.

**15. Purchasing Policy Non-Compliance**

The Purchasing Policy is mandated under the *Local Government Act 1995* and Regulation 11A of the *Local Government (Functions and General) Regulations 1996* and therefore the policy forms part of the legislative framework in which the Local Government is required to conduct business.

Where legislative or policy compliance is not reasonably able to be achieved, records must evidence the rationale and decision-making processes that substantiate the non-compliance.

Purchasing activities are subject to internal and external financial and performance audits, which examine compliance with legislative requirements and the Shire's policies and procedures.

If non-compliance with; legislation, this Purchasing Policy or the Code of Conduct, is identified it must be reported to the Chief Executive Officer or the Deputy Chief Executive Officer.

A failure to comply with legislation or policy requirements, including compliance with the Code of Conduct when undertaking purchasing activities, may be subject to investigation, with findings to be considered in context of the responsible person's training, experience, seniority and reasonable expectations for performance of their role.

Where a breach is substantiated it may be treated as:

- (a) an opportunity for additional training to be provided;
- (b) a disciplinary matter, which may or may not be subject to reporting requirements under the *Public Sector Management Act 1994*; or
- (c) where the breach is also identified as potentially serious misconduct, the matter will be reported in accordance with the *Corruption, Crime and Misconduct Act 2003*.

– End of Policy

ADOPTED: 25 JUNE 2015

LAST REVIEWED: 27 NOVEMBER 2025

\*WALGA template utilised



## **POLICY – 4.3 – Regional Price Preference**

### **Relevant Delegation**

N/A

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### **Policy Statement**

1. Subject to (2) below a regional price preference of 10% is to apply to on offer for the supply of goods and services not being construction (building) services –
  - (a) who has been operating continuously out of premises in the Shire of Menzies for at least 6 months;
  - (b) not established within the Shire of Menzies on that component of the price relating to goods and services supplied from sources within the Shire of Menzies
2. A regional price preference of 5% is to apply to an offer for the supply of –
  - (a) construction (building) services who has been operating a business out of premises in the Shire of Menzies for at least 6 months;
  - (b) construction (building) services not established within the Shire of Menzies on that component of the price relating to construction (building) services provided by local suppliers;
3. Notwithstanding (1) and (2) above, price is only one of the factors to be assessed when the Shire decides which offer of supply to accept, and the cheapest or any offer will not necessarily be accepted. Other factors to be considered include –
  - due diligence,
  - quality of the product,
  - terms of supply including after sales service,
  - freight costs,
  - urgency factors,
  - actual cost differential of provision of the goods or services and
  - budget provision.
4. A regional price preference applies whenever tenders are called unless the Council resolves otherwise in reference to a particular tender.
5. That tenders or quotes be called for the annual supply of goods and services where there are benefits to be gained from bulk buying.

– *End of Policy*

ADOPTED: 25 JUNE 2015

LAST REVIEWED: 27 NOVEMBER 2025

*\*Amendment to this policy requires Statewide advertising—r.24A to 24G of the Local Government (Functions and General) Regulations 1996*



## **POLICY – 4.13 – Asset Management**

### **Relevant Delegation**

N/A

### **Policy Statement**

To ensure that the Shire has sufficient systems, processes, resources and organisational commitment in place to deliver asset management service outcomes on a financially optimal basis.

Service delivery may be via the provision of Shire owned Infrastructure Assets, in which case assets are to be managed to support financially optimal service delivery outcomes for the lowest whole of life cost.

Alternatively, service delivery may be via a third party, in which case the Shire has a role in ensuring third party Infrastructure Assets are provided and managed to achieve financially optimal service delivery outcomes with the lowest possible draw on Shire resources.

The policy also assists the Shire in compliance with the provisions of the State Government's Integrated Planning & Reporting Framework by having an integrated approach to Planning for the Future.

Adherence to the policy will ensure that the Shire will continue to deliver (or facilitate the delivery) of financially optimal asset services aligned with the aspirations of the community.

### **Scope and Limitations**

This policy covers all service delivery of the Shire and relates specifically to the management of infrastructure assets under the care, control and responsibility of the Shire. This includes assets used to deliver services or the infrastructure management regime of third parties where the Shire facilitates service delivery by a third party. This may include but is not limited to:

- Government Agencies;
- Private Enterprise; and
- Contractors,

### **Background**

The community relies on the Shire to deliver services. The Shire has finite resources and limited income streams that can be targeted to fund service delivery. The Shire must ensure service delivery is well targeted and aligns with the Community's aspirations identified via the development of the Strategic Community Plan.

To help ensure scarce resources are optimally allocated, it is important informed decisions are made when considering the acquisition, ongoing ownership, management and disposal of infrastructure assets. The Shire also needs to continuously consider whether it needs to provide and / or own assets in order to deliver services to the community or whether it can simply facilitate the provision of the service by a third party, i.e. non-asset ownership service delivery.

To assist with making informed decisions in relation to this, the Shire will put in place the following:

- A Strategic Asset Management Framework, consistent with National standards in Asset Management and Long Term Financial Planning (Nationally Consistent Approach);
- Maintain and regularly review a contemporary Asset Management Policy;
- Develop, maintain and regularly review an Asset Management Improvement Strategy clearly articulating a sustainable path for continuous improvement and identifying resources to implement via the budget process;
- Develop, maintain and regularly review Asset Management Plans;
- Asset Management Plans will document the Council adopted desired level of service for each asset class which will be derived from Service Level Plans and the community engagement processes used to develop the Strategic Community Plan; and
- Ensure processes are in place to train Councillors and Officers in key aspects of asset management and long term financial planning.

### **Key Commitments**

Prior to making a decision to either, deliver a new service, vary the current service (up or down) or cease the delivery of a service, the following key commitments are to be adhered to:

- The need for the service will be reviewed;
- The service must align with the Strategic Community Plan and fit within the Corporate Business Plan;
- Options for the Shire to facilitate delivery of the service by a third party are to be identified and considered;
- If the service is needed and a third party cannot deliver the service, infrastructure assets that are required to deliver the service will be identified along with:
  - The whole of life cost of delivering the service; and
  - The whole of life planning, maintenance, operation, renewal and disposal cost of the asset required to support the service delivery.
- The service delivery and asset whole of life cost must find within the 10 Year Long Term Financial Plan (once developed);
- Options to renew infrastructure asset before acquiring a new infrastructure asset are to be considered;
- Options to rationalise assets will be considered; and
- The Executive Management Group will develop the systems and processes to comply with the above key commitments.

### **Responsibility and Reporting**

Council - is responsible for approving (including amendments to) the following documents:

- Asset Management Policy;
- Asset Management Improvement Strategy; and
- Asset Management Plans.

Council is also responsible for ensuring resources are allocated to achieve the objectives of the above documents (upon recommendation of the CEO).

In adopting asset management plans, Council determines the Level of Service for each asset class.

*“Chief Executive Officer (CEO)”* - is responsible for ensuring systems are in place to develop, maintain and regularly review Council’s asset management policy, asset management improvement strategy and asset management plans. The CEO reports to Council on all matters relating to asset management.

*“Executive Management Group (EMG)”* – is responsible for monitoring the implementation of asset management across the organisation. The EMG also undertakes the functions of “Asset Management Working Group (AMWG)” and “Integrated Planning and Reporting Working Group (IPRWG)”

The EMG will ensure that strategies are put in place to remove barriers to the successful implementation of asset management.

The EMG will be responsible for ensuring that Council's asset management improvement strategy is achieved and asset management plans are prepared and maintained in line with Council's policy on asset management. Where changes to Council's asset management policy, asset management improvement strategy or asset management plans are identified, the EMG is responsible for considering and making recommendation to Council in relation to changes.

Where aspects of Council's asset management policy, asset management improvement strategy or asset management plans are not being achieved or adhered to, the EMG will maintain a list of non-compliances and take corrective action. The EMG reports to the CEO (who is also a member of the group) on all matters relating to asset management.

*“Works Manager (WM)”* – is responsible for resource allocation (from Council approved resources) associated with achieving Council's Asset Management Improvement Strategy. The WM reports to the CEO in relation to Asset Management resource allocation.

*“All Co-ordinators”*– are responsible for ensuring that resources under their control are appropriately allocated to resource asset management. All Co-ordinators must report to the CEO on all matters relating to Asset Management under their area of control.

### **Policy Definitions**

*“Asset”* means a recognisable non-financial asset owned or controlled by the Shire, which enables the local government to achieve its objectives.

*“Asset Management Plan”* means a plan developed for the management of an infrastructure asset or asset category that combines multi-disciplinary management techniques (including technical and financial) over the lifecycle of the assets.

*“Infrastructure Assets”* are fixed assets that support the delivery of services to the community. These include the broad asset classes of roads, drainage, buildings, parks and bridges.

*“Level of Service”* means the combination function, design and presentation of an asset. The higher the Level of Service, the greater the cost to deliver the service. The aim of asset management is to match the asset and level of service of the assets to the community expectations, need and level of affordability.

*“Life Cycle”* means the cycle of activities an asset goes through while it retains an identity as a particular asset.

*“Whole of Life Cost(s)”* means the total cost of an asset throughout its life including planning, design, construction, acquisition, operation, maintenance and rehabilitation and disposal costs.

*“Maintenance”* means regular ongoing day-to-day work necessary to keep an asset operating and to achieve its optimum life expectancy.

*“Operations”* – means the regular activities to provide public health, safety and amenity and to enable the asset to function e.g. road sweeping, grass mowing, cleaning, street lighting and graffiti removal. Operation expenses are normally incurred annually or even more frequently.

*“New”* – means creating of a new asset to meet additional service level requirements.

“Resources” means the combination of plant, labour and materials, whether they be external (contractors/consultants) or internal (staff/day labour).

“Renewal” means restores, rehabilitates, replaces existing asset to its original level of service. This may include the fitment of new components necessary to meet new legislative requirements in order for the asset to achieve compliance and remain in use.

“Risk” means the effect of uncertainty on objectives. The focus should be on the effect of incomplete knowledge of events or circumstances on the Shire’s decision making.

“Stakeholders” are those people/sectors of the community that have an interest or reliance upon an asset and who may be affected by changes in the level of service of an asset.

“Upgrade” means enhances existing asset to provide higher level of service.

**Amendments to this Policy**

Amendments to the policy require a simple majority decision of Council.

*– End of Policy*

ADOPTED: 27 MAY 2021

LAST REVIEWED: 27 NOVEMBER 2025



## POLICY – 4.14 Contract Management

### Relevant Delegation

N/A

### Objective

To evidence Council's commitment to ensuring procurement contracts, including those obtained via Request for Quote and Request for Tender processes, once awarded, are managed appropriately to ensure the Shire receives value for money, enforce performance against the contract and minimise the exposure to financial and reputational risk.

### Policy Statement

1. Contracts are to be proactively managed during their lifecycle to ensure works are carried out as per the specification and in accordance with agreed timelines.
2. A contract management plan will be developed at the time the contract is drafted, then utilised and modified (as required) throughout the management of the contract.
3. When varying a contract for the supply of goods or services, where a contract has been entered into as the result of a publicly invited tender process, then *Local Government (Functions and General) Regulations 1996 r21A* applies.

For any other contract, the contract must not be varied unless:

- a) the variation is necessary in order for the goods or services to be supplied and does not change the scope of the contract; or
- b) the variation is a renewal or extension of the term of the contract where the extension or renewal options were included within the original contract.

Contract variations, extensions and renewals must be signed by a person with appropriate delegation and authorisation.

4. Supplier performance assessments are completed post-contract relative to the value, complexity and risks involved. The outcomes of such reviews shall be recorded in the Shire's record keeping system and used to inform corrective actions and guide future contracting decisions.

– End of Policy

### COMMENT

Formerly	New Policy	
Last Reviewed		
Next Review Date	November 2022	
Amended		
Adopted	November 2021	
Version	1	



## **POLICY – 4.15 Tender Evaluation**

### **Relevant Delegation**

N/A

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### **Objective**

To evidence Council's commitment to identifying tenders that offer the best overall outcome for the Shire of Menzies, while ensuring all legislative and best practice requirements are met.

### **Policy Statement**

1. Open and effective competition is a key element in achieving value for money. All potential suppliers are given the same opportunities to compete for business with the Shire of Menzies.
2. The process for formally evaluating tenders will be run fairly and transparently, with decisions that provide consistency and confidence.
3. All tenders received will be formally assessed, via an evaluation panel of assessors, to determine best value for money.
4. There will be at least two evaluation panel members, preferably three. There is an option for one of these members to be external to the Shire.

The evaluation panel should establish a standard process of measuring value for money (scoring matrix) and assessing suppliers based on qualitative requirements as stated in the RFQ or RFT document.

The tender evaluation must only include factors that are quantifiable and must only be conducted using information that is contained within the tender returns.

All evaluation panel members are required to sign the ***SoM-Pur-05 Conflict of interest declaration form***.

5. Decisions are to be formally documented, with all evaluation panel members signing off on the recommendation to award services to a particular supplier, then formally approved.

– End of Policy

ADOPTED: APRIL 2021

LAST REVIEWED: 27 NOVEMBER 2025



**PUR-01**

As effective from 01 December 2025



**RECOMMENDATION REPORT  
for a VERBAL or WRITTEN QUOTATION**

**Over \$5,000 and up to \$20,000 (ex GST)**

QUOTATION NUMBER	:
TITLE OF QUOTATION	:
ESTIMATED CONTRACT VALUE	:
DATE	:
FILE REF No	:

## SECTION A: OUTLINE THE REQUIREMENT

[illegible]

## SECTION B: NUMBER OF QUOTATIONS RECEIVED

**Direct purchase from suppliers require of two (2) verbal quotes need to be sought**

Supplier Name and ABN	Quotation Price \$	Date Quotation Received	Records System Ref for Quotes

## SECTION C: BASIS OF RECOMMENDATION

**Justification – Include why a respondent was successful and why others were not.**

- Quotation has been submitted in accordance with the request
- Compliance with specifications required is evident
- Compliance with Quality Assurance is evident
- Compliance with Delivery date


## SECTION D: CONFLICT OF INTEREST

Officer interest if any and nature of the interest

\_\_\_\_\_

Recommendation			
Requesting Officer's Name:		Signature:	
Position:		Date:	
Approval (in accordance with delegated authority)			
Approving Officer's Name:		Signature:	
Position:		Date:	

**PUR-02**

As effective from 01 December 2025



**RECOMMENDATION REPORT  
for a WRITTEN QUOTATION**

**Over \$20,000 and up to \$50,000 (ex GST)**

QUOTATION NUMBER	:
TITLE OF QUOTATION	:
ESTIMATED CONTRACT VALUE	:
DATE	:
FILE REF No	:

**SECTION A: OUTLINE THE REQUIREMENT**


**SECTION B: NUMBER OF QUOTATIONS RECEIVED**

**Seek at least three (3) written quotes need to be sought**

Respondent Name	Quotation Price \$	Date Quotation Received	Records System Ref for Quotes

**SECTION C: EVALUATION METHODOLOGY**

**To be completed if qualitative criteria were included in the Quote**

Selection Criteria:

a) Quote is inclusive of all costs (Total Costs of Ownership)	YES / NO
b) Goods/Services are offered in compliance with technical merits	YES / NO
c) Supplier has financial viability and capacity to supply	YES / NO
d) Have obtained a sufficient number of quotes for contestability	YES / NO
e) Safety standards and requirements are met/adequate	YES / NO
f) Environmental, economic & social benefits will be arising from supply	YES / NO
g) Analysis & management of risks & opportunities is satisfactory	YES / NO

Evaluation By (Name):	Title

**SECTION D: BASIS OF RECOMMENDATION**

**Justification – Include why a respondent was successful and why others were not.**

- Quotation has been submitted in accordance with the request
- Compliance with specifications required is evident
- Compliance with Quality Assurance is evident
- Compliance with Delivery date
- A brief outline of the specific requirement for the goods, services or works required
- Value for money criteria is met, not necessarily the lowest quote


## SECTION E: CONFLICT OF INTEREST

Officer interest if any and nature of the interest

[illegible]

Recommendation			
Requesting Officer's Name:		Signature:	
Position:		Date:	
Approval (in accordance with delegated authority)			
Approving Officer's Name:		Signature:	
Position:		Date:	

**PUR-03**

As effective from 01 December 2025



**RECOMMENDATION REPORT  
for a WRITTEN QUOTATION**

**Over \$50,000 and up to \$250,000 (ex GST)**

QUOTATION NUMBER	:
TITLE OF QUOTATION	:
ESTIMATED CONTRACT VALUE	: \$
DATE	:
FILE REF No	:

**SECTION A: OUTLINE THE REQUIREMENT**


**SECTION B: NUMBER OF QUOTATIONS RECEIVED**

Seek minimum of three (3) written quotes need to be sought

Respondent Name	Quotation Price \$	Date Quotation Received	Records System Ref for Quotes

**SECTION C: EVALUATION METHODOLOGY**

To be completed if qualitative criteria were included in the Quote

Selection Criteria (Refer section F)	Methodology / Delivery	Experience of Key Personnel	Previous company experience	Compliance with request Criteria	Value for Money Criteria	Total Weighted Score	Ranking
Respondent's Name							
Respondent A							
Respondent B							
Respondent C							
Respondent D							
Respondent E							

Evaluation By (Name):	Title

**SECTION D: BASIS OF RECOMMENDATION**

Justification – Include why a respondent was successful and why others were not.

- Quotation has been submitted in accordance with the request
- Compliance with specifications required is evident
- Compliance with Quality Assurance is evident
- Compliance with Delivery date
- A brief outline of the specific requirement for the goods, services or works required
- Value for money criteria is met, not necessarily the lowest quote
- A detailed specification is received
- Pre-determined selection criteria that assesses all best and sustainable value considerations have been completed – Refer Sections D & F


**SECTION E: CONFLICT OF INTEREST****Officer interest if any and nature of the interest**

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Recommendation			
Requesting Officer's Name:		Signature:	
Position:		Date:	
Approval (in accordance with delegated authority)			
Approving Officer's Name:		Signature:	
Position:		Date:	



## SECTION F: EVALUATION RATING SCALE

A rating scale ranging from 0 – 10 is to be used with 0 the lowest score and 10 the highest.

The scoring guidelines evaluation are as follows:

Score	Description
0	The Tenderer <b>failed to respond</b> to the criterion, therefore the Evaluation Panel is <b>not confident</b> that the Tenderer would be able to meet the requirements of the Request.
1	The Tenderer provided an <b>inadequate</b> response to the criterion. The Evaluation Panel is <b>not confident</b> that the tenderer would be able to meet the requirements of the Request to the required standard.
2	The Tenderer provided an <b>inadequate</b> response to the criterion. The Evaluation Panel has <b>critical reservations</b> that the tenderer would be able to meet the requirements of the Request to the required standard
3	The Tenderer provided a <b>sub-standard</b> response to the criterion. The Evaluation Panel has <b>major reservations</b> that the tenderer would be able to meet the requirements of the Request to the required standard
4	The Tenderer provided a <b>poor</b> response to the criterion. The Evaluation Panel has <b>minor reservations</b> that the tenderer would be able to meet the requirements of the Request to the required standard
5	The Tenderer provided a <b>reasonable</b> response to the criterion. The Evaluation Panel was <b>reasonably confident</b> that the tenderer would be able to meet the requirements of the Request to the required standard
6	The Tenderer provided a <b>good</b> response to the criterion. The Evaluation Panel was <b>reasonably confident</b> that the tenderer would be able to meet the requirements of the Request to the required standard
7	The Tenderer provided a <b>very good</b> response to the criterion. The Evaluation Panel was <b>reasonably confident</b> that the tenderer would be able to meet the requirements of the Request to a very good standard.
8	The Tenderer provided a <b>superior</b> response to the criterion. The Evaluation Panel was <b>highly confident</b> that the tenderer would be able to meet the requirements of the Request to a high standard.
9	The Tenderer provided an <b>excellent</b> response to the criterion. The Evaluation Panel was <b>very confident</b> that the tenderer would be able to meet the requirements of the Request to a high standard.
10	The Tenderer provided an <b>excellent</b> response to the criterion. The Evaluation Panel was <b>extremely confident</b> that the tenderer would be able to meet the requirements of the Request to a very high standard.

## PUR-05

As effective from 01 December 2025



### DECLARATION OF CONFIDENTIALITY AND INTEREST

All staff responsible for evaluating supplier tender submissions or supplier formal quotations are required to complete the following declaration of confidentiality and interest **PRIOR** to evaluating the quote submissions.

#### RFT/RFQ No & Title:

I \_\_\_\_\_ (Print Name) hereby declare that:

- I have no pecuniary interest in any of the supplier(s) that have submitted a quote/bid for the attached RFT/RFQ.
- I have no actual or perceived conflict of interest or impartiality in the supplier(s) that have provided a quote/bid. Should any of the supplier(s) be personally known to me I shall inform the CEO immediately and will not undertake in the evaluation process until approved to do so by the CEO.
- I agree to keep all information relating to the supplier(s) quote/bid confidential and under no circumstances will I disclose such information to persons outside of the evaluation team members.
- I shall keep the results of the evaluation process confidential. No indication of the likely recommendation will be discussed, disclosed or allowed to be disclosed without written approval from the CEO.

NAME: \_\_\_\_\_ DATE: \_\_\_\_\_

SIGNATURE: \_\_\_\_\_

<b>13.2.2</b>	<b>Review of Policy 1.14 Universal Training - Elected Members and Candidates</b>	
<b>LOCATION</b>	<b>Not Applicable</b>	
<b>APPLICANT</b>	<b>Internal</b>	
<b>DOCUMENT REF</b>	<b>NAM1584</b>	
<b>DATE OF REPORT</b>	<b>19 November 2025</b>	
<b>AUTHOR</b>	<b>Executive Officer, Maureen Yulo-Uy</b>	
<b>RESPONSIBLE OFFICER</b>	<b>Acting Chief Executive Officer, Peter Bentley</b>	
<b>OFFICER DISCLOSURE OF INTEREST</b>	<b>Nil</b>	
<b>ATTACHMENT</b>	1. Policy 1.14 Universal Training - Elected Members and Candidates [13.2.2.1 - 3 pages]	

### **SUMMARY:**

To review Policy 1.14, Universal Training – Elected Members and Candidates, in accordance with the Council’s annual rolling review of all policies.

### **BACKGROUND:**

Policy 1.14, Universal Training – Elected Members and Candidates, was adopted in April 2021 with the objective of ensuring that the Council complies with mandatory training requirements within twelve months of being elected, and that local government election candidates complete an online induction prior to nominating.

### **COMMENT:**

Section 5.126(1) of the *Local Government Act 1995* states that each council member must complete training in accordance with regulations.

Regulation 35 of the *Local Government (Administration) Regulations 1996* provides details on the course and the time frame within which the training must be completed.

Section 4.48 (1)(d) of the *Local Government Act 1995* states that one of the eligibility requirements for a candidate is that the person has completed the induction course.

Consequently, there is no need for a separate policy on mandatory training for newly elected members or mandatory candidate induction, as these requirements are adequately covered by legislation. Additionally, there is an existing Council policy regarding ongoing professional development for elected members, in compliance with Section 5.128 of the *Local Government Act 1995*.

## **CONSULTATION:**

No external consultation occurred during the preparation of this report.

## **STATUTORY AUTHORITY:**

*Local Government Act 1995:*

Section 5.126(1)  
Section 4.48 (1)(d)  
Section 5.128

*Local Government (Administration) Regulations 1996:*

Regulation 35

## **POLICY IMPLICATIONS:**

This policy is being reviewed in accordance with the Policy 1.13 Policy Review Schedule.

## **FINANCIAL IMPLICATIONS:**

There are no financial implications associated with this report.

## **RISK ASSESSMENT:**

<b>Risk Statement</b>	<b>Level of Risk</b>	<b>Risk Mitigation Strategy</b>
Policy may unnecessarily duplicate legislative requirements, creating additional administrative burden for council staff and elected members.	Low	Repeal the policy to eliminate redundancy, as its requirements are adequately covered by existing legislation.

## **STRATEGIC IMPLICATIONS:**

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

4.2 An efficient and effective organisation.

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/COUNCIL DECISION:**

<b>Council Resolution Number:</b>	<b>168/25</b>
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**Moved: Cr J Dwyer**

**Seconded: Cr I Baird**

**That Policy 1.14, Universal Training – Elected Members and Candidates, as attached, be repealed.**

<b>Carried</b>	<b>7 / 0</b>
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For: Cr P Warner, Cr S Sudhir, Cr I Baird, Cr K Tucker, Cr J Dwyer, Cr S Wessely and Cr A Tucker

Against: Nil



## **POLICY – 1.14 – Universal Training - Elected Members and Candidates**

### **Relevant Delegation**

N/A

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### **Policy Statement**

Reforms to The Local Government Act 1995 ("the Act") introduced in February 2021 requires all Elected Members and Election Candidates undertake mandatory training.

Councillors play an important community leadership role and being on a council is a way to make sure community perspectives are heard and considered.

### ***Elected Members***

Elected Members are to undertake [compulsory training](#) within 12 months of being elected. The Shire of Menzies is required under the Act to adopt and report on compulsory training and continuing professional development for Elected Members of the Shire of Menzies.

### ***Candidates***

Candidates nominating in a local government election are required to complete the Department of Local Government's compulsory online induction – [Local Government Candidate Introduction](#) (prior to nominating)

### **Scope**

This policy applies to Elected Members and Nominating Candidates for the Shire of Menzies.

### ***Compulsory Elected Member Training***

Elected Members of the Shire of Menzies have significant and complex roles that require a diverse skillset. From 2019, all newly Elected Members are required under the *Local Government Act 1995* to complete the [Council Member Essentials Course](#), unless they meet limited exemptions (having previously served as a Councillor does not constitute an exemption).

The exemptions are provided for in regulation 36 of the Local Government (Administration) Regulations 1996.

The Shire's preferred provider for the conduct of the compulsory training courses is the Western Australian Local Government Association ("WALGA")

The expenses for the compulsory Elected Member Training will be form part of the Elected Member training annual spend limits for Elected Members as per Policy 1.12 – Elected Members Ongoing Professional Development.

The training is valid for five years. The courses must be completed within 12 months of appointment to Council unless the elected member meets any of the above exemptions and will take approximately 5 days to complete.

### **Continuing Professional Development**

Further professional development training in addition to the mandatory training will be as per the provisions contained in council policy [1.11 Attendance at Events](#) and [1.12 Elected Members Ongoing Professional Development](#).

### **Reporting**

The Shire is required to report annually on completed training. Completed training must be published on the Shire's website for that financial year. The Shire will publish the Elected Member training register on the Shire's website, updated annually following the report to Council. This will include the Council Member Essentials Course and any continuing professional development undertaken by Elected Members.

### **Compulsory Candidate Induction**

To be able to nominate in a Western Australian local government election nominees are required to complete the [online induction](#) and declaration (it is an offence to make false or misleading statements on the nomination form).

The induction is free of charge and takes approximately 1 hour to complete.

Council members who are recontesting their seat will also be required to complete the Candidate Induction.

Induction topics:

- About government in Australia
- A closer look at government
- Local government decision making process
- The role of a councillor
- Relationship between Councillors and staff
- What you will need to do as a Councillor
- Decisions you might make as a Councillor
- Qualities and skills of effective Councillors
- Other things that are helpful to know
- Advice from the WA Electoral Commission
- Why stand for Council?
- What should you do now?
- Support for candidates

### **Reporting**

Nil  
– End of Policy

## COMMENT

Note: Candidate Profiles are to be placed on the local government website.

Formerly		New Policy April 2021 (Reforms)
Last Reviewed		
Next Review Date	February 2022	
Amended		
Adopted	29 April 2021	
Version		



<b>13.2.3</b>	<b>Review of Policy 1.13 Policy Review Schedule</b>
<b>LOCATION</b>	<b>Not Applicable</b>
<b>APPLICANT</b>	<b>Internal</b>
<b>DOCUMENT REF</b>	<b>NAM1585</b>
<b>DATE OF REPORT</b>	<b>19 November 2025</b>
<b>AUTHOR</b>	<b>Executive Officer, Maureen Yulo-Uy</b>
<b>RESPONSIBLE OFFICER</b>	<b>Acting Chief Executive Officer, Peter Bentley</b>
<b>OFFICER DISCLOSURE OF INTEREST</b>	<b>Nil</b>
<b>ATTACHMENT</b>	1. Policy 1.13 - Policy Review Schedule - with marked changes [ <b>13.2.3.1</b> - 1 page]

#### **SUMMARY:**

To review Policy 1.13, Policy Review Schedule in accordance with the Council's annual rolling review of all policies.

#### **BACKGROUND:**

The Policy Review Schedule was adopted on 25 May 2023, with the objective of ensuring that policies are always current.

#### **COMMENT:**

This report recommends no changes to the substance of Policy 1.13, 'Policy Review Schedule,' only formatting adjustments and an update to the policy number

#### **CONSULTATION:**

Nil

#### **STATUTORY AUTHORITY:**

*Local Government Act 1995:*

Section 2.7 of the Act provides that a role of the Council is to: 'determine the local government's policies.'

## **POLICY IMPLICATIONS:**

No significant change to the policy is proposed, ensuring continuity and clarity in the ongoing review and maintenance of all Council policies.

## **FINANCIAL IMPLICATIONS:**

There are no financial implications associated with this report.

## **RISK ASSESSMENT:**

<b>Risk Statement</b>	<b>Level of Risk</b>	<b>Risk Mitigation Strategy</b>
Inconsistent policies may create challenges in holding staff accountable for compliance, leading to potential governance gaps.	Medium	Ensure that all policies are aligned and do not conflict with each other.

## **STRATEGIC IMPLICATIONS:**

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

4.2 An efficient and effective organisation.

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/COUNCIL DECISION:**

<b>Council Resolution Number:</b>	<b>169/25</b>
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**Moved: Cr K Tucker**

**Seconded: Cr S Sudhir**

**That, Policy 1.13, Policy Review Schedule, as attached, be endorsed with formatting adjustments and an update to the policy number, with no substantive changes to the content.**

<b>Carried</b>	<b>7 / 0</b>
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For: Cr P Warner, Cr S Sudhir, Cr I Baird, Cr K Tucker, Cr J Dwyer, Cr S Wessely and  
Cr A Tucker  
Against: Nil



## **POLICY – 1.113 – Policy Review Schedule**

### **Relevant Delegation**

N/A

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### **Objective**

To adopt an ongoing process whereby a sufficient number of Council adopted policies will be reviewed at each Ordinary Meeting of the Council, so that all such policies will be reviewed annually.

### **Policy Statement**

The CEO shall cause to be presented to the Council monthly and over the course of one year, on a rolling basis, sufficient policy review reports such that all policies of the Council shall be reviewed at least once.

### **Maintenance of Policy**

An official copy of the updated Council's Policy Manual is to be retained by the Chief Executive Officer, and all Council policies must be updated on the Shire's website.

– End of Policy

ADOPTED: 25 MAY 2023

REVIEWED: 27 NOVEMBER 2025

## 14 MOTIONS OF WHICH PREVIOUS NOTICE HAS BEEN GIVEN

Nil

## 15 NEW BUSINESS OF AN URGENT NATURE

Nil

## 16 BEHIND CLOSED DOORS - CONFIDENTIAL REPORTS

Item 16.1 RFT 03/2025 Menzies North West Reseal

Item 16.2 Caveat Removal 21 and 23 Reid Street Menzies (16.2. Aug)

These agenda items are confidential in accordance with Section 5.23(2) of the *Local Government Act 1995* which permits the meeting to be closed to the public, for business relating to the following:

(c) a contract entered into, or which may be entered into, by the local government and which relates to a matter to be discussed at the meeting;

(e) a matter that if disclosed, would reveal —

(iii) information about the business, professional, commercial or financial affairs of a person, where the trade secret or information is held by, or is about, a person other than the local government;

### OFFICER RECOMMENDATION/COUNCIL DECISION:

<b>Council Resolution Number:</b>	<b>170/25</b>
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**Moved:** Cr K Tucker

**Seconded:** Cr J Dwyer

**That in accordance with Section 5.23(2) of the *Local Government Act 1995* the meeting be closed to members of the public to consider Item 16.1 'RFT 03/2025 Menzies North West Reseal' and Item 16.2 'Caveat Removal 21 and 23 Reid Street Menzies (16.2. Aug)'.**

<b>Carried</b>	<b>7 / 0</b>
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**For:** Cr P Warner, Cr S Sudhir, Cr I Baird, Cr K Tucker, Cr J Dwyer, Cr S Wessely and Cr A Tucker

**Against:** Nil

The meeting was closed to the members of the public at 1.20pm.

**ITEM 16.1 RFT03/2025 MENZIES NORTH WEST RESEAL**

**OFFICER RECOMMENDATION/COUNCIL DECISION:**

<b>Council Resolution Number:</b>	<b>171/25</b>
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**Moved: Cr J Dwyer**

**Seconded: Cr S Sudhir**

**That the contract associated with RFT 03/2025 Menzies Northwest Road reseal, from SLK 50.21 to SLK 54.21, be awarded to Fulton Hogan Industries Pty Ltd, for the lump sum price of \$176,832.00 excluding GST.**

<b>Carried</b>	<b>7 / 0</b>
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For: Cr P Warner, Cr S Sudhir, Cr I Baird, Cr K Tucker, Cr J Dwyer, Cr S Wessely and Cr A Tucker

Against: Nil

Cr S Sudhir declared a financial interest on Item 16.2 Caveat Removal 21 and 23 Reid Street Menzies. Cr S Sudhir left the meeting room at 1.21pm.

**Item 16.2 CAVEAT REMOVAL 21 AND 23 REID STREET MENZIES (16.2 AUG)**

The motion was put to a vote and the result was a tied vote of 3 in favour and 3 against. In accordance with Section 5.21(3) of the Local Government Act 1995, the Presiding Member, Cr P Warner, exercised his casting vote, voting in favour the motion.

**OFFICER RECOMMENDATION/COUNCIL DECISION:**

<b>Council Resolution Number:</b>	<b>172/25</b>
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**Moved: Cr K Tucker                      Seconded: Cr A Tucker**

**That the Council remove the caveats from the title for 21 and 23 Reid Street Menzies at the respective owners' cost, to facilitate the sale of the property and the submission of a development application to the Council for both Reid Street lots.**

<b>Carried</b>	<b>4 / 3</b>
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For: Cr P Warner, Cr K Tucker and Cr A Tucker  
Against: Cr I Baird, Cr J Dwyer and Cr S Wessely

**COUNCIL DECISION:**

**Moved:** Cr K Tucker                      **Seconded:** Cr J Dwyer

**That the meeting be opened to the members of the public.**

For: Cr P Warner, Cr I Baird, Cr K Tucker, Cr J Dwyer, Cr S Wessely and Cr A Tucker  
Against: Nil

The meeting was reopened to the members of the public at 1.31pm. Cr S Sudhir reentered the meeting room at 1.31pm.

The Presiding Member read the council's decision that was made behind closed doors.

## 17 NEXT MEETING

The next meeting is to be held on 17 December 2025 at the Shire Offices in Menzies commencing at 1.00pm, to be followed by the Community Christmas Party.

## 18 CLOSURE OF MEETING

The Shire President, as Presiding Member, declared the meeting closed at 1.33pm.