



**SHIRE OF MENZIES**

# **Minutes**

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

**15 DECEMBER 2023**

**Commencing at 1.00pm**

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

A handwritten signature in black ink, appearing to read "Glenda Teede".

**Glenda Teede  
Chief Executive Officer**

**Resolution Numbers 203/23 to 217/23**

## **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*.

## **Councillor Meeting Information**

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

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

#### **Attending meetings**

Elected 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* an Elected 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 an Elected 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 Elected 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.

Councillors 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 Elected 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**

Cr I Baird requested permission to participate in the meeting by electronic means from 232 Puckridge Road, Wangary SA 5607.

The Shire President was satisfied that Cr I Baird was in a secure site and allowed his participation in the meeting.

The Shire President declared the meeting open at 1.00pm.

## **2 ANNOUNCEMENT OF VISITORS**

Nil

## **3 MEMBERS OF THE PUBLIC PRESENT**

There was one member of the public present.

## **4 RECORD OF ATTENDANCE**

Councillors: Cr P Warner, Shire President  
Cr S Sudhir, Deputy Shire President  
Cr G Dwyer  
Cr J Dwyer  
Cr A Tucker  
Cr I Baird (joined electronically at 1.00pm)  
(left 1.02pm, returned 1.03pm)  
Cr K Tucker (left 2.34pm, returned 2.37pm)

Staff: Ms G Teede, Chief Executive Officer  
Ms K Van Kuyl, Chief Financial Officer  
Ms M Mertyn, Executive Officer (Minutes)

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

Nil



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

**Against: Nil**

## **11 PETITIONS/DEPUTATIONS/PRESENTATIONS**

Nil

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

### **PRESIDENT'S REPORT – DECEMBER 2023**

It has been a busy month with the Goldfields Voluntary Regional Organisation of Councils (GVROC) visiting Menzies, attended by representatives from various shires, politicians and government agencies. The feedback received from all parties was highly positive, and the report back was very well received. During the event, I had the opportunity to have a discussion with Kyle McGinn, Member for Mining and Pastoral Region; Parliamentary Secretary to Hon Don Punch MLA, Minister for Regional Development, Disability Services; Fisheries; Seniors and Ageing. Our conversation revolved around the future of Menzies, covering topics such as tourism and our strategic plans moving forward. I conveyed to Mr McGinn that he can expect to hear from me regularly, as we work collaboratively to shape the future of Menzies.

I attended the shire staff Christmas event as a guest and had a fantastic time. The night was filled with laughter, fun and awesome food. Congratulations to the social club members who won the hampers.

On 8 December, I attended the Audit and Risk Committee meeting. The reports presented were well received and I commend the staff for their excellent work.

The Christmas light competition is ramping up and as it is a tradition I enthusiastically participate in each Christmas; I believe there may be strong competition this year. I am hopeful that my efforts have served as inspiration to others.

As we are close to Christmas, I would like to thank all the staff and wish them a Merry Christmas and a wonderful New Year. Similarly, I extend warm wishes to the community members of Menzies, Kookynie, and Tjuntjuntjara, wishing you all a Merry Christmas and a Happy New Year.

**OFFICER RECOMMENDATION/COUNCIL DECISION:**

<b>Council Resolution Number:</b>	<b>204 / 23</b>
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**Moved: Cr S Sudhir**

**Seconded: Cr K Tucker**

**That the President's Report for the month of December 2023 be received.**

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

**Against: Nil**



## 13 REPORTS OF COMMITTEES

### 13.1 Audit Financial Report FY 2022/2023

<b>13.1</b>	<b>Audit Financial Report FY 2022/2023</b>
<b>LOCATION</b>	<b>Not applicable</b>
<b>APPLICANT</b>	<b>Internal</b>
<b>DOCUMENT REF</b>	<b>NAM1218</b>
<b>DATE OF REPORT</b>	<b>01 December 2023</b>
<b>AUTHOR</b>	<b>Chief Financial Officer, Kristy Van Kuyl</b>
<b>RESPONSIBLE OFFICER</b>	<b>Chief Executive Officer, Glenda Teede</b>
<b>OFFICER DISCLOSURE OF INTEREST</b>	<b>Nil</b>
<b>ATTACHMENT</b>	<b>Audited Financial Report FY 2022/2023</b>

#### **SUMMARY:**

To present the Audited Financial Report for the year ending 30 June 2023.

#### **BACKGROUND:**

In May 2023, representatives of RSM Australia attended to the Shire of Menzies to conduct an interim audit and furthermore in October 2023 to conduct final audit for financial year ending 30 June 2023. It should be noted that the audit is designed primarily to enable the auditors to form an opinion on the financial statement and therefore does not extend to all the Council's systems and procedures.

#### **COMMENT:**

The Audited Financial Report is presented to the Council upon recommendation of the Audit and Risk Committee. The Audited Financial Report will then be incorporated into the Annual Report to be presented at the Annual Electors Meeting.

#### **CONSULTATION:**

Office of the Auditor General  
RSM Australia, auditors  
Moore Australia, consultants

**STATUTORY AUTHORITY:**

Local Government Act 1995:

Section 7.9 refers to the audit to be conducted

Section 7.12A. relates to the duties of local government with respect to audits

Local Government (Audit) Regulations 1996:

Regulation 10 relates to reports by auditors to be forwarded within 30 days of completing 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
N/A		

**STRATEGIC IMPLICATIONS:**

The Shire’s Strategic Community Plan 2021-2031 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 Strategic Community Plan.

**VOTING REQUIREMENTS:**

Simple Majority

**COMMITTEE RECOMMENDATION/COUNCIL DECISION:**

<b>Council Resolution Number:</b>	<b>205 / 23</b>
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**Moved: Cr I Baird                                  Seconded: Cr A Tucker**

**That the Audited Financial Report and Management Report for the year ending 30 June 2023, as attached be adopted.**

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

**Against: Nil**

**SHIRE OF MENZIES**  
**FINANCIAL REPORT**  
**FOR THE YEAR ENDED 30 JUNE 2023**

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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 6435

**SHIRE OF MENZIES  
FINANCIAL REPORT  
FOR THE YEAR ENDED 30 JUNE 2023**

*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 2023 and the financial position as at 30 June 2023.

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

Signed on the 8 day of December 2023



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Chief Executive Officer

Glenda Teede

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Name of Chief Executive Officer

**SHIRE OF MENZIES  
STATEMENT OF COMPREHENSIVE INCOME  
FOR THE YEAR ENDED 30 JUNE 2023**

	NOTE	2023 Actual \$	2023 Budget \$	2022 Actual \$
<b>Revenue</b>				
Rates	2(a),24	4,179,686	4,100,270	3,631,717
Grants, subsidies and contributions	2(a)	4,056,177	3,406,392	3,170,973
Fees and charges	2(a)	319,830	242,085	288,111
Interest revenue	2(a)	336,207	101,500	51,552
Other revenue	2(a)	24,859	30,451	105,459
		<b>8,916,759</b>	<b>7,880,698</b>	<b>7,247,812</b>
<b>Expenses</b>				
Employee costs	2(b)	(2,261,701)	(2,562,797)	(2,119,726)
Materials and contracts		(2,222,229)	(2,770,434)	(2,074,282)
Utility charges		(101,665)	(114,910)	(103,461)
Depreciation		(2,260,053)	(1,961,063)	(2,130,098)
Finance costs	2(b)	0	0	(17)
Insurance		(115,163)	(135,278)	(173,088)
Other expenditure	2(b)	(164,331)	(454,410)	(199,375)
		<b>(7,125,142)</b>	<b>(7,998,892)</b>	<b>(6,800,047)</b>
		<b>1,791,617</b>	<b>(118,194)</b>	<b>447,765</b>
Capital grants, subsidies and contributions	2(a)	1,941,477	3,648,940	2,094,381
Profit on asset disposals		0	4,231	2,031
Loss on asset disposals		(92,083)	(20,827)	(835)
Fair value adjustments to financial assets at fair value through profit or loss	4	0	0	999
Loss on revaluation of Infrastructure - parks and ovals	9(a)	(31,053)	0	0
		<b>1,818,341</b>	<b>3,632,344</b>	<b>2,096,576</b>
<b>Net result for the period</b>		<b>3,609,958</b>	<b>3,514,150</b>	<b>2,544,341</b>
<b>Other comprehensive income for the period</b>				
<i>Items that will not be reclassified subsequently to profit or loss</i>				
Changes in asset revaluation surplus	15	52,954,252	0	0
<b>Total other comprehensive income for the period</b>		<b>52,954,252</b>	<b>0</b>	<b>0</b>
<b>Total comprehensive income for the period</b>		<b>56,564,210</b>	<b>3,514,150</b>	<b>2,544,341</b>

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



**SHIRE OF MENZIES  
STATEMENT OF FINANCIAL POSITION  
AS AT 30 JUNE 2023**

	NOTE	2023 \$	2022 \$
<b>CURRENT ASSETS</b>			
Cash and cash equivalents	3	17,795,819	15,460,254
Trade and other receivables	5	434,055	774,304
Inventories	6	17,234	16,438
Other assets	7	813,398	273,723
<b>TOTAL CURRENT ASSETS</b>		<b>19,060,506</b>	<b>16,524,719</b>
<b>NON-CURRENT ASSETS</b>			
Trade and other receivables	5	506	0
Other financial assets	4	19,451	19,451
Property, plant and equipment	8	12,032,928	10,572,491
Infrastructure	9	173,846,812	121,430,134
<b>TOTAL NON-CURRENT ASSETS</b>		<b>185,899,697</b>	<b>132,022,076</b>
<b>TOTAL ASSETS</b>		<b>204,960,203</b>	<b>148,546,795</b>
<b>CURRENT LIABILITIES</b>			
Trade and other payables	12	237,659	378,682
Other liabilities	13	868,495	858,257
Employee related provisions	14	161,180	207,824
<b>TOTAL CURRENT LIABILITIES</b>		<b>1,267,334</b>	<b>1,444,763</b>
<b>NON-CURRENT LIABILITIES</b>			
Employee related provisions	14	50,641	24,014
<b>TOTAL NON-CURRENT LIABILITIES</b>		<b>50,641</b>	<b>24,014</b>
<b>TOTAL LIABILITIES</b>		<b>1,317,975</b>	<b>1,468,777</b>
<b>NET ASSETS</b>		<b>203,642,228</b>	<b>147,078,018</b>
<b>EQUITY</b>			
Retained surplus		27,086,972	23,916,004
Reserve accounts	27	11,774,835	11,335,845
Revaluation surplus	15	164,780,421	111,826,169
<b>TOTAL EQUITY</b>		<b>203,642,228</b>	<b>147,078,018</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 2023

	NOTE	RETAINED SURPLUS \$	RESERVE ACCOUNTS \$	REVALUATION SURPLUS \$	TOTAL EQUITY \$
<b>Balance as at 1 July 2021</b>		20,404,265	12,303,243	111,826,169	144,533,677
Comprehensive income for the period					
Net result for the period		2,544,341	0	0	2,544,341
Total comprehensive income for the period		2,544,341	0	0	2,544,341
Transfers from reserve accounts	27	969,767	(969,767)	0	0
Transfers to reserve accounts	27	(2,369)	2,369	0	0
<b>Balance as at 30 June 2022</b>		23,916,004	11,335,845	111,826,169	147,078,018
Comprehensive income for the period					
Net result for the period		3,609,958	0	0	3,609,958
Other comprehensive income for the period	15	0	0	52,954,252	52,954,252
Total comprehensive income for the period		3,609,958	0	52,954,252	56,564,210
Transfers from reserve accounts	27	108,230	(108,230)	0	0
Transfers to reserve accounts	27	(547,220)	547,220	0	0
<b>Balance as at 30 June 2023</b>		27,086,972	11,774,835	164,780,421	203,642,228

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 2023**

NOTE	2023 Actual \$	2022 Actual \$
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>		
<b>Receipts</b>		
Rates	4,237,113	3,718,437
Grants, subsidies and contributions	4,072,466	2,982,549
Fees and charges	319,830	344,361
Interest revenue	336,207	51,552
Goods and services tax received	651,002	691,586
Other revenue	24,859	105,459
	<u>9,641,477</u>	<u>7,893,944</u>
<b>Payments</b>		
Employee costs	(2,268,614)	(2,046,520)
Materials and contracts	(2,899,301)	(2,927,427)
Utility charges	(101,665)	(103,461)
Finance costs	0	(17)
Insurance paid	(115,163)	(173,088)
Goods and services tax paid	(617,965)	(138,359)
Other expenditure	(164,331)	(199,375)
	<u>(6,167,039)</u>	<u>(5,588,247)</u>
<b>Net cash provided by operating activities</b>	<u>3,474,438</u>	<u>2,305,697</u>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>		
Payments for purchase of property, plant & equipment	8(a) (387,494)	(1,204,792)
Payments for construction of infrastructure	9(a) (2,937,648)	(3,732,436)
Capital grants, subsidies and contributions	2,167,179	2,198,407
Proceeds from sale of property, plant & equipment	19,090	57,274
<b>Net cash (used in) investing activities</b>	<u>(1,138,873)</u>	<u>(2,681,547)</u>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>		
Payments for principal portion of lease liabilities	26 0	(2,363)
<b>Net cash (used in) financing activities</b>	<u>0</u>	<u>(2,363)</u>
<b>Net increase (decrease) in cash held</b>	2,335,565	(378,213)
Cash at beginning of year	15,460,254	15,838,467
<b>Cash and cash equivalents at the end of the year</b>	<u>17,795,819</u>	<u>15,460,254</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 2023

	NOTE	2023 Actual \$	2023 Budget \$	2022 Actual \$
<b>OPERATING ACTIVITIES</b>				
<b>Revenue from operating activities</b>				
General rates	24	4,179,686	4,100,270	3,631,717
Grants, subsidies and contributions		4,056,177	3,406,392	3,170,973
Fees and charges		319,830	242,085	288,111
Interest revenue		336,207	101,500	51,552
Other revenue		24,859	30,451	105,459
Profit on asset disposals		0	4,231	2,031
Fair value adjustments to financial assets at fair value through profit or loss	4	0	0	999
		<u>8,916,759</u>	<u>7,884,929</u>	<u>7,250,842</u>
<b>Expenditure from operating activities</b>				
Employee costs		(2,261,701)	(2,562,797)	(2,119,726)
Materials and contracts		(2,222,229)	(2,770,434)	(2,074,282)
Utility charges		(101,665)	(114,910)	(103,461)
Depreciation		(2,260,053)	(1,961,063)	(2,130,098)
Finance costs		0	0	(17)
Insurance		(115,163)	(135,278)	(173,088)
Other expenditure		(164,331)	(454,410)	(199,375)
Loss on asset disposals		(92,083)	(20,827)	(835)
Loss on revaluation of non-current assets		(31,053)	0	0
		<u>(7,248,278)</u>	<u>(8,019,719)</u>	<u>(6,800,882)</u>
Non-cash amounts excluded from operating activities	25(a)	2,364,383	1,977,659	2,151,424
<b>Amount attributable to operating activities</b>		<u>4,032,864</u>	<u>1,842,869</u>	<u>2,601,384</u>
<b>INVESTING ACTIVITIES</b>				
<b>Inflows from investing activities</b>				
Capital grants, subsidies and contributions		1,941,477	3,648,940	2,094,381
Proceeds from disposal of assets		19,090	40,000	57,274
		<u>1,960,567</u>	<u>3,688,940</u>	<u>2,151,655</u>
<b>Outflows from investing activities</b>				
Purchase of property, plant and equipment	8(a)	(387,494)	(5,433,021)	(1,204,792)
Purchase and construction of infrastructure	9(a)	(2,937,648)	(7,136,954)	(3,732,436)
		<u>(3,325,142)</u>	<u>(12,569,975)</u>	<u>(4,937,228)</u>
<b>Amount attributable to investing activities</b>		<u>(1,364,575)</u>	<u>(8,881,035)</u>	<u>(2,785,573)</u>
<b>FINANCING ACTIVITIES</b>				
<b>Inflows from financing activities</b>				
Transfers from reserve accounts	27	108,230	4,294,927	969,767
		<u>108,230</u>	<u>4,294,927</u>	<u>969,767</u>
<b>Outflows from financing activities</b>				
Payments for principal portion of lease liabilities	26	0	0	(2,363)
Transfers to reserve accounts	27	(547,220)	(1,315,921)	(2,369)
		<u>(547,220)</u>	<u>(1,315,921)</u>	<u>(4,732)</u>
<b>Amount attributable to financing activities</b>		<u>(438,990)</u>	<u>2,979,006</u>	<u>965,035</u>
<b>MOVEMENT IN SURPLUS OR DEFICIT</b>				
Surplus or deficit at the start of the financial year	25(b)	3,950,218	4,059,160	3,169,372
Amount attributable to operating activities		4,032,864	1,842,869	2,601,384
Amount attributable to investing activities		(1,364,575)	(8,881,035)	(2,785,573)
Amount attributable to financing activities		(438,990)	2,979,006	965,035
<b>Surplus or deficit after imposition of general rates</b>	25(b)	<u>6,179,517</u>	<u>0</u>	<u>3,950,218</u>

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



**SHIRE OF MENZIES  
FOR THE YEAR ENDED 30 JUNE 2023  
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**SHIRE OF MENZIES  
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT  
FOR THE YEAR ENDED 30 JUNE 2023**

**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 except for disclosure requirements of:

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

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.

**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.

**Judgements and 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.

The balances, transactions and disclosures impacted by accounting estimates are as follows:

- estimated fair value of certain financial assets
- impairment of financial assets
- estimation of fair values of land and buildings, and infrastructure.

**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 2020-3 *Amendments to Australian Accounting Standards - Annual Improvements 2018-2020 and Other Amendments*
  - AASB 2020-6 *Amendments to Australian Accounting Standards - Classification of Liabilities as Current or Non-current - Deferral of Effective Date*
  - AASB 2021-7a *Amendments to Australian Accounting Standards - Effective Date of Amendments to AASB 10 and AASB 128 and Editorial Corrections [general editorials]*
  - AASB 2022-3 *Amendments to Australian Accounting Standards - Illustrative Examples for Not-for-Profit Entities accompanying AASB 15 Revenue from Contracts with Customers*
- These amendments have no material impact on the current annual financial report

**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 2020-1 *Amendments to Australian Accounting Standards - Classification of Liabilities as Current or Non-current*
  - AASB 2021-2 *Amendments to Australian Accounting Standards - Disclosure of Accounting Policies or Definition of Accounting Estimates*
- This standard will result in a terminology change for significant accounting policies
- AASB 2021-7c *Amendments to Australian Accounting Standards - Effective Date of Amendments to AASB 10 and AASB 128 and Editorial Corrections [deferred AASB 10 and AASB 128 amendments in AASB 2014-10 apply]*
  - 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 2022-7 *Editorial Corrections to Australian Accounting Standards and Repeal of Superseded and Redundant Standards*
  - AASB 2022-10 *Amendments to Australian Accounting Standards - Fair Value Measurement of Non-Financial Assets of Not-for-Profit Public Sector Entities*

The amendment may result in changes to the fair value of non-financial assets. The impact is yet to be quantified.

Except as described above 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 2023

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, research, 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	Community Resource Centre stock	Single point in time	Payment in full on sale	Refund for faulty goods	At point of sale
Other revenue - commission	Commissions on licensing and bus ticket sales	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

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 2023

Nature	Contracts with customers	Capital grant/contributions	Statutory Requirements	Other	Total
	\$	\$	\$	\$	\$
Rates	0	0	4,179,686	0	4,179,686
Grants, subsidies and contributions	6,904	0	0	4,049,273	4,056,177
Fees and charges	227,194	0	55,128	37,508	319,830
Interest revenue	0	0	48,815	287,392	336,207
Other revenue	4,188	0	0	20,671	24,859
Capital grants, subsidies and contributions	0	1,941,477	0	0	1,941,477
<b>Total</b>	<b>238,286</b>	<b>1,941,477</b>	<b>4,283,629</b>	<b>4,394,844</b>	<b>10,858,236</b>

For the year ended 30 June 2022

Nature	Contracts with customers	Capital grant/contributions	Statutory Requirements	Other	Total
	\$	\$	\$	\$	\$
Rates	0	0	3,631,717	0	3,631,717
Grants, subsidies and contributions	1,096	0	0	3,169,877	3,170,973
Fees and charges	217,910	0	33,401	36,800	288,111
Interest revenue	0	0	51,552	0	51,552
Other revenue	4,071	0	0	101,388	105,459
Capital grants, subsidies and contributions	0	2,094,381	0	0	2,094,381
<b>Total</b>	<b>223,077</b>	<b>2,094,381</b>	<b>3,716,670</b>	<b>3,308,065</b>	<b>9,342,193</b>

SHIRE OF MENZIES  
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT  
FOR THE YEAR ENDED 30 JUNE 2023

2. REVENUE AND EXPENSES (Continued)

(a) Revenue (Continued)

Note	2023 Actual \$	2022 Actual \$
<b>Interest revenue</b>		
Interest on reserve account funds	234,000	2,369
Trade and other receivables overdue interest	45,268	44,187
Other interest revenue	56,939	4,996
	336,207	51,552

The 2023 original budget estimate in relation to:  
Trade and other receivables overdue interest was \$44,000.

**Fees and charges relating to rates receivable**

Charges on instalment plan	5,890	6,550
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The 2023 original budget estimate in relation to:  
Charges on instalment plan was \$7,000.

(b) Expenses

**Auditors remuneration**

- Audit of the Annual Financial Report	61,200	46,000
- Other services – grant acquittals	6,500	3,873
	67,700	49,873

**Employee Costs**

Employee benefit costs	2,121,348	2,086,455
Other employee costs	140,353	33,271
	2,261,701	2,119,726

**Finance costs**

Lease liabilities	0	17
	0	17

**Other expenditure**

Impairment losses on rates and statutory receivables	31,091	58,470
Sundry expenses	133,240	140,905
	164,331	199,375

**SHIRE OF MENZIES**  
**NOTES TO AND FORMING PART OF THE FINANCIAL REPORT**  
**FOR THE YEAR ENDED 30 JUNE 2023**

**3. CASH AND CASH EQUIVALENTS**

	Note	2023	2022
		\$	\$
Cash at bank and on hand		17,795,819	15,460,254
<b>Total cash and cash equivalents</b>		<b>17,795,819</b>	<b>15,460,254</b>
Held as			
- Unrestricted cash and cash equivalents		5,152,489	3,266,152
- Restricted cash and cash equivalents	16	12,643,330	12,194,102
		<b>17,795,819</b>	<b>15,460,254</b>

**SIGNIFICANT 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**

	2023	2022
	\$	\$
<b>Non-current assets</b>		
Financial assets at fair value through profit or loss	19,451	19,451
	<b>19,451</b>	<b>19,451</b>
<b>Financial assets at fair value through profit or loss</b>		
Units in Local Government House Trust - opening balance	19,451	18,452
Movement attributable to fair value increment	0	999
Units in Local Government House Trust - closing balance	<b>19,451</b>	<b>19,451</b>

**SIGNIFICANT ACCOUNTING POLICIES**

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

The Shire has elected to classify 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 2023

5. TRADE AND OTHER RECEIVABLES

Note	2023	2022
	\$	\$
<b>Current</b>		
Rates and statutory receivables	518,992	594,451
Trade receivables	83,187	387,873
GST receivable	113,308	146,345
Receivables for employee related provisions	22,697	22,697
Allowance for credit losses of other receivables	(304,129)	(377,062)
	<u>434,055</u>	<u>774,304</u>
<b>Non-current</b>		
Rates and statutory receivables	506	0
	<u>506</u>	<u>0</u>

**SIGNIFICANT 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.

**Other receivables**

Other receivables are amounts receivable from contractual arrangements with third parties other than contracts with customers and amounts received as grants for the construction of recognisable non financial assets.

**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 2023**

**6. INVENTORIES**

	Note	2023	2022
		\$	\$
Current			
Fuel and materials		17,234	16,438
		17,234	16,438

The following movements in inventories occurred during the year:

Balance at beginning of year	16,438	15,211
Inventories expensed during the year	(77,814)	(109,257)
Additions to inventory	78,610	110,484
Balance at end of year	17,234	16,438

**SIGNIFICANT 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.

**SHIRE OF MENZIES**  
**NOTES TO AND FORMING PART OF THE FINANCIAL REPORT**  
**FOR THE YEAR ENDED 30 JUNE 2023**

**7. OTHER ASSETS**

	<u>2023</u>	<u>2022</u>
	\$	\$
<b>Other assets - current</b>		
Contract assets	813,398	273,723
	<u>813,398</u>	<u>273,723</u>

**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:

<u>Note</u>	<u>30 June 2023 Actual</u>	<u>30 June 2022 Actual</u>
	\$	\$
Contract assets	813,398	273,723
Total other assets from contracts with customers	<u>813,398</u>	<u>273,723</u>

**SIGNIFICANT 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.

Impairment of assets associated with contracts with customers is nil.

SHIRE OF MENZIES  
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT  
FOR THE YEAR ENDED 30 JUNE 2023

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.

Note	Land	Buildings - non- specialised	Buildings - specialised	Total land and buildings not subject to operating lease	Land and buildings subject to operating lease	Total land and buildings	Furniture and equipment	Plant and equipment	Work in progress	Total property, plant and equipment
	\$	\$	\$	\$	\$		\$	\$	\$	\$
<b>Balance at 1 July 2021</b>	556,500	2,391,344	5,193,780	8,141,624	375,250	8,516,874	77,701	1,627,048	1,000	10,222,623
Additions	0	24,424	556,719	581,143	199,082	780,225	0	343,394	81,173	1,204,792
Disposals	(17,200)	0	0	(17,200)	0	(17,200)	0	(38,878)	0	(56,078)
Depreciation	0	(103,890)	(257,600)	(361,490)	(19,750)	(381,240)	0	(417,606)	0	(798,846)
Transfers	0	0	1,000	1,000	0	1,000	(77,701)	77,701	(1,000)	0
<b>Balance at 30 June 2022</b>	<b>539,300</b>	<b>2,311,878</b>	<b>5,493,899</b>	<b>8,345,077</b>	<b>554,582</b>	<b>8,899,659</b>	<b>0</b>	<b>1,591,659</b>	<b>81,173</b>	<b>10,572,491</b>
<b>Comprises:</b>										
Gross balance amount at 30 June 2022	539,300	2,511,417	6,003,797	9,054,514	594,082	9,648,596	0	2,851,661	81,173	12,581,430
Accumulated depreciation at 30 June 2022	0	(199,539)	(509,898)	(709,437)	(39,500)	(748,937)	0	(1,260,002)	0	(2,008,939)
<b>Balance at 30 June 2022</b>	<b>539,300</b>	<b>2,311,878</b>	<b>5,493,899</b>	<b>8,345,077</b>	<b>554,582</b>	<b>8,899,659</b>	<b>0</b>	<b>1,591,659</b>	<b>81,173</b>	<b>10,572,491</b>
Additions	0	41,023	154,180	195,203	16,275	211,478	0	37,748	138,268	387,494
Disposals	(30,000)	0	0	(30,000)	0	(30,000)	0	0	(81,173)	(111,173)
Revaluation increments / (decrements) transferred to revaluation surplus	71,700	684,994	1,275,356	2,032,050	15,174	2,047,224	0	0	0	2,047,224
Depreciation	0	(104,545)	(282,515)	(387,060)	(29,771)	(416,831)	0	(417,325)	0	(834,156)
Transfers to infrastructure	9	0	0	0	0	0	0	(28,952)	0	(28,952)
<b>Balance at 30 June 2023</b>	<b>581,000</b>	<b>2,933,350</b>	<b>6,640,920</b>	<b>10,155,270</b>	<b>556,260</b>	<b>10,711,530</b>	<b>0</b>	<b>1,183,130</b>	<b>138,268</b>	<b>12,032,928</b>
<b>Comprises:</b>										
Gross balance amount at 30 June 2023	581,000	2,933,350	6,640,920	10,155,270	556,260	10,711,530	0	2,860,457	138,268	13,710,255
Accumulated depreciation at 30 June 2023	0	0	0	0	0	0	0	(1,677,327)	0	(1,677,327)
<b>Balance at 30 June 2023</b>	<b>581,000</b>	<b>2,933,350</b>	<b>6,640,920</b>	<b>10,155,270</b>	<b>556,260</b>	<b>10,711,530</b>	<b>0</b>	<b>1,183,130</b>	<b>138,268</b>	<b>12,032,928</b>

**SHIRE OF MENZIES  
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT  
FOR THE YEAR ENDED 30 JUNE 2023**

**8. PROPERTY, PLANT AND EQUIPMENT (Continued)**

**(b) Carrying Value Measurements**

<b>Asset Class</b>	<b>Fair Value Hierarchy</b>	<b>Valuation Technique</b>	<b>Basis of Valuation</b>	<b>Date of Last Valuation</b>	<b>Inputs Used</b>
<b>(i) Fair Value</b>					
<b>Land and buildings</b>					
Land	2	Market approach using recent observable market data for similar properties	Independent Registered Valuer	June 2023	Price per hectare
Buildings - non-specialised	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	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.

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.

<b>(ii) Cost</b>					
<b>Furniture and equipment</b>		Cost	Cost		Purchase cost
<b>Plant and equipment</b>		Cost	Cost		Purchase cost

**SHIRE OF MENZIES**  
**NOTES TO AND FORMING PART OF THE FINANCIAL REPORT**  
**FOR THE YEAR ENDED 30 JUNE 2023**

**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.

	Note	Infrastructure - roads	Infrastructure - footpaths	Infrastructure - parks and ovals	Infrastructure - other	Infrastructure - work in progress	Total Infrastructure
		\$	\$	\$	\$	\$	\$
<b>Balance at 1 July 2021</b>		113,782,413	789,858	263,030	4,165,255	25,964	119,026,520
Additions		3,331,514	0	163,947	236,975	0	3,732,436
Depreciation		(1,156,142)	(22,863)	(9,243)	(140,574)	0	(1,328,822)
Transfers		25,964	0	0	0	(25,964)	0
<b>Balance at 30 June 2022</b>		115,983,749	766,995	417,734	4,261,656	0	121,430,134
<b>Comprises:</b>							
Gross balance at 30 June 2022		120,571,653	924,710	448,420	4,863,402	0	126,808,185
Accumulated depreciation at 30 June 2022		(4,587,904)	(157,715)	(30,686)	(601,746)	0	(5,378,051)
<b>Balance at 30 June 2022</b>		115,983,749	766,995	417,734	4,261,656	0	121,430,134
Additions		2,731,670	0	0	115,218	90,760	2,937,648
Revaluation increments / (decrements) transferred to revaluation surplus		50,807,379	(2,557)	0	102,206	0	50,907,028
Revaluation (loss) / reversals transferred to profit or loss		0	0	(31,053)	0	0	(31,053)
Depreciation		(1,202,626)	(22,863)	(44,885)	(155,523)	0	(1,425,897)
Transfers from plant and equipment	8	21,268	0	31,654	(23,970)	0	28,952
<b>Balance at 30 June 2023</b>		168,341,440	741,575	373,450	4,299,587	90,760	173,846,812
<b>Comprises:</b>							
Gross balance at 30 June 2023		184,987,550	852,150	756,000	6,880,000	90,760	193,566,460
Accumulated depreciation at 30 June 2023		(16,646,110)	(110,575)	(382,550)	(2,580,413)	0	(19,719,648)
<b>Balance at 30 June 2023</b>		168,341,440	741,575	373,450	4,299,587	90,760	173,846,812

**SHIRE OF MENZIES  
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT  
FOR THE YEAR ENDED 30 JUNE 2023**

**9. INFRASTRUCTURE (Continued)**

**(b) Carrying Value Measurements**

<b>Asset Class</b>	<b>Fair Value Hierarchy</b>	<b>Valuation Technique</b>	<b>Basis of Valuation</b>	<b>Date of Last Valuation</b>	<b>Inputs Used</b>
<b>(i) Fair Value</b>					
<b>Infrastructure - roads</b>	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.
<b>Infrastructure - footpaths</b>	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.
<b>Infrastructure - parks and ovals</b>	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.
<b>Infrastructure - other</b>	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.
<b>Infrastructure - work in progress</b>		Cost	Cost		Purchase cost

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 2023**

**10. FIXED ASSETS**

**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>
Land - freehold land	not depreciated
Buildings - non-specialised	20 to 50 years
Buildings - specialised	20 to 50 years
Furniture and equipment	4 to 10 years
Plant and equipment	4 to 50 years
Infrastructure - roads	
Sealed roads and streets	
formation	not depreciated
pavement	50 years
seal	
- bituminous seals	20 years
- asphalt surfaces	25 years
Gravel roads	
formation	not depreciated
pavement	50 years
Infrastructure - footpaths	20 years
Infrastructure - other	
Sewerage piping	100 years
Water supply piping and drainage systems	75 years
Infrastructure - parks and ovals	10 to 50 years
Right-of-use (buildings)	Based on the remaining lease term
Right-of-use (plant and equipment)	Based on the remaining lease term

SHIRE OF MENZIES  
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT  
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10. FIXED ASSETS (Continued)

**SIGNIFICANT ACCOUNTING POLICIES**

**Fixed assets**

Each class of fixed assets within either property, plant and equipment or infrastructure, is carried at cost or fair value (as indicated), less any accumulated depreciation and impairment losses.

**Initial recognition and measurement for assets held at cost**

Plant and equipment including furniture and equipment is recognised at cost on acquisition in accordance with *Financial Management Regulation 17A*. Where acquired at no cost, the asset is initially recognised at fair value. Assets held at cost are depreciated and assessed for indicators of impairment annually.

**Initial recognition and measurement between mandatory revaluation dates for assets held at fair value**

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 *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.

Upon initial recognition, cost is determined as the amount paid (or other consideration given) to acquire the assets, plus costs incidental to the acquisition. For assets acquired at zero cost or otherwise significantly less than fair value, cost is determined as fair value at the date of 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.

Individual assets that are land, buildings, infrastructure and investment properties 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 fair value as management believes cost approximates fair value. They are subject to subsequent revaluation at the next revaluation consistent with *Financial Management Regulation 17A(4)*.

**Revaluation**

The fair value of land, buildings and infrastructure is determined at least 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 vested land acquired by the Shire.

At the end of each period, the carrying amount for each asset class is reviewed and, where appropriate, the fair value is updated to reflect current market conditions consistent with *Financial Management Regulation 17A(2)* which requires land, buildings infrastructure, investment properties and vested improvements to be shown at fair value.

**Revaluation (continued)**

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.
- (ii) Eliminated against the gross carrying amount of the asset and the net amount restated to the revalued amount of the asset.

**Impairment**

An 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  
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11. LEASES

(a) Right-of-Use Assets

The following amounts were recognised in the statement of comprehensive income during the period in respect of leases where the Shire is the lessee:

	2023 Actual	2022 Actual
	\$	\$
Depreciation on right-of-use assets	0	(2,430)
Finance charge on lease liabilities	0	(17)
<b>Total amount recognised in the statement of comprehensive income</b>	<b>0</b>	<b>(2,447)</b>
Total cash outflow from leases	0	(2,380)
	26	0

**Secured liabilities and assets pledged as security**

Lease liabilities are effectively secured, as the rights to the leased assets recognised in the financial statements revert to the lessor in the event of default.

**SIGNIFICANT ACCOUNTING POLICIES**

**Leases**

At inception of a contract, the Shire assesses if the contract contains or is a lease. A contract is, or contains, a lease if the contract conveys the right to control the use of an identified asset for a period of time in exchange for consideration.

At the commencement date, a right-of-use asset is recognised at cost and lease liability at the present value of the lease payments that are not paid at that date. The lease payments are discounted using the interest rate implicit in the lease, if that rate can be readily determined. If that rate cannot be readily determined, the Shire uses its incremental borrowing rate.

All contracts that are classified as short-term leases (i.e. a lease with a term of 12 months or less) and leases of low value assets are recognised as an operating expense on a straight-line basis over the term of the lease.

**Right-of-use assets - measurement**

Right-of-use assets are measured at cost. All right-of-use assets (other than vested improvements) under zero cost concessionary leases are measured at zero cost (i.e. not recognised in the Statement of Financial Position). The exception is vested improvements on concessionary land leases such as roads, buildings or other infrastructure which are reported at fair value.

Refer to Note 10 under revaluation for details on the significant accounting policies applying to vested improvements.

**Right-of-use assets - depreciation**

Right-of-use assets are depreciated over the lease term or useful life of the underlying asset, whichever is the shorter. Where a lease transfers ownership of the underlying asset, or the cost of the right-of-use asset reflects that the Shire anticipates to exercise a purchase option, the specific asset is depreciated over the useful life of the underlying asset.

(b) 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	28,135	28,135
1 to 2 years	17,902	28,135
2 to 3 years	5,000	17,902
3 to 4 years	1,667	5,000
4 to 5 years	0	1,667
	52,704	80,839

**Amounts recognised in profit or loss for Property, Plant and Equipment Subject to Lease**

Rental income	24,115	23,198
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**SIGNIFICANT 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.

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**NOTES TO AND FORMING PART OF THE FINANCIAL REPORT**  
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**12. TRADE AND OTHER PAYABLES**

**Current**

Sundry creditors  
 Prepaid rates  
 Accrued payroll liabilities  
 ATO liabilities  
 Bonds and deposits held  
 Other payables

	2023	2022
	\$	\$
	124,063	79,030
	26,830	44,356
	31,123	15,630
	33,028	35,417
	15,046	9,541
	7,569	194,708
	237,659	378,682

**SIGNIFICANT 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.

**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**  
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**13. OTHER LIABILITIES**

	2023	2022
	\$	\$
<b>Current</b>		
Contract liabilities	0	215,464
Capital grant/contributions liabilities	868,495	642,793
	868,495	858,257
<b>Reconciliation of changes in contract liabilities</b>		
Opening balance	215,464	0
Additions	0	215,464
Revenue from contracts with customers included as a contract liability at the start of the period	(215,464)	0
	0	215,464
<p>The aggregate amount of the performance obligations unsatisfied (or partially unsatisfied) in relation to these contract liabilities was \$3,000 (2022: \$218,463)</p> <p>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.</p>		
<b>Reconciliation of changes in capital grant/contribution liabilities</b>		
Opening balance	642,793	538,767
Additions	868,495	642,793
Revenue from capital grant/contributions held as a liability at the start of the period	(642,793)	(538,767)
	868,495	642,793
<b>Expected satisfaction of capital grant/contribution liabilities</b>		
Less than 1 year	409,681	642,793
1 to 2 years	458,814	0
	868,495	642,793

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.

**SIGNIFICANT 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.

Fair values for non-current capital grant/contribution liabilities, not expected to be extinguished within 12 months, are based on discounted cash flows of expected cashflows to satisfy the obligations 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.

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**NOTES TO AND FORMING PART OF THE FINANCIAL REPORT**  
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**14. EMPLOYEE RELATED PROVISIONS**

**Employee Related Provisions**

	<b>2023</b>	<b>2022</b>
	<b>\$</b>	<b>\$</b>
<b>Current provisions</b>		
<b>Employee benefit provisions</b>		
Annual leave	124,637	125,744
Long service leave	36,543	82,080
	<b>161,180</b>	<b>207,824</b>
<b>Total current employee related provisions</b>	<b>161,180</b>	<b>207,824</b>
<b>Non-current provisions</b>		
<b>Employee benefit provisions</b>		
Long service leave	50,641	24,014
	<b>50,641</b>	<b>24,014</b>
<b>Total non-current employee related provisions</b>	<b>50,641</b>	<b>24,014</b>
<b>Total employee related provisions</b>	<b>211,821</b>	<b>231,838</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.

**SIGNIFICANT 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  
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15. REVALUATION SURPLUS

	2023 Opening Balance	Total Movement on Revaluation	2023 Closing Balance	2022 Opening Balance	2022 Closing Balance
	\$	\$	\$	\$	\$
Revaluation surplus - Land - freehold land	552,943	71,700	624,643	552,943	552,943
Revaluation surplus - Buildings - non-specialised	3,419,463	729,383	4,148,846	3,419,463	3,419,463
Revaluation surplus - Buildings - specialised	1,387,003	1,246,141	2,633,144	1,387,003	1,387,003
Revaluation surplus - Infrastructure - roads	105,024,947	50,807,379	155,832,326	105,024,947	105,024,947
Revaluation surplus - Infrastructure - footpaths	673,339	(2,557)	670,782	673,339	673,339
Revaluation surplus - Infrastructure - other	768,474	102,206	870,680	768,474	768,474
	111,826,169	52,954,252	164,780,421	111,826,169	111,826,169

**SHIRE OF MENZIES**  
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**16. RESTRICTIONS OVER FINANCIAL ASSETS**

	Note	2023 Actual \$	2022 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	12,643,330	12,194,102
		<u>12,643,330</u>	<u>12,194,102</u>
The restricted financial assets are a result of the following specific purposes to which the assets may be used:			
Restricted reserve accounts	27	11,774,835	11,335,845
Contract liabilities	13	0	215,464
Capital grant liabilities	13	868,495	642,793
<b>Total restricted financial assets</b>		<u>12,643,330</u>	<u>12,194,102</u>

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

Bank overdraft limit		0	0
Bank overdraft at balance date		0	0
Credit card limit		37,500	25,000
Credit card balance at balance date		(12,444)	(3,159)
<b>Total amount of credit unused</b>		<u>25,056</u>	<u>21,841</u>

**SHIRE OF MENZIES  
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**18. CONTINGENT LIABILITIES**

The Shire of Menzies has in compliance with the Contaminated Sites Act 2003 section 11 listed one site to be possible sources of contamination: - Memorial M995306 ML, Lot 8 on Plan 222795 as shown in the certificate of title 1096/558 known as Shenton Street, Menzies WA 6436. The Shire has commenced investigation to determine the presence and scope of 'contamination, assess the risk and degree with the Department of Water and Environment Regulation the need and criteria for remediation, the Shire is unable to accurately quantify its clean-up liabilities for potentially contaminated sites. The Shire is continuing to monitor the sites and will progressively undertake site investigations and remediation on a risk based approach. This approach is consistent with the Department of Water and Environment Regulation guidelines.

**19. CAPITAL COMMITMENTS**

	<b>2023</b>	<b>2022</b>
	<b>\$</b>	<b>\$</b>
Contracted for:		
- capital expenditure projects	3,271,452	0
- plant & equipment purchases	53,687	0
	<u>3,325,139</u>	<u>0</u>
Payable:		
- not later than one year	3,325,139	0

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20. RELATED PARTY TRANSACTIONS

(a) Elected Member Remuneration

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

Note	2023 Actual \$	2023 Budget \$	2022 Actual \$
President's annual allowance	19,864	19,864	19,826
President's meeting attendance fees	19,410	19,410	19,448
President's other expenses	80	0	0
President's annual allowance for ICT expenses	1,100	1,100	1,100
President's travel and accommodation expenses	3,430	3,574	8,202
	<u>43,884</u>	<u>43,948</u>	<u>48,576</u>
Deputy President's annual allowance	4,966	4,966	4,966
Deputy President's meeting attendance fees	9,410	9,410	9,410
Deputy President's annual allowance for ICT expenses	1,100	1,100	1,100
Deputy President's travel and accommodation expenses	1,411	3,571	945
	<u>16,887</u>	<u>19,047</u>	<u>16,421</u>
All other council member's meeting attendance fees	47,050	47,050	43,913
All other council member's annual allowance for ICT expenses	5,500	5,500	5,133
All other council member's travel and accommodation expenses	9,843	17,855	7,735
	<u>62,393</u>	<u>70,405</u>	<u>56,781</u>
20(b)	<u>123,164</u>	<u>133,400</u>	<u>121,778</u>

(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	577,621	500,998
Post-employment benefits	78,970	53,512
Employee - other long-term benefits	60,077	16,896
Council member costs	123,164	121,778
20(a)	<u>839,832</u>	<u>693,184</u>

*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.

*Council member costs*

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



**SHIRE OF MENZIES  
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**20. RELATED PARTY TRANSACTIONS**

**Transactions with related parties**

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

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

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

	<u>2023 Actual</u>	<u>2022 Actual</u>
	\$	\$
Sale of goods and services	10,500	1,572
Purchase of goods and services	23,619	0

**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 entity, directly or indirectly, including any council member, are considered key management personnel and are detailed in Notes 20(a) and 20(b)

*ii. Entities subject to significant influence by the Shire*

There were no such entities requiring disclosure during the current or previous year.

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**21. JOINT ARRANGEMENTS**

**Share of joint operations**

The Shire ceased joint arrangement with the City of Kalgoorlie Boulder, Shires of Coolgardie, Dundas, Esperance, Laverton, Leonora, Ngaanyatjarraku, Ravensthorpe and Wiluna, as resolved during the Goldfields Voluntary Regional Organisation of Councils (GVROC) meeting on 29 July 2023.

The assets included in the joint venture was one tenth share as follows:-

**Statement of Financial Position**

	<b>2023 Actual</b>	<b>2022 Actual</b>
	<b>\$</b>	<b>\$</b>
Current assets	0	76,990
Non current assets	0	67,722
<b>Total assets</b>	<b>0</b>	<b>144,712</b>
Current liabilities	0	76,990
<b>Total equity</b>	<b>0</b>	<b>76,990</b>

**SIGNIFICANT ACCOUNTING POLICIES**

**Joint operations**

A joint operation is a joint arrangement where the Shire has joint control with two or more parties to the joint arrangement. All parties to joint arrangement have rights to the assets, and obligations for the liabilities relating to the arrangement.

Assets, liabilities, revenues and expenses relating to the Shire's interest in the joint operation are accounted for in accordance with the relevant Australian Accounting Standard.

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

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

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23. OTHER SIGNIFICANT 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.

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 2023

24. RATING INFORMATION

(a) General Rates

RATE TYPE		2022/23	2022/23	2022/23	2022/23	2022/23	2022/23	2022/23	2022/23	2021/22	
Rate Description	Basis of valuation	Rate in \$	Number of Properties	Actual Rateable Value*	Actual Rate Revenue	Actual Interim Rates	Actual Total Revenue	Budget Rate Revenue	Budget Interim Rate	Budget Total Revenue	Actual Total Revenue
		\$		\$	\$	\$	\$	\$	\$	\$	\$
Vacant	Gross rental valuation	0.0894	5	10,712	958	192	1,150	958	0	958	1,652
General	Gross rental valuation	0.0892	31	1,696,196	151,301	0	151,301	151,301	0	151,301	215,795
Mining	Unimproved valuation	0.1713	230	17,306,859	2,964,665	(1,367)	2,963,298	2,964,665	0	2,964,665	2,599,477
Exploration Lease	Unimproved valuation	0.1553	394	4,256,136	660,978	57,311	718,289	643,896	0	643,896	557,243
Prospecting	Unimproved valuation	0.1529	233	659,607	100,854	1,757	102,611	96,960	0	96,960	82,738
Pastoral	Unimproved valuation	0.0858	20	665,453	57,096	0	57,096	57,096	0	57,096	44,764
Other	Unimproved valuation	0.0858	68	333,500	28,614	0	28,614	28,614	0	28,614	27,448
<b>Total general rates</b>			981	24,928,463	3,964,466	57,893	4,022,359	3,943,490	0	3,943,490	3,529,117
				<b>Minimum Payment \$</b>							
<b>Minimum payment</b>											
Vacant	Gross rental valuation	200	200	42,323	40,000	0	40,000	40,000	0	40,000	39,600
General	Gross rental valuation	328	11	15,863	3,608	0	3,608	3,608	0	3,608	1,600
Mining	Unimproved valuation	328	60	44,728	19,680	0	19,680	19,680	0	19,680	11,000
Exploration Lease	Unimproved valuation	290	227	647,971	65,830	0	65,830	65,540	0	65,540	31,600
Prospecting	Unimproved valuation	257	97	55,877	24,929	0	24,929	24,672	0	24,672	17,800
Pastoral	Unimproved valuation	328	7	12,265	2,296	0	2,296	2,296	0	2,296	800
Other	Unimproved valuation	328	3	6,700	984	0	984	984	0	984	200
<b>Total minimum payments</b>			605	825,727	157,327	0	157,327	156,780	0	156,780	102,600
<b>Total general rates and minimum payments</b>			1,586	25,754,190	4,121,793	57,893	4,179,686	4,100,270	0	4,100,270	3,631,717
<b>Total Rates</b>							4,179,686			4,100,270	3,631,717
Rate instalment interest							8,875			7,000	7,020
Rate overdue interest							39,393			44,000	45,526

The 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.

\*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 2023

25. DETERMINATION OF SURPLUS OR DEFICIT

Note	2022/23	2022/23	2021/22
	(30 June 2023 Carried Forward)	Budget (30 June 2023 Carried Forward)	(30 June 2022 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>			
	0	(4,231)	(2,031)
Less: Profit on asset disposals	(44,927)	0	13,869
Less: Movement in liabilities associated with restricted cash	0	0	(999)
Less: Fair value adjustments to financial assets at fair value through profit or loss	92,083	20,827	835
Add: Loss on disposal of assets	9(a) 31,053	0	0
Add: Loss on revaluation of infrastructure	10 2,260,053	1,961,063	2,130,098
Add: Depreciation			
Non-cash movements in non-current assets and liabilities:			
Pensioner deferred rates	(506)	0	0
Employee benefit provisions	26,627	0	9,652
<b>Non-cash amounts excluded from operating activities</b>	<b>2,364,383</b>	<b>1,977,659</b>	<b>2,151,424</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 (11,774,835)	(8,356,840)	(11,335,845)
Add: Current liabilities not expected to be cleared at end of year			
- Employee benefit provisions	161,180	192,238	206,107
<b>Total adjustments to net current assets</b>	<b>(11,613,655)</b>	<b>(8,164,602)</b>	<b>(11,129,738)</b>
<b>Net current assets used in the Statement of Financial Activity</b>			
Total current assets	19,060,506	9,031,134	16,524,719
Less: Total current liabilities	(1,267,334)	(866,532)	(1,444,763)
Less: Total adjustments to net current assets	(11,613,655)	(8,164,602)	(11,129,738)
<b>Surplus or deficit after imposition of general rates</b>	<b>6,179,517</b>	<b>0</b>	<b>3,950,218</b>

SHIRE OF MENZIES  
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT  
FOR THE YEAR ENDED 30 JUNE 2023

26. BORROWING AND LEASE LIABILITIES

Lease Liabilities

Purpose	Note	Actual							Budget			
		Principal			Principal				Principal			
		Principal at 1 July 2021	New Leases During 2021-22	Repayments During 2021-22	Principal at 30 June 2022	New Leases During 2022-23	Repayments During 2022-23	Principal at 30 June 2023	Principal at 1 July 2022	New Leases During 2022-23	Repayments During 2022-23	Principal at 30 June 2023
Smart Board		2,363	0	(2,363)	0	0	0	0	0	0	0	0
<b>Total Lease Liabilities</b>	11(a)	2,363	0	(2,363)	0	0	0	0	0	0	0	0

Lease Finance Cost Payments

Purpose	Note	Lease Number	Institution	Interest Rate	Date final payment is due	Actual for year ending	Budget for year ending	Actual for year ending	Lease Term
						30 June 2023	30 June 2023	30 June 2022	
Smart Board		IE1338	Your payment solution	2.10%	22/01/2022	\$ 0	\$ 0	\$ (17)	48 months
<b>Total Finance Cost Payments</b>						0	0	(17)	

SHIRE OF MENZIES  
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT  
FOR THE YEAR ENDED 30 JUNE 2023

27. RESERVE ACCOUNTS	2023	2023	2023	2023	2023	2023	2023	2023	2022	2022	2022	2022
	Actual	Actual	Actual	Actual	Budget	Budget	Budget	Budget	Actual	Actual	Actual	Actual
	Opening	Transfer to	Transfer (from)	Closing	Opening	Transfer to	Transfer (from)	Closing	Opening	Transfer to	Transfer (from)	Closing
	Balance			Balance	Balance			Balance	Balance			Balance
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>Restricted by council</b>												
(a) Leave reserve	206,107	4,261	0	210,368	206,107	822	0	206,929	206,067	40	0	206,107
(b) Building reserve	3,192,928	65,892	(24,418)	3,234,402	3,192,928	12,735	(1,945,241)	1,260,422	3,462,259	669	(270,000)	3,192,928
(c) Plant reserve	1,765,297	36,433	0	1,801,730	1,765,297	7,041	(320,000)	1,452,338	1,922,975	371	(158,049)	1,765,297
(d) Road reserves	2,293,174	47,340	0	2,340,514	2,293,174	9,146	(383,312)	1,919,008	2,732,648	526	(440,000)	2,293,174
(e) Main Street reserve	141,160	2,926	0	144,086	141,160	563	0	141,723	141,133	27	0	141,160
(f) Staff Amenities reserve	397,322	8,213	0	405,535	397,322	1,585	0	398,907	397,246	76	0	397,322
(g) TV reserve	17,979	375	0	18,354	17,979	72	0	18,051	17,976	3	0	17,979
(h) Caravan Park reserve	429,588	8,867	0	438,455	429,588	1,713	(300,000)	131,301	429,505	83	0	429,588
(i) Bitumen reserve	606,885	12,519	0	619,404	606,885	2,421	0	609,306	606,768	117	0	606,885
(j) Rates creditors reserve	51,400	1,054	0	52,454	51,400	205	0	51,606	51,391	9	0	51,400
(k) Niagara Dam reserve	1,248,915	25,787	0	1,274,702	1,248,915	4,981	(936,374)	317,522	1,248,675	240	0	1,248,915
(l) Water reserve	301,323	6,222	(83,812)	223,733	301,323	1,202	0	302,525	301,266	57	0	301,323
(m) Waste Management reserve	59,814	301,240	0	361,054	59,814	300,239	0	360,053	59,802	12	0	59,814
(n) Former Post Office reserve	420,512	8,681	0	429,193	420,512	1,677	(410,000)	12,189	420,432	80	0	420,512
(o) Commercial Enterprise reserve	0	13,221	0	13,221	0	970,708	0	970,708	101,698	20	(101,718)	0
(p) Land Purchase reserve	203,441	4,189	0	207,630	203,441	811	0	204,252	203,402	39	0	203,441
	11,335,845	547,220	(108,230)	11,774,835	11,335,846	1,315,921	(4,294,927)	8,356,840	12,303,243	2,369	(969,767)	11,335,845

All reserves are supported by cash and cash equivalents and financial assets at amortised cost and are restricted within equity as Reserve accounts.

In accordance with council resolutions or adopted budget in relation to each reserve account, the purpose for which the reserves are set aside and their anticipated date of use are as follows:

Name of reserve account	Purpose of the reserve account
<b>Restricted by council</b>	
(a) Leave reserve	To be used to fund annual and long service leave requirements
(b) Building reserve	To be used for the acquisition of future buildings and renovation of existing building
(c) Plant reserve	To be used for the purchase of major plant.
(d) Road reserves	To be use to fund major road works
(e) Main Street reserve	Established for the beautification of the main street
(f) Staff Amenities reserve	Established for the purpose of providing staff housing and amenities
(g) TV reserve	To be used to fund upgrades to the rebroadcasting equipment.
(h) Caravan Park reserve	Established for the purpose of providing upgrades to the caravan park.
(i) Bitumen reserve	Established to fund resealing of roads
(j) Rates creditors reserve	Established for future rates claims
(k) Niagara Dam reserve	Established for ongoing upgrade of Niagara Dam valve workings and other maintenance
(l) Water reserve	To assist the Tjuntjunjarra community to achieve funding for a swimming pool
(m) Waste Management reserve	Provide for the statutory reinstatement and development of the reserve.
(n) Former Post Office reserve	For restoration and maintenance of the Former Post Office
(o) Commercial Enterprise reserve	To fund an activity or purchase with a view to producing a profit.
(p) Land Purchase reserve	To be used for purchase of selective properties with developmental potential.



## 13.2 Audit Findings FY 2022/2023

<b>13.2</b>	<b>Audit Findings FY 2022/2023</b>
<b>LOCATION</b>	<b>Not applicable</b>
<b>APPLICANT</b>	<b>Internal</b>
<b>DOCUMENT REF</b>	<b>NAM1219</b>
<b>DATE OF REPORT</b>	<b>01 December 2023</b>
<b>AUTHOR</b>	<b>Chief Financial Officer, Kristy Van Kuyl</b>
<b>RESPONSIBLE OFFICER</b>	<b>Chief Executive Officer, Glenda Teede</b>
<b>OFFICER DISCLOSURE OF INTEREST</b>	<b>Nil</b>
<b>ATTACHMENT</b>	<b>Audit Findings FY 2022/2023</b>

### **SUMMARY:**

To present the Audit Finding for the year ending 30 June 2023 that is provided by the independent auditors. (To be tabled)

### **BACKGROUND:**

Local governments are subject to annual audits by agents appointed by the Office of the Auditor General (OAG).

The 2022/23 audit was conducted by RSM with site visits and external means.

The *Local Government Act 1995* section 7.12A. specifies certain duties of Local Government with respect to Audits:

- (3) *A local government must -
  - (aa) examine an audit report received by the local government; and
  - (a) determine if any matters raised by the audit report, require action taken by the local government; and
  - (b) ensure that appropriate action is taken in respect of those matters.*
- (4) *A local government must -
  - (a) prepare a report addressing any matters identified as significant by the auditor in the audit report, and stating what action the local government has taken or intends to take with respect to each of those matters; and
  - (b) give a copy of that report to the Minister within 3 months after the audit report is received by the local government.*
- (5) *Within 14 days after a local government gives a report to the Minister under subsection (4)(b), the CEO must publish a copy of the report on the local government's official website.*

**COMMENT:**

A copy of RSM Australia Draft Audit Finding has been enclosed. This report provides the Audit Committee with the significant findings from the Audit planned and actions to rectify the issues identified.

**CONSULTATION:**

Office of the Auditor General  
RSM Australia, auditors  
Moore Australia, consultants

**STATUTORY AUTHORITY:**

Local Government Act 1995:

Section 7.9 specifies the audit requirement

Section 7.12A specifies the duties of local government with respect to audits

**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
N/A		

**STRATEGIC IMPLICATIONS:**

The Shire’s Strategic Community Plan 2021-2031 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 Strategic Community Plan.

**VOTING REQUIREMENTS:**

Simple Majority

**COMMITTEE RECOMMENDATION/COUNCIL DECISION:**

<b>Council Resolution Number:</b>	<b>206 / 23</b>
-----------------------------------	-----------------

**Moved:** Cr K Tucker                      **Seconded:** Cr S Sudhir

**That the Audit Findings for the year ending 30 June 2023, as attached be adopted.**

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

**Against: Nil**

## ATTACHMENT

## SHIRE OF MENZIES

PERIOD OF AUDIT: YEAR ENDED 30 JUNE 2023

## FINDINGS IDENTIFIED DURING THE FINAL AUDIT

Index of findings	Potential impact on audit opinion	Rating			Prior year finding
		Significant	Moderate	Minor	
1. Purchase Recommendation Reports or conflict of interest forms not completed	No		✓		Yes
2. Inadequate reconciliation of payroll report to trial balance	No			✓	
3. Review of credit card policy	No			✓	Yes

**Key to ratings**

The Ratings in this management letter are based on the audit team's assessment of risks and concerns with respect to the probability and/or consequence of adverse outcomes if action is not taken. We give consideration to these potential adverse outcomes in the context of both quantitative impact (for example financial loss) and qualitative impact (for example inefficiency, non-compliance, poor service to the public or loss of public confidence).

**Significant** - Those findings where there is potentially a significant risk to the entity should the finding not be addressed by the entity promptly. A significant rating could indicate the need for a modified audit opinion in the current year, or in a subsequent reporting period if not addressed. However even if the issue is not likely to impact the audit opinion, it should be addressed promptly.

**Moderate** - Those findings which are of sufficient concern to warrant action being taken by the entity as soon as practicable.

**Minor** - Those findings that are not of primary concern but still warrant action being taken.

## ATTACHMENT

## SHIRE OF MENZIES

PERIOD OF AUDIT: YEAR ENDED 30 JUNE 2023

## FINDINGS IDENTIFIED DURING THE FINAL AUDIT

## 1. Purchase Recommendation Reports or conflict of interest forms not completed

**Finding**

In accordance with Shire Policy 4.2 Purchasing and Tenders, purchasing decisions for all purchases above \$5,000 (excluding GST) are to be evidenced using Assessment Forms, and are authorised by the CEO or CFO per the delegation of authority.

RSM selected 20 samples, noting that 18 samples required a Recommendation Report and Conflict of Interest to be completed. Of the 18 samples, six (33%) did not have a Recommendation Report and the Conflict of Interest completed. The suppliers for whom this procedure was not completed are Eagle Petroleum (fuel), IT Vision (IT Consulting services), Netlogic Information Technology (general adhoc IT support) and 3E Advantage (printer usage service). Management have advised that these suppliers are long-term provider of services to the Shire and hence these procedures were not conducted.

This finding was first raised in 2022. We acknowledge the improvement in the completion of the Recommendation Reports. In FY22 testing, 100% of the samples selected did not have a Recommendation Report or Conflict of Interest form completed.

**Rating:** Moderate (2022: Moderate)

**Implication**

Purchases made without an appropriately completed Assessment Form and Conflict of Interest Form may increase the risk of conflicts of interest occurring and going undetected. Additionally, non-compliance with the internal purchasing policy increases the risk of breaching Part 4 of the Local Government (Functions and General) Regulations 1996 and regulation 11A (3)(b) of the Local Government (Finance and General ledger) Regulations. There is a further risk of not achieving the objectives of 'Value for Money' as stated in Policy 4 Value for Money of the Shire's purchasing policy.

**Recommendation**

The Shire should ensure that all purchase orders above \$5,000 have a corresponding Recommendation Report and a Conflict of Interest Form completed in accordance with the policy even if these are long-term vendors.

**Management comment**

*In order to complete Conflict of Interest Form, management amended to include "Conflict of Interest" section in the current purchase order recommendation form. The update was effective from January 2023 onwards. All staff are continuing this current practice of completing purchase order form for any goods and services purchased above \$5,000.*

**Responsible person:** Kristy Van Kuyl, Chief Financial Officer  
**Completion date:** January 2023

**ATTACHMENT**

**SHIRE OF MENZIES**

**PERIOD OF AUDIT: YEAR ENDED 30 JUNE 2023**

**FINDINGS IDENTIFIED DURING THE FINAL AUDIT**

**2. Inadequate reconciliation of payroll report to trial balance**

**Finding**

As part of our payroll testing, we identified a \$24,000 variance between the payroll report and trial balance as at 30 June 2023. The Shire was unable to identify the cause and subsequently was unable to resolve the variance.

**Rating:** Minor

**Implication**

There is a risk that the payroll expenses are not recorded correctly.

**Recommendation**

The Shire should implement measures that allow for the payroll report to be reconciled to the Trial Balance on a regular basis, to ensure there are no variances.

**Management comment**

*The Shire is progressing on reviewing and updating the payroll reconciliation worksheet to ensure all amounts reconciles to the trial balance moving forward. Monthly payroll reconciliation will still be part of month end process and will be continued to be reviewed by Chief Financial Officer.*

**Responsible person:** Kristy Van Kuyl, Chief Financial Officer  
**Completion date:** June 2024

**ATTACHMENT**

**SHIRE OF MENZIES**

**PERIOD OF AUDIT: YEAR ENDED 30 JUNE 2023**

**FINDINGS IDENTIFIED DURING THE FINAL AUDIT**

**3. Review of credit card policy**

**Finding**

We noted that the review of the credit card policy that was due on February 2021 is still not complete.

This finding was first raised in 2022

**Rating:** Minor (2022: Minor)

**Implication**

An outdated credit card policy could increase risk of unauthorised expenditure occurring and going undetected and the policy may not be fit for purpose for Shire's current circumstance.

**Recommendation**

The Shire should ensure all policies are reviewed and updated in timely manner.

**Management comment**

*The credit card policy was reviewed with the resolution at the Ordinary Council Meeting on 28 July 2022. Due to the movement of Senior Staff, the policy wasn't updated on the Shire's website. This task has been completed now by Executive Officer. The Shire is continuing its review of all other policies from May 2023 to current date and updated policies will be available to be extracted from Shire website.*

**Responsible person:** Kristy Van Kuyl, Chief Financial Officer

**Completion date:** Credit Card Policy completed , Other policies ongoing

## 14 REPORTS OF OFFICERS

### 14.1 Finance Reports

<b>14.1.1</b>	<b>Finance Report - November 2023</b>
<b>LOCATION</b>	<b>Not Applicable</b>
<b>APPLICANT</b>	<b>Internal</b>
<b>DOCUMENT REF</b>	<b>NAM1222</b>
<b>DATE OF REPORT</b>	<b>4 December 2023</b>
<b>AUTHOR</b>	<b>Chief Financial Officer, Kristy Van Kuyl</b>
<b>RESPONSIBLE OFFICER</b>	<b>Chief Executive Officer, Glenda Teede</b>
<b>OFFICER DISCLOSURE OF INTEREST</b>	<b>Nil</b>
<b>ATTACHMENT</b>	<ol style="list-style-type: none"><li>1. Statement of Financial Activity - Menzies - November 2023 [<b>14.1.1.1</b> - 26 pages]</li><li>2. FIS - Financial Information Statement - November 2023 [<b>14.1.1.2</b> - 9 pages]</li></ol>

#### **SUMMARY:**

To receive the Statement of Financial Activity for the period ended 30 November 2023

#### **BACKGROUND:**

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

- 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. Include the net current assets.

Regulation 35 of the *Local Government (Financial Management) Regulations (1996)* 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 to 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)

Section 34 of the Act provides the requirement of the local government to prepare and provides the information a statement financial activity as at the end of the relevant month.

Section 35 of the Act provides the requirement of the local government to prepare and provides the information a statement financial position as at 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:**

Nil

**STRATEGIC IMPLICATIONS:**

The Shire's Strategic Community Plan 2021-2031 outlines the following Outcome and Strategy:

Outcome  
4.2 An efficient and effective organisation.





**SHIRE OF MENZIES**

**MONTHLY FINANCIAL REPORT  
(Containing the Statement of Financial Activity)  
For the Period Ended 30 November 2023**

**LOCAL GOVERNMENT ACT 1995**

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

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**SHIRE OF MENZIES  
MONTHLY FINANCIAL REPORT  
FOR THE PERIOD ENDED 30 NOVEMBER 2023**

**KEY INFORMATION**

**Items of Significance**

The material variance adopted by the Shire for the 203/24 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)
New 2x1 Staff House - Building (Capital)	159%	326,691	136,120	518,087	(381,967)
New 2x1 Staff House (21-22)	53%	570,000	237,500	301,400	(63,900)
Lady Shenton/CRC Lot 41 (37) Shenton St - Building (Capital)	17%	496,486	413,735	86,567	327,168
Town Hall (Admin) - Building (Capital)	51%	100,000	96,750	51,413	45,337
Vehicle Replacement CEO	89%	80,000	80,000	70,994	9,006
Tjunjuntjara Access Road (R2R 23-24)	100%	510,627	212,760	510,627	(297,867)
Tjunjuntjarra Access Road (Indigenous Community Access Rd)	75%	320,000	133,330	241,439	(108,109)
Cutline Road Expenditure CKB	36%	3,033,000	1,263,750	1,093,129	170,621
Tjunjuntjara Access Road (NoRA Supplementary Funding 22/23)					
Expenditure	99%	700,000	291,665	694,313	(402,648)

Financial Position		Prior Year	
		30 November 2022	Current Year 30 November 2023
Adjusted Net Current Assets	66%	\$ 6,767,672	\$ 4,464,755
Cash and Equivalent - Unrestricted	87%	\$ 4,215,669	\$ 3,679,270
Cash and Equivalent - Restricted	98%	\$ 14,379,799	\$ 14,120,071
Receivables - Rates	150%	\$ 977,871	\$ 1,469,196
Receivables - Other	146%	\$ 155,723	\$ 227,346
Payables	51%	\$ 298,720	\$ 151,132

*% 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 vary due to transactions being processed for the reporting period after the date of preparation.

**SHIRE OF MENZIES  
MONTHLY FINANCIAL REPORT  
FOR THE PERIOD ENDED 30 NOVEMBER 2023**

**SUMMARY INFORMATION**

**PREPARATION TIMING AND REVIEW**

Date prepared: All known transactions up to 30 November 2023  
Prepared by: Kristy Van Kuyl (Chief Financial Officer)  
Reviewed by: CEO

**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**

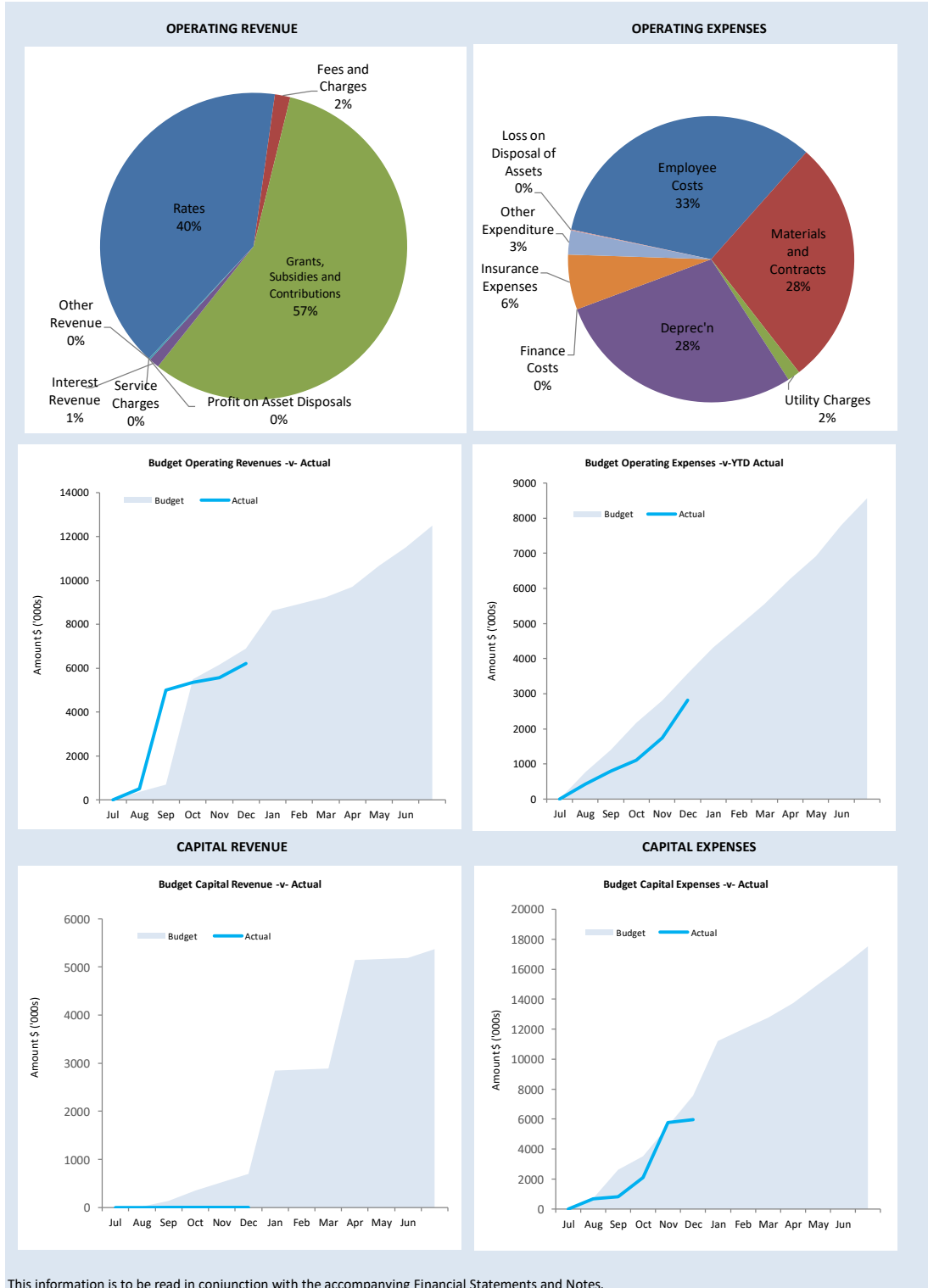
The preparation of a financial report in conformity with Australian Accounting Standards requires management to make judgements, estimates and assumptions that effect the application of policies and reported amounts of assets and liabilities, income and expenses. The estimates and associated assumptions 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 30 NOVEMBER 2023**

**SUMMARY GRAPHS**



**SHIRE OF MENZIES****KEY TERMS AND DESCRIPTIONS****FOR THE PERIOD ENDED 30 NOVEMBER 2023****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 CHARGES**

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 30 NOVEMBER 2023

## BY NATURE

Note	Adopted Annual Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)	Var. % (b)-(a)/(a)	Var. ▲▼	Significant Var. S
	\$	\$	\$	\$	%		
<b>OPERATING ACTIVITIES</b>							
<b>Revenue from operating activities</b>							
Rates	6	4,335,810	4,335,809	4,412,293	76,484	2%	▲
Grants, Subsidies and Contributions	12	558,417	171,873	323,606	151,733	88%	▲ S
Fees and Charges		240,205	104,125	177,929	73,804	71%	▲ S
Service Charges		0	0	0	0		
Interest Revenue		301,000	155,165	119,426	(35,739)	(23%)	▼ S
Other Revenue		30,450	12,670	16,883	4,213	33%	▲
Profit on Disposal of Assets	7	43,894	16,434	0	(16,434)	(100%)	▼
Gain FV Valuation of Assets		0	0	0	0		
		5,509,776	4,796,076	5,050,138			
<b>Expenditure from operating activities</b>							
Employee Costs		(2,896,464)	(1,216,866)	(936,357.51)	280,508	23%	▲ S
Materials and Contracts		(2,627,425)	(1,093,296)	(786,589.06)	306,707	28%	▲ S
Utility Charges		(110,200)	(45,820)	(40,343)	5,477	12%	▲
Depreciation		(2,140,427)	(891,810)	(800,283)	91,527	10%	▲ S
Finance Costs		(26,085)	(10,432)	0	10,432	100%	▲
Insurance Expenses		(163,583)	(68,025)	(174,934)	(106,909)	(157%)	▼ S
Other Expenditure		(601,711)	(243,690)	(76,552)	167,138	69%	▲ S
Loss on Disposal of Assets	7	0	0	(2,730)	(2,730)		▼
Loss FV Valuation of Assets		0	0	0	0		
		(8,565,893)	(3,569,939)	(2,817,789)			
<b>Non-cash amounts excluded from operating activities</b>							
Add back Depreciation		2,140,427	891,810	800,283	(91,527)	(10%)	▼ S
Adjust (Profit)/Loss on Asset Disposal	7	(43,894)	(16,434)	2,730	19,164	(117%)	▲
Movement in Leave Reserve (Added Back)		(2,544)	0	976	976		▲
Movement in Deferred Pensioner Rates/ESL		0	0	0	0		
Movement in Employee Benefit Provisions		0	0	0	0		
Rounding Adjustments		0	0	0	0		
Movement Due to Changes in Accounting Standards		0	0	0	0		
Loss on Asset Revaluation		0	0	0	0		
Adjustment in Fixed Assets		0	0	0	0		
		2,093,989	875,376	803,990			
<b>Amount attributable to operating activities</b>		<b>(962,129)</b>	<b>2,101,513</b>	<b>3,036,339</b>			
<b>INVESTING ACTIVITIES</b>							
<b>Inflows from investing activities</b>							
Capital Grants, Subsidies and Contributions	13	6,986,077	2,092,084	1,162,433	(929,651)	(44%)	▼ S
Proceeds from Disposal of Assets	7	80,000	20,830	3,500	(17,330)	(83%)	▼
Proceeds from financial assets at amortised cost - self supporting loans	9	0	0	0	0		
		7,066,077	2,112,914	1,165,933			
<b>Outflows from investing activities</b>							
Land Held for Resale	8	0	0	0	0		
Land and Buildings	8	(4,213,177)	(2,076,766)	(993,959)	1,082,807	52%	▲ S
Plant and Equipment	8	(800,000)	(114,750)	(73,005)	41,745	36%	▲ S
Furniture and Equipment	8	0	0	0	0		
		(14,961,005)	(6,233,920)	(3,620,986)			
<b>Amount attributable to investing activities</b>		<b>(7,894,928)</b>	<b>(4,121,006)</b>	<b>(2,455,054)</b>			
<b>FINANCING ACTIVITIES</b>							
<b>Inflows from financing activities</b>							
Proceeds from new borrowings		650,000	162,500	0	(162,500)	(100%)	▼ S
Transfer from Reserves	10	4,640,924	513,330	0	(513,330)	(100%)	▼ S
Transfer from Restricted Cash - Other		0	0	0	0		
		5,290,924	675,830	0			
<b>Outflows from financing activities</b>							
Repayment of borrowings	9	(53,627)	(13,406)	0	13,406	100%	▲
Payments for principal portion of lease liabilities	9	0	0	0	0		
Transfer to Reserves	10	(2,510,699)	(1,291,665)	(2,345,235)	(1,053,570)	(82%)	▼ S
Transfer to Restricted Cash - Other		0	0	0	0		
		(2,564,326)	(1,305,071)	(2,345,235)			
<b>Amount attributable to financing activities</b>		<b>2,726,598</b>	<b>(629,241)</b>	<b>(2,345,235)</b>			
<b>MOVEMENT IN SURPLUS OR DEFICIT</b>							
<b>Surplus or deficit at the start of the financial year</b>	1	<b>6,130,460</b>	<b>6,228,705</b>	<b>6,228,705</b>	0	0%	
Amount attributable to operating activities		(962,129)	2,101,513	3,036,339			
Amount attributable to investing activities		(7,894,928)	(4,121,006)	(2,455,054)			
Amount attributable to financing activities		2,726,598	(629,241)	(2,345,235)			
<b>Surplus or deficit at the end of the financial year</b>	1	<b>1</b>	<b>3,579,971</b>	<b>4,464,755</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 2023/24 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 30 NOVEMBER 2023**

	30 June 2023	30 November 2023
	\$	\$
<b>CURRENT ASSETS</b>		
Cash and cash equivalents	17,795,820	17,799,340
Trade and other receivables	488,087	1,392,413
Inventories	17,234	17,234
Contract assets	813,398	302,771
<b>TOTAL CURRENT ASSETS</b>	<b>19,114,539</b>	<b>19,511,758</b>
<b>NON-CURRENT ASSETS</b>		
Trade and other receivables	506	506
Other financial assets	19,451	19,451
Property, plant and equipment	12,032,928	12,769,116
Infrastructure	173,846,812	175,925,098
<b>TOTAL NON-CURRENT ASSETS</b>	<b>185,899,697</b>	<b>188,714,170</b>
<b>TOTAL ASSETS</b>	<b>205,014,236</b>	<b>208,225,928</b>
<b>CURRENT LIABILITIES</b>		
Trade and other payables	291,691	172,322
Other liabilities	868,495	804,774
Employee related provisions	161,180	161,180
<b>TOTAL CURRENT LIABILITIES</b>	<b>1,321,366</b>	<b>1,138,276</b>
<b>NON-CURRENT LIABILITIES</b>		
Employee related provisions	50,641	50,641
<b>TOTAL NON-CURRENT LIABILITIES</b>	<b>50,641</b>	<b>50,641</b>
<b>TOTAL LIABILITIES</b>	<b>1,372,007</b>	<b>1,188,917</b>
<b>NET ASSETS</b>	<b>203,642,229</b>	<b>207,037,011</b>
<b>EQUITY</b>		
Retained surplus	27,086,972	28,136,518
Reserve accounts	11,774,836	14,120,071
Revaluation surplus	164,780,422	164,780,422
<b>TOTAL EQUITY</b>	<b>203,642,229</b>	<b>207,037,011</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 30 NOVEMBER 2023

## OPERATING ACTIVITIES

NOTE 1  
ADJUSTED NET CURRENT ASSETS

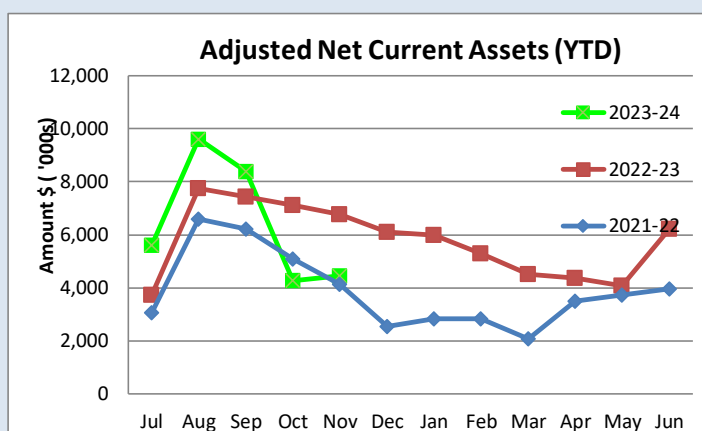
Adjusted Net Current Assets	Note	Last Years Closing 30/06/2023	This Time Last Year 30/11/2022	Year to Date Actual 30/11/2023
		\$	\$	\$
<b>Current Assets</b>				
Cash Unrestricted	2	6,020,984	4,215,669	3,679,270
Cash Restricted - Reserves	2	11,774,836	14,379,799	14,120,071
Cash Restricted - Bonds & Deposits	2	0	0	0
Receivables - Rates	3	518,992	977,871	1,469,196
Receivables - Other	3	273,224	155,723	227,346
Impairment of Receivables	3	(304,129)	(377,062)	(304,129)
Other Assets Other Than Inventories	4	813,398	393,829	302,771
Inventories	4	17,234	16,438	17,234
		19,114,539	19,762,267	19,511,758
<b>Less: Current Liabilities</b>				
Payables	5	(276,645)	(298,720)	(151,132)
Contract Liabilities	11	(868,495)	(1,299,803)	(804,774)
Bonds & Deposits	14	(15,046)	(15,356)	(21,190)
Loan and Lease Liability	9	0	0	0
Provisions	11	(161,180)	(207,824)	(161,180)
		(1,321,366)	(1,821,704)	(1,138,276)
Less: Cash Reserves	10	(11,774,836)	(11,379,799)	(14,120,071)
Add Back: Component of Leave Liability not Required to be funded		210,368	206,908	211,344
Add Back: Loan and Lease Liability		0	0	0
Less : Loan Receivable - clubs/institutions		0	0	0
<b>Net Current Funding Position</b>		<b>6,228,705</b>	<b>6,767,672</b>	<b>4,464,755</b>

## SIGNIFICANT ACCOUNTING POLICIES

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

## KEY INFORMATION

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



This Year YTD

Surplus(Deficit)

**\$4.46 M**

Last Year YTD

Surplus(Deficit)

**\$6.77 M**

SHIRE OF MENZIES

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 30 NOVEMBER 2023

OPERATING ACTIVITIES  
NOTE 2  
CASH AND FINANCIAL ASSETS

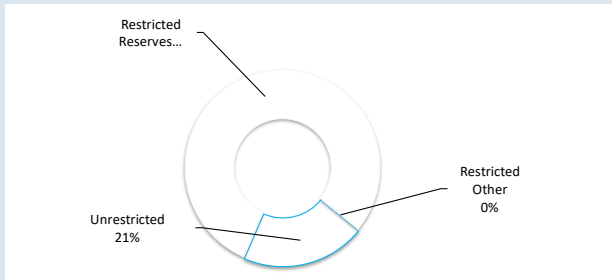
	Unrestricted	Restricted Reserves	Restricted Muni	Total Amount	Institution	Interest Rate	Maturity Date
	\$	\$	\$	\$			
<b>Cash on Hand</b>							
Cash On Hand - Admin	830	0	0	830	Cash on Hand	Nil	On Hand
<b>At Call Deposits</b>							
Municipal Bank Account	1,420,917	0	0	1,420,917	NAB	1.250%	Ongoing
Reserve Bank Account		14,120,071		14,120,071	NAB	1.250%	Ongoing
Trust Cash at Bank			0	0	NAB		
<b>Term Deposits</b>							
Municipal Maximiser Investment Account	2,257,523	0	0	2,257,523	NAB	1.250%	Ongoing
<b>Investments</b>							
<b>Total</b>	<b>3,679,270</b>	<b>14,120,071</b>	<b>0</b>	<b>17,799,340</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	Unrestricted
\$17.8 M	\$14.12 M

SHIRE OF MENZIES

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 30 NOVEMBER 2023

OPERATING ACTIVITIES  
NOTE 3  
RECEIVABLES

Receivables - Rates & Rubbish	30 June 2023	30 Nov 23
	\$	\$
Opening Arrears Previous Years	594,451	519,498
Levied this year	4,191,359	4,425,045
Less Collections to date	(4,266,313)	(3,474,841)
Equals Current Outstanding	519,498	1,469,702
<b>Net Rates Collectable</b>	<b>519,498</b>	<b>1,469,702</b>
% Collected	89.15%	70.28%

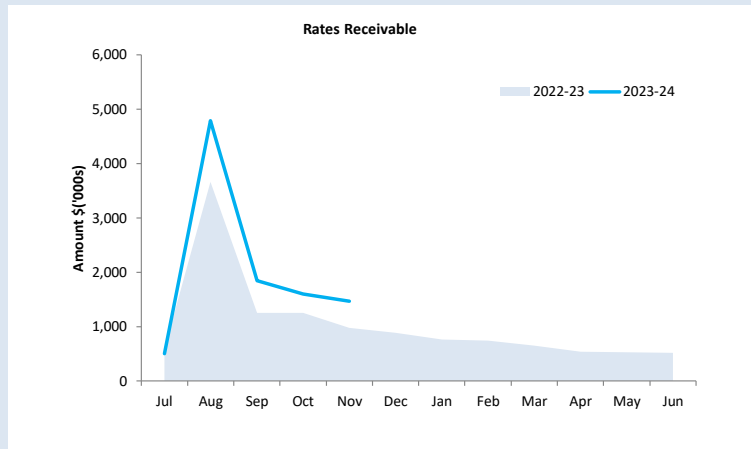
Receivables - General	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$
Receivables - General	0	3,973	236	6,074	10,283
Percentage	0%	39%	2%	59%	
<b>Balance per Trial Balance</b>					
Sundry Debtors					10,283
Impairment of Receivables					(304,129)
Receivables - Other					217,063
<b>Total Receivables General Outstanding</b>					<b>(76,783)</b>
Amounts shown above include GST (where applicable)					

KEY INFORMATION

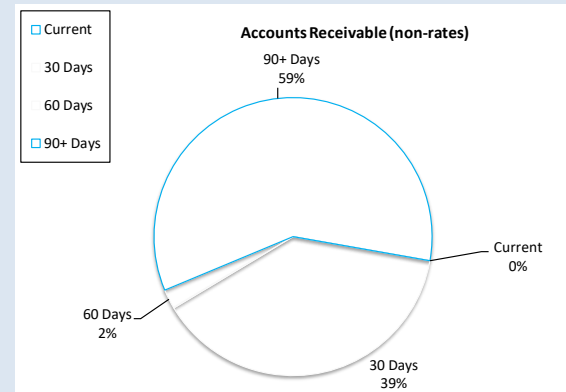
Trade and other receivables include amounts due from ratepayers for unpaid rates and service charges and other amounts due from third parties for goods sold and services performed in the ordinary course of business.

SIGNIFICANT ACCOUNTING POLICIES

Trade and other receivables include amounts due from ratepayers for unpaid rates and service charges and other amounts due from third parties for goods sold and services performed in the ordinary course of business. Receivables expected to be collected within 12 months of the end of the reporting period are classified as current assets. All other receivables are classified as non-current assets. Collectability of trade and other receivables is reviewed on an ongoing basis. Debts that are known to be uncollectible are written off when identified. An allowance for doubtful debts is raised when there is objective evidence that they will not be collectible.



Collected	Rates Due
<b>70%</b>	<b>\$1,469,702</b>



<b>Debtors Due</b>
<b>-\$76,783</b>
<b>Over 30 Days</b>
<b>100%</b>
<b>Over 90 Days</b>
<b>59%</b>

SHIRE OF MENZIES  
 NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
 FOR THE PERIOD ENDED 30 NOVEMBER 2023

OPERATING ACTIVITIES  
 NOTE 4  
 OTHER CURRENT ASSETS

	Opening Balance 1 Jul 2023	Asset Increase	Asset Reduction	Closing Balance 30 Nov 2023
<b>Other Current Assets</b>	\$	\$	\$	\$
<b>Inventory</b>				
Fuel, Oil & Materials on hand	17,234	0	0	17,234
<b>Contract assets</b>				
Contract assets	813,398	0	(510,627)	302,771
<b>Total Other Current assets</b>				<b>320,005</b>

Amounts shown above include GST (where applicable)

**KEY INFORMATION**

**Other financial assets at amortised cost**

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

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

**Inventory**

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

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

**Land held for resale**

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

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

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

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

**CONTRACT ASSETS**

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

**SHIRE OF MENZIES**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**FOR THE PERIOD ENDED 30 NOVEMBER 2023**

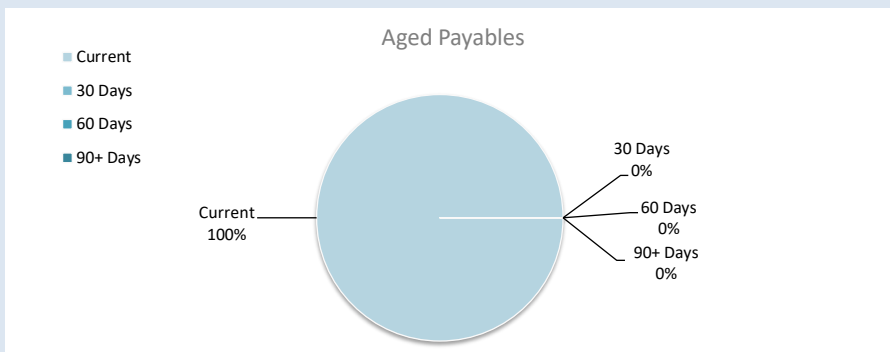
**OPERATING ACTIVITIES**  
**NOTE 5**  
**Payables**

Payables - General	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$
Payables (Sundry Creditors) - General	35,313	0	0	0	35,313
Percentage	100%	0%	0%	0%	
<b>Balance per Trial Balance</b>					
Sundry creditors - General					35,313
ATO liabilities					51,939
Other accruals/payables					22,685
Prepaid rates					29,487
<b>Total Payables General Outstanding</b>					<b>151,132</b>

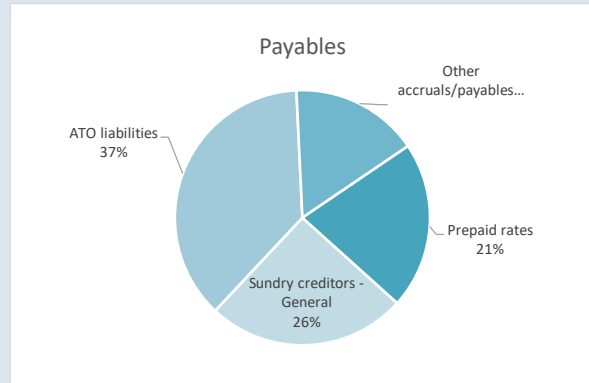
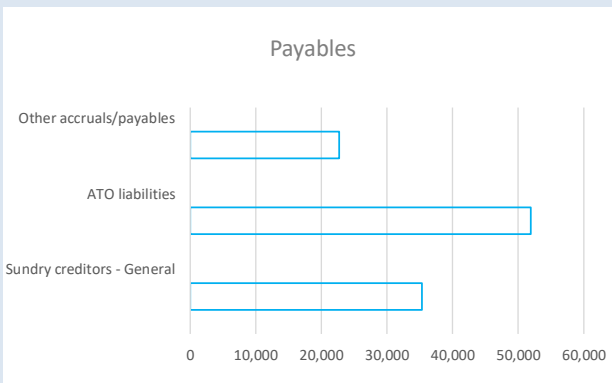
Amounts shown above include GST (where applicable)

**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.



<b>Creditors Due</b>
<b>\$151,132</b>
<b>Over 30 Days</b>
<b>0%</b>
<b>Over 90 Days</b>
<b>0%</b>



## SHIRE OF MENZIES

## NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY

FOR THE PERIOD ENDED 30 NOVEMBER 2023

## 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	36	1,716,320.00	153,439.00	0.00	0.00	153,439	153,439.00	5,006.40	4,995.20	163,440.60
Non Rateable	0.000000	38	2,781.00	0.00	0.00	0.00	0	0.00	0.00	0.00	0.00
<b>Unimproved valuations</b>											
Mining	0.163934	231	18,903,738.00	3,098,965.00	0.00	0.00	3,098,965	3,098,965.39	66,626.93	2,826.76	3,168,419.08
Exploration and Prospecting	0.147548	557	5,449,383.00	804,046.00	0.00	0.00	804,046	804,045.58	(432.22)	(2,454.27)	801,159.09
Pastoral and Other	0.085300	88	999,953.00	85,296.00	0.00	0.00	85,296	85,295.99	(511.80)	(300.42)	84,483.77
Non-Rateable			63,326.00				0	0.00	1,370.20	(643.42)	726.78
<b>Sub-Totals</b>		<b>950</b>	<b>27,135,501.00</b>	<b>4,141,746.00</b>	<b>0.00</b>	<b>0.00</b>	<b>4,141,746</b>	<b>4,141,745.96</b>	<b>72,059.51</b>	<b>4,423.85</b>	<b>4,218,229.32</b>
<b>Minimum Payment</b>											
<b>Gross rental valuations</b>											
Vacant and improved	200	211	48,774.00	42,200.00	0.00	0.00	42,200	42,200.00	0.00	0.00	42,200.00
					0.00	0.00	0	0.00	0.00	0.00	0.00
<b>Unimproved valuations</b>											
Mining	328	59	56,615.00	19,352.00	0.00	0.00	19,352	19,352.00	0.00	0.00	19,352.00
Exploration and Prospecting	328	394	465,000.00	129,232.00	0.00	0.00	129,232	129,232.00	0.00	0.00	129,232.00
Pastoral and Other	328	10	18,965.00	3,280.00	0.00	0.00	3,280	3,280.00	0.00	0.00	3,280.00
				0.00	0.00	0.00	0	0.00	0.00	0.00	0.00
				0.00	0.00	0.00	0	0.00	0.00	0.00	0.00
<b>Sub-Totals</b>		<b>674</b>	<b>589,354.00</b>	<b>194,064.00</b>	<b>0.00</b>	<b>0.00</b>	<b>194,064</b>	<b>194,064.00</b>	<b>0.00</b>	<b>0.00</b>	<b>194,064.00</b>
		<b>1,624</b>	<b>27,724,855.00</b>	<b>4,335,810.00</b>	<b>0.00</b>	<b>0.00</b>	<b>4,335,810</b>	<b>4,335,809.96</b>	<b>72,059.51</b>	<b>4,423.85</b>	<b>4,412,293.32</b>
Discounts							0				0.00
Concession							0				0.00
<b>Amount from General Rates</b>							<b>4,335,810</b>				<b>4,412,293.32</b>
Ex-Gratia Rates							0				0.00
Movement in Excess Rates							0				0.00
Specified Area Rates							0				0.00
<b>Total Rates</b>							<b>4,335,810</b>				<b>4,412,293.32</b>



SHIRE OF MENZIES

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY

FOR THE PERIOD ENDED 30 NOVEMBER 2023

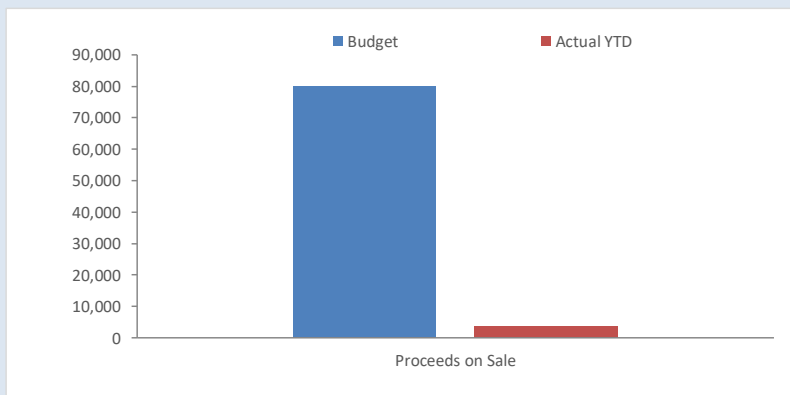
OPERATING ACTIVITIES

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>Plant and Equipment</b>								
83	Toyota Prado Dsl Wagon 1Mn, P0230	8,912	50,000	41,088		0	0		
	P0207 Hino 300 Series 816 Medium Auto Rubbish								
515	Truck - Mn963	27,194	30,000	2,806		0	0		
541	Auto Tyre Changer	0	0			6,230	3,500		(2,730)
		<b>36,106</b>	<b>80,000</b>	<b>43,894</b>	<b>0</b>	<b>6,230</b>	<b>3,500</b>	<b>0</b>	<b>(2,730)</b>

KEY INFORMATION



Proceeds on Sale		
Budget	YTD Actual	%
<b>\$80,000</b>	<b>\$3,500</b>	<b>4%</b>

SHIRE OF MENZIES  
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 30 NOVEMBER 2023

INVESTING ACTIVITIES  
NOTE 8  
CAPITAL ACQUISITIONS

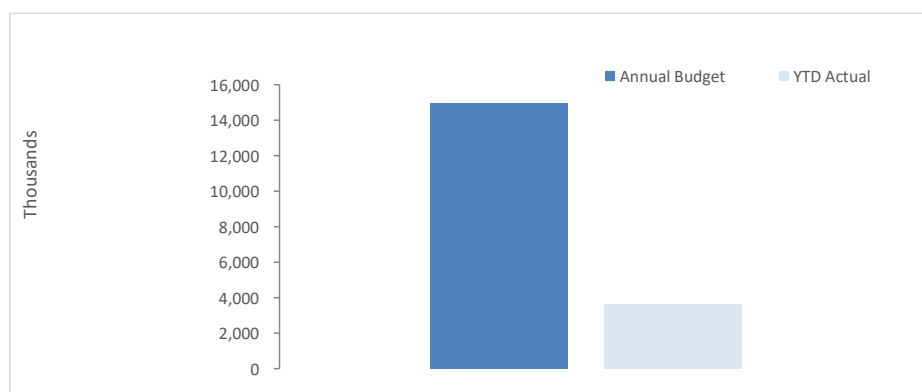
Capital Acquisitions	Amended			Total	YTD Budget Variance
	Annual	Budget	Budget		
	\$	\$	\$	\$	\$
Land Held for Resale	0	0	0	0	0
Land and Buildings	4,213,177	2,076,766	4,213,177	993,959	(1,082,807)
Equipment on Reserves	0	0	0	0	0
Plant and Equipment	800,000	114,750	800,000	73,005	(41,745)
Motor Vehicles	0	0	0	0	0
Furniture and Equipment	0	0	0	0	0
Infrastructure Assets - Roads	7,574,541	3,200,939	7,574,541	2,539,507	(661,432)
Infrastructure Assets - Footpaths	50,000	20,830	50,000	0	(20,830)
Infrastructure Assets - Parks and Ovals	0	0	0	0	0
Infrastructure Assets - Other	2,323,287	820,635	2,323,287	14,515	(806,120)
<b>Capital Expenditure Totals</b>	<b>14,961,005</b>	<b>6,233,920</b>	<b>14,961,005</b>	<b>3,620,986</b>	<b>(2,612,934)</b>
<b>Capital acquisitions funded by:</b>					
	\$	\$	\$	\$	\$
Capital Grants and Contributions	6,986,077	2,092,084	6,986,077	1,162,433	(929,651)
Borrowings	650,000	162,500	650,000	0	(162,500)
Other (Disposals & C/Fwd)	80,000	20,830	80,000	3,500	(17,330)
Council contribution - Cash Backed Reserves					
Various Reserves	4,640,924	513,330	4,640,924	0	(513,330)
Council contribution - operations	2,604,004	3,445,176	2,604,004	2,455,054	(990,122)
<b>Capital Funding Total</b>	<b>14,961,005</b>	<b>6,233,920</b>	<b>14,961,005</b>	<b>3,620,986</b>	<b>(2,612,934)</b>

## SIGNIFICANT ACCOUNTING POLICIES

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

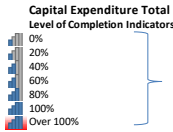
## KEY INFORMATION

Acquisitions	Annual Budget	YTD Actual	% Spent
	<b>\$14.96 M</b>	<b>\$3.62 M</b>	<b>24%</b>
Capital Grant	Annual Budget	YTD Actual	% Received
	<b>\$6.99 M</b>	<b>\$1.16 M</b>	<b>17%</b>



SHIRE OF MENZIES  
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 30 NOVEMBER 2023

INVESTING ACTIVITIES  
NOTE 8  
CAPITAL ACQUISITIONS

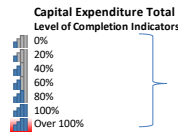


Percentage YTD Actual to Annual Budget  
Expenditure over budget highlighted in red.

Completion	Level of completion indicator, please see table at the top of this note for further detail.	Assets	Account Number	Balance Sheet Category	Job Number	Adopted	Amended		Total YTD	Variance (Under)/Over
						Annual Budget	Annual Budget	YTD Budget		
						\$	\$	\$	\$	\$
<b>Land</b>										
<b>Economic Services</b>										
0.00		Lot 500-502 (56) Wilson St - Land (Capital)	4130809	508	LC001	(64,000)	(64,000)	(63,999)	0	63,999
0.00		Lot 9 (54) Shenton Street - Land (Capital)	4130809	508	LC002	(12,000)	(12,000)	(12,000)	0	12,000
<b>Total - Economic Services</b>						<b>(76,000)</b>	<b>(76,000)</b>	<b>(75,999)</b>	<b>0</b>	<b>75,999</b>
0.00		<b>Total - Land</b>				<b>(76,000)</b>	<b>(76,000)</b>	<b>(75,999)</b>	<b>0</b>	<b>75,999</b>
<b>Buildings</b>										
<b>Education &amp; Welfare</b>										
0.00		Community Shed	4080410	510	BC060A	(300,000)	(300,000)	(200,000)	0	200,000
<b>Total - Education &amp; Welfare</b>						<b>(300,000)</b>	<b>(300,000)</b>	<b>(200,000)</b>	<b>0</b>	<b>200,000</b>
<b>Housing</b>										
1.59		New 2x1 Staff House - Building (Capital)	4090110	510	BC010	(326,691)	(326,691)	(136,120)	(518,087)	(381,967)
0.53		New 2x1 Staff House (21-22)	4090110	510	BC011	(570,000)	(570,000)	(237,500)	(301,400)	(63,900)
0.00		Old Post Office House Lot 102 (33) Walsh St - Building (Capital)	4090210	510	BC020	(894,000)	(894,000)	0	0	0
0.03		GROH House 4x2	4090210	510	BC023	(700,000)	(700,000)	(466,666)	(18,437)	448,229
0.03		GROH House 2x1	4090210	510	BC024	(550,000)	(550,000)	(366,666)	(18,055)	348,611
<b>Total - Housing</b>						<b>(3,040,691)</b>	<b>(3,040,691)</b>	<b>(1,206,952)</b>	<b>(855,979)</b>	<b>350,973</b>
<b>Recreation And Culture</b>										
0.00		Town Hall (Hall) - Building (Capital)	4110110	510	BC026	(100,000)	(100,000)	(41,665)	0	41,665
<b>Total - Recreation And Culture</b>						<b>(100,000)</b>	<b>(100,000)</b>	<b>(41,665)</b>	<b>0</b>	<b>41,665</b>
<b>Economic Services</b>										
0.00		Building not specified	4130210	510	BC000	(100,000)	(100,000)	(41,665)	0	41,665
0.17		Lady Shenton/CRC Lot 41 (37) Shenton St - Building (Capital)	4130210	510	BC028	(496,486)	(496,486)	(413,735)	(86,567)	327,168
<b>Total - Economic Services</b>						<b>(596,486)</b>	<b>(596,486)</b>	<b>(455,400)</b>	<b>(86,567)</b>	<b>368,833</b>
<b>Other Property &amp; Services</b>										
0.51		Town Hall (Admin) - Building (Capital)	4140210	510	BC027	(100,000)	(100,000)	(96,750)	(51,413)	45,337
<b>Total - Other Property &amp; Services</b>						<b>(100,000)</b>	<b>(100,000)</b>	<b>(96,750)</b>	<b>(51,413)</b>	<b>45,337</b>
0.24		<b>Total - Buildings</b>				<b>(4,137,177)</b>	<b>(4,137,177)</b>	<b>(2,000,767)</b>	<b>(993,959)</b>	<b>1,006,808</b>
<b>Plant &amp; Equipment</b>										
<b>Governance</b>										
0.00		Administration Communications Equipment	4040230	530	C0141	(15,000)	(15,000)	(6,250)	0	6,250
0.00		Software and IT Systems	4040230	530	C0142	(100,000)	(100,000)	0	0	0
0.89		Vehicle Replacement CEO	4040230	530	CP001	(80,000)	(80,000)	(80,000)	(70,994)	9,006
<b>Total - Governance</b>						<b>(195,000)</b>	<b>(195,000)</b>	<b>(86,250)</b>	<b>(70,994)</b>	<b>15,256</b>
<b>Other Law, Order &amp; Public Safety</b>										
0.02		LRCI Menzies CCTV Expenditure	4050330	530	LRC0118	(90,000)	(90,000)	(22,500)	(2,011)	20,489
<b>Total - Other Law, Order &amp; Public Safety</b>						<b>(90,000)</b>	<b>(90,000)</b>	<b>(22,500)</b>	<b>(2,011)</b>	<b>20,489</b>
<b>Transport</b>										
0.00		Minor Plant Purchases	4120330	530	C0127	(15,000)	(15,000)	(6,000)	0	6,000
0.00		Rubbish Truck with Compactor	4120330	530	CP006	(340,000)	(340,000)	0	0	0
0.00		Trailer for Accommodation (23/24)	4120330	530	C1220	(160,000)	(160,000)	0	0	0
<b>Total - Transport</b>						<b>(515,000)</b>	<b>(515,000)</b>	<b>(6,000)</b>	<b>0</b>	<b>6,000</b>
0.09		<b>Total - Plant &amp; Equipment</b>				<b>(800,000)</b>	<b>(800,000)</b>	<b>(114,750)</b>	<b>(73,005)</b>	<b>41,745</b>
<b>Infrastructure - Roads</b>										
<b>Transport</b>										
0.00		Program Reseal	4120140	540	C1213	(250,000)	(250,000)	(104,165)	0	104,165
0.00		Grids Capital	4120140	540	GRIDCAP	(100,000)	(100,000)	(41,665)	0	41,665
0.00		Niagara Dam Rd (Capital)	4120141	540	RC059	(200,000)	(200,000)	0	0	0
0.00		Kookynie Malcom Rd (Capital)	4120142	540	RC038	(300,000)	(300,000)	0	0	0
0.00		Tjuntjunjarra Access Rd (Capital)	4120142	540	RC049	(300,000)	(300,000)	(125,000)	0	125,000
0.00		Tjuntjunjarra Internal Roads Program (20-21)	4120142	540	RC249	(250,000)	(250,000)	0	0	0
1.00		Tjuntjunjarra Access Road (R2R 23-24)	4120146	540	R2R049D	(510,627)	(510,627)	(212,760)	(510,627)	(297,867)
0.00		Yarri Road (RRG 21-22)	4120150	540	RRG039A	(38,000)	(38,000)	0	0	0
0.00		Tjuntjunjarra Access Rd (RRG)	4120150	540	RRG049	(80,000)	(80,000)	(33,330)	0	33,330
0.00		Menzies North West (RRG 23/24)	4120151	540	RRG007F	(624,000)	(624,000)	(416,000)	0	416,000
0.00		Evanston - Menzies Road (RRG 23/24)	4120151	540	RRG008B	(81,000)	(81,000)	(54,000)	0	54,000
0.00		Riverina - Snake Hill Road (RRG 23/24)	4120151	540	RRG013A	(490,000)	(490,000)	(326,666)	0	326,666
0.00		Kookynie - Malcom Road (RRG 23/24)	4120151	540	RRG038A	(297,914)	(297,914)	(198,608)	0	198,608
0.75		Tjuntjunjarra Access Road (Indigenous Community Access Rd)	4120164	540	ICA049	(320,000)	(320,000)	(133,330)	(241,439)	(108,109)
0.36		Cutline Road Expenditure CKB	4120164	540	ICA050	(3,033,000)	(3,033,000)	(1,263,750)	(1,093,129)	170,621
0.99		Tjuntjunjarra Access Road (NoRA Supplementary Funding 22/23) E	4120164	540	NORA049	(700,000)	(700,000)	(291,665)	(694,313)	(402,648)
<b>Total - Transport</b>						<b>(7,574,541)</b>	<b>(7,574,541)</b>	<b>(3,200,939)</b>	<b>(2,539,507)</b>	<b>661,432</b>
0.34		<b>Total - Infrastructure - Roads</b>				<b>(7,574,541)</b>	<b>(7,574,541)</b>	<b>(3,200,939)</b>	<b>(2,539,507)</b>	<b>661,432</b>
<b>Infrastructure - Footpaths</b>										

SHIRE OF MENZIES  
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 30 NOVEMBER 2023

INVESTING ACTIVITIES  
NOTE 8  
CAPITAL ACQUISITIONS



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

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

Assets	Account Number	Balance Sheet		Adopted			Amended		Variance (Under)/Over	
		Category	Job Number	Annual Budget	Annual Budget	YTD Budget	Total YTD			
				\$	\$	\$	\$	\$		
<b>Transport</b>										
0.00		Footpath Construction General (Budgeting Only)	4120170	560	FC000	(50,000)	(50,000)	(20,830)	0	20,830
		<b>Total - Transport</b>				<b>(50,000)</b>	<b>(50,000)</b>	<b>(20,830)</b>	<b>0</b>	<b>20,830</b>
0.00		<b>Total - Infrastructure - Footpaths</b>				<b>(50,000)</b>	<b>(50,000)</b>	<b>(20,830)</b>	<b>0</b>	<b>20,830</b>
<b>Infrastructure - Other</b>										
<b>Community Amenities</b>										
0.06		LRCI Sealing of Parking Menzies Public Toilets Expenditure	4100790	590	LRC0116	(143,350)	(143,350)	(35,837)	(8,695)	27,142
		<b>Total - Community Amenities</b>				<b>(143,350)</b>	<b>(143,350)</b>	<b>(35,837)</b>	<b>(8,695)</b>	<b>27,142</b>
<b>Recreation And Culture</b>										
0.00		Tjuntjuntjara Water Park Expenditure	4110390	590	PC114	(150,000)	(150,000)	(100,000)	0	100,000
0.00		LRCI Phase 4 (Budget Only)	4110390	590	LRC0008	(863,223)	(863,223)	(575,482)	0	575,482
		<b>Total - Recreation And Culture</b>				<b>(1,013,223)</b>	<b>(1,013,223)</b>	<b>(675,482)</b>	<b>0</b>	<b>675,482</b>
<b>Transport</b>										
0.07		Bores to Support Road Works	4120190	590	C0123	(50,000)	(50,000)	(20,830)	(3,420)	17,410
0.00		Main Street (Shenton) Streetscaping	4120190	590	C100	(50,000)	(50,000)	0	0	0
0.00		Truck Bay Wilson and Shenton	4120190	590	C1211	(10,000)	(10,000)	(2,676)	0	2,676
		<b>Total - Transport</b>				<b>(110,000)</b>	<b>(110,000)</b>	<b>(23,506)</b>	<b>(3,420)</b>	<b>20,086</b>
<b>Economic Services</b>										
0.00		Niagara Dam Capital Works	4130290	590	C0131	(850,762)	(850,762)	0	0	0
0.01		LRCI Tourism Signage (district wide) Expenditure	4130290	590	LRC0117	(205,952)	(205,952)	(85,810)	(2,400)	83,410
		<b>Total - Economic Services</b>				<b>(1,056,714)</b>	<b>(1,056,714)</b>	<b>(85,810)</b>	<b>(2,400)</b>	<b>83,410</b>
0.01		<b>Total - Infrastructure - Other</b>				<b>(2,323,287)</b>	<b>(2,323,287)</b>	<b>(820,635)</b>	<b>(14,515)</b>	<b>806,120</b>
0.24		<b>Grand Total</b>				<b>(14,961,005)</b>	<b>(14,961,005)</b>	<b>(6,233,920)</b>	<b>(3,620,986)</b>	<b>2,612,934</b>

SHIRE OF MENZIES  
 NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
 FOR THE PERIOD ENDED 30 NOVEMBER 2023

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 2023	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
		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	
Housing													
GROH House Construction x 2	0	0	650,000	650,000	0	53,627	53,627	0	596,373	596,373	0	26,085	26,085
<b>Total</b>	0	0	650,000	650,000	0	53,627	53,627	0	596,373	596,373	0	26,085	26,085
Current loan borrowings		0						0					
Non-current loan borrowings		0						0					
		0						0					
Current financing borrowings		0						0					

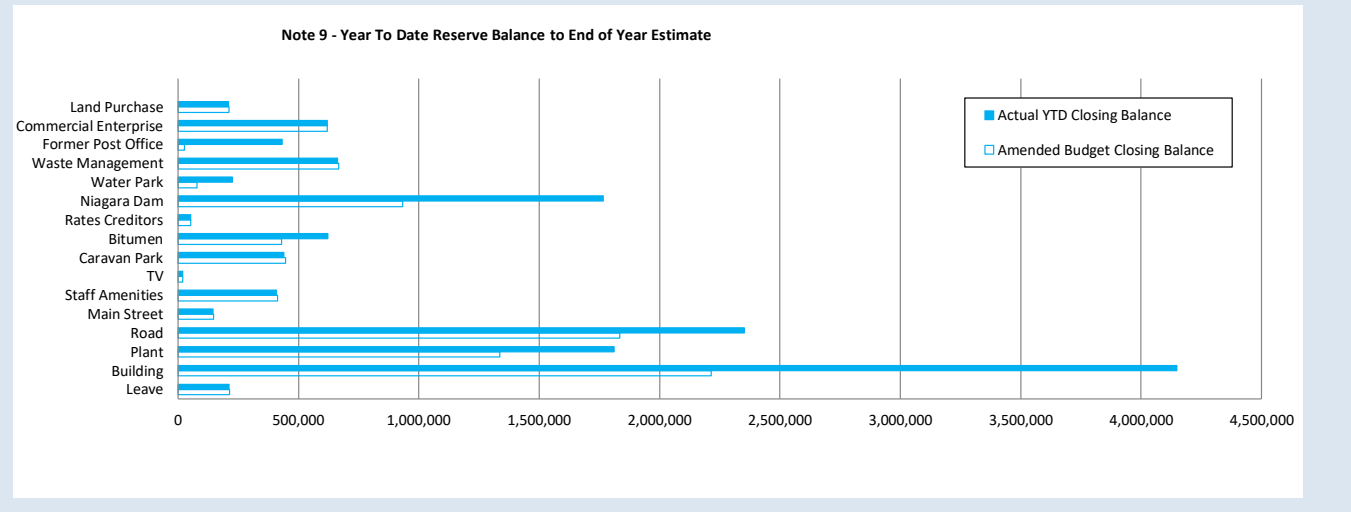
SHIRE OF MENZIES  
 NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
 FOR THE PERIOD ENDED 30 NOVEMBER 2023

OPERATING ACTIVITIES  
 NOTE 10  
 CASH BACKED RESEVES

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	\$ 210,368	\$ 3,930	\$ 976	\$ 0	\$ 0	\$ 0	\$ 0	\$ 214,298	\$ 211,344
Building	3,234,402	60,431	14,976	900,000	900,000	(1,980,162)	0	2,214,671	4,149,378
Plant	1,801,730	33,663	8,344	0	0	(500,000)	0	1,335,393	1,810,074
Road	2,340,514	43,730	10,842	0	0	(550,000)	0	1,834,244	2,351,356
Main Street	144,086	2,692	665	0	0	0	0	146,778	144,751
Staff Amenities	405,535	7,577	1,876	0	0	0	0	413,112	407,411
TV	18,354	343	87	0	0	0	0	18,697	18,442
Caravan Park	438,455	8,192	2,029	0	0	0	0	446,647	440,484
Bitumen	619,404	11,573	2,869	0	0	(200,000)	0	430,977	622,273
Rates Creditors	52,454	980	245	0	0	0	0	53,434	52,699
Niagara Dam	1,274,702	23,816	5,906	484,750	484,750	(850,762)	0	932,506	1,765,358
Water Park	223,733	4,180	1,036	0	0	(150,000)	0	77,913	224,770
Waste Management	361,054	6,746	1,674	300,000	300,000	0	0	667,800	662,728
Former Post Office	429,193	8,019	1,991	0	0	(410,000)	0	27,212	431,184
Commercial Enterprise	13,221	247	60	605,949	605,949	0	0	619,417	619,230
Land Purchase	207,630	3,881	960	0	0	0	0	211,511	208,590
	<b>11,774,836</b>	<b>220,000</b>	<b>54,536</b>	<b>2,290,699</b>	<b>2,290,699</b>	<b>(4,640,924)</b>	<b>0</b>	<b>9,644,611</b>	<b>14,120,071</b>

KEY INFORMATION



SHIRE OF MENZIES  
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 30 NOVEMBER 2023

OPERATING ACTIVITIES  
NOTE 11  
OTHER CURRENT LIABILITIES

Other Current Liabilities	Note	Opening Balance 1 Jul 2023	Liability Increase	Liability Reduction	Closing Balance 30 Nov 2023
		\$	\$	\$	\$
<b>Other Liabilities</b>					
- Contract liabilities	12	75,501	39,734	(7,543)	107,693
- Capital grant/contribution liabilities	13	792,994	1,066,520	(1,162,433)	697,081
<b>Total other liabilities</b>		<b>868,495</b>	<b>1,106,254</b>	<b>(1,169,975)</b>	<b>804,774</b>
<b>Employee Related Provisions</b>					
Annual leave		124,637	0	0	124,637
Long service leave		36,543	0	0	36,543
<b>Total Provisions</b>		<b>161,180</b>	<b>0</b>	<b>0</b>	<b>161,180</b>
<b>Total Other Current Liabilities</b>					<b>965,954</b>
<b>Amounts shown above include GST (where applicable)</b>					

#### KEY INFORMATION

##### PROVISIONS

Provisions are recognised when the Shire has a present legal or constructive obligation, as a result of past events, for which it is probable that an outflow of economic benefits will result and that outflow can be reliably measured.

Provisions are measured using the best estimate of the amounts required to settle the obligation at the end of the reporting period.

##### EMPLOYEE RELATED PROVISIONS

###### Short-term employee benefits

Provision is made for the Shire's obligations for short-term employee benefits. Short-term employee benefits are benefits (other than termination benefits) that are expected to be settled wholly before 12 months after the end of the annual reporting period in which the employees render the related service, including wages, salaries and sick leave. Short-term employee benefits are measured at the (undiscounted) amounts expected to be paid when the obligation is settled.

The Shire's obligations for short-term employee benefits such as wages, salaries and sick leave are recognised as a part of current trade and other payables in the calculation of net current assets.

###### Other long-term employee benefits

The Shire's obligations for employees' annual leave and long service leave entitlements are recognised as provisions in the statement of financial position.

Long-term employee benefits are measured at the present value of the expected future payments to be made to employees. Expected future payments incorporate anticipated future wage and salary levels, durations of service and employee departures and are discounted at rates determined by reference to market yields at the end of the reporting period on government bonds that have maturity dates that approximate the terms of the obligations. Any remeasurements for changes in assumptions of obligations for other long-term employee benefits are recognised in profit or loss in the periods in which the changes occur. The Shire's obligations for long-term employee benefits are presented as non-current provisions in its statement of financial position, except where the Shire does not have an unconditional right to defer settlement for at least 12 months after the end of the reporting period, in which case the

##### CAPITAL GRANT/CONTRIBUTION LIABILITIES

Grants to acquire or construct recognisable non-financial assets to identified specifications be constructed to be controlled by the Shire are recognised as a liability until such time as the Shire satisfies its obligations under the agreement.

SHIRE OF MENZIES  
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 30 NOVEMBER 2023

NOTE 12  
GRANTS, SUBSIDIES AND CONTRIBUTIONS

Provider	Unspent Grant, Subsidies and Contributions Liability					Grants, Subsidies and Contributions Revenue			
	Liability 1 Jul 2023	Increase in Liability	Liability Reduction (As revenue)	Liability 30 Nov 2023	Current Liability 30 Nov 2023	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	0	87,722	87,722	0	36,988
Grants Commission - Roads (WALGGC)	0	0	0	0	0	46,788	46,788	0	25,083
<b>Law, order, public safety</b>									
DFES Grant - Operating Bush Fire Brigade	3,369	0	(3,369)	0	0	8,000	8,000	3,330	3,369
<b>Transport</b>									
Direct Grant (MRWA)	0	0	0	0	0	190,000	190,000	79,165	230,243
Street Lighting Subsidy (MRWA)	0	0	0	0	0	1,713	1,713	710	0
LRCIP Grant - Menzies Town Greening	46,460	0	0	46,460	46,460	96,460	96,460	24,115	0
<b>Economic services</b>									
WACRN Community Resource Centre Grant	0	0	0	0	0	80,000	80,000	40,000	0
DSS Community Hub Grant	4,376	39,734	(4,000)	40,110	40,110	39,734	39,734	16,555	4,000
	<b>54,205</b>	<b>39,734</b>	<b>(7,369)</b>	<b>86,570</b>	<b>86,570</b>	<b>550,417</b>	<b>550,417</b>	<b>163,875</b>	<b>299,683</b>
<b>Contributions</b>									
<b>Recreation and culture</b>									
Menzies Discovery Day Contributions	0	0	0	0	0	8,000	8,000	7,998	23,750
<b>Economic services</b>									
INDUE Cashless Debit Card Contribution	21,296	0	(174)	21,123	21,123	0	0	0	174
	<b>21,296</b>	<b>0</b>	<b>(174)</b>	<b>21,123</b>	<b>21,123</b>	<b>8,000</b>	<b>8,000</b>	<b>7,998</b>	<b>23,924</b>
<b>TOTALS</b>	<b>75,501</b>	<b>39,734</b>	<b>(7,543)</b>	<b>107,693</b>	<b>107,693</b>	<b>558,417</b>	<b>558,417</b>	<b>171,873</b>	<b>323,606</b>



SHIRE OF MENZIES  
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 30 NOVEMBER 2023

NOTE 13  
CAPITAL GRANTS AND CONTRIBUTIONS

Provider	Unspent Capital Grants, Subsidies and Contributions Liability					Capital Grants, Subsidies and Contributions Revenue			
	Liability 1 Jul 2023	Increase in Liability	Liability Reduction (As revenue)	Liability 30 Nov 2023	Current Liability 30 Nov 2023	Adopted Budget Revenue	Amended Annual Budget	Amended YTD Budget	YTD Actual Revenue
	\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>Capital Grants and Subsidies</b>									
<b>General purpose funding</b>									
LRCIP Grant - Phase 4 - Budgeting Purposes Only	0	0	0	0	0	863,223	863,223	0	0
<b>Law, order, public safety</b>									
LRCIP Grant - Menzies CCTV	38,988	0	(2,011)	36,977	36,977	90,000	90,000	22,500	2,011
<b>Community amenities</b>									
LRCIP Grant - Sealing of Parking Menzies Public Toilets	68,350	0	(8,695)	59,655	59,655	150,000	150,000	37,500	8,695
LRCIP Grant - Marmion Village Reserve Improvements	14,604	0	0	14,604	14,604	0	0	0	0
<b>Transport</b>									
RTR Grant Funded - Tjuntjuntjara Access Road	0	510,627	(510,627)	0	0	510,627	510,627	0	510,627
RRG Grant Funded -Menzies North West Road Resurfacing SLK 5 - 10 (RRG 23/24)	227,048	0	0	227,048	227,048	0	0	0	0
RRG Grant Funded -Menzies North West Road - 23/24	0	0	0	0	0	416,000	416,000	277,332	0
RRG Grant Funded -Evanston Menzies Road (RRG 23-24)	0	0	0	0	0	54,000	54,000	36,000	0
RRG Grant Funded -Riverina - Snake Hill Road (RRG 23/24)	0	0	0	0	0	326,666	326,666	217,776	0
RRG Grant Funded 20/21 -Tjuntjuntjara Access Rd	32,000	0	(32,000)	0	0	80,000	80,000	53,332	32,000
RRG Grant Funded -Kookynie - Malcolm Road (RRG 23/24)	0	0	0	0	0	198,609	198,609	132,406	0
RRG Grant Funded -Yarri Road (RRG 21-22)	0	0	0	0	0	38,000	38,000	0	0
WALGGC Special Road Grant - Tjuntjuntjara Access Road	160,000	342,635	(241,439)	261,197	261,197	320,000	320,000	0	241,439
NORA Supplementry Funding Grant - Tjuntjuntjara Access Road	80,000	200,000	(280,000)	0	0	700,000	700,000	0	280,000
City Kalgoorlie Boulder Cutline Road Expenditure	72,004	13,258	(85,261)	0	0	3,033,000	3,033,000	1,263,750	85,261
<b>Economic services</b>									
LRCIP Grant - Tourism Signage (district wide)	100,000	0	(2,400)	97,600	97,600	205,952	205,952	51,488	2,400
	<b>792,994</b>	<b>1,066,520</b>	<b>(1,162,433)</b>	<b>697,081</b>	<b>697,081</b>	<b>6,986,077</b>	<b>6,986,077</b>	<b>2,092,084</b>	<b>1,162,433</b>
<b>Total Capital grants, subsidies and contributions</b>	<b>792,994</b>	<b>1,066,520</b>	<b>(1,162,433)</b>	<b>697,081</b>	<b>697,081</b>	<b>6,986,077</b>	<b>6,986,077</b>	<b>2,092,084</b>	<b>1,162,433</b>

## SHIRE OF MENZIES

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 30 NOVEMBER 2023

## 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 2023	Amount Received	Amount Paid	Closing Balance 30 Nov 2023
	\$	\$	\$	\$
<b>Restricted Cash - Bonds and Deposits</b>				
Pet Bonds	302.50	100.00	0.00	402.50
Staff Housing Bonds	3,617.00	628.00	0.00	4,245.00
BCITF	(591.75)	1,245.95	(1,245.94)	(591.74)
Building Levy	37.95	2,115.55	(2,115.55)	37.95
Nomination Fees	0.00	700.00	(400.00)	300.00
Unclaimed Moines	400.00	502.42	0.00	902.42
Hall Hire Bond	100.00	500.00	(500.00)	100.00
Other Housing Bond	0.00	385.00	0.00	385.00
Community Bus Bond	200.00	205.00	(205.00)	200.00
Retention Bonds & Liabilities	10,979.98	4,228.55	0.00	15,208.53
<b>Sub-Total</b>	<b>15,045.68</b>	<b>10,610.47</b>	<b>(4,466.49)</b>	<b>21,189.66</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>15,045.68</b>	<b>10,610.47</b>	<b>(4,466.49)</b>	<b>21,189.66</b>

## KEY INFORMATION

SHIRE OF MENZIES  
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 30 NOVEMBER 2023

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 2023/24 year is \$25,000 and 10%.

Reporting Program	Var. \$	Var. %	Var.	Significant Var.	Timing/ Permanent	Explanation of Variance
	\$	%	▲▼	\$		
<b>Revenue from operating activities</b>						
Governance	(16,434)	(100%)	▼		Timing	Variance is expected profit from disposal of vehicle, vehicle is yet to be disposed
General Purpose Funding - Other	69,626	44%	▲	\$	Timing	Phasing for FAGS Grant Income budget differs from actuals and the receipt of the Menzies \$40,000 CRC approved FAA Grant, which was not budgeted for.
Recreation and Culture	15,729	190%	▲		Timing	Positive variance due to Various Sponsorships, Grants and Donations received, budget phased over twelve months.
Transport	126,048	121%	▲	\$	Timing	Positive variance due to Main Roads WA Direct Grant higher than budgeted and budget phased over 12 months.
<b>Expenditure from operating activities</b>						
General Purpose Funding	141,551	63%	▲	\$	Timing	Positive variance due to Rates expenditure in general tracking lower than budgeted and phasing of Rates Write Off \$96,000 YTD budgeted against \$131 YTD actuals.
Education and Welfare	13,529	60%	▲		Timing	Positive variance due to Other Welfare Employment Cost tracking lower than budgeted.
Community Amenities	63,913	30%	▲	\$	Timing	Positive variance due to expenditure tracking lower than budgeted across all programs.
Recreation and Culture	71,231	18%	▲	\$	Timing	Positive variance due to Tjuntjunjara Community events have not yet gone ahead.
Transport	430,515	35%	▲	\$	Timing	Positive variance due to Road Maintenance in built up areas and depreciation both tracking lower than budgeted.
Economic Services	187,275	27%	▲		Timing	Positive variance due to various maintenance & Operation expenditure and admin overheads tracking lower than budgeted.
Other Property and Services	(213,207)	(1550%)	▼	\$	Timing	Negative Variance due PWO Employee costs and POC Depreciation tracking higher than budgeted.
<b>INVESTING ACTIVITIES</b>						
Capital Grants, Subsidies and Contributions	(929,651)	(44%)	▼	\$	Timing	Budget Allocations for completed projects which are grant related in this FY are ahead of actuals.
Proceeds from Disposal of Assets	(17,330)	(83%)	▼		Timing	Not all budgeted Disposal have occurred yet.
Land and Buildings	1,082,807	52%	▲	\$	Timing	Capital works - Refer to Note 8 Capital details
Plant and Equipment	41,745	36%	▲	\$	Timing	Capital works - Refer to Note 8 Capital details
Infrastructure Assets - Roads	661,432	21%	▲	\$	Timing	Capital works - Refer to Note 8 Capital details
Infrastructure Assets - Footpaths	20,830	100%	▲		Timing	Capital works - Refer to Note 8 Capital details
Infrastructure Assets - Other	806,120	98%	▲	\$	Timing	Capital works - Refer to Note 8 Capital details
<b>FINANCING ACTIVITIES</b>						
Proceeds from new borrowings	(162,500)	(100%)	▼	\$	Timing	Not yet received.
Repayment of borrowings	13,406	100%	▲		Timing	As above.
Transfer from Reserves	(513,330)	(100%)	▼	\$	Timing	Most allocations occur at year-end
Transfer to Reserves	(1,053,570)	(82%)	▼	\$	Timing	Most allocations occur at year-end

SHIRE OF MENZIES  
 NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
 FOR THE PERIOD ENDED 30 NOVEMBER 2023

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)			98,245	98,245
								98,245
								98,245
								98,245
								98,245
								98,245
					0	0	98,245	98,245

# SHIRE OF MENZIES FINANCIAL INFORMATION SCHEDULE AS AT 30 NOVEMBER 2023



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.

30/11/2023	COA	Description	Budget 23/24	YTD Budget 30/09/2023	YTD Actual 30/09/2023
		<b>General Purpose Funding</b>			
		<b>Rates</b>			
		<b>Operating Income</b>			
		3030120 RATES - Instalment Admin Fee Received	-\$7,000.00	-\$7,000.00	-\$5,700.00
		3030121 RATES - Account Enquiry Charges	-\$100.00	-\$40.00	\$0.00
		3030122 RATES - Reimbursement of Debt Collection Costs	-\$3,000.00	-\$1,250.00	-\$100.00
		3030130 RATES - Rates Levied - Synergy	-\$4,335,809.96	-\$4,335,809.00	-\$4,412,293.32
		3030145 RATES - Penalty Interest Received	-\$40,000.00	-\$40,000.00	-\$18,627.85
		3030146 RATES - Instalment Interest Received	-\$7,000.00	-\$7,000.00	-\$13,434.52
		<b>Total Operating Income</b>	<b>-\$4,392,909.96</b>	<b>-\$4,391,099.00</b>	<b>-\$4,450,155.69</b>
		<b>Other General Purpose Funding</b>			
		<b>Operating Income</b>			
		3030201 GEN PUR - Reimbursements	-\$100.00	-\$40.00	\$0.00
		3030210 GEN PUR - Financial Assistance Grant - General	-\$87,722.00	\$0.00	-\$36,987.50
		3030211 GEN PUR - Financial Assistance Grant - Roads	-\$46,788.00	\$0.00	-\$25,083.00
		3030214 GEN PUR - Grant Funding	-\$863,223.00	\$0.00	\$0.00
		3030220 GEN PUR - Charges - Photocopying / Faxing	-\$205.00	-\$85.00	\$0.00
		3030235 GEN PUR - Other Income	\$0.00	\$0.00	-\$44,446.01
		3030245 GEN PUR - Interest Earned - Reserve Funds	-\$220,000.00	-\$91,665.00	-\$69,042.73
		3030246 GEN PUR - Interest Earned - Municipal Funds	-\$30,000.00	-\$12,500.00	-\$30,291.10
		<b>Total Operating Income</b>	<b>-\$1,248,038.00</b>	<b>-\$104,290.00</b>	<b>-\$205,850.34</b>
		<b>Rates</b>			
		<b>Operating Expenditure</b>			
		2030100 RATES - Employee Costs	\$146,133.90	\$61,816.00	\$30,601.58
		2030104 RATES - Training & Development	\$2,500.00	\$1,000.00	\$1,739.54
		2030109 RATES - Travel & Accommodation	\$2,000.00	\$830.00	\$712.16
		2030112 RATES - Valuation Expenses	\$15,000.00	\$6,250.00	\$849.60
		2030113 RATES - Title/Company Searches	\$500.00	\$200.00	\$0.00
		2030114 RATES - Debt Collection Expenses	\$17,000.00	\$7,080.00	\$0.00
		2030116 RATES - Postage and Freight	\$2,000.00	\$830.00	\$767.00
		2030118 RATES - Rates Write Off	\$240,000.00	\$96,000.00	\$131.46
		2030119 RATES - Seizure of Land	\$10,000.00	\$4,000.00	\$429.00
		2030152 RATES - Consultants	\$20,000.00	\$8,000.00	\$12,499.50
		2030187 RATES - Other Expenses Relating To Rates	\$500.00	\$205.00	\$335.00
		2030199 RATES - Administration Allocated	\$50,347.00	\$20,975.00	\$18,432.83
		<b>Total Operating Expenditure</b>	<b>\$505,980.90</b>	<b>\$207,186.00</b>	<b>\$66,497.67</b>
		<b>Other General Purpose Funding</b>			
		<b>Operating Expenditure</b>			
		2030211 GEN PUR - Bank Fees & Charges	\$7,000.00	\$2,915.00	\$3,748.78
		2030214 GEN PUR - Rounding	\$10.00	\$0.00	\$0.00
		2030299 GEN PUR - Administration Allocated	\$33,564.00	\$13,985.00	\$12,288.57
		<b>Total Operating Expenditure</b>	<b>\$40,574.00</b>	<b>\$16,900.00</b>	<b>\$16,037.35</b>
		<b>Total Operating Income</b>	<b>-\$5,640,947.96</b>	<b>-\$4,495,389.00</b>	<b>-\$4,656,006.03</b>
		<b>Total Operating Expenditure</b>	<b>\$546,554.90</b>	<b>\$224,086.00</b>	<b>\$82,535.02</b>
		<b>Governance</b>			
		<b>Other Governance</b>			
		<b>Operating Income</b>			
		3040290 OTH GOV - Profit on Disposal of Assets	-\$41,088.00	-\$16,434.00	\$0.00
		<b>Total Operating Income</b>	<b>-\$41,088.00</b>	<b>-\$16,434.00</b>	<b>\$0.00</b>
		<b>Members Of Council</b>			
		<b>Operating Expenditure</b>			
		2040104 MEMBERS - Training & Development	\$30,000.00	\$12,500.00	\$9,428.64
		2040109 MEMBERS - Members Travel and Accommodation	\$70,000.00	\$29,165.00	\$28,148.47
		2040111 MEMBERS - Mayors/Presidents Allowance	\$20,666.00	\$8,610.00	\$8,610.85
		2040112 MEMBERS - Deputy Mayors/Presidents Allowance	\$5,167.00	\$2,150.00	\$1,937.61
		2040113 MEMBERS - Members Sitting Fees	\$78,868.00	\$32,860.00	\$32,861.45
		2040114 MEMBERS - Communications Allowance	\$7,700.00	\$3,205.00	\$3,208.45
		2040115 MEMBERS - Printing and Stationery	\$400.00	\$165.00	\$121.00
		2040116 MEMBERS - Election Expenses	\$22,000.00	\$0.00	\$0.00
		2040121 MEMBERS - Information Systems	\$3,000.00	\$1,250.00	\$0.00
		2040129 MEMBERS - Donations to Community Groups	\$30,000.00	\$12,000.00	\$3,500.00
		2040130 MEMBERS - Insurance Expenses	\$11,959.00	\$4,980.00	\$11,958.96
		2040186 MEMBERS - Expensed Minor Asset Purchases	\$5,000.00	\$2,080.00	\$969.00
		2040199 MEMBERS - Administration Allocated	\$335,648.00	\$139,850.00	\$122,885.31
		<b>Total Operating Expenditure</b>	<b>\$620,408.00</b>	<b>\$248,815.00</b>	<b>\$223,629.74</b>

30/11/2023	COA	Description	Budget 23/24	YTD Budget 30/09/2023	YTD Actual 30/09/2023
		<b>Other Governance</b>			
		<b>Operating Expenditure</b>			
	2040200	OTH GOV - Employee Costs	\$513,607.53	\$217,288.00	\$194,916.00
	2040204	OTH GOV - Training & Development	\$15,000.00	\$6,000.00	\$1,262.99
	2040205	OTH GOV - Recruitment	\$25,000.00	\$25,000.00	\$18,955.89
	2040209	OTH GOV - Travel and Accommodation	\$10,000.00	\$4,165.00	\$4,122.34
	2040210	OTH GOV - Motor Vehicle Expenses	\$17,103.00	\$7,120.00	\$9,357.35
	2040211	OTH GOV - Civic Functions, Refreshments & Receptions	\$5,000.00	\$2,080.00	\$3,865.05
	2040215	OTH GOV - Printing and Stationery	\$500.00	\$205.00	\$367.50
	2040216	OTH GOV - Postage and Freight	\$500.00	\$205.00	\$0.00
	2040221	OTH GOV - Information Systems	\$5,000.00	\$2,080.00	\$0.00
	2040240	OTH GOV - Advertising & Promotion	\$2,000.00	\$830.00	\$1,224.16
	2040241	OTH GOV - Subscriptions & Memberships	\$90,000.00	\$36,000.00	\$63,393.69
	2040250	OTH GOV - Consultancy - Statutory	\$11,000.00	\$4,400.00	\$0.00
	2040251	OTH GOV - Consultancy - Strategic	\$26,000.00	\$10,400.00	\$6,416.67
	2040252	OTH GOV - Other Consultancy	\$8,000.00	\$3,330.00	\$0.00
	2040285	OTH GOV - Legal Expenses	\$15,000.00	\$6,250.00	\$1,661.33
	2040286	OTH GOV - Expensed Minor Asset Purchases	\$5,000.00	\$2,080.00	\$4,253.64
	2040298	OTH GOV - Staff Housing Allocated	\$0.00	\$0.00	\$0.00
	2040299	OTH GOV - Administration Allocated	\$33,564.00	\$13,985.00	\$12,288.57
		<b>Total Operating Expenditure</b>	<b>\$782,274.53</b>	<b>\$341,418.00</b>	<b>\$322,085.18</b>
		<b>Total Operating Income</b>	<b>-\$41,088.00</b>	<b>-\$16,434.00</b>	<b>\$0.00</b>
		<b>Total Operating Expenditure</b>	<b>\$1,402,682.53</b>	<b>\$590,233.00</b>	<b>\$545,714.92</b>
		<b>Law, Order &amp; Public Safety</b>			
		<b>Animal Control, Law, Order &amp; Public Safety</b>			
		<b>Operating Income</b>			
	3050220	ANIMAL - Pound Fees	-\$50.00	-\$20.00	\$0.00
	3050221	ANIMAL - Animal Registration Fees	-\$100.00	-\$40.00	-\$600.00
	3050310	OLOPS - Grants	-\$90,000.00	-\$22,500.00	-\$2,010.86
		<b>Total Operating Income</b>	<b>-\$90,150.00</b>	<b>-\$22,560.00</b>	<b>-\$2,610.86</b>
		<b>Emergency Services Levy - Bush Fire Brigade</b>			
		<b>Operating Income</b>			
	3050502	ESL BFB - Admin Fee/Commission	-\$4,000.00	-\$1,665.00	\$0.00
	3050510	ESL BFB - Operating Grant	-\$8,000.00	-\$3,330.00	-\$3,369.25
	3050545	ESL BFB - Non-Payment Penalty Interest	-\$4,000.00	-\$4,000.00	-\$2,536.47
		<b>Total Operating Income</b>	<b>-\$16,000.00</b>	<b>-\$8,995.00</b>	<b>-\$5,905.72</b>
		<b>Fire Prevention</b>			
		<b>Operating Expenditure</b>			
	2050110	FIRE - Motor Vehicle Expenses	\$0.00	\$0.00	\$109.45
	2050113	FIRE - Fire Prevention and Planning	\$500.00	\$205.00	\$0.00
	2050188	FIRE - Building Operations	\$3,665.00	\$1,537.00	\$487.62
	2050189	FIRE - Building Maintenance	\$998.00	\$413.00	\$0.00
	2050192	FIRE - Depreciation	\$3,250.00	\$1,350.00	\$920.97
		<b>Total Operating Expenditure</b>	<b>\$8,413.00</b>	<b>\$3,505.00</b>	<b>\$1,518.04</b>
		<b>Animal Control</b>			
		<b>Operating Expenditure</b>			
	2050253	ANIMAL - Contract Services	\$30,000.00	\$12,500.00	\$14,850.00
	2050265	ANIMAL - Animal Care Day Menzies	\$5,000.00	\$2,080.00	\$4,070.45
	2050288	ANIMAL - Animal Pound Operations	\$100.00	\$40.00	\$188.70
	2050289	ANIMAL - Animal Pound Maintenance	\$100.00	\$40.00	\$0.00
	2050292	ANIMAL - Depreciation	\$1,252.00	\$520.00	\$647.95
	2050299	ANIMAL - Administration Allocated	\$33,564.00	\$13,985.00	\$12,288.57
		<b>Total Operating Expenditure</b>	<b>\$70,016.00</b>	<b>\$29,165.00</b>	<b>\$32,045.67</b>
		<b>Other Law, Order &amp; Public Safety</b>			
		<b>Operating Expenditure</b>			
	2050313	OLOPS - Community Emergency Services	\$4,000.00	\$1,671.00	\$792.13
	2050392	OLOPS - Depreciation	\$26,592.00	\$11,080.00	\$11,116.39
	2050399	OLOPS - Administration Allocated	\$8,391.00	\$3,495.00	\$3,072.17
		<b>Total Operating Expenditure</b>	<b>\$40,983.00</b>	<b>\$17,076.00</b>	<b>\$14,980.69</b>
		<b>Emergency Services Levy - Bush Fire Brigade</b>			
		<b>Operating Expenditure</b>			
	2050530	ESL BFB - Insurance Expenses	\$3,250.00	\$1,350.00	\$3,250.00
	2050565	ESL BFB - Maintenance Plant & Equipment	\$8,671.50	\$3,610.00	\$7,680.84
	2050589	ESL BFB - Maintenance Land & Buildings	\$5,545.00	\$2,316.00	\$0.00
	2050599	ESL BFB - Administration Allocated	\$8,391.00	\$3,495.00	\$3,072.17
		<b>Total Operating Expenditure</b>	<b>\$25,857.50</b>	<b>\$10,771.00</b>	<b>\$14,003.01</b>
		<b>Total Operating Income</b>	<b>-\$106,150.00</b>	<b>-\$31,555.00</b>	<b>-\$8,516.58</b>
		<b>Total Operating Expenditure</b>	<b>\$145,269.50</b>	<b>\$60,517.00</b>	<b>\$62,547.41</b>

30/11/2023	COA	Description	Budget 23/24	YTD Budget 30/09/2023	YTD Actual 30/09/2023
		<b>Health</b>			
		<b>Preventative Services - Inspection/Admin</b>			
		<b>Operating Income</b>			
	3070420	HEALTH - Health Regulatory Fees & Charges	-\$300.00	-\$125.00	-\$159.50
		<b>Total Operating Income</b>	-\$300.00	-\$125.00	-\$159.50
		<b>Preventative Services - Inspection/Admin</b>			
		<b>Operating Expenditure</b>			
	2070411	HEALTH - Contract EHO	\$40,000.00	\$16,665.00	\$12,125.02
	2070412	HEALTH - Analytical Expenses	\$400.00	\$165.00	\$360.00
	2070485	HEALTH - Legal Expenses	\$3,000.00	\$1,250.00	\$0.00
	2070499	HEALTH - Administration Allocated	\$8,391.00	\$3,495.00	\$3,072.17
	2070553	PEST - Pest Control Programs	\$5,000.00	\$2,000.00	\$0.00
		<b>Total Operating Expenditure</b>	\$56,791.00	\$23,575.00	\$15,557.19
		<b>Other Health</b>			
		<b>Operating Expenditure</b>			
	2070750	OTH HEALTH - Nurse Expenses	\$3,000.00	\$1,250.00	\$0.00
		<b>Total Operating Expenditure</b>	\$3,000.00	\$1,250.00	\$0.00
		<b>Total Operating Income</b>	-\$300.00	-\$125.00	-\$159.50
		<b>Total Operating Expenditure</b>	\$59,791.00	\$24,825.00	\$15,557.19
		<b>Community Amenities</b>			
		<b>Other Welfare</b>			
		<b>Operating Expenditure</b>			
	2080700	WELFARE - Employee Costs	\$49,437.89	\$20,907.00	\$8,448.73
	2080712	WELFARE - Youth Services	\$4,000.00	\$1,660.00	\$589.08
		<b>Total Operating Expenditure</b>	\$53,437.89	\$22,567.00	\$9,037.81
		<b>Total Operating Expenditure</b>	\$53,437.89	\$22,567.00	\$9,037.81
		<b>Housing</b>			
		<b>Staff and Other Housing</b>			
		<b>Operating Income</b>			
	3090101	STF HOUSE - Staff Rental Reimbursements	-\$25,000.00	-\$10,415.00	-\$13,441.00
	3090220	OTH HOUSE - Fees & Charges	-\$24,300.00	-\$10,125.00	-\$11,816.44
	3090235	OTH HOUSE - Other Income	-\$200.00	-\$80.00	\$0.00
		<b>Total Operating Income</b>	-\$49,500.00	-\$20,620.00	-\$25,257.44
		<b>Staff Housing</b>			
		<b>Operating Expenditure</b>			
	2090186	STF HOUSE - Expensed Minor Asset Purchases	\$10,000.00	\$4,165.00	\$7,450.90
	2090188	STF HOUSE - Staff Housing Building Operations	\$24,451.00	\$10,140.00	\$18,501.66
	2090189	STF HOUSE - Staff Housing Building Maintenance	\$104,670.00	\$43,650.00	\$17,410.38
	2090192	STF HOUSE - Depreciation	\$65,878.00	\$27,445.00	\$24,291.16
	2090198	STF HOUSE - Staff Housing Costs Recovered	-\$129,121.00	-\$53,800.00	-\$34,829.98
	2090199	STF HOUSE - Administration Allocated	\$33,564.00	\$13,985.00	\$0.00
		<b>Total Operating Expenditure</b>	\$109,442.00	\$45,585.00	\$32,824.12
		<b>Other Housing</b>			
		<b>Operating Expenditure</b>			
	2090270	OTH HOUSE - Loan Interest Repayments	\$26,084.59	\$10,432.00	\$0.00
	2090285	OTH HOUSE - Legal Expenses	\$4,000.00	\$1,665.00	\$0.00
	2090288	OTH HOUSE - Building Operations	\$16,630.00	\$6,885.00	\$8,562.64
	2090289	OTH HOUSE - Building Maintenance	\$65,942.00	\$27,489.00	\$11,027.39
	2090292	OTH HOUSE - Depreciation	\$36,929.00	\$15,385.00	\$24,132.77
	2090298	OTH HOUSE - Staff Housing Costs Recovered	-\$44,313.00	-\$18,460.00	-\$3,746.40
	2090299	OTH HOUSE - Administration Allocated	\$33,564.00	\$13,985.00	\$24,577.05
		<b>Total Operating Expenditure</b>	\$138,836.59	\$57,381.00	\$64,553.45
		<b>Total Operating Income</b>	-\$49,500.00	-\$20,620.00	-\$25,257.44
		<b>Total Operating Expenditure</b>	\$248,278.59	\$102,966.00	\$97,377.57
		<b>Community Amenities</b>			
		<b>Community Amenities</b>			
		<b>Operating Income</b>			
	3100120	SAN - Domestic Refuse Collection Charges	-\$10,000.00	-\$4,165.00	-\$12,751.36
	3100200	SAN OTH - Commercial Collection Charge	-\$5,000.00	-\$2,080.00	\$0.00
	3100321	SEW - Septic Tank Inspection Fees	-\$700.00	-\$290.00	\$0.00
	3100335	SEW - Other Income	-\$1,000.00	-\$415.00	-\$901.08
	3100620	PLAN - Planning Application Fees	-\$500.00	-\$205.00	\$0.00
	3100710	COM AMEN - Grants	-\$150,000.00	-\$37,500.00	-\$8,695.00
	3100735	COM AMEN - Other Income	\$0.00	\$0.00	-\$275.73
		<b>Total Operating Income</b>	-\$167,200.00	-\$44,655.00	-\$22,623.17



30/11/2023	COA	Description	Budget 23/24	YTD Budget 30/09/2023	YTD Actual 30/09/2023
		<b>Sanitation - General</b>			
		<b>Operating Expenditure</b>			
	2100111	SAN - Waste Collection	\$99,023.00	\$41,375.00	\$32,627.85
	2100117	SAN - General Tip Maintenance	\$78,934.00	\$32,924.00	\$20,044.94
	2100118	SAN - Purchase of Bins (Sulo and Other)	\$2,000.00	\$830.00	\$1,875.00
	2100119	SAN - Landfill Closure	\$0.00	\$0.00	\$550.00
	2100192	SAN - Depreciation	\$8,625.00	\$3,590.00	\$6,320.25
	2100199	SAN - Administration Allocated	\$33,564.00	\$13,985.00	\$12,288.57
		<b>Total Operating Expenditure</b>	<b>\$222,146.00</b>	<b>\$92,704.00</b>	<b>\$73,706.61</b>
		<b>Sanitation - Other</b>			
		<b>Operating Expenditure</b>			
	2100212	SAN OTH - Waste Disposal	\$1,300.00	\$1,300.00	\$0.00
	2100214	SAN OTH - Purchase of Street Bins	\$500.00	\$500.00	\$0.00
		<b>Total Operating Expenditure</b>	<b>\$1,800.00</b>	<b>\$1,800.00</b>	<b>\$0.00</b>
		<b>Sewerage</b>			
		<b>Operating Expenditure</b>			
	2100365	SEW - Maintenance/Operations	\$7,142.00	\$2,976.00	\$792.13
	2100399	SEW - Administration Allocated	\$33,564.00	\$13,985.00	\$12,288.57
		<b>Total Operating Expenditure</b>	<b>\$40,706.00</b>	<b>\$16,961.00</b>	<b>\$13,080.70</b>
		<b>Town Planning &amp; Regional Development</b>			
		<b>Operating Expenditure</b>			
	2100615	PLAN - Printing and Stationery	\$1,000.00	\$415.00	\$0.00
	2100640	PLAN - Advertising & Promotion	\$5,000.00	\$2,080.00	\$903.43
	2100650	PLAN - Contract Town Planning	\$2,880.00	\$1,200.00	\$350.00
	2100652	PLAN - Consultants	\$40,000.00	\$16,665.00	\$2,714.00
	2100653	PLAN - Scheme Amendments	\$1,000.00	\$415.00	\$0.00
	2100699	PLAN - Administration Allocated	\$8,391.00	\$3,495.00	\$3,072.17
		<b>Total Operating Expenditure</b>	<b>\$58,271.00</b>	<b>\$24,270.00</b>	<b>\$7,039.60</b>
		<b>Other Community Amenities</b>			
		<b>Operating Expenditure</b>			
	2100711	COM AMEN - Cemetery Maintenance/Operations	\$12,695.00	\$5,269.00	\$7,254.72
	2100788	COM AMEN - Public Conveniences Operations	\$95,056.00	\$39,739.00	\$37,201.85
	2100789	COM AMEN - Public Conveniences Maintenance	\$55,142.00	\$22,970.00	\$5,680.22
	2100792	COM AMEN - Depreciation	\$13,880.00	\$5,780.00	\$2,039.63
	2100799	COM AMEN - Administration Allocated	\$8,391.00	\$3,495.00	\$3,072.17
		<b>Total Operating Expenditure</b>	<b>\$185,164.00</b>	<b>\$77,253.00</b>	<b>\$55,248.59</b>
		<b>Total Operating Income</b>	<b>-\$167,200.00</b>	<b>-\$44,655.00</b>	<b>-\$22,623.17</b>
		<b>Total Operating Expenditure</b>	<b>\$508,087.00</b>	<b>\$212,988.00</b>	<b>\$149,075.50</b>
		<b>Recreation &amp; Culture</b>			
		<b>Recreation &amp; Culture</b>			
		<b>Operating Income</b>			
	3110120	HALLS - Town Hall Hire	-\$200.00	-\$80.00	-\$75.45
	3110135	HALLS - Other Income	-\$100.00	-\$40.00	\$0.00
	3110320	REC - Fees & Charges	-\$100.00	-\$40.00	-\$181.82
	3110335	REC - Other Income	-\$100.00	-\$40.00	\$0.00
	3110501	LIBRARY - Reimbursements Lost Books	\$100.00	\$40.00	\$0.00
	3110540	LIBRARY - Fines & Penalties	-\$100.00	-\$40.00	\$0.00
	3110700	OTH CUL - Contributions & Donations - Other Culture	-\$8,000.00	-\$7,998.00	-\$23,750.00
	3110720	OTH CUL - Fees & Charges	-\$100.00	-\$40.00	\$0.00
	3110735	OTH CUL - Other Income	-\$100.00	-\$40.00	\$0.00
		<b>Total Operating Income</b>	<b>-\$8,700.00</b>	<b>-\$8,278.00</b>	<b>-\$24,007.27</b>
		<b>Public Halls And Civic Centres</b>			
		<b>Operating Expenditure</b>			
	2110186	HALLS - Expensed Minor Asset Purchases	\$5,000.00	\$2,080.00	\$0.00
	2110188	HALLS - Town Halls and Public Bldg Operations	\$10,000.00	\$4,165.00	\$6,855.86
	2110189	HALLS - Town Halls and Public Bldg Maintenance	\$10,305.00	\$4,296.00	\$0.00
	2110199	HALLS - Administration Allocated	\$50,347.00	\$20,975.00	\$30,721.37
		<b>Total Operating Expenditure</b>	<b>\$75,652.00</b>	<b>\$31,516.00</b>	<b>\$37,577.23</b>
		<b>Other Recreation And Sport</b>			
		<b>Operating Expenditure</b>			
	2110353	REC - Sports Courts Maintenance/Operations	\$16,349.00	\$6,872.00	\$3,261.17
	2110355	REC - Water Park Maintenance/Operations	\$55,403.00	\$23,389.00	\$25,539.45
	2110365	REC - Parks & Gardens Maintenance/Operations	\$162,636.00	\$68,240.00	\$55,216.67
	2110366	REC - Town Sports Oval Maintenance/Operations	\$16,799.00	\$7,084.00	\$7,296.87
	2110367	REC - Rodeo Grounds Maintenance/Operations	\$1,396.00	\$584.00	\$1,590.55
	2110368	REC - Playground Equipment Mtce	\$7,261.00	\$3,069.00	\$2,132.97

30/11/2023	COA	Description	Budget 23/24	YTD Budget 30/09/2023	YTD Actual 30/09/2023
	2110386	REC - Expensed Minor Asset Purchases	\$10,000.00	\$4,165.00	\$0.00
	2110388	REC - Youth Centre Building Operations	\$7,299.00	\$3,041.00	\$2,287.83
	2110389	REC - Youth Centre Building Maintenance	\$8,261.00	\$3,455.00	\$9.34
	2110392	REC - Depreciation	\$69,796.00	\$29,080.00	\$31,026.27
	2110399	REC - Administration Allocated	\$83,911.00	\$34,960.00	\$49,154.15
		<b>Total Operating Expenditure</b>	<b>\$439,111.00</b>	<b>\$183,939.00</b>	<b>\$177,515.27</b>
		<b>TV And Radio Re-Broadcasting</b>			
		<b>Operating Expenditure</b>			
	2110465	TV RADIO - Re-Broadcasting Maintenance/Operations	\$8,074.00	\$3,360.00	\$253.78
	2110492	TV RADIO - Depreciation	\$42,500.00	\$17,705.00	\$8,652.97
	2110499	TV RADIO - Administration Allocated	\$33,564.00	\$13,985.00	\$12,288.57
		<b>Total Operating Expenditure</b>	<b>\$84,138.00</b>	<b>\$35,050.00</b>	<b>\$21,195.32</b>
		<b>Libraries</b>			
		<b>Operating Expenditure</b>			
	2110512	LIBRARY - Book Purchases	\$1,000.00	\$415.00	\$77.95
	2110516	LIBRARY - Postage and Freight	\$400.00	\$160.00	\$0.00
	2110541	LIBRARY - Subscriptions & Memberships	\$1,460.00	\$605.00	\$146.36
	2110586	LIBRARY - Expensed Minor Asset Purchases	\$2,000.00	\$830.00	\$0.00
	2110588	LIBRARY - Library Building Operations	\$1,000.00	\$415.00	\$0.00
	2110599	LIBRARY - Administration Allocated	\$8,391.00	\$3,495.00	\$3,072.17
		<b>Total Operating Expenditure</b>	<b>\$14,251.00</b>	<b>\$5,920.00</b>	<b>\$3,296.48</b>
		<b>Heritage</b>			
		<b>Operating Expenditure</b>			
	2110688	HERITAGE - Building Operations	\$3,470.00	\$1,440.00	\$3,084.64
	2110689	HERITAGE - Building Maintenance	\$17,723.00	\$7,404.00	\$9,640.43
		<b>Total Operating Expenditure</b>	<b>\$21,193.00</b>	<b>\$8,844.00</b>	<b>\$12,725.07</b>
		<b>Other Culture</b>			
		<b>Operating Expenditure</b>			
	2110711	OTH CUL - Australia Day	\$2,117.00	\$879.00	\$0.00
	2110712	OTH CUL - ANZAC Day	\$1,000.00	\$415.00	\$0.00
	2110714	OTH CUL - Christmas Events	\$7,000.00	\$2,915.00	\$0.00
	2110716	OTH CUL - Postage and Freight	\$50.00	\$20.00	\$0.00
	2110717	OTH CUL - Community Arts	\$20,000.00	\$20,000.00	\$0.00
	2110719	OTH CUL - Menzies School Programs	\$20,000.00	\$8,330.00	\$0.00
	2110723	OTH CUL - Outback Graves	\$25,000.00	\$10,415.00	\$25,000.00
	2110725	OTH CUL - Festival & Events	\$22,959.00	\$21,230.00	\$34,249.57
	2110743	OTH CUL - Other Festival Events	\$5,000.00	\$2,000.00	\$4,829.31
	2110760	OTH CUL - Tjuntjuntjara Community Programs & Events	\$134,300.00	\$55,950.00	\$1,500.00
	2110799	OTH CUL - Administration Allocated	\$33,564.00	\$13,985.00	\$12,288.57
		<b>Total Operating Expenditure</b>	<b>\$270,990.00</b>	<b>\$136,139.00</b>	<b>\$77,867.45</b>
		<b>Total Operating Income</b>	<b>-\$8,700.00</b>	<b>-\$8,278.00</b>	<b>-\$24,007.27</b>
		<b>Total Operating Expenditure</b>	<b>\$905,335.00</b>	<b>\$401,408.00</b>	<b>\$330,176.82</b>
		<b>Transport</b>			
		<b>Operating Income</b>			
	3120110	ROADC - Regional Road Group Grants (MRWA)	-\$1,113,275.00	-\$716,846.00	-\$31,999.80
	3120111	ROADC - Roads to Recovery Grant	-\$510,627.00	\$0.00	-\$510,627.00
	3120117	ROADC - Other Grants - Aboriginal Roads	-\$1,020,000.00	\$0.00	-\$521,438.54
	3120133	ROADC - Other Contrib & Donations - Roads/Streets	-\$3,033,000.00	-\$1,263,750.00	-\$85,261.32
	3120200	ROADM - Street Lighting Subsidy	-\$1,713.00	-\$710.00	\$0.00
	3120210	ROADM - Direct Road Grant (MRWA)	-\$190,000.00	-\$79,165.00	-\$230,243.00
	3120211	ROADM - Other Grants	-\$96,460.00	-\$24,115.00	\$0.00
	3120235	ROADM - Other Income	-\$500.00	-\$205.00	\$0.00
	3120390	PLANT - Profit on Disposal of Assets	-\$2,806.00	\$0.00	\$0.00
		<b>Total Operating Income</b>	<b>-\$5,968,381.00</b>	<b>-\$2,084,791.00</b>	<b>-\$1,379,569.66</b>
		<b>Maintenance - Streets, Roads, Bridges &amp; Depots</b>			
		<b>Operating Expenditure</b>			
	2120211	ROADM - Road Maintenance - Built Up Areas	\$179,191.00	\$74,656.00	\$40,897.17
	2120212	ROADM - Road Maintenance - Sealed Outside BUA	\$12,535.00	\$5,220.00	\$1,829.19
	2120213	ROADM - Road Maintenance - Gravel Outside BUA	\$406,074.00	\$169,551.00	\$2,537.35
	2120214	ROADM - Road Maintenance - Formed Outside BUA	\$423,180.00	\$176,865.00	\$225,384.29
	2120217	ROADM - Ancillary Maintenance - Built Up Areas	\$331,358.00	\$120,754.00	\$58,289.44
	2120232	ROADM - Crossover Council Contribution	\$2,896.00	\$1,200.00	\$0.00
	2120234	ROADM - Street Lighting	\$10,200.00	\$4,250.00	\$4,797.33
	2120235	ROADM - Traffic Signs/Equipment (Safety)	\$500.00	\$205.00	\$0.00
	2120236	ROADM - Bores for Roadworks Maintenance/Operations	\$1,396.00	\$577.00	\$0.00
	2120237	ROADM - Road Grids Maintenance	\$22,924.00	\$9,573.00	\$0.00
	2120252	ROADM - Consultants	\$100,000.00	\$41,665.00	\$14,229.70
	2120285	ROADM - Legal Expenses	\$5,000.00	\$2,080.00	\$0.00

30/11/2023	COA	Description	Budget 23/24	YTD Budget 30/09/2023	YTD Actual 30/09/2023
	2120286	ROADM - Workshop/Depot Expensed Equipment	\$15,000.00	\$6,250.00	\$0.00
	2120288	ROADM - Depot Building Operations	\$60,254.00	\$25,208.00	\$12,752.46
	2120289	ROADM - Depot Building Maintenance	\$29,713.00	\$12,422.00	\$407.27
	2120292	ROADM - Depreciation	\$1,254,629.00	\$522,760.00	\$395,175.58
	2120299	ROADM - Administration Allocated	\$67,129.00	\$27,970.00	\$24,577.05
	2120391	PLANT - Loss on Disposal of Assets	\$0.00	\$0.00	\$2,730.38
		<b>Total Operating Expenditure</b>	<b>\$2,921,979.00</b>	<b>\$1,201,206.00</b>	<b>\$783,607.21</b>
		<b>Aerodromes</b>			
		<b>Operating Expenditure</b>			
	2120665	AERO - Airstrip & Grounds Maintenance/Operations	\$16,440.00	\$6,846.00	\$2,113.10
	2120765	WATER - Town Dam Maintenance/Operations	\$26,812.00	\$11,170.00	\$2,986.94
		<b>Total Operating Expenditure</b>	<b>\$43,252.00</b>	<b>\$18,016.00</b>	<b>\$5,100.04</b>
		<b>Total Operating Income</b>	<b>-\$5,968,381.00</b>	<b>-\$2,084,791.00</b>	<b>-\$1,379,569.66</b>
		<b>Total Operating Expenditure</b>	<b>\$2,965,231.00</b>	<b>\$1,219,222.00</b>	<b>\$788,707.25</b>
		<b>Economic Services</b>			
		<b>Economic Services</b>			
		<b>Operating Income</b>			
	3130202	TOUR - Commission	-\$500.00	-\$205.00	\$0.00
	3130210	TOUR - Grants	-\$205,952.00	-\$51,488.00	-\$2,400.00
	3130221	TOUR - Caravan Park Fees	-\$100,000.00	-\$41,665.00	-\$62,969.85
	3130222	TOUR - Caravan Park Laundry Fees	-\$4,500.00	-\$1,875.00	-\$2,538.18
	3130225	TOUR - Visitors Centre Lady Shenton Income	-\$25,000.00	-\$10,415.00	-\$12,373.05
	3130235	TOUR - Other Income Relating to Tourism & Area Promotion	-\$500.00	-\$205.00	-\$278.20
	3130302	BUILD - Commission - BSL & CTF	-\$150.00	-\$60.00	-\$10.00
	3130320	BUILD - Fees & Charges (including Licences)	-\$18,000.00	-\$7,500.00	-\$3,649.28
	3130821	OTH ECON - Standpipe Income	-\$2,000.00	-\$830.00	-\$545.16
	3130823	OTH ECON - Community Resource Centre Contributions	\$0.00	\$0.00	-\$173.54
	3130824	OTH ECON - Community Resource Centre Grants	-\$119,734.02	-\$56,555.00	-\$3,999.92
	3130826	OTH ECON - Post Office Income	-\$9,000.00	-\$3,750.00	-\$4,313.93
		<b>Total Operating Income</b>	<b>-\$485,336.02</b>	<b>-\$174,548.00</b>	<b>-\$93,251.11</b>
		<b>Rural Services</b>			
		<b>Operating Expenditure</b>			
	2130111	RURAL - Noxious Weed Control	\$42,589.00	\$6,619.00	\$0.00
	2130160	RURAL - Dog Health Program Tjunjunjara	\$20,000.00	\$8,330.00	\$0.00
	2130165	RURAL - Maintenance/Operations	\$30,000.00	\$12,500.00	\$0.00
		<b>Total Operating Expenditure</b>	<b>\$92,589.00</b>	<b>\$27,449.00</b>	<b>\$0.00</b>
		<b>Tourism And Area Promotion</b>			
		<b>Operating Expenditure</b>			
	2130200	TOUR - Employee Costs	\$70,120.81	\$29,592.00	\$27,515.56
	2130205	TOUR - Recruitment	\$0.00	\$0.00	\$0.00
	2130211	TOUR - Visitor Centre Operations	\$86,130.08	\$36,262.00	\$31,421.04
	2130215	TOUR - Printing and Stationery	\$1,000.00	\$415.00	\$150.34
	2130230	TOUR - Insurance Expenses	\$52.00	\$20.00	\$51.92
	2130235	TOUR - Signage	\$7,000.00	\$2,915.00	\$0.00
	2130236	TOUR - Tour Guide	\$100.00	\$40.00	\$7.99
	2130240	TOUR - Public Relations & Area Promotion	\$8,500.00	\$3,535.00	\$1,060.96
	2130241	TOUR - Subscriptions & Memberships	\$12,900.00	\$12,900.00	\$1,975.82
	2130242	TOUR - Events Other	\$6,000.00	\$0.00	\$0.00
	2130243	TOUR - Cyclastic Event	\$90,000.00	\$0.00	\$0.00
	2130258	TOUR - Kookynie Townsite and Info Bay Maintenance/Operations	\$3,094.00	\$1,286.00	\$1,286.37
	2130259	TOUR - Goongarrie Cottages Maintenance/Operations	\$29,938.00	\$12,496.00	\$4,534.50
	2130260	TOUR - Niagra Dam Maintenance/Operations	\$7,776.00	\$3,241.00	\$3,470.47
	2130261	TOUR - Golden Quest Trail Maintenance/Operations	\$6,396.00	\$2,657.00	\$0.00
	2130265	TOUR - Lake Ballard Maintenance/Operations	\$7,912.00	\$3,279.00	\$3,641.95
	2130266	TOUR - Caravan Park General Maintenance/Operations	\$375,538.03	\$157,344.00	\$104,911.13
	2130286	TOUR - Expensed Minor Asset Purchases	\$5,000.00	\$2,080.00	\$0.00
	2130288	TOUR - Building Operations	\$55,322.00	\$23,074.00	\$32,598.11
	2130289	TOUR - Building Maintenance	\$67,708.00	\$28,253.00	\$1,155.14
	2130292	TOUR - Depreciation	\$191,065.00	\$79,610.00	\$96,118.34
	2130299	TOUR - Administration Allocated	\$243,342.00	\$101,390.00	\$58,370.56
		<b>Total Operating Expenditure</b>	<b>\$1,274,893.92</b>	<b>\$500,389.00</b>	<b>\$368,270.20</b>
		<b>Building Control</b>			
		<b>Operating Expenditure</b>			
	2130350	BUILD - Contract Building Services	\$20,000.00	\$8,330.00	\$0.00
	2130385	BUILD - Legal Expenses	\$5,000.00	\$2,080.00	\$656.50
	2130399	BUILD - Administration Allocated	\$33,564.00	\$13,985.00	\$12,288.57
		<b>Total Operating Expenditure</b>	<b>\$58,564.00</b>	<b>\$24,395.00</b>	<b>\$12,945.07</b>

30/11/2023	COA	Description	Budget 23/24	YTD Budget 30/09/2023	YTD Actual 30/09/2023
		<b>Economic Development</b>			
		<b>Operating Expenditure</b>			
	2130630	ECON DEV - Insurance Expenses	\$1,476.00	\$615.00	\$1,476.00
	2130641	ECON DEV - Subscriptions & Memberships	\$33,000.00	\$33,000.00	\$32,314.00
		<b>Total Operating Expenditure</b>	<b>\$34,476.00</b>	<b>\$33,615.00</b>	<b>\$33,790.00</b>
		<b>Other Economic Services</b>			
		<b>Operating Expenditure</b>			
	2130855	OTH ECON - Community Bus	\$5,759.00	\$2,395.00	\$6,378.52
	2130860	OTH ECON - Community Resource Centre Operations	\$224,384.89	\$94,598.00	\$68,670.27
	2130863	OTH ECON - Post Office Operations	\$10,340.43	\$4,359.00	\$3,939.07
	2130886	OTH ECON - Expensed Minor Asset Purchases	\$4,000.00	\$1,665.00	\$0.00
	2130888	OTH ECON - Building Operations	\$3,432.00	\$1,425.00	\$6,287.01
	2130889	OTH ECON - Building Maintenance	\$8,584.00	\$3,584.00	\$6,742.09
	2130899	OTH ECON - Administration Allocated	\$8,391.00	\$3,495.00	\$3,072.17
		<b>Total Operating Expenditure</b>	<b>\$264,891.32</b>	<b>\$111,521.00</b>	<b>\$95,089.13</b>
		<b>Total Operating Income</b>	<b>-\$485,336.02</b>	<b>-\$174,548.00</b>	<b>-\$93,251.11</b>
		<b>Total Operating Expenditure</b>	<b>\$1,725,414.24</b>	<b>\$697,369.00</b>	<b>\$510,094.40</b>
		<b>Other Property &amp; Services</b>			
		<b>Operating Income</b>			
	3140120	PRIVATE - Private Works Income	-\$3,000.00	-\$1,250.00	-\$3,019.40
	3140220	ADMIN - Fees & Charges	-\$250.00	-\$100.00	-\$296.00
	3140235	ADMIN - Other Income Relating to Administration	\$0.00	\$0.00	-\$1,459.10
	3140410	POC - Fuel Tax Credits Grant Scheme	-\$25,000.00	-\$10,415.00	-\$12,912.00
		<b>Total Operating Income</b>	<b>-\$28,250.00</b>	<b>-\$11,765.00</b>	<b>-\$17,686.50</b>
		<b>Private Works and General Administration Overheads</b>			
		<b>Operating Expenditure</b>			
	2140187	PRIVATE - Private Works Expenses	\$5,805.00	\$2,421.00	\$0.00
	2140200	ADMIN - Employee Costs	\$596,726.38	\$252,302.00	\$184,354.43
	2140203	ADMIN - Uniforms	\$6,800.00	\$2,830.00	\$294.94
	2140204	ADMIN - Training & Development	\$17,100.00	\$7,125.00	\$10,703.17
	2140205	ADMIN - Recruitment	\$9,000.00	\$3,777.00	\$1,874.52
	2140206	ADMIN - Fringe Benefits Tax (FBT)	\$9,656.00	\$4,082.00	\$15,320.00
	2140208	ADMIN - Other Employee Expenses	\$5,000.00	\$2,084.00	\$158.86
	2140209	ADMIN - Travel & Accommodation	\$12,000.00	\$4,800.00	\$1,381.01
	2140210	ADMIN - Motor Vehicle Expenses	\$29,308.00	\$12,210.00	\$6,509.34
	2140215	ADMIN - Printing and Stationery	\$50,000.00	\$20,830.00	\$19,262.06
	2140216	ADMIN - Postage and Freight	\$2,500.00	\$1,040.00	\$470.50
	2140220	ADMIN - Communication Expenses	\$48,000.00	\$20,000.00	\$18,575.11
	2140221	ADMIN - Information Technology	\$50,000.00	\$20,830.00	\$6,092.16
	2140226	ADMIN - Office Equipment Mtce	\$1,000.00	\$415.00	\$300.00
	2140227	ADMIN - Records Management	\$2,600.00	\$1,080.00	\$0.00
	2140230	ADMIN - Insurance Expenses (Other than Bld and W/Comp)	\$45,801.16	\$19,080.00	\$47,910.86
	2140240	ADMIN - Advertising and Promotion	\$15,000.00	\$6,250.00	\$1,538.96
	2140241	ADMIN - Subscriptions and Memberships	\$7,000.00	\$2,915.00	\$2,690.20
	2140252	ADMIN - Consultants	\$150,000.00	\$62,500.00	\$104,231.57
	2140265	ADMIN - Software Licences/Upgrades	\$100,000.00	\$41,665.00	\$55,988.76
	2140284	ADMIN - Audit Fees	\$70,000.00	\$29,165.00	\$9,300.00
	2140285	ADMIN - Legal Expenses	\$20,000.00	\$8,330.00	\$0.00
	2140286	ADMIN - Expensed Minor Asset Purchases	\$15,000.00	\$6,250.00	\$3,284.00
	2140287	ADMIN - Other Expenses	\$1,000.00	\$415.00	-\$60.71
	2140288	ADMIN - Building Operations	\$94,185.00	\$39,380.00	\$49,992.74
	2140289	ADMIN - Building Maintenance	\$24,309.00	\$10,139.00	\$2,720.30
	2140292	ADMIN - Depreciation	\$148,737.00	\$61,970.00	\$40,382.90
	2140298	ADMIN - Admin Staff Housing Costs Allocated	\$147,498.00	\$61,455.00	\$31,151.08
	2140299	ADMIN - Administration Overheads Recovered	-\$1,678,221.00	-\$699,255.00	-\$614,426.76
		<b>Total Operating Expenditure</b>	<b>\$5,804.54</b>	<b>\$6,085.00</b>	<b>\$0.00</b>
		<b>Public Works Overheads</b>			
		<b>Operating Expenditure</b>			
	2140300	PWO - Employee Costs	\$267,164.75	\$113,025.00	\$277,328.35
	2140303	PWO - Uniforms	\$7,500.00	\$3,125.00	\$1,546.18
	2140304	PWO - Training & Development	\$10,000.00	\$4,165.00	\$2,137.09
	2140305	PWO - Recruitment	\$5,000.00	\$2,080.00	\$44.50
	2140307	PWO - Protective Clothing	\$2,000.00	\$830.00	\$0.00
	2140308	PWO - Other Employee Expenses	\$750.00	\$314.00	\$0.00
	2140310	PWO - Motor Vehicle Expenses	\$77,595.50	\$32,330.00	\$25,904.35
	2140316	PWO - Postage and Freight	\$2,000.00	\$830.00	\$1,219.41
	2140320	PWO - Communication Expenses	\$8,000.00	\$3,330.00	\$2,347.40
	2140321	PWO - Information Technology	\$8,000.00	\$3,330.00	\$9,597.51
	2140323	PWO - Sick Pay	\$28,059.00	\$11,869.00	\$13,417.79
	2140324	PWO - Annual Leave	\$65,936.00	\$27,896.00	\$34,685.67
	2140325	PWO - Public Holidays	\$37,003.00	\$15,653.00	\$2,248.93

30/11/2023	COA	Description	Budget 23/24	YTD Budget 30/09/2023	YTD Actual 30/09/2023
	2140329	PWO - Insurance Expenses (Except Workers Comp)	\$19,566.00	\$8,150.00	\$19,565.46
	2140330	PWO - OHS and Toolbox Meetings	\$45,337.00	\$18,832.00	\$34,116.50
	2140352	PWO - Consultants	\$10,000.00	\$4,165.00	\$13,335.74
	2140361	PWO - Engineering & Technical Support	\$50,000.00	\$20,830.00	\$1,000.00
	2140365	PWO - Maintenance/Operations	\$117,960.00	\$49,588.00	\$57,195.51
	2140371	PWO Bldg Mtce - Employee Costs	\$47,772.00	\$20,207.00	\$7,258.79
	2140372	PWO Bldg Mtce - Uniforms	\$500.00	\$209.00	\$0.00
	2140373	PWO Bldg Mtce - Training & Development	\$1,000.00	\$415.00	\$0.00
	2140374	PWO Bldg Mtce - Recruitment	\$0.00	\$0.00	\$0.00
	2140376	PWO Bldg Mtce - Protective Clothing	\$1,000.00	\$419.00	\$0.00
	2140380	PWO Bldg Mtce - Expendable Tools	\$1,000.00	\$415.00	\$0.00
	2140381	PWO Bldg Mtce - Minor Expenses	\$500.00	\$205.00	\$0.00
	2140386	PWO - Expensed Minor Asset Purchases	\$20,000.00	\$8,330.00	\$6,840.48
	2140392	PWO - Depreciation	\$16,013.00	\$6,670.00	\$19,472.92
	2140393	PWO - LESS Allocated to Works (PWO's)	-\$1,328,705.00	-\$553,625.00	-\$532,481.06
	2140398	PWO - Staff Housing Costs Allocated	\$25,936.00	\$10,805.00	\$7,425.30
	2140399	PWO - Administration Allocated	\$453,120.00	\$188,800.00	\$165,894.69
	2140400	POC - Internal Plant Repairs - Wages & O/Head	\$217,106.00	\$90,902.00	\$38,022.32
	2140411	POC - External Parts & Repairs	\$78,960.00	\$32,900.00	\$17,515.46
	2140412	POC - Fuels and Oils	\$163,181.25	\$67,990.00	\$50,893.33
	2140413	POC - Tyres and Tubes	\$29,400.00	\$12,250.00	\$2,320.50
	2140416	POC - Licences/Registrations	\$6,929.00	\$6,929.00	\$6,700.97
	2140417	POC - Insurance Expenses	\$21,366.00	\$8,900.00	\$21,364.00
	2140492	POC - Depreciation	\$261,280.50	\$108,865.00	\$139,984.91
	2140494	POC - LESS Plant Operation Costs Allocated to Works	-\$778,222.75	-\$324,255.00	-\$219,938.03
		<b>Total Operating Expenditure</b>	\$7.25	\$7,673.00	\$226,964.97
		<b>Salaries And Wages</b>			
		<b>Operating Expenditure</b>			
	2140500	SAL - Gross Salary and Wages	\$2,441,406.57	\$1,032,900.00	\$841,950.61
	2140501	SAL - LESS Salaries & Wages Allocated	-\$2,441,406.57	-\$1,032,900.00	-\$841,950.61
		<b>Total Operating Expenditure</b>	\$0.00	\$0.00	\$0.00
		<b>Total Operating Income</b>	-\$28,250.00	-\$11,765.00	-\$17,686.50
		<b>Total Operating Expenditure</b>	\$5,811.79	\$13,758.00	\$226,964.97
		<b>Total Operating Income</b>	-\$12,495,852.98	-\$6,888,160.00	-\$6,227,077.26
		<b>Total Operating Expenditure</b>	\$8,565,893.44	\$3,569,939.00	\$2,817,788.86

<b>14.1.2</b>	<b>List of Monthly Payments - November 2023</b>
<b>LOCATION</b>	<b>Not Applicable</b>
<b>APPLICANT</b>	<b>Internal</b>
<b>DOCUMENT REF</b>	<b>NAM1223</b>
<b>DATE OF REPORT</b>	<b>4 December 2023</b>
<b>AUTHOR</b>	<b>Chief Financial Officer, Kristy Van Kuyl</b>
<b>RESPONSIBLE OFFICER</b>	<b>Chief Executive Officer, Glenda Teede</b>
<b>OFFICER DISCLOSURE OF INTEREST</b>	<b>Nil</b>
<b>ATTACHMENT</b>	1. List of Payment November 2023 [ <b>14.1.2.1</b> - 8 pages]

**SUMMARY:**

To receive the list of payments made for the month of November 2023

**BACKGROUND:**

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

**COMMENT:**

The Cheque, EFT, Direct Debit, Credit Card, Payroll, Fuel Card payments that have been made for the month of November 2023 are attached.

**CONSULTATION:**

Nil

**STATUTORY AUTHORITY:**

*Local Government (Financial Management) Regulations 1996 r13*

**POLICY IMPLICATIONS:**

Policy 4.7 – Creditors Preparation for Payment



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



Shire of Menzies  
Payments for the Month of November 2023

Date	Name	Description	Amount
	Cheque		-
	EFT		1,904,891.27
	Direct Debit		35,472.78
	Credit Card Payment		4,920.48
	Payroll		175,697.17
	Fuel Card Payment		2,063.91
	CabCharge Payment		
	<b><u>Total Payments</u></b>		<b>\$ 2,123,045.61</b>

**Shire of Menzies**  
**Payments for the Month of November 2023**

EFT	Date	Name	Description	Amount
EFT8549	01/11/2023	CHILD SUPPORT	PAYROLL DEDUCTIONS PPE 31/10/2023	344.28
EFT8550	01/11/2023	SHIRE OF MENZIES SOCIAL CLUB	PAYROLL DEDUCTIONS PPE 31/10/2023	245.00
EFT8551	01/11/2023	MENZIES ABORIGINAL CORPORATION	PAYROLL DEDUCTIONS PPE 31/10/2023	360.00
EFT8552	01/11/2023	SHIRE OF MENZIES	PAYROLL DEDUCTIONS PPE 31/10/2023	353.90
EFT8553	02/11/2023	CARROLL & RICHARDSON FLAGWORLD PTY LTD	FATHERS DAY PRINTED FLAG	148.50
EFT8554	02/11/2023	CANINE CONTROL	MENZIES RANGER SERVICE ON 25 OCTOBER 2023	1,815.00
EFT8555	02/11/2023	STRATCO	CONCRETE KWIKSET 20KG	479.40
EFT8556	02/11/2023	MONARCH VENTURES PTY LTD	DEMOMILISTAION TJUNTTJUNTJARRA MENZIES SECTION, KALGOORLIE SECTION, GRAVEL FOR KITCHENER CUTLINE ROAD	67,888.59
EFT8557	02/11/2023	ZENITH AUSTRALIA GROUP PTY LTD	RATES REFUND FOR ASSESSMENT A5373	910.22
EFT8558	02/11/2023	REMOTE ELECTRICAL TA PWT ELECTRICAL AND REFRIGERATION NORTH	ELECTRICAL WORK IN POLICE STATION, CARAVAN PARK AND 40 MERCER STREET	3,863.20
EFT8559	02/11/2023	SUPER SARAH & FRIENDS	MENZIES DISCOVERY DAY - FACE PAINTING, PLASTER CRAFT, GAZEBO, TRAVEL	1,140.00
EFT8560	02/11/2023	LGISWA	CONTRIBUTION PAYMENTS FOR LOCAL GOVERNMENT INSURANCE FROM 30/06/2023 TO 30/06/2024	91,248.92
EFT8561	02/11/2023	NORTHERN GOLDFIELDS ELECTRICAL PTY LTD	ELECTRICAL WORK AT TOWN HALL SOLAR PANEL, LAURIE CAFÉ	1,478.40
EFT8562	02/11/2023	ASK WASTE MANAGEMENT	LANDFILL CLOSURE MANAGEMENT PLAN FINAL REPORT	605.00
EFT8563	02/11/2023	SPARTAN FIRST PTY LTD	PRE-EMPLOYMENT MEDICAL CEO	368.50
EFT8564	02/11/2023	THINKPROJECT	RENTAL OF POCKET RAMM SOFTWARE FROM 1 JULY 2023 TO 30 JUNE 2024	10,557.26
EFT8565	02/11/2023	BOB WADDELL & ASSOCIATES PTY LTD	FINANCIAL ASSISTANT SUPPORT AND ASSET RECONCILIATION FOR THE MONTH OF SEPTEMBER 2023 AND AUDITOR QUERIES RESPONSE	1,897.50
EFT8566	02/11/2023	LINKWEST	CRC MEMBERSHIP FOR THE PERIOD FROM 1 JUL 2023 THROUGH 30 JUN 2024	389.00
EFT8567	02/11/2023	LEWIS HORNE	FINAL PAYMENT LANTERN WORKSHOP AND FESTIVAL FOR MENZIES DISCOVERY DAY 2023	3,500.00
EFT8568	02/11/2023	HOLIDAY INN PERTH CITY CENTRE	ACCOMMODATION FOR WALGA RATES TRAINING DEBT COLLECTION	564.00
EFT8569	02/11/2023	MENZIES HOTEL	REFRESHMENT FOR SPECIAL COUNCIL MEETING 12 OCTOBER 2023	27.00
EFT8570	02/11/2023	ROBERT JOHN STEWART	REIMBURSEMENT FOR VARIOUS EXPENSES RELATED TO TRAVEL FOR TENDERS, CONFERENCES, ETC	2,317.55
EFT8571	02/11/2023	ACCREDIT BUILDING SURVEYING & CONSTRUCTION SERVICES PTY LTD	BUILDING SURVEYING FOR ISSUE OF BA03 CERTIFICATE OF DESIGN COMPLIANCE 52 SHENTON STREET	385.00
EFT8572	02/11/2023	VELO RESOURCES PTY LTD	RATES REFUND FOR ASSESSMENT A5690, A5836	1,622.06
EFT8573	02/11/2023	ZULEIKA GOLD LIMITED	RATES REFUND FOR ASSESSMENT A6197, A6187, A6200, A6202, A6203	622.50
EFT8574	02/11/2023	LY MINH THU VO	REIMBURSEMENT EMPLOYEE RELOCATION EXPENSES, SUPPLIES FOR MOVIE NIGHT EVENT	436.17
EFT8575	02/11/2023	TPR GROUP HOLDINGS	DESERT STARS PERFORMANCE FEE - MENZIES DISCOVERY DAY 2023	6,000.00
EFT8576	02/11/2023	IAN BAIRD	COUNCILLOR TRAVEL KALGOORLIE TO MENZIES FOR SEPTEMBER MEETING	184.26
EFT8577	02/11/2023	BUNNINGS	MAINTENANCE SUPPLIES FOR DEPOT, CARAVAN PARK, CAFÉ, 39 MERCER STREET	1,914.80
EFT8579	02/11/2023	EAGLE PETROLEUM (W.A) PTY LTD	FUEL BULK DELIVERY 7700L TO SHIRE DEPOT	16,975.57
EFT8580	02/11/2023	GOLDLINE DISTRIBUTORS	CARAVAN PARK FOOD CONSUMABLES	155.89
EFT8581	02/11/2023	GOLDEN QUEST DISCOVERY TRAIL ASSOCIATION INC (GQDT)	ITEMS FOR RESALE - GOLDEN QUEST DISCOVERY TRAIL POSTCARDS	90.00
EFT8582	02/11/2023	GOLDFIELDS TOYOTA	VEHICLE MAINTENANCE TOYOTA PRADO 1MN	495.72
EFT8583	02/11/2023	HORIZON POWER	ELECTRICITY CONNECTION FOR NEW ASSET LOT 29 REID STREET	43,490.77
EFT8584	02/11/2023	LANDGATE	MINING TENEMENT SCHEDULES 07/09/23 - 03/10/23	123.20
EFT8585	02/11/2023	NETLOGIC INFORMATION TECHNOLOGY	IT SUPPORT SERVICE FROM 09/10/2023 TO 23/10/2023	1,846.25
EFT8586	02/11/2023	OFFICE NATIONAL	PRINTING PAPER SUPPLIES FOR CRC	496.82
EFT8587	02/11/2023	PUBLIC LIBRARIES WESTERN AUSTRALIA INCORPORATED	PAYMENT FOR ANNUAL PUBLIC LIBRARIES WESTERN AUSTRALIA (PLWA) MEMBERSHIP	150.00
EFT8588	02/11/2023	THE TRUSTEE FOR BIRDANCO PRACTICE TRUST T/A RSM	AUDIT FEE FY 22/23- ROAD TO RECOVERY, LRCIP PHASE 2 AND 3	10,230.00
EFT8589	02/11/2023	THE TRUSTEE OF MAJ TRUST T/AS SHERIDAN'S	NAME BADGE FOR CEO - G TEEDE	42.85

**Shire of Menzies**  
**Payments for the Month of November 2023**

EFT	Date	Name	Description	Amount
EFT8590	02/11/2023	TAPS INDUSTRIES	PUMP OUT DUMP WASTE POINT LAKE BALLARD	1,624.72
EFT8591	02/11/2023	TUDOR HOUSE	AUSTRALIAN FLAG, ABORIGINAL FLAG, WEST AUSTRALIAN FLAG, SHIRE OF MENZIES FLAG	1,960.00
EFT8592	02/11/2023	MOORE AUSTRALIA	ACCOUNTING SUPPORT SERVICES ANNUAL FINANCIAL REPORT FOR FY 2022/2023	39,043.17
EFT8593	02/11/2023	VERLINDEN'S ELECTRICAL SERVICE	WATER PARK MAINTENANCE REPAIR VALVE SWITCH	902.00
EFT8594	02/11/2023	VISSIGN AUSTRALIA PTY LTD	1200 X 900 X 3MM CARAVAN PARK SIGN	333.08
EFT8595	02/11/2023	WESTRAC PTY LTD	205 LITRE DRUM COOLANT	1,411.28
EFT8596	15/11/2023	MONARCH VENTURES PTY LTD T/AS ROADTECH CIVIL & CONSTRUCTION	ROAD REPAIRS KITCHENER CUTLINE OCTOBER PROGRESS CLAIM	899,759.63
EFT8597	15/11/2023	CHILD SUPPORT	PAYROLL DEDUCTIONS PPE 14/11/2023	344.28
EFT8598	15/11/2023	SHIRE OF MENZIES SOCIAL CLUB	PAYROLL DEDUCTIONS PPE 14/11/2023	180.00
EFT8599	15/11/2023	MENZIES ABORIGINAL CORPORATION	PAYROLL DEDUCTIONS PPE 14/11/2023	360.00
EFT8600	16/11/2023	LEONORA PHARMACY	PHARMACY ITEMS SOLD ON CONSIGNMENT FOR THE MONTH OF OCTOBER 2023	500.24
EFT8601	16/11/2023	STRATCO	ROLLER DOOR MOTOR 36 MERCER, 57 WALSH	683.40
EFT8602	16/11/2023	MONARCH VENTURES PTY LTD T/AS ROADTECH CIVIL & CONSTRUCTION	RFT 02/23 WATER EXORATION AND BORE ESTABISHMENT ON KITCHENER CUTLINE ROAD	274,590.61
EFT8603	16/11/2023	BATTERIES N MORE	NEW BATTERY FOR VEHICLE 3MN	285.00
EFT8604	16/11/2023	3E ADVANTAGE	ADMIN AND CRC PRINTER USAGE FOR THE MONTH OF OCTOBER 2023	2,640.01
EFT8605	16/11/2023	XSTRA GLOBAL IT AND COMMUNICATION SOLUTIONS	MONTHLY PBX RENTAL AND SERVICES OCTOBER 2023	370.41
EFT8606	16/11/2023	SOUTHERN CROSS AUSTEREO	MENZIES DISCOVERY DAY RADIO ADVERTISEMENT	3,179.00
EFT8607	16/11/2023	OUTBACK GRAVE MARKERS	ANNUAL CONTRIBUTION PAYMENT FOR MARKING OF MENZIES CEMETERIES	27,500.00
EFT8608	16/11/2023	BEILBY DOWNING TEAL PTY LTD	CEO RECRUITMENT PROCESS FINAL STAGE PAYMENT	4,537.50
EFT8609	16/11/2023	RSEA PTY LTD	CORPORATE UNIFORM LOGO SETUP	60.50
EFT8610	16/11/2023	KRISTY VAN KUYL	REIMBUSREMENT TRAVEL AND ACCOMADATION TRAINING LG PRO - REPORT WRITINMG AND UNIFORM.	1,171.00
EFT8611	16/11/2023	BLUEMAR PTY LTD	PRELIMINARY SITE INVESTIGATION FOR SUSPECTED CONTAMINATION - 50 AND 52 SHENTON STREET MENZIES	7,262.01
EFT8612	16/11/2023	PSCP INVESTMENTS PTY LTD T/A FINISHING WA	BINDING OF MINUTE BOOKS FROM OCTOBER 2022 TO MAY 2023	404.25
EFT8613	16/11/2023	ROBERT JOHN STEWART	REIMBURSEMENT FOR KALGOORLIE PARKING AND PEN REFILL	38.50
EFT8614	16/11/2023	HARVEY NORMAN	DISH WASHER REPLACEMENT 37 REID, 23 ONSLOW AND 57 WALSH STREET	3,891.00
EFT8615	16/11/2023	TEAM GLOBAL EXPRESS PTY LTD	DELIVERY UNIFORM JOEL BONE	553.18
EFT8616	16/11/2023	SEAN MCGAY	REIMBUSEMENT FOR PURCHASE YOUTH CENTRE ACTIVITIES	119.98
EFT8617	16/11/2023	TALIS CONSULTANTS	PROVISION OF CONSULTING SERVICES FOR PERIOD ENDING 30 SEPTEMBER	1,113.75
EFT8618	16/11/2023	SHIRE OF MOUNT MAGNET	EHO/BUILDING SURVEYOR SERVICES FOR SEPTEMBER 2023	9,281.86
EFT8619	16/11/2023	SECURE ENERGY PTY LTD	OPERATION AND MAINTENANCE OF SHIRE SOLAR SMOOTHING SYSTEM - ANNUAL FEE	12,072.50
EFT8620	16/11/2023	LY MINH THU VO	REIMBURSEMENT FOR PURCHASE YOUTH CENTRE NINTENDO SWITCH	289.20
EFT8621	16/11/2023	WA LOCAL GOVERNMENT ASSOCIATION (WALGA)	INTRODUCTION TO LOCAL GOVERNMENT TRAINING - L VO AND S MAZZA	484.00
EFT8622	16/11/2023	AIR LIQUIDE AUSTRALIA LTD	RENTAL ON OXYGEN CYLINDER OCTOBER 2023	28.16
EFT8623	16/11/2023	AUSTRALIAN TAXATION OFFICE	INCOME ACTIVITY STATEMENT PAYMENT PERIOD FROM 1 TO 31 OCTOBER 2023	57,543.00
EFT8624	16/11/2023	BUNNINGS	SENSOR LIGHTS, CLOTH LINES, PVC	994.71
EFT8625	16/11/2023	CORE BUSINESS AUSTRALIA PTY LTD	CLAIM 13 MENZIES TECHNICAL SUPPORT - AUGUST 2023 GROH, TJUNTJUNTJARA KITCHENER ROAD, RFT TRUCK COMPACTOR	31,220.16
EFT8626	16/11/2023	CYBERSECURE	CLOUD STORAGE, BACKUP SUBCRPTION FOR OCTOBER 2023	549.18
EFT8627	16/11/2023	EAGLE PETROLEUM (W.A) PTY LTD	P0235 - 5MN FUEL	29.47
EFT8628	16/11/2023	ECOWATER SERVICES	QUARTERLY, BIOMAX C120 MAINTENANCE AND MATERIALS	1,022.40
EFT8629	16/11/2023	GOLDFIELDS TOYOTA	CAR SERVICE - P0242 3MN TOYOTA HILUX	1,385.21

**Shire of Menzies**  
**Payments for the Month of November 2023**

EFT	Date	Name	Description	Amount
EFT8630	16/11/2023	ORE INVESTMENTS PTY LTD T/A GOLDRUSH TOURS, GRT COMMERCIAL PANEL & PAINT	BUS TICKET SOLD ON CONSIGNMENT MENZIES TO KALGOORLIE RAILWAY STATION 11/08/23	160.70
EFT8631	16/11/2023	KLEENHEAT GAS	SUPPLY 12 X 45KG GAS BOTTLES	3,415.48
EFT8632	16/11/2023	LOCAL GOVERNMENT PROFESSIONALS AUSTRALIA WA	AWARE SUPER WEBINAR FOR PAYROLL OFFICER	50.00
EFT8633	16/11/2023	MCLEODS BARRISTERS & SOLICITORS	LEGAL ADVICE FOR BUILDING MATTERS, COMMERCIAL LEASE	1,269.60
EFT8634	16/11/2023	NETLOGIC INFORMATION TECHNOLOGY	FY 23/24 IT SUPPORT - CONSULTING LABOUR 26/10/2023 TO 03/11/2023	487.50
EFT8635	16/11/2023	THE TRUSTEE OF MAJ TRUST T/AS SHERIDAN'S	DESK NAME STAND AND PLATE - CR KRISTIE TUCKER	133.10
EFT8636	16/11/2023	MOORE AUSTRALIA	REVIEW AND LODGE THE QUARTERLY BAS/IAS FROM JULY - SEPTEMBER 2023	825.00
EFT8637	16/11/2023	CORE BUSINESS AUSTRALIA PTY LTD	CLAIM 14 MENZIES TECHNICAL SUPPORT FOR SEPTEMBER 2023 - GROH, TJUNTJUNTJARA KITCHENER ROAD, RFT TRUCK COMPACTOR	23,555.80
EFT8638	24/11/2023	HELEN SMITH	2024 MURDOCH UNIVERSITY STERILISATION PROGRAM AND MICROCHIPPING	3,812.00
EFT8639	24/11/2023	COOLGARDIE TYRE SERVICE	REPLACEMENT AND SPARE TYRES FOR SERVICE TRUCK	1,994.30
EFT8640	24/11/2023	SUDHIR	SITTING FEE FOR CR. SUDHIR NOVEMBER 2023	1,122.87
EFT8641	24/11/2023	KRISTIE TUCKER	SITTING FEE FOR CR. KRISTIE TUCKER NOVEMBER 2023	907.58
EFT8642	24/11/2023	IAN BAIRD	SITTING FEE CR. IAN BAIRD NOVEMBER 2023	907.58
EFT8643	24/11/2023	BUILT BY GEOFF FENCING	FENCING AND GATE FOR DAM FOR ROAD WORKS	3,761.95
EFT8644	24/11/2023	GREGORY DWYER	SITTING FEE CR. GREG DWYER NOVEMBER 2023	2,199.13
EFT8645	24/11/2023	JILLIAN DWYER	SITTING FEE CR JILL DWYER NOVEMBER 2023	907.58
EFT8646	24/11/2023	GOLDFIELDS TOYOTA	12 MONTHS 20,000KM SERVICE 14MN	919.45
EFT8647	24/11/2023	ANDREW TUCKER	SITTING FEE FOR CR. ANDREW TUCKER NOVEMBER 2023	907.58
EFT8648	24/11/2023	PAUL WARNER	SITTING FEE FOR CR. PAUL WARNER NOVEMBER 2023	2,199.12
EFT8649	24/11/2023	WESTRAC PTY LTD	REPAIR GRADER REPLACE BATTERIES AND DRIVE BELT	2,218.39
EFT8650	29/11/2023	CANINE CONTROL	RANGER SERVICES PATROL TOWN AND SURROUNDING AREA 12/11/23, SET UP FOR MURDOCH VET PROGRAM	1,815.00
EFT8651	29/11/2023	CHILD SUPPORT	PAYROLL DEDUCTIONS PPE 28/11/2023	344.28
EFT8652	29/11/2023	3E ADVANTAGE	ADMIN AND CRC PRINTER USAGE NOVEMBER 2023	2,442.03
EFT8653	29/11/2023	SPECTRUM SURVEYS PTY LTD	PROJECT CROWN LAND AMALGAMATION OF 52 AND 54 SHENTON STREET (LOTS 9 AND 10)	2,985.40
EFT8654	29/11/2023	HERSEY'S SAFETY PTY LTD	DEPOT CONSUMABLES WATER BOTTLES, JUMPER LEADS, GLOVES ETC	1,247.95
EFT8655	29/11/2023	KRISTY VAN KUYL	REIMBURSEMENT TRAVEL FOR STAFF TRAINING LG PRO - REPORT WRITING	129.01
EFT8656	29/11/2023	SLADE CONTRACTING PTY LTD	REPAIR HOT WATER SYSTEM AND TOILET	1,278.89
EFT8657	29/11/2023	SUDHIR	NOMINATION FEE REFUND	100.00
EFT8658	29/11/2023	BOB WADDELL & ASSOCIATES PTY LTD	FINANCIAL ASSISTANT SUPPORT FOR THE MONTH OF SEPTEMBER 2023	1,526.25
EFT8659	29/11/2023	MENZIES HOTEL	REFRESHMENT - NOVEMBER COUNCIL MEETING	97.65
EFT8660	29/11/2023	KIM TIEN TRAN	REIMBURSEMENT TRAVEL WALGA TRAINING - RATES	500.43
EFT8661	29/11/2023	ESPERANCE TOYOTA/ T/AS ESPERANCE MOTOR GROUP PTY LTD	CEO VEHICLE PRADO DIESEL GXL WAGON	77,638.67
EFT8662	29/11/2023	SEAN MCGAY	REIMBURSEMENT FOR WORKING WITH CHILDREN TICKET	87.00
EFT8663	29/11/2023	TALIS CONSULTANTS	VARIANCE PRELIMINARY SITE INVESTIGATION 54, 56 SHENTON STREET	2,782.17
EFT8664	29/11/2023	CIRCLE H HELI-SERVICES PTY LTD	MOBILISATION AND DEMOBILISATION OF R44 HELICOPTER TO MENZIES	2,530.00
EFT8665	29/11/2023	KRISTIE TUCKER	NOMINATION FEE REFUND	100.00
EFT8666	29/11/2023	W RILEY FAMILY TRUST TRADING AS MCD GROUP	SANITARY BINS SUPPLIES FOR PUBLIC AND SHIRE FACILITIES	3,049.78
EFT8667	29/11/2023	SANDALWOOD FAMILY CENTRE INC	POSTER PRINTING FOR MENZIES DISCOVERY DAY 2023	120.00
EFT8668	29/11/2023	SECURE ENERGY PTY LTD	REPAIR, MAINTENANCE AND MATERIALS TOWN HALL SOLAR SYSTEM	9,746.00
EFT8669	29/11/2023	LY MINH THU VO	REIMBURSEMENT FOR WORK SHOES	119.99
EFT8670	29/11/2023	CLAIRE WOOLMER T/AS LAURIE'S CAFE	REFRESHMENT - VET PROGRAMS, OCTOBER - NOVEMBER COUNCIL MEETING, GVROC MEETING	1,914.00
EFT8671	29/11/2023	RON YURYEVICH	REIMBURSEMENT FOR FLIGHT TO ATTEND CEO INTERVIEW	401.43
EFT8672	29/11/2023	NATIVE TITLE SERVICES GOLDFIELDS	REIMBURSEMENT FOR HALL HIRE BOND	300.00
EFT8673	29/11/2023	ARDEA RESOURCES LIMITED	RATES REFUND FOR ASSESSMENT A5849	3,777.57
EFT8674	29/11/2023	BAYARD, DANIELLE MARIE TA DANIELLE BAYARD CONSULTANT	THE DESERT STARS - FUNDRAISING AND PROJECT MANAGEMENT OCTOBER 2023	1,500.00

**Shire of Menzies**  
**Payments for the Month of November 2023**

EFT	Date	Name	Description	Amount
EFT8675	29/11/2023	WA LOCAL GOVERNMENT ASSOCIATION (WALGA)	DIPLOMA OF LOCAL GOVERNMENT - CR P WARNER	10,170.00
EFT8676	29/11/2023	ATOM	AIR HORN AND PUMP KIT RECHARGEABLE AND ECOKIT.	122.98
EFT8677	29/11/2023	IAN BAIRD	REIMBURSEMENT KALGOORLIE ACCOMODATION - OCM OCTOBER 2023	360.00
EFT8678	29/11/2023	BUILT BY GEOFF FENCING	STAR PICKETS AND DROPPERS	672.54
EFT8679	29/11/2023	BUNNINGS	SCAFFOLD TOWER, SOLAR CHRISTMAS LIGHT, BUILDING MAINTENANCE SUPPLIES FOR TOWN HALL, 39 MERCER STREET, 41 MERCER STREET	8,998.87
EFT8680	29/11/2023	CANNING POOL & PUMP CENTRE PTY	SIX DRUMS CHLORINE, FOUR DRUMS ACID	510.00
EFT8681	29/11/2023	COMFORT STYLE	DEPOT ACCOMODATION BED AND MATTRESS	1,884.00
EFT8682	29/11/2023	EAGLE PETROLEUM (W.A) PTY LTD	DEPOT BULK FUEL DELIVERY - 8001 LITRES	22,271.00
EFT8683	29/11/2023	DEPARTMENT OF FIRE AND EMERGENCY SERVICES	FY 23/24 ESL QUARTERLY 2 CONTRIBUTION	17,607.00
EFT8684	29/11/2023	GOLDLINE DISTRIBUTORS	CLEANING CONSUMABLES FOR CARAVAN PARK, ABLUTION BLOCKS AND PUBLIC FACILITIES	1,628.46
EFT8685	29/11/2023	KMART	28L AIR FRYER CONVECTION MICROWAVE FOR LADY SHENTON	169.00
EFT8686	29/11/2023	LANDGATE	GRV SCHEDULE G2023/4 DATED 22/07/2023 TO 27/10/2023	74.15
EFT8687	29/11/2023	CR KEITH MADER	NOMINATION FEE REFUND	100.00
EFT8688	29/11/2023	SHIRE OF MENZIES SOCIAL CLUB	PAYROLL DEDUCTIONS PPE 28/11/2023	180.00
EFT8689	29/11/2023	MENZIES ABORIGINAL CORPORATION	CHRISTMAS DONATION 2023, PAYROLL DEDUCTION 28/11/2023	1,860.00
EFT8690	29/11/2023	OFFICE NATIONAL	ADMIN PRINTING AND STATIONERY PRINTER TONER, WHITEBOARD	1,608.39
EFT8691	29/11/2023	SHIRE OF MENZIES	PAYROLL DEDUCTIONS PPE 28/11/2023	209.10
EFT8692	29/11/2023	SQUIRE PATTON BOGGS	NATIVE TITLE CLAIMS - NYALPA PIRNIKU	163.16
EFT8693	29/11/2023	TAPS INDUSTRIES	PUMP OUT COMPOSTING TOILET LAKE BALLARD	2,101.68
EFT8694	29/11/2023	PAUL WARNER	TRAVEL FOR TRAINING - THE ROLE OF MAYORS AND PRESIDENTS TRAINING	431.30
<b>TOTAL EFT PAYMENT</b>				<b>\$ 1,904,891.27</b>

**Shire of Menzies**  
**Payments for the Month of November 2023**

Direct Debit	Date	Name	Description	Amount
DD5966.1	01/11/2023	WESTNET	CRC PUBLIC INTERNET NOVEMBER 2023	54.99
DD5966.2	01/11/2023	NAB	NAB CONNECT FEE SEPTEMBER 2023	27.99
DD5973.1	02/11/2023	WATER CORPORATION	WATER - 9007529987 - STANDPIPE AT NO.2 SAM PUMP LINE - LOT STANDPIPE - USAGE FROM 9/08/2023 TO 11/10/2023	927.14
DD5975.1	07/11/2023	THE WEST AUSTRALIAN	SUBSCRIPTION TO NEWSPAPER ONLINE NOVEMBER 2023	28.00
DD5975.2	07/11/2023	POWER ICT PTY LTD	MESSAGES ON HOLD - NOVEMBER 2023	75.90
DD5977.1	08/11/2023	TELSTRA	SHIRE OF MENZIES OFFICE, CRC, INTERNET AND MOBILE PHONE FROM 20/10/2023 TO 19/11/2023	3,710.29
DD5982.1	13/11/2023	TELSTRA	ADMIN AND WORKS MOBILE PHONE USAGE FROM 23/10/2023 TO 22/11/2023	705.49
DD5984.1	14/11/2023	AWARE SUPER PTY LTD	SUPERANNUATION CONTRIBUTIONS PPE 14/11/2023	10,920.35
DD5984.2	14/11/2023	AUSTRALIAN SUPER	SUPERANNUATION CONTRIBUTIONS PPE 14/11/2023	1,524.99
DD5984.3	14/11/2023	CARE SUPER	SUPERANNUATION CONTRIBUTIONS PPE 14/11/2023	694.26
DD5984.4	14/11/2023	AUSTRALIAN RETIREMENT TRUST	SUPERANNUATION CONTRIBUTIONS PPE 14/11/2023	676.50
DD5984.5	14/11/2023	TWU SUPER FUND	SUPERANNUATION CONTRIBUTIONS PPE 14/11/2023	541.43
DD5984.6	14/11/2023	CBUS	SUPERANNUATION CONTRIBUTIONS PPE 14/11/2023	402.17
DD5986.1	14/11/2023	HORIZON POWER	ELECTRICITY - 510117 - UNIT B/29 SHENTON STREET - USAGE FROM 26/08/2023 TO 26/10/2023	555.83
DD5993.1	15/11/2023	RESONLINE	COMMISSION ON CARAVAN PARK ONLINE BOOKING FEES OCTOBER 2023	242.00
DD5995.1	17/11/2023	HORIZON POWER	ELECTRICITY - 161515 - STREET LIGHT - USAGE FROM 01/10/2023 TO 31/10/2023	1,081.01
DD5998.1	21/11/2023	PIVOTEL SATELLITE PTY LTD	TRAK SPOT TRACKING CHARGE ACCOUNT 40063522 - NOVEMBER 2023	31.50
DD6005.1	24/11/2023	AUSTRALIA POST	POSTAGE OF RATES 2ND INSTALMENT NOTICES FY23/24	67.83
DD6009.1	28/11/2023	AWARE SUPER PTY LTD	SUPERANNUATION CONTRIBUTIONS PPE 28/11/2023	9,244.24
DD6009.2	28/11/2023	AUSTRALIAN SUPER	SUPERANNUATION CONTRIBUTIONS PPE 28/11/2023	1,301.37
DD6009.3	28/11/2023	CARE SUPER	SUPERANNUATION CONTRIBUTIONS PPE 28/11/2023	694.26
DD6009.4	28/11/2023	AUSTRALIAN RETIREMENT TRUST	SUPERANNUATION CONTRIBUTIONS PPE 28/11/2023	563.75
DD6009.5	28/11/2023	TWU SUPER FUND	SUPERANNUATION CONTRIBUTIONS PPE 28/11/2023	586.09
DD6009.6	28/11/2023	CBUS	SUPERANNUATION CONTRIBUTIONS PPE 28/11/2023	402.17
DD6018.1	30/11/2023	NAB	ACCOUNT FEES A.K.F NOVEMBER 2023	413.23
<b>TOTAL DIRECT DEBIT</b>				<b>\$ 35,472.78</b>

**Shire of Menzies**  
**Payments for the Month of November 2023**

Date	Name	Description	Amount
CEO CARD NO: **** * 2547			
29/09/2023	TJUNTTJUNTTJARA STORE	FOOD AND FUEL - TO ATTEND COUNCIL MEETING IN TJUNTTJUNTTJARA	33.68
29/09/2023	ROSA AND JOE'S KALGOORLIE	BREAKFAST TRAVEL FROM MENZIES TO TJUNTTJUNTTJARA	20.50
29/09/2023	TJUNTTJUNTTJARA STORE	FOOD AND FUEL - TO ATTEND COUNCIL MEETING IN TJUNTTJUNTTJARA	99.00
29/09/2023	TJUNTTJUNTTJARA STORE	FOOD AND FUEL - TO ATTEND COUNCIL MEETING IN TJUNTTJUNTTJARA	99.00
2/10/2023	DESERT INN HOTEL LAVERTON	LUNCH TRAVEL FROM TJUNTTJUNTTJARA TO MENZIES	34.76
18/10/2023	DE BERNALES KALGOORLIE	FOOD TRAVEL TO TJUNTTJUNTTJARA FOR ELECTION 2023	44.15
<b>TOTAL CEO CREDIT CARD</b>			<b>\$ 331.09</b>
CFO CARD NO: **** * 6310			
04/10/2023	KENNARDS HIRE	SCAFFOLD HIRE	411.99
06/10/2023	TOURISM COUNCIL	MEMBERSHIP TOURISM COUNCIL WESTERN AUSTRALIA	375.00
11/10/2023	SHIRE OF MENZIES	BUILDING PERMIT 3/23 - 53 SHENTON TRANSPORTABLE TOILET	56.65
11/10/2023	TNS CONTINUING ED	PROFESSIONAL DEVELOPMENT COURSE SEAN MCGAY	1,583.74
11/10/2023	AGODA	ACCOMADATION FOR AUSTRALIAN GOLDEN OUTBACK AGM - SEAN MCGAY	155.00
16/10/2023	GOLDFIELD ABORIGINAL	PROFESSIONAL DEVELOPMENT ABORIGINAL LAUNGAGE - CATE VO	33.00
17/10/2023	SURVEY MONKEY	ANNUAL SUBSCRIPTION SUNVEY MONKEY	384.00
18/10/2023	KENNARDS HIRE	SCAFFOLD HIRE	412.00
23/10/2023	COLES KALGOORLIE	OFFICE BEVERAGE CONSUMABLES	44.00
23/10/2023	ADOBE	ADOBE SUBSCRIPTION NOVEMBER 2023	386.65
27/10/2023	BUNNINGS	CONSUMABLES RENOVATION ADMIN BUILDING	738.36
27/10/2023	NAB	CARD FEE	9.00
<b>TOTAL CFO CREDIT CARD</b>			<b>\$ 4,589.39</b>
<b>TOTAL CREDIT CARD</b>			<b>4,920.48</b>
01/11/2023		PAYROLL PAYMENT PPE 31/10/2023	62,757.20
15/11/2023		PAYROLL PAYMENT PPE 14/11/2023	60,086.09
29/11/2023		PAYROLL PAYMENT PPE 28/11/2023	52,853.88
<b>TOTAL PAYROL</b>			<b>\$ 175,697.17</b>

**Shire of Menzies  
Payments for the Month of November 2023**

29/11/2023	FUEL CARD - CEO - FOR THE MONTH OF NOVEMBER 2023	715.36
29/11/2023	FUEL CARD - CFO - FOR THE MONTH OF NOVEMBER 2023	869.22
29/11/2023	FUEL CARD - WSM - FOR THE MONTH OF NOVEMBER 2023	62.21
29/11/2023	FUEL CARD - CDM - FOR THE MONTH OF NOVEMBER 2023	417.12
	<b>TOTAL FUEL CARD</b>	<b>\$ 2,063.91</b>



<b>14.1.3</b>	<b>Rates Write Off</b>
<b>LOCATION</b>	<b>Not Applicable</b>
<b>APPLICANT</b>	<b>Not Applicable</b>
<b>DOCUMENT REF</b>	<b>NAM1224</b>
<b>DATE OF REPORT</b>	<b>01 December 2023</b>
<b>AUTHOR</b>	<b>Chief Financial Officer, Kristy Van Kuyl</b>
<b>RESPONSIBLE OFFICER</b>	<b>Chief Executive Officer, Glenda Teede</b>
<b>OFFICER DISCLOSURE OF INTEREST</b>	<b>Council officers contributing to the preparation and approval of this report have no conflicts of interest to declare</b>
<b>ATTACHMENT</b>	<ol style="list-style-type: none"> <li>1. CONFIDENTIAL REDACTED - E 39 1434 Notice of Forfeiture [<b>14.1.3.1</b> - 1 page]</li> <li>2. CONFIDENTIAL REDACTED - balance A 3910 [<b>14.1.3.2</b> - 1 page]</li> <li>3. CONFIDENTIAL REDACTED - Letter to Menzies Shire - K Sibraa E 39 1434 [<b>14.1.3.3</b> - 1 page]</li> </ol>

#### **SUMMARY:**

To consider writing off rates relating to a dead mining tenement.

#### **BACKGROUND:**

These rates have been outstanding for many years. The tenement was forfeited by the Department of Mines, Industry and Regulation on 2 May 2014 for non-payment of rent.

The outstanding rates and debts affect the Shire's balance sheet and sustainability ratios.

#### **COMMENT:**

The Assessment A3910 owing \$3,421.70 as at 15 December 2023.

These Mining Tenement which is dead and much of the outstanding balance is penalty interest. This debt was handed to AMPAC Debt Collection with suggested write off the outstanding rates relating to a dead mining tenement.

#### **CONSULTATION:**

AMPAC Debt Collection Agency

**STATUTORY AUTHORITY:**

Local Government Act 1995

Section 6.12(1)c provides a local government may write off any amount of money which is owned to the local government.

\*Absolute majority required.

Debt Collectors Licensing Act 1964

**POLICY IMPLICATIONS:**

Policy 4.6 Debt Recovery – Outstanding Rates and Sundry Debtors

**FINANCIAL IMPLICATIONS:**

Reduction in Rates Revenue of \$3,421.70 which is mainly penalty interest.

**RISK ASSESSMENT:**

Risk Statement	Level of Risk	Risk Mitigation Strategy
The Shire has a significant number of outstanding debtors on its books relating to the non-payment of rates.	High	Undertake a debt collection process to recover debts Write off outstanding rates where the likelihood of collection is low or the cost of collection exceeds the benefit.

**STRATEGIC IMPLICATIONS:**

The Shire of Menzies Strategic Community Plan 2021-2031 includes the following Outcome and Strategies.

Outcome  
4.2 An efficient and effective organization.

Strategies  
4.2.1 Maintain a high level of corporate governance, responsibility, and accountability.  
4.2.2 Provide appropriate services to the community in a professional and efficient manner.

Accordingly, the officer’s recommendation aligns with the Strategic Community Plan.



<b>14.1.4</b>	<b>Rates Debtor Report November 2023</b>
<b>LOCATION</b>	<b>Not Applicable</b>
<b>APPLICANT</b>	<b>Internal</b>
<b>DOCUMENT REF</b>	<b>NAM1225</b>
<b>DATE OF REPORT</b>	<b>06 December 2023</b>
<b>AUTHOR</b>	<b>Chief Financial Officer, Kristy Van Kuyl</b>
<b>RESPONSIBLE OFFICER</b>	<b>Chief Executive Officer, Glenda Teede</b>
<b>OFFICER DISCLOSURE OF INTEREST</b>	<b>Nil</b>
<b>ATTACHMENT</b>	1. CONFIDENTIAL REDACTED - Rates Outstanding Debtors - November 2023 [14.1.4.1 - 4 pages]

#### **SUMMARY:**

To present a list of overdue rates of more than 12 months, through to three years plus, as at 30 November 2023.

#### **BACKGROUND:**

Unpaid overdue rates comprise 251 properties, totaling \$437,898.74 with the following breakdown:

- 12 months arrears, totaling \$69,014.68
- 2 years arrears, totaling \$48,483.20
- 3 years plus arrears, totaling \$320,400.86

The sixteenth rates assessments totalling \$59,795.92 are with debt collector AMPAC for collection.

#### **COMMENT:**

The report also shows the 'Current' payments that are due for these long outstanding rates. This has been provided to the Council to give an understanding that these rates appear to have ongoing arrears situations.

The report shows property details and rates amount and is therefore confidential.

Collection in some cases is difficult or not possible due to tenements becoming 'dead tenements'. This matter has been raised by the CEO with the Department of Mines, Industry Regulation and Safety.

The Administration progresses actions and processes in accordance with Policy 4.6 Debt Recovery

**CONSULTATION:**

Consultation occurs with the appointed Debt Collection Agency.

**STATUTORY AUTHORITY:**

Local Government Act 1995

Section 3.26. of the Act relates to debt recovery powers.

**POLICY IMPLICATIONS:**

Policy – 4.6 Debt Recovery – Outstanding Rates and Sundry Debtors

**FINANCIAL IMPLICATIONS:**

Unpaid Overdue Rates total \$437,898.74 While these remain unpaid, financial implications, apart from possible cashflow implications, are the ongoing costs associated with debt collection, staff time and an unacceptable ratio of rates not collected on an ongoing basis.

**RISK ASSESSMENT:**

Risk Statement	Level of Risk	Risk Mitigation Strategy
There is always a certain risk in outstanding Sundry Debtors and Overdue Rates from a cashflow liquidity and the Council’s requirement to collect rates for the provision of services across the shire’s communities.	Medium	Debt recovery progressed as per Policy 4.6 Debt Recovery.  Engagement of Debt Collection Agency.  Charging of interest.



## 14.2 Administration Reports

<b>14.2.1</b>	<b>Annual Report, Audit Report and Electors Meeting</b>
<b>LOCATION</b>	<b>Not Applicable</b>
<b>APPLICANT</b>	<b>Not Applicable</b>
<b>DOCUMENT REF</b>	<b>NAM1226</b>
<b>DATE OF REPORT</b>	<b>7 December 2023</b>
<b>AUTHOR</b>	<b>Executive Officer, Maureen Mertyn</b>
<b>RESPONSIBLE OFFICER</b>	<b>Chief Executive Officer, Glenda Teede</b>
<b>OFFICER DISCLOSURE OF INTEREST</b>	<b>Nil</b>
<b>ATTACHMENT</b>	<b>Annual Report FY 2022/2023</b>

### **SUMMARY:**

To accept the Annual Report for Financial Year 2022/2023 and to set a date for the holding of the 2022/2023 Electors' General Meeting.

### **BACKGROUND:**

An annual audit of the Shire's accounting activities and responsibilities is conducted, overseen by the Auditor General for Western Australia.

The Shire of Menzies' Financial Year 2022/2023 audit was undertaken by RSM Australia.

RSM Australia has issued an independent audit report which has to be included in the Annual Report. The audited financial statements were also submitted to the Auditor General's Office for review.

The Annual Financial Report and Auditor's Report have now been received from the Office of the Auditor General.

The Audit exit meeting was held on 8 December 2023 during the Audit and Risk Committee Meeting.

### **COMMENT:**

In accordance with Section 7.12A (3) of the Local Government Act 1995, the local government must examine the audit report received and address the issues raised in the report, if any.

In accordance with Section 5.53 of the Local Government Act 1995, the local government is to prepare an annual report each financial year. The Council is required to accept the annual report by 31 December. The Annual Report is to contain various reports etc. as prescribed.

\*Absolute Majority required

Section 5.27 of the Local Government Act 1995 requires that the Electors' General Meetings be held on a day and time selected by the local government, but not more than 56 days after the Annual Report is accepted.

## **CONSULTATION:**

RSM Australia  
Office of Auditor General  
Audit exit meeting 8 December 2023

## **STATUTORY AUTHORITY:**

Local Government Act 1995:

- Section 5.27 states that an Annual General Meeting of Electors must be held within 56 days of Council accepting the Annual Report
- Section 5.53 states that Local governments are to prepare an Annual Report each financial year and provides the information to be included in the annual report
- Section 5.54 (1) provides that local government is required to accept the Annual Report by an absolute majority
- Section 5.55 specifies that the CEO is to give local public notice of the availability of the accepted Annual Report
- Section 7.12A states the duties of local government with respect to audits

Local Government (Administration) Regulations 1996:

- Section 19B provides the information to be included in annual report

Local Government (Financial Management) Regulations 1996:

- Regulation 36 provides the content of annual financial report

Local Government (Audit) Regulations 1996:

- Regulation 16 provides the functions of audit committee

## **POLICY IMPLICATIONS:**

Nil



**FINANCIAL IMPLICATIONS:**

Nil

**RISK ASSESSMENT:**

Risk Statement	Level of Risk	Risk Mitigation Strategy
If the Annual Report is not accepted, and the Electors’ General meeting is not held within the stipulated timeframe, the local government is deemed non-compliant.	Moderate	The Council will mitigate this risk by promptly accepting the Annual Report and ensuring the timely convening of the Electors’ General Meeting in accordance with the legislation.

**STRATEGIC IMPLICATIONS:**

The Shire’s Strategic Community Plan 2021-2031 outlines the following Outcome and Strategy:

Outcome  
4.2 An efficient and effective organisation.

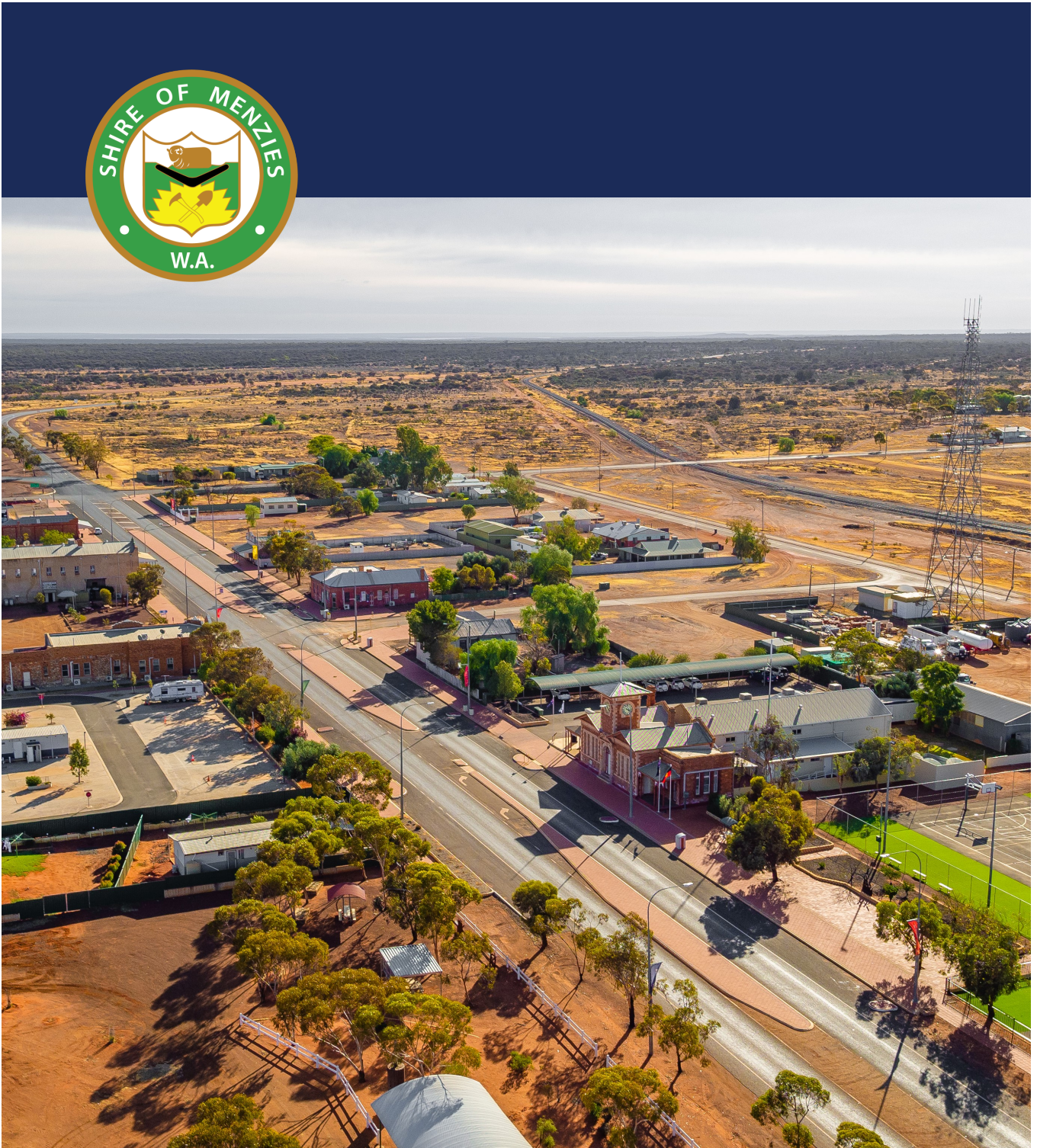
Strategy  
4.2.1 Maintain a high level of corporate governance, responsibility and accountability.

Accordingly, the officer’s recommendation aligns with the Strategic Community Plan.

**VOTING REQUIREMENTS:**

Absolute Majority – Officer Recommendation 1  
Simple Majority – Officer Recommendation 2





# Annual Report

## 2023



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

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# Community statistics



Population	490 (ABS 2016)
Number of electors	214
Number of Dwellings	98
Distance from Perth	730km
Area	124,635 square kilometres
Suburbs and localities	Kookynie, 6431; Menzies 6436; Tjuntjuntjara
Schools	Menzies Community School, Tjuntjuntjara
Length of sealed roads (km)	105
Length of unsealed roads (km)	2075
Rates levied	\$4.179M
Total revenue	\$8.9M
Council employees	19



Other interesting facts	
Tourist attractions	Lake Ballard & the Inside Australia exhibit, Niagara Dam, Lady Shenton Building, Goongarrie Cottages, Spinifex Art Centre, Mt Menzies
Local Industries	Gold mining, nickel mining, potash salt mining, emerald mining, pastoral, tourism, prospecting
Significant local events	Menzies CyClassic, Menzies Discovery Day



“While many buildings and buildings are long gone, the spirit of what life was like here in the Shire of Menzies is still alive and well, and just waiting to be rediscovered.”

# About the Shire

The Shire of Menzies has common borders with the Shires of Yilgarn, Sandstone, Leonora, Laverton, Coolgardie and the City of Kalgoorlie-Boulder. It stretches some 1025 kilometres from east to west, and encompasses an area of 124,635 square kilometres.

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

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

The Menzies Municipality was gazetted in 1895. It was dissolved and included in the North Coolgardie Road Dis-

trict in 1912, which was itself dissolved the same year to form the Menzies, Kookynie and Mount Malcolm Road Districts. In 1918, Kookynie was merged into Menzies, which on 1 July 1961 became the shire of today.

## Out and About

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

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

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

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



## Shire President's Report

As we reflect on the events and activities of the 2022/2023 financial year, the Shire of Menzies remains committed to serving the community with dedication and resilience. This report provides an overview of key activities, achievements, and challenges encountered throughout the year.

The Annual Budget for Financial Year 2022/2023 was adopted by the Council at a Special Meeting in July 2022. This month also marked a change in leadership as our Chief Executive Officer, Brian Joiner, left the shire, followed by the departure of the Chief Financial Officer, Antonio Giometti, in early August 2022. Both Mr. Joiner and Mr. Giometti have contributed significantly to the shire during their tenure.

Despite this shakeup in leadership, the Councillors and our staff remained resilient and dedicated to their roles. Gratitude is extended to Mr. Pascoe Durtanovich and Mr. Robert Stewart, who took on the temporary role of Acting CEO, maintaining effective leadership. The shire now looks forward to a new chapter with our incoming CEO, Ms. Glenda Teede.

The weeklong celebration of Menzies Discovery Day in 2022 was a vibrant showcase of community spirit. Activities included a lantern parade, a gold detecting competition, a jumping castle, a pool competition, live music featuring Nickel N' Dimers, Marcus McGuire, and the Mucky Duck Bush Band, as well as the Tjuntjuntjara art exhibition at the Town Hall. The success of these events underscores the community's enthusiasm and engagement in the cultural celebrations.

The Council is proud to highlight the following accomplishments for the financial year 2022/2023:

- The reopening of the café at 53 Shenton Street Menzies
- The delivery of the two new staff accommodations
- The appointment of a permanent CEO
- Continued progress in clearing the title for Lot 8 Shenton Street Menzies
- Continued progress in the renovation of Lady Shenton Building
- Continued progress in the maintenance of Tjuntjuntjara Road





The Local Roads and Community Infrastructure Program (LRCIP) Phase 3 projects are also progressing very well with two projects already completed which are the Kookynie Road sealing and Menzies structure at Tjuntjuntjara. The ongoing projects include the Menzies CCTV, entry signage, sealing of parking area and Menzies Town Greening

As the new Shire President, I am honoured to step into this role and am committed to continuing the legacy of our former Shire President, Cr Greg Dwyer. I recognise and appreciate the dedication and contributions of Cr Dwyer to the Shire, and I aim to build upon the foundation he has laid. Together with the Council, staff, and the community, I look forward to fostering positive growth, sustainable development, and maintaining the high standards. By working collaboratively, we can ensure the continued prosperity and well-being of our Shire.

Cr Paul Warner  
Shire President

# Council Members 2023



**Shire President**  
Paul Warner  
Term Expires: 2025



**Deputy Shire President**  
Sudhir Sudhir  
Term Expires: 2027



**Councillor**  
Greg Dwyer  
Term Expires: 2025



**Councillor**  
Jill Dwyer  
Term Expires: 2025



**Councillor**  
Andrew Tucker  
Term Expires: 2025



**Councillor**  
Ian Baird  
Term Expires: 2027



**Councillor**  
Cr Kristie-Lee Tucker  
Term Expires: 2027

# Council Members 2022



**Shire President**  
Greg Dwyer  
Term Expires: 2025



**Deputy Shire President**  
Ian Baird  
Term Expires: 2023



**Councillor**  
Jill Dwyer  
Term Expires: 2025



**Councillor**  
Scott Baird  
Term Expires: 2023



**Councillor**  
Paul Warner  
Term Expires: 2025



**Councillor**  
Andrew Tucker  
Term Expires: 2025



**Councillor**  
Sudhir Sudhir  
Term Expires: 2023

# Councillor Committees 2022/2023

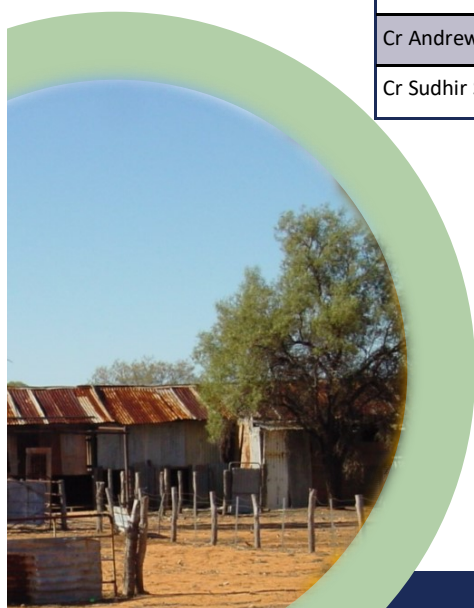
Internal Committees	Councillors
Audit and Risk Committee	Cr Ian Baird, Cr J Dwyer, Cr G Dwyer, Cr S Sudhir
Tourism and Economic Development Advisory Committee	Cr Jill Dwyer, Cr Ian Baird, Cr Sudhir Sudhir
Lake Ballard Management and Advisory Committee	Cr Greg Dwyer, Cr J Dwyer, Cr Sudhir Sudhir
Housing and Building Committee	Cr Greg Dwyer, Cr Jill Dwyer, Cr Paul Warner, Cr Andrew Tucker, Cr Sudhir Sudhir
External Committees	
Northern Goldfields Working Group	Cr Greg Dwyer
Lake Ballard Association (Inc)	Cr Sudhir Sudhir
Goldfields Voluntary Regional Organisation of Councils (GVROC)	Cr Jill Dwyer, Cr Paul Warner
Regional Road Group (RRG)	Cr Greg Dwyer, Cr Sudhir Sudhir, Cr Ian Baird
Local Emergency Management Com-	Cr Greg Dwyer, Cr Paul Warner
Menzies Community School Council	Cr Andrew Tucker
Golden Quest Discovery Trail	Cr Jill Dwyer

# Councillor Meetings and Attendance 2022/2023

	Ordinary Council Meetings (In Person)	Ordinary Council Meetings (Electronic)	Leave of Absence	Apology
Cr Greg Dwyer	10	N/A	1	
Cr Ian Baird	5	6		
Cr Jill Dwyer	9	2		
Cr Scott Baird	4	3		4
Cr Paul Warner	7	4		
Cr Andrew Tucker	10			1
Cr Sudhir Sudhir	9	1		1



	Audit and Risk Committee Meeting	Tourism & Economic Development Advisory Committee
Cr Greg Dwyer	3/4	N/A
Cr Ian Baird	3/4	2/2
Cr Jill Dwyer	3/4	2/2
Cr Scott Baird	N/A	N/A
Cr Paul Warner	N/A	N/A
Cr Andrew Tucker	N/A	N/A
Cr Sudhir Sudhir	3/4	1/2



# Payments to Council Members 2022/2023

	Meeting Fees	President and Deputy Allowance	ICT Allowance	Travel Reimbursement	Total
Cr Greg Dwyer President	19,410	19,864	1,100	3,510	43,884
Cr Ian Baird Deputy President	9,410	4,966	1,100	1,411	16,887
Cr Jill Dwyer	9,410		1,100	3,224	13,734
Cr Scott Baird	9,410		1,100	4,634	15,144
Cr Paul Warner	9,410		1,100	401	10,911
Cr Andrew Tucker	9,410		1,100	1,584	12,094
Cr Sudhir Sudhir	9,410		1,100	-	10,510
<b>Total Payable</b>	<b>\$75,870</b>	<b>\$24,830</b>	<b>\$7,700</b>	<b>\$14,764</b>	<b>\$123,164</b>



# Capital Grants, Subsidies and Contribution

Capital Grants, Subsidies and Contribution	2023	2022
LRCI Menzies CCTV	90,000	
LRCI Kookynie Road Sealing	484,890	
LRCI Meeting Structure	70,000	
LRCI Sealing of Car Park	150,000	
LRCI Tourism Signage	200,000	
LRCI Town Greening	100,000	
Tjuntjuntjara Playground		153,919
Tjuntjuntjara CCTV		130,960
Tjuntjuntjara Shelter		36,363
Marmion Village Reserve Improvement		119,066
Marmion Village Access Road		62,377
<b>Total</b>	<b>\$1,094,890</b>	<b>\$502,685</b>



# The Plan for the Future

The Shire of Menzies Strategic Community Plan was adopted in February, 2021 after a major review.

The Corporate Business Plan was reviewed in July, 2023 and Strategic Resource Plan incorporating the Long Term Financial Plan was adopted in August, 2021.

There were no significant changes to these corporate documents following the major review of the Strategic Community Plan.

The capital projects in the Annual Budget are determined in accordance with the Shire's Strategic Community Plan. Major projects for 2023/2024 include:

Project	Projected Cost
Riverina Snake Hill	\$490,000
Kookynie Malcolm Road Sealing	\$300,000
Lady Shenton Building Restoration	\$496,000
Niagara Dam Maintenance	\$850,000
Old Post Office Restoration Work	\$894,000
Staff Housing	\$2,146,000
Tjuntjuntjara Access Road	\$4,563,000
Plants Replacement	\$595,000
Land Purchase	\$72,000
Town Hall Refurbishment	\$100,000







## CEO's Report

The year has been both challenging and frustrating. However, it could also be seen as rewarding.

As an Acting CEO prepared the pathway for the new CEO, there are real issues in undertaking new strategies or projects, that may be handled differently or re-prioritised by a new permanent CEO. Unwise decisions by an Acting CEO may negatively impact the community, staff and elected cohort and introduce unnecessary change that may then be unwound.

Outlined below are the key projects of financial year 2022/2023:

### Local Roads and Community Infrastructure Program

This program of economic stimulus funding from the Federal Government was largely unstarted at the beginning of the financial year. Fortunately, requests for an extension of time were granted and the projects such as CCTV installation, entry signage and a parking area on the south side of the Menzies township were able to be planned, programmed and ultimately will be finished by the due date. This is rewarding and frustrating as the projects have sequestered into a new financial year and are still some time off.

### Niagara Dam

Another project languishing for no other reason than there was no permanent CEO to lead the way. Again though in the end, a frustrating conclusion as tender prices were many times higher than the funding allocated by the Council. This means the whole project needs to be reviewed and that is what is happening at present. Potentially the project may need to be spread over many financial years

with the first step being the removal and refurbishment of the scour valve, allowing water to be either flowing through at a controlled rate or dammed in.

### Staff Housing

This one is progressing well and should be completed into the financial year following the year being reported upon.

Government Regional Officers Housing (GROH) Program Tenders called and awarded during the financial year. For government officers in Menzies, they can't come soon enough.

### Lot 8 Shenton Street

This particular project was delayed due to possible contamination by hydrocarbons from a former power generation site. Unfortunately, contamination is a drawn out process and although commenced, has dragged on into the new financial year. Nevertheless, the Council is wanting to lease the land to a community association that can proceed, with Council assistance, to provide community programs and maybe a community garden.

### Cafes and Diners

During the year, both of our cafes closed. This put a large responsibility on the Menzies Hotel to fill those holes. They coped admirably.

Finally, I would like to take this opportunity to thank the Acting CEOs, shire staff and Councillors for the support they have provided since my commencement.

Glenda Teede  
Chief Executive Officer

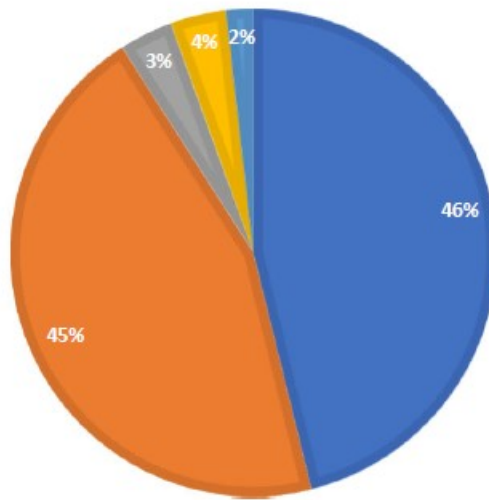
# Revenue and expenditure

Below is a breakdown of the shire's revenue and expenditure by Nature and Type for the year ending 30th June

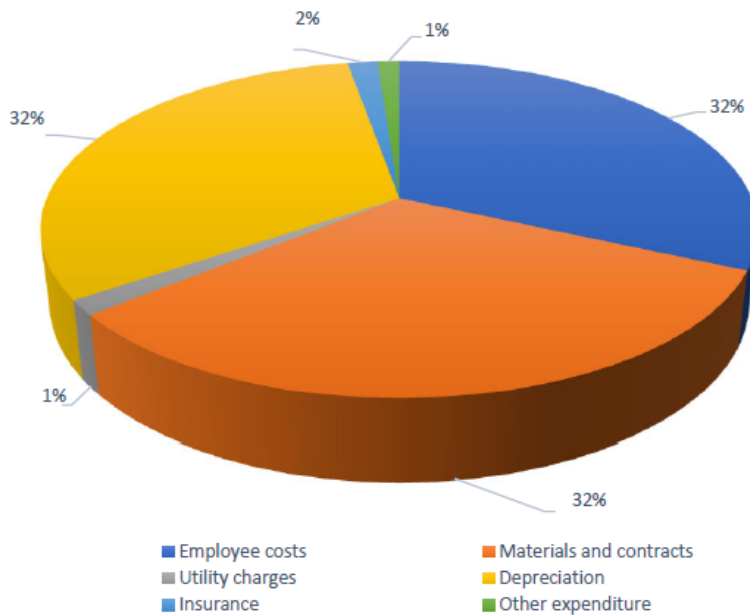
2022 and for which there are more details in the attached audited financial statements.

## REVENUE NATURE AND TYPE 2022/2023

- Rates
- Grants, subsidies and contributions
- Fees and charges
- Interest revenue
- Other revenue



## Expenses Nature and Type 2022/2023



# Activities of the Council

## Personal Involvement

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

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

## Public Library

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

## Caravan Park

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

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

## Community Resource Centre and Visitor Centre

The Menzies Community Resource Centre (CRC) is located at the Lady Shenton Building; the Visitor Centre is co-located at the same building. Services include: Community Postal Agency; computer room, gift shop; tourist information; conference room; rock museum; historical information and; public library.

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

## Emergency Services

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

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

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





### Airstrip

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

### Dog and Cat Registrations

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

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

### Community Services

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

Services provided include: Building Control; Bush Fire Control & Fire Prevention; Cemeteries (Tourism Value and Maintenance Only); Citizenship Ceremonies; Crossovers; Demolition Permits; Dog Control; Environmental Health; Library Services; Street Bins; Media Releases; Playground Equipment; Public Buildings for Hire; Public Toilets; Recreation/Sporting Facilities; Roads and Footpaths; Rubbish Collection; Street Lighting; Traffic Control Works; Local Emergency Management Committee (LEMC); Weed Control on Reserves; Planning Controls; Parks and Reserves; Youth Activities and School Holiday Programs.

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



# Statutory Compliance

## Access to Council documents

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

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

## State Records Act 2000

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

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

Minimum Compliance Require-

ments: The record keeping plan is to provide evidence that:

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

The organisation conducts a record keeping training program, when required.

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

## Compliance Audit Return

All local governments are required to carry out an annual Compliance Audit Return (CAR) for the period 1 January to 31 December as specified by the Local Government Act 1995. The CAR includes a range of compliance categories to be met. The Completed CAR for 2022 was received by Council at its March 2023 meeting and was subsequently submitted to the Department of Local Government prior to 31 March 2023 in accordance with Regulations 14 and 15 of the Local Government (Audit) Regulations 1996.

## Freedom of Information Statement

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



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

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

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

Requests for information under the Freedom of Information Act can be sent to the Chief Executive Officer, Shire of Menzies, PO Box 4 Menzies WA 6436. The Shire of Menzies received no applications under the Freedom of Information Act 1992. A copy of the Council's FOI statement is available on the website.

### Disclosure of annual salaries

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

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

Set out below, in bands of \$10,000, is the number of employees of the Shire entitled to an annual salary of \$130,000 or more for 2022/2023:

\$ from	\$ to	Number of employees
130,000	139,999	1
140,000	149,999	2
160,000 (CEO)	169,999	1
200,000 (CEO)	209,999	2

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



### Primary and Annual Returns

In accordance with Section 5.75 and 5.76 of the Local Government Act 1995 all relevant persons lodged an Annual Return by the due date of 31 August 2023 and a primary return within 3 months of their start date. All returns are managed by the Chief Executive Officer and are available for viewing by members of the public upon request.

### Complaints

For the purpose of Section 5.121 of the Local Government Act 1995 Council must report entries recorded in the Register of Complaints during the financial year.

Council did not receive any complaints during the 2022/23 financial year.

### Public Interest Disclosure

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

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

Interest Disclosures during the reporting period 2022/23.

### Competitive Neutrality

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

### Legislative Review

All local governments are required to assess which of their local laws might impact on competition and conduct a review of each to determine how any restrictive practices might be overcome.

Where necessary Clause 7 legislation review principles will be complied with and the Shire of Menzies remains committed to reviewing its existing local laws, as well as proposed local laws.

### Public participation

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

# Disability Services Plan

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

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

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

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

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

## Outcome 1: Services and Events

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

## Outcome 2: Buildings and Other Facilities

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

## Outcome 3: Information

Whenever necessary, persons with disabilities

can receive information from the Shire in a format that will enable them to access the information easily and readily .

Information produced by the Shire of Menzies is available in various formats and accessible to persons with disabilities. Anyone requiring information in different format are encouraged to contact the Shire Office.

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

## Outcome 4: Level and Quality of Service

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

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

## Outcome 5: Complaints

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

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

## Outcome 6: Public Consultation

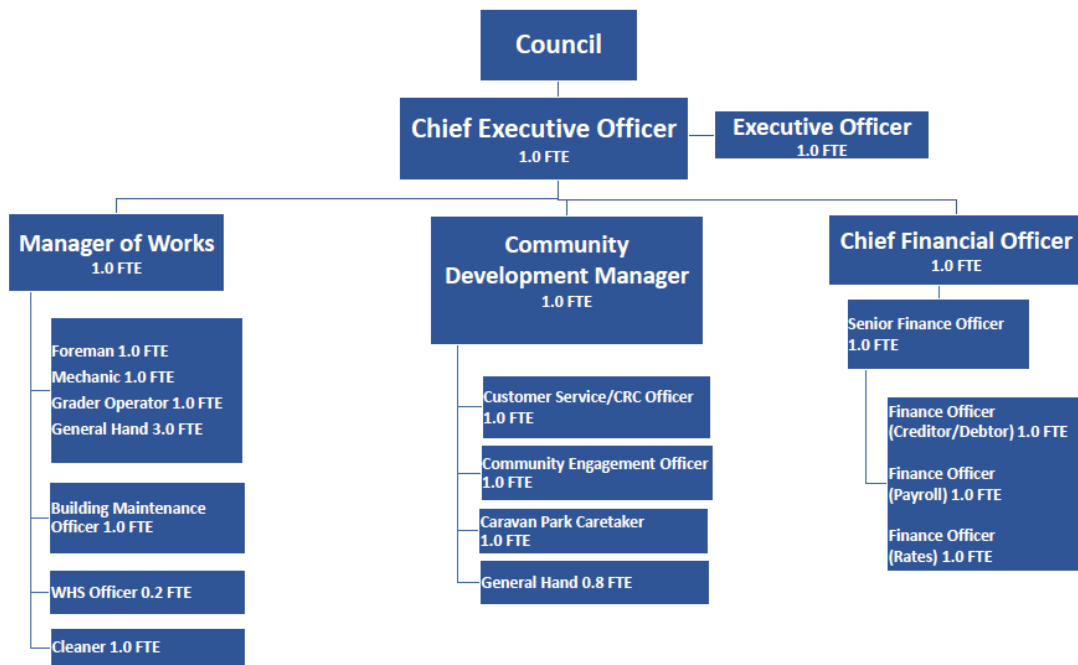
Council provides many ways for people to participate in public consultation and are open to discuss any.

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





# Organisational Structure



Total Number of Staff: 21.0 FTE (Adopted 30 March 2023)

## Service Provision

### Manager of Works

looks after the following areas:

Menzies Town Services; Camping Grounds and Facilities; Maintenance Grading; Kookynie Town Services; Airstrips; Council Properties maintenance, planning and inspection.

### Chief Financial Officer

looks after the following areas:

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

### Community Development Manager

looks after the following areas:

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

SHIRE OF MENZIES  
FINANCIAL REPORT  
FOR THE YEAR ENDED 30 JUNE 2023

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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 6435

**SHIRE OF MENZIES  
FINANCIAL REPORT  
FOR THE YEAR ENDED 30 JUNE 2023**

*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 2023 and the financial position as at 30 June 2023.

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

Signed on the 8 day of December 2023



Chief Executive Officer

Glenda Teede

Name of Chief Executive Officer

**SHIRE OF MENZIES  
STATEMENT OF COMPREHENSIVE INCOME  
FOR THE YEAR ENDED 30 JUNE 2023**

	NOTE	2023 Actual	2023 Budget	2022 Actual
		\$	\$	\$
<b>Revenue</b>				
Rates	2(a),24	4,179,686	4,100,270	3,631,717
Grants, subsidies and contributions	2(a)	4,056,177	3,406,392	3,170,973
Fees and charges	2(a)	319,830	242,085	288,111
Interest revenue	2(a)	336,207	101,500	51,552
Other revenue	2(a)	24,859	30,451	105,459
		<u>8,916,759</u>	<u>7,880,698</u>	<u>7,247,812</u>
<b>Expenses</b>				
Employee costs	2(b)	(2,261,701)	(2,562,797)	(2,119,726)
Materials and contracts		(2,222,229)	(2,770,434)	(2,074,282)
Utility charges		(101,665)	(114,910)	(103,461)
Depreciation		(2,260,053)	(1,961,063)	(2,130,098)
Finance costs	2(b)	0	0	(17)
Insurance		(115,163)	(135,278)	(173,088)
Other expenditure	2(b)	(164,331)	(454,410)	(199,375)
		<u>(7,125,142)</u>	<u>(7,998,892)</u>	<u>(6,800,047)</u>
		<u>1,791,617</u>	<u>(118,194)</u>	<u>447,765</u>
Capital grants, subsidies and contributions	2(a)	1,941,477	3,648,940	2,094,381
Profit on asset disposals		0	4,231	2,031
Loss on asset disposals		(92,083)	(20,827)	(835)
Fair value adjustments to financial assets at fair value through profit or loss	4	0	0	999
Loss on revaluation of Infrastructure - parks and ovals	9(a)	(31,053)	0	0
		<u>1,818,341</u>	<u>3,632,344</u>	<u>2,096,576</u>
<b>Net result for the period</b>		<b>3,609,958</b>	<b>3,514,150</b>	<b>2,544,341</b>
<b>Other comprehensive income for the period</b>				
<i>Items that will not be reclassified subsequently to profit or loss</i>				
Changes in asset revaluation surplus	15	52,954,252	0	0
<b>Total other comprehensive income for the period</b>		<b>52,954,252</b>	<b>0</b>	<b>0</b>
<b>Total comprehensive income for the period</b>		<b>56,564,210</b>	<b>3,514,150</b>	<b>2,544,341</b>

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



**SHIRE OF MENZIES  
STATEMENT OF FINANCIAL POSITION  
AS AT 30 JUNE 2023**

	NOTE	2023 \$	2022 \$
<b>CURRENT ASSETS</b>			
Cash and cash equivalents	3	17,795,819	15,460,254
Trade and other receivables	5	434,055	774,304
Inventories	6	17,234	16,438
Other assets	7	813,398	273,723
<b>TOTAL CURRENT ASSETS</b>		<b>19,060,506</b>	<b>16,524,719</b>
<b>NON-CURRENT ASSETS</b>			
Trade and other receivables	5	506	0
Other financial assets	4	19,451	19,451
Property, plant and equipment	8	12,032,928	10,572,491
Infrastructure	9	173,846,812	121,430,134
<b>TOTAL NON-CURRENT ASSETS</b>		<b>185,899,697</b>	<b>132,022,076</b>
<b>TOTAL ASSETS</b>		<b>204,960,203</b>	<b>148,546,795</b>
<b>CURRENT LIABILITIES</b>			
Trade and other payables	12	237,659	378,682
Other liabilities	13	868,495	858,257
Employee related provisions	14	161,180	207,824
<b>TOTAL CURRENT LIABILITIES</b>		<b>1,267,334</b>	<b>1,444,763</b>
<b>NON-CURRENT LIABILITIES</b>			
Employee related provisions	14	50,641	24,014
<b>TOTAL NON-CURRENT LIABILITIES</b>		<b>50,641</b>	<b>24,014</b>
<b>TOTAL LIABILITIES</b>		<b>1,317,975</b>	<b>1,468,777</b>
<b>NET ASSETS</b>		<b>203,642,228</b>	<b>147,078,018</b>
<b>EQUITY</b>			
Retained surplus		27,086,972	23,916,004
Reserve accounts	27	11,774,835	11,335,845
Revaluation surplus	15	164,780,421	111,826,169
<b>TOTAL EQUITY</b>		<b>203,642,228</b>	<b>147,078,018</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 2023

	NOTE	RETAINED SURPLUS \$	RESERVE ACCOUNTS \$	REVALUATION SURPLUS \$	TOTAL EQUITY \$
<b>Balance as at 1 July 2021</b>		20,404,265	12,303,243	111,826,169	144,533,677
Comprehensive income for the period					
Net result for the period		2,544,341	0	0	2,544,341
Total comprehensive income for the period		2,544,341	0	0	2,544,341
Transfers from reserve accounts	27	969,767	(969,767)	0	0
Transfers to reserve accounts	27	(2,369)	2,369	0	0
<b>Balance as at 30 June 2022</b>		23,916,004	11,335,845	111,826,169	147,078,018
Comprehensive income for the period					
Net result for the period		3,609,958	0	0	3,609,958
Other comprehensive income for the period	15	0	0	52,954,252	52,954,252
Total comprehensive income for the period		3,609,958	0	52,954,252	56,564,210
Transfers from reserve accounts	27	108,230	(108,230)	0	0
Transfers to reserve accounts	27	(547,220)	547,220	0	0
<b>Balance as at 30 June 2023</b>		27,086,972	11,774,835	164,780,421	203,642,228

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 2023**

	NOTE	2023 Actual \$	2022 Actual \$
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>			
<b>Receipts</b>			
Rates		4,237,113	3,718,437
Grants, subsidies and contributions		4,072,466	2,982,549
Fees and charges		319,830	344,361
Interest revenue		336,207	51,552
Goods and services tax received		651,002	691,586
Other revenue		24,859	105,459
		<u>9,641,477</u>	<u>7,893,944</u>
<b>Payments</b>			
Employee costs		(2,268,614)	(2,046,520)
Materials and contracts		(2,899,301)	(2,927,427)
Utility charges		(101,665)	(103,461)
Finance costs		0	(17)
Insurance paid		(115,163)	(173,088)
Goods and services tax paid		(617,965)	(138,359)
Other expenditure		(164,331)	(199,375)
		<u>(6,167,039)</u>	<u>(5,588,247)</u>
<b>Net cash provided by operating activities</b>		<u>3,474,438</u>	<u>2,305,697</u>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>			
Payments for purchase of property, plant & equipment	8(a)	(387,494)	(1,204,792)
Payments for construction of infrastructure	9(a)	(2,937,648)	(3,732,436)
Capital grants, subsidies and contributions		2,167,179	2,198,407
Proceeds from sale of property, plant & equipment		19,090	57,274
<b>Net cash (used in) investing activities</b>		<u>(1,138,873)</u>	<u>(2,681,547)</u>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>			
Payments for principal portion of lease liabilities	26	0	(2,363)
<b>Net cash (used in) financing activities</b>		<u>0</u>	<u>(2,363)</u>
<b>Net increase (decrease) in cash held</b>		2,335,565	(378,213)
Cash at beginning of year		<u>15,460,254</u>	<u>15,838,467</u>
<b>Cash and cash equivalents at the end of the year</b>		<u>17,795,819</u>	<u>15,460,254</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 2023

	NOTE	2023 Actual \$	2023 Budget \$	2022 Actual \$
<b>OPERATING ACTIVITIES</b>				
<b>Revenue from operating activities</b>				
General rates	24	4,179,686	4,100,270	3,631,717
Grants, subsidies and contributions		4,056,177	3,406,392	3,170,973
Fees and charges		319,830	242,085	288,111
Interest revenue		336,207	101,500	51,552
Other revenue		24,859	30,451	105,459
Profit on asset disposals		0	4,231	2,031
Fair value adjustments to financial assets at fair value through profit or loss	4	0	0	999
		<u>8,916,759</u>	<u>7,884,929</u>	<u>7,250,842</u>
<b>Expenditure from operating activities</b>				
Employee costs		(2,261,701)	(2,562,797)	(2,119,726)
Materials and contracts		(2,222,229)	(2,770,434)	(2,074,282)
Utility charges		(101,665)	(114,910)	(103,461)
Depreciation		(2,260,053)	(1,961,063)	(2,130,098)
Finance costs		0	0	(17)
Insurance		(115,163)	(135,278)	(173,088)
Other expenditure		(164,331)	(454,410)	(199,375)
Loss on asset disposals		(92,083)	(20,827)	(835)
Loss on revaluation of non-current assets		(31,053)	0	0
		<u>(7,248,278)</u>	<u>(8,019,719)</u>	<u>(6,800,882)</u>
Non-cash amounts excluded from operating activities	25(a)	2,364,383	1,977,659	2,151,424
<b>Amount attributable to operating activities</b>		<u>4,032,864</u>	<u>1,842,869</u>	<u>2,601,384</u>
<b>INVESTING ACTIVITIES</b>				
<b>Inflows from investing activities</b>				
Capital grants, subsidies and contributions		1,941,477	3,648,940	2,094,381
Proceeds from disposal of assets		19,090	40,000	57,274
		<u>1,960,567</u>	<u>3,688,940</u>	<u>2,151,655</u>
<b>Outflows from investing activities</b>				
Purchase of property, plant and equipment	8(a)	(387,494)	(5,433,021)	(1,204,792)
Purchase and construction of infrastructure	9(a)	(2,937,648)	(7,136,954)	(3,732,436)
		<u>(3,325,142)</u>	<u>(12,569,975)</u>	<u>(4,937,228)</u>
<b>Amount attributable to investing activities</b>		<u>(1,364,575)</u>	<u>(8,881,035)</u>	<u>(2,785,573)</u>
<b>FINANCING ACTIVITIES</b>				
<b>Inflows from financing activities</b>				
Transfers from reserve accounts	27	108,230	4,294,927	969,767
		<u>108,230</u>	<u>4,294,927</u>	<u>969,767</u>
<b>Outflows from financing activities</b>				
Payments for principal portion of lease liabilities	26	0	0	(2,363)
Transfers to reserve accounts	27	(547,220)	(1,315,921)	(2,369)
		<u>(547,220)</u>	<u>(1,315,921)</u>	<u>(4,732)</u>
<b>Amount attributable to financing activities</b>		<u>(438,990)</u>	<u>2,979,006</u>	<u>965,035</u>
<b>MOVEMENT IN SURPLUS OR DEFICIT</b>				
Surplus or deficit at the start of the financial year	25(b)	3,950,218	4,059,160	3,169,372
Amount attributable to operating activities		4,032,864	1,842,869	2,601,384
Amount attributable to investing activities		(1,364,575)	(8,881,035)	(2,785,573)
Amount attributable to financing activities		(438,990)	2,979,006	965,035
<b>Surplus or deficit after imposition of general rates</b>	25(b)	<u>6,179,517</u>	<u>0</u>	<u>3,950,218</u>

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





**SHIRE OF MENZIES  
FOR THE YEAR ENDED 30 JUNE 2023  
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**SHIRE OF MENZIES  
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT  
FOR THE YEAR ENDED 30 JUNE 2023**

**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 except for disclosure requirements of:

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

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.

**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.

**Judgements and 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.

The balances, transactions and disclosures impacted by accounting estimates are as follows:

- estimated fair value of certain financial assets
- impairment of financial assets
- estimation of fair values of land and buildings, and infrastructure.

**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 2020-3 *Amendments to Australian Accounting Standards - Annual Improvements 2018-2020 and Other Amendments*
  - AASB 2020-6 *Amendments to Australian Accounting Standards - Classification of Liabilities as Current or Non-current - Deferral of Effective Date*
  - AASB 2021-7a *Amendments to Australian Accounting Standards - Effective Date of Amendments to AASB 10 and AASB 128 and Editorial Corrections [general editorials]*
  - AASB 2022-3 *Amendments to Australian Accounting Standards - Illustrative Examples for Not-for-Profit Entities accompanying AASB 15 Revenue from Contracts with Customers*
- These amendments have no material impact on the current annual financial report

**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 2020-1 *Amendments to Australian Accounting Standards - Classification of Liabilities as Current or Non-current*
  - AASB 2021-2 *Amendments to Australian Accounting Standards - Disclosure of Accounting Policies or Definition of Accounting Estimates*
- This standard will result in a terminology change for significant accounting policies
- AASB 2021-7c *Amendments to Australian Accounting Standards - Effective Date of Amendments to AASB 10 and AASB 128 and Editorial Corrections [deferred AASB 10 and AASB 128 amendments in AASB 2014-10 apply]*
  - 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 2022-7 *Editorial Corrections to Australian Accounting Standards and Repeal of Superseded and Redundant Standards*
  - AASB 2022-10 *Amendments to Australian Accounting Standards - Fair Value Measurement of Non-Financial Assets of Not-for-Profit Public Sector Entities*

The amendment may result in changes to the fair value of non-financial assets. The impact is yet to be quantified.

Except as described above 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 2023

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, research, 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	Community Resource Centre stock	Single point in time	Payment in full on sale	Refund for faulty goods	At point of sale
Other revenue - commission	Commissions on licensing and bus ticket sales	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

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 2023

Nature	Contracts with customers	Capital grant/contributions	Statutory Requirements	Other	Total
	\$	\$	\$	\$	\$
Rates	0	0	4,179,686	0	4,179,686
Grants, subsidies and contributions	6,904	0	0	4,049,273	4,056,177
Fees and charges	227,194	0	55,128	37,508	319,830
Interest revenue	0	0	48,815	287,392	336,207
Other revenue	4,188	0	0	20,671	24,859
Capital grants, subsidies and contributions	0	1,941,477	0	0	1,941,477
<b>Total</b>	<b>238,286</b>	<b>1,941,477</b>	<b>4,283,629</b>	<b>4,394,844</b>	<b>10,858,236</b>

For the year ended 30 June 2022

Nature	Contracts with customers	Capital grant/contributions	Statutory Requirements	Other	Total
	\$	\$	\$	\$	\$
Rates	0	0	3,631,717	0	3,631,717
Grants, subsidies and contributions	1,096	0	0	3,169,877	3,170,973
Fees and charges	217,910	0	33,401	36,800	288,111
Interest revenue	0	0	51,552	0	51,552
Other revenue	4,071	0	0	101,388	105,459
Capital grants, subsidies and contributions	0	2,094,381	0	0	2,094,381
<b>Total</b>	<b>223,077</b>	<b>2,094,381</b>	<b>3,716,670</b>	<b>3,308,065</b>	<b>9,342,193</b>

SHIRE OF MENZIES  
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT  
FOR THE YEAR ENDED 30 JUNE 2023

2. REVENUE AND EXPENSES (Continued)

(a) Revenue (Continued)

Note	2023 Actual \$	2022 Actual \$
<b>Interest revenue</b>		
Interest on reserve account funds	234,000	2,369
Trade and other receivables overdue interest	45,268	44,187
Other interest revenue	56,939	4,996
	336,207	51,552

The 2023 original budget estimate in relation to:  
Trade and other receivables overdue interest was \$44,000.

**Fees and charges relating to rates receivable**

Charges on instalment plan	5,890	6,550
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The 2023 original budget estimate in relation to:  
Charges on instalment plan was \$7,000.

(b) Expenses

**Auditors remuneration**

- Audit of the Annual Financial Report	61,200	46,000
- Other services – grant acquittals	6,500	3,873
	67,700	49,873

**Employee Costs**

Employee benefit costs	2,121,348	2,086,455
Other employee costs	140,353	33,271
	2,261,701	2,119,726

**Finance costs**

Lease liabilities	0	17
	0	17

**Other expenditure**

Impairment losses on rates and statutory receivables	31,091	58,470
Sundry expenses	133,240	140,905
	164,331	199,375

**SHIRE OF MENZIES**  
**NOTES TO AND FORMING PART OF THE FINANCIAL REPORT**  
**FOR THE YEAR ENDED 30 JUNE 2023**

**3. CASH AND CASH EQUIVALENTS**

Note	2023	2022
	\$	\$
Cash at bank and on hand	17,795,819	15,460,254
<b>Total cash and cash equivalents</b>	<b>17,795,819</b>	<b>15,460,254</b>
Held as		
- Unrestricted cash and cash equivalents	5,152,489	3,266,152
- Restricted cash and cash equivalents	16 12,643,330	12,194,102
	<b>17,795,819</b>	<b>15,460,254</b>

**SIGNIFICANT 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**

	2023	2022
	\$	\$
<b>Non-current assets</b>		
Financial assets at fair value through profit or loss	19,451	19,451
	<b>19,451</b>	<b>19,451</b>
<b>Financial assets at fair value through profit or loss</b>		
Units in Local Government House Trust - opening balance	19,451	18,452
Movement attributable to fair value increment	0	999
Units in Local Government House Trust - closing balance	<b>19,451</b>	<b>19,451</b>

**SIGNIFICANT ACCOUNTING POLICIES**

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

The Shire has elected to classify 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 2023

5. TRADE AND OTHER RECEIVABLES

Note	2023	2022
	\$	\$
<b>Current</b>		
Rates and statutory receivables	518,992	594,451
Trade receivables	83,187	387,873
GST receivable	113,308	146,345
Receivables for employee related provisions	22,697	22,697
Allowance for credit losses of other receivables	(304,129)	(377,062)
	<u>434,055</u>	<u>774,304</u>
<b>Non-current</b>		
Rates and statutory receivables	506	0
	<u>506</u>	<u>0</u>

**SIGNIFICANT 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.

**Other receivables**

Other receivables are amounts receivable from contractual arrangements with third parties other than contracts with customers and amounts received as grants for the construction of recognisable non financial assets.

**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 2023**

**6. INVENTORIES**

	Note	2023	2022
Current		\$	\$
Fuel and materials		17,234	16,438
		<u>17,234</u>	<u>16,438</u>

The following movements in inventories occurred during the year:

Balance at beginning of year	16,438	15,211
Inventories expensed during the year	(77,814)	(109,257)
Additions to inventory	<u>78,610</u>	<u>110,484</u>
Balance at end of year	17,234	16,438

**SIGNIFICANT 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.

**SHIRE OF MENZIES**  
**NOTES TO AND FORMING PART OF THE FINANCIAL REPORT**  
**FOR THE YEAR ENDED 30 JUNE 2023**

**7. OTHER ASSETS**

	<u>2023</u>	<u>2022</u>
	\$	\$
<b>Other assets - current</b>		
Contract assets	813,398	273,723
	<u>813,398</u>	<u>273,723</u>
<b>Disclosure of opening and closing balances related to contracts with customers</b>		
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:		
<u>Note</u>	<u>30 June 2023 Actual</u>	<u>30 June 2022 Actual</u>
	\$	\$
Contract assets	813,398	273,723
Total other assets from contracts with customers	<u>813,398</u>	<u>273,723</u>

**SIGNIFICANT 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.

Impairment of assets associated with contracts with customers is nil.



SHIRE OF MENZIES  
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT  
FOR THE YEAR ENDED 30 JUNE 2023

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.

Note	Land	Buildings - non- specialised	Buildings - specialised	Total land and buildings not subject to operating lease	Land and buildings subject to operating lease	Total land and buildings	Furniture and equipment	Plant and equipment	Work in progress	Total property, plant and equipment
	\$	\$	\$	\$	\$		\$	\$	\$	\$
<b>Balance at 1 July 2021</b>	556,500	2,391,344	5,193,780	8,141,624	375,250	8,516,874	77,701	1,627,048	1,000	10,222,623
Additions	0	24,424	556,719	581,143	199,082	780,225	0	343,394	81,173	1,204,792
Disposals	(17,200)	0	0	(17,200)	0	(17,200)	0	(38,878)	0	(56,078)
Depreciation	0	(103,890)	(257,600)	(361,490)	(19,750)	(381,240)	0	(417,606)	0	(798,846)
Transfers	0	0	1,000	1,000	0	1,000	(77,701)	77,701	(1,000)	0
<b>Balance at 30 June 2022</b>	<b>539,300</b>	<b>2,311,878</b>	<b>5,493,899</b>	<b>8,345,077</b>	<b>554,582</b>	<b>8,899,659</b>	<b>0</b>	<b>1,591,659</b>	<b>81,173</b>	<b>10,572,491</b>
<b>Comprises:</b>										
Gross balance amount at 30 June 2022	539,300	2,511,417	6,003,797	9,054,514	594,082	9,648,596	0	2,851,661	81,173	12,581,430
Accumulated depreciation at 30 June 2022	0	(199,539)	(509,898)	(709,437)	(39,500)	(748,937)	0	(1,260,002)	0	(2,008,939)
<b>Balance at 30 June 2022</b>	<b>539,300</b>	<b>2,311,878</b>	<b>5,493,899</b>	<b>8,345,077</b>	<b>554,582</b>	<b>8,899,659</b>	<b>0</b>	<b>1,591,659</b>	<b>81,173</b>	<b>10,572,491</b>
Additions	0	41,023	154,180	195,203	16,275	211,478	0	37,748	138,268	387,494
Disposals	(30,000)	0	0	(30,000)	0	(30,000)	0	0	(81,173)	(111,173)
Revaluation increments / (decrements) transferred to revaluation surplus	71,700	684,994	1,275,356	2,032,050	15,174	2,047,224	0	0	0	2,047,224
Depreciation	0	(104,545)	(282,515)	(387,060)	(29,771)	(416,831)	0	(417,325)	0	(834,156)
Transfers to infrastructure	9	0	0	0	0	0	0	(28,952)	0	(28,952)
<b>Balance at 30 June 2023</b>	<b>581,000</b>	<b>2,933,350</b>	<b>6,640,920</b>	<b>10,155,270</b>	<b>556,260</b>	<b>10,711,530</b>	<b>0</b>	<b>1,183,130</b>	<b>138,268</b>	<b>12,032,928</b>
<b>Comprises:</b>										
Gross balance amount at 30 June 2023	581,000	2,933,350	6,640,920	10,155,270	556,260	10,711,530	0	2,860,457	138,268	13,710,255
Accumulated depreciation at 30 June 2023	0	0	0	0	0	0	0	(1,677,327)	0	(1,677,327)
<b>Balance at 30 June 2023</b>	<b>581,000</b>	<b>2,933,350</b>	<b>6,640,920</b>	<b>10,155,270</b>	<b>556,260</b>	<b>10,711,530</b>	<b>0</b>	<b>1,183,130</b>	<b>138,268</b>	<b>12,032,928</b>

**SHIRE OF MENZIES  
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT  
FOR THE YEAR ENDED 30 JUNE 2023**

**8. PROPERTY, PLANT AND EQUIPMENT (Continued)**

**(b) Carrying Value Measurements**

<b>Asset Class</b>	<b>Fair Value Hierarchy</b>	<b>Valuation Technique</b>	<b>Basis of Valuation</b>	<b>Date of Last Valuation</b>	<b>Inputs Used</b>
<b>(i) Fair Value</b>					
<b>Land and buildings</b>					
Land	2	Market approach using recent observable market data for similar properties	Independent Registered Valuer	June 2023	Price per hectare
Buildings - non-specialised	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	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.

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.

<b>(ii) Cost</b>					
<b>Furniture and equipment</b>		Cost	Cost		Purchase cost
<b>Plant and equipment</b>		Cost	Cost		Purchase cost

**SHIRE OF MENZIES**  
**NOTES TO AND FORMING PART OF THE FINANCIAL REPORT**  
**FOR THE YEAR ENDED 30 JUNE 2023**

**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.

	Note	Infrastructure - roads	Infrastructure - footpaths	Infrastructure - parks and ovals	Infrastructure - other	Infrastructure - work in progress	Total Infrastructure
		\$	\$	\$	\$	\$	\$
<b>Balance at 1 July 2021</b>		113,782,413	789,858	263,030	4,165,255	25,964	119,026,520
Additions		3,331,514	0	163,947	236,975	0	3,732,436
Depreciation		(1,156,142)	(22,863)	(9,243)	(140,574)	0	(1,328,822)
Transfers		25,964	0	0	0	(25,964)	0
<b>Balance at 30 June 2022</b>		115,983,749	766,995	417,734	4,261,656	0	121,430,134
<b>Comprises:</b>							
Gross balance at 30 June 2022		120,571,653	924,710	448,420	4,863,402	0	126,808,185
Accumulated depreciation at 30 June 2022		(4,587,904)	(157,715)	(30,686)	(601,746)	0	(5,378,051)
<b>Balance at 30 June 2022</b>		115,983,749	766,995	417,734	4,261,656	0	121,430,134
Additions		2,731,670	0	0	115,218	90,760	2,937,648
Revaluation increments / (decrements) transferred to revaluation surplus		50,807,379	(2,557)	0	102,206	0	50,907,028
Revaluation (loss) / reversals transferred to profit or loss		0	0	(31,053)	0	0	(31,053)
Depreciation		(1,202,626)	(22,863)	(44,885)	(155,523)	0	(1,425,897)
Transfers from plant and equipment	8	21,268	0	31,654	(23,970)	0	28,952
<b>Balance at 30 June 2023</b>		168,341,440	741,575	373,450	4,299,587	90,760	173,846,812
<b>Comprises:</b>							
Gross balance at 30 June 2023		184,987,550	852,150	756,000	6,880,000	90,760	193,566,460
Accumulated depreciation at 30 June 2023		(16,646,110)	(110,575)	(382,550)	(2,580,413)	0	(19,719,648)
<b>Balance at 30 June 2023</b>		168,341,440	741,575	373,450	4,299,587	90,760	173,846,812

**SHIRE OF MENZIES  
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT  
FOR THE YEAR ENDED 30 JUNE 2023**

**9. INFRASTRUCTURE (Continued)**

**(b) Carrying Value Measurements**

<b>Asset Class</b>	<b>Fair Value Hierarchy</b>	<b>Valuation Technique</b>	<b>Basis of Valuation</b>	<b>Date of Last Valuation</b>	<b>Inputs Used</b>
<b>(i) Fair Value</b>					
<b>Infrastructure - roads</b>	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.
<b>Infrastructure - footpaths</b>	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.
<b>Infrastructure - parks and ovals</b>	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.
<b>Infrastructure - other</b>	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.
<b>Infrastructure - work in progress</b>		Cost	Cost		Purchase cost

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 2023**

**10. FIXED ASSETS**

**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>
Land - freehold land	not depreciated
Buildings - non-specialised	20 to 50 years
Buildings - specialised	20 to 50 years
Furniture and equipment	4 to 10 years
Plant and equipment	4 to 50 years
Infrastructure - roads	
Sealed roads and streets	
formation	not depreciated
pavement	50 years
seal	
- bituminous seals	20 years
- asphalt surfaces	25 years
Gravel roads	
formation	not depreciated
pavement	50 years
Infrastructure - footpaths	20 years
Infrastructure - other	
Sewerage piping	100 years
Water supply piping and drainage systems	75 years
Infrastructure - parks and ovals	10 to 50 years
Right-of-use (buildings)	Based on the remaining lease term
Right-of-use (plant and equipment)	Based on the remaining lease term

SHIRE OF MENZIES  
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT  
FOR THE YEAR ENDED 30 JUNE 2023

10. FIXED ASSETS (Continued)

**SIGNIFICANT ACCOUNTING POLICIES**

**Fixed assets**

Each class of fixed assets within either property, plant and equipment or infrastructure, is carried at cost or fair value (as indicated), less any accumulated depreciation and impairment losses.

**Initial recognition and measurement for assets held at cost**

Plant and equipment including furniture and equipment is recognised at cost on acquisition in accordance with *Financial Management Regulation 17A*. Where acquired at no cost, the asset is initially recognised at fair value. Assets held at cost are depreciated and assessed for indicators of impairment annually.

**Initial recognition and measurement between mandatory revaluation dates for assets held at fair value**

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 *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.

Upon initial recognition, cost is determined as the amount paid (or other consideration given) to acquire the assets, plus costs incidental to the acquisition. For assets acquired at zero cost or otherwise significantly less than fair value, cost is determined as fair value at the date of 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.

Individual assets that are land, buildings, infrastructure and investment properties 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 fair value as management believes cost approximates fair value. They are subject to subsequent revaluation at the next revaluation consistent with *Financial Management Regulation 17A(4)*.

**Revaluation**

The fair value of land, buildings and infrastructure is determined at least 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 vested land acquired by the Shire.

At the end of each period, the carrying amount for each asset class is reviewed and, where appropriate, the fair value is updated to reflect current market conditions consistent with *Financial Management Regulation 17A(2)* which requires land, buildings infrastructure, investment properties and vested improvements to be shown at fair value.

**Revaluation (continued)**

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.
- (ii) Eliminated against the gross carrying amount of the asset and the net amount restated to the revalued amount of the asset.

**Impairment**

An 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  
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11. LEASES

(a) Right-of-Use Assets

The following amounts were recognised in the statement of comprehensive income during the period in respect of leases where the Shire is the lessee:

	2023 Actual	2022 Actual
	\$	\$
Depreciation on right-of-use assets	0	(2,430)
Finance charge on lease liabilities	0	(17)
<b>Total amount recognised in the statement of comprehensive income</b>	<b>0</b>	<b>(2,447)</b>
Total cash outflow from leases	0	(2,380)
	26	0

**Secured liabilities and assets pledged as security**

Lease liabilities are effectively secured, as the rights to the leased assets recognised in the financial statements revert to the lessor in the event of default.

**SIGNIFICANT ACCOUNTING POLICIES**

**Leases**

At inception of a contract, the Shire assesses if the contract contains or is a lease. A contract is, or contains, a lease if the contract conveys the right to control the use of an identified asset for a period of time in exchange for consideration.

At the commencement date, a right-of-use asset is recognised at cost and lease liability at the present value of the lease payments that are not paid at that date. The lease payments are discounted using the interest rate implicit in the lease, if that rate can be readily determined. If that rate cannot be readily determined, the Shire uses its incremental borrowing rate.

All contracts that are classified as short-term leases (i.e. a lease with a term of 12 months or less) and leases of low value assets are recognised as an operating expense on a straight-line basis over the term of the lease.

**Right-of-use assets - measurement**

Right-of-use assets are measured at cost. All right-of-use assets (other than vested improvements) under zero cost concessionary leases are measured at zero cost (i.e. not recognised in the Statement of Financial Position). The exception is vested improvements on concessionary land leases such as roads, buildings or other infrastructure which are reported at fair value.

Refer to Note 10 under revaluation for details on the significant accounting policies applying to vested improvements.

**Right-of-use assets - depreciation**

Right-of-use assets are depreciated over the lease term or useful life of the underlying asset, whichever is the shorter. Where a lease transfers ownership of the underlying asset, or the cost of the right-of-use asset reflects that the Shire anticipates to exercise a purchase option, the specific asset is depreciated over the useful life of the underlying asset.

(b) 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.

	2023 Actual	2022 Actual
	\$	\$
Less than 1 year	28,135	28,135
1 to 2 years	17,902	28,135
2 to 3 years	5,000	17,902
3 to 4 years	1,667	5,000
4 to 5 years	0	1,667
	52,704	80,839

**Amounts recognised in profit or loss for Property, Plant and Equipment Subject to Lease**

Rental income	24,115	23,198
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**SIGNIFICANT 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**

Sundry creditors  
 Prepaid rates  
 Accrued payroll liabilities  
 ATO liabilities  
 Bonds and deposits held  
 Other payables

	2023	2022
	\$	\$
	124,063	79,030
	26,830	44,356
	31,123	15,630
	33,028	35,417
	15,046	9,541
	7,569	194,708
	237,659	378,682

**SIGNIFICANT 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.

**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**  
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**13. OTHER LIABILITIES**

	2023	2022
	\$	\$
<b>Current</b>		
Contract liabilities	0	215,464
Capital grant/contributions liabilities	868,495	642,793
	868,495	858,257
<b>Reconciliation of changes in contract liabilities</b>		
Opening balance	215,464	0
Additions	0	215,464
Revenue from contracts with customers included as a contract liability at the start of the period	(215,464)	0
	0	215,464
<p>The aggregate amount of the performance obligations unsatisfied (or partially unsatisfied) in relation to these contract liabilities was \$3,000 (2022: \$218,463)</p> <p>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.</p>		
<b>Reconciliation of changes in capital grant/contribution liabilities</b>		
Opening balance	642,793	538,767
Additions	868,495	642,793
Revenue from capital grant/contributions held as a liability at the start of the period	(642,793)	(538,767)
	868,495	642,793
<b>Expected satisfaction of capital grant/contribution liabilities</b>		
Less than 1 year	409,681	642,793
1 to 2 years	458,814	0
	868,495	642,793

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.

**SIGNIFICANT 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.

Fair values for non-current capital grant/contribution liabilities, not expected to be extinguished within 12 months, are based on discounted cash flows of expected cashflows to satisfy the obligations 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.

**SHIRE OF MENZIES**  
**NOTES TO AND FORMING PART OF THE FINANCIAL REPORT**  
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**14. EMPLOYEE RELATED PROVISIONS**

**Employee Related Provisions**

	<b>2023</b>	<b>2022</b>
	<b>\$</b>	<b>\$</b>
<b>Current provisions</b>		
<b>Employee benefit provisions</b>		
Annual leave	124,637	125,744
Long service leave	36,543	82,080
	<b>161,180</b>	<b>207,824</b>
<b>Total current employee related provisions</b>	<b>161,180</b>	<b>207,824</b>
<b>Non-current provisions</b>		
<b>Employee benefit provisions</b>		
Long service leave	50,641	24,014
	<b>50,641</b>	<b>24,014</b>
<b>Total non-current employee related provisions</b>	<b>50,641</b>	<b>24,014</b>
<b>Total employee related provisions</b>	<b>211,821</b>	<b>231,838</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.

**SIGNIFICANT 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  
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15. REVALUATION SURPLUS

	2023 Opening Balance	Total Movement on Revaluation	2023 Closing Balance	2022 Opening Balance	2022 Closing Balance
	\$	\$	\$	\$	\$
Revaluation surplus - Land - freehold land	552,943	71,700	624,643	552,943	552,943
Revaluation surplus - Buildings - non-specialised	3,419,463	729,383	4,148,846	3,419,463	3,419,463
Revaluation surplus - Buildings - specialised	1,387,003	1,246,141	2,633,144	1,387,003	1,387,003
Revaluation surplus - Infrastructure - roads	105,024,947	50,807,379	155,832,326	105,024,947	105,024,947
Revaluation surplus - Infrastructure - footpaths	673,339	(2,557)	670,782	673,339	673,339
Revaluation surplus - Infrastructure - other	768,474	102,206	870,680	768,474	768,474
	111,826,169	52,954,252	164,780,421	111,826,169	111,826,169

**SHIRE OF MENZIES**  
**NOTES TO AND FORMING PART OF THE FINANCIAL REPORT**  
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**16. RESTRICTIONS OVER FINANCIAL ASSETS**

	Note	2023 Actual \$	2022 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	12,643,330	12,194,102
		<u>12,643,330</u>	<u>12,194,102</u>
The restricted financial assets are a result of the following specific purposes to which the assets may be used:			
Restricted reserve accounts	27	11,774,835	11,335,845
Contract liabilities	13	0	215,464
Capital grant liabilities	13	868,495	642,793
<b>Total restricted financial assets</b>		<u>12,643,330</u>	<u>12,194,102</u>

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

Bank overdraft limit		0	0
Bank overdraft at balance date		0	0
Credit card limit		37,500	25,000
Credit card balance at balance date		(12,444)	(3,159)
<b>Total amount of credit unused</b>		<u>25,056</u>	<u>21,841</u>

**SHIRE OF MENZIES  
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT  
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**18. CONTINGENT LIABILITIES**

The Shire of Menzies has in compliance with the Contaminated Sites Act 2003 section 11 listed one site to be possible sources of contamination: - Memorial M995306 ML, Lot 8 on Plan 222795 as shown in the certificate of title 1096/558 known as Shenton Street, Menzies WA 6436. The Shire has commenced investigation to determine the presence and scope of 'contamination, assess the risk and degree with the Department of Water and Environment Regulation the need and criteria for remediation, the Shire is unable to accurately quantify its clean-up liabilities for potentially contaminated sites. The Shire is continuing to monitor the sites and will progressively undertake site investigations and remediation on a risk based approach. This approach is consistent with the Department of Water and Environment Regulation guidelines.

**19. CAPITAL COMMITMENTS**

	<b>2023</b>	<b>2022</b>
	<b>\$</b>	<b>\$</b>
Contracted for:		
- capital expenditure projects	3,271,452	0
- plant & equipment purchases	53,687	0
	<b>3,325,139</b>	<b>0</b>
Payable:		
- not later than one year	3,325,139	0

SHIRE OF MENZIES  
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT  
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20. RELATED PARTY TRANSACTIONS

(a) Elected Member Remuneration

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

Note	2023 Actual \$	2023 Budget \$	2022 Actual \$
President's annual allowance	19,864	19,864	19,826
President's meeting attendance fees	19,410	19,410	19,448
President's other expenses	80	0	0
President's annual allowance for ICT expenses	1,100	1,100	1,100
President's travel and accommodation expenses	3,430	3,574	8,202
	<u>43,884</u>	<u>43,948</u>	<u>48,576</u>
Deputy President's annual allowance	4,966	4,966	4,966
Deputy President's meeting attendance fees	9,410	9,410	9,410
Deputy President's annual allowance for ICT expenses	1,100	1,100	1,100
Deputy President's travel and accommodation expenses	1,411	3,571	945
	<u>16,887</u>	<u>19,047</u>	<u>16,421</u>
All other council member's meeting attendance fees	47,050	47,050	43,913
All other council member's annual allowance for ICT expenses	5,500	5,500	5,133
All other council member's travel and accommodation expenses	9,843	17,855	7,735
	<u>62,393</u>	<u>70,405</u>	<u>56,781</u>
20(b)	<u>123,164</u>	<u>133,400</u>	<u>121,778</u>

(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	577,621	500,998
Post-employment benefits	78,970	53,512
Employee - other long-term benefits	60,077	16,896
Council member costs	123,164	121,778
20(a)	<u>839,832</u>	<u>693,184</u>

*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.

*Council member costs*

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

**SHIRE OF MENZIES  
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**20. RELATED PARTY TRANSACTIONS**

**Transactions with related parties**

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

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

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

	<u>2023 Actual</u>	<u>2022 Actual</u>
	\$	\$
Sale of goods and services	10,500	1,572
Purchase of goods and services	23,619	0

**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 entity, directly or indirectly, including any council member, are considered key management personnel and are detailed in Notes 20(a) and 20(b)

*ii. Entities subject to significant influence by the Shire*

There were no such entities requiring disclosure during the current or previous year.

**SHIRE OF MENZIES  
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**21. JOINT ARRANGEMENTS**

**Share of joint operations**

The Shire ceased joint arrangement with the City of Kalgoorlie Boulder, Shires of Coolgardie, Dundas, Esperance, Laverton, Leonora, Ngaanyatjarraku, Ravensthorpe and Wiluna, as resolved during the Goldfields Voluntary Regional Organisation of Councils (GVROC) meeting on 29 July 2023.

The assets included in the joint venture was one tenth share as follows:-

<b>Statement of Financial Position</b>	<b>2023 Actual</b>	<b>2022 Actual</b>
	<b>\$</b>	<b>\$</b>
Current assets	0	76,990
Non current assets	0	67,722
<b>Total assets</b>	<b>0</b>	<b>144,712</b>
Current liabilities	0	76,990
<b>Total equity</b>	<b>0</b>	<b>76,990</b>

**SIGNIFICANT ACCOUNTING POLICIES**

**Joint operations**

A joint operation is a joint arrangement where the Shire has joint control with two or more parties to the joint arrangement. All parties to joint arrangement have rights to the assets, and obligations for the liabilities relating to the arrangement.

Assets, liabilities, revenues and expenses relating to the Shire's interest in the joint operation are accounted for in accordance with the relevant Australian Accounting Standard.



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

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

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23. OTHER SIGNIFICANT 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.

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 2023

24. RATING INFORMATION

(a) General Rates

RATE TYPE		2022/23	2022/23	2022/23	2022/23	2022/23	2022/23	2022/23	2022/23	2021/22	
Rate Description	Basis of valuation	Rate in \$	Number of Properties	Actual Rateable Value*	Actual Rate Revenue	Actual Interim Rates	Actual Total Revenue	Budget Rate Revenue	Budget Interim Rate	Budget Total Revenue	Actual Total Revenue
		\$		\$	\$	\$	\$	\$	\$	\$	\$
Vacant	Gross rental valuation	0.0894	5	10,712	958	192	1,150	958	0	958	1,652
General	Gross rental valuation	0.0892	31	1,696,196	151,301	0	151,301	151,301	0	151,301	215,795
Mining	Unimproved valuation	0.1713	230	17,306,859	2,964,665	(1,367)	2,963,298	2,964,665	0	2,964,665	2,599,477
Exploration Lease	Unimproved valuation	0.1553	394	4,256,136	660,978	57,311	718,289	643,896	0	643,896	557,243
Prospecting	Unimproved valuation	0.1529	233	659,607	100,854	1,757	102,611	96,960	0	96,960	82,738
Pastoral	Unimproved valuation	0.0858	20	665,453	57,096	0	57,096	57,096	0	57,096	44,764
Other	Unimproved valuation	0.0858	68	333,500	28,614	0	28,614	28,614	0	28,614	27,448
<b>Total general rates</b>			<b>981</b>	<b>24,928,463</b>	<b>3,964,466</b>	<b>57,893</b>	<b>4,022,359</b>	<b>3,943,490</b>	<b>0</b>	<b>3,943,490</b>	<b>3,529,117</b>
				<b>Minimum Payment \$</b>							
<b>Minimum payment</b>											
Vacant	Gross rental valuation	200	200	42,323	40,000	0	40,000	40,000	0	40,000	39,600
General	Gross rental valuation	328	11	15,863	3,608	0	3,608	3,608	0	3,608	1,600
Mining	Unimproved valuation	328	60	44,728	19,680	0	19,680	19,680	0	19,680	11,000
Exploration Lease	Unimproved valuation	290	227	647,971	65,830	0	65,830	65,540	0	65,540	31,600
Prospecting	Unimproved valuation	257	97	55,877	24,929	0	24,929	24,672	0	24,672	17,800
Pastoral	Unimproved valuation	328	7	12,265	2,296	0	2,296	2,296	0	2,296	800
Other	Unimproved valuation	328	3	6,700	984	0	984	984	0	984	200
<b>Total minimum payments</b>			<b>605</b>	<b>825,727</b>	<b>157,327</b>	<b>0</b>	<b>157,327</b>	<b>156,780</b>	<b>0</b>	<b>156,780</b>	<b>102,600</b>
<b>Total general rates and minimum payments</b>			<b>1,586</b>	<b>25,754,190</b>	<b>4,121,793</b>	<b>57,893</b>	<b>4,179,686</b>	<b>4,100,270</b>	<b>0</b>	<b>4,100,270</b>	<b>3,631,717</b>
<b>Total Rates</b>							<b>4,179,686</b>			<b>4,100,270</b>	<b>3,631,717</b>
Rate instalment interest							8,875			7,000	7,020
Rate overdue interest							39,393			44,000	45,526

The 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.

\*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 2023

25. DETERMINATION OF SURPLUS OR DEFICIT

	2022/23 (30 June 2023 Carried Forward)	2022/23 Budget (30 June 2023 Carried Forward)	2021/22 (30 June 2022 Carried Forward)
Note	\$	\$	\$
<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	0	(4,231)	(2,031)
Less: Movement in liabilities associated with restricted cash	(44,927)	0	13,869
Less: Fair value adjustments to financial assets at fair value through profit or loss	0	0	(999)
Add: Loss on disposal of assets	92,083	20,827	835
Add: Loss on revaluation of infrastructure	9(a) 31,053	0	0
Add: Depreciation	10 2,260,053	1,961,063	2,130,098
Non-cash movements in non-current assets and liabilities:			
Pensioner deferred rates	(506)	0	0
Employee benefit provisions	26,627	0	9,652
<b>Non-cash amounts excluded from operating activities</b>	<b>2,364,383</b>	<b>1,977,659</b>	<b>2,151,424</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 (11,774,835)	(8,356,840)	(11,335,845)
Add: Current liabilities not expected to be cleared at end of year			
- Employee benefit provisions	161,180	192,238	206,107
<b>Total adjustments to net current assets</b>	<b>(11,613,655)</b>	<b>(8,164,602)</b>	<b>(11,129,738)</b>
<b>Net current assets used in the Statement of Financial Activity</b>			
Total current assets	19,060,506	9,031,134	16,524,719
Less: Total current liabilities	(1,267,334)	(866,532)	(1,444,763)
Less: Total adjustments to net current assets	(11,613,655)	(8,164,602)	(11,129,738)
<b>Surplus or deficit after imposition of general rates</b>	<b>6,179,517</b>	<b>0</b>	<b>3,950,218</b>

SHIRE OF MENZIES  
 NOTES TO AND FORMING PART OF THE FINANCIAL REPORT  
 FOR THE YEAR ENDED 30 JUNE 2023

26. BORROWING AND LEASE LIABILITIES

Lease Liabilities

Purpose	Note	Actual							Budget			
		Principal			Principal				Principal			
		Principal at 1 July 2021	New Leases During 2021-22	Repayments During 2021-22	Principal at 30 June 2022	New Leases During 2022-23	Repayments During 2022-23	Principal at 30 June 2023	Principal at 1 July 2022	New Leases During 2022-23	Repayments During 2022-23	Principal at 30 June 2023
Smart Board		2,363	0	(2,363)	0	0	0	0	0	0	0	
<b>Total Lease Liabilities</b>	11(a)	2,363	0	(2,363)	0	0	0	0	0	0	0	

Lease Finance Cost Payments

Purpose	Note	Lease Number	Institution	Interest Rate	Date final payment is due	Actual for year ending 30 June 2023	Budget for year ending 30 June 2023	Actual for year ending 30 June 2022	Lease Term
Smart Board		IE1338	Your payment solution	2.10%	22/01/2022	\$ 0	\$ 0	\$ (17)	48 months
<b>Total Finance Cost Payments</b>						0	0	(17)	

SHIRE OF MENZIES  
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT  
FOR THE YEAR ENDED 30 JUNE 2023

27. RESERVE ACCOUNTS	2023	2023	2023	2023	2023	2023	2023	2023	2022	2022	2022	2022
	Actual	Actual	Actual	Actual	Budget	Budget	Budget	Budget	Actual	Actual	Actual	Actual
	Opening	Transfer to	Transfer (from)	Closing	Opening	Transfer to	Transfer (from)	Closing	Opening	Transfer to	Transfer (from)	Closing
	Balance			Balance	Balance			Balance	Balance			Balance
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>Restricted by council</b>												
(a) Leave reserve	206,107	4,261	0	210,368	206,107	822	0	206,929	206,067	40	0	206,107
(b) Building reserve	3,192,928	65,892	(24,418)	3,234,402	3,192,928	12,735	(1,945,241)	1,260,422	3,462,259	669	(270,000)	3,192,928
(c) Plant reserve	1,765,297	36,433	0	1,801,730	1,765,297	7,041	(320,000)	1,452,338	1,922,975	371	(158,049)	1,765,297
(d) Road reserves	2,293,174	47,340	0	2,340,514	2,293,174	9,146	(383,312)	1,919,008	2,732,648	526	(440,000)	2,293,174
(e) Main Street reserve	141,160	2,926	0	144,086	141,160	563	0	141,723	141,133	27	0	141,160
(f) Staff Amenities reserve	397,322	8,213	0	405,535	397,322	1,585	0	398,907	397,246	76	0	397,322
(g) TV reserve	17,979	375	0	18,354	17,979	72	0	18,051	17,976	3	0	17,979
(h) Caravan Park reserve	429,588	8,867	0	438,455	429,588	1,713	(300,000)	131,301	429,505	83	0	429,588
(i) Bitumen reserve	606,885	12,519	0	619,404	606,885	2,421	0	609,306	606,768	117	0	606,885
(j) Rates creditors reserve	51,400	1,054	0	52,454	51,400	205	0	51,606	51,391	9	0	51,400
(k) Niagara Dam reserve	1,248,915	25,787	0	1,274,702	1,248,915	4,981	(936,374)	317,522	1,248,675	240	0	1,248,915
(l) Water reserve	301,323	6,222	(83,812)	223,733	301,323	1,202	0	302,525	301,266	57	0	301,323
(m) Waste Management reserve	59,814	301,240	0	361,054	59,814	300,239	0	360,053	59,802	12	0	59,814
(n) Former Post Office reserve	420,512	8,681	0	429,193	420,512	1,677	(410,000)	12,189	420,432	80	0	420,512
(o) Commercial Enterprise reserve	0	13,221	0	13,221	0	970,708	0	970,708	101,698	20	(101,718)	0
(p) Land Purchase reserve	203,441	4,189	0	207,630	203,441	811	0	204,252	203,402	39	0	203,441
	11,335,845	547,220	(108,230)	11,774,835	11,335,846	1,315,921	(4,294,927)	8,356,840	12,303,243	2,369	(969,767)	11,335,845

All reserves are supported by cash and cash equivalents and financial assets at amortised cost and are restricted within equity as Reserve accounts.

In accordance with council resolutions or adopted budget in relation to each reserve account, the purpose for which the reserves are set aside and their anticipated date of use are as follows:

Name of reserve account	Purpose of the reserve account
<b>Restricted by council</b>	
(a) Leave reserve	To be used to fund annual and long service leave requirements
(b) Building reserve	To be used for the acquisition of future buildings and renovation of existing building
(c) Plant reserve	To be used for the purchase of major plant.
(d) Road reserves	To be use to fund major road works
(e) Main Street reserve	Established for the beautification of the main street
(f) Staff Amenities reserve	Established for the purpose of providing staff housing and amenities
(g) TV reserve	To be used to fund upgrades to the rebroadcasting equipment.
(h) Caravan Park reserve	Established for the purpose of providing upgrades to the caravan park.
(i) Bitumen reserve	Established to fund resealing of roads
(j) Rates creditors reserve	Established for future rates claims
(k) Niagara Dam reserve	Established for ongoing upgrade of Niagara Dam valve workings and other maintenance
(l) Water reserve	To assist the Tjuntjunjarra community to achieve funding for a swimming pool
(m) Waste Management reserve	Provide for the statutory reinstatement and development of the reserve.
(n) Former Post Office reserve	For restoration and maintenance of the Former Post Office
(o) Commercial Enterprise reserve	To fund an activity or purchase with a view to producing a profit.
(p) Land Purchase reserve	To be used for purchase of selective properties with developmental potential.



# Auditor General

## INDEPENDENT AUDITOR'S REPORT 2023 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 2023, and 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 significant 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 2023 and its financial position at the end of that period
- in accordance with the *Local Government Act 1995* (the Act) and, to the extent that they are not inconsistent with the Act, the 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 2023, 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 and, to the extent that they are not inconsistent with the Act, the 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 2023 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.

Nayna Raniga  
Senior Director Financial Audit  
Delegate of the Auditor General for Western Australia  
Perth, Western Australia  
11 December 2023



124 Shenton Street

PO Box 4

Menzies WA 6436

Phone: (08) 9024 2041

Email: [admin@menzies.wa.gov.au](mailto:admin@menzies.wa.gov.au)

ABN: 70 799 264 783

<b>14.2.2</b>	<b>Adoption of Caravan Park Rules</b>
<b>LOCATION</b>	<b>Shire of Menzies</b>
<b>APPLICANT</b>	<b>Internal</b>
<b>DOCUMENT REF</b>	<b>NAM1227</b>
<b>DATE OF REPORT</b>	<b>04/12/2023</b>
<b>AUTHOR</b>	<b>Community Development Manager Sean McGay</b>
<b>RESPONSIBLE OFFICER</b>	<b>Chief Executive Officer Glenda Teede</b>
<b>OFFICER DISCLOSURE OF INTEREST</b>	<b>Nil</b>
<b>ATTACHMENT</b>	1. Caravan Park Rules Regulations December 2023 [14.2.2.1 - 2 pages]

#### **SUMMARY:**

To request that the Council endorse the rules and regulations of the Menzies Caravan Park.

#### **BACKGROUND:**

Menzies Caravan Park is run by the Shire of Menzies, with day-to-day operations managed by the Caravan Park Caretaker and overall management the responsibility of the Community Development Manager.

The caravan park has unofficial rules and regulations from 2021, though they have never been confirmed by the Council.

The rules and regulations have recently been updated to reflect recent changes in the booking system and security (i.e. a new online booking system and check-in procedure and installation of an electric gate, respectively) and to ensure they are in compliance with industry standards and laws.

#### **COMMENT:**

Menzies Caravan Park has seen improvements to its infrastructure and management over the last six months, including joining the industry peak body, Caravan Industry Association of Western Australia.

The caravan park has maintained its 4.7-star rating on the Wikicamps app, making it the equal highest rated (with Grass Patch) caravan park in the Goldfields-Esperance region.

Updating the caravan park rules and regulations in accordance with industry standards, best practice and laws, and having them confirmed by the Council is one more step to having a professionally run caravan park.

At the Special Council Meeting of 23 November 2023, caravan park rules and regulations were presented, though Councillors had some changes they would like seen to the rules. Their comments have been incorporated into this latest set of rules.

**CONSULTATION:**

Caravan Industry Association of Western Australia

**STATUTORY AUTHORITY:**

Local Government Act 1995  
 Residential Parks (Long-stay Tenants) Act 2006  
 Residential Parks (Long-stay Tenants) Regulations 2007

**POLICY IMPLICATIONS:**

Nil.

**FINANCIAL IMPLICATIONS:**

Nil.

**RISK ASSESSMENT:**

Risk Statement	Level of Risk	Risk Mitigation Strategy
Injury to guests or visitors should they lack clear guidance/direction on Caravan Park rules.	Medium	Ensure caravan park rules and regulations are updated regularly in accordance with relevant laws.
Legal action taken against Shire of Menzies by guests and visitors to the caravan park should they injure themselves in absence of formalised rules.	High	Formalise/confirm caravan park rules and regulations.
The rating and reputation of Menzies Caravan Park lowers in absence of rules that follow best practice.	Low	Ensure caravan park rules and regulations are updated regularly in accordance with industry standards and best practice.

## **STRATEGIC IMPLICATIONS:**

The Shire's Strategic Community Plan 2021-2031 outlines the following Outcomes and Strategies:

1.1 An engaged and inclusive community.

1.1.3 Provide, maintain and improve community facilities.

2.2 An attractive destination for visitors.

2.2.1 Promote our natural attractions and heritage sites as part of a regional approach.

2.2.2 Maintain and enhance our local attractions.

2.2.3 Continue to provide and maintain visitor support services.

3.2 A natural environment for the benefit and enjoyment of current and future generations.

3.2.1 Encourage community and visitors to keep our district clean and tidy.

3.2.2 Promote reduced environmental impact within the Shire.

3.2.3 Effective biosecurity management within the Shire.

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 Strategic Community Plan.

## **VOTING REQUIREMENTS:**

Simple Majority

## **OFFICER RECOMMENDATION:**

That the Menzies Caravan Park Rules & Regulations, read as follows:

**'Check-in and check-out:** Check-in time is 2pm, check-out time is 10am, unless arranged otherwise with the Caravan Park Caretaker (Caretaker).

**Site Arrival:** Payment in full must be made prior to checking-in. Payment can be made at the Visitor Centre, with the Caretaker, or via envelopes located in the Camp Kitchen.

Guests are to park only in sites designated at reservation or check-in.

**Parking:** Caravans and camper trailers must park with the draw facing the access road, for ease of evacuation in case of emergency.

**Site Departure:** Sites must be left clear of litter and personal belongings upon departure.

**Power:** All powered sites require a 15A-rated lead.

**Airconditioning:** Air conditioners are not to be left on while guests are away from caravans/cabins.

**Water:** Water is trucked into Menzies and is a scarce commodity. Washing of vehicles and caravans is strictly prohibited.

**Wastewater:** Appropriate drains are to be used for wastewater. Where a hose is not long enough, a bucket is to be used.

**Fires:** Fires are not to be lit on the ground and no hot coals are to be placed in rubbish bins. Fires are prohibited during a Total Fire Ban.

**Fire hose:** The fire hose is only to be used in emergencies. Any other use is a prosecutable offense.

**Smoking:** no smoking indoors on caravan park grounds.

**Vehicles:** Only one vehicle per site is allowed. Vehicles are to be parked so as not to block the driveways or to protrude on other sites.

**Pets:** Pets are allowed in the caravan park, though they must be kept on a leash or in an enclosed area at all times.

Pets are not to be left in caravans or vehicles whilst guests are away from the caravan park.

Pets are prohibited from being on the lawn adjacent to the Camp Kitchen, as this is used as a camping spot for guests. Guests are encouraged to use the allocated dog area in the caravan park instead.

Guests are to clean after their pets immediately.

**Visitors:** Visitors are welcome to the caravan park. Caravan park patrons are responsible for the behaviour of their guests.

Visitors must abide by these rules, the same as patrons/guests.

Visitors must park their vehicles outside of the caravan park. Visitors are responsible for the security of their own vehicle/s.

**Noise:** All guests are to use the caravan park facilities in a quiet and cooperative manner, recognising the limited services available and respecting others staying at the caravan park. Any loud music or uncouth language will not be tolerated.

**Requests and complaints:** All requests and complaints are to be made only to the Caretaker, or in their absence, the Community Services Officer.



**Wastewater:** Appropriate drains are to be used for wastewater. Where a hose is not long enough, a bucket is to be used.

**Fires:** Fires are not to be lit on the ground and no hot coals are to be placed in rubbish bins. Fires are prohibited during a Total Fire Ban.

**Fire hose:** The fire hose is only to be used in emergencies. Any other use is a prosecutable offense.

**Smoking:** Permitted within the confines of one's own caravan. Designated smoking areas are provided within shire facilities.

**Vehicles:** Only one vehicle per site is allowed. Vehicles are to be parked so as not to block the driveways or to protrude on other sites.

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**Noise:** All guests are to use the caravan park facilities in a quiet and cooperative manner, recognising the limited services available and respecting others staying at the caravan park. Any loud music or uncouth language will not be tolerated.

**Requests and complaints:** All requests and complaints are to be made only to the Caretaker, or in their absence, the Community Services Officer.

**Speed Limit:** Walking pace for all vehicles.

**Responsibilities:** Parents are responsible for controlling and supervising the behaviour of their children, for their own safety and comfort of others.

**Ablution:** Children under the age of eight must be accompanied by a parent in the ablutions at all times.

**Glass:** Glass items are prohibited in the ablution blocks.

**Camp Kitchen:** The Camp Kitchen is available to use by all guests and their visitors. Those using the kitchen must clean up after themselves.



**Disclaimer**

**Park patrons use Menzies Caravan Park facilities at their own risk; no responsibility will be taken by the park management for any loss or damage to persons, property, or equipment.'**

**be endorsed.**

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

**Against: Nil**

Reason for change in Officer's Recommendation:

The Councillors prefer not to impose limits on residence, and they would like to permit smoking at the Caravan Park though with restrictions within shire facilities.



<b>Menzies Visitor Centre</b> <b>Hours:</b> Monday to Friday 9am to 4pm <b>Phone:</b> (08) 9024 2702	<b>Caravan Afterhours &amp; Weekends</b> <b>Phone:</b> 0473 633 149
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## Menzies Caravan Park Rules & Regulations

**Check-in and check-out:** Check-in time is 2pm, check-out time is 10am, unless arranged otherwise with the Caravan Park Caretaker (Caretaker).

**Site Arrival:** Payment in full must be made prior to checking-in. Payment can be made at the Visitor Centre, with the Caretaker, or via envelopes located in the Camp Kitchen.

Guests are to park only in sites designated at reservation or check-in.

**Parking:** Caravans and camper trailers must park with the draw facing the access road, for ease of evacuation in case of emergency.

**Site Departure:** Sites must be left clear of litter and personal belongings upon departure.

**Power:** All powered sites require a 15A-rated lead.

**Airconditioning:** Air conditioners are not to be left on while guests are away from caravans/cabins.

**Water:** Water is trucked into Menzies and is a scarce commodity. Washing of vehicles and caravans is strictly prohibited.

**Wastewater:** Appropriate drains are to be used for wastewater. Where a hose is not long enough, a bucket is to be used.

**Fires:** Fires are not to be lit on the ground and no hot coals are to be placed in rubbish bins. Fires are prohibited during a Total Fire Ban.

**Fire hose:** The fire hose is only to be used in emergencies. Any other use is a prosecutable offense.

**Smoking:** Permitted within the confines of one's own caravan. Designated smoking areas are provided within shire facilities.

**Vehicles:** Only one vehicle per site is allowed. Vehicles are to be parked so as not to block the driveways or to protrude on other sites.

**Pets:** Pets are allowed in the caravan park, though they must be kept on a leash or in an enclosed area at all times.

Pets are not to be left in caravans or vehicles whilst guests are away from the caravan park.

Pets are prohibited from being on the lawn adjacent to the Camp Kitchen, as this is used as a camping spot for guests. Guests are encouraged to use the allocated dog area in the caravan park instead.

Guests are to clean after their pets immediately.

**Visitors:** Visitors are welcome to the caravan park. Caravan park patrons are responsible for the behaviour of their guests.

Visitors must abide by these rules, the same as patrons/guests.

Visitors must park their vehicles outside of the caravan park. Visitors are responsible for the security of their own vehicle/s.

**Noise:** All guests are to use the caravan park facilities in a quiet and cooperative manner, recognising the limited services available and respecting others staying at the caravan park. Any loud music or uncouth language will not be tolerated.

**Requests and complaints:** All requests and complaints are to be made only to the Caretaker, or in their absence, the Community Services Officer.

**Speed Limit:** Walking pace for all vehicles.

**Responsibilities:** Parents are responsible for controlling and supervising the behaviour of their children, for their own safety and comfort of others.

**Ablution:** Children under the age of eight must be accompanied by a parent in the ablutions at all times.

**Glass:** Glass items are prohibited in the ablution blocks.

**Camp Kitchen:** The Camp Kitchen is available to use by all guests and their visitors. Those using the kitchen must clean up after themselves.

#### **Disclaimer**

Park patrons use Menzies Caravan Park facilities at their own risk; no responsibility will be taken by the park management for any loss or damage to persons, property, or equipment.

<b>14.2.3</b>	<b>Local Road and Community Infrastructure (LRCI) Program Phase 4</b>
<b>LOCATION</b>	<b>Shire of Menzies</b>
<b>APPLICANT</b>	<b>Internal</b>
<b>DOCUMENT REF</b>	<b>NAM1228</b>
<b>DATE OF REPORT</b>	<b>08 December 2023</b>
<b>AUTHOR</b>	<b>Chief Financial Officer, Kristy Van Kuyl</b>
<b>RESPONSIBLE OFFICER</b>	<b>Chief Executive Officer, Glenda Teede</b>
<b>OFFICER DISCLOSURE OF INTEREST</b>	<b>Nil</b>
<b>ATTACHMENT</b>	<b>Proposal - LRCI Phase 4 projects</b>

**SUMMARY:**

To consider submission of the Local Road and Community Infrastructure (LRCI) Program Phase 4 work schedule allocation.

**BACKGROUND:**

The Shire has been allocated a maximum amount of \$863,223 for work schedule allocation that conforms to the guidelines Local Road and Community Infrastructure (LRCI) Program Phase 4.

The construction activity must be undertaken between 01 July 2023 and 30 June 2025, to with all costs acquitted by 30 June 2026

The detail of the eligible project within Grant Agreement – Phase 4 are attached to this report.

**COMMENT:**

The Shire completed and acquitted Local Road and Community Infrastructure (LRCI) Program Phase 1 and Phase 2, hence four projects allocation from Phase 3 are undergoing construction with estimate completion by 30 June 2023.

Local Road and Community Infrastructure (LRCI) Program Phase 1, 2 and 3 are providing benefit to as many residents and community as possible.

The proposed work schedule - projects nomination that the Council may wish to consider are as follows:

1. Marmion Village Access Improvement - \$100,000

The project allocation of the improvement access to Marmion Village by sealed pathway estimated 2 meters width, start from side entrance at Florence Street continuing along the Marmion Village.

2. Menzies Skatepark and upgrade outdoor facilities. - \$350,000

The project allocation to construct the new Menzies Skatepark, identified as the main outcome from the Community Survey, as presented in the Information Bulletin in February 2022. It aims to provide benefits for youth and community activities. The project allocation includes the addition of outdoor seating, shade structures, and a BBQ facility.

3. Historical Mining Headframe - \$75,000

The project allocation to relocate a historical mining headframe from Aspacia Gold Mine to Menzies; hence headframe as a mining icon for Goldfields Region.

Location: Shenton Street or to be advise (TBA)

4. Visitor Information Bays Improvement \$75,000

The project allocation improves the information bays at Menzies, Kookynie, Niagra Dam and Lake Ballard. This aims to provide visitors with enhanced tourism information.

5. Sealing of Car Park at Menzies public toilet \$200,000

The project allocation to seal the car park at the Menzies public toilet, enhancing public access to the facility.

**CONSULTATION:**

No external consultation has occurred.

**STATUTORY AUTHORITY:**

*Local Government Act 1995.*

*Local Government (Financial Management) Regulations 1996.*

**POLICY IMPLICATIONS:**

Nil



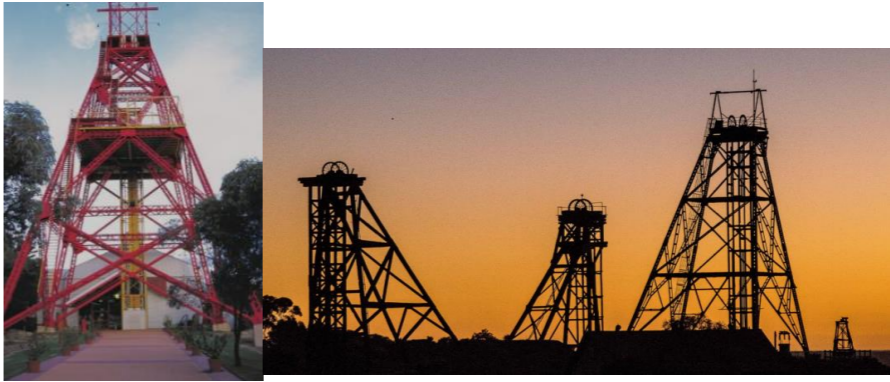
**FINANCIAL IMPLICATIONS:**

The Local Road and Community Infrastructure (LRCI) Program Phase 4 funding of \$863,223 has been incorporated into the budgets for the financial year 2023/24. The funding has not been allocated to any specific projects.



**RISK ASSESSMENT:**



### Proposal LRCI Phase 4 projects

No	Project	Background	Funding amount	Image	Own Source
1	Marmion Village Access Improvement	<ul style="list-style-type: none"> <li>- Improvement access to community usage by sealed pathway estimate 2 metre width along the side of the village, side entrance from Florence street, installation lock gate from external motorist access including reticulation installation for future purposes.</li> <li>- Continuing from LRCI Phase 2 project</li> <li>- Location: Marmion Village</li> </ul>	\$ 100,000		
2	Menzies Skatepark and outdoor facilities (Stage 1)	<ul style="list-style-type: none"> <li>- Construct new Menzies Skatepark as the main result from community survey with the purpose of increase youth and community outdoor activities, building outdoor sitting and BBQ area for parent, tourist, community usage.</li> <li>- Energy Solar light, Outdoor sitting, BBQ facility</li> <li>- Location: Shenton Street, Menzies</li> </ul>	\$ 350,000	<p>e.g. Coolgardie and Leonora Skatepark</p> 	150,000 own source, will be incorporating with FY24/25 Budget
3	Historical Mining Headframe	<ul style="list-style-type: none"> <li>- Relocating historical mining headframe to menzies town. Purpose to bring an icon of mining regional and make a perfect opportunity to highlight Menzies for families and visitors to enjoy.</li> <li>- Location: Shenton Street, Menzies</li> </ul>	\$ 75,000	<p>e.g. Goldfields Museum headframe viewing platform, Mining headframes view</p> 	

### Proposal LRCI Phase 4 projects

No	Project	Background	Funding amount	Image	Own Source
4	Visitor Bay Information improvement	-Improvement within the visitor information bay at Menzies, Kookynie, Niagra Dam, and Lake Ballard information bay	\$ 75,000		
5	Sealed car park (new entry statement and public toilet)	- Continue from LRCI phase 3, expanding sealing car park area with new relocation of town entry statement, public toilet facility. - Location:Goldields Highway	\$ 200,000		
<b>Total Funding allocation</b>			<b>\$ 800,000</b>		



<b>14.2.4</b>	<b>Change of Venue for the March Ordinary Meeting of the Council</b>	
<b>LOCATION</b>	<b>Kookynie</b>	
<b>APPLICANT</b>	<b>Internal</b>	
<b>DOCUMENT REF</b>	<b>NAM1229</b>	
<b>DATE OF REPORT</b>	<b>8 December 2023</b>	
<b>AUTHOR</b>	<b>Chief Executive Officer, Glenda Teede</b>	
<b>RESPONSIBLE OFFICER</b>	<b>Chief Executive Officer, Glenda Teede</b>	
<b>OFFICER DISCLOSURE OF INTEREST</b>	<b>Nil</b>	
<b>ATTACHMENT</b>	<b>Nil</b>	

**SUMMARY:**

To change the venue for the March 2024 Ordinary Meeting of the Council from Tjuntjuntjara to Kookynie.

**BACKGROUND:**

At its Ordinary Meeting on 3 November 2023, the Council resolved:

That:

1. The schedule of Ordinary Meetings of the Council for the year 2024, as follows:

Thursday, 29 February 2024	1PM	Menzies
Thursday, 28 March 2024	1PM	Tjuntjuntjara
Wednesday, 24 April 2024	1PM	Menzies
Thursday, 30 May 2024	1PM	Menzies
Thursday, 27 June 2024	1PM	Menzies
Thursday, 25 July 2024	1PM	Menzies
Thursday, 29 August 2024	1PM	Menzies
Thursday, 26 September 2024	1PM	Tjuntjuntjara
Thursday, 31 October 2024	1PM	Menzies
Thursday, 28 November 2024	1PM	Menzies
Thursday, 19 December 2024	1PM	Menzies

be adopted.

Council Policy 3.9 provides that the venue for ordinary meetings of the Council will be held in Menzies Council Chambers with the exception of two ordinary meetings which may be held in Tjuntjuntjara or Kookynie.

**COMMENT:**

The decision to hold a meeting in Kookynie is supported by several reasons:

- a. It is an opportunity to foster equitable representation and local engagement with community members across different areas within Menzies.
- b. There is a Council Policy that supports this.
- c. There is adequate infrastructure like venue and internet connection where meetings can be held without logistical challenges.

**CONSULTATION:**

Nil

**STATUTORY AUTHORITY:**

Nil

**POLICY IMPLICATIONS:**

Policy 3.9 Meeting Venue

**FINANCIAL IMPLICATIONS:**

Nil

**RISK ASSESSMENT:**

Risk Statement	Level of Risk	Risk Mitigation Strategy
Nil		

**STRATEGIC IMPLICATIONS:**

The Shire’s Strategic Community Plan 2021-2031 outlines the following Outcome and Strategies:



## **15 MOTIONS OF WHICH PREVIOUS NOTICE HAS BEEN GIVEN**

Nil

## **16 NEW BUSINESS OF AN URGENT NATURE**

Nil

## **17 BEHIND CLOSED DOORS - CONFIDENTIAL REPORTS**

Nil

### **RESUMPTION OF STANDING ORDERS:**

#### **COUNCIL DECISION:**

<b>Council Resolution Number:</b>	<b>217 / 23</b>
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**Moved: Cr G Dwyer**

**Seconded: Cr S Sudhir**

**That Standing Orders be resumed.**

<b>Carried</b>	<b>7 / 0</b>
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## **18 NEXT MEETING**

The next meeting is to be held on Thursday 29 February 2024 at the Shire Offices in Menzies commencing at 1.00pm.

## **19 CLOSURE OF MEETING**

The Shire President declared the meeting closed at 2.57pm.