



NOTICE OF MEETING

ORDINARY COUNCIL

Members of Council are advised that a meeting will be held in the Council Chambers 83 Mandurah Terrace, Mandurah and the meeting will be Live streamed on:

Tuesday 23 September 2025 at 5.30pm

CASEY MIHOVILOVICH
Chief Executive Officer
18 September 2025

AGENDA

1. OPENING OF MEETING AND ANNOUNCEMENT OF VISITORS

Members of the public are advised that the Council Meeting is being livestreamed in accordance with the City's Council Meetings – Live Streaming, Recording and Electronic Attendance Policy. By being present at this meeting, members of the public consent to the City livestreaming and publishing their voice on the City's website. Members of the public are not subject to video livestreaming and only their voice will be captured. For further information on the Live streaming of Council Meetings please click here. [Live Streaming of Council Meetings](#)

2. ACKNOWLEDGEMENT OF COUNTRY

3. APOLOGIES

4. IMPORTANT NOTE

Members of the public are advised that any decisions made at the meeting tonight, can be revoked, pursuant to the *Local Government Act 1995*. Therefore, members of the public should not rely on any decisions until formal notification in writing by Council has been received.

5. ANSWERS TO QUESTIONS TAKEN ON NOTICE

5.1 Question 1: Gary Buckland

In recent events we have had some heavy rain, and unfortunately, I am in an area which is now known as a flood zone. All roads between Rockford Road and Ormsby Terrace have problems with flooding and there is a concern that sewage water could mix in with the storm water. Is council aware of what is happening and what time response can we expect?

City of Mandurah Response:

The Director of Built and Natural Environment confirmed that City officers are aware of the stormwater drainage issues and have commenced planning for future upgrade works. The provision for this work will be included as part of the next revision of the City's Long Term Financial Plan. In relation to the potential for sewage water to mix with stormwater, it is noted the Water Corporation's sewerage system is completely separate from the City's stormwater drainage system however the issue has been raised with the Water Corporation for its consideration.

5.2 Question 2: Councillor D Schumacher

Was the Warrungup Springs Boardwalk constructed as per the plan approved by Council?

City of Mandurah Response:

The Director of Built and Natural Environment confirmed that the works that had been completed are in accordance with the project scope approved by Council as part of the adopted 2024-25 budget, being for the renewal of the Warrungup Spring Reserve boardwalk.

6. AMENDMENT TO STANDING ORDERS

Modification to *Standing Orders Local Law 2016* - electronic attendance at meeting.

7. PUBLIC QUESTION TIME

Public Question time provides an opportunity for members of the public to ask a question of Council. For more information regarding Public Question Time please visit the City's website mandurah.wa.gov.au or telephone 9550 3787.

8. PUBLIC STATEMENT TIME

Any person or group wishing to make a Public Statement to Council regarding a matter concerning local government must complete an application form. For more information regarding Public Statement Time please visit the City's website mandurah.wa.gov.au or telephone 9550 3787.

9. LEAVE OF ABSENCE REQUESTS

10. PETITIONS

11. PRESENTATIONS

12. DEPUTATIONS

Any person or group wishing to make a Deputation to Council regarding a matter listed on this agenda for consideration must complete an application form. For more information regarding making a deputation please visit the City's website mandurah.wa.gov.au or telephone 9550 3787.

13. CONFIRMATION OF MINUTES

13.1 Ordinary Council Meeting: 26 August 2025

Minutes available on the City's website via mandurah.wa.gov.au/council/council-meetings/agendas-and-minutes

14. ANNOUNCEMENTS BY THE PRESIDING MEMBER (WITHOUT DISCUSSION)

15. DECLARATIONS OF FINANCIAL, PROXIMITY AND IMPARTIALITY INTERESTS

16. QUESTIONS FROM ELECTED MEMBERS (WITHOUT DISCUSSION)

16.1 Questions of which due notice has been given

16.2 Questions of which notice has not been given

17. BUSINESS LEFT OVER FROM PREVIOUS MEETING

Nil.

18. RECOMMENDATIONS OF COMMITTEES

Nil.

19. REPORTS

<i>No.</i>	<i>Item</i>	<i>Page No</i>	<i>Note</i>
1	Monthly Financial Report - August	4 - 31	<i>Absolute majority required</i>

20. MOTIONS OF WHICH NOTICE HAS BEEN GIVEN

21. NOTICE OF MOTIONS FOR CONSIDERATION AT THE FOLLOWING MEETING

22. LATE AND URGENT BUSINESS ITEMS

23. CONFIDENTIAL ITEMS

Nil.

24. CLOSE OF MEETING

The following table highlights the status of the City's key capital projects for the 2025/2026 financial year:

Project	2025/26 Actuals Incl. CMT \$'000s	2025/26 Annual Budget \$'000s	On Time / On Budget	Asset Classification	Comment
Mandurah Performing Arts Centre – HVAC Renewal	\$105	\$4,725	The project is expected to be delivered this financial year within budget.	Buildings	Project status: Detailed design is progressing and expected to be completed by December 2025. Construction works are expected to commence in early 2026.
Coodanup Foreshore	\$788	\$848	Stages 1 and 2 are complete. Stage 3 is expected to be completed within budget. Stage 4 is expected to be delivered this financial year within budget.	Parks	Project status: Stages 1 and 2 were completed in December 2023. Stage 3 - Landscape construction works have commenced and are expected to be completed by September 2025. Stage 4 - Currently in design, construction estimated to commence in September 2025.
Falcon Coastal Shared Path	\$65	\$712	Funding received via the Australian Government Active Transport Fund. The project is expected to be completed by 2028 within budget.	Roads	Project status: Detailed design is expected to be finalised by September 2025. Stage 1 works are expected to commence in July 2026.
Pinjarra - Anstruther Road Intersection Upgrade	\$72	\$600	The project is expected to be delivered this financial year within budget.	Roads	Project status: Traffic signal improvements have been approved by Main Roads WA. Planning underway for temporary traffic management. Works are estimated to commence in October 2025.

Yalgorup National Park	\$113	\$1,105	<p>The Yalgorup National Park project is a 10-year economic and tourism initiative.</p> <p>The Quail Road extension construction will commence following the City receiving EBCA approval.</p>	<i>Roads</i>	<p>Project status: Quail Road design is being finalised following DBCA and adjacent landowner consultation. Environmental approvals have been submitted to the Australian Government.</p>
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2025/26 Budget Variations

There are no budget variations for this month.

Audit and Risk Committee

It is requested that Council approve the cancellation of the Audit and Risk Committee Meeting scheduled for 6 October 2025. There are currently no items listed for discussion.

Statutory Environment

Local Government Act 1995 Section 6.4 Financial Report

Local Government (Financial Management) Regulations 1996 Part 4 Financial Reports

Regulation 12 of the *Local Government (Administration) Regulations 1996*

(3) Any change to the meeting details for a meeting referred to in subregulation (2) must be published on the local government's official website as soon as practicable after the change is made.

Policy Implications

Nil

Financial Implications

Any material variances that have an impact on the outcome of the budgeted surplus position are explained in the Monthly Financial Report, as detailed in Attachment 1.1.

Economic Implications

Nil

Environmental Implications

Nil

Risk Analysis

The Financial Report and its attachments are utilised as a key indicator to monitor against the strategic risks.

Strategic Implications

The following community outcomes from the City of Mandurah Strategic Community Plan 2024 – 2044 is relevant to this report:

Leadership:

- Responsible, transparent, value for money delivery of well planned, sustainable, projects, programs and services

Conclusion

The City strives to manage its finances adequately and maintain expenditure within budget to ensure services that have been approved through the budget process are fully funded. It is recommended that Council receive the Monthly Financial Report and the Schedule of Accounts.

NOTE:

- Refer **Attachment 1.1** **Monthly Financial Report**
Attachment 1.2 **Schedule of Accounts (electronic only)**

RECOMMENDATION

That Council:

1. **Receives the Financial Report for August 2025 as detailed in Attachment 1.1 of the report.**
2. **Receives the Schedule of Accounts for the following amounts as detailed in Attachment 1.2 of the report:**

Total Municipal Fund	\$	8,875,827.71
Total Trust Fund	\$	<u>0.00</u>
	\$	<u>8,875,827.71</u>

3. **Approves the cancellation of the Audit and Risk Committee scheduled for Monday 6 October 2025, 5:30pm, Council Chamber, 83 Mandurah Terrace Mandurah.**
4. **Notes in accordance with regulation 12 of the *Local Government (Administration) Regulations 1996* the City will publish on the website the cancellation of the Audit and Risk Committee Meeting.**

ABSOLUTE MAJORITY REQUIRED

[Link to Listing of decisions requiring Absolute Majority](#)

Monthly Financial Report

August 2025





City of Mandurah

August 2025

(\$705K) ▲

Estimated deficit at 30 June 2026 with proposed budget amendments

\$112.6M ▼

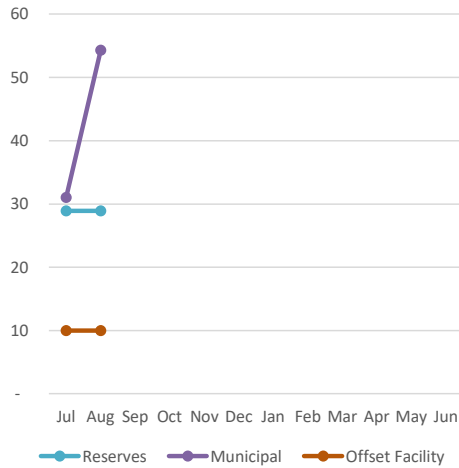
Year to Date Actual Surplus

Executive Summary

- Actual Rates Raised \$102M
- Actual Rates Received \$30.9M (29.2% collected)
- Actual Operating Revenue \$127.9M
- Actual Capital Revenue \$0.3M
- Actual Operating Expenditure \$21.5M
- Actual Capital Expenditure \$4.4M
- Actual Proceeds from Sale of Assets \$0M

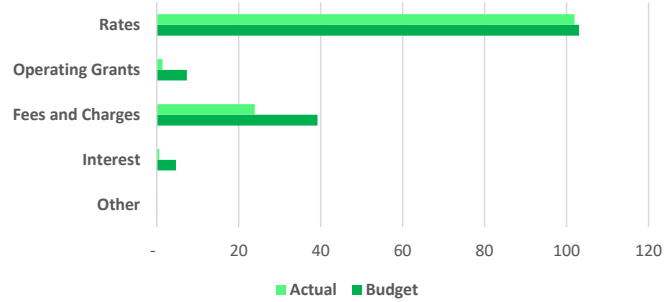
Investments

\$ Millions



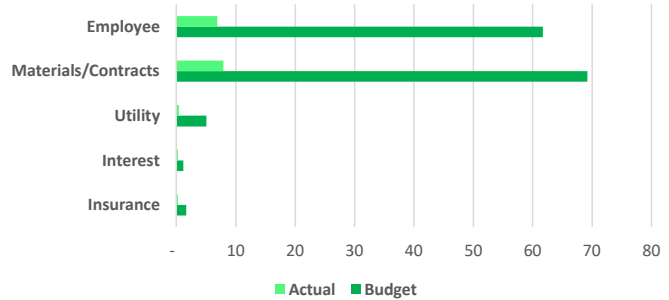
Year to Date Revenue Actuals Compared to Annual Budget

\$ Millions

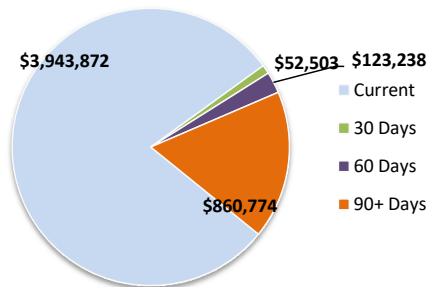


Year to Date Expenditure Actuals Compared to Annual Budget

\$ Millions



Sundry Debtors Outstanding



Rates Outstanding

- 3,291** Properties with >\$10K outstanding ▼
- 334** Properties \$3K to \$10K outstanding ▼
- 0** Properties commenced legal action in 25/26 =
- \$2.34M** Estimated Value of Rates Exemptions =

Grants Received in 25/26 year

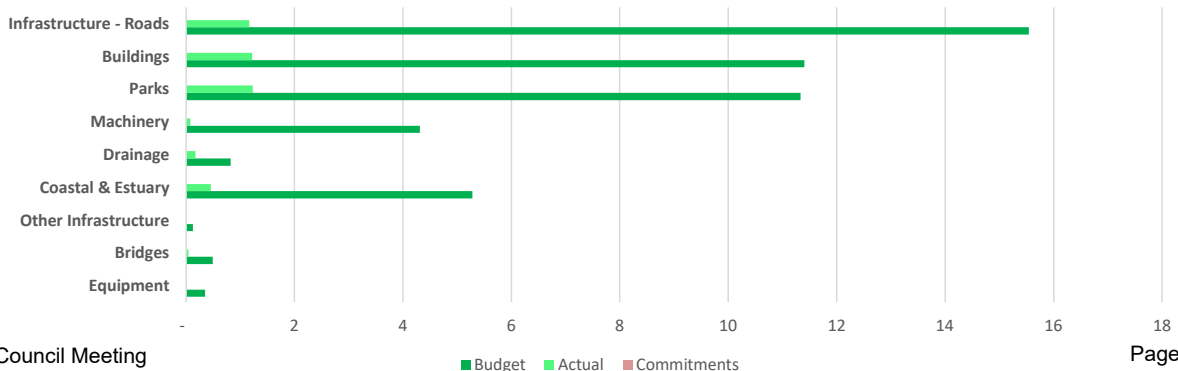
7.77% Grants received - Accrual Basis

Tenders - August 2025

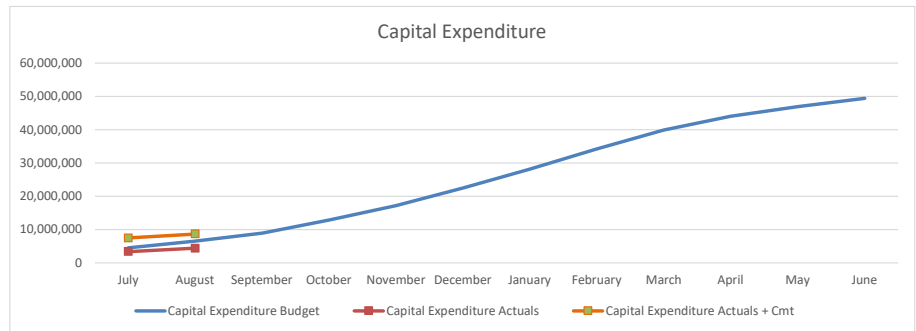
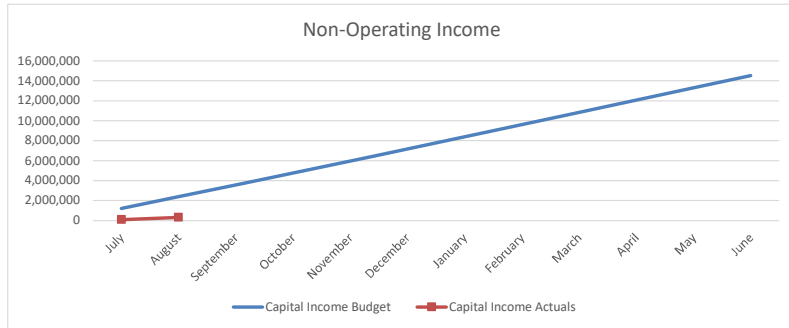
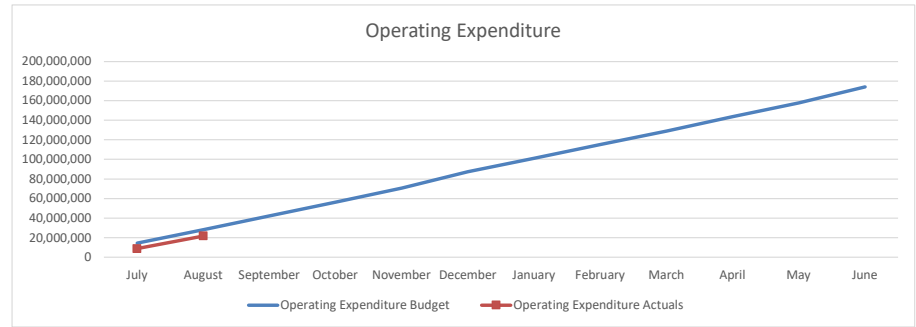
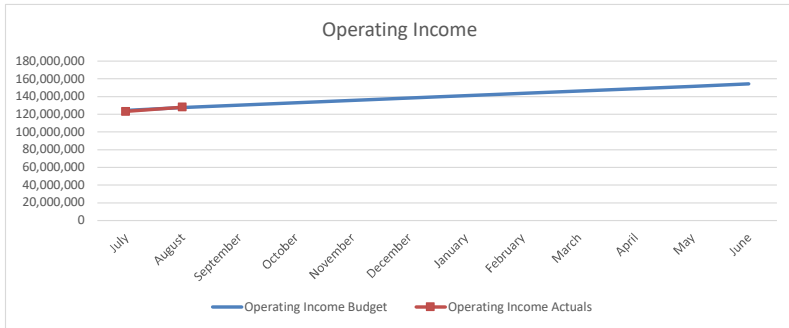
2 Tenders accepted/rejected during the month through CEO delegation

Year to Date Capital Actuals Compared to Annual Budget*

\$ Millions



*Commitments are raised based on contract amounts. Contracts may span multiple financial years causing commitments to display over the total budget for the year.



CITY OF MANDURAH
MONTHLY FINANCIAL REPORT
For the Period Ended 31 August 2025

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STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 AUGUST 2025

BY NATURE OR TYPE

	Ref Note	Annual Budget \$	YTD Budget (a) \$	YTD Actual (b) \$	Var. \$ (b)-(a)	Var. % (b)-(a)/(a) %	Var.
Opening Funding Surplus / (Deficit)		600,000	600,000	3,749,412	3,149,412	524.90%	
Revenue from operating activities							
Rates		102,985,169	102,985,169	101,952,329	(1,032,840)	(1.00%)	
Operating grants, subsidies and contributions		7,328,404	1,275,567	1,391,236	115,669	9.07%	
Fees and charges		39,227,624	22,429,648	23,880,356	1,450,708	6.47%	
Interest earnings		4,685,824	780,971	599,656	(181,315)	(23.22%)	▼
Other revenue		89,326	14,888	45,386	30,498	204.85%	▲
Profit on disposal of assets		-	-	18,890	18,890	100.00%	▲
		154,316,347	127,486,243	127,887,853	401,610	0.32%	
Expenditure from operating activities							
Employee costs		(61,714,818)	(6,971,753)	(6,870,806)	100,947	1.45%	
Materials and contracts		(69,214,062)	(11,550,042)	(7,893,803)	3,656,239	31.66%	▲
Utility charges		(5,030,247)	(838,375)	(375,318)	463,057	55.23%	▲
Depreciation on non-current assets		(35,612,864)	(5,935,477)	(5,903,253)	32,224	0.54%	
Interest expenses		(1,181,148)	(196,858)	(246,379)	(49,521)	(25.16%)	▼
Insurance expenses		(1,615,556)	(269,259)	(227,664)	41,595	15.45%	▲
Loss on disposal of assets	1(a) & 4	-	-	(480)	(480)	100.00%	▼
		(174,368,695)	(25,761,764)	(21,517,703)	4,244,061	16.47%	
Non-cash amounts excluded from operating activities	1(a)	35,718,031	2,976,503	4,973,025	1,996,522	67.08%	
Amount attributable to operating activities		15,665,683	104,700,981	111,343,175	6,642,194	(6.34%)	
Investing activities							
Non-operating grants, subsidies and contributions		14,552,940	2,425,490	309,228	(2,116,262)	(87.25%)	▼
Proceeds from disposal of assets	4	10,296,732	1,716,122	44,187	(1,671,935)	(97.43%)	▼
Payments for property, plant and equipment	6	(49,664,160)	(6,635,743)	(4,377,623)	2,258,119	34.03%	▲
Amount attributable to investing activities		(24,814,488)	(2,494,131)	(4,024,209)	(1,530,078)	-61.35%	
Non-cash amounts excluded from investing activities	1(b)	(667,971)	(667,971)	2,652,974	3,320,945	(497.17%)	
Amount attributable to investing activities		(25,482,459)	(3,162,102)	(1,371,236)	1,790,866	56.64%	
Financing Activities							
Proceeds from new debentures	7	7,150,000	-	-	0	0.00%	
Unspent Loans Utilised		210,425	-	-	0	0.00%	
Repayment of debentures	7	(4,946,758)	(824,460)	(852,415)	(27,955)	(3.39%)	
Payment of lease liability		(374,738)	(62,456)	(33,319)	29,137	46.65%	▲
Principal elements of interest earning liability		(998,925)	(249,731)	(245,901)	3,830	1.53%	
Transfer from reserves	8	18,209,131	-	-	0	0.00%	
Transfer to reserves	8	(10,737,151)	-	-	0	0.00%	
Amount attributable to financing activities		8,511,984	(1,136,647)	(1,131,635)	5,012	0.44%	
Closing Funding Surplus / (Deficit)	1(d)	(704,792)	101,002,232	112,589,716	11,587,484	11.47%	

KEY INFORMATION

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

Refer to Note 13 for an explanation of the reasons for the variance.

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

	Total Amount	Interest rate	Total Interest Earnings at Maturity Date	Institution	S&P rating	Deposit Date	Maturity Date	Term days
	\$	\$	\$	\$				
Cash on hand								
Westpac Municipal Bank Account (inc. Bonds Investments & Notice Savers)	27,879,225	Variable		Westpac	AA-	NA	NA	
	27,879,225							
Municipal Investments								
WBC TD 102	3,233,122	4.50%	116,798	Westpac	AA-	21/05/2025	21/03/2026	304
WBC TD 110	3,224,006	4.27%	110,720	Westpac	AA-	2/07/2025	2/05/2026	304
WBC TD 112	3,146,955	4.34%	34,053	Westpac	AA-	10/07/2025	10/10/2025	92
NAB TD 114	3,143,405	4.25%	32,600	NAB	AA-	9/07/2025	7/10/2025	90
NAB TD 115	3,142,160	4.35%	66,708	NAB	AA-	20/05/2025	18/11/2025	182
NAB TD 118	1,448,156	4.20%	15,170	NAB	AA-	28/07/2025	28/10/2025	92
NAB TD 119	3,032,061	4.24%	32,061	Westpac	AA-	20/08/2025	20/11/2025	92
NAB TD 120	3,032,061	4.24%	32,061	Westpac	AA-	20/08/2025	20/11/2025	92
NAB TD 121	3,032,061	4.24%	32,061	Westpac	AA-	20/08/2025	20/11/2025	92
	26,433,988							
Reserve Investments								
ANZ TD 10	32,407	3.25%	263	ANZ	AA-	1/07/2025	1/10/2025	92
Reserve 42 - 36-976-7906	3,498,627	4.15%	35,438	NAB	AA-	15/07/2025	13/10/2025	90
Reserve 44 - 70-586-3025	3,484,969	4.30%	48,580	NAB	AA-	23/06/2025	21/10/2025	120
Reserve 45 - 70-568-6989	3,479,967	4.30%	48,510	NAB	AA-	23/06/2025	21/10/2025	120
Reserve 47 - B33713404	4,614,676	4.22%	47,523	CBA	AA-	15/07/2025	13/10/2025	90
Reserve 48 - B33713404	6,899,482	4.22%	71,053	CBA	AA-	15/07/2025	13/10/2025	90
Reserve TD WBC 2 - 032-108 267897	3,453,838	4.50%	124,772	Westpac	AA-	18/05/2025	18/03/2026	304
Reserve TD WBC 3 - 032-108 267926	3,453,838	4.50%	124,772	Westpac	AA-	18/05/2025	18/03/2026	304
	28,917,804							
Total Municipal and Reserve Funds	83,231,017		973,144.58					

Interest revenue

Investment Interest Accrued	385,100
Investment Interest Matured	9,530
Rates Interest	205,027
	<u>599,656</u>

Interest Earned

\$599,656

Loan Offset Facility	Amount	Interest rate on loans	Interest Saved	YTD Interest Saved
Westpac	10,000,000	5.65%	16,347	27,896.00

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 highly liquid investments with original maturities of twelve months or less 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 net current assets.

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

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

Total Municipal Cash	Unrestricted
\$93.23 M	\$64.31 M

Rates Receivable	30-Jun-25	31-Aug-24	31 Aug 25
	\$		\$
Opening Arrears Previous Years	3,721,461	3,721,461	3,963,715
Rates levied	98,363,858	97,150,105	101,952,329
Less - Collections to date	(98,121,604)	(5,246,386)	(30,921,680)
Equals Current Outstanding	3,963,715	95,625,180	74,994,364
Net Rates Collectable	3,963,715	95,625,180	74,994,364
% Collected	96.1%	5.2%	29.2%

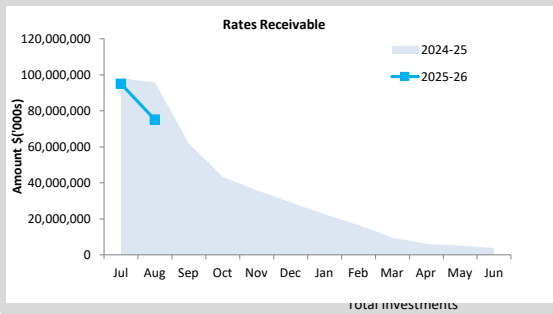
	31 Aug 24	31 Aug 25
- No. of Legal Proceedings Commenced for the financial year	0	0
- No. of properties > \$10,000 outstanding	3,619	3,291
- No. of properties between \$3,000 and \$10,000 outstanding	398	334
- Value of Rates Concession	49,247	51,256
- Estimated Value of Rates Exemptions	2,243,551	2,335,088

Receivables - General	31-Aug-24	Current	30 Days	60 Days	90+ Days	31 Aug 25
	\$	\$	\$	\$	\$	\$
Balance per Trial Balance						
Sundry receivable	733,597	2,315,680	30,760	97,032	429,332	2,872,804
Recreation Centres	94,443	2,761	118	98	2,089	5,066
Mandurah Ocean Marina	983,238	1,722,052	0	0	0	1,722,052
GST receivable	401,412	(135,940)	0	0	0	(135,940)
Allowance for impairment of receivables	(192,969)	0	0	0	(269,893)	(269,893)
Infringements	1,135,229	39,319	21,625	26,108	699,246	786,298
Total Receivables General Outstanding	3,154,950	3,943,872	52,503	123,238	860,774	4,980,387
Percentage		79.2%	1.1%	2.5%	17.3%	

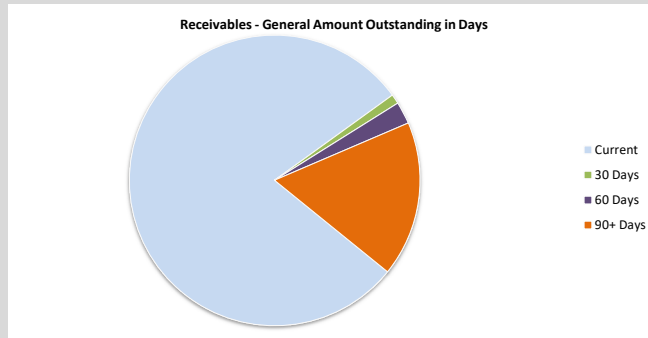
Other Receivables	31-Aug-24	Current	30 Days	60 Days	90+ Days	31 Aug 25
	\$	\$	\$	\$	\$	\$
Balance per Trial Balance						
Pensioners rates and ESL deferred	8,660,328	0	0	0	8,002,870	8,002,870
Other Receivables	14,336,486	0	0	0	10,225,088	10,225,088
Total Other Receivables Outstanding	22,996,814	0	0	0	18,227,958	18,227,958
Percentage		0%	0%	0%	100%	

KEY INFORMATION

Rates 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 rates and other receivables is reviewed on an ongoing basis. Other receivables that are known to be uncollectible are written off when identified. An allowance for doubtful debts is raised when there is objective evidence that they will not be collectible.



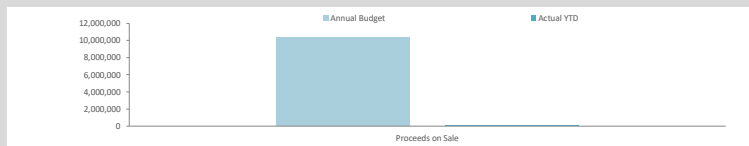
Collected	Rates Due
29.2%	\$74,994,364



Debtors Due
\$4,980,387
Over 30 Days
21%
Over 90 Days
17%

Asset	Asset ID	Directorate	Budget				YTD Actual			
			Net Book Value	Proceeds	Profit	(Loss)	Net Book Value	Proceeds	Profit	(Loss)
			\$	\$	\$	\$	\$	\$	\$	\$
Land										
Land			8,954,091	8,954,091	0	0	0	0	0	0
Light Passenger Vehicles - Replacement										
TOYOTA RAV4 MH3305B	C03720	Built & Natural Environment	13,967	13,967	0	0	0	0	0	0
TOYOTA RAV4 MH3303B	C04520	Built & Natural Environment	13,732	13,732	0	0	0	0	0	0
SUBARU IMPREZA MH3556B	C07220	Built & Natural Environment	9,707	9,707	0	0	0	0	0	0
SUBARU G-SX MH3595B	C04920	Built & Natural Environment	13,365	13,365	0	0	0	0	0	0
MAZDA CX-5 MH3442B	C05220	Built & Natural Environment	16,708	16,708	0	0	0	0	0	0
TOYOTA RAV4 MH3968B	C00320	Built & Natural Environment	16,429	16,429	0	0	0	0	0	0
MAZDA CX-5 MH3442B	C02620	Built & Natural Environment	16,277	16,277	0	0	0	0	0	0
TOYOTA RAV4 MH4237B	C07720	Built & Natural Environment	15,531	15,531	0	0	0	0	0	0
MAZDA CX-5 MH4179B	C01020	Built & Natural Environment	15,784	15,784	0	0	0	0	0	0
SUBARU XV MH4100B	C07320	Built & Natural Environment	18,559	18,559	0	0	0	0	0	0
NISSAN X-TRAIL MH4679B	C00821	Built & Natural Environment	19,352	19,352	0	0	0	0	0	0
NISSAN X-TRAIL MH4677B	C05321	Built & Natural Environment	19,352	19,352	0	0	0	0	0	0
TOYOTA RAV4 MH5185B	C04221	Built & Natural Environment	16,906	16,906	0	0	0	0	0	0
Light Commercial Vehicles - Replacement										
DMAX 21MY SX MH3552B	U00920	Built & Natural Environment	15,048	15,048	0	0	0	0	0	0
FORD RANGER MH3198B	U00120	Built & Natural Environment	24,776	24,776	0	0	0	0	0	0
ISUZU D-MAX 21MY SX CREW C/C HI-RIDE 4X2 3.0L MH3539	U07020	Built & Natural Environment	16,903	16,903	0	0	0	0	0	0
NAVARA NAVDP2YAARX MH3219B	U05620	Built & Natural Environment	18,398	18,398	0	0	0	0	0	0
FORD RANGER MH3008B	U06320	Built & Natural Environment	24,455	24,455	0	0	0	0	0	0
DMAX 21MY SX MH4104B	U01421	Built & Natural Environment	20,273	20,273	0	0	0	0	0	0
DMAX 21MY SX MH4106B	U03721	Built & Natural Environment	20,475	20,475	0	0	0	0	0	0
ISUZU D-MAX 21MY SX CREW 4X2 MH4408B	U06420	Built & Natural Environment	17,618	17,618	0	0	0	0	0	0
NISSAN NAVARA RX MH4406B	U00520	Built & Natural Environment	13,434	13,434	0	0	0	0	0	0
ISUZU D-MAX MH4318B	U02121	Built & Natural Environment	21,009	21,009	0	0	0	0	0	0
ISUZU D-MAX SX 4X2 MH4650B	U06221	Built & Natural Environment	23,928	23,928	0	0	0	0	0	0
FORD RANGER MH4394B	U01121	Built & Natural Environment	28,129	28,129	0	0	0	0	0	0
FORD RANGER MH4802B	U03021	Built & Natural Environment	20,047	20,047	0	0	0	0	0	0
ISUZU MU-X MH376B	C08121	Built & Natural Environment	32,758	32,758	0	0	0	0	0	0
FORD RANGER MH4395B	U08221	Built & Natural Environment	28,153	28,153	0	0	0	0	0	0
ISUZU D-MAX MH5382B	U08321	Built & Natural Environment	19,818	19,818	0	0	0	0	0	0
FORD RANGER MH5032B	U04421	Built & Natural Environment	16,518	16,518	0	0	0	0	0	0
ISUZU DMAX MH5255B	U10121	Built & Natural Environment	25,429	25,429	0	0	0	0	0	0
ISUZU 21 MY SX MH5229B	U06121	Built & Natural Environment	29,216	29,216	0	0	0	0	0	0
FORD TRANSIT CUSTOM MH3933B	U01520	Built & Natural Environment	16,940	16,940	0	0	0	0	0	0
Trucks & Buses Replacements										
HINO 1124 MH0562A	T01615	Built & Natural Environment	39,394	39,394	0	0	0	0	0	0
HINO 917 MH1429A	T03016	Built & Natural Environment	21,608	21,608	0	0	0	0	0	0
HINO 917 MH1627A	T03716	Built & Natural Environment	25,874	25,874	0	0	0	0	0	0
HINO 917 MH1625A	T04016	Built & Natural Environment	20,325	20,325	0	0	0	0	0	0
HINO SCARAB MISTRAL HINO 1426 1GWL205	T05019	Built & Natural Environment	136,965	136,965	0	0	0	0	0	0
Trailers										
JETWAVE DRAIN CLEANER MH9040B	V02917	Built & Natural Environment	5,041	5,041	0	0	0	0	0	0
SOUTHWEST CARGO	V04116	Built & Natural Environment	3,784	3,784	0	0	0	0	0	0
SOUTHWEST BOX/TRADE	V042	Built & Natural Environment	0	0	0	0	0	0	0	0
SOUTHWEST CARGO	V04316	Built & Natural Environment	3,784	3,784	0	0	0	0	0	0
PARK BODY BOXTOP	V06316	Built & Natural Environment	3,960	3,960	0	0	0	0	0	0
Parks & Mowers										
KUBOTA RTV UTILITY MH2715	U10819	Built & Natural Environment	7,282	7,282	0	0	0	0	0	0
RAZORBACK CMX2302 RAZORBA	M00521	Built & Natural Environment	5,673	5,673	0	0	0	0	0	0
Toro Groundsmaster-3310 MH6372B	M01521	Built & Natural Environment	26,730	26,730	0	0	0	0	0	0
TORO GROUNDMASTER 7200 MH6373B	M01921	Built & Natural Environment	10,582	10,582	0	0	0	0	0	0
TORO REELMASTER 1HOG168	M02522	Built & Natural Environment	39,162	39,162	0	0	0	0	0	0
MH761X-NEW HOLLAND -3050 TRACTOR	P602		0	0	0	0	15,907	15,427	0	(480)
Miscellaneous Equipment										
SILVAN SQUATPAK SPRAY N/A	P156	Built & Natural Environment	0	0	0	0	0	0	0	0
Carryovers - Miscellaneous										
GENELITE GENERATOR PLG-CM550S	P63820	Recreation Services	91,287	91,287	0	0	0	0	0	0
Carryovers - Trucks and Buses										
MTSUBISHI CANTER MH380Y	T017	Parks Central	26,320	26,320	0	0	0	0	0	0
HINO 917 MH958Y	T036	Parks North	29,606	29,606	0	0	0	0	0	0
ISUZU FVR 1000 MH954Y	T009	Civil Construction	65,907	65,907	0	0	0	0	0	0
HINO 1426 MH200W	T022	Civil Maintenance	36,504	36,504	0	0	0	0	0	0
HINO GH1728 MH637Y	T038	Civil Construction	68,383	68,383	0	0	0	0	0	0
Carryovers - Parks and Mowers										
Tractor	P603	Parks and Mowers - Replacement	25,461	25,461	0	0	0	0	0	0
RTV Utility	U10519	Parks and Mowers - Replacement	5,010	5,010	0	0	4,935	13,719	8,784	0
RTV Utility	U10619	Parks and Mowers - Replacement	5,010	5,010	0	0	4,935	15,041	10,106	0
					0	0	0	0	0	0
			10,296,732	10,296,732	0	0	25,777	44,187	18,890	(480)

KEY INFORMATION



Proceeds on Sale		
Annual Budget	YTD Actual	%
\$10,296,732	\$44,187	0%

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

**NOTE 5
TENDERS/QUOTES AWARDED FOR THE MONTH**

CEO delegation – accepted/rejected tenders during the month
Awarded under Financial Authorisation \$250,000 and above

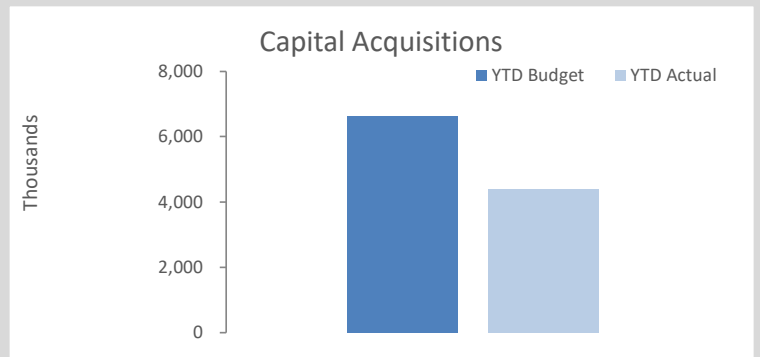
Tender code	Tender Description	Company Awarded to	Contract Term	Contract Amount
T06-2025	Waste Management Centre - Fire Fighting Equipment	Firesafe Construction Pty Ltd	Upon Supply of Requirements with a Date for Practical Completion of within 6 months from contract signing by both parties.	\$548,000.00
RFQ13-2025	Microsoft Licencing Agreement	Datacom Systems (AU) Pty Ltd	A period of three years	\$1,877,309.85

Capital Acquisitions	Adopted Budget	Annual Budget	YTD Budget	YTD Actual	YTD Actual Variance
	\$		\$	\$	\$
Buildings	8,378,595	11,406,313	1,739,602	1,219,391	(520,211)
Equipment	200,000	350,000	5,556	2,877	(2,678)
Machinery	2,891,120	4,315,114	719,186	77,619	(641,567)
Infrastructure - Roads	13,832,059	15,542,119	1,377,737	1,166,127	(211,610)
Bridges	444,678	491,517	94,151	44,678	(49,473)
Parks	8,969,470	11,331,431	2,054,304	1,232,964	(821,339)
Drainage	586,146	822,846	140,596	177,055	36,459
Coastal & Estuary	5,015,819	5,280,169	483,836	456,912	(26,924)
Other Infrastructure	150,000	124,652	20,775	-	(20,775)
Capital Expenditure Totals	40,467,886	49,664,160	6,635,743	4,377,623	(2,258,119)
Capital Acquisitions Funded By:					
	\$		\$	\$	\$
City of Mandurah Contribution	14,465,162	14,465,162	4,021,925	4,614,909	592,984
Capital grants and contributions	12,052,916	14,552,940	2,390,044	(1,133,887)	(3,523,931)
Borrowings	7,510,655	7,721,081	-	852,415	852,415
Other (Disposals & C/Fwd)	989,153	1,342,641	223,774	44,187	(179,587)
Cash Backed Reserves					
Asset Management Reserve	5,300,000	9,339,621	-	-	-
Sustainability Reserve	57,500	57,500	-	-	-
Sanitation Reserve	92,500	940,557	-	-	-
Major Public Artworks	-	125,000	-	-	-
Specified Area Rates - Mandurah Quay Canals	-	49,152	-	-	-
Plant Reserve	-	1,070,506	-	-	-
Capital Funding Total	40,467,886	49,664,160	6,635,743	4,377,623	(2,258,119)

SIGNIFICANT ACCOUNTING POLICIES

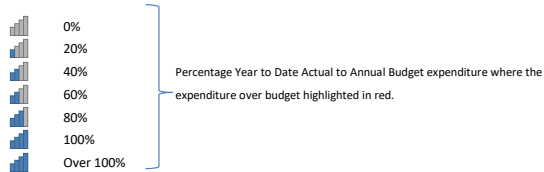
All assets are initially recognised at cost. Cost is determined as the fair value of the assets given as consideration plus costs incidental to the acquisition. For assets acquired at no cost or for nominal consideration, cost is determined as fair value at the date of acquisition. The cost of non-current assets constructed by the local government includes the cost of all materials used in the construction, direct labour on the project and an appropriate proportion of variable and fixed overhead. Certain asset classes may be revalued on a regular basis such that the carrying values are not materially different from fair value. Assets carried at fair value are to be revalued with sufficient regularity to ensure the carrying amount does not differ materially from that determined using fair value at reporting date.

KEY INFORMATION



Acquisitions	Annual Budget	YTD Actual	% Spent
	\$49.66 M	\$4.38 M	9%
Capital Grant	Annual Budget	YTD Actual	% Received
	\$14.55 M	-\$1.13 M	-8%

Capital Expenditure Total
Level of Completion Indicators



Level of completion indicator, please see table at the end of this note for further detail.

Account Description	Adopted Budget	Annual Budget	YTD Budget	YTD Actual	Remaining Unspent Funds	Comment
Land						
Buildings						
750736 Operations Centre Redevelopment	500,000	625,000	71,283	71,283	553,717	Design Only
750756 MPAC HVAC Renewal (Design)	4,705,157	4,724,557	178,480	105,157	4,619,400	Refer to Financial Report, Key Capital Projects table.
750776 Minor City Maintenance Capital Renewals	100,000	100,000	16,667	0	100,000	Ongoing Program
750790 New - MARC Sports Court Upgrade	326,373	326,373	27,998	27,998	298,375	Design Only
750789 New - Falcon Men's Shed	692,957	692,957	46,207	46,207	646,750	Design Only
750827 NEW - Peelwood Reserve Oval Storage	202,232	202,232	5,407	2,232	200,000	Onhold project
750788 BLD - Community Shed (Dower St)	245,678	245,678	175,678	96,434	149,244	Design Only
750799 BLD - Meadow Springs Sport Fac Ext Paint	163,244	163,244	13,244	13,244	150,000	Construction to commence Q2
750813 BLD - Southern Estuary Hall Demolition	123,244	123,244	13,244	13,244	110,000	Construction to commence Q4
750805 BLD - MARC Indoor Door & Reception Imp	113,244	113,244	13,244	15,663	97,582	Construction to commence Q2
750800 BLD - MARC Squash Court Glass Walls	103,244	103,244	16,057	13,244	90,000	Construction to commence Q2
750806 BLD - Mandurah Bowl Club Floorcovering	104,984	104,984	24,984	24,984	80,000	Construction to commence Q3
750820 BLD - Renew - Falcon Bay Ablution Roof	83,244	83,244	13,244	13,244	70,000	Construction to commence Q3
750804 BLD - South Mand Football Cl Sewer Conv	83,244	83,244	13,244	13,244	70,000	Construction to commence Q3
750784 BLD - CASM workshop upgrade	60,386	60,386	10,386	10,386	50,000	Design Only
750824 BLD - 25-26 - Site Main Switchboard	75,007	75,007	33,340	25,007	50,000	Ongoing Program
750825 NEW - Town Beach SLS Storage	35,437	35,437	5,437	5,437	30,000	Design Only
750819 BLD - South Mand Tennis Club Roof Repl	64,984	64,984	29,984	24,984	40,000	Design Only
750786 BLD - Antenna Mast Removal	50,244	50,244	2,207	13,244	37,000	Construction to commence Q4
750798 BLD - Port Bouvard SLC HVAC	50,020	50,020	31,020	15,020	35,000	Design Only
750809 BLD - Mandurah Family & CC Roof Cover	59,984	59,984	24,984	24,984	35,000	Design Only
750796 BLD - South Dist BF Ops Demolition	48,244	48,244	13,244	13,244	35,000	Construction to commence Q4
750787 Basketball half court noise mitigation	35,354	35,354	6,354	354	35,000	Construction to commence Q3
750785 New - HHRC Basketball Backboard Winches	39,748	39,748	10,581	4,748	35,000	Construction to commence Q3
750823 NEW - Falcon Pavilion New Bin Storage	35,917	35,917	917	917	35,000	Construction to commence Q3
750801 BLD - Sth Mand FC Stormwater	54,984	54,984	24,984	24,984	30,000	Construction to commence Q3
750810 BLD - Coodanup Comm Centre Roof Repairs	54,984	54,984	24,984	24,984	30,000	Construction to commence Q3
750802 BLD - MARC Indoor Pirate Playground	49,984	49,984	24,984	24,984	25,000	Design Only
750816 BLD - Madora Bay South Ablution	38,244	38,244	13,244	13,244	25,000	Construction to commence Q3
750807 BLD - Mandurah Museum Roof Replacement	44,984	44,984	29,984	24,984	20,000	Design Only
750792 BLD - MARC Café/Squash Thoroughfare	33,244	33,244	13,244	13,244	20,000	Construction to commence Q2
750695 Waste Management Centre Upgrade Fire Fighting Infrastructure	0	630,000	105,000	0	630,000	Construction to Commence Q2
750660 Waste Management Centre Tipping Shed	0	143,057	95,372	84,486	58,571	Construction 70% complete
750783 WMC - safety improvement projects	0	75,000	25,000	21,218	53,782	Construction to commence Q3
750770 MPAC Entry Door Renewal	0	25,000	4,167	0	25,000	Construction to Commence Q4
750769 MPAC Access and Operational Safety Upgrd	0	190,000	31,667	0	190,000	Construction to commence Q2
750771 MPAC Fire Detection and Protec Sys Upgrd	0	287,450	47,908	0	287,450	Construction to Commence Q4
750741 Avalon Foreshore Ablution Renewal	0	126,960	42,320	63,424	63,536	Construction 90% complete
750732 Dawesville Community Centre	0	1,300,000	433,333	272,320	1,027,680	Construction 90% complete
750763 Asbestos Removal Program	0	30,000	5,000	0	30,000	Construction to Commence Q2

Level of completion indicator, please see table at the end of this note for further detail.

Account Description			Adopted Budget	Annual Budget	YTD Budget	YTD Actual	Remaining Unspent Funds	Comment
	750773	Rushton Park Kiosk Lower Level Tiling Repairs	0	50,000	16,667	0	50,000	Construction to commence Q3
	750828	BLD - Admin Building FIP Replacement	0	25,851	4,309	0	25,851	Construction to commence Q1
	750687	LED Buildings Plan	0	0	0	12,609	(12,609)	2024/2025 project. Budget requirements to be reviewed as part of final carryover adjustment.
	750689	Works & Services Building Refurb	0	0	0	5,031	(5,031)	2024/2025 project. Budget requirements to be reviewed as part of final carryover adjustment. Construction 90% complete.
	750761	Administration Centre Facade Renewal	0	0	0	39,375	(39,375)	2024/2025 project. Budget requirements to be reviewed as part of final carryover adjustment. Construction 70% complete.
Bridges								
	880017	BRG Fathom Turn Footbridge Maintenance	283,849	283,849	75,515	33,849	250,000	Construction to commence Q2
	880018	BRG - 2025-26 Level Three Inspections	160,829	160,829	10,829	10,829	150,000	Ongoing Program
	880012	Lakelands Madora Bay Pedestrian Bridge	0	46,839	7,806	0	46,839	Design Only
Parks								
	700619	Dawesville SE Foreshore	866,168	1,266,168	366,168	212,320	1,053,848	Construction complete. Finances to be finalised
	700627	Roy Tuckey Reserve BMX Pump Track Renewal	227,483	227,483	60,181	57,483	170,000	Construction to commence Q2
	700629	Eastern Foreshore Boardwalk Renewal	361,978	361,978	111,978	111,978	250,000	Design Only
	700575	Coodanup Foreshore Park Upgrade	717,890	847,890	197,890	219,763	628,127	Refer to Financial Report, Key Capital Projects table.
	700635	Norwich Reserve Upgrade	533,514	533,514	78,202	63,549	469,965	Construction to commence Q1
	700639	Peel Hockey Association Surface Renewal	877,642	877,642	17,642	7,642	870,000	Construction to Commence Q2
	700516	Yalgorup National Park	914,533	1,104,533	81,041	65,438	1,039,095	Refer to Financial Report, Key Capital Projects table.
	700683	New - Regional Multi-use Facility	468,670	468,670	60,492	53,908	414,762	Design Only
	700659	PRK 25-26 Boardwlc and Beach Access Rnwl	734,210	734,210	54,002	43,030	691,180	Construction to Commence Q2
	700662	PRK 25-26 Merlin Res Sport Light Renewal	401,656	401,656	31,656	1,656	400,000	Construction to commence Q2
	700658	PRK Mississippi Res Playground Upgrade	459,877	459,877	66,226	59,877	400,000	Construction to commence Q3
	700656	PRK 25-26 Playground Renewal	338,682	338,682	103,265	56,182	282,500	Construction to commence Q2
	700680	PRK 25-26 Fencing Renewal	256,708	256,708	16,728	18,514	238,194	Construction to commence Q3
	700666	PRK 25-26 Parks Furniture Renewal	164,728	164,728	41,394	16,728	148,000	Construction 20% complete
	700672	PRK 25-26 Park Fixtures New	120,354	120,354	20,354	354	120,000	Construction 30% complete
	700654	PRK 25-26 Shade Sails New	116,728	116,728	61,728	16,728	100,000	Construction to commence Q2
	700671	PRK 25-26 Hermitage Bore Renewal	90,354	90,354	3,167	354	90,000	Construction to commence Q4
	700655	PRK 25-26 Softfall Rubber Renewal	65,275	65,275	875	875	64,400	Construction to commence Q2
	700664	PRK 25-26 Signage Renewal	60,354	60,354	10,354	354	60,000	Construction to commence Q1
	700684	NEW - Lakelands Youth Park	68,980	68,980	19,774	18,980	50,000	Design Only
	930050	Caddadup Recycled Water Supply (MAR)	188,881	188,881	26,500	23,881	165,000	Design Only
	700653	25-26 Res Elect Meter Replacement	50,354	50,354	8,688	354	50,000	Ongoing Program
	700681	PRK 25-26 Bin Enclosures Upgrade	66,728	66,728	25,061	16,728	50,000	Construction to commence Q2
	700667	PRK Sports Court Renewal	42,354	42,354	7,354	354	42,000	Ongoing Program
	700673	PRK 25-26 Signage New	40,354	40,354	7,021	354	40,000	Construction to commence Q1
	700677	PRK 25-26 Retaining Wall	21,131	21,131	4,468	1,135	19,996	Construction to commence Q2
	700678	NEW - Bortolo Goal Compound	17,232	17,232	4,732	2,232	15,000	Construction to commence Q2
	700657	PRK Bardoc Reserve Upgrade	67,483	67,483	57,483	57,483	10,000	Design Only
	700670	NEW - Playground, Kardan Loop, Falcon	15,520	15,520	5,520	5,520	10,000	Design Only
	700628	24-25 Boardwalk and Beach Access Renewal	0	140,000	23,333	8,960	131,040	Construction 80% complete
	700586	BW Warrungup Spring Reserve Boardwalk	0	55,884	37,256	26,383	29,500	Construction 90% complete
	700634	MARC Double Sided Digital Sign Renewal	0	132,000	22,000	350	131,650	Construction to commence Q2
	700650	Lakes Lawn Cemetary Recovery	0	225,000	37,500	0	225,000	Construction to commence Q1
	700633	MARC Outdoor Shade Structures New	0	60,000	40,000	0	60,000	Construction to commence Q1
	700652	Pinjarra Rd Tuart Tree Support System	0	66,055	11,009	0	66,055	Construction to commence Q2
	700685	PRK - Rushton North Lighting	0	338,022	56,337	0	338,022	Construction to commence Q3
	700577	Merlin Street Reserve Activation Plan	0	0	0	(133,477)	133,477	2024/2025 project. Budget requirements to be reviewed as part of final carryover adjustment. Construction complete. Finances to be finalised.
	700637	Shade Structures Renewal Program	0	0	0	9,946	(9,946)	2024/2025 project. Budget requirements to be reviewed as part of final carryover adjustment.
	930045	Major Public Artworks	0	125,000	20,833	6,576	118,424	Ongoing Program
Roads								
	501192	Falcon Coastal Shared Path	658,902	712,448	63,899	61,902	650,546	Refer to Financial Report, Key Capital Projects table.

Level of completion indicator, please see table at the end of this note for further detail.

Account Description			Adopted Budget	Annual Budget	YTD Budget	YTD Actual	Remaining Unspent Funds	Comment
501264	Lakes Road - Murdoch Drive Blackspot		125,457	125,457	5,590	5,590	119,867	Onhold project
501265	Lynda Street and Baroy Street Blackspot		382,478	382,478	16,533	16,533	365,945	Construction to commence Q3
501267	Wanjeep Street Blackspot		614,883	614,883	26,338	26,338	588,545	Onhold project
501291	Pinjarra Road		1,844,765	1,844,765	101,015	71,076	1,773,688	Construction to commence Q2
501294	Decorative Streetlighting Renewal Project Design		608,181	858,181	34,743	8,181	850,000	Construction to commence Q3
501331	RDS - Renew - Clarice St		1,234,062	1,234,062	434,062	191,997	1,042,065	Construction 20% complete
501304	RDS - Upgrade - Tims Thicket Road		1,233,742	1,233,742	33,742	36,862	1,196,879	Construction to Commence Q3
501339	RDS - Resurface - Karinga & Surrounds		659,716	659,716	26,811	34,814	624,902	Construction 10% complete
501308	TMP - BS - Tuckey Street		645,545	645,545	29,906	29,906	615,639	Construction to Commence Q3
501313	TMP - BS Pinjarra-Anstruther Rd Intersct		599,616	599,616	28,034	28,034	571,582	Refer to Financial Report, Key Capital Projects table.
501309	RDS - Renew - Tims Thicket Road		595,767	595,767	24,204	24,924	570,843	Construction to commence Q3
501336	RDS - Resurface - St Annes & Surrounds		528,209	528,209	21,509	65,595	462,614	Construction 10% complete
501334	RDS - Resurface - Kookaburra & Surrounds		497,786	497,786	20,231	35,446	462,340	Construction to commence Q2
501329	RDS - Resurface - Canterbury & Surrounds		484,509	484,509	19,764	58,042	426,467	Construction 10% complete
501306	RDS - Resurface - Elmore Way		305,027	305,027	12,527	24,539	280,488	Construction 10% complete
501311	TMP - LATM - Oakmont Avenue		284,171	284,171	12,345	12,345	271,826	Construction to Commence Q3
501338	RDS - Resurface - Angalore Road		262,049	262,049	10,729	64,241	197,808	Construction 20% complete
501333	RDS - Resurface - La Grange & Augusta		241,945	241,945	9,920	38,474	203,471	Construction 10% complete
501332	RDS - Resurface - McLarty Road		229,452	229,452	9,452	9,452	220,000	Construction to commence Q3
501335	RDS - Resurface - Carnoustie Gardens		202,818	202,818	8,338	19,796	183,022	Construction 10% complete
501341	RDS - Resurface - Hestia Way		179,637	179,637	7,465	17,243	162,395	Construction 10% complete
501326	PTH - Renewal - Old Coast Road Bypass		135,738	135,738	2,570	2,570	133,168	Construction to commence Q3
501320	PTH - Renew - Mandurah Road		132,170	132,170	2,570	2,570	129,600	Construction to commence Q3
501337	RDS - Resurface - Cuvier Place		116,948	116,948	4,948	4,948	112,000	Construction to commence Q2
501330	CPK - City Centre Parking Plan Delivery		107,819	107,819	2,870	2,819	105,000	Ongoing Project
501318	TMP - LATM - Glencoe Parade		104,855	104,855	4,705	4,705	100,150	Construction to commence Q3
501321	PTH - Renew - Caddadup Reserve		101,570	101,570	2,570	2,570	99,000	Construction to commence Q3
501322	RDS - Resurface - Waste Mgmt Centre		107,749	107,749	15,249	19,869	87,880	Construction to commence Q2
501328	RDS - Resurface - Blossom Place		93,960	93,960	3,960	4,680	89,280	Construction to commence Q3
501317	TMP - Dandaragan Drive		55,718	55,718	2,718	2,718	53,000	Design Only
501344	SLF - 25-26 Street Furniture Renewal		46,650	46,650	9,566	2,150	44,500	Ongoing Program
501343	SLF - 25-26 Street Furniture New		42,150	42,150	8,816	2,150	40,000	Ongoing Program
501319	TMP - Westview Parade, Wannanup		39,470	39,470	1,960	1,960	37,510	Construction to Commence Q4
501316	TMP - Cossack Way		36,984	36,984	1,896	1,896	35,088	Construction to commence Q4
501325	PTH - Realign - Lively Place		37,570	37,570	2,570	2,570	35,000	Construction to commence Q3
501345	SLF - City Centre Lighting Audit		37,150	37,150	2,150	2,150	35,000	Design Only
501303	RDS - Renew - The Glen		58,111	58,111	33,111	33,111	25,000	Design Only
501312	TMP - Arramall Trail		21,844	21,844	1,213	1,213	20,631	Construction to commence Q4
501327	PTH - Renew - Estuary Road		17,570	17,570	2,570	2,570	15,000	Construction to commence Q3
501324	PTH - Renewal - Old Coast Road		16,737	16,737	2,570	2,570	14,167	Construction to commence Q3
501340	RDS - Renew - Finistere Island Retreat		38,111	38,111	33,111	33,111	5,000	Design Only
501314	CPK Merlin St Carpark Renewal		9,290	9,290	4,290	4,290	5,000	Design Only
501310	CPK Doddies Beach Carpark Renewal		9,498	9,498	4,498	4,498	5,000	Design Only
501307	RDS - Renew - Grafton Drive		38,111	38,111	33,111	33,111	5,000	Design Only
501305	PTH - Tanjinn Street, Dawesville PAW		7,570	7,570	2,570	2,570	5,000	Construction to commence Q3
501193	23-24 TM Clarice St		0	198,474	33,079	5,850	192,624	Construction 25% Complete
501129	Trails Project		0	425,869	70,978	0	425,869	Ongoing Program
501194	TM Mandurah Tce/Adonis Rd		0	116,264	19,377	0	116,264	Construction to Commence Q4
501235	RC Peel Street Stage 4		0	665,907	110,985	30,860	635,047	Construction Complete
501175	24-25 TM Discretionary Traffic Management		0	0	0	8,524	(8,524)	2024/2025 project. Budget requirements to be reviewed as part of final carryover adjustment.
501292	New Street Furniture and Minor Works		0	0	0	7,698	(7,698)	2024/2025 project. Budget requirements to be reviewed as part of final carryover adjustment.
501293	PTH 24-25 Shared Path Renewal Program		0	0	0	54,496	(54,496)	2024/2025 project. Budget requirements to be reviewed as part of final carryover adjustment.
Drainage								
600226	DRG - Parkview Street		176,238	176,238	11,238	11,238	165,000	Construction to commence Q3
600207	DRG - Cygni Street		156,238	156,238	11,238	11,238	145,000	Construction to commence Q2

Level of completion indicator, please see table at the end of this note for further detail.

Account Description			Adopted Budget	Annual Budget	YTD Budget	YTD Actual	Remaining Unspent Funds	Comment
	600211	DRG - Tara Street	101,238	101,238	11,238	16,591	84,647	Construction to Commence Q3
	600220	DRG - Durham Crescent	71,238	71,238	11,238	11,238	60,000	Construction to Commence Q4
	600225	DRG - Mississippi Drive	16,238	16,238	11,238	11,238	5,000	Design Only
	600209	DRG - Portmarnock Circle	16,238	16,238	11,238	11,238	5,000	Design Only
	600213	DRG - Scenic Dr and Philante St Int	16,238	16,238	11,238	11,238	5,000	Design Only
	600208	DRG - Mandurah Gardens Est	16,238	16,238	11,238	11,238	5,000	Design Only
	600219	DRG - Lyelta Street	16,238	16,238	11,238	11,238	5,000	Design Only
	600198	DR Mary Street Drainage Renewal	0	236,700	39,450	70,556	166,144	Construction to Commence Q4
Coastal & Estuary								
	911008	Mandurah Quay Seawall Repair	1,768,134	1,883,134	118,134	119,077	1,764,058	Construction to commence Q2
	911014	C&M - 25-26 Town Beach Seawall Renewal	1,217,856	1,217,856	117,856	117,856	1,100,000	Construction to commence Q3
	911020	C&M - 25-26 Birchley Rd Boat Ramp Upgr	957,013	957,013	52,013	52,163	904,849	Construction to commence Q4
	911016	C&M - 25-26 Waterside Foreshore seawall	325,761	325,761	10,761	10,761	315,000	Construction to commence Q4
	911018	C&M - 25-26 Memorial Park Seawall	278,010	278,010	28,010	28,010	250,000	Construction to commence Q4
	911019	C&M - 25-26Darwin Tce Public Jetty Renew	30,237	30,237	10,237	10,237	20,000	Design Only
	911015	C&M - 25-26 Doddis Beach Protection	191,882	191,882	41,882	41,882	150,000	Construction to commence Q3
	911013	C&M - Mandjar Bay Concept Planning	155,575	155,575	58,700	55,575	100,000	Ongoing Program
	911017	C&M - 25-26 Breakwater Pde Entry Seawall	91,351	91,351	21,351	21,351	70,000	Design Only
	911007	Donnelly Gardens Seawall Repair	0	149,350	24,892	0	149,350	Construction to commence Q2
Equipment								
	930043	Christmas Decorations Program	200,000	350,000	5,556	0	350,000	Ongoing Program
	820195	Furniture & Equipment	0	0	0	2,877	(2,877)	2024/2025 project. Budget to be adjusted as part of final carryover adjustment.
Plant & Machinery								
	770001	Replacement Light Passenger Vehicles	455,000	455,000	75,833	0	455,000	Ongoing Program
	770002	Replacement Light Commercial Vehicles	884,000	884,000	147,333	0	884,000	Ongoing Program
	770006	Trucks and Buses	1,130,500	2,162,000	360,333	0	2,162,000	Ongoing Program
	770009	Parks and Mowers	283,000	400,994	66,832	77,619	323,375	Ongoing Program
	770010	New - Heavy Vehicles Plant and Equipment	40,000	40,000	6,667	0	40,000	Ongoing Program
	770011	Miscellaneous Equipment	17,500	257,500	42,917	0	257,500	Ongoing Program
	770007	Trailers	81,120	81,120	13,520	0	81,120	Ongoing Program
	770012	New - Vehicle and Small Plant Program	0	34,500	5,750	0	34,500	Ongoing Program
Other Infrastructure								
	930048	LTFP Program - CSRFF	150,000	124,652	20,775	0	124,652	Ongoing Program
	700055	Waterfront Project	0	500,000	83,333	14,824	485,176	Construction 90% complete
	700665	New - Western Foreshore Leisure Precinct	613,647	613,647	172,758	165,647	448,000	Design Only
	Grand Total		40,467,886	49,664,160	6,635,743	4,377,623	45,286,537	

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

FINANCING ACTIVITIES
NOTE 7
BORROWINGS

Repayments - Borrowings

Information on Borrowings Particulars	1 July 2025	New Loans		Principal Repayments		Principal Outstanding		Interest Repayments	
		Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Law, order, public safety									
Bortolo Fire Track Water Infrastructure	32,250	-	-	586	5,055	31,665	7,217	310	423
Community amenities									
Halls Head Recycled Water 2019/20	116,439	-	-	3,323	19,256	113,116	94,533	995	6,455
Ablutions 2021/22	178,490	-	-	5,430	31,209	173,060	141,396	229	3,248
Waste Water Reuse [349]	34,182	-	-	3,979	22,692	30,204	11,694	291	2,864
Halls Head Ablution Block [350]	22,843	-	-	2,651	15,121	20,192	7,855	195	1,912
Recreation and culture									
Falcon Seawall	449,687	-	-	19,885	113,909	429,803	319,182	730	15,713
Mandjar Square Stage 3 and 4	251,679	-	-	8,765	49,977	242,914	192,753	2,145	16,306
Novara Foreshore Stage 3	101,343	-	-	3,540	20,613	97,803	76,982	864	5,517
Falcon Skate Park Upgrade	65,726	-	-	1,968	11,042	63,758	54,222	561	4,358
Falcon Bay Foreshore Stage 3 of 4	163,970	-	-	5,046	28,505	158,925	130,912	1,399	10,702
Mandjar Square Final Stage	164,078	-	-	5,050	29,040	159,027	130,962	1,400	9,610
Westbury Way North side POS Stage 3	117,537	-	-	3,310	18,670	114,227	95,728	1,004	7,618
Smart Street Mall Upgrade 2019/20	248,071	-	-	8,200	46,006	239,871	202,043	2,115	16,700
Smart Street Mall 2020/21	710,247	-	-	22,836	110,305	687,411	598,366	1,052	22,998
Enclosed Dog Park	14,508	-	-	321	1,817	14,187	16,005	126	918
Falcon Bay Upgrade - Stage 4 of 5	176,793	-	-	5,240	32,768	171,553	137,459	748	5,625
Novara Foreshore Stage 4	69,844	-	-	1,608	9,421	68,236	58,217	607	4,196
Bortolo Reserve - Shared Use Parking and Fire Track Facility	190,419	-	-	6,081	34,251	184,338	149,366	473	6,856
South Harbour Paving Upgrade Stage 2	35,612	-	-	798	4,520	34,814	30,024	310	2,255
Eastern/ Western Foreshore 2020/21	671,687	-	-	23,024	129,194	648,663	537,058	1,106	4,915
Falcon Skate Park Upgrade 2020/21	53,033	-	-	1,203	6,810	51,831	44,659	461	3,363
Eastern/ Western Foreshore 2021/22	1,057,173	-	-	31,801	201,616	1,025,372	818,949	2,303	7,488
Parks and Reserves Upgrades 2021/22	344,126	-	-	10,363	64,453	333,763	268,007	687	3,213
Mandurah Library Re Roofing Project	83,629	-	-	1,803	13,175	81,826	68,186	815	2,790
Enclosed Dog Park 2021/22	129,152	-	-	3,719	22,540	125,433	102,566	370	2,178
Falcon Bay Upgrade - Stage 4 of 5 2021/22	51,152	-	-	1,137	9,435	50,015	40,224	498	516
Novara Foreshore Stage 4 2021/22	162,736	-	-	4,910	29,261	157,827	128,340	253	2,164
Smart Street Mall 2021/22	437,105	-	-	13,356	82,018	423,748	340,378	705	4,148
Falcon Reserve Activation Plan Stage 3	297,787	-	-	8,322	51,993	289,465	246,073	634	2,620
2022/23 Parks and Reserves Upgrades	290,167	-	-	8,171	51,179	281,996	239,018	561	2,058
Kangaroo Paw Park	229,309	-	-	6,461	40,177	222,848	189,149	421	2,024
Seascapes Boardwalk	149,003	-	-	4,294	25,991	144,709	123,131	184	1,315
Bruce Cresswell Reserve	146,040	-	-	4,054	25,655	141,986	120,465	334	1,100
Falcon Bay Stage 5 of 5	108,679	-	-	3,093	18,262	105,586	90,527	153	1,545
Mandurah Community Museum Roof and Gutters	96,899	-	-	2,783	17,068	94,116	79,655	129	686
2022/23 South Harbour Upgrades	76,835	-	-	2,169	12,221	74,666	64,911	115	1,494
Pleasant Grove Foreshore	44,383	-	-	895	7,386	43,488	37,036	427	682
Smart Street Mall Upgrade	44,138	-	-	891	7,367	43,247	36,808	425	665
Parks & Reserves Program	3,177,416	-	-	49,335	272,557	3,128,082	2,909,917	25,797	191,749
Parks & Reserves Upgrade 24-25	1,180,902	-	-	14,706	99,244	1,166,197	1,081,604	9,603	59,339
Parks & Reserves Upgrade 25-26			2,000,000		0		2,000,000		0
Halls Head Bowling Club upgrade [331]	129,500	-	-	6,721	43,842	122,779	82,304	1,133	3,447
MARC Redevelopment Stage 1 [340]	91,169	-	-	15,159	86,974	76,010	-	762	2,744
MARC Redevelopment Stage 2 [341]	162,227	-	-	38,531	163,038	123,695	-	517	4,607
Eastern Foreshore Wall [344]	126,209	-	-	24,241	127,115	101,969	-	1,043	4,188
MARC Stage 2 [345]	198,052	-	-	35,527	198,437	162,525	-	847	3,597
Falcon Bay Seawall [351]	54,668	-	-	6,673	40,795	47,995	14,162	465	1,880
MARC Solar Plan [353]	75,077	-	-	3,754	23,560	71,322	48,788	658	3,566
Novara Foreshore Development [355]	140,551	-	-	8,563	52,139	131,988	82,287	436	2,553
Falcon Bay Foreshore Upgrades [356]	144,895	-	-	7,747	53,201	137,148	85,262	1,267	1,173
Mandjar Square Development [358]	175,056	-	-	10,530	64,221	164,526	105,329	408	1,872
Lakelands DOS [360]	792,519	-	-	54,781	329,814	737,737	463,103	1,295	8,743
Transport									

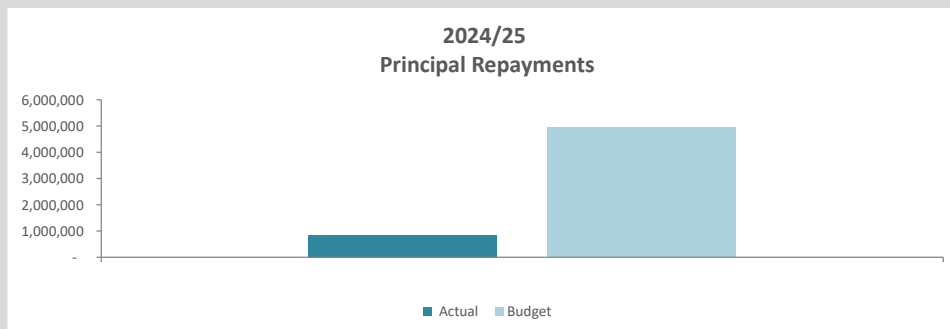
Repayments - Borrowings

Information on Borrowings Particulars	1 July 2025	New Loans		Principal Repayments		Principal Outstanding		Interest Repayments	
		Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget
New Road Construction 2018/19	744,243	-	-	32,775	177,241	711,468	550,176	1,301	24,473
New Boardwalks 18/19	252,515	-	-	9,984	51359	242,531	192,273	990	14117
Pinjarra Road Carpark	101,343	-	-	3,540	20613	97,803	76,982	864	5517
Coodanup Drive - Road Rehabilitation	51,166	-	-	1,764	10017	49,402	39,023	436	3336
South Harbour Upgrade 2019/20	134,200	-	-	3,823	22075	130,377	108,978	1,146	7604
New Road Construction 2019/20	404,120	-	-	17,494	99842	386,626	301,056	730	14874
New Roads 2020/21	366,177	-	-	11,917	62140	354,260	297,550	818	12573
Carryover Roads 2020/21	354,133	-	-	10,515	65568	343,617	275,822	785	3178
Roads 2021/22	179,941	-	-	5,433	31611	174,509	141,800	243	2719
Carparks 2021/22	118,730	-	-	3,493	20752	115,237	94,159	268	2152
Cambria Island Abutment Wall	42,183	-	-	939	7706	41,244	33,354	411	508
RC Pinjarra Road Stage 3	371,737	-	-	10,295	66212	361,442	305,562	899	2257
RC Pinjarra Road Stage 4	371,752	-	-	10,295	66211	361,457	305,578	899	2258
Cambria Island Abutment Walls Repair	199,791	-	-	5,426	34813	194,364	165,151	584	1837
SP Halls Head PSP	149,003	-	-	4,294	25991	144,709	123,131	184	1315
RC Peel Street	84,018	-	-	2,391	12950	81,627	71,380	95	2008
Torcello Mews Canal PAW Renewal	75,295	-	-	2,140	12061	73,155	63,528	100	1384
Halls Head Pde Beach Central CP Stage 2	73,473	-	-	2,096	11819	71,378	61,880	82	1247
Halls Head Parade Car Park Stage 2a	39,191	-	-	743	6555	38,448	32,395	377	281
Senior Citizens Carpark	10,258	-	-	171	935	10,087	9,331	99	728
Roads & Drainage Program	2,184,422	-	-	33,917	187379	2,150,504	2,000,517	17,735	131824
Roads & Drainage Program 24-25	2,200,048	-	-	27,341	184898	2,172,706	2,015,102	20,198	110553
Roads & Drainage Program 25-26	-	-	2,500,000	-	0	-	2,500,000	-	0
New Road Construction [342]	104,503	-	-	19,029	102,550	85,475	-	868	2,788
WMC Tims Thicket [343]	21,316	-	-	3,050	17,503	18,266	2,158	180	1,796
Road Construction [346]	84,706	-	-	10,522	65,514	74,184	19,064	720	1,672
MARC Carpark [347]	65,448	-	-	7,983	48,269	57,465	17,544	557	2,795
MPAC Forecourt [348]	28,517	-	-	3,315	18,906	25,202	9,781	243	2,388
Mandurah Marina [352]	75,063	-	-	3,760	23,597	71,303	48,706	657	3,564
MARC Carpark [354]	109,431	-	-	5,669	37,865	103,762	68,092	958	2,019
Mandurah Foreshore Boardwalk Renewal [357]	160,058	-	-	9,768	58,832	150,290	95,096	277	1,883
New Road Construction [359]	423,719	-	-	27,446	166656	396,274	257,332	892	4215
Smoke Bush Retreat Footpath [361]	38,379	-	-	1,869	10,681	36,510	26,599	336	2,627
Economic services									
Mandurah Ocean Marina Chalets Refurbishment	106,292	-	-	3,253	19,399	103,039	83,511	147	1,294
Other property and services									
Civic Building - Tuckey Room Extension	252,716	-	-	8,806	51,184	243,910	192,182	2,153	14,182
Building Renewal & Upgrades Program	1,301,276	-	-	20,205	111,628	1,281,071	1,191,715	10,565	78,528
Mandurah Quay Seawall Repair	0	-	1,650,000	-	-	0	1,650,000	0	0
Building Renewal & Upgrades Program 24-25	720,736	-	0	9,620	60,512	711,116	659,488	5,856	36,180
25-26 Building Renewal & Upgrades	-	-	1,000,000	-	-	-	1,000,000	-	-
Total	26,064,892	0	7,150,000	852,415	4,946,758	25,212,477	27,988,812	144,018	981,370
Current borrowings	4,946,758	-	7,150,000	852,415	4,946,758	4,657,916	4,946,758	144,018	981,370
Non-current borrowings	21,118,134	-	-	-	-	20,554,561	23,042,054	-	-
	26,064,892	-	-	-	-	25,212,477	27,988,812	-	-

All debenture repayments were financed by general purpose revenue.

KEY INFORMATION

All loans and borrowings are initially recognised at the fair value of the consideration received less directly attributable transaction costs. After initial recognition, interest-bearing loans and borrowings are subsequently measured at amortised cost using the effective interest method. Fees paid on the establishment of loan facilities that are yield related are included as part of the carrying amount of the loans and borrowings.



Principal Repayments

\$852,415

Interest Expense

\$144,018

Loans Due

\$25.21 M

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

OPERATING ACTIVITIES
NOTE 8
CASH RESERVES

Cash Backed Reserve

Reserve Name	Opening	Budget Interest	Actual Interest	Budget Transfers	Actual Transfers	Budget Transfers	Actual Transfers	Budget Closing	Actual YTD
	Balance	Earned	Earned	In (+)	In (+)	Out (-)	Out (-)	Balance	Closing Balance
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Building	2,291,249	252,918	0	8,954,091	0	0	0	11,498,258	2,291,249
Parking	515,898	13,801	0	0	0	0	0	529,699	515,898
Asset Management	32,252,280	555,920	0	0	0	(9,339,621)	0	23,468,578	32,252,280
Cultural Centre	503	0	0	0	0	0	0	503	503
Sustainability	289,126	7,734	0	0	0	(57,500)	0	239,360	289,126
Waste Facilities Reserve Fund	11,017,478	198,278	0	0	0	(3,763,431)	0	7,452,325	11,017,478
Interest Free Loans	237,124	0	0	0	0	0	0	237,124	237,124
CLAG	2,038	37	0	0	0	0	0	2,075	2,038
Mandurah Ocean Marina	190,738	5,102	0	0	0	0	0	195,840	190,738
Waterways	586,467	15,688	0	0	0	(494,238)	0	107,917	586,467
Port Mandurah Canals Stage 2 Maintenance	99,777	2,669	0	0	0	0	0	102,446	99,777
Mariners Cove Canals	90,910	2,432	0	0	0	0	0	93,342	90,910
Port Bouvard Canal Maintenance Contributions	286,143	7,654	0	0	0	0	0	293,797	286,143
Unspent Grants & Contributions	7,068,372	0	0	0	0	(522,517)	0	6,545,855	7,068,372
Long Service Leave	3,396,631	92,787	0	0	0	(701,115)	0	2,788,302	3,396,631
Bushland and Environmental Protection	1,615,553	43,217	0	0	0	0	0	1,658,770	1,615,553
Coastal Storm Contingency	276,996	7,410	0	0	0	0	0	284,406	276,996
Digital Futures	60,936	1,630	0	0	0	0	0	62,566	60,936
Decked Carparking	1,080,816	28,912	0	0	0	0	0	1,109,728	1,080,816
Specified Area Rates - Waterside Canals	116,111	5,535	0	0	0	(2,942)	0	118,704	116,111
Specified Area Rates - Port Mandurah Canals	206,031	6,270	0	64,900	0	(142,556)	0	134,645	206,031
Specified Area Rates - Mandurah Quay Canals	305,463	16,614	0	27,019	0	(49,152)	0	299,944	305,463
Specified Area Rates - Mandurah Ocean Marina	1,112,351	35,484	0	149,815	0	0	0	1,297,650	1,112,351
Specified Area Rate - Port Bouvard Canals	162,148	5,718	0	4,118	0	0	0	171,984	162,148
Specified Area Rate - Mariners Cove	10,033	487	0	260	0	0	0	10,780	10,033
Specified Area Rate - Eastport	55,598	2,824	0	962	0	0	0	59,384	55,598
Sportclubs Maintenance Levy	380,679	10,183	0	0	0	0	0	390,862	380,679
City Centre Land Acquisition Reserve	2,077,228	55,567	0	0	0	0	0	2,132,795	2,077,228
Lakelands Community Infrastructure Reserve	1,181,010	31,593	0	0	0	0	0	1,212,603	1,181,010
Plant Reserve	1,824,396	48,694	0	0	0	(1,070,506)	0	802,585	1,824,396
Workers Compensation Reserve	321,211	8,593	0	0	0	0	0	329,804	321,211
Restricted Cash Reserve	1,815,212	47,864	0	0	0	(1,885,705)	0	(22,628)	1,815,212
Community Safety	480,941	12,834	0	0	0	(54,848)	0	438,927	480,941
Public Art Reserve	431,058	11,537	0	0	0	(125,000)	0	317,595	431,058
Large-Scale Arts and Culture Attraction Reserve	0	0	0	0	0	0	0	0	0
	71,838,505	1,535,987	0	9,201,165	0	(18,209,131)	0	64,366,526	71,838,505

Provider	Unspent Operating Grant, Subsidies and Contributions Liability				Operating Grants, Subsidies and Contributions Revenue			
	Liability 1-Jul	Increase in Liability	Liability Reduction (As revenue)	Liability 30-Jun	Adopted Budget	Budget Variations	Annual Budget	YTD Revenue Actual
	\$	\$	\$	\$	\$	\$	\$	\$
Operating Grants and Subsidies								
General purpose funding								
2025-26 Financial Assistance Grant - Local Roads	0	0	0	0	2,399,744	0	2,399,744	556,306
2025-26 Financial Assistance Grant - General Roads	0	0	0	0	1,638,400	0	1,638,400	0
Law, order, public safety								
Southern Districts Bush Fire Brigade LGGS: DFES	0	0	0	0	35,000	0	35,000	9,400
Bushfire Mitigation: DFES	0	0	0	0	20,660	0	20,660	0
SES LGGS: 2025/26 DFES	0	0	0	0	51,000	0	51,000	14,000
Bushfire Risk Mitigation Coordinator Grant: City of Cockburn	7,075	0	0	7,075	0	0	0	0
Bushfire Risk Mitigation Coordinator Grant: DFES	14,151	0	0	14,151	82,948	0	82,948	0
CoM Housing Needs Analysis - DPIRD	50,000	0	0	50,000	0	50,000	50,000	0
Stronger Suburbs Cocooning Project	34,303	28,284	0	62,587	0	150,153	150,153	0
Education and welfare								
Waterwise Verge Grant: Water Corp	0	0	0	0	10,000	0	10,000	0
Paint the Town REaD: Department of Communities	39,924	0	0	39,924	0	70,450	70,450	0
Suicide Prevention Grant: WA Mental Health Commission	0	17,500	0	17,500	0	17,500	17,500	0
Community amenities								
Bus Shelter Maintenance Assistance Scheme: PTA	0	0	0	0	18,623	0	18,623	0
Direct Grant	0	0	0	0	503,803	0	503,803	0
Recreation and culture								
Crabfest: Tourism WA 2026	0	0	0	0	140,000	0	140,000	0
Every Club Funding 2026: DLGSC	0	0	0	0	20,480	0	20,480	0
Every Club Funding 2025: DLGSC	37,908	0	0	37,908	0	37,908	37,908	0
Gnoonie Youth Football Cup: Healthway	0	0	0	0	3,072	0	3,072	0
CHRMAP: DPLH	98,000	0	0	98,000	0	0	0	0
Community Action Plan: Alcohol and Drug Foundation	13,639	0	0	13,639	16,925	0	16,925	0
CASM Signage	18,730	0	(18,730)	0	0	0	0	0
Australia Day 2026 Community Events Grant Program	0	0	0	0	15,000	0	15,000	0
CASM Art in Residency - DLGSCI	42,000	0	0	42,000	0	42,000	42,000	0
Better Beginnings Community Garden Storytime – Let’s Grow Together!	30,000	0	0	30,000	0	30,000	30,000	0
Community Gardens Grant Program	10,000	0	0	10,000	0	10,000	10,000	0
Other property and services								
Urban Greening Round Two Funding	40,000	0	(40,000)	0	0	0	0	0
TOTALS	435,730	45,784	(58,730)	422,783	4,955,655	408,011	5,363,665	579,706

422,783

* The Note 9 above relates to Operating Grants, Subsidies and Contributions with contract liability

Provider	Unspent Non Operating Grants, Subsidies and Contributions Liability				Non Operating Grants, Subsidies and Contributions Revenue				
	Liability	Increase in Liability	Liability Reduction (As revenue)	Liability	Adopted Budget Revenue	Budget Variations	Annual Budget	YTD Revenue Actual (b)	
	1-Jul			30-Jun	\$	\$	\$	\$	
Non-Operating Grants and Subsidies									
Community amenities									
750741	Avalon Foreshore Ablution Renewal	-	-	-	0	-	76,960	76,960	0
911014	C&M - 25-26 Town Beach Seawall Renewal	-	-	-	0	1,100,000	-	1,100,000	0
911015	C&M - 25-26 Doddiss Beach Protection	-	-	-	0	75,000	-	75,000	0
Recreation and culture									
750790	New - MARC Sports Court Upgrade	-	-	-	0	298,375	-	298,375	0
750789	New - Falcon Men's Shed	-	-	-	0	446,750	-	446,750	0
750827	NEW - Peelwood Reserve Oval Storage	-	-	-	0	200,000	-	200,000	0
750800	BLD - MARC Squash Court Glass Walls	-	-	-	0	30,000	-	30,000	0
750732	Dawesville Community Centre	-	1,737,167	(272,320)	1,464,847	-	1,300,000	1,300,000	272,320
700683	New - Regional Multi-use Facility	-	-	-	0	414,762	-	414,762	0
700639	Peel Hockey Association Surface Renewal	-	-	-	0	340,000	-	340,000	0
700662	PRK 25-26 Merlin Res Sport Light Renewal	-	-	-	0	400,000	-	400,000	0
700685	PRK - Rushton North Lighting - State Government	-	-	-	0	-	100,000	100,000	0
700685	PRK - Rushton North Lighting - Club Night Lights Program	-	-	-	0	-	112,674	112,674	0
Transport									
880017	BRG Fathom Turn Footbridge Maintenance	-	-	-	0	167,000	-	167,000	0
501291	Pinjarra Road	-	480,000	(26,312)	453,688	1,200,000	-	1,200,000	26,312
501331	RDS - Renew - Clarice St	-	-	-	0	1,000,000	-	1,000,000	0
501304	RDS - Upgrade - Tims Thicket Road	-	320,000	(3,121)	316,879	800,000	-	800,000	3,121
501192	Falcon Coastal Shared Path	-	-	-	0	298,500	23,546	322,046	0
501339	RDS - Resurface - Karinga & Surrounds	-	-	-	0	200,000	-	200,000	0
501308	TMP - BS - Tuckey Street	-	-	-	0	410,426	-	410,426	0
501267	Wanjeep Street Blackspot	-	-	-	0	409,667	-	409,667	0
501313	TMP - BS Pinjarra-Anstruther Rd Intersct	-	228,633	-	228,633	381,055	-	381,055	0
501309	RDS - Renew - Tims Thicket Road	-	160,000	(720)	159,280	400,000	-	400,000	720
501336	RDS - Resurface - St Annes & Surrounds	-	-	-	0	400,000	-	400,000	0
501334	RDS - Resurface - Kookaburra & Surrounds	-	-	-	0	279,615	-	279,615	0
501329	RDS - Resurface - Canterbury & Surrounds	-	-	-	0	400,000	-	400,000	0
501265	Lynda Street and Baroy Street Blackspot	100,924	-	-	100,924	256,367	-	256,367	0
501306	RDS - Resurface - Elmore Way	-	-	-	0	200,000	-	200,000	0
501311	TMP - LATM - Oakmont Avenue	-	30,706	-	30,706	181,217	-	181,217	0
501264	Lakes Road - Murdoch Drive Blackspot	-	-	-	0	98,666	-	98,666	0
501330	CPK - City Centre Parking Plan Delivery	-	-	-	0	50,000	-	50,000	0
501318	TMP - LATM - Glencoe Parade	-	26,706	-	26,706	66,766	-	66,766	0
501343	SLF - 25-26 Street Furniture New	-	-	-	0	20,000	-	20,000	0
501193	23-24 TM Clarice St	68,659	-	(5,850)	62,809	-	110,759	110,759	5,850
501129	Trails Project	195,452	-	-	195,452	-	250,888	250,888	0
501194	TM Mandurah Tce/Adonis Rd	21,535	-	-	21,535	-	84,347	84,347	0
700516	Yalgorup National Park	1,046,527	-	(905)	1,045,622	850,000	190,000	1,040,000	905
911020	C&M - 25-26 Birchley Rd Boat Ramp Upgr	-	-	-	0	678,750	-	678,750	0
501213	23-24 RS Charon Rd	1,906	-	-	1,906	-	-	-	0
501196	23-24 TM Wanjeep St	2,265	-	-	2,265	-	0	0	0
		1,437,267	2,983,212	(309,227)	4,111,251	12,052,916	2,249,174	14,302,089	309,227
Non-Operating Contributions									
Recreation and culture									
	PEET - Cash in Lieu Contribution	1,065,909	0	0	1,065,909	-	-	-	0
Transport									
700650	Lakes Lawn Cemetary Recovery	0	0	0	0	-	225,000	225,000	0
Other property and services									
750828	BLD - Admin Building FIP Replacement	0	0	0	0	0	25,851	25,851	0
		1,065,909	0	0	1,065,909	0	250,851	250,851	0
Total Non-operating grants, subsidies and contributions		2,503,176	2,983,212	(309,227)	5,177,160	12,052,916	2,500,025	14,552,940	309,227

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

**NOTE 11
PROPOSED BUDGET VARIATIONS FOR COUNCIL APPROVAL**

The following are for consideration for Council to approve as budget variations

GL Code	Description	Council Resolution	Classification	Non Cash Adjustment	Increase in Available Cash	Decrease in Available Cash	Amended Budget Running Balance
				\$	\$	\$	\$
				0	0	0	(704,792)
							(704,792)

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

**NOTE 12
BUDGET AMENDMENTS APPROVED**

Amendments to original budget since budget adoption. Surplus/(Deficit)
A positive number in the amended budget running balance represents an estimated closing surplus.
A negative number in the amended budget running balance represents an estimated closing deficit

GL Code	Description	Council Resolution	Classification	Non Cash Adjustment	Increase in Available Cash	Decrease in Available Cash	Amended Budget Running Balance
				\$	\$	\$	\$
							(504,792)
	2024/25 Capital Carryover - Capital adjustment	June OCM G. 11/06/25	Capital Expenses			(4,989,906)	(5,494,698)
	2024/25 Capital Carryover - Loan adjustment	June OCM G. 11/06/25	Other: Unutilised Loans		144,577		(5,350,121)
	2024/25 Capital Carryover - Reserve adjustment	June OCM G. 11/06/25	Other: Transfer Out of Reserve		3,034,995		(2,315,126)
	2024/25 Capital Carryover - Proceeds adjustment	June OCM G. 11/06/25	Capital Revenue		35,481		(2,279,645)
	2024/25 Capital Carryover - Grants and contributions adjustments	June OCM G. 11/06/25	Capital Revenue		1,774,853		(504,792)
	2024/25 Capital Carryover - Grants and contributions adjustments	June OCM G. 11/06/25	Other: Transfer Out of Reserve		225,117		(279,675)
	2024/25 Capital Carryover - Contract Liability	June OCM G. 11/06/25	Non Cash Item	(225,117)			(504,792)
	Operating Carryovers - Reduction in Contracts and Materials	June OCM G. 11/06/25	Operating Expenses			(1,882,385)	(2,387,177)
	Operating Carryovers - Unspent Grant Reserve	June OCM G. 11/06/25	Other: Transfer Out of Reserve		156,680		(2,230,497)
	Operating Carryovers - Restricted Cash Reserve	June OCM G. 11/06/25	Other: Transfer Out of Reserve		1,725,705		(504,792)
	Operating Carryovers - Increase in Operating Revenue	June OCM G. 11/06/25	Operating Revenue		152,135		(352,657)
	Operating Carryovers - Contract Liability	June OCM G. 11/06/25	Non Cash Item	(152,135)			(504,792)
	2024/25 Mid-Year Budget Review Budget Reinstatement - Capital adjustment	June OCM G. 11/06/25	Capital Expenses			(3,692,843)	(4,197,635)
	2024/25 Mid-Year Budget Review Budget Reinstatement - Loan adjustment	June OCM G. 11/06/25	Other: Unutilised Loans		65,848		(4,131,787)
	2024/25 Mid-Year Budget Review Budget Reinstatement - Proceeds adjustment	June OCM G. 11/06/25	Capital Revenue		318,007		(3,813,780)
	2024/25 Mid-Year Budget Review Budget Reinstatement - Grants and contributions adjustment	June OCM G. 11/06/25	Capital Revenue		486,647		(3,327,133)
	2024/25 Mid-Year Budget Review Budget Reinstatement - Reserve adjustment	June OCM G. 11/06/25	Other: Transfer Out of Reserve		2,822,341		(504,792)
	2024/25 Mid-Year Budget Review Budget Reinstatement - Unspent Grants Reserve adjustment	June OCM G. 11/06/25	Other: Transfer Out of Reserve		140,719		(364,073)
	2024/25 Mid-Year Budget Review Budget Reinstatement - Contract Liability	June OCM G. 11/06/25	Non Cash Item	(140,719)			(504,792)
700685-6600-1001-61129	Rushton North Lighting	June OCM G. 11/06/25	Capital Expenses			(338,022)	(842,814)
700685-6600-1263-41403	Rushton North Lighting - State Election Promise Grant	June OCM G. 11/06/25	Capital Revenue		100,000		(742,814)
700685-6600-1263-41403	Rushton North Lighting - Club Night Lights Program Grant	June OCM G. 11/06/25	Capital Revenue		112,674		(630,140)
930044-6600-1001-61129	CSRFF Small Grant Program	June OCM G. 11/06/25	Capital Expenses		100,000		(530,140)
930048-6500-1001-61129	LTFP Program - CSRFF	June OCM G. 11/06/25	Capital Expenses		25,348		(504,792)
100010-4390-1267-61001	Administration - Health Promotion - Grant Expenditure	July OCM G. 26/08/25	Operating Expenses			(17,500)	(522,292)
100010-4390-1263-41400	Suicide Prevention Grant - WA Mental Health Commission	July OCM G. 26/08/25	Operating Revenue		17,500		(504,792)
100170-4200-1263-61129	CASM Artist in Residency and Mentorship Program	July OCM G. 26/08/25	Operating Expenses			(42,000)	(546,792)
100170-4200-1263-41400	CASM Artist in Residency and Mentorship Program Grant - LGSCI	July OCM G. 26/08/25	Operating Revenue		42,000		(504,792)
100010-4120-1169-61001	Administration - Strategic Planning - Corporate Projects	July OCM G. 26/08/25	Operating Expenses			(50,000)	(554,792)
100010-4120-1263-41400	Administration - Strategic Planning - Operating Grants - PDC	July OCM G. 26/08/25	Operating Revenue		50,000		(504,792)
100010-1110-1001-61129	Administration - Economic Development - CoM Project Management Projects	July OCM G. 26/08/25	Operating Expenses			(200,000)	(704,792)
750695-6100-1001-61129	Waste Management Centre Upgrade Fire Fighting Infrastructure	July OCM G. 26/08/25	Capital Expenses			(150,000)	(854,792)
	Waste Facilities Reserve	July OCM G. 26/08/25	Other: Transfer Out of Reserve		150,000		(704,792)
750828-6100-1001-61129	BLD - Admin Building FIP Replacement	July OCM G. 26/08/25	Capital Expenses			(25,851)	(730,643)
750828-6100-1305-41452	Insurance Claim Proceeds - Contributions - Non-Operating	July OCM G. 26/08/25	Capital Revenue		25,851		(704,792)
930045-6600-1001-61129	Major Public Artworks	July OCM G. 26/08/25	Capital Expenses			(125,000)	(829,792)
	Public Art Reserve	July OCM G. 26/08/25	Other: Transfer Out of Reserve		125,000		(704,792)
New	Mandurah Estuary Bridge Duplication - Fishing Platform project	July OCM G. 26/08/25	Operating Expenses			(160,000)	(864,792)
	Restricted Cash Reserve	July OCM G. 26/08/25	Other: Transfer Out of Reserve		160,000		(704,792)

(517,971) 11,991,478 (11,673,507) (704,792)

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

**NOTE 13
EXPLANATION OF MATERIAL VARIANCES**

The material variance thresholds are adopted annually by Council as an indicator of whether the actual expenditure or revenue varies from the year to date Actual materially.

The material variance adopted by Council for the 2025-26 year is 10.00%

Reporting Program	Var. \$	Var. %	Timing/ Permanent	Explanation of Variance
	\$	%		
Revenue from operating activities				
Interest earnings	(181,315)	(23.22%)	▼ Timing	Investment interest lower than budget due to rates being raised late in July. Will increase as rates receipts are invested
Other revenue	30,498	204.85%	▲ Timing	Small variances in multiple areas, will be monitored during the year.
Profit on disposal of assets	18,890	100.00%	▲ Permanent	Favourable non-cash variance due to asset disposals. At budget it was projected disposal proceeds would equal book value. Actual disposals have been more favourable for some fleet assets. Refer to note 4 for the asset disposals.
Expenditure from operating activities				
Materials and contracts	3,656,239	31.66%	▲ Timing	Variance in expenditure due to timing of projects.
Utility charges	463,057	55.23%	▲ Timing	Variance mainly for Street Lighting Maintenance invoicing timing, to be monitored during the year.
Interest expenses	(49,521)	(25.16%)	▼ Timing	Variance in line with repayment of debentures will be monitored throughout the year
Insurance expenses	41,595	15.45%	▲ Timing	Variance mainly due to timing of insurance claims, will be monitored during the year
Loss on disposal of assets	(480)	100.00%	▼ Permanent	Non-cash variance due to assets sales. At budget it was projected disposal proceeds would equal book value. Actual disposals have been less favourable for some fleet assets. Refer to note 4 for details of assets disposals.
Investing Activities				
Non-operating Grants, Subsidies and Contributions	(2,116,262)	(87.25%)	▼ Timing	Capital grants are recognised in line with capital expenditure.
Proceeds from Disposal of Assets	(1,671,935)	(97.43%)	▼ Timing	At budget it was projected disposal proceeds would equal book value. Actual timing of disposals will vary throughout the year. Refer to note 4 for further details.
Capital Acquisitions	2,258,119	34.03%	▲ Timing	Variance due timing of capital projects. Refer to note 6 for further details.
Financing Activities				
Payment of lease liability	29,137	46.65%	▲ Timing	Varying repayment terms on lease agreements and new take up of IT leases occurring within the year