



SHIRE OF MENZIES

Minutes

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

THURSDAY, 24 APRIL 2025

Commencing at 1.00PM

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

**Peter Bentley
Acting Chief Executive Officer**

Resolution Numbers 038/25 to 051/25

DISCLAIMER

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

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

DISCLOSURES OF INTEREST

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

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

RECORDING OF MEETINGS

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

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

- (1) A local government is not liable to an action for defamation in relation to any of the following done by the local government as required or authorised under this Part —
- (a) publicly broadcasting a meeting;
 - (b) making a recording of a meeting;
 - (c) making a recording of a meeting publicly available;
 - (d) retaining a recording of a meeting or a copy of a recording;
 - (e) providing a copy of a recording of a meeting to the Departmental CEO.

Councillor Meeting Information

Shire of Menzies Council Meetings

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

Attending meetings

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

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

Voting at meetings

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

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

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1 DECLARATION OF OPENING

The Shire President, as Presiding Member declared the meeting open at 1pm.

Cr S Sudhir confirmed that he was alone in a secure location at 33 Balannup Road, Harrisdale 6112, which was suitable for discussing confidential matters. Accordingly, he applied for approval to attend the Council Meeting by electronic means.

The Shire President was satisfied that Cr S Sudhir was in a secure location appropriate for discussing confidential matters and allowed him to participate fully in the meeting.

2 ANNOUNCEMENT OF VISITORS

The Shire President welcomed the members of the public who were present.

3 RECORD OF ATTENDANCE

Councillors: Cr P Warner, Shire President (left 1.21pm, returned 1.25pm)
Cr S Sudhir, Deputy Shire President (joined electronically at 1pm)
(left 1.05pm, returned 1.07pm)

Cr G Dwyer
Cr J Dwyer
Cr A Tucker
Cr I Baird
Cr K Tucker

Staff: Mr P Bentley, Acting Chief Executive Officer
Ms K Van Kuyl, Chief Financial Officer
Ms M Yulo-Uy, Executive Officer (Minutes)

4 RESPONSE TO PREVIOUS PUBLIC QUESTIONS TAKEN ON NOTICE

Nil

5 PUBLIC QUESTION TIME

Public Questions with Notice:

Mr R Parfitt, Menzies

Question: "Would the Council consider the installation of a bus stop bench and shelter to be located at the informal bus stops?"

Summary of Response by Cr P Warner, Shire President:

We are currently preparing our budget for next year, and it includes the sealing as well as the installation of bus stops on both sides of the main street.

Poonam, Menzies

Question 1: "If the Menzies hotel building was considered unsafe due to a wall issue, why has a nearby establishment been allowed to operate next to that same wall? Additionally, why has no structural report provided with the building order issued in November 2023 (requested from EOH), as required with any work order? Furthermore, why was the owner not informed during or after the sealing of the building, and what were the consequences of this action?"

Question 2: "Was the former CEO, acting under any pressure from Councillors or administrative staff when making decisions that negatively impacted the Menzies Hotel? Additionally, why were important details about these decisions hidden or not communicated to the owner?"

Question 3: "What accountability does the council hold to ratepayers and property owners, especially in cases like this where actions taken under the previous CEO directly impacted the only operational property in the area, resulting in significant financial loss? Why was the Menzies Hotel unfairly targeted and allowed to suffer these consequences without due process or transparency?"

Question 4: "Will the Shire provide a completed record of decisions, correspondence, and legal involvement related to the Menzies hotel since October 21, 2023, and consider an independent investigation into the biased role of the Environmental Health Officer (EHO) and other instances of unfair treatment during the tenure of the former CEO?"

Response by Cr P Warner, Shire President:

Cr P Warner advised that these questions be taken on notice and will be responded to in writing. The Shire President asked the Acting CEO to provide a comment. Mr. P Bentley advised that he would provide a response to both the person who asked the question and the Council, as the question was only received just before the start of the Council meeting.

6 APPROVED LEAVE OF ABSENCE

Nil

7 DISCLOSURES OF INTEREST

Name	Item No	Interest	Nature
Cr P Warner	15.1 Menzies North West Road Sealing Project Funding	Financial	The three contractors have asked the Shire President to work on road projects.

8 NOTICE OF ITEMS TO BE DISCUSSED BEHIND CLOSED DOORS

15.1 Menzies North West Road Sealing Project Funding

16.1 Rates Debtor Report March 2025

9 CONFIRMATION/RECEIVAL OF MINUTES

9.1 Confirmation of Minutes

OFFICER RECOMMENDATION/COUNCIL DECISION:

Council Resolution Number:	038/25
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Moved: Cr K Tucker

Seconded: Cr J Dwyer

That the Minutes of the Ordinary Council Meeting held on 27 March be confirmed as a true and correct record.

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

Cr S Sudhir left the meeting at 1.05pm

Cr S Sudhir re-entered the meeting at 1.07pm.

10 PETITIONS/DEPUTATIONS/PRESENTATIONS

Nil

11 ANNOUNCEMENT BY PRESIDING MEMBER WITHOUT DISCUSSION

President's Report – April 2025

April has brought abundant rain once again, resulting in a green landscape across the country.

On 28 March 2025, the Acting CEO, Peter Bentley and I attended the Goldfields Voluntary Regional Organisation of Councils (GVROC) meeting in Esperance. The event was productive, with discussions focusing on regional development, shared updates, and strengthening collaboration between local councils. It was also an excellent opportunity to meet with the Hon Stephen Dawson MLC, Minister for Regional Development; Ports; Science and Innovation; Medical Research; Kimberley. He provided an overview of the reelected Labor Government's intentions for the region, as well as updates on his Minister for Regional Development portfolio and the establishment of new regional ministerial portfolios.

Some highlights during the GVROC meeting included:

- GVROC RCA project update on adapting community assets for climate change
- Goldfields-Esperance Regional Drought Resilience Plan
- Urban Greening Program for the Goldfields Esperance

During my visit to Leonora, I had the chance to meet with Rick Wilson, Federal Member for O'Connor, and take a guided tour of the Women's Refuge building. I was joined by President Peter Craig and staff from the Shire of Leonora.

As we move forward, it is encouraging to see ongoing efforts and progress throughout the Goldfields region. It's always motivating to catch up with other shires and discuss the positive developments happening in our communities.

Paul Warner
Shire President

12 REPORTS OF COMMITTEES

Nil

13 REPORTS OF OFFICERS

13.1 Finance Reports

13.1.1	Finance Report - March 2025	
LOCATION	Not Applicable	
APPLICANT	Internal	
DOCUMENT REF	NAM1467	
DATE OF REPORT	08 April 2025	
AUTHOR	Chief Financial Officer, Kristy Van Kuyl	
RESPONSIBLE OFFICER	Acting Chief Executive Officer, Peter Bentley	
OFFICER DISCLOSURE OF INTEREST	Nil	
ATTACHMENT	1. Statement of Financial Activity - March 2025 [13.1.1.1 - 28 pages] 2. Financial Information Statement - March 2025 [13.1.1.2 - 8 pages]	

SUMMARY:

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

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 details:

- 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 with timing differences for the purpose of keeping the Council informed of the current financial position.

CONSULTATION:

Bob Waddell and Associates

STATUTORY AUTHORITY:

Local Government (Financial Management) Regulations (1996):
Regulation 34 requires the local government to prepare and provide a statement of financial activity as of the end of the relevant month.

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

POLICY IMPLICATIONS:

There is no policy related to the subject matter.

FINANCIAL IMPLICATIONS:

There are no financial implications for this report.

RISK ASSESSMENT:

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.

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

OFFICER RECOMMENDATION/COUNCIL DECISION:

Council Resolution Number:	039/25
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Moved: Cr I Baird

Seconded: Cr S Sudhir

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

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



SHIRE OF MENZIES

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

LOCAL GOVERNMENT ACT 1995

LOCAL GOVERNMENT (FINANCIAL MANAGEMENT) REGULATIONS 1996

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

KEY INFORMATION

Items of Significance
The material variance adopted by the Shire for the 2024/25 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 /	Annual Budget	YTD Budget (a)	YTD Actual (b)	Variance (Under)/Over
Lady Shenton/CRC Lot 41 (37) Shenton St - Building (Capital)	73%	293,232	293,228	214,586	78,642
Town Hall (Admin) - Building (Capital)	26%	100,000	99,999	26,072	73,927
Software and IT Systems	36%	100,000	100,000	35,758	64,242
Program Reseal Outside BUA	93%	250,000	0	231,879	(231,879)
Menzies North West (RRG 23/24)	15%	624,000	624,000	96,023	527,977
Menzies Playground	12%	500,000	374,994	59,990	315,004
Menzies Water Park Infrastructure (Capital)	37%	100,000	74,997	37,100	37,897

Financial Position		31 March 2024	31 March 2025
Adjusted Net Current Assets	102%	\$ 3,966,936	\$ 4,030,248
Cash and Equivalent - Unrestricted	100%	\$ 4,698,526	\$ 4,677,616
Cash and Equivalent - Restricted	93%	\$ 14,236,142	\$ 13,296,400
Receivables - Rates	101%	\$ 838,391	\$ 850,035
Receivables - Other	207%	\$ 128,830	\$ 267,080
Payables	142%	\$ 324,069	\$ 461,542

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

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

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

SUMMARY INFORMATION

PREPARATION TIMING AND REVIEW

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

BASIS OF PREPARATION

REPORT PURPOSE

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

BASIS OF ACCOUNTING

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

THE LOCAL GOVERNMENT REPORTING ENTITY

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

SIGNIFICANT ACCOUNTING POLICES

GOODS AND SERVICES TAX

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

CRITICAL ACCOUNTING ESTIMATES

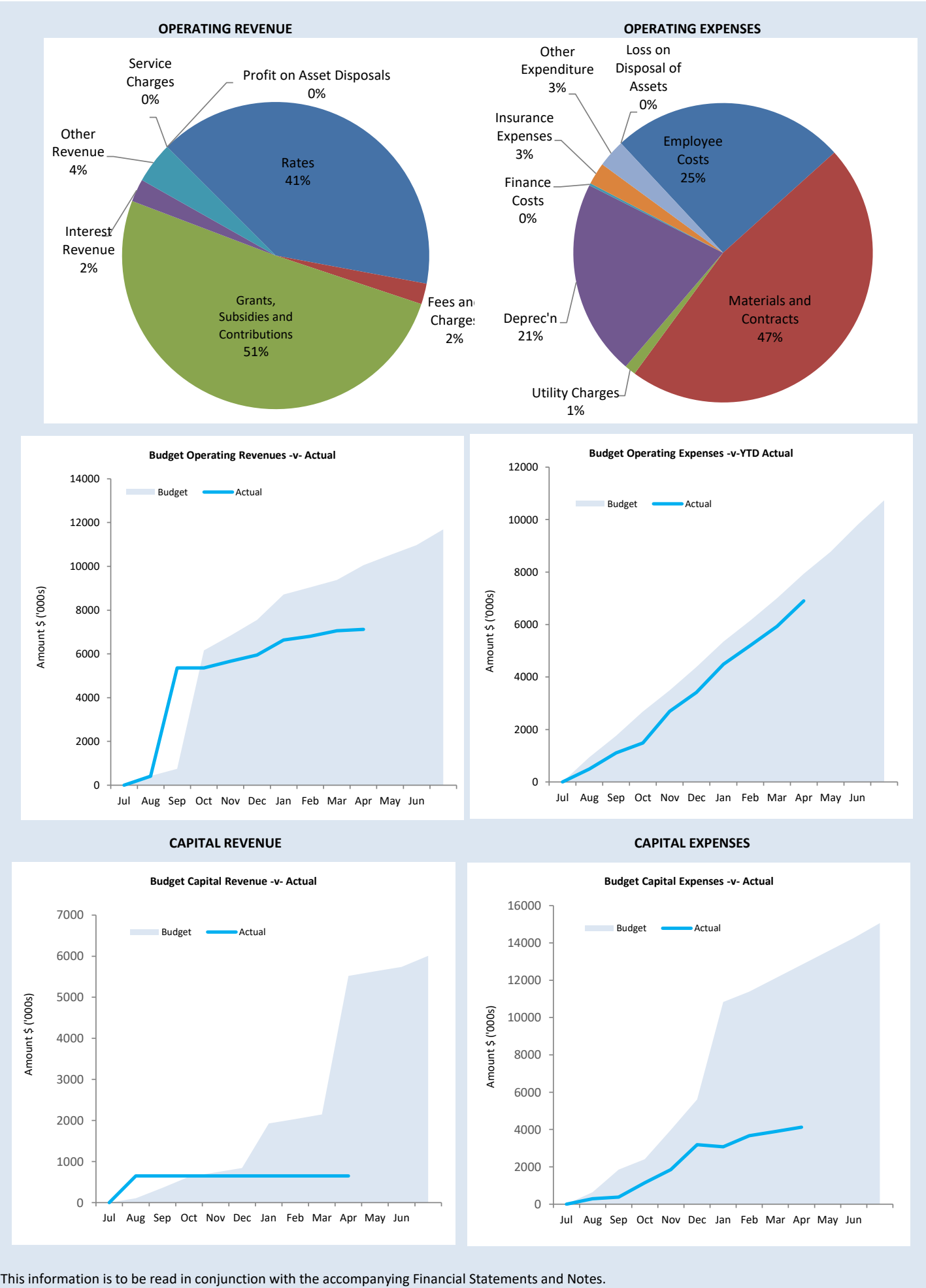
The preparation of a financial report in conformity with Australian Accounting Standards requires management to make judgements, estimates and assumptions that effect the application of policies and reported amounts of assets and liabilities, income and expenses. The estimates and associated assumptions are based on historical experience and various other factors that are believed to be reasonable under the circumstances; the results of which form the basis of making the judgements about carrying values of assets and liabilities that are not readily apparent from other sources. Actual results may differ from these estimates.

ROUNDING OFF FIGURES

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

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

SUMMARY GRAPHS



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

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

GRANTS, SUBSIDIES AND CONTRIBUTIONS

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

GRANTS, SUBSIDIES AND CONTRIBUTIONS

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

PROFIT ON ASSET DISPOSAL

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

FEES AND CHARGEES

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

SERVICE CHARGES

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

identifies these as television and radio broadcasting,

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

INTEREST REVENUE

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

EXPENSES**EMPLOYEE COSTS**

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

MATERIALS AND CONTRACTS

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

UTILITIES (GAS, ELECTRICITY, WATER, ETC.)

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

INSURANCE

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

LOSS ON ASSET DISPOSAL

Loss on the disposal of fixed assets.

DEPRECIATION ON NON-CURRENT ASSETS

Depreciation expense raised on all classes of assets.

FINANCE COSTS

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

OTHER EXPENDITURE

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

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

BY NATURE

		Adopted Annual Budget	Amended Annual Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)	Var. % (b)-(a)/(a)	Var. ▲▼	Significant Var. \$
	Note	\$	\$	\$	\$	\$	%		
OPERATING ACTIVITIES									
Revenue from operating activities									
Rates	6	4,805,190	4,805,190	4,805,190	4,651,326	(153,864)	(3%)	▼	
Grants, Subsidies and Contributions	12	777,381	681,526	537,101	575,445	38,344	7%	▲	
Fees and Charges		245,805	271,500	205,315	250,993	45,678	22%	▲	\$
Interest Revenue		281,000	319,000	250,244	275,818	25,574	10%	▲	\$
Other Revenue		1,275,361	1,331,525	998,613	497,125	(501,488)	(50%)	▼	\$
Profit on Disposal of Assets	7	127,145	117,812	110,071	0	(110,071)	(100%)	▼	\$
		7,511,882	7,526,553	6,906,534	6,250,706				
Expenditure from operating activities									
Employee Costs		(2,731,689)	(2,830,056)	(2,077,936)	(1,744,491)	333,445	16%	▲	\$
Materials and Contracts		(4,556,501)	(4,673,001)	(3,422,101)	(3,225,520)	196,581	6%	▲	
Utility Charges		(122,800)	(121,734)	(91,259)	(83,218)	8,041	9%	▲	
Depreciation		(2,387,402)	(2,387,402)	(1,790,487)	(1,460,398)	330,089	18%	▲	\$
Finance Costs		(21,210)	(21,210)	(16,964)	(16,738)	226	1%	▲	
Insurance Expenses		(164,383)	(167,220)	(125,646)	(164,384)	(38,737)	(31%)	▼	\$
Other Expenditure		(533,601)	(534,377)	(408,611)	(207,045)	201,566	49%	▲	\$
Loss on Disposal of Assets	7	0	0	0	0	0			
Loss FV Valuation of Assets		0	0	0	0	0			
		(10,517,585)	(10,735,000)	(7,933,005)	(6,901,793)				
Non-cash amounts excluded from operating activities									
Add back Depreciation		2,387,402	2,387,402	1,790,487	1,460,398	(330,089)	(18%)	▼	\$
Adjust (Profit)/Loss on Asset Disposal	7	(127,145)	(117,812)	(110,071)	0	110,071	(100%)	▲	
Movement in Leave Reserve (Added Back)		0	0	0	0	0			
Movement in Deferred Pensioner Rates/ESL		0	0	0	0	0			
Movement in Employee Benefit Provisions		0	0	0	0	0			
Rounding Adjustments		0	0	0	0	0			
Loss on Asset Revaluation		0	0	0	0	0			
Adjustment in Fixed Assets		0	0	0	0	0			
		2,260,257	2,269,590	1,680,416	1,460,398				
Amount attributable to operating activities		(745,446)	(938,857)	653,945	809,311				
INVESTING ACTIVITIES									
Inflows from investing activities									
Capital Grants, Subsidies and Contributions	13	3,884,081	4,162,331	3,148,399	869,138	(2,279,261)	(72%)	▼	\$
Proceeds from Disposal of Assets	7	221,000	161,000	143,994	0	(143,994)	(100%)	▼	\$
		4,105,081	4,323,331	3,292,393	869,138				
Outflows from investing activities									
Land Held for Resale	8	0	0	0	0	0			
Land and Buildings	8	(3,649,141)	(3,365,873)	(2,308,111)	(1,843,694)	464,417	20%	▲	\$
Plant and Equipment	8	(1,189,000)	(1,074,000)	(1,034,000)	(276,645)	757,355	73%	▲	\$
Furniture and Equipment	8	0	0	0	0	0			
Infrastructure Assets - Roads	8	(4,832,833)	(4,842,833)	(3,971,080)	(913,962)	3,057,118	77%	▲	\$
Infrastructure Assets - Footpaths	8	(75,000)	(75,000)	(56,250)	(67,101)	(10,851)	(19%)	▼	
Infrastructure Assets - Parks and Ovals	8	(500,000)	(500,000)	(374,994)	(59,990)	315,004	84%	▲	\$
Infrastructure Assets - Other	8	(1,022,835)	(1,299,403)	(1,234,077)	(775,917)	458,160	37%	▲	\$
		(11,268,809)	(11,157,109)	(8,978,512)	(3,937,309)				
Amount attributable to investing activities		(7,163,728)	(6,833,778)	(5,686,119)	(3,068,172)				
FINANCING ACTIVITIES									
Inflows from financing activities									
Proceeds from new borrowings		650,000	650,000	487,500	650,000	162,500	33%	▲	\$
Transfer from Reserves	10	5,327,218	5,197,218	4,890,585	0	(4,890,585)	(100%)	▼	\$
		5,977,218	5,847,218	5,378,085	650,000				
Outflows from financing activities									
Repayment of borrowings	9	(44,829)	(44,829)	(33,621)	(29,556)	4,065	12%	▲	
Payments for principal portion of lease liabilities	9	0	0	0	0	0			
Transfer to Reserves	10	(3,937,182)	(3,857,202)	(3,807,196)	(158,783)	3,648,413	96%	▲	\$
		(3,982,011)	(3,902,031)	(3,840,817)	(188,339)				
Amount attributable to financing activities		1,995,207	1,945,187	1,537,268	461,661				
MOVEMENT IN SURPLUS OR DEFICIT									
Surplus or deficit at the start of the financial year	1	5,913,967	5,827,448	5,827,448	5,827,448	0	0%		
Amount attributable to operating activities		(745,446)	(938,857)	653,945	809,311				
Amount attributable to investing activities		(7,163,728)	(6,833,778)	(5,686,119)	(3,068,172)				
Amount attributable to financing activities		1,995,207	1,945,187	1,537,268	461,661				
Surplus or deficit at the end of the financial year	1	(0)	0	2,332,542	4,030,248				

▲ ▼ 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 2024/25 year is \$25,000 and 10%.

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

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

	30 June 2024	31 March 2025
	\$	\$
CURRENT ASSETS		
Cash and cash equivalents	19,260,716	17,974,015
Trade and other receivables	939,651	776,363
Inventories	11,331	11,331
Contract assets	302,771	7,716
TOTAL CURRENT ASSETS	20,557,566	18,769,425
NON-CURRENT ASSETS		
Trade and other receivables	1,541	1,541
Other financial assets	20,793	20,793
Property, plant and equipment	13,116,985	14,649,340
Infrastructure	175,816,105	176,760,662
TOTAL NON-CURRENT ASSETS	188,955,423	191,432,335
TOTAL ASSETS	209,512,990	210,201,760
CURRENT LIABILITIES		
Trade and other payables	319,156	548,006
Other liabilities	1,273,346	894,771
Employee related provisions	148,022	148,022
TOTAL CURRENT LIABILITIES	1,740,524	1,561,243
NON-CURRENT LIABILITIES		
Employee related provisions	73,185	73,185
TOTAL NON-CURRENT LIABILITIES	73,185	723,185
TOTAL LIABILITIES	1,813,709	2,284,429
NET ASSETS	207,699,280	207,917,332
EQUITY		
Retained surplus	29,781,242	29,840,510
Reserve accounts	13,137,616	13,296,400
Revaluation surplus	164,780,422	164,780,422
TOTAL EQUITY	207,699,280	207,917,332

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

SHIRE OF MENZIES

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY

FOR THE PERIOD ENDED 31 MARCH 2025

OPERATING ACTIVITIES

NOTE 1

ADJUSTED NET CURRENT ASSETS

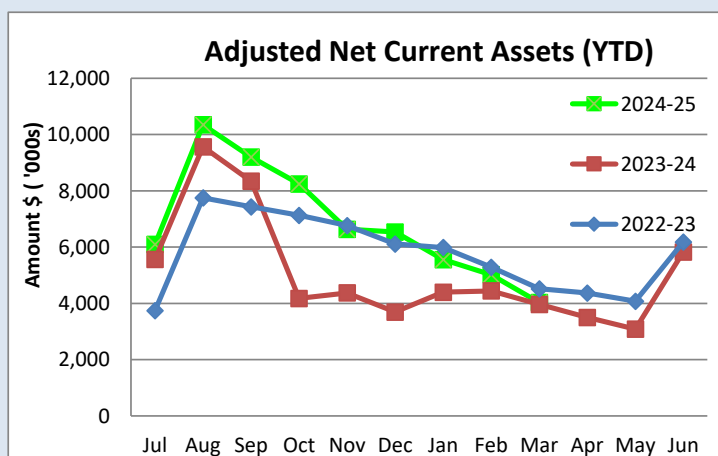
Adjusted Net Current Assets	Note	Last Years Closing 30/06/2024	This Time Last Year 31/03/2024	Year to Date Actual 31/03/2025
		\$	\$	\$
Current Assets				
Cash Unrestricted	2	6,123,100	4,698,526	4,677,616
Cash Restricted - Reserves	2	13,137,616	14,236,142	13,296,400
Cash Restricted - Bonds & Deposits	2	0	0	0
Receivables - Rates	3	686,110	838,391	850,035
Receivables - Other	3	594,292	128,830	267,080
Impairment of Receivables	3	(340,752)	(304,129)	(340,752)
Other Assets Other Than Inventories	4	345,869	302,771	7,716
Inventories	4	11,331	17,234	11,331
		20,557,566	19,917,766	18,769,425
Less: Current Liabilities				
Payables	5	(285,926)	(324,069)	(461,542)
Contract Liabilities	11	(1,273,346)	(1,360,357)	(894,771)
Bonds & Deposits	14	(33,230)	(30,261)	(86,464)
Loan and Lease Liability	9	0	0	29,556
Provisions	11	(148,022)	(161,180)	(148,022)
		(1,740,524)	(1,875,867)	(1,561,243)
Less: Cash Reserves	10	(13,137,616)	(14,236,142)	(13,296,400)
Add Back: Component of Leave Liability not Required to be funded		148,022	161,180	148,022
Add Back: Loan and Lease Liability		0	0	(29,556)
Less : Loan Receivable - clubs/institutions		0	0	0
Net Current Funding Position		5,827,448	3,966,936	4,030,248

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)

\$4.03 M

Last Year YTD

Surplus(Deficit)

\$3.97 M

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

OPERATING ACTIVITIES
NOTE 2
CASH AND FINANCIAL ASSETS

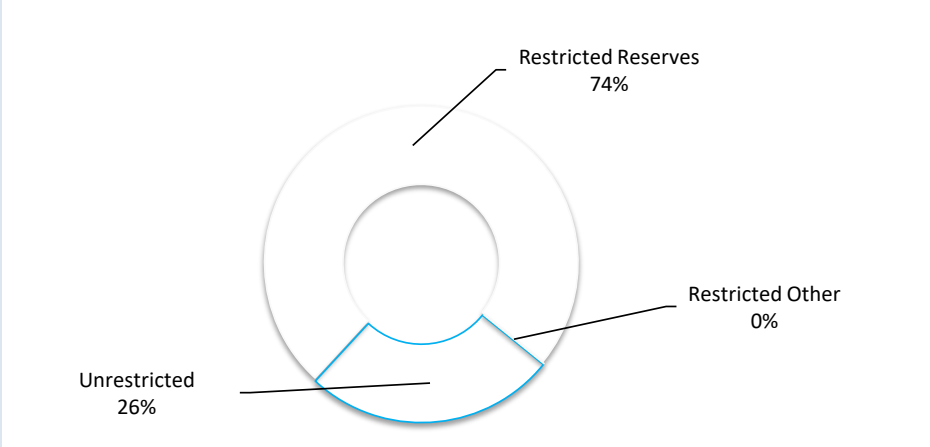
	Unrestricted	Restricted Reserves	Restricted Muni	Total Amount	Institution	Interest Rate	Maturity Date
	\$	\$	\$	\$			
Cash on Hand							
Cash On Hand - Admin	3,363	0	0	3,363	Cash on Hand	Nil	On Hand
At Call Deposits							
Municipal Bank Account	356,672	0	0	356,672	NAB	1.150%	Ongoing
Reserve Bank Account		13,296,400		13,296,400	NAB	1.150%	Ongoing
Term Deposits							
Municipal Maximiser Investment Account	4,317,581	0	0	4,317,581	NAB	1.150%	Ongoing
Investments							
Total	4,677,616	13,296,400	0	17,974,015			

SIGNIFICANT ACCOUNTING POLICIES

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

KEY INFORMATION

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



Total Cash	Restricted
\$17.97 M	\$13.3 M

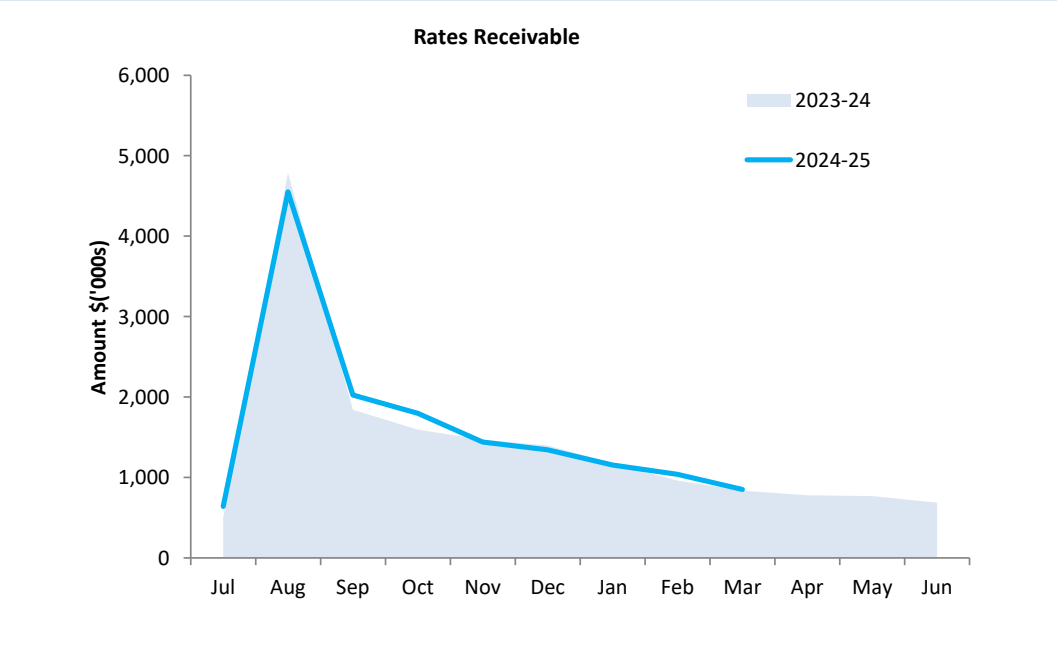
SHIRE OF MENZIES
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 MARCH 2025

OPERATING ACTIVITIES
NOTE 3
RECEIVABLES

Receivables - Rates & Rubbish	30 June 2024	31 Mar 25
	\$	\$
Opening Arrears Previous Years	519,498	687,651
Levied this year	4,449,887	4,661,957
Less Collections to date	(4,281,733)	(4,498,033)
Equals Current Outstanding	687,651	851,576
Net Rates Collectable	687,651	851,576
% Collected	86.16%	84.08%

KEY INFORMATION

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

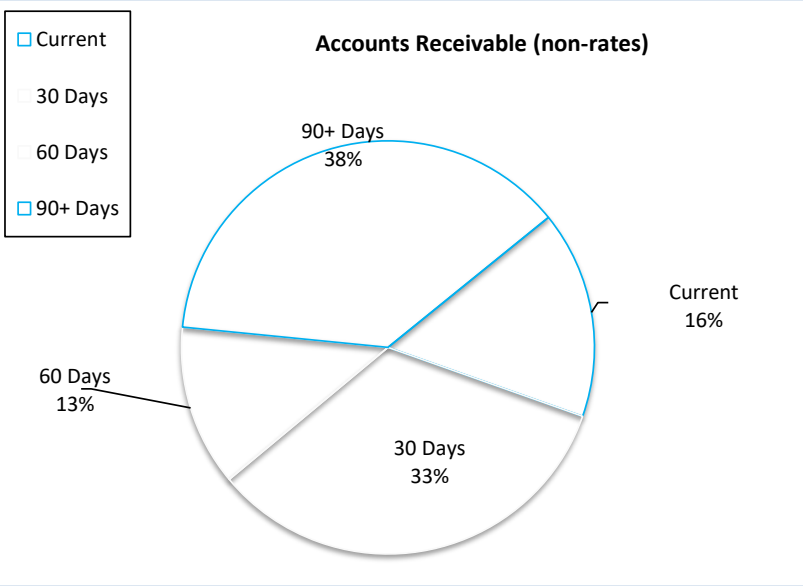


Collected	Rates Due
84%	\$851,576

Receivables - General	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$
Receivables - General	7,143	14,746	5,542	16,528	43,959
Percentage	16%	34%	13%	38%	
Balance per Trial Balance					
Sundry Debtors					43,959
Impairment of Receivables					(340,752)
Receivables - Other					223,121
Total Receivables General Outstanding					(73,672)
Amounts shown above include GST (where applicable)					

SIGNIFICANT ACCOUNTING POLICIES

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



Debtors Due
-\$73,672
Over 30 Days
84%
Over 90 Days
38%

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

OPERATING ACTIVITIES
NOTE 4
OTHER CURRENT ASSETS

	Opening Balance 1 Jul 2024	Asset Increase	Asset Reduction	Closing Balance 31 Mar 2025
Other Current Assets	\$	\$	\$	\$
Inventory				
Fuel, Oil & Materials on hand	11,331	0	0	11,331
Contract assets				
Contract assets	302,771	0	(295,055)	7,716
Total Other Current assets				19,047
Amounts shown above include GST (where applicable)				

KEY INFORMATION

Other financial assets at amortised cost

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

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

Inventory

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

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

Land held for resale

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

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

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

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

CONTRACT ASSETS

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

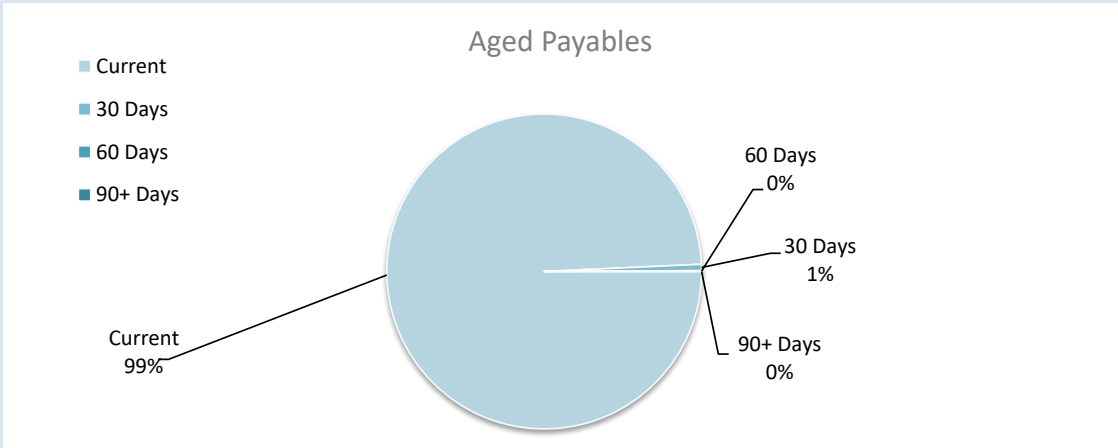
SHIRE OF MENZIES
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 MARCH 2025

OPERATING ACTIVITIES
NOTE 5
Payables

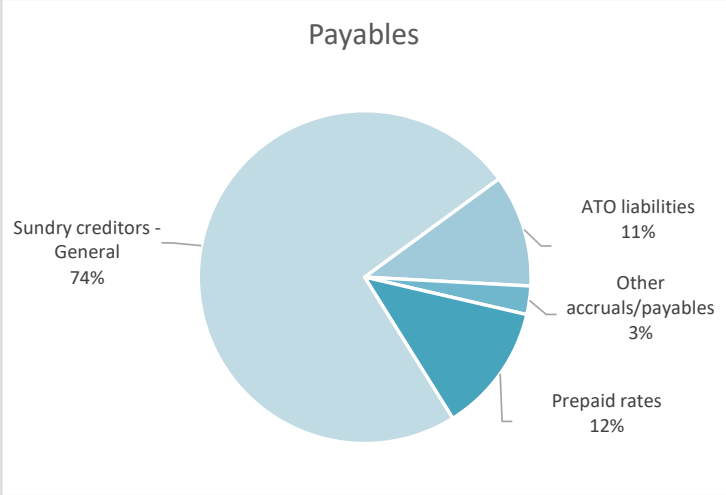
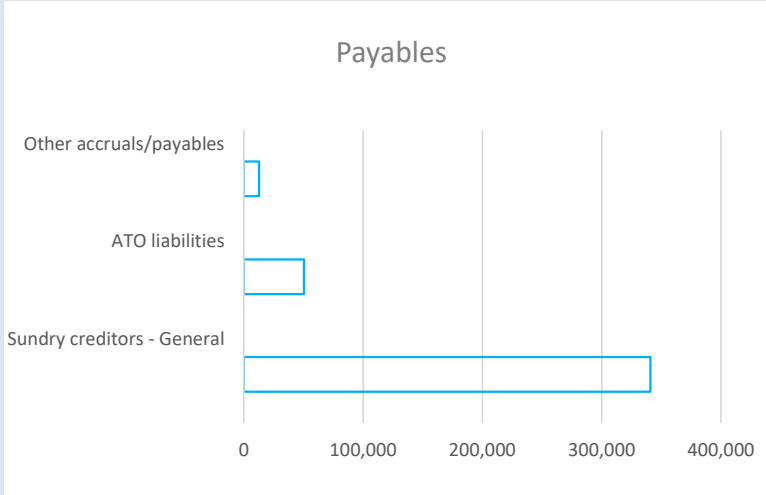
Payables - General	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$
Payables (Sundry Creditors) - General	338,284	2,200	276	0	340,760
Percentage	99.3%	0.6%	0.1%	0%	
Balance per Trial Balance					
Sundry creditors - General					340,760
ATO liabilities					50,374
Other accruals/payables					12,743
Prepaid rates					57,665
Total Payables General Outstanding					461,542
Amounts shown above include GST (where applicable)					

KEY INFORMATION

Trade and other payables represent liabilities for goods and services provided to the Shire that are unpaid and arise when the Shire becomes obliged to make future payments in respect of the purchase of these goods and services. The amounts are unsecured, are recognised as a current liability and are normally paid within 30 days of recognition.



Creditors Due
\$461,542
Over 30 Days
1%
Over 90 Days
0%



SHIRE OF MENZIES

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY

FOR THE PERIOD ENDED 31 MARCH 2025

OPERATING ACTIVITIES

NOTE 6

RATE REVENUE

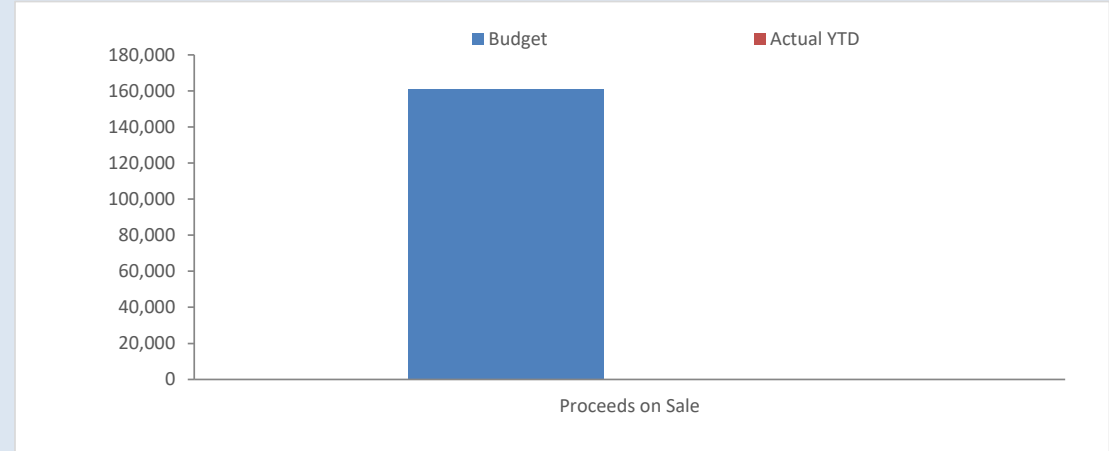
RATE TYPE	Budget							YTD Actual			
	Rate in	Number of Properties	Rateable Value	Rate Revenue	Interim Rate	Back Rate	Total Revenue	Rate Revenue	Interim Rates	Back Rates	Total Revenue
	\$			\$	\$	\$	\$	\$	\$	\$	\$
Differential General Rate											
Gross rental valuations											
Vacant and improved	0.089400	38	2,167,320	193,759	0	0	193,759	193,758	(2,124)	(528)	191,106
Unimproved valuations											
Mining	0.163930	238	21,386,520	3,505,892	0	0	3,505,892	3,505,892	38,940	7,692	3,552,524
Exploration and Prospecting	0.147540	583	5,675,174	837,315	0	0	837,315	837,315	(193,702)	(3,750)	639,864
Pastoral and Other	0.085300	86	989,353	84,784	0	0	84,784	84,392	0	0	84,392
Sub-Totals		945	30,218,367	4,621,750	0	0	4,621,750	4,621,358	(156,886)	3,414	4,467,886
Minimum Payment											
	Minimum \$										
Gross rental valuations											
Vacant and improved	200	212	42,400	42,400	0	0	42,400	42,400	0	0	42,400
Unimproved valuations											
Mining	328	59	56,615	19,352	0	0	19,352	19,352	0	0	19,352
Exploration and Prospecting	328	361	465,000	118,408	0	0	118,408	118,408	0	0	118,408
Pastoral and Other	328	10	18,965	3,280	0	0	3,280	3,280	0	0	3,280
Sub-Totals		642	582,980	183,440	0	0	183,440	183,440	0	0	183,440
		1,587	30,801,347	4,805,190	0	0	4,805,190	4,804,798	(156,886)	3,414	4,651,326
Discounts							0				0
Concession							0				0
Amount from General Rates							4,805,190				4,651,326
Ex-Gratia Rates							0				0
Movement in Excess Rates							0				0
Specified Area Rates							0				0
Total Rates							4,805,190				4,651,326

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

OPERATING ACTIVITIES
NOTE 7
DISPOSAL OF ASSETS

Asset Number	Asset Description	Amended Budget				YTD Actual			
		Net Book Value	Proceeds	Profit	(Loss)	Net Book Value	Proceeds	Profit	(Loss)
		\$	\$	\$	\$	\$	\$	\$	\$
Plant and Equipment									
515	P0207 Hino 300 Series 816 Medium Auto Rubbish Truck - Mn963	12,169	30,000	17,831		0	0		
15	P0202 Hino X-Long Crew Cab Truck 1Esm849	11,232	30,000	18,768		0	0		
60	P0206 Hino 300 Series 920 Medium 003Mn	16,824	30,000	13,176		0	0		
51	P0143 Trailer - Skid Steer 1Tfu134	915	3,000	2,085.00		0	0		
86	1ljt569 - Toyota Rav4 Hybrid Cvt Gxl 2020	2,048	33,000	30,952.00		0	0		
87	1ljt568- Toyota Landcruiser Prado Aug 2017 Gxl T/Diesel Manual Gdj150R	0	35,000	35,000.00		0	0		
		43,188	161,000	117,812	0	0	0	0	0

KEY INFORMATION



Proceeds on Sale		
Budget	YTD Actual	%
\$161,000	\$0	0%

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

INVESTING ACTIVITIES
NOTE 8
CAPITAL ACQUISITIONS

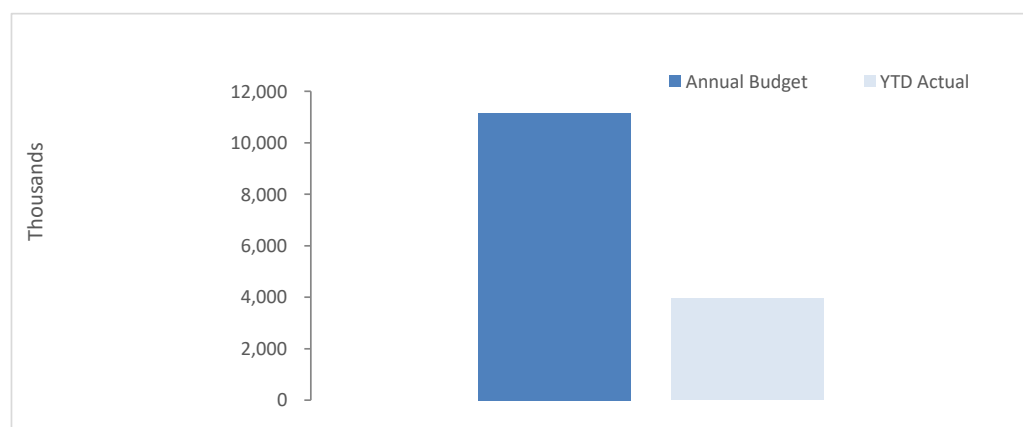
Capital Acquisitions	Adopted		Amended		YTD Budget Variance
	Annual Budget	YTD Budget	Annual Budget	YTD Actual Total	
	\$	\$	\$	\$	\$
Land Held for Resale	0	0	0	0	0
Land and Buildings	3,649,141	2,308,111	3,365,873	1,843,694	(464,417)
Equipment on Reserves	0	0	0	0	0
Plant and Equipment	1,189,000	1,034,000	1,074,000	276,645	(757,355)
Motor Vehicles	0	0	0	0	0
Furniture and Equipment	0	0	0	0	0
Infrastructure Assets - Roads	4,832,833	3,971,080	4,842,833	913,962	(3,057,118)
Infrastructure Assets - Footpaths	75,000	56,250	75,000	67,101	10,851
Infrastructure Assets - Parks and Ovals	500,000	374,994	500,000	59,990	(315,004)
Infrastructure Assets - Other	1,022,835	1,234,077	1,299,403	775,917	(458,160)
Capital Expenditure Totals	11,268,809	8,978,512	11,157,109	3,937,309	(5,041,203)
Capital acquisitions funded by:					
	\$	\$	\$	\$	\$
Capital Grants and Contributions	3,884,081	3,148,399	4,162,331	869,138	(2,279,261)
Borrowings	650,000	487,500	650,000	650,000	162,500
Other (Disposals & C/Fwd)	221,000	143,994	161,000	0	(143,994)
Council contribution - Cash Backed Reserves					
Various Reserves	5,197,218	4,890,585	5,197,218	0	(4,890,585)
Council contribution - operations	1,316,510	308,034	986,560	2,418,172	2,110,138
Capital Funding Total	11,268,809	8,978,512	11,157,109	3,937,309	(5,041,203)

SIGNIFICANT ACCOUNTING POLICIES

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

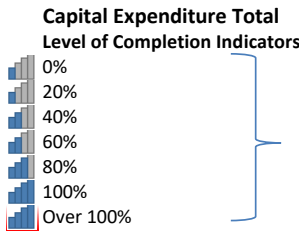
KEY INFORMATION

Acquisitions	Annual Budget	YTD Actual	% Spent
	\$11.16 M	\$3.94 M	35%
Capital Grant	Annual Budget	YTD Actual	% Received
	\$4.16 M	\$0.87 M	21%



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

INVESTING ACTIVITIES
NOTE 8
CAPITAL ACQUISITIONS

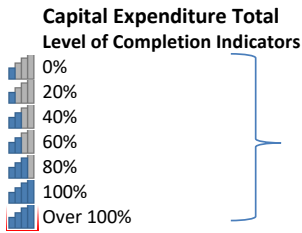


Percentage YTD Actual to Annual Budget
Expenditure over budget highlighted in red.

% Completion		Level of completion indicator, please see table at the top of this note for further detail.				Adopted		Amended		
		Assets	Account Number	Balance Sheet Category	Job Number	Annual Budget	Annual Budget	YTD Budget	Total YTD	Variance (Under)/Over
						\$	\$	\$	\$	\$
Land										
Economic Services										
0.99		Lot 9 (54) Shenton Street - Land (Capital)	4130809	508	LC002	(13,091)	(10,691)	(10,689)	(10,637)	52
0.00		Station Masters House Goongarrie - Building (Capital)	4130210	510	BC031	0	(50,000)	(50,000)	0	50,000
1.00		Multi Lot Acquisition via Rates Debt Lot 2-7 (18,20,22,24,26,28) Browr	4130809	508	LC003	0	(15,900)	(15,900)	(15,900)	0
Total - Economic Services						(13,091)	(76,591)	(76,589)	(26,537)	50,052
0.35		Total - Land				(13,091)	(76,591)	(76,589)	(26,537)	50,052
Buildings										
Housing										
1.00		CEO House - Lot - 1085 (39) Mercer St - Building (Capital)	4090110	510	BC002	(10,000)	0	0	0	0
1.00		Lot 91 (40) Mercer St - Building (Capital)	4090110	510	BC004	(20,000)	0	0	0	0
0.55		Lot 93 (36) Mercer St - Building (Capital)	4090110	510	BC005	(60,000)	(60,000)	(45,000)	(33,233)	11,767
1.00		Duplex Lot 12a Walsh St (North Unit) - Building (Capital)	4090110	510	BC007	(45,000)	0	0	0	0
1.00		Duplex Lot 12b Walsh St (South Unit) - Building (Capital)	4090110	510	BC008	(45,000)	0	0	0	0
0.92		29A Reid Street (North Unit) - Building (Capital)	4090110	510	BC010	(32,000)	(47,000)	(47,000)	(43,408)	3,592
0.92		29B Reid Street (South Unit) - Building (Capital)	4090110	510	BC011	(32,000)	(47,000)	(47,000)	(43,293)	3,707
0.99		15 Onslow Street - Building Capital	4090110	510	BC025	(550,000)	(550,000)	(412,497)	(543,670)	(131,173)
0.00		Lot 1089 (57) Walsh St - Building (Capital)	4090210	510	BC019	(40,000)	(20,000)	(20,000)	0	20,000
0.00		Old Post Office House Lot 102 (33) Walsh St - Building (Capital)	4090210	510	BC020	(894,000)	(894,000)	0	0	0
0.78		GROH House 4x2	4090210	510	BC023	(690,355)	(690,355)	(690,354)	(537,303)	153,051
0.69		GROH House 2x1	4090210	510	BC024	(542,695)	(542,695)	(542,694)	(375,593)	167,101
Total - Housing						(2,961,050)	(2,851,050)	(1,804,545)	(1,576,499)	228,046
Recreation And Culture										
1.00		Town Hall (Hall) - Building (Capital)	4110110	510	BC026	(100,000)	0	0	0	0
0.00		Old Butcher Shop Lot 1094 (53) Shenton St - Building (Capital)	4110610	510	BC029	(45,000)	(45,000)	(33,750)	0	33,750
Total - Recreation And Culture						(145,000)	(45,000)	(33,750)	0	33,750
Economic Services										
1.00		Building not specified	4130210	510	BC000	(100,000)	0	0	0	0
0.73		Lady Shenton/CRC Lot 41 (37) Shenton St - Building (Capital)	4130210	510	BC028	(250,000)	(293,232)	(293,228)	(214,586)	78,642
1.00		Goongarrie Cottage South - Building (Capital)	4130210	510	BC032	(25,000)	0	0	0	0
1.00		Goongarrie Cottage North - Building (Capital)	4130210	510	BC033	(25,000)	0	0	0	0
1.00		Caravan Park Upgrade (Capital)	4130210	510	BC021A	(30,000)	0	0	0	0
1.02		LRCI Tourism Signage (district wide) Expenditure	4130290	590	LRC0117	0	(176,568)	(141,256)	(179,956)	(38,700)
Total - Economic Services						(430,000)	(469,800)	(434,484)	(394,543)	39,941
Other Property & Services										
0.26		Town Hall (Admin) - Building (Capital)	4140210	510	BC027	(100,000)	(100,000)	(99,999)	(26,072)	73,927
0.26		Total - Other Property & Services				(100,000)	(100,000)	(99,999)	(26,072)	73,927
0.58		Total - Buildings				(3,636,050)	(3,465,850)	(2,372,778)	(1,997,113)	375,665
Plant & Equipment										
Governance										
0.36		Software and IT Systems	4040230	530	C0142	(100,000)	(100,000)	(100,000)	(35,758)	64,242
1.00		Vehicle Replacement CEO	4040230	530	CP001	(90,000)	0	0	0	0
Total - Governance						(190,000)	(100,000)	(100,000)	(35,758)	64,242
Transport										
0.00		Rubbish Truck with Compactor	4120330	530	CP006	(300,000)	(300,000)	(300,000)	0	300,000
0.00		Service Truck Replacement	4120330	530	CP007	(150,000)	(150,000)	(120,000)	0	120,000
0.00		Tip Truck Replacement	4120330	530	CP014	(140,000)	(140,000)	(140,000)	0	140,000
0.96		Trailer for Accomodation (23/24)	4120330	530	C1220	(110,000)	(110,000)	(110,000)	(106,020)	3,980
0.00		Equipment Trailer Replacement	4120330	530	C1221	(50,000)	(50,000)	(40,000)	0	40,000
0.22		New Equipment Camp Trailer	4120330	530	C1222	(100,000)	(100,000)	(100,000)	(21,586)	78,415
1.00		CCTV Trailer (Capital)	4120330	530	C1223	(29,000)	(29,000)	(29,000)	(29,000)	0
Total - Transport						(879,000)	(879,000)	(839,000)	(156,606)	682,394
Economic Services										
0.94		Vehicle Replacement CDM	4130230	530	CP015	(60,000)	(40,000)	(40,000)	(37,593)	2,407
Total - Economic Services						(60,000)	(40,000)	(40,000)	(37,593)	2,407
Other Property & Services										
0.84		Vehicle Replacement CFO	4140230	530	CP002	(60,000)	(45,000)	(45,000)	(37,593)	7,407
0.91		Air Compresor	4140330	530	PA164	0	(10,000)	(10,000)	(9,095)	905
Total - Other Property & Services						(60,000)	(55,000)	(55,000)	(46,688)	8,312
0.26		Total - Plant & Equipment				(1,189,000)	(1,074,000)	(1,034,000)	(276,645)	757,355
Infrastructure - Roads										
Transport										
0.00		Program Reseal	4120140	540	C1213	(250,000)	(250,000)	(187,497)	0	187,497

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

INVESTING ACTIVITIES
NOTE 8
CAPITAL ACQUISITIONS



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

% of Completion		Level of completion indicator, please see table at the top of this note for further detail.				Adopted		Amended			
		Account Number	Balance Sheet Category	Job Number	Annual Budget	Annual Budget	YTD Budget	Total YTD	Variance (Under)/Over		
Assets											
					\$	\$	\$	\$	\$		\$
0.93		Program Reseal Outside BUA	4120141	540	RC000	(250,000)	(250,000)	0	(231,879)		(231,879)
0.95		Kookynie Malcom Rd (Capital)	4120142	540	RC038	(300,000)	(300,000)	(300,000)	(284,998)		15,002
0.00		Tjuntjunjarra Access Rd (Capital)	4120142	540	RC049	(300,000)	(300,000)	(225,000)	0		225,000
0.00		Tjuntjunjarra Internal Roads Program (20-21)	4120142	540	RC249	(250,000)	(250,000)	(249,999)	0		249,999
0.00		Tjuntjunjarra Access Rd (RRG)	4120150	540	RRG049	(80,000)	(80,000)	(59,994)	0		59,994
1.00		Kookynie Malcom Rd (RRG)	4120150	540	RRG038	0	0	0	0		0
0.15		Menzies North West (RRG 23/24)	4120151	540	RRG007F	(624,000)	(624,000)	(624,000)	(96,023)		527,977
0.00		Menzies North West slk 60.46-66.72 (RRG 24/25)	4120151	540	RRG007G	(624,000)	(624,000)	(624,000)	0		624,000
0.97		Kookynie - Malcolm Road (RRG 23/24)	4120151	540	RRG038A	(297,914)	(307,914)	(307,912)	(297,914)		9,998
0.00		Tjuntjunjarra Access Road (Indigenous Community Access Rd)	4120164	540	ICA049	(337,691)	(337,691)	(253,260)	0		253,260
0.00		Cutline Road Expenditure CKB	4120164	540	ICA050	(1,519,228)	(1,519,228)	(1,139,418)	(3,148)		1,136,270
Total - Transport						(4,832,833)	(4,842,833)	(3,971,080)	(913,962)		3,057,118
0.19		Total - Infrastructure - Roads				(4,832,833)	(4,842,833)	(3,971,080)	(913,962)		3,057,118
Infrastructure - Footpaths											
Transport											
0.89		Footpath Construction General (Budgeting Only)	4120170	560	FC000	(75,000)	(75,000)	(56,250)	(67,101)		(10,851)
Total - Transport						(75,000)	(75,000)	(56,250)	(67,101)		(10,851)
0.89		Total - Infrastructure - Footpaths				(75,000)	(75,000)	(56,250)	(67,101)		(10,851)
Infrastructure - Parks & Ovals											
Recreation And Culture											
0.12		Menzies Playground	4110370	570	PC003	(500,000)	(500,000)	(374,994)	(59,990)		315,004
Total - Recreation And Culture						(500,000)	(500,000)	(374,994)	(59,990)		315,004
0.12		Total - Infrastructure - Parks & Ovals				(500,000)	(500,000)	(374,994)	(59,990)		315,004
Infrastructure - Other											
Recreation And Culture											
0.37		Menzies Water Park Infrastructure (Capital)	4110390	590	PC002	(100,000)	(100,000)	(74,997)	(37,100)		37,897
0.93		LRCI Marmion Village Access Improvement	4110390	590	LRC0120	(137,057)	(137,057)	(137,055)	(126,893)		10,162
0.00		LRCI Menzies Skatepark	4110390	590	LRC0121	(350,000)	(380,000)	(379,998)	(1,797)		378,201
0.83		LRCI Sealing Kensington Street Menzies (Access to Water Reservoir)	4110390	590	LRC0122	(315,778)	(365,778)	(365,777)	(303,487)		62,290
0.99		TV and Radio Rebroadcast Equipment (Capital)	4110490	590	C0116	(100,000)	(120,000)	(120,000)	(119,005)		995
Total - Recreation And Culture						(1,002,835)	(1,102,835)	(1,077,827)	(588,282)		489,545
Economic Services											
0.38		Astrotourism (Capital)	4130290	590	C0050	(20,000)	(20,000)	(14,994)	(7,679)		7,315
Total - Economic Services						(20,000)	(20,000)	(14,994)	(7,679)		7,315
0.53		Total - Infrastructure - Other				(1,022,835)	(1,122,835)	(1,092,821)	(595,961)		496,860
0.35		Grand Total				(11,268,809)	(11,157,109)	(8,978,512)	(3,937,309)		5,041,203

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

FINANCING ACTIVITIES
NOTE 9
LOAN DEBENTURE BORROWINGS AND FINANCING

(a) Information on Loan Debenture Borrowings

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

Particulars/Purpose	01 Jul 2024	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	650,000	650,000	650,000	29,556	44,829	44,829	620,444	605,171	605,171	16,738	21,210	21,210
Total	0	650,000	650,000	650,000	29,556	44,829	44,829	620,444	605,171	605,171	16,738	21,210	21,210
Current loan borrowings	0							(29,556)					
Non-current loan borrowings	650,000							650,000					
	650,000							620,444					

All debenture repayments were financed by general purpose revenue.

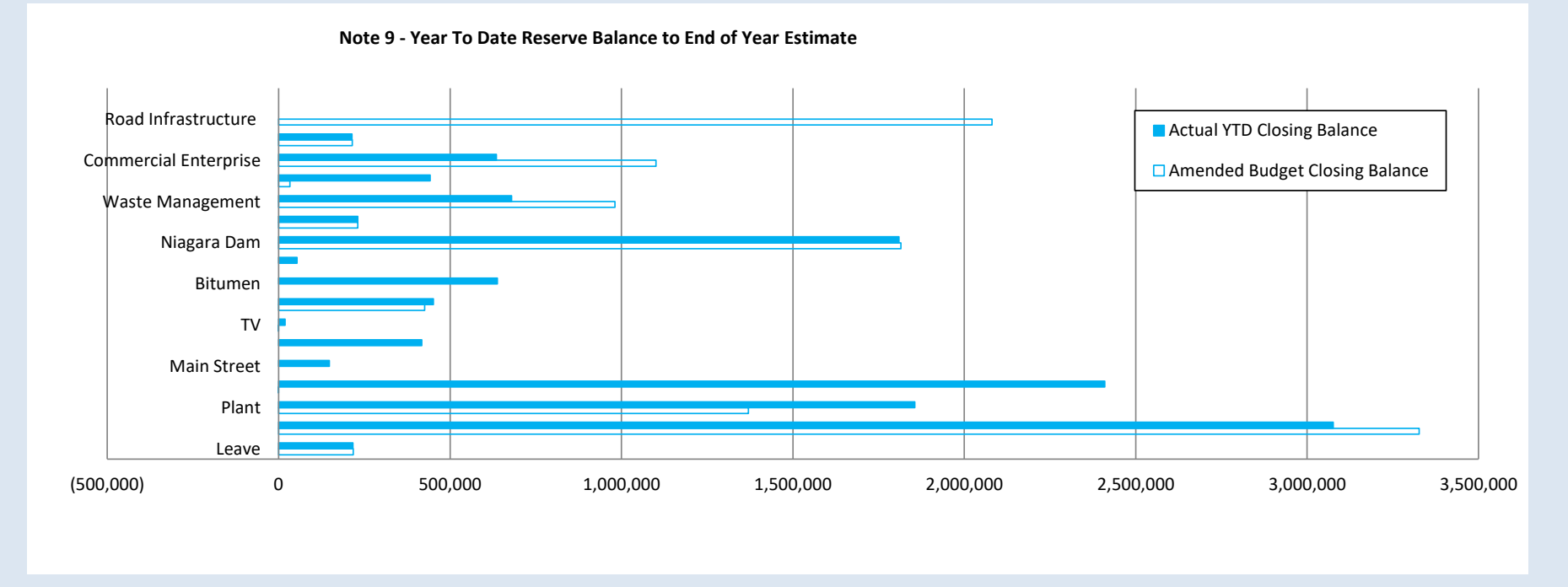
SHIRE OF MENZIES
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 MARCH 2025

OPERATING ACTIVITIES
NOTE 10
CASH BACKED RESERVES

Cash Backed Reserve

Reserve Name	Opening Balance	Amended Budget Interest Earned	Actual Interest Earned	Amended Budget Transfers In (+)	Actual Transfers In (+)	Amended Budget Transfers Out (-)	Actual Transfers Out (-)	Amended Budget Closing Balance	Actual YTD Closing Balance
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Leave	214,046	3,259	2,589	0	0	0	0	217,305	216,635
Building	3,039,696	46,275	36,728	492,021	0	(250,985)	0	3,327,007	3,076,425
Plant	1,833,161	27,907	22,149	320,020	0	(811,000)	0	1,370,088	1,855,310
Road	2,381,342	36,252	28,787	0	0	(2,417,594)	0	(0)	2,410,129
Main Street	146,590	2,232	1,778	0	0	(148,822)	0	0	148,369
Staff Amenities	412,601	6,281	4,986	0	0	(418,882)	0	0	417,587
TV	18,676	284	222	0	0	(18,960)	0	(0)	18,898
Caravan Park	446,106	6,791	5,398	0	0	(27,000)	0	425,897	451,504
Bitumen	630,202	9,594	7,622	0	0	(639,796)	0	0	637,824
Rates Creditors	53,367	812	651	0	0	(54,179)	0	(0)	54,018
Niagara Dam	1,787,901	27,218	21,610	0	0	0	0	1,815,119	1,809,511
Water Park	227,634	3,465	2,747	0	0	0	0	231,099	230,381
Waste Management	671,197	10,218	8,114	300,000	0	0	0	981,415	679,311
Former Post Office	436,681	6,648	5,271	0	0	(410,000)	0	33,329	441,952
Commercial Enterprise	627,159	9,548	7,574	463,949	0	0	0	1,100,656	634,734
Land Purchase	211,257	3,216	2,556	0	0	0	0	214,473	213,813
Road Infrastructure	0	0	0	2,081,212	0	0	0	2,081,212	0
	13,137,616	200,000	158,783	3,657,202	0	(5,197,218)	0	11,797,600	13,296,400

KEY INFORMATION



SHIRE OF MENZIES

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY

FOR THE PERIOD ENDED 31 MARCH 2025

OPERATING ACTIVITIES

NOTE 11

OTHER CURRENT LIABILITIES

Other Current Liabilities	Note	Opening Balance 1 Jul 2024	Liability Increase	Liability Reduction	Closing Balance 31 Mar 2025
		\$	\$	\$	\$
Other Liabilities					
- Contract liabilities	12	490,538	120,767	(525,660)	85,644
- Capital grant/contribution liabilities	13	782,809	654,013	(627,695)	809,127
Total other liabilities		1,273,346	774,780	(1,153,355)	894,771
Employee Related Provisions					
Annual leave		143,295	0	0	143,295
Long service leave		4,727	0	0	4,727
Total Provisions		148,022	0	0	148,022
Total Other Current Liabilities					1,042,793
Amounts shown above include GST (where applicable)					

KEY INFORMATION

PROVISIONS

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

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

EMPLOYEE RELATED PROVISIONS

Short-term employee benefits

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

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

Other long-term employee benefits

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

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

CAPITAL GRANT/CONTRIBUTION LIABILITIES

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

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

NOTE 12

GRANTS, SUBSIDIES AND CONTRIBUTIONS

Provider	Unspent Grant, Subsidies and Contributions Liability				Grants, Subsidies and Contributions Revenue			
	Liability 1 Jul 2024	Increase in Liability	Liability Reduction (As revenue)	Current Liability 31 Mar 2025	Adopted Budget Revenue	Amended Annual Budget	Amended YTD Budget	YTD Actual Revenue
	\$	\$	\$	\$	\$	\$	\$	\$
Grants and Subsidies								
General purpose funding								
Grants Commission - General (WALGGC)	0	0	0	0	252,586	102,586	76,941	74,312
Grants Commission - Roads (WALGGC)	0	0	0	0	147,888	97,888	73,413	72,275
Law, order, public safety								
DFES Grant - Operating Bush Fire Brigade	0	0	0	0	8,000	8,000	5,994	0
Transport								
Direct Grant (MRWA)	0	0	0	0	190,000	278,245	208,683	278,245
Street Lighting Subsidy (MRWA)	0	0	0	0	1,713	1,713	1,278	3,123
LRCIP Grant - Menzies Town Greening	0	0	0	0	46,460	46,460	34,845	33,307
DFES - AGRN962 Flood Damage Reimbursement	427,377	0	(427,377)	0	1,245,411	1,245,411	934,056	427,377
Economic services								
WACRN Community Resource Centre Grant	0	80,000	(80,000)	0	80,000	80,000	80,000	80,000
DSS Community Hub Grant	35,554	40,767	(14,997)	61,324	39,734	39,734	29,799	14,997
City Kalgoorlie Boulder Community-Led Support Operating Grant	3,311	0	(3,286)	25	0	0	0	3,286
CRC Development Grant Expenditure Accounts	3,000	0	0	3,000	3,000	3,000	2,250	0
	469,242	120,767	(525,660)	64,348	2,014,792	1,903,037	1,447,259	986,922
Contributions								
Recreation and culture								
Menzies Discovery Day Contributions	0	0	0	0	8,000	8,000	7,998	0
HERITAGE - Contributions & Donations	0	0	0	0	0	15,900	15,900	15,900
Economic services								
INDUE Cashless Debit Card Contribution	21,296	0	0	21,296	0	0	0	0
	21,296	0	0	21,296	8,000	23,900	23,898	15,900
TOTALS	490,538	120,767	(525,660)	85,644	2,022,792	1,926,937	1,471,157	1,002,822

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

NOTE 13
CAPITAL GRANTS AND CONTRIBUTIONS

Provider	Unspent Capital Grants, Subsidies and Contributions Liability					Capital Grants, Subsidies and Contributions Revenue			
	Liability 1 Jul 2024	Increase in Liability	Liability Reduction (As revenue)	Liability 31 Mar 2025	Current Liability 31 Mar 2025	Adopted Budget Revenue	Amended Annual Budget	Amended YTD Budget	YTD Actual Revenue
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Capital Grants and Subsidies									
Law, order, public safety									
LRCIP Grant - Menzies CCTV	0	0	0	0	0.00	0	29,977	22,491	29,977
Community amenities									
LRCIP Grant - Sealing of Parking Menzies Public Toilets	0	0	0	0	0	59,655	59,655	44,739	49,961
LRCIP Grant - Phase 4 - Marmion Village Access Improvement	58,079	0	(58,079)	0	0	137,057	137,057	102,792	58,079
LRCIP Grant - Phase 4 - Menzies Skatepark	210,000	0	(1,797)	208,203	208,203	350,000	350,000	262,500	1,797
LRCIP Grant - Phase 4 - Sealing Kensington Street Menzies	189,467	0	(189,467)	0	0	315,778	315,778	236,832	189,467
Transport									
RRG Grant Funded -Menzies North West Road - 23/24	0	146,365	(96,023)	50,342	50,342	365,912	365,912	365,910	96,023
RRG Grant Funded 20/21 -Tjuntjunjarra Access Rd	0	0	0	0	0	80,000	80,000	79,998	0
RRG Grant Funded -Kookynie - Malcolm Road (RRG 23/24)	0	139,968	(139,968)	0	0	174,960	174,960	174,960	139,968
RRG Grant Funded -Yarri Road (RRG 21-22)	0	0	0	0	0	38,000	38,000	0	0
WALGGC Special Road Grant - Tjuntjuntjarra Access Road	242,395	150,000	0	392,395	392,395	337,691	337,691	0	0
LRCIP Grant - Kookynie road sealing 3 KLM (Dust suppression)	0	0	0	0	0.00	0	161,505	161,505	161,505
RRG Road Renewals - Menzies North West slk 60.46-66.72 (RRG 23/24)	0	149,083	0	149,083	149,083	416,000	416,000	415,998	0
Economic services									
LRCIP Grant - Tourism Signage (district wide)	70,616	68,597	(139,213)	0	0	89,800	176,568	141,256	139,213
	770,557	654,013	(624,546)	800,024	800,024	2,364,853	2,643,103	2,008,981	865,989
Capital Contributions									
Transport									
City Kalgoorlie Boulder Cutline Road Expenditure	12,251	0	(3,148)	9,103	9,103	1,519,228	1,519,228	1,139,418	3,148
	12,251	0	(3,148)	9,103	9,103	1,519,228	1,519,228	1,139,418	3,148
Total Capital grants, subsidies and contributions	782,809	654,013	(627,695)	809,127	809,127	3,884,081	4,162,331	3,148,399	869,138

SHIRE OF MENZIES

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

NOTE 14

BONDS & DEPOSITS AND TRUST FUNDS

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

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

Description	Opening Balance 01 Jul 2024	Amount Received	Amount Paid	Closing Balance 31 Mar 2025
	\$	\$	\$	\$
Restricted Cash - Bonds and Deposits				
Pet Bonds	612.50	625.00	(520.00)	717.50
Staff Housing Bonds	3,729.00	400.00	(720.00)	3,409.00
BCITF	(591.74)	0.00	0.00	(591.74)
Building Levy	37.95	6,136.61	(6,079.96)	94.60
Nomination Fees	0.00	0.00	0.00	0.00
Unclaimed Monies	1,182.42	0.00	0.00	1,182.42
Hall Hire Bond	100.00	250.00	(250.00)	100.00
Other Housing Bond	1,845.00	6,440.00	(6,440.00)	1,845.00
Community Bus Bond	200.00	0.00	0.00	200.00
Retention Bonds & Liabilities	26,114.79	53,392.49	0.00	79,507.28
Sub-Total	33,229.92	67,244.10	(14,009.96)	86,464.06
Trust Funds				
Nil				
Sub-Total	0.00	0.00	0.00	0.00
	33,229.92	67,244.10	(14,009.96)	86,464.06

KEY INFORMATION

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

NOTE 15
EXPLANATION OF SIGNIFICANT VARIANCES

The material variance thresholds are adopted annually by Council as an indicator of whether the actual expenditure or revenue varies from the year to date budget materially.
The material variance adopted by Council for the 2024/25 year is \$25,000 and 10%.

Reporting Program	Var. \$	Var. %	Var. ▲▼	Significant Var. \$	Timing/ Permanent	Explanation of Variance
Revenue from operating activities	\$	%				
Grants, Subsidies and Contributions	38,344	7%	▲		Timing	MRWA - Direct Roads Grant - Received in July 24, budget phased over 12 months.
Fees and Charges	45,678	22%	▲	\$	Timing	Positive variance due to Caravan Park charges and Domestic refuse tracking higher than
Interest Revenue	25,574	10%	▲	\$	Timing	Term deposit matured in May 2024, Interest budget phased over year.
Other Revenue	(501,488)	(50%)	▼	\$	Timing	Flood Damage Reimbursement of \$1,245,411 phased over 12 months not yet received.
Profit on Disposal of Assets	(110,071)	(100%)	▼	\$	Timing	Disposal are yet to occurred
Expenditure from operating activities						
Employee Costs	333,445	16%	▲	\$	Timing	Employee Costs currently tracking lower than budgeted.
Materials and Contracts	196,581	6%	▲		Timing	Materials & Contracts currently tracking lower than budgeted, mainly due to Capital purchases.
Depreciation	330,089	18%	▲	\$	Timing	Depreciation within the Transport programme is currently tracking lower than
Insurance Expenses	(38,737)	(31%)	▼	\$	Timing	Insurance expenditure payable July and December, budgeted over twelve months.
Other Expenditure	201,566	49%	▲	\$	Timing	Rate write-offs budgeted for July 24 were higher than actuals and the Tjuntjunjara Community Programs & Events is yet to occur.
Non-cash amounts excluded from operating activities						
Add back Depreciation	(330,089)	(18%)	▼	\$	Timing	Depreciation within the Transport programme is currently tracking lower than
Adjust (Profit)/Loss on Asset Disposal	110,071	(100%)	▲		Timing	Disposal are yet to occurred
INVESTING ACTIVITIES						
Capital Grants, Subsidies and Contributions	(2,279,261)	(72%)	▼	\$	Timing	Budgeted Non Operating Grant Income tracking lower than actuals.
Proceeds from Disposal of Assets	(143,994)	(100%)	▼	\$	Timing	No Disposals have yet occurred.
Land and Buildings	464,417	20%	▲	\$	Timing	Capital works - Refer to Note 8 Capital details
Plant and Equipment	757,355	73%	▲	\$	Timing	Capital works - Refer to Note 8 Capital details
Infrastructure Assets - Roads	3,057,118	77%	▲	\$	Timing	Capital works - Refer to Note 8 Capital details
Infrastructure Assets - Footpaths	(10,851)	(19%)	▼		Timing	Capital works - Refer to Note 8 Capital details
Infrastructure Assets - Parks and Ovals	315,004	84%	▲	\$	Timing	Capital works - Refer to Note 8 Capital details
Infrastructure Assets - Other	458,160	37%	▲	\$	Timing	Capital works - Refer to Note 8 Capital details
FINANCING ACTIVITIES						
Proceeds from new borrowings	162,500	33%	▲	\$	Timing	New borrowing proceeds received in July 24, budget phased quarterly.
Transfer from Reserves	(4,890,585)	(100%)	▼	\$	Timing	Most allocations occur at year-end
Transfer to Reserves	3,648,413	96%	▲	\$	Timing	Most allocations occur at year-end

SHIRE OF MENZIES

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 MARCH 2025NOTE 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)			(86,519)	(86,519)
1302900	LRCI0117	LRCI Tourism Signage (district wide) Income	158/24 – OCM 31/10/2024	Capital Revenue		86,768		249
1302900	LRC0117	LRCI Tourism Signage (district wide) Expenditure	158/24 – OCM 31/10/2024	Capital Expenses			(176,568)	(176,319)
1302100	BC000	Building not specified	158/24 – OCM 31/10/2024	Capital Expenses		86,768		(89,551)
2030152		RATES - Consultants	002/125-OCM 28/02/2025	Operating Expenses		3,000		(86,551)
2030187		RATES - Other Expenses Relating To Rates	002/125-OCM 28/02/2025	Operating Expenses			(3,000)	(89,551)
2040200		OTH GOV - Employee Costs	002/125-OCM 28/02/2025	Operating Expenses			(50,000)	(139,551)
2040210		OTH GOV - Motor Vehicle Expenses	002/125-OCM 28/02/2025	Operating Expenses			(5,000)	(144,551)
2040221		OTH GOV - Information Systems	002/125-OCM 28/02/2025	Operating Expenses		5,000		(139,551)
2040251		OTH GOV - Consultancy - Strategic	002/125-OCM 28/02/2025	Operating Expenses			(20,000)	(159,551)
2040285		OTH GOV - Legal Expenses	002/125-OCM 28/02/2025	Operating Expenses			(30,000)	(189,551)
2050188	BO035	Fire Brigade Shed 52 Archibald St - Building Operations	002/125-OCM 28/02/2025	Operating Expenses			(3,000)	(192,551)
2050265		ANIMAL - Animal Care Day Menzies	002/125-OCM 28/02/2025	Operating Expenses		1,000		(191,551)
2070750		OTH HEALTH - Nurse Expenses	002/125-OCM 28/02/2025	Operating Expenses		3,000		(188,551)
2080700		WELFARE - Employee Costs	002/125-OCM 28/02/2025	Operating Expenses		20,000		(168,551)
2090188	BO001	Mow House - Lot 1 (37-39) Reid St - Building Operations	002/125-OCM 28/02/2025	Operating Expenses			(1,000)	(169,551)
2090188	BO006	Lot 1086 (41) Mercer St - Building Operations	002/125-OCM 28/02/2025	Operating Expenses			(1,000)	(170,551)
2090188	BO007	Duplex Lot 12A Walsh St (North Unit) - Building Operations	002/125-OCM 28/02/2025	Operating Expenses			(4,000)	(174,551)
2090188	BO010	29A Reid Street (North Unit) - Building Operations	002/125-OCM 28/02/2025	Operating Expenses			(6,000)	(180,551)
2090188	BO011	29B Reid Street (South Unit) - Building Operations	002/125-OCM 28/02/2025	Operating Expenses			(2,000)	(182,551)
2090285		OTH HOUSE - Legal Expenses	002/125-OCM 28/02/2025	Operating Expenses		1,000		(181,551)
2090286		OTH HOUSE - Expensed Minor Asset Purchases	002/125-OCM 28/02/2025	Operating Expenses			(1,000)	(182,551)
2090288	BO015	Front Unit Lot 1090 (53A) (14A) Walsh St - Building Operations	002/125-OCM 28/02/2025	Operating Expenses			(1,000)	(183,551)
2090288	BO016	Teachers Unit Lot 1090 (53B) (14B) Walsh St - Building Operatio	002/125-OCM 28/02/2025	Operating Expenses			(3,000)	(186,551)
2090288	BO020	Old Post Office House Lot 102 (33) Walsh St - Building Operatio	002/125-OCM 28/02/2025	Operating Expenses			(2,000)	(188,551)
2100117	W0011	Menzies Rubbish Tip Maintenance	002/125-OCM 28/02/2025	Operating Expenses			(15,000)	(203,551)
2100117	W0046	Tjuntjuntjara Rubbish Tip Maintenance	002/125-OCM 28/02/2025	Operating Expenses		15,000		(188,551)
2100118		SAN - Purchase of Bins (Sulo and Other)	002/125-OCM 28/02/2025	Operating Expenses			(3,000)	(191,551)
2100152		SAN - Consultants	002/125-OCM 28/02/2025	Operating Expenses		50,000		(141,551)
2100788	BO039	Public Toilets Menzies - Building Operations	002/125-OCM 28/02/2025	Operating Expenses		15,000		(126,551)
2100788	BO048	Truck Bay Ablution Block - Building Operations	002/125-OCM 28/02/2025	Operating Expenses		15,000		(111,551)
2110365	W0015	Parks And Gardens Maintenance/Operations	002/125-OCM 28/02/2025	Operating Expenses			(35,000)	(146,551)
2110365	W0037	Hard Surface Cleaning Menzies Town	002/125-OCM 28/02/2025	Operating Expenses			(15,000)	(161,551)
2110365	W0042	Tree Planting (Operational)	002/125-OCM 28/02/2025	Operating Expenses		20,000		(141,551)
2110711		OTH CUL - Australia Day	002/125-OCM 28/02/2025	Operating Expenses			(1,000)	(142,551)

GL Code	Job #	Description	Council Resolution	Classification	Non Cash Adjustment	Increase in Available Cash	Decrease in Available Cash	Amended Budget Running Balance
2110714		OTH CUL - Christmas Events	002/125-OCM 28/02/2025	Operating Expenses		8,500		(134,051)
2110760	TJ005	Desert Stars - Distribution / Promotion / Touring	002/125-OCM 28/02/2025	Operating Expenses			(10,500)	(144,551)
2130111	W0023	Weed Control Maintenance	002/125-OCM 28/02/2025	Operating Expenses		1,500		(143,051)
2130111	W0040	Cactus Control	002/125-OCM 28/02/2025	Operating Expenses			(500)	(143,551)
2130160		RURAL - Dog Health Program Tjuntjunjara	002/125-OCM 28/02/2025	Operating Expenses			(1,000)	(144,551)
2130266	W0013	Caravan Park Maintenance/Operations	002/125-OCM 28/02/2025	Operating Expenses		20,000		(124,551)
2130266	W0021	Caravan Park Waste Water Maintenance/Operations	002/125-OCM 28/02/2025	Operating Expenses			(20,000)	(144,551)
2130350		BUILD - Contract Building Services	002/125-OCM 28/02/2025	Operating Expenses		10,000		(134,551)
2140187	PW008	Pwo - Radio Gold Pty Ltd	002/125-OCM 28/02/2025	Operating Expenses			(15,000)	(149,551)
2140206		ADMIN - Fringe Benefits Tax (FBT)	002/125-OCM 28/02/2025	Operating Expenses			(15,000)	(164,551)
2140240		ADMIN - Advertising and Promotion	002/125-OCM 28/02/2025	Operating Expenses			(25,000)	(189,551)
2140241		ADMIN - Subscriptions and Memberships	002/125-OCM 28/02/2025	Operating Expenses			(3,000)	(192,551)
2140252		ADMIN - Consultants	002/125-OCM 28/02/2025	Operating Expenses			(50,000)	(242,551)
2140285		ADMIN - Legal Expenses	002/125-OCM 28/02/2025	Operating Expenses			(10,000)	(252,551)
2140304	EM101	Training And Conferences - Pwoh	002/125-OCM 28/02/2025	Operating Expenses			(10,000)	(262,551)
2140308		PWO - Other Employee Expenses	002/125-OCM 28/02/2025	Operating Expenses			(250)	(262,801)
2140321		PWO - Information Technology	002/125-OCM 28/02/2025	Operating Expenses			(3,000)	(265,801)
2140352		PWO - Consultants	002/125-OCM 28/02/2025	Operating Expenses			(10,000)	(275,801)
2140361		PWO - Engineering & Technical Support	002/125-OCM 28/02/2025	Operating Expenses		10,000		(265,801)
2140503		SAL - Workers Compensation Expense	002/125-OCM 28/02/2025	Operating Expenses			(41,164)	(306,966)
3030146		RATES - Instalment Interest Received	002/125-OCM 28/02/2025	Operating Revenue		8,000		(298,966)
3030210		GEN PUR - Financial Assistance Grant - General	002/125-OCM 28/02/2025	Operating Revenue			(150,000)	(448,966)
3030211		GEN PUR - Financial Assistance Grant - Roads	002/125-OCM 28/02/2025	Operating Revenue			(50,000)	(498,966)
3030220		GEN PUR - Charges - Photocopying / Faxing	002/125-OCM 28/02/2025	Operating Revenue			(205)	(499,171)
3030235		GEN PUR - Other Income	002/125-OCM 28/02/2025	Operating Revenue		1,000		(498,171)
3030246		GEN PUR - Interest Earned - Municipal Funds	002/125-OCM 28/02/2025	Operating Revenue		30,000		(468,171)
3040290		OTH GOV - Profit on Disposal of Assets	002/125-OCM 28/02/2025	Operating Revenue	(9,333)			(468,171)
3050310	LRCI0118	Lrci Menzies Cctv Income	002/125-OCM 28/02/2025	Operating Revenue		29,977		(438,194)
3090220		OTH HOUSE - Fees & Charges	002/125-OCM 28/02/2025	Operating Revenue		20,000		(418,194)
3100120		SAN - Domestic Refuse Collection Charges	002/125-OCM 28/02/2025	Operating Revenue		2,000		(416,194)
3100200		SAN OTH - Commercial Collection Charge	002/125-OCM 28/02/2025	Operating Revenue			(2,000)	(418,194)
3110335		REC - Other Income	002/125-OCM 28/02/2025	Operating Revenue		400		(417,794)
3110600		HERITAGE - Contributions & Donations	002/125-OCM 28/02/2025	Operating Revenue		15,900		(401,894)
3120113	LRCI0119	Lrci Kookynie Road Sealing 3 Klm (Dust Suppression) Income	002/125-OCM 28/02/2025	Operating Revenue		161,505		(240,389)
3120210		ROADM - Direct Road Grant (MRWA)	002/125-OCM 28/02/2025	Operating Revenue		88,245		(152,144)
3130235		TOUR - Other Income Relating to Tourism & Area Promotion	002/125-OCM 28/02/2025	Operating Revenue		4,500		(147,644)
3140120		PRIVATE - Private Works Income	002/125-OCM 28/02/2025	Operating Revenue		5,000		(142,644)
3140235		ADMIN - Other Income Relating to Administration	002/125-OCM 28/02/2025	Operating Revenue		10,000		(132,644)
3140501		SAL - Reimbursement - Workers Compensation	002/125-OCM 28/02/2025	Operating Revenue		41,164		(91,479)
4040230	CP001	Vehicle Replacement Ceo	002/125-OCM 28/02/2025	Capital Expenses		90,000		(1,479)
4090110	BC002	Ceo House - Lot - 1085 (39) Mercer St - Building (Capital)	002/125-OCM 28/02/2025	Capital Expenses		10,000		8,521
4090110	BC004	Lot 91 (40) Mercer St - Building (Capital)	002/125-OCM 28/02/2025	Capital Expenses		20,000		28,521

GL Code	Job #	Description	Council Resolution	Classification	Non Cash Adjustment	Increase in Available Cash	Decrease in Available Cash	Amended Budget Running Balance
4090110	BC007	Duplex Lot 12A Walsh St (North Unit) - Building (Capital)	002/125-OCM 28/02/2025	Capital Expenses		45,000		73,521
4090110	BC008	Duplex Lot 12B Walsh St (South Unit) - Building (Capital)	002/125-OCM 28/02/2025	Capital Expenses		45,000		118,521
4090110	BC010	29A Reid Street (North Unit) - Building (Capital)	002/125-OCM 28/02/2025	Capital Expenses			(15,000)	103,521
4090110	BC011	29B Reid Street (South Unit) - Building (Capital)	002/125-OCM 28/02/2025	Capital Expenses			(15,000)	88,521
4090210	BC019	Lot 1089 (57) Walsh St - Building (Capital)	002/125-OCM 28/02/2025	Capital Expenses		20,000		108,521
4110110	BC026	Town Hall (Hall) - Building (Capital)	002/125-OCM 28/02/2025	Capital Expenses		100,000		208,521
4110390	LRC0121	Lrci Menzies Skatepark	002/125-OCM 28/02/2025	Capital Expenses			(30,000)	178,521
4110390	LRC0122	Lrci Sealing Kensington Street Menzies (Access To Water Reser	002/125-OCM 28/02/2025	Capital Expenses			(50,000)	128,521
4110490	C0116	Tv And Radio Rebroadcast Equipment (Capital)	002/125-OCM 28/02/2025	Capital Expenses			(20,000)	108,521
4120151	RRG038A	Kookynie - Malcolm Road (Rrg 23/24)	002/125-OCM 28/02/2025	Capital Expenses			(10,000)	98,521
4130210	BC000	Building Not Specified	002/125-OCM 28/02/2025	Capital Expenses		13,232		111,753
4130210	BC021A	Caravan Park Upgrade (Capital)	002/125-OCM 28/02/2025	Capital Expenses		30,000		141,753
4130210	BC028	Lady Shenton/Crc Lot 41 (37) Shenton St - Building (Capital)	002/125-OCM 28/02/2025	Capital Expenses			(43,232)	98,521
4130210	BC031	Station Masters House Goongarrie - Building (Capital)	002/125-OCM 28/02/2025	Capital Expenses			(50,000)	48,521
4130210	BC032	Goongarrie Cottage South - Building (Capital)	002/125-OCM 28/02/2025	Capital Expenses		25,000		73,521
4130210	BC033	Goongarrie Cottage North - Building (Capital)	002/125-OCM 28/02/2025	Capital Expenses		25,000		98,521
4130230	CP015	Vehicle Replacement Cdm	002/125-OCM 28/02/2025	Capital Expenses		20,000		118,521
4130809	LC002	Lot 9 (54) Shenton Street - Land (Capital	002/125-OCM 28/02/2025	Capital Expenses		2,400		120,921
4130809	LC003	Multi Lot Acquisition Via Rates Debt Lot 2-7 (18,20,22,24,26,28) E	002/125-OCM 28/02/2025	Capital Expenses			(15,900)	105,021
4140230	CP002	Vehicle Replacement Cfo	002/125-OCM 28/02/2025	Capital Expenses		15,000		120,021
4140330	PA164	Air Compresor	002/125-OCM 28/02/2025	Capital Expenses			(10,000)	110,021
5040250		OTH GOV - Proceeds on Disposal of Assets	002/125-OCM 28/02/2025	Capital Revenue			(60,000)	50,021
5040251		OTH GOV - Realisation on Disposal of Assets	002/125-OCM 28/02/2025	Capital Revenue	(60,000)			50,021
5040281		OTH GOV - Transfers from Reserve	002/125-OCM 28/02/2025	Capital Revenue			(30,000)	20,021
4120381		ADMIN - Transfers from Reserve	002/125-OCM 28/02/2025	Capital Revenue		79,980		100,001
5140281		ADMIN - Transfers from Reserve	002/125-OCM 28/02/2025	Capital Revenue			(100,000)	1
					(69,333)	1,329,839	(1,329,839)	1

SHIRE OF MENZIES FINANCIAL INFORMATION SCHEDULE AS AT 31 MARCH 2025



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

31/03/2025	COA	Description	Original Budget 24/25	Budget Amendments 24/25	Current Budget 24/25	YTD Actual 31/03/2025
		General Purpose Funding				
		Rates				
		Operating Income				
	3030120	RATES - Instalment Admin Fee Received	-\$7,000.00	\$0.00	-\$7,000.00	-\$4,300.00
	3030121	RATES - Account Enquiry Charges	-\$100.00	\$0.00	-\$100.00	\$0.00
	3030122	RATES - Reimbursement of Debt Collection Costs	-\$3,000.00	\$0.00	-\$3,000.00	\$0.00
	3030130	RATES - Rates Levied - Synergy	-\$4,805,190.24	\$0.00	-\$4,805,190.24	-\$4,651,325.66
	3030145	RATES - Penalty Interest Received	-\$40,000.00	\$0.00	-\$40,000.00	-\$43,170.29
	3030146	RATES - Instalment Interest Received	-\$7,000.00	-\$8,000.00	-\$15,000.00	-\$10,778.03
		Total Operating Income	-\$4,862,290.24	-\$8,000.00	-\$4,870,290.24	-\$4,709,573.98
		Other General Purpose Funding				
		Operating Income				
	3030201	GEN PUR - Reimbursements	-\$100.00	\$0.00	-\$100.00	\$0.00
	3030210	GEN PUR - Financial Assistance Grant - General	-\$252,585.75	\$150,000.00	-\$102,585.75	-\$74,311.50
	3030211	GEN PUR - Financial Assistance Grant - Roads	-\$147,888.00	\$50,000.00	-\$97,888.00	-\$72,274.50
	3030214	GEN PUR - Grant Funding	\$0.00	\$0.00	\$0.00	\$0.00
	3030220	GEN PUR - Charges - Photocopying / Faxing	-\$205.00	\$205.00	\$0.00	\$0.00
	3030235	GEN PUR - Other Income	\$0.00	-\$1,000.00	-\$1,000.00	-\$907.46
	3030245	GEN PUR - Interest Earned - Reserve Funds	-\$200,000.00	\$0.00	-\$200,000.00	-\$158,783.23
	3030246	GEN PUR - Interest Earned - Municipal Funds	-\$30,000.00	-\$30,000.00	-\$60,000.00	-\$58,043.36
		Total Operating Income	-\$630,778.75	\$169,205.00	-\$461,573.75	-\$364,320.05
		Rates				
		Operating Expenditure				
	2030100	RATES - Employee Costs	\$65,737.90	\$0.00	\$65,737.90	\$45,381.55
	2030104	RATES - Training & Development	\$2,000.00	\$0.00	\$2,000.00	\$0.00
	2030109	RATES - Travel & Accommodation	\$2,000.00	\$0.00	\$2,000.00	\$1,000.00
	2030112	RATES - Valuation Expenses	\$10,000.00	\$0.00	\$10,000.00	\$1,150.50
	2030113	RATES - Title/Company Searches	\$500.00	\$0.00	\$500.00	\$63.20
	2030114	RATES - Debt Collection Expenses	\$10,000.00	\$0.00	\$10,000.00	\$640.00
	2030116	RATES - Postage and Freight	\$2,000.00	\$0.00	\$2,000.00	\$1,171.74
	2030118	RATES - Rates Write Off	\$240,000.00	\$0.00	\$240,000.00	\$89,962.36
	2030119	RATES - Seizure of Land	\$10,000.00	\$0.00	\$10,000.00	\$0.00
	2030152	RATES - Consultants	\$25,000.00	-\$3,000.00	\$22,000.00	\$9,598.78
	2030187	RATES - Other Expenses Relating To Rates	\$500.00	\$3,000.00	\$3,500.00	-\$2,833.71
	2030199	RATES - Administration Allocated	\$50,273.00	\$0.00	\$50,273.00	\$36,116.68
		Total Operating Expenditure	\$418,010.90	\$0.00	\$418,010.90	\$182,251.10
		Other General Purpose Funding				
		Operating Expenditure				
	2030211	GEN PUR - Bank Fees & Charges	\$7,000.00	\$0.00	\$7,000.00	\$4,925.98
	2030214	GEN PUR - Rounding	\$10.00	\$0.00	\$10.00	-\$0.37
	2030299	GEN PUR - Administration Allocated	\$33,515.00	\$0.00	\$33,515.00	\$24,077.85
		Total Operating Expenditure	\$40,525.00	\$0.00	\$40,525.00	\$29,003.46
		Total Operating Income	-\$5,493,068.99	\$161,205.00	-\$5,331,863.99	-\$5,073,894.03
		Total Operating Expenditure	\$458,535.90	\$0.00	\$458,535.90	\$211,254.56
		Governance				
		Other Governance				
		Operating Income				
	3040135	MEMBERS - Other Income	\$0.00	\$0.00	\$0.00	\$0.00
	3040290	OTH GOV - Profit on Disposal of Assets	-\$9,333.00	\$9,333.00	\$0.00	\$0.00
		Total Operating Income	-\$9,333.00	\$9,333.00	\$0.00	\$0.00
		Members Of Council				
		Operating Expenditure				
	2040104	MEMBERS - Training & Development	\$20,000.00	\$0.00	\$20,000.00	\$0.00
	2040109	MEMBERS - Members Travel and Accommodation	\$55,000.00	\$0.00	\$55,000.00	\$26,349.39
	2040111	MEMBERS - Mayors/Presidents Allowance	\$21,493.00	\$0.00	\$21,493.00	\$16,119.72
	2040112	MEMBERS - Deputy Mayors/Presidents Allowance	\$5,373.00	\$0.00	\$5,373.00	\$4,029.75
	2040113	MEMBERS - Members Sitting Fees	\$82,025.00	\$0.00	\$82,025.00	\$61,518.60
	2040114	MEMBERS - Communications Allowance	\$7,700.00	\$0.00	\$7,700.00	\$5,775.21
	2040115	MEMBERS - Printing and Stationery	\$400.00	\$0.00	\$400.00	\$254.00
	2040116	MEMBERS - Election Expenses	\$4,000.00	\$0.00	\$4,000.00	\$0.00
	2040121	MEMBERS - Information Systems	\$3,000.00	\$0.00	\$3,000.00	\$0.00
	2040129	MEMBERS - Donations to Community Groups	\$20,000.00	\$0.00	\$20,000.00	\$3,000.00
	2040130	MEMBERS - Insurance Expenses	\$12,509.00	\$0.00	\$12,509.00	\$12,509.00
	2040186	MEMBERS - Expensed Minor Asset Purchases	\$5,000.00	\$0.00	\$5,000.00	\$0.00
	2040199	MEMBERS - Administration Allocated	\$335,156.00	\$0.00	\$335,156.00	\$240,777.97
		Total Operating Expenditure	\$571,656.00	\$0.00	\$571,656.00	\$370,333.64
		Other Governance				
		Operating Expenditure				
	2040200	OTH GOV - Employee Costs	\$392,254.14	\$50,000.00	\$442,254.14	\$336,629.71
	2040204	OTH GOV - Training & Development	\$8,000.00	\$0.00	\$8,000.00	\$0.00
	2040205	OTH GOV - Recruitment	\$5,000.00	\$0.00	\$5,000.00	\$0.00
	2040209	OTH GOV - Conference, Travel and Accommodation	\$10,000.00	\$0.00	\$10,000.00	\$3,372.24
	2040210	OTH GOV - Motor Vehicle Expenses	\$22,898.00	\$5,000.00	\$27,898.00	\$28,513.65
	2040211	OTH GOV - Civic Functions, Refreshments & Receptions	\$10,000.00	\$0.00	\$10,000.00	\$6,797.76
	2040215	OTH GOV - Printing and Stationery	\$500.00	\$0.00	\$500.00	\$335.00
	2040216	OTH GOV - Postage and Freight	\$0.00	\$0.00	\$0.00	\$0.00
	2040221	OTH GOV - Information Systems	\$5,000.00	-\$5,000.00	\$0.00	\$0.00
	2040240	OTH GOV - Advertising & Promotion	\$2,000.00	\$0.00	\$2,000.00	\$0.00
	2040241	OTH GOV - Subscriptions & Memberships	\$78,900.00	\$0.00	\$78,900.00	\$56,655.78

31/03/2025	COA	Description	Original Budget 24/25	Budget Amendments 24/25	Current Budget 24/25	YTD Actual 31/03/2025
	2040250	OTH GOV - Consultancy - Statutory	\$0.00	\$0.00	\$0.00	\$0.00
	2040251	OTH GOV - Consultancy - Strategic	\$37,000.00	\$20,000.00	\$57,000.00	\$30,635.85
	2040252	OTH GOV - Other Consultancy	\$10,000.00	\$0.00	\$10,000.00	\$4,380.00
	2040285	OTH GOV - Legal Expenses	\$15,000.00	\$30,000.00	\$45,000.00	\$35,188.37
	2040286	OTH GOV - Expensed Minor Asset Purchases	\$5,000.00	\$0.00	\$5,000.00	\$1,426.00
	2040292	OTH GOV - Depreciation	\$0.00	\$0.00	\$0.00	\$2,309.73
	2040298	OTH GOV - Staff Housing Allocated	\$0.00	\$0.00	\$0.00	\$0.00
	2040299	OTH GOV - Administration Allocated	\$33,515.00	\$0.00	\$33,515.00	\$24,077.85
		Total Operating Expenditure	\$635,067.14	\$100,000.00	\$735,067.14	\$530,321.94
		Total Operating Income	-\$9,333.00	\$9,333.00	\$0.00	\$0.00
		Total Operating Expenditure	\$1,206,723.14	\$100,000.00	\$1,306,723.14	\$900,655.58
		Law, Order & Public Safety				
		Animal Control, Law, Order & Public Safety				
		Operating Income				
	3050220	ANIMAL - Pound Fees	-\$50.00	\$0.00	-\$50.00	\$0.00
	3050221	ANIMAL - Animal Registration Fees	-\$500.00	\$0.00	-\$500.00	-\$340.00
	3050310	OLOPS - Grants	\$0.00	-\$29,977.00	-\$29,977.00	-\$29,977.00
		Total Operating Income	-\$550.00	-\$29,977.00	-\$30,527.00	-\$30,317.00
		Emergency Services Levy - Bush Fire Brigade				
		Operating Income				
	3050502	ESL BFB - Admin Fee/Commission	-\$4,000.00	\$0.00	-\$4,000.00	\$0.00
	3050510	ESL BFB - Operating Grant	-\$8,000.00	\$0.00	-\$8,000.00	\$0.00
	3050545	ESL BFB - Non-Payment Penalty Interest	-\$4,000.00	\$0.00	-\$4,000.00	-\$5,043.20
		Total Operating Income	-\$16,000.00	\$0.00	-\$16,000.00	-\$5,043.20
		Fire Prevention				
		Operating Expenditure				
	2050110	FIRE - Motor Vehicle Expenses	\$429.00	\$0.00	\$429.00	\$29.94
	2050113	FIRE - Fire Prevention and Planning	\$500.00	\$0.00	\$500.00	\$0.00
	2050188	FIRE - Building Operations	\$3,659.00	\$3,000.00	\$6,659.00	\$5,971.89
	2050189	FIRE - Building Maintenance	\$1,001.00	\$0.00	\$1,001.00	\$610.78
	2050192	FIRE - Depreciation	\$3,106.00	\$0.00	\$3,106.00	\$1,655.33
		Total Operating Expenditure	\$8,695.00	\$3,000.00	\$11,695.00	\$8,267.94
		Animal Control				
		Operating Expenditure				
	2050253	ANIMAL - Contract Services	\$36,300.00	\$0.00	\$36,300.00	\$31,025.23
	2050265	ANIMAL - Animal Care Day Menzies	\$5,000.00	-\$1,000.00	\$4,000.00	\$3,760.00
	2050288	ANIMAL - Animal Pound Operations	\$300.00	\$0.00	\$300.00	\$0.00
	2050289	ANIMAL - Animal Pound Maintenance	\$200.00	\$0.00	\$200.00	\$0.00
	2050292	ANIMAL - Depreciation	\$2,185.00	\$0.00	\$2,185.00	\$1,164.59
	2050299	ANIMAL - Administration Allocated	\$33,515.00	\$0.00	\$33,515.00	\$24,077.85
		Total Operating Expenditure	\$77,500.00	-\$1,000.00	\$76,500.00	\$60,027.67
		Other Law, Order & Public Safety				
		Operating Expenditure				
	2050311	OLOPS - CCTV Maintenance	\$5,000.00	\$0.00	\$5,000.00	\$5,001.30
	2050312	OLOPS - LEMC Support	\$1,000.00	\$0.00	\$1,000.00	\$0.00
	2050313	OLOPS - Community Emergency Services	\$4,079.00	\$0.00	\$4,079.00	\$736.54
	2050392	OLOPS - Depreciation	\$37,491.00	\$0.00	\$37,491.00	\$29,018.09
	2050399	OLOPS - Administration Allocated	\$8,379.00	\$0.00	\$8,379.00	\$6,019.49
		Total Operating Expenditure	\$55,949.00	\$0.00	\$55,949.00	\$40,775.42
		Emergency Services Levy - Bush Fire Brigade				
		Operating Expenditure				
	2050530	ESL BFB - Insurance Expenses	\$3,250.00	\$0.00	\$3,250.00	\$3,250.00
	2050565	ESL BFB - Maintenance Plant & Equipment	\$10,865.50	\$0.00	\$10,865.50	\$12,160.50
	2050589	ESL BFB - Maintenance Land & Buildings	\$2,500.00	\$0.00	\$2,500.00	\$0.00
	2050599	ESL BFB - Administration Allocated	\$8,379.00	\$0.00	\$8,379.00	\$6,019.49
		Total Operating Expenditure	\$24,994.50	\$0.00	\$24,994.50	\$21,429.99
		Total Operating Income	-\$16,550.00	-\$29,977.00	-\$46,527.00	-\$35,360.20
		Total Operating Expenditure	\$167,138.50	\$2,000.00	\$169,138.50	\$130,501.02
		Health				
		Preventative Services - Inspection/Admin				
		Operating Income				
	3070420	HEALTH - Health Regulatory Fees & Charges	-\$300.00	\$0.00	-\$300.00	-\$157.50
		Total Operating Income	-\$300.00	\$0.00	-\$300.00	-\$157.50
		Preventative Services - Inspection/Admin				
		Operating Expenditure				
	2070411	HEALTH - Contract EHO	\$50,000.00	\$0.00	\$50,000.00	\$16,973.03
	2070412	HEALTH - Analytical Expenses	\$400.00	\$0.00	\$400.00	\$0.00
	2070485	HEALTH - Legal Expenses	\$3,000.00	\$0.00	\$3,000.00	\$0.00
	2070499	HEALTH - Administration Allocated	\$8,379.00	\$0.00	\$8,379.00	\$6,019.49
	2070553	PEST - Pest Control Programs	\$15,000.00	\$0.00	\$15,000.00	\$541.97
		Total Operating Expenditure	\$76,779.00	\$0.00	\$76,779.00	\$23,534.49

31/03/2025	COA	Description	Original Budget 24/25	Budget Amendments 24/25	Current Budget 24/25	YTD Actual 31/03/2025
		Other Health				
		Operating Expenditure				
	2070750	OTH HEALTH - Nurse Expenses	\$3,000.00	-\$3,000.00	\$0.00	\$0.00
		Total Operating Expenditure	\$3,000.00	-\$3,000.00	\$0.00	\$0.00
		Total Operating Income	-\$300.00	\$0.00	-\$300.00	-\$157.50
		Total Operating Expenditure	\$79,779.00	-\$3,000.00	\$76,779.00	\$23,534.49
		Education & Welfare				
		Other Welfare				
		Operating Expenditure				
	2080700	WELFARE - Employee Costs	\$51,488.60	-\$20,000.00	\$31,488.60	\$18,554.02
	2080712	WELFARE - Youth Services	\$2,500.00	\$0.00	\$2,500.00	\$655.48
		Total Operating Expenditure	\$53,988.60	-\$20,000.00	\$33,988.60	\$19,209.50
		Total Operating Expenditure	\$53,988.60	-\$20,000.00	\$33,988.60	\$19,209.50
		Housing				
		Staff and Other Housing				
		Operating Income				
	3090101	STF HOUSE - Staff Rental Reimbursements	-\$30,000.00	\$0.00	-\$30,000.00	-\$14,458.00
	3090135	STF HOUSE - Other Income	\$0.00	\$0.00	\$0.00	\$0.00
	3090220	OTH HOUSE - Fees & Charges	-\$24,300.00	-\$20,000.00	-\$44,300.00	-\$66,383.24
	3090235	OTH HOUSE - Other Income	-\$200.00	\$0.00	-\$200.00	-\$98.18
		Total Operating Income	-\$54,500.00	-\$20,000.00	-\$74,500.00	-\$80,939.42
		Staff Housing				
		Operating Expenditure				
	2090186	STF HOUSE - Expensed Minor Asset Purchases	\$40,000.00	\$0.00	\$40,000.00	\$16,677.27
	2090188	STF HOUSE - Staff Housing Building Operations	\$35,766.00	\$14,000.00	\$49,766.00	\$47,358.35
	2090189	STF HOUSE - Staff Housing Building Maintenance	\$139,667.00	\$0.00	\$139,667.00	\$31,640.83
	2090192	STF HOUSE - Depreciation	\$81,923.00	\$0.00	\$81,923.00	\$63,472.28
	2090198	STF HOUSE - Staff Housing Costs Recovered	-\$129,967.00	\$0.00	-\$129,967.00	-\$51,777.56
	2090199	STF HOUSE - Administration Allocated	\$33,515.00	\$0.00	\$33,515.00	\$0.00
		Total Operating Expenditure	\$200,904.00	\$14,000.00	\$214,904.00	\$107,371.17
		Other Housing				
		Operating Expenditure				
	2090270	OTH HOUSE - Loan Interest Repayments	\$21,209.67	\$0.00	\$21,209.67	\$16,737.60
	2090285	OTH HOUSE - Legal Expenses	\$4,000.00	-\$1,000.00	\$3,000.00	\$0.00
	2090286	OTH HOUSE - Expensed Minor Asset Purchases	\$0.00	\$1,000.00	\$1,000.00	\$670.91
	2090288	OTH HOUSE - Building Operations	\$14,629.00	\$6,000.00	\$20,629.00	\$19,788.74
	2090289	OTH HOUSE - Building Maintenance	\$56,017.00	\$0.00	\$56,017.00	\$16,149.49
	2090292	OTH HOUSE - Depreciation	\$81,389.00	\$0.00	\$81,389.00	\$44,371.30
	2090298	OTH HOUSE - Staff Housing Costs Recovered	-\$35,533.00	\$0.00	-\$35,533.00	-\$3,401.25
	2090299	OTH HOUSE - Administration Allocated	\$33,515.00	\$0.00	\$33,515.00	\$48,155.51
		Total Operating Expenditure	\$175,226.67	\$6,000.00	\$181,226.67	\$142,472.30
		Total Operating Income	-\$54,500.00	-\$20,000.00	-\$74,500.00	-\$80,939.42
		Total Operating Expenditure	\$376,130.67	\$20,000.00	\$396,130.67	\$249,843.47
		Community Amenities				
		Community Amenities				
		Operating Income				
	3100120	SAN - Domestic Refuse Collection Charges	-\$10,000.00	-\$2,000.00	-\$12,000.00	-\$10,631.66
	3100200	SAN OTH - Commercial Collection Charge	-\$5,000.00	\$2,000.00	-\$3,000.00	\$0.00
	3100321	SEW - Septic Tank Inspection Fees	-\$700.00	\$0.00	-\$700.00	\$0.00
	3100335	SEW - Other Income	-\$1,000.00	\$0.00	-\$1,000.00	-\$675.81
	3100620	PLAN - Planning Application Fees	-\$500.00	\$0.00	-\$500.00	\$0.00
	3100710	COM AMEN - Grants	-\$59,655.00	\$0.00	-\$59,655.00	-\$49,961.00
	3100735	COM AMEN - Other Income	\$0.00	\$0.00	\$0.00	\$0.00
		Total Operating Income	-\$76,855.00	\$0.00	-\$76,855.00	-\$61,268.47
		Sanitation - General				
		Operating Expenditure				
	2100111	SAN - Waste Collection	\$94,726.00	\$0.00	\$94,726.00	\$84,876.07
	2100117	SAN - General Tip Maintenance	\$87,300.00	\$0.00	\$87,300.00	\$61,421.34
	2100118	SAN - Purchase of Bins (Sulo and Other)	\$2,000.00	\$3,000.00	\$5,000.00	\$1,575.00
	2100152	SAN - Consultants	\$100,000.00	-\$50,000.00	\$50,000.00	\$3,549.00
	2100119	SAN - Landfill Closure	\$0.00	\$0.00	\$0.00	\$0.00
	2100192	SAN - Depreciation	\$21,315.00	\$0.00	\$21,315.00	\$11,359.84
	2100199	SAN - Administration Allocated	\$33,515.00	\$0.00	\$33,515.00	\$24,077.85
		Total Operating Expenditure	\$338,856.00	-\$47,000.00	\$291,856.00	\$186,859.10
		Sanitation - Other				
		Operating Expenditure				
	2100212	SAN OTH - Waste Disposal	\$1,500.00	\$0.00	\$1,500.00	\$0.00
	2100214	SAN OTH - Purchase of Street Bins	\$0.00	\$0.00	\$0.00	\$0.00
		Total Operating Expenditure	\$1,500.00	\$0.00	\$1,500.00	\$0.00
		Sewerage				
		Operating Expenditure				
	2100365	SEW - Maintenance/Operations	\$7,164.00	\$0.00	\$7,164.00	\$0.00
	2100399	SEW - Administration Allocated	\$33,515.00	\$0.00	\$33,515.00	\$24,077.85
		Total Operating Expenditure	\$40,679.00	\$0.00	\$40,679.00	\$24,077.85

31/03/2025	COA	Description	Original Budget 24/25	Budget Amendments 24/25	Current Budget 24/25	YTD Actual 31/03/2025
		Town Planning & Regional Development				
		Operating Expenditure				
	2100615	PLAN - Printing and Stationery	\$0.00	\$0.00	\$0.00	\$0.00
	2100640	PLAN - Advertising & Promotion	\$0.00	\$0.00	\$0.00	\$0.00
	2100650	PLAN - Contract Town Planning	\$4,080.00	\$0.00	\$4,080.00	\$1,310.86
	2100652	PLAN - Consultants	\$20,000.00	\$0.00	\$20,000.00	\$10,222.69
	2100653	PLAN - Scheme Amendments	\$1,000.00	\$0.00	\$1,000.00	\$0.00
	2100699	PLAN - Administration Allocated	\$8,379.00	\$0.00	\$8,379.00	\$6,019.49
		Total Operating Expenditure	\$33,459.00	\$0.00	\$33,459.00	\$17,553.04
		Other Community Amenities				
		Operating Expenditure				
	2100711	COM AMEN - Cemetery Maintenance/Operations	\$39,085.00	\$0.00	\$39,085.00	\$4,072.10
	2100788	COM AMEN - Public Conveniences Operations	\$127,687.00	-\$30,000.00	\$97,687.00	\$43,977.88
	2100789	COM AMEN - Public Conveniences Maintenance	\$37,810.00	\$0.00	\$37,810.00	\$6,047.78
	2100792	COM AMEN - Depreciation	\$6,879.00	\$0.00	\$6,879.00	\$3,665.96
	2100799	COM AMEN - Administration Allocated	\$8,379.00	\$0.00	\$8,379.00	\$6,019.49
		Total Operating Expenditure	\$219,840.00	-\$30,000.00	\$189,840.00	\$63,783.21
		Total Operating Income	-\$76,855.00	\$0.00	-\$76,855.00	-\$61,268.47
		Total Operating Expenditure	\$634,334.00	-\$77,000.00	\$557,334.00	\$292,273.20
		Recreation & Culture				
		Recreation & Culture				
		Operating Income				
	3110120	HALLS - Town Hall Hire	-\$200.00	\$0.00	-\$200.00	-\$132.72
	3110135	HALLS - Other Income	-\$100.00	\$0.00	-\$100.00	\$0.00
	3110310	REC - Grants	-\$802,835.00	\$0.00	-\$802,835.00	-\$249,342.87
	3110320	REC - Fees & Charges	-\$100.00	\$0.00	-\$100.00	\$0.00
	3110335	REC - Other Income	-\$100.00	-\$400.00	-\$500.00	-\$397.79
	3110501	LIBRARY - Reimbursements Lost Books	-\$100.00	\$0.00	-\$100.00	\$0.00
	3110540	LIBRARY - Fines & Penalties	-\$100.00	\$0.00	-\$100.00	\$0.00
	3110600	HERITAGE - Contributions & Donations	\$0.00	-\$15,900.00	-\$15,900.00	-\$15,900.00
	3110700	OTH CUL - Contributions & Donations - Other Culture	-\$8,000.00	\$0.00	-\$8,000.00	\$0.00
	3110720	OTH CUL - Fees & Charges	-\$100.00	\$0.00	-\$100.00	\$0.00
	3110735	OTH CUL - Other Income	-\$100.00	\$0.00	-\$100.00	\$0.00
		Total Operating Income	-\$811,735.00	-\$16,300.00	-\$828,035.00	-\$265,773.38
		Public Halls And Civic Centres				
		Operating Expenditure				
	2110186	HALLS - Expensed Minor Asset Purchases	\$5,000.00	\$0.00	\$5,000.00	\$0.00
	2110188	HALLS - Town Halls and Public Bldg Operations	\$15,000.00	\$0.00	\$15,000.00	\$10,857.62
	2110189	HALLS - Town Halls and Public Bldg Maintenance	\$10,324.00	\$0.00	\$10,324.00	\$4,769.05
	2110199	HALLS - Administration Allocated	\$50,273.00	\$0.00	\$50,273.00	\$60,194.50
		Total Operating Expenditure	\$80,597.00	\$0.00	\$80,597.00	\$75,821.17
		Other Recreation And Sport				
		Operating Expenditure				
	2110353	REC - Sports Courts Maintenance/Operations	\$16,342.00	\$0.00	\$16,342.00	\$7,839.63
	2110355	REC - Water Park Maintenance/Operations	\$54,511.00	\$0.00	\$54,511.00	\$9,466.50
	2110365	REC - Parks & Gardens Maintenance/Operations	\$198,085.00	\$30,000.00	\$228,085.00	\$250,828.74
	2110366	REC - Town Sports Oval Maintenance/Operations	\$16,825.00	\$0.00	\$16,825.00	\$13,316.86
	2110367	REC - Rodeo Grounds Maintenance/Operations	\$1,401.00	\$0.00	\$1,401.00	\$0.00
	2110368	REC - Playground Equipment Mtce	\$7,286.00	\$0.00	\$7,286.00	\$7,614.79
	2110386	REC - Expensed Minor Asset Purchases	\$10,000.00	\$0.00	\$10,000.00	\$0.00
	2110388	REC - Youth Centre Building Operations	\$7,257.00	\$0.00	\$7,257.00	\$2,552.88
	2110389	REC - Youth Centre Building Maintenance	\$8,286.00	\$0.00	\$8,286.00	\$0.00
	2110392	REC - Depreciation	\$104,638.00	\$0.00	\$104,638.00	\$57,441.67
	2110399	REC - Administration Allocated	\$83,789.00	\$0.00	\$83,789.00	\$96,311.24
		Total Operating Expenditure	\$508,420.00	\$30,000.00	\$538,420.00	\$445,372.31
		Tv And Radio Re-Broadcasting				
		Operating Expenditure				
	2110465	TV RADIO - Re-Broadcasting Maintenance/Operations	\$10,641.00	\$0.00	\$10,641.00	\$825.30
	2110492	TV RADIO - Depreciation	\$29,183.00	\$0.00	\$29,183.00	\$21,259.72
	2110499	TV RADIO - Administration Allocated	\$33,515.00	\$0.00	\$33,515.00	\$24,077.85
		Total Operating Expenditure	\$73,339.00			\$46,162.87
		Libraries				
		Operating Expenditure				
	2110512	LIBRARY - Book Purchases	\$1,000.00	\$0.00	\$1,000.00	\$0.00
	2110516	LIBRARY - Postage and Freight	\$400.00	\$0.00	\$400.00	\$0.00
	2110541	LIBRARY - Subscriptions & Memberships	\$1,000.00	\$0.00	\$1,000.00	\$533.25
	2110586	LIBRARY - Expensed Minor Asset Purchases	\$2,000.00	\$0.00	\$2,000.00	\$182.00
	2110588	LIBRARY - Library Building Operations	\$10,000.00	\$0.00	\$10,000.00	\$298.56
	2110599	LIBRARY - Administration Allocated	\$8,379.00	\$0.00	\$8,379.00	\$6,019.49
		Total Operating Expenditure	\$22,779.00	\$0.00	\$22,779.00	\$7,033.30
		Heritage				
		Operating Expenditure				
	2110652	HERITAGE - Consultants	\$14,500.00	\$0.00	\$14,500.00	\$9,370.85
	2110688	HERITAGE - Building Operations	\$3,155.00	\$0.00	\$3,155.00	\$927.77
	2110689	HERITAGE - Building Maintenance	\$27,091.00	\$0.00	\$27,091.00	\$22,773.66
		Total Operating Expenditure	\$44,746.00	\$0.00	\$44,746.00	\$33,072.28

31/03/2025	COA	Description	Original Budget 24/25	Budget Amendments 24/25	Current Budget 24/25	YTD Actual 31/03/2025
		Other Culture				
		Operating Expenditure				
	2110711	OTH CUL - Australia Day	\$2,401.00	\$1,000.00	\$3,401.00	\$817.26
	2110712	OTH CUL - ANZAC Day	\$1,000.00	\$0.00	\$1,000.00	\$0.00
	2110714	OTH CUL - Christmas Events	\$20,000.00	-\$8,500.00	\$11,500.00	\$12,296.67
	2110716	OTH CUL - Postage and Freight	\$50.00	\$0.00	\$50.00	\$0.00
	2110717	OTH CUL - Community Arts	\$0.00	\$0.00	\$0.00	\$0.00
	2110719	OTH CUL - Menzies School Programs	\$50,000.00	\$0.00	\$50,000.00	\$0.00
	2110723	OTH CUL - Outback Graves	\$50,000.00	\$0.00	\$50,000.00	\$50,000.00
	2110725	OTH CUL - Festival & Events	\$22,961.00	\$0.00	\$22,961.00	\$0.00
	2110743	OTH CUL - Other Festival Events	\$5,000.00	\$0.00	\$5,000.00	\$5,000.00
	2110760	OTH CUL - Tjuntjunjara Community Programs & Events	\$57,000.00	\$10,500.00	\$67,500.00	\$9,659.10
	2110799	OTH CUL - Administration Allocated	\$33,515.00	\$0.00	\$33,515.00	\$24,077.85
		Total Operating Expenditure	\$241,927.00	\$3,000.00	\$244,927.00	\$101,850.88
		Total Operating Income	-\$811,735.00	-\$16,300.00	-\$828,035.00	-\$265,773.38
		Total Operating Expenditure	\$971,808.00	\$33,000.00	\$931,469.00	\$709,312.81
		Transport				
		Transport				
		Operating Income				
	3120110	ROADC - Regional Road Group Grants (MRWA)	-\$1,074,872.00	\$0.00	-\$1,074,872.00	-\$235,990.99
	3120111	ROADC - Roads to Recovery Grant	\$0.00	\$0.00	\$0.00	\$0.00
	3120113	ROADC - Other Grants - Roads/Streets	\$0.00	-\$161,505.00	-\$161,505.00	-\$161,505.00
	3120117	ROADC - Other Grants - Aboriginal Roads	-\$337,691.00	\$0.00	-\$337,691.00	\$0.00
	3120133	ROADC - Other Contrib & Donations - Roads/Streets	-\$1,519,228.39	\$0.00	-\$1,519,228.39	-\$3,148.20
	3120200	ROADM - Street Lighting Subsidy	-\$1,713.00	\$0.00	-\$1,713.00	-\$3,123.11
	3120210	ROADM - Direct Road Grant (MRWA)	-\$190,000.00	-\$88,245.00	-\$278,245.00	-\$278,245.00
	3120211	ROADM - Other Grants	-\$46,460.00	\$0.00	-\$46,460.00	-\$33,307.00
	3120235	ROADM - Other Income	-\$1,245,411.00	\$0.00	-\$1,245,411.00	-\$427,377.00
	3120390	PLANT - Profit on Disposal of Assets	-\$51,860.00	\$0.00	-\$51,860.00	\$0.00
		Total Operating Income	-\$4,467,235.39	-\$249,750.00	-\$4,716,985.39	-\$1,142,696.30
		Maintenance - Streets, Roads, Bridges & Depots				
		Operating Expenditure				
	2120211	ROADM - Road Maintenance - Built Up Areas	\$171,640.00	\$0.00	\$171,640.00	\$74,372.96
	2120212	ROADM - Road Maintenance - Sealed Outside BUA	\$12,535.00	\$0.00	\$12,535.00	\$400.65
	2120213	ROADM - Road Maintenance - Gravel Outside BUA	\$363,419.00	\$0.00	\$363,419.00	\$170,126.82
	2120214	ROADM - Road Maintenance - Formed Outside BUA	\$395,945.90	\$0.00	\$395,945.90	\$611,946.94
	2120217	ROADM - Ancillary Maintenance - Built Up Areas	\$237,531.00	\$0.00	\$237,531.00	\$50,177.99
	2120222	ROADM - Roads Outside BUA - Formed - Flood Damage	\$1,424,589.00	\$0.00	\$1,424,589.00	\$1,291,563.24
	2120232	ROADM - Crossover Council Contribution	\$2,901.00	\$0.00	\$2,901.00	\$0.00
	2120234	ROADM - Street Lighting	\$10,200.00	\$0.00	\$10,200.00	\$8,345.77
	2120235	ROADM - Traffic Signs/Equipment (Safety)	\$500.00	\$0.00	\$500.00	\$0.00
	2120236	ROADM - Bores for Roadworks Maintenance/Operations	\$1,401.00	\$0.00	\$1,401.00	\$0.00
	2120237	ROADM - Road Grids Maintenance	\$21,771.00	\$0.00	\$21,771.00	\$0.00
	2120252	ROADM - Consultants	\$100,000.00	\$0.00	\$100,000.00	\$21,912.30
	2120285	ROADM - Legal Expenses	\$5,000.00	\$0.00	\$5,000.00	\$0.00
	2120286	ROADM - Workshop/Depot Expensed Equipment	\$15,000.00	\$0.00	\$15,000.00	\$0.00
	2120288	ROADM - Depot Building Operations	\$43,370.00	\$0.00	\$43,370.00	\$13,792.96
	2120289	ROADM - Depot Building Maintenance	\$14,011.00	\$0.00	\$14,011.00	\$1,428.40
	2120292	ROADM - Depreciation	\$1,332,749.00	\$0.00	\$1,332,749.00	\$720,231.70
	2120299	ROADM - Administration Allocated	\$67,031.00	\$0.00	\$67,031.00	\$48,155.51
	2120391	PLANT - Loss on Disposal of Assets	\$0.00	\$0.00	\$0.00	\$0.00
		Total Operating Expenditure	\$4,219,593.90	\$0.00	\$4,219,593.90	\$3,012,455.24
		Aerodromes				
		Operating Expenditure				
	2120665	AERO - Airstrip & Grounds Maintenance/Operations	\$15,456.00	\$0.00	\$15,456.00	\$6,273.13
	2120765	WATER - Town Dam Maintenance/Operations	\$26,320.00	\$0.00	\$26,320.00	\$6,238.83
		Total Operating Expenditure	\$41,776.00	\$0.00	\$41,776.00	\$12,511.96
		Total Operating Income	-\$4,467,235.39	-\$249,750.00	-\$4,716,985.39	-\$1,142,696.30
		Total Operating Expenditure	\$4,261,369.90	\$0.00	\$4,261,369.90	\$3,024,967.20
		Economic Services				
		Economic Services				
		Operating Income				
	3130202	TOUR - Commission	-\$500.00	\$0.00	-\$500.00	\$0.00
	3130210	TOUR - Grants	-\$89,800.00	-\$86,768.00	-\$176,568.00	-\$139,212.59
	3130221	TOUR - Caravan Park Fees	-\$100,000.00	\$0.00	-\$100,000.00	-\$110,147.34
	3130222	TOUR - Caravan Park Laundry Fees	-\$4,500.00	\$0.00	-\$4,500.00	-\$2,591.00
	3130225	TOUR - Visitors Centre Lady Shenton Income	-\$25,000.00	\$0.00	-\$25,000.00	-\$12,814.55
	3130235	TOUR - Other Income Relating to Tourism & Area Promotion	-\$500.00	-\$4,500.00	-\$5,000.00	-\$5,059.46
	3130302	BUILD - Commission - BSL & CTF	-\$150.00	\$0.00	-\$150.00	-\$25.00
	3130320	BUILD - Fees & Charges (including Licences)	-\$18,000.00	\$0.00	-\$18,000.00	-\$8,569.79
	3130600	ECON DEV - Contributions & Donations	\$0.00	\$0.00	\$0.00	\$0.00
	3130821	OTH ECON - Standpipe Income	-\$2,000.00	\$0.00	-\$2,000.00	-\$974.80
	3130823	OTH ECON - Community Resource Centre Contributions	\$0.00	\$0.00	\$0.00	\$0.00
	3130824	OTH ECON - Community Resource Centre Grants	-\$122,734.02	\$0.00	-\$122,734.02	-\$98,283.42
	3130826	OTH ECON - Post Office Income	-\$9,000.00	\$0.00	-\$9,000.00	-\$6,531.63
		Total Operating Income	-\$372,184.02	-\$91,268.00	-\$463,452.02	-\$384,209.58

31/03/2025	COA	Description	Original Budget 24/25	Budget Amendments 24/25	Current Budget 24/25	YTD Actual 31/03/2025
		Rural Services				
		Operating Expenditure				
	2130111	RURAL - Noxious Weed Control	\$15,928.00	-\$1,000.00	\$14,928.00	\$7,978.86
	2130160	RURAL - Dog Health Program Tjuntjunjara	\$25,000.00	\$1,000.00	\$26,000.00	-\$636.80
	2130165	RURAL - Maintenance/Operations	\$0.00	\$0.00	\$0.00	\$0.00
		Total Operating Expenditure	\$40,928.00	\$0.00	\$40,928.00	\$7,342.06
		Tourism And Area Promotion				
		Operating Expenditure				
	2130200	TOUR - Employee Costs	\$70,858.42	\$0.00	\$70,858.42	\$42,257.61
	2130205	TOUR - Recruitment	\$0.00	\$0.00	\$0.00	\$0.00
	2130211	TOUR - Visitor Centre Operations	\$47,995.44	\$0.00	\$47,995.44	\$15,589.66
	2130215	TOUR - Printing and Stationery	\$1,000.00	\$0.00	\$1,000.00	\$303.69
	2130230	TOUR - Insurance Expenses	\$49.00	\$0.00	\$49.00	\$48.74
	2130235	TOUR - Signage	\$50,000.00	\$0.00	\$50,000.00	\$10,400.00
	2130236	TOUR - Tour Guide	\$0.00	\$0.00	\$0.00	\$0.00
	2130240	TOUR - Public Relations & Area Promotion	\$8,500.00	\$0.00	\$8,500.00	\$5,345.10
	2130241	TOUR - Subscriptions & Memberships	\$12,900.00	\$0.00	\$12,900.00	\$902.43
	2130242	TOUR - Events Other	\$36,000.00	\$0.00	\$36,000.00	\$4,240.22
	2130243	TOUR - Cyclassic Event	\$90,000.00	\$0.00	\$90,000.00	\$0.00
	2130245	TOUR - Astrotourism Operations	\$40,000.00	\$0.00	\$40,000.00	\$22,500.00
	2130258	TOUR - Kookynie Townsite and Info Bay Maintenace/Operations	\$3,102.00	\$0.00	\$3,102.00	\$520.90
	2130259	TOUR - Goongarrie Cottages Maintenance/Operations	\$29,709.00	\$0.00	\$29,709.00	\$43,973.82
	2130260	TOUR - Niagara Dam Maintenance/Operations	\$326,866.00	\$0.00	\$326,866.00	\$5,659.49
	2130261	TOUR - Golden Quest Trail Maintenance/Operations	\$6,401.00	\$0.00	\$6,401.00	\$0.00
	2130265	TOUR - Lake Ballard Maintenance/Operations	\$15,757.00	\$0.00	\$15,757.00	\$2,419.11
	2130266	TOUR - Caravan Park General Maintenance/Operations	\$411,721.42	\$0.00	\$411,721.42	\$237,207.73
	2130286	TOUR - Expensed Minor Asset Purchases	\$5,000.00	\$0.00	\$5,000.00	\$4,930.00
	2130288	TOUR - Building Operations	\$54,008.00	\$0.00	\$54,008.00	\$23,854.06
	2130289	TOUR - Building Maintenance	\$58,322.00	\$0.00	\$58,322.00	\$40,463.19
	2130292	TOUR - Depreciation	\$324,163.00	\$0.00	\$324,163.00	\$180,739.00
	2130299	TOUR - Administration Allocated	\$242,987.00	\$0.00	\$242,987.00	\$114,369.59
		Total Operating Expenditure	\$1,835,339.28	\$0.00	\$1,835,339.28	\$755,724.34
		Building Control				
		Operating Expenditure				
	2130350	BUILD - Contract Building Services	\$20,000.00	-\$10,000.00	\$10,000.00	\$440.00
	2130385	BUILD - Legal Expenses	\$5,000.00	\$0.00	\$5,000.00	\$0.00
	2130399	BUILD - Administration Allocated	\$33,515.00	\$0.00	\$33,515.00	\$24,077.85
		Total Operating Expenditure	\$58,515.00	-\$10,000.00	\$48,515.00	\$24,517.85
		Economic Development				
		Operating Expenditure				
	2130630	ECON DEV - Insurance Expenses	\$1,624.00	\$0.00	\$1,624.00	\$1,624.00
	2130641	ECON DEV - Subscriptions & Memberships	\$33,000.00	\$0.00	\$33,000.00	\$32,314.00
		Total Operating Expenditure	\$34,624.00	\$0.00	\$34,624.00	\$33,938.00
		Other Economic Services				
		Operating Expenditure				
	2130816	OTH ECON - Postage and Freight	\$7,500.00	\$0.00	\$7,500.00	\$175.46
	2130855	OTH ECON - Community Bus	\$13,600.00	\$0.00	\$13,600.00	\$4,306.81
	2130860	OTH ECON - Community Resource Centre Operations	\$187,152.82	\$0.00	\$187,152.82	\$106,551.15
	2130863	OTH ECON - Post Office Operations	\$8,429.83	\$0.00	\$8,429.83	\$6,616.67
	2130886	OTH ECON - Expensed Minor Asset Purchases	\$5,000.00	\$0.00	\$5,000.00	\$0.00
	2130888	OTH ECON - Building Operations	\$56,781.00	\$0.00	\$56,781.00	\$3,961.56
	2130889	OTH ECON - Building Maintenance	\$17,208.00	\$0.00	\$17,208.00	\$6,760.41
	2130899	OTH ECON - Administration Allocated	\$8,379.00	\$0.00	\$8,379.00	\$6,019.49
		Total Operating Expenditure	\$296,550.65	\$0.00	\$296,550.65	\$134,391.55
		Total Operating Income	-\$372,184.02	-\$91,268.00	-\$463,452.02	-\$384,209.58
		Total Operating Expenditure	\$2,265,956.93	-\$10,000.00	\$2,255,956.93	\$955,913.80
		Other Property & Services				
		Other Property & Services				
		Operating Income				
	3140120	PRIVATE - Private Works Income	-\$3,000.00	-\$5,000.00	-\$8,000.00	-\$11,336.36
	3140220	ADMIN - Fees & Charges	-\$250.00	\$0.00	-\$250.00	\$0.00
	3140235	ADMIN - Other Income Relating to Administration	\$0.00	-\$10,000.00	-\$10,000.00	-\$12,223.20
	3140410	POC - Fuel Tax Credits Grant Scheme	-\$25,000.00	\$0.00	-\$25,000.00	-\$12,365.00
	3140501	SAL - Reimbursement - Workers Compensation	\$0.00	-\$41,164.48	-\$41,164.48	-\$39,620.56
		Total Operating Income	-\$28,250.00	-\$15,000.00	-\$43,250.00	-\$75,545.12
		Private Works and General Administration Overheads				
		Operating Expenditure				
	2140187	PRIVATE - Private Works Expenses	\$0.00	\$15,000.00	\$15,000.00	\$14,720.77
	2140200	ADMIN - Employee Costs	\$603,728.27	\$0.00	\$603,728.27	\$461,954.36
	2140203	ADMIN - Uniforms	\$5,500.00	\$0.00	\$5,500.00	\$2,316.23
	2140204	ADMIN - Training & Development	\$27,000.00	\$0.00	\$27,000.00	\$22,754.39
	2140205	ADMIN - Recruitment	\$9,000.00	\$0.00	\$9,000.00	\$164.12
	2140206	ADMIN - Fringe Benefits Tax (FBT)	\$9,656.00	\$15,000.00	\$24,656.00	\$23,955.00
	2140208	ADMIN - Other Employee Expenses	\$5,000.00	\$0.00	\$5,000.00	\$4,157.45
	2140209	ADMIN - Travel & Accommodation	\$12,000.00	\$0.00	\$12,000.00	\$1,018.92
	2140210	ADMIN - Motor Vehicle Expenses	\$37,090.00	\$0.00	\$37,090.00	\$17,192.80
	2140215	ADMIN - Printing and Stationery	\$50,000.00	\$0.00	\$50,000.00	\$27,687.51
	2140216	ADMIN - Postage and Freight	\$2,500.00	\$0.00	\$2,500.00	\$2,340.70
	2140220	ADMIN - Communication Expenses	\$48,000.00	\$0.00	\$48,000.00	\$29,508.62
	2140221	ADMIN - Information Technology	\$50,000.00	\$0.00	\$50,000.00	\$9,725.57

31/03/2025	COA	Description	Original Budget 24/25	Budget Amendments 24/25	Current Budget 24/25	YTD Actual 31/03/2025
	2140222	ADMIN - Security	\$5,000.00	\$0.00	\$5,000.00	\$3,750.00
	2140226	ADMIN - Office Equipment Mtce	\$1,000.00	\$0.00	\$1,000.00	\$589.09
	2140227	ADMIN - Records Management	\$2,600.00	\$0.00	\$2,600.00	\$0.00
	2140230	ADMIN - Insurance Expenses (Other than Bld and W/Comp)	\$45,967.92	\$0.00	\$45,967.92	\$45,969.16
	2140240	ADMIN - Advertising and Promotion	\$15,000.00	\$25,000.00	\$40,000.00	\$30,847.89
	2140241	ADMIN - Subscriptions and Memberships	\$7,000.00	\$3,000.00	\$10,000.00	\$10,435.88
	2140252	ADMIN - Consultants	\$150,000.00	\$50,000.00	\$200,000.00	\$135,388.56
	2140265	ADMIN - Software Licences/Upgrades	\$100,000.00	\$0.00	\$100,000.00	\$78,176.35
	2140284	ADMIN - Audit Fees	\$85,000.00	\$0.00	\$85,000.00	\$84,600.00
	2140285	ADMIN - Legal Expenses	\$20,000.00	\$10,000.00	\$30,000.00	\$15,330.00
	2140286	ADMIN - Expensed Minor Asset Purchases	\$15,000.00	\$0.00	\$15,000.00	\$9,192.16
	2140287	ADMIN - Other Expenses	\$1,000.00	\$0.00	\$1,000.00	-\$106.71
	2140288	ADMIN - Building Operations	\$64,666.00	\$0.00	\$64,666.00	\$54,257.73
	2140289	ADMIN - Building Maintenance	\$24,350.00	\$0.00	\$24,350.00	\$14,110.36
	2140292	ADMIN - Depreciation	\$134,924.00	\$0.00	\$134,924.00	\$78,859.89
	2140298	ADMIN - Admin Staff Housing Costs Allocated	\$144,788.00	\$0.00	\$144,788.00	\$45,671.47
	2140299	ADMIN - Administration Overheads Recovered	-\$1,675,770.00	\$0.00	-\$1,675,770.00	-\$1,203,889.94
		Total Operating Expenditure	\$0.19	\$118,000.00	\$118,000.19	\$20,678.33
		Public Works Overheads				
		Operating Expenditure				
	2140300	PWO - Employee Costs	\$278,300.00	\$0.00	\$278,300.00	\$323,419.81
	2140303	PWO - Uniforms	\$7,500.00	\$0.00	\$7,500.00	\$1,968.02
	2140304	PWO - Training & Development	\$10,000.00	\$10,000.00	\$20,000.00	\$131.43
	2140305	PWO - Recruitment	\$5,000.00	\$0.00	\$5,000.00	\$416.80
	2140307	PWO - Protective Clothing	\$2,000.00	\$0.00	\$2,000.00	\$179.51
	2140308	PWO - Other Employee Expenses	\$750.00	\$250.00	\$1,000.00	\$860.15
	2140309	PWO - Travel & Accommodation	\$0.00	\$0.00	\$0.00	\$0.00
	2140310	PWO - Motor Vehicle Expenses	\$50,994.00	\$0.00	\$50,994.00	\$82,860.06
	2140316	PWO - Postage and Freight	\$2,000.00	\$0.00	\$2,000.00	\$1,926.88
	2140320	PWO - Communication Expenses	\$8,000.00	\$0.00	\$8,000.00	\$3,725.27
	2140321	PWO - Information Technology	\$8,000.00	\$3,000.00	\$11,000.00	\$9,943.03
	2140323	PWO - Sick Pay	\$30,368.00	\$0.00	\$30,368.00	\$38,501.67
	2140324	PWO - Annual Leave	\$71,363.00	\$0.00	\$71,363.00	\$56,631.81
	2140325	PWO - Public Holidays	\$36,440.00	\$0.00	\$36,440.00	\$14,905.54
	2140329	PWO - Insurance Expenses (Except Workers Comp)	\$21,190.00	\$0.00	\$21,190.00	\$21,190.00
	2140330	PWO - OHS and Toolbox Meetings	\$66,408.00	\$0.00	\$66,408.00	\$62,317.75
	2140352	PWO - Consultants	\$10,000.00	\$10,000.00	\$20,000.00	\$1,177.20
	2140361	PWO - Engineering & Technical Support	\$50,000.00	-\$10,000.00	\$40,000.00	\$15,600.00
	2140365	PWO - Maintenance/Operations	\$120,480.00	\$0.00	\$120,480.00	\$74,693.11
	2140371	PWO Bldg Mtce - Employee Costs	\$52,479.00	\$0.00	\$52,479.00	\$19,525.58
	2140372	PWO Bldg Mtce - Uniforms	\$500.00	\$0.00	\$500.00	\$0.00
	2140373	PWO Bldg Mtce - Training & Development	\$1,000.00	\$0.00	\$1,000.00	\$0.00
	2140374	PWO Bldg Mtce - Recruitment	\$0.00	\$0.00	\$0.00	\$0.00
	2140376	PWO Bldg Mtce - Protective Clothing	\$1,000.00	\$0.00	\$1,000.00	\$0.00
	2140380	PWO Bldg Mtce - Expendable Tools	\$1,000.00	\$0.00	\$1,000.00	\$0.00
	2140381	PWO Bldg Mtce - Minor Expenses	\$500.00	\$0.00	\$500.00	\$0.00
	2140386	PWO - Expensed Minor Asset Purchases	\$20,000.00	\$0.00	\$20,000.00	\$6,485.93
	2140392	PWO - Depreciation	\$65,673.00	\$0.00	\$65,673.00	\$37,496.25
	2140393	PWO - LESS Allocated to Works (PWO's)	-\$1,394,094.35	\$0.00	-\$1,394,094.35	-\$867,962.91
	2140398	PWO - Staff Housing Costs Allocated	\$20,712.00	\$0.00	\$20,712.00	\$9,507.34
	2140399	PWO - Administration Allocated	\$452,458.00	\$0.00	\$452,458.00	\$325,049.71
	2140400	POC - Internal Plant Repairs - Wages & O/Head	\$218,295.00	\$0.00	\$218,295.00	\$101,028.86
	2140411	POC - External Parts & Repairs	\$83,160.00	\$0.00	\$83,160.00	\$58,722.97
	2140412	POC - Fuels and Oils	\$179,921.25	\$0.00	\$179,921.25	\$93,799.74
	2140413	POC - Tyres and Tubes	\$31,920.00	\$0.00	\$31,920.00	\$0.00
	2140416	POC - Licences/Registrations	\$6,929.00	\$0.00	\$6,929.00	\$120.26
	2140417	POC - Insurance Expenses	\$20,336.00	\$0.00	\$20,336.00	\$20,336.00
	2140492	POC - Depreciation	\$161,784.00	\$0.00	\$161,784.00	\$207,352.42
	2140494	POC - LESS Plant Operation Costs Allocated to Works	-\$702,345.25	\$0.00	-\$702,345.25	-\$403,027.61
		Total Operating Expenditure	\$20.65	\$13,250.00	\$13,270.65	\$318,882.58
		Salaries And Wages				
		Operating Expenditure				
	2140500	SAL - Gross Salary and Wages	\$2,252,839.83	\$0.00	\$2,252,839.83	\$1,475,662.21
	2140501	SAL - LESS Salaries & Wages Allocated	-\$2,252,839.83	\$0.00	-\$2,252,839.83	-\$1,475,662.21
	2140503	SAL - Workers Compensation Expense	\$0.00	\$41,164.48	\$41,164.48	\$44,766.37
		Total Operating Expenditure	\$0.00	\$41,164.48	\$41,164.48	\$44,766.37
		Total Operating Income	-\$28,250.00	-\$15,000.00	-\$43,250.00	-\$75,545.12
		Total Operating Expenditure	\$20.84	\$172,414.48	\$172,435.32	\$384,327.28
		Total Operating Income	-\$11,330,011.40	-\$251,757.00	-\$11,581,768.40	-\$7,119,844.00
		Total Operating Expenditure	\$10,475,785.48	\$217,414.48	\$10,619,860.96	\$6,901,792.91

13.1.2	List of Monthly Payments - March 2025
LOCATION	Not Applicable
APPLICANT	Internal
DOCUMENT REF	NAM1468
DATE OF REPORT	08 April 2025
AUTHOR	Finance Officer, Samuel Mazza
RESPONSIBLE OFFICER	Chief Financial Officer, Kristy Van Kuyl
OFFICER DISCLOSURE OF INTEREST	Nil
ATTACHMENT	1. List of Payments March 2025 [13.1.2.1 - 6 pages]

SUMMARY:

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

BACKGROUND:

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

COMMENT:

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

CONSULTATION:

Nil

STATUTORY AUTHORITY:

Local Government (Financial Management) Regulations 1996 r13

POLICY IMPLICATIONS:

Policy 4.7 – Creditors Preparation for Payment

FINANCIAL IMPLICATIONS:

A total of \$942,626.23 has been withdrawn from Municipal Bank Account.

RISK ASSESSMENT:

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

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

OFFICER RECOMMENDATION/COUNCIL DECISION:

Council Resolution Number:	040/25
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Moved: Cr G Dwyer

Seconded: Cr K Tucker

That the list of payments for the month of March 2025 totalling \$942,626.23 being:

- 1. Electronic Funds Transfer from EFT 9940 to EFT 10003, payments from Municipal Fund totalling \$740,719.44**
- 2. Direct Debit payments from the Municipal Fund totalling \$87,256.94**
- 3. Payroll payments from the Municipal Fund totalling \$109,665.15**
- 4. Credit Card payments for the Statement Month of March 2025 from the Municipal Fund totalling \$3,060.56**
- 5. Fuel Card payments from the Municipal Fund totalling \$1,924.14**

be received.

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**

Shire of Menzies
Payments for the Month of March 2025

Date	Name	Description	Amount
	Cheque		
	EFT		740,719.44
	Direct Debit		87,256.94
	Credit Card Payment		3,060.56
	Payroll		109,665.15
	Fuel Card Payment		1,924.14
	CabCharge Payment		
	<u>Total Payments</u>		\$ 942,626.23

Shire of Menzies
Payments for the Month of March 2025

EFT	Date	Name	Description	Amount
EFT9940	05/03/2025	CYGNUS METALS LIMITED	RATES REFUND FOR ASSESSMENT A5865 E29/01075 MINING TENEMENT	510.03
EFT9941	05/03/2025	THE LOCAL GOVERNMENT, RACING AND CEMETERIES EMPLOYEES UNION (WA)	PAYROLL DEDUCTIONS PPE 4/03/2025	132.00
EFT9942	05/03/2025	TERRY SARGENT AND ASSOCIATES	TEMP EHO/BUILDING OFFICER - FROM JANUARY 25, 2025 TO FEBRUARY 14, 2025	2,190.94
EFT9943	05/03/2025	SHIRE OF MENZIES SOCIAL CLUB	PAYROLL DEDUCTIONS PPE 4/03/2025	150.00
EFT9944	05/03/2025	MENZIES ABORIGINAL CORPORATION	PAYROLL DEDUCTIONS PPE 4/03/2025	360.00
EFT9945	12/03/2025	CANINE CONTROL	RANGER SERVICE PATROL WEDNESDAY 26 FEBUARY TOWNSITE AND SURROUNDING AREAS.	1,905.75
EFT9946	12/03/2025	LEONORA PHARMACY	PHARMACY ITEMS SOLD ON CONSIGNMENT FOR THE MONTH OF FEBRUARY 2025	320.96
EFT9947	12/03/2025	TRADELINK PTY LIMITED	STATION MASTERS HOUSE GOONGARRIE PLUMBING FITTINGS	162.19
EFT9948	12/03/2025	XSTRA GLOBAL IT AND COMMUNICATION SOLUTIONS	MONTHLY PBX RENTAL AND SERVICES FEBRUARY 2025	282.66
EFT9949	12/03/2025	NORTHERN GOLDFIELDS ELECTRICAL PTY LTD	ELECTRICAL REPAIR 29A REID STREET	1,017.28
EFT9950	12/03/2025	MODULAR WA	PROGRESS CLAIM 4 X 2 & 4 X 1 GROH HOUSING 22 MERCER STREET	104,142.76
EFT9951	12/03/2025	HERSEY'S SAFETY PTY LTD	DEPOT CONSUMABLES - GLOVES, PROTECTIVE GLASSES, TAPES, WATER BOTTLES AND CABLE TIES	816.20
EFT9952	12/03/2025	CROWN PERTH (BURSWOOD NOMINEES ATF BURSWOOD PROPERTY TRUST)	LGPWA 2025 FINANCE CONFERENCE ACCOMMODATION FROM 19/03/2025 TO 21/03/2025	650.00
EFT9953	12/03/2025	KRISTY VAN KUYL	REIMBURSEMENT RETURN FLIGHT FINANCE CONFERENCE 19 - 23 MARCH 2025 & TAXI REIMBURSEMENT	416.01
EFT9954	12/03/2025	BOB WADDELL & ASSOCIATES PTY LTD	ASSISTANCE WITH FEBRUARY 2025 MONTHY FINANCIAL REPORTS AND ANNUAL BUDGET REVIEW	1,892.00
EFT9955	12/03/2025	DORSETT RETAIL PTY LTD T/AS KALGOORLIE RETRAVISION	TV UNIT HISENSE 55"- FOR 29A REID ST	963.00
EFT9956	12/03/2025	SIMON POOLE	PURCHASE OF ARTWORK FROM MR. S. POOLE, WINNER OF THE LEONORA ART PRIZE	1,500.00
EFT9957	12/03/2025	HI CONSTRUCTIONS (AUST) PTY LTD	RFT 05/21 LADY SHENTON BUILDING REPAIR CLAIM 10 BASED CONTRACTED WORKS	40,371.40
EFT9958	12/03/2025	A&K BUILDING AND PROPETY MAINTENANCE	MAINTENANE AT MENIZES CRC, IN PREPARATION FOR REOPENING 18 HOURS	1,188.00
EFT9959	12/03/2025	LINKWEST	LINKWEST MEMEBERSHIP FOR MENZIES CRC FOUR MONTHS TO END OF FY25	135.00
EFT9960	12/03/2025	RARE EARTHS M&C PTY LTD T/A MENZIES HOTEL	CATERING, AFTERNOON TEA/ LIGHT REFRESHMENTS, 50 PEOPLE - FOOD ONLY - CRC OPEN DAY EVENT	1,010.00
EFT9961	12/03/2025	OMNICOM MEDIA GROUP AUSTRALIA PTY LTD (MARKETFORCE)	ADVERTISEMENT TENDER RFT 01/2025 MENZIES NORTH WEST UPGRADE WESTERN AUSTRALIAN 1 FEBRUARY 2025	920.08
EFT9962	12/03/2025	SECURE ENERGY PTY LTD	REMOTE MONITORING AND INTERVENTIONS FOR THE MONTH OF FEBRUARY 2025	1,996.50
EFT9963	12/03/2025	CLAIRE WOOLMER T/AS LAURIE'S CAFE	REFRESHMENTS - FEBRUARY MEETING	979.00
EFT9964	12/03/2025	BAYARD, DANIELLE MARIE TA DANIELLE BAYARD CONSULTANT	THE DESERT STARS - FUNDRAISING AND PROJECT MANAGEMENT	1,500.00
EFT9965	12/03/2025	THE TRUSTEE FOR ORMISTON DISCETIONARY TRUST TA EMMANUEL BATES	MAY 2024 PR SERVICE - GRAVEL ROAD PROMOTION	9,000.00
EFT9966	12/03/2025	LUCY BATES	REIMBURSEMENT FLIGHTS TO ATTEND CARAVAN & CAMPING SHOW LUCY BATES	565.08

Shire of Menzies
Payments for the Month of March 2025

EFT	Date	Name	Description	Amount
EFT9967	12/03/2025	WIN TELEVISION PTY LTD	SUMMER 2024-25 MARKETING ON WIN (TELEVISION) SHARED WITH OTHER GOLDFIELDS SHIRES	352.00
EFT9968	12/03/2025	MCLEODS BARRISTERS & SOLICITORS	LEGAL ASSISTANCE FOR WAD 297/2020: KAKARRA NATIVE TITLE CLAIM	775.50
EFT9969	12/03/2025	RED DUST HOLDINGS	MENZIES FLOOD RECOVERY MINOR WORKS AGRN962- RIVERINA SNAKE HILL ROAD, EVANSTON-MENZIES ROAD 7 DEMobilISATION	277,863.30
EFT9970	12/03/2025	CYBERSECURE UNIT TRUST T/A CYBERSECURE	STANDING ORDER FY24/25- CLOUD STORAGE,BACKUP MARCH 2025	559.90
EFT9971	12/03/2025	BOOEASY AUSTRALIA PTY LTD	ROOM MANAGER SUBSCRIPTION FEES & COMMISION FEBRUARY 2025	347.54
EFT9972	12/03/2025	THE TRUSTEE FOR THE HILL TRUST TA JUWEST	CONCRETE PAD FOR OUTODOOR SHED (LOCATED AT REAR OF PROPERTY)	5,126.66
EFT9973	12/03/2025	HARVEY NORMAN KALGOORLIE AV/IT	ANTHONY GORMLEY ROOM TV CRC	334.00
EFT9974	12/03/2025	HAVE A GO NEWS	ADVERTISING FOR MENZIES CARAVAN PARK	533.61
EFT9975	12/03/2025	BASSINE GAYE GUEYE	BASSINE - REIMBURSEMENT FOR PRE EMPLOYMENT MEDICAL AND POLICE CHECK	164.12
EFT9976	12/03/2025	AIR LIQUIDE AUSTRALIA LTD	RENTAL ON OXYGEN CYLINDER FEBRUARY 2025	28.16
EFT9977	12/03/2025	WESTFARMERS LTD T/AS BUNNINGS	HARDWARE & CONSUMABLES GOONGARRIE STATION MASTERS HOUSE, DEPOT, CARAVAN PARK AND CRC	1,115.44
EFT9978	12/03/2025	TECHNOLOGICA PTY LTD	TELSTRA PREPAID RECHARGE CARDS CRC MERCHANDISE	1,689.60
EFT9979	12/03/2025	CHOICES FLOORING BY KENNEDYS	ADDITIONAL BLINDS FOR LADY SHENTON BUILDING, ALONG WITH UPGRADES TO CHAINS	2,642.00
EFT9980	12/03/2025	EAGLE PETROLEUM (W.A) PTY LTD	BULK DELIVERY FUEL 8003L DIESEL 06/03/2025	20,115.33
EFT9981	12/03/2025	ECOWATER SERVICES	FEBUARY 2025 - QUARTERLY BIOMAX MAINTENANCE SERVICE MATERIALS	1,050.60
EFT9982	12/03/2025	DEPARTMENT OF FIRE AND EMERGENCY SERVICES	FY 24/25 ESL 3RD QUARTERLY CONTRIBUTION	19,374.30
EFT9983	12/03/2025	GOLDFIELDS PEOPLE HIRE (GPH)	41 HOURS FOR TEMPORARY CLEANER LINDSAY SCUTTER PPE 9/2/25	4,322.24
EFT9984	12/03/2025	HEATLEYS SAFETY AND INDUSTRIAL	WORK AND SAFETY CLOTHES FOR EMPLOYEE BASSINE GAYE CLEANER POSITION	470.06
EFT9985	12/03/2025	HORIZON POWER	ELECTRICITY CHARGES 31/12/24-27/02/25 SHIRE OPERATIONS	13,461.92
EFT9986	12/03/2025	KALGOORLIE - BOULDER VISITOR CENTRE	CRC RESALE - LAKE BALLARD STICKERS	118.25
EFT9987	12/03/2025	LANDGATE	3 X MENZIES TOWNSITE MAPS A0 SIZE	535.40
EFT9988	12/03/2025	LOCAL GOVERNMENT PROFESSIONALS AUSTRALIA WA (LGPRO)	FINANCE CONFERENCE 19/03/2025 - 20/03/2025 - KRISTY VAN KUYL	960.00
EFT9989	12/03/2025	NETLOGIC INFORMATION TECHNOLOGY	IT SUPPORT CONSULTING LABOUR 11 FEBRUARY - 21 FEBRUARY	3,219.50
EFT9990	12/03/2025	OFFICE NATIONAL	ADMIN RECEPTION - SIT STAND DESK	467.77
EFT9991	19/03/2025	MONARCH VENTURES PTY LTD T/AS MONARCH CIVIL VENTURES	REPLACE TWO CATTLE GRIDS ON YARRI ROAD WITH EXISTING GRIDS FROM DEPOT	35,200.00
EFT9992	19/03/2025	TEAM GLOBAL EXPRESS PTY LTD	DELIVERY OF FURNITURE FOR MENZIES COMMUNITY RESOURCE CENTRE	74.78
EFT9993	19/03/2025	REMOTE ELECTRICAL PTY LTD TA PWT ELECTRICAL AND REFRIGERATION	COMPLETE INSPECTOR'S REPORT ELECTRICAL RECOMMENDATIONSFOR 50 SHENTON ST MATERIALS AND LABOUR	837.70
EFT9994	19/03/2025	THE TRUSTEE FOR THE HILL TRUST TA JUWEST	CONSTRUCT CONCRETE FOOTPATHS AT SOUTH CAR-PARK BETWEEN SHENTON STREET AND WALSH STREET	73,811.10
EFT9995	19/03/2025	THE LOCAL GOVERNMENT, RACING AND CEMETERIES EMPLOYEES UNION (WA)	PAYROLL DEDUCTIONS PPE 18/03/2025	132.00
EFT9996	19/03/2025	IDENTITY PERTH	DEPOSIT ON LOGO & TOURISM REBRANDING PROJECT	3,955.60

Shire of Menzies
Payments for the Month of March 2025

EFT	Date	Name	Description	Amount
EFT9997	19/03/2025	WESTFARMERS LTD T/AS BUNNINGS	HARDWARE & CONSUMABLES GOONGARRIE STATION MASTERS HOUSE 7 TRUCKBAY RESTROOMS	1,896.55
EFT9998	19/03/2025	CORE BUSINESS AUSTRALIA PTY LTD	MENZIES AGRN962 DRFAWA SUPERVISION CLAIM 19 FEBRUARY 2025	89,897.06
EFT9999	19/03/2025	HEATLEYS SAFETY AND INDUSTRIAL	DEPOT WORK CLOTHES	147.61
EFT10000	19/03/2025	SHIRE OF MENZIES SOCIAL CLUB	PAYROLL DEDUCTIONS PPE 18/03/2025	150.00
EFT10001	19/03/2025	MENZIES ABORIGINAL CORPORATION	PAYROLL DEDUCTIONS PPE 18/03/2025	360.00
EFT10002	19/03/2025	NETLOGIC INFORMATION TECHNOLOGY	IT SUPPORT CONSULTING LABOUR 24/25 13TH - 16TH MARCH 2025	979.00
EFT10003	19/03/2025	MOORE AUSTRALIA (WA) PTY LTD	ONLINE ATTENDANCES 2025 ANNUAL BUDGET WORKSHOP, WEBINAR WORKSHOP FOR GST, GRANTS AND CONTRIBUTIONS, FBT, YEAR END REPORTING	2,574.00
TOTAL EFT				\$740,719.44

Shire of Menzies
Payments for the Month of March 2025

Direct Debit	Date	Name	Description	Amount
DD6774.1	03/03/2025	IINET LIMITED	CRC PUBLIC INTERENET FEBRUARY 2025	53.99
DD6776.1	04/03/2025	AUSTRALIAN RETIREMENT TRUST	SUPERANNUATION CONTRIBUTIONS PPE 04/02/2025	620.32
DD6776.2	04/03/2025	AUSTRALIAN SUPER	SUPERANNUATION CONTRIBUTIONS PPE 04/03/2025	2,082.83
DD6776.3	04/03/2025	CBUS	SUPERANNUATION CONTRIBUTIONS PPE 04/03/2025	1,227.60
DD6776.4	04/03/2025	AWARE SUPER PTY LTD	PAYROLL DEDUCTIONS PPE 04/03/2025	9,411.32
DD6776.5	04/03/2025	TEAM SUPER PTY LTD	SUPERANNUATION CONTRIBUTIONS PPE 04/03/2025	641.90
DD6782.1	06/03/2025	SYNERGY	POWER USAGE FOR GOONGARRIE STATION MASTERS HOUSE FROM 28/01/2025 TO 18/02/2025	70.80
DD6784.1	07/03/2025	POWER ICT PTY LTD	MESSAGES ON HOLD FEBRUARY 2025	75.90
DD6789.1	11/03/2025	TELSTRA - DIRECT DEBIT ONLY	ACC. 3307495295 - WORK PHONE USAGE FROM 20/02/2025 TO 19/03/2025	3,668.27
DD6789.2	11/03/2025	AUSTRALIAN TAXATION OFFICE	IAS PAYMENT FOR FEBRUARY 2025	41,496.00
DD6792.1	14/03/2025	TELSTRA - DIRECT DEBIT ONLY	ACC. 367 1243 388 - OFFICE INTERNET AND PHONE USAGE FROM 23/02/2025 TO 22/03/2025	511.36
DD6796.1	17/03/2025	3E ADVANTAGE	ADMIN,CRC,DEPOT PRINTER USAGE FROM FEBRUARY 2025	2,043.25
DD6798.1	18/03/2025	AUSTRALIAN RETIREMENT TRUST	SUPERANNUATION CONTRIBUTIONS 18/03/2025	589.37
DD6798.2	18/03/2025	AUSTRALIAN SUPER	SUPERANNUATION CONTRIBUTIONS 18/03/2025	1,454.30
DD6798.3	18/03/2025	CBUS	SUPERANNUATION CONTRIBUTIONS 18/03/2025	799.43
DD6798.4	18/03/2025	AWARE SUPER PTY LTD	PAYROLL DEDUCTIONS 18/03/2025	9,777.90
DD6798.5	18/03/2025	TEAM SUPER PTY LTD	SUPERANNUATION CONTRIBUTIONS 18/03/2025	616.80
DD6802.1	19/03/2025	HORIZON POWER	POWER FOR 29B SHENTON STREET FROM 31/12/2024 TO 27/02/2025	2,126.01
DD6802.2	19/03/2025	PIVOTEL SATELLITE PTY LTD	TRAK SPOT TRACKING CHARGE ACCOUNT 40063522 - MARCH 2025	31.00
DD6804.1	21/03/2025	PAUL WARNER	SITTING FEE FOR CR. PAUL WARNER MARCH 2025	3,626.67
DD6804.2	21/03/2025	SUDHIR	SITTING FEE FOR CR. SUDHIR MARCH 2025	1,388.00
DD6804.3	21/03/2025	GREGORY DWYER	SITTING FEE CR. GREG DWYER MARCH 2025	940.25
DD6804.4	21/03/2025	IAN BAIRD	SITTING FEE CR. IAN BAIRD MARCH 2025	940.25
DD6804.5	21/03/2025	JILLIAN DWYER	SITTING FEE CR JILL DWYER MARCH 2025	940.25
DD6804.6	21/03/2025	ANDREW TUCKER	SITTING FEE FOR CR. ANDREW TUCKER MARCH 2025	940.25
DD6804.7	21/03/2025	KRISTIE TUCKER	SITTING FEE FOR CR. KRISTIE TUCKER MARCH 2025	940.25
DD6808.1	24/03/2025	THE WEST AUSTRALIAN	SUBSCRIPTION TO NEWSPAPER ONLINE - APRIL 2025	32.00
DD6812.1	31/03/2025	NAB	ACCOUNTS FEE A.K.F MARCH 2025	210.67
TOTAL DIRECT DEBIT				\$87,256.94

Shire of Menzies
Payments for the Month of XXXX 2023

Date	Name	Description	Amount
		CEO CARD NO: **** * 2547	
3/02/2025	MADWAX CARWASH	CAR WASH 1MN	25.00
3/02/2025	SUPER CHEAP AUTO	1MN VEHICLE CAMERA	65.97
12/02/2025	OFFICEWORKS	OFFICE STATIONERY	48.90
28/02/2025	NAB	CARD FEE	9.00
		TOTAL CEO CREDIT CARD	\$ 148.87
		CFO CARD NO: **** * 6310	
4/02/2025	WOOLWORTHS ONLINE	CRC RESALE - COLD DRINKS	315.70
5/02/2025	LS FOSSICK & CO	CITIZENSHIP CEREMONY - GIFT	47.85
5/02/2025	DMIRS EAST PERTH	CAVEATS LODGEMENT ON A4666 & A4667	320.00
7/02/2025	KBVC	CITIZENSHIP CEREMONY - GIFT	20.15
7/02/2025	WOOLWORTHS KALGOORLIE		15.90
		CITIZENSHIP CEREMONY - GIFT	
10/02/2025	OCONNOR FRESH	CITIZENSHIP CEREMONY - REFRESHMENTS	29.98
10/02/2025	DAPHNE FLORIST	CITIZENSHIP CEREMONY - GIFT	100.00
17/02/2025	HARVEY NORMAN AV/IT	29A REID - WIFI EXTENDER	58.00
17/02/2025	STARLINK INTERNET	STARLINK SUBSCRIPTION CCTV AND GRADER	390.00
17/02/2025	STARLINK INTERNET	STARLINK SUBSCRIPTION ADMIN	139.00
17/02/2025	WOOLWORTHS ONLINE	YOUTH CENTRE ACTIVITIES - CONSUMABLES	125.90
17/02/2025	CANVA	CRC OPERATION SUBSCRIPTION CANVA	100.67
18/02/2025	BUNNINGS	29A AND 29B REID STREET KEY'S CUT	27.79
20/02/2025	TNS ACCESS & SECURITY	29A AND 29B REID STREET KEY'S CUT	30.00
24/02/2025	WOOLWORTHS	ADMIN CIVIC FUNCTIONS - LOLLIES AND DRINKS	60.40
24/02/2025	ADOBE	ADOBE SUBSCRIPTION FEBRUARY 2025	594.85
24/02/2025	KMART	YOUTH CENTRE ACTIVITIES - CONSUMABLES	134.50
26/02/2025	WOOLWORTHS	CRC RESALE - COLD DRINKS AND CHIPS	185.50
27/02/2025	LAURIES	COMMUNITY SENIOR LUNCH	206.50
28/02/2025	NAB	CARD FEE	9.00
		TOTAL CFO CREDIT CARD	\$ 2,911.69
5/03/2025		PAYROLL PAYMENT PPE	\$ 56,274.39
5/03/2025		PAYROLL PAYMENT PPE	\$ 53,390.76
		TOTAL PAYROL	\$ 109,665.15
31/03/2025		FUEL CARD - CEO - FOR THE MONTH OF MARCH 2025	\$ 995.92
31/03/2025		FUEL CARD - CFO - FOR THE MONTH OF MARCH 2025	\$ 609.65
31/03/2025		FUEL CARD - MWO - FOR THE MONTH OF MARCH 2025	\$ 11.55
31/03/2025		FUEL CARD - MWO - FOR THE MONTH OF MARCH 2025	\$ 307.02
		TOTAL FUEL CARD	\$ 1,924.14

13.2 Administration Reports

13.2.1	Financial Audit Planning 2024/2025
LOCATION	Not Applicable
APPLICANT	Internal
DOCUMENT REF	NAM1469
DATE OF REPORT	08 April 2025
AUTHOR	Chief Financial Officer, Kristy Van Kuyl
RESPONSIBLE OFFICER	Acting Chief Executive Officer, Peter Bentley
OFFICER DISCLOSURE OF INTEREST	Nil
ATTACHMENT	1. Audit Planning Memorandum - FY 2025 - Final [13.2.1.1 - 20 pages]

SUMMARY:

To receive the Financial Audit Planning Memorandum for the year ended 30 June 2025 by RSM Australia.

BACKGROUND:

RSM Australia has been engaged by the Office of the Auditor General (OAG) Western Australia to perform the Shire of Menzies financial report for the year ending 30 June 2025. RSM Australia is presenting the Audit Planning Memorandum which outlined the proposed audit strategy including the audit timeline and area of audit focus at the Ordinary Council meeting on 24 April 2025.

COMMENT:

The Interim Audit fieldwork is commencing at the Shire of Menzies by RSM Australia in the week beginning 26 May 2025 and concluding on 30 May 2025.

In addition, RSM Australia will separately be engaged as an independent auditor to conduct the completion of the following grant acquittals for the Shire of Menzies for the year ending 30 June 2025.

- Local Road and Community Infrastructure (LRCI) phase 3
- Local Road and Community Infrastructure (LRCI) phase 4

CONSULTATION:

RSM Australia

STATUTORY AUTHORITY:

Local Government Act 1995

Local Government (Financial Management) Regulations 1996

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:

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.

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

OFFICER RECOMMENDATION/COUNCIL DECISION:

Council Resolution Number:	041/25
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Moved: **Cr I Baird**

Seconded: **Cr J Dwyer**

That the Financial Audit Planning Memorandum for the year ended 30 June 2025 by RSM Australia as attached be received.

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

Mr P Bentley, Acting CEO shared the email from the Office of the Auditor General (OAG) where the Shire of Menzies has been recognised as one of the 2023-2024 best practice entities for timeliness and quality of financial reporting and controls. The OAG acknowledges the Shire's performance across a number of criteria including a clear opinion, the timely preparation and certification of statements for audit, high quality financial report and working papers, and maintenance of good financial management controls. The best practice status is included in the Local Government 2023-24 - Financial Audit Results tabled in Parliament.

STRICTLY PRIVATE AND CONFIDENTIAL



Shire of Menzies

Audit Planning Memorandum

For the year ending 30 June 2025



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Introduction

This audit planning memorandum (**APM**) outlines the scope of our work and the key considerations in relation to our audit of the Shire of Menzies (**the Shire**) for the year ending 30 June 2025.

The purpose of this document is to set out our understanding of the key areas of the audit when we will conduct the engagement and your audit team.

The plan is prepared with input from management. The audit plan is tailored for the Shire's environment and revised throughout the year to adjust for business developments, additional relevant matters arising, changes in circumstances, findings from activities performed and feedback we receive from you.

We look forward to working together with you.

Please do not hesitate to contact either one of us or one of the other engagement team members listed in section 7 of the Audit Planning Memorandum should you wish to discuss any aspect of the engagement.

AMIT KABRA

Partner – Assurance & Advisory
RSM Australia

CAITLIN MCGOWAN

Director – Financial Audit
Office of the Auditor General for Western
Australia



1. Audit Summary

Purpose

The primary purpose of this Audit Planning Memorandum (APM) is to brief the Shire of Menzies (**“the Shire” or “the Local Government”**) on the proposed approach by RSM Australia (**RSM**), on behalf of the Office of the Auditor General (**OAG**), to audit the financial report of the Shire for the year ending 30 June 2025.

The APM forms the basis for discussion at the audit entrance meeting scheduled for 24 April 2025 and is a key tool for discharging our responsibilities in relation to communicating with those charged with governance.

Scope of the Engagement

The scope of this engagement involves, expressing an opinion on the audit of the general-purpose financial report for the financial year ending 30 June 2025, prepared in accordance with the *Local Government Act 1995 (LG Act)*, the *Local Government (Financial Management) Regulations 1996 (Financial Management Regulations)*, Australian Accounting Standards, to the extent that they are not inconsistent with the LG Act and the Financial Management Regulations. The term ‘Australian Accounting Standards’ refers to Standards and Interpretations issued by the Australian Accounting Standard Board (**AASB**).

In addition to the above, the Shire also requires certifications in respect of grants in accordance with their respective guidelines. The certifications do not form part of the audit scope. However, RSM will engage separately with the Shire to issue an independent auditor’s report on the above.

Arrangements

Audits are not an absolute guarantee of the accuracy or reliability of the Shire’s information and may not have identified all matters of significance. This is because the work undertaken to form an opinion is permeated by judgement and most audit evidence is persuasive rather than conclusive. In addition, there are inherent limitations in any audit, including the use of testing, the effectiveness of internal control structures and the possibility of collusion.

Primary responsibility for the detection, investigation and prevention of irregularities rests with the Shire. Consequently, The Shire remains responsible for keeping proper accounts and maintaining adequate systems of internal control, preparing and presenting the financial report, and complying with the LG Act and other relevant laws.

Under the *Auditor General Act 2006*, audit staff have unrestricted access to information held by the Shire of Menzies, irrespective of any restrictions on disclosure imposed, such as secrecy provisions.

Confidentiality of audit files and working papers is required under the *Auditor General Act 2006*. The Office of the Auditor General is an ‘exempt agency’ under the *Freedom of Information Act 1992*. The signed contract between the Auditor General and RSM contains strict confidentiality clauses.

RSM’s relationship with the OAG and the Shire of Menzies

RSM has been contracted by the OAG to execute the audit scope and report to the OAG.

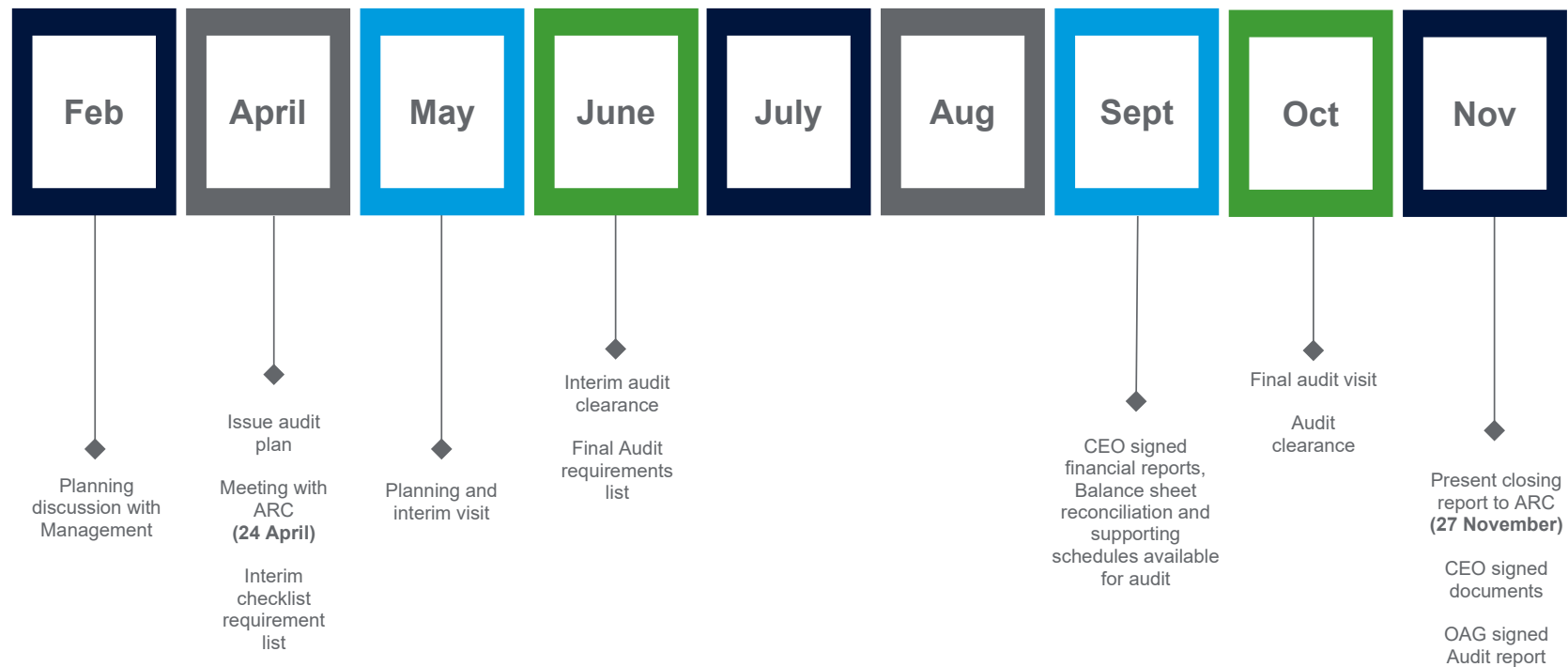
RSM is also required to report to the OAG on any matter which may affect the Auditor General’s responsibilities under sections 15 and 24 of the *Auditor General Act 2006*.

RSM’s services will be conducted under the overall direction of the Auditor General, who will retain responsibility for forming an audit opinion and issuing an independent auditor’s report to the Shire of Menzies. The contract requires RSM to use its methodology and audit approach.

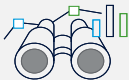


2. Timing

Based on discussions with management, we have agreed on the below milestones. A detailed timetable can be found in Appendix 1.



3. Audit Approach

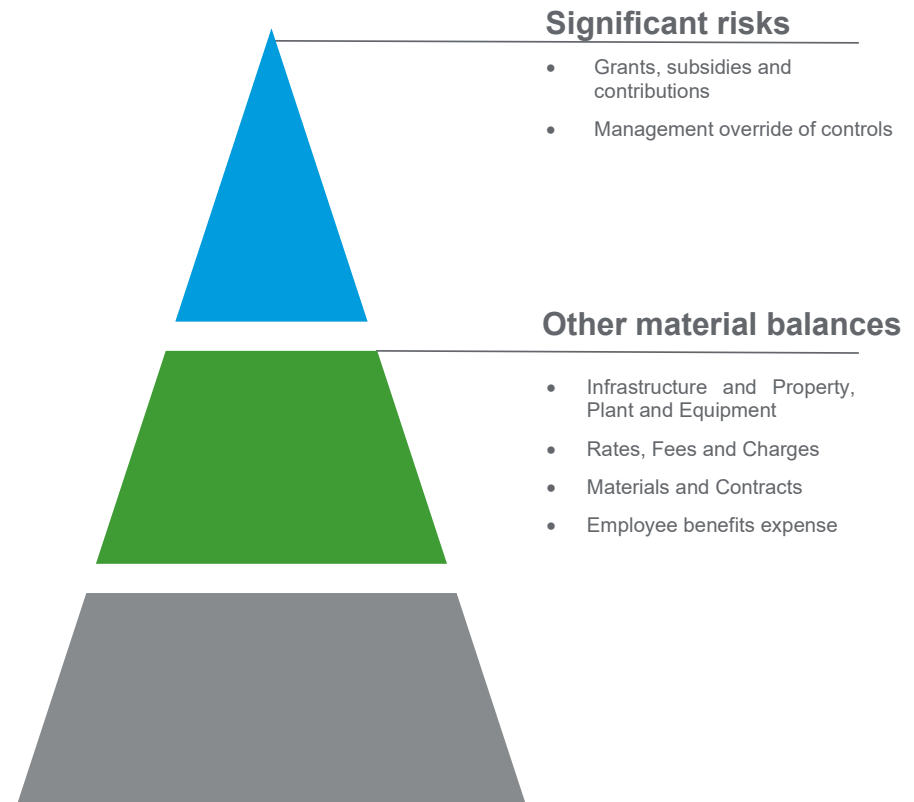
Internal control environment 	In accordance with Australian Auditing Standards, we will perform a review of the design and operating effectiveness of the entity's significant financial recording and reporting processes. We will ensure that any significant deficiencies that come to our attention during our audit are communicated to the ARC and management in a timely manner. <i>Refer to Appendix 3 KEY CONTROLS for more details.</i>	Materiality 	Based on our RSM Global Audit Methodology and professional judgment, we determined certain quantitative thresholds for materiality, including the overall materiality of the financial report.. These, together with qualitative considerations, helped us to determine the nature, timing and extent of our audit procedures on the individual financial statement line items and disclosures and to evaluate the effect of identified misstatements, both individually and in the aggregate, on the financial report and on our opinion.
Fraud considerations 	Under Auditing Standard ASA 240 <i>The Auditor's Responsibilities Relating to Fraud in an Audit of a Financial Report</i> (ASA 240), when planning and performing audit procedures and evaluating the results, the auditor must consider the risk of material misstatement in the financial report because of fraud and error. Although ASA 240 sets out the principles and procedures we must follow, the primary responsibility for the prevention and detection of fraud and error rests with the management of the local government. The local government is responsible for maintaining accounting records and controls designed to prevent and detect fraud and error and for the accounting policies and estimates inherent in the financial report.	Key areas of Audit focus 	For all significant risk material account balances, the engagement team will specify which audit assertions pose significant audit risk and test this balance to ensure it is not materially misstated. Where we have determined that an assessed risk of material misstatement at the assertion level is a significant risk, we will perform substantive procedures that are specifically responsive to that risk. Non-significant risk material balances will be audited by substantive analytical procedures and tests of details, as necessary. <i>Refer to Section 4 KEY AREAS OF AUDIT FOCUS for more details.</i>
Information systems 	In accordance with Australian Auditing Standards, we will obtain an understanding of the information system, including the related business processes, relevant to financial reporting, including (amongst others) how the information system captures events and conditions, other than transactions, that are significant to the financial report. <i>Refer to Section 6 INFORMATION SYSTEMS AUDIT APPROACH for more details.</i>	Other critical areas 	We will audit the critical disclosures in the financial report by verifying the underlying calculations and auditing the evidence to support the amounts disclosed. <i>Refer to Section 5 OTHER CRITICAL AREAS AND DISCLOSURES for more details.</i>
Going concern 	In accordance with Australian Accounting Standards, management is required to make an assessment of the entity's ability to continue as a going concern when preparing the financial report. We will review management's assessment and, along with our audit evidence, form an opinion on the entity's ability to continue as a going concern.	Compliance 	We will enquire and consider the impact on the financial report of any non-compliance with laws and regulations during our audit. Any identified instances of non-compliance will be reported to the local government and management in a timely manner.

4. Key Areas of Audit Focus

As part of the risk assessment, we have determined whether any of the risks identified are, in our judgment, significant risks. A significant risk is an identified and assessed risk of material misstatement that, in our judgment, requires special audit consideration. The assessment is based upon:

- Enquiries of the Local Government Administration and Executive as part of prior audits,
- The complexity of transactions within each area,
- The extent of specialist skill or knowledge needed to perform the planned audit requirement,
- The degree of subjectivity in the measurement of financial information related to the risk, especially those measurements involving a management estimate and judgment, and
- Whether the area is exposed to fraud risk.

Using the 30 June 2025 budget, recent financial reports to the Council and the 30 June 2024 financial statements as a guide and referring to the RSM calculated materiality amount (based on the total expenses) and risk assessment, RSM has identified the following potential significant balances for the current financial year.



Key Areas of Audit Focus (continued)

SIGNIFICANT RISK

1. Management override of controls

Reasons why RSM considers this area a significant risk	RSM Audit response
- Recording fictitious journal entries to manipulate operating results or achieve other objective. - Inappropriately adjusting assumptions and changing judgements used to estimate account balances. - Altering records and terms related to significant and unusual transactions. - Omitting, obscuring, or altering the timing of recognition and /or disclosure of transactions required under AASBs.	- Testing journal entries recorded in the general ledger and adjustments on a sample basis based on data analytics to identify journal entries that exhibit characteristics of audit interest. - Assessing accounting estimates for evidence of biases. - Reviewing unusual, significant transactions and related party transactions. - Conducting unpredictability test.

2. Revenue recognition – Grants, subsidies and contributions

Reasons why RSM considers this area a significant risk	RSM Audit response
The Local Government recognises revenue from multiple revenue streams outside of its income from rates, including operating and non-operating grants, subsidies and contributions. There is a risk that the recognition of revenue may not be compliant with the requirements of <i>AASB 15 Revenue from Contracts with Customers</i> and <i>AASB 1058 Income for Not-for-Profit Entities</i>.	- Performing revenue cut-off testing. - Ensuring material revenue streams have been properly brought to account in accordance with the accounting standards. - Performing test of details, on a sample basis, over grants, subsidies and contributions throughout the year and include transactions near year end to ensure they are correctly and completely accounted for in line with the Local Government's revenue recognition policy. - Performing calculation checks for contract liabilities related to grants, subsidies and contributions and vouch to agreements. - Determining if the disclosures in the notes to the financial report related to the Shire's revenue recognition policy are appropriate.



Key Areas of Audit Focus (continued)

OTHER MATERIAL BALANCES

Statement of Financial Position	RSM Audit response
Infrastructure and Property, Plant and Equipment	- Performing test of details, on a sample basis, material additions to Infrastructure, Property, Plant and Equipment (which includes works in progress) to ensure they qualify for capitalisation under AASB 116 Property, plant and equipment. - Performing testing on a sample basis of the related fair value measurements. - Reviewing the Shire's assessment of any potential impairment indicators.
Statement of comprehensive income	RSM Audit response
Rates, Fees and Charges	- Reviewing, on a sample basis, the reconciliations and calculation of rates and compare these against historical results. - On a sample basis, testing fees and charges transaction to supporting documentation.
Employee costs	- Performing analytical review on employee costs. - On a sample basis, testing employee cost to employee contract and pay slip.
Material and contracts	- Reviewing Shire's purchasing policies and assess the effectiveness of internal controls operating within the payment cycle. - Performing a walkthrough of the key controls over the purchase and payment cycle, including tendering, and perform tests of control on key controls over the purchase and payment cycle. - Evaluating whether Shire's purchasing activities have complied with the Act and the Functions and General Regulations. - On a sample basis, testing material and contracts to supporting documentation.



5. Other Critical Areas and Disclosures

RSM will also audit the following critical disclosures in the financial report by verifying the underlying calculations and auditing the evidence to support the amounts disclosed.

Related party disclosures

The Shire is subject to the requirements of AASB 124 Related Party Disclosures. The Standard requires disclosures for senior officers' compensation and certain transactions with related parties. A review will be conducted to ensure proper accounting and disclosure of related party transactions and executive remuneration.

Further, section 7.12AL of the Act applies section 17 of the Auditor General Act 2006 to a local government, which requires the Shire to advise the Auditor General in writing of details of all related entities that are in existence.

RSM Audit response:

We will review the disclosures and supporting material to ensure compliance with AASB 124. We will also assess the Shire's internal controls around the identification and proper disclosure of related party transactions and executive remuneration.

Capital and other commitments for expenditure

The Shire must disclose in the financial report its capital and other commitments relating to future asset construction and replacements.

RSM Audit response:

We will check the underlying calculations and review the evidence to support the amounts disclosed.

Reserve accounts

The Shire has established several reserve accounts under Section 6.11 of the Act for the purpose of setting aside money for a specific purpose to be used in a future period. Cash reserves are required to be held in separate bank accounts. Although reserve accounts are aggregated with municipal funds in the financial report, they are segregated in the notes to the financial report as restricted funds.

RSM Audit response:

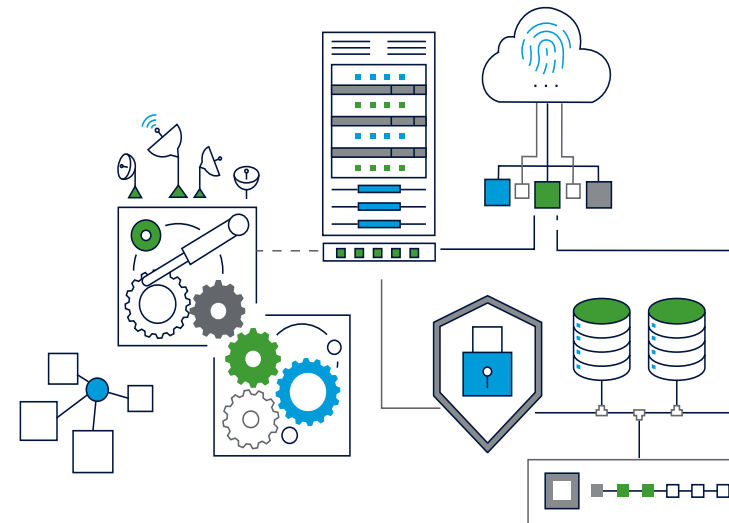
RSM will review the reserve account reconciliations and test that the transfers to and from these accounts are approved by Council and are in accordance with the specific purpose of the reserve.



6. Information Systems Audit Approach

The Shire's financial information system is not complex and there is no requirement for RSM to engage an Information System Audit specialist. RSM's financial audit team will conduct a high-level review of IT General Controls.

RSM complies with Auditing Standard ASA 315 *Identifying and Assessing the Risks of Material Misstatement through Understanding the Entity and Its Environment*. Our approach to information systems audit is to obtain an understanding of the information system, including the related business processes, relevant to financial reporting, including (amongst others) how the information system captures events and conditions, other than transactions, that are significant to the financial report.



7. Your Engagement Team

RSM Core Engagement Team



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Appendices

1. Timetable
2. RSM Orb
3. Key Controls
4. Changes in Accounting Standards

Appendix 1: Timetable

Phase	Task	Indicative time frame*	Action
Pre-planning	Issue draft APM to the Shire and OAG for commentary	20 March 2025	RSM
	Entrance meeting with the Council Members, the Shire's Management, OAG and RSM for the presentation and discussion of final APM	24 April 2025	RSM/OAG/Shire
Interim Audit Fieldwork	Issuing of Interim Audit Preparation Checklist to the Shire	28 April 2025	RSM
	Based on risk assessment, performance of cyclical controls testing, walkthrough of major business cycles and review of key reconciliation procedures	26 -30 May 2025	RSM
	Assessment of status of Management Letter points raised from prior year	26 -30 May 2025	RSM/OAG/Shire
	Review of audit file by the OAG	16 June 2025	OAG
Interim Audit Reporting	Interim audit findings meeting with the Shire's management and RSM to discuss any significant control matters surrounding the major transaction cycles and content of the management letter, if any	03 - 06 June 2025	RSM/Shire
	Issue the draft Interim Audit Management Letter (if any) for the year ending 30 June 2025 to the OAG for consideration and comment	16 June 2025	RSM
	Issue of the draft Interim Audit Management Letter (if any) to the Shire for consideration and comment	23 June 2025	RSM/OAG
	Return of draft Interim Audit Management Letter (if any) to RSM with commentary	25 June 2025	Shire
	Issue the Interim Audit Management Letter (if any)	27 June 2025	OAG
Draft Financial Report	The Shire submits proforma financial report to RSM for review and comment. This will be in the form of the statutory model with the previous year's actuals displayed.	30 August 2025	Shire
Final Audit Fieldwork	Issuing of Final Audit Preparation Checklist	20 June 2025	RSM
	Provision of trial balance as at 30 June 2025 to RSM	29 August 2025	Shire
	Shire to submit draft financial report as per the Act deadline, that have been reviewed by the Audit (Audit and Risk) Committee.	29 August 2025	Shire
	Performance of substantive tests for revenue and expenditure cycles for the 3 months ending 30 June 2024	30 Sept to 10 Oct 2025	RSM
	Performance of substantive tests for balance sheet accounts as at year end and review of financial report disclosure	30 Sept to 10 Oct 2025	RSM
Final Audit Management Letter	Review of audit file by the OAG	20 Oct 2025	OAG
	Final audit findings meeting with the Shire's Management and RSM to discuss any significant control matters surrounding the major transaction cycles and content of the management letter, if any.	13 Oct to 17 Oct 2025	RSM / Shire



Phase	Task	Indicative time frame*	Action
	Issue the draft Final Audit Management Letter (if any) for the year ending 30 June 2025 to the OAG for consideration and comment	20 Oct 2025	RSM
	Issue the draft Final Audit Management Letter (if any) for the year ending 30 June 2025 to the Shire for consideration and comment	27 Oct 2025	RSM/OAG
	Return draft Final Audit Management Letter (if any) for the year ending 30 June 2025 to RSM with commentary	29 Oct 2025	Shire
	Issue the Final Audit Management Letter (if any) to the OAG	31 Oct 2025	RSM
	Issue draft Management Representation Letter and draft Financial Report to the Shire for consideration and comment	31 Oct 2025	RSM
	Issue, Financial Report and Audit Closing Report at least 1 week before exit meeting.	07 Nov 2025	RSM
	Independent Contract Auditor's Report issued	14 Nov 2025	RSM
	OAG to sign and issue the Audit Report	17 Nov 2025	OAG
	Final audit exit meeting with the Council Members, the Shire's Management, OAG and RSM.	27 Nov 2025	RSM/OAG/Shire

Audit preparation checklist.

To assist Shire to gather and collate the necessary audit information and documentation, we will issue in advance of each audit visit an Interim Audit Preparation Checklist and a Final Audit Preparation Checklist. As the requested information will be an important part of our audit working papers, the information required must be made available to RSM on or before the audit fieldwork dates specified above. This will facilitate the delivery of an efficient audit and help to minimise interruptions to Shire's staff. RSM will endeavour to make the checklists as detailed as possible.

We will issue in advance of each audit visit an electronic Interim Audit Preparation Checklist and a Final Audit Preparation Checklist utilising CaseWare Xtend. CaseWare Xtend will facilitate the delivery of an efficient audit and help to minimise interruptions to the Shire's staff. We have found this facility to be very useful and clients have appreciated the savings in time and reduced disturbance by auditors during the audit fieldwork. The benefits of CaseWare Xtend include:

- Securely request, file and store sensitive data within the audit engagement.
- Collaborate and communicate in real time, allowing for a more adaptable and transparent workflow.
- Manage requests in one centralised location that is readily accessible.
- Track the status of audit requests.



Appendix 2: RSM Orb

RSM orb

An RSM Audit puts quality at its heart to deliver.

We recognise that the delivery of a quality audit service is critical to achieving client satisfaction and our audit objectives.

In undertaking the audit on the financial report, we have utilised our technology platform and proprietary methodology, RSM Orb.

RSM Orb is our optimal risk-based audit methodology, deployed across more than 100 countries worldwide. Our technology platform and proprietary methodology enables our auditors to focus on your risks and design procedures tailored to your unique circumstances and environment. RSM Orb enables us to develop a deeper understanding of your business, providing you with critical insights now and for the future.

An RSM Orb audit delivers:

Consistency

A consistent approach across any number of operations and jurisdictions, tailored to your unique risks and circumstances.

Innovation

Optimising our use of technology in how we plan and conduct our work to enhance your audit experience.

Critical insights

Pinpointing those areas that require closer scrutiny and enhanced judgement, enabling us to be more effective in addressing risk areas and adding intellectual value and critical insights.

Confidence

Delivered through robust and considered planning, an efficient technology platform and a highly qualified, experienced team.



Appendix 3: Key Controls

3.1 Significant changes to internal controls

The Shire advised that there are no major changes to its management and internal control environments and is not aware of any major changes that may significantly impact the 30 June 2025 financial report.

3.2 Effectiveness of internal controls

The Local Government management team has a substantial focus on ensuring that controls in place are robust and that financial reporting is accurate. The financial controls, processes and procedures across the Local Government are at a mature stage with proper documentation and ownership within the various business units.

We will follow up on prior year management letter points to ensure they have been satisfactorily resolved, as outlined in the below table, to ensure they have been properly resolved.

Findings completed and awaiting verification

Matter	Rating	Due Date
1. Unrecorded liabilities	Moderate	June 2025
2. No depreciation charged on additions to capitalised expenditure	Moderate	June 2025
3. Inadequate reconciliation of payroll report to Trial Balance	Minor	June 2025
4. Unrecorded inventory	Minor	June 2025

3.3 Audit approach for FY2025

We will conduct a risk assessment for each major transaction cycle. The risk assessment is benchmarked against our knowledge of each transaction cycle which enables us to design a control testing rotation plan that will bring certain transaction cycles into audit scope each year. Those cycles not in scope will be subject to our normal walk-through procedures and confirmation of our understanding of the key controls.



Appendix 4: Changes In Accounting Standards

Standard	Matter	Key Requirements	Application Date
Effective for the 30 June 2025 Reporting Period			
AASB 13 Fair Value Measurement	AASB 2022-10 Amendments to Australian Accounting Standards – Fair Value Measurement of Non-Financial Assets of Not-for-Profit Public Sector Entities	AASB 2022-10 amends AASB 13 Fair Value Measurement for fair value measurements of non-financial assets of not-for-profit public sector entities not held primarily for their ability to generate net cash inflows. Specifically, for such an asset, the standard: a) specifies that the entity is required to consider whether the asset's highest and best use differs from its current use only when, at the measurement date, it is: - classified as held for sale or held for distribution to owners in accordance with AASB 5 Non-current Assets Held for Sale and Discontinued Operations; or - highly probable that the asset will be used for an alternative purpose to its current use; b) clarifies that the asset's use is 'financially feasible' if market participants would be willing to invest in the asset's service capacity, considering both the capability of the asset to be used to provide needed goods or services to beneficiaries and the resulting cost of those goods or services, c) specifies that, if both the market selling price of a comparable asset and some market participant data required to measure the fair value of the asset are not observable, an entity uses its own assumptions as a starting point in developing unobservable inputs and adjusts those assumptions to the extent that reasonably available information indicates that other market participants (including, but not limited to, other not-for-profit public sector entities) would use different data; and d) provides guidance on how the cost approach is to be applied to measure the asset's fair value, including guidance on the nature of costs to include in the replacement cost of a reference asset and on the identification of economic obsolescence.	Period beginning on or after 1 January 2024
AASB 101 Presentation of Financial Statements	AASB 2022-6 Amendments to Australian Accounting Standards – Non-current Liabilities with Covenants	The standard amends AASB 101 to improve the information an entity provides in its financial statements about liabilities arising from loan arrangements for which the entity's right to defer settlement of those liabilities for at least twelve months after the reporting period is subject to the entity complying with conditions specified in the loan arrangement. The Standard also amends an example in Practice Statement 2 regarding assessing whether information about covenants is material for disclosure.	Period beginning on or after 1 January 2024.
AASB Practice Statement 2 Making Materiality Judgements			



Standard	Matter	Key Requirements	Application Date
AASB 16 Leases	AASB 2022-5 Amendments to Australian Accounting Standards – Lease Liability in a Sale and Leaseback	AASB 2022-5 amends AASB 16 Leases to add subsequent measurement requirements for sale and leaseback transactions that satisfy the requirements in AASB 15 Revenue from Contracts with Customers to be accounted for as a sale. AASB 16 already requires a seller-lessee to recognise only the amount of any gain or loss that relates to the rights transferred to the buyer-lessor. The amendments made by this Standard ensure that a similar approach is applied by also requiring a seller-lessee to subsequently measure lease liabilities arising from a leaseback in a way that does not recognise any amount of the gain or loss related to the right of use it retains.	Period beginning on or after 1 January 2024.
AASB 107 Statement of Cash Flows AASB 7 Financial Instruments: Disclosures	AASB 2023-1 Amendments to Australian Accounting Standards – Supplier Finance Arrangements	This Standard amends AASB 107 and AASB 7 to require an entity to provide additional disclosures about its supplier finance arrangements. The additional information will enable users of financial statements to assess how supplier finance arrangements affect an entity's liabilities, cash flows and exposure to liquidity risk. The amendments require an entity to disclose the terms and conditions of the arrangements, the carrying amount of the liabilities that are part of the arrangements, the carrying amounts of those liabilities for which the suppliers have already received payment from the finance providers, the range of payment due dates and the effect of non-cash changes.	Periods beginning on or after 1 January 2024
AASB 10 Consolidated Financial Statements AASB 128 Investments in Associates and Joint Ventures	AASB 2014-10 Amendments to Australian Accounting Standards – Sale or Contribution of Assets between an Investor and its Associate or Joint Venture	The AASB issues an amendment to clarify that any gain or loss is recognised on a transfer to an associate or joint venture, is dependent on whether the assets or subsidiary constitute a business, as defined in AASB 3 Business Combination. Full gain or loss is recognised when the assets or subsidiary constitute a business that meet the AASB 3 definition. Otherwise, any gain or loss that results from the sale of contribution of assets is only recognised to the extent of that is attributable to the investors' interests if the assets or subsidiary does not constitute a business. This amendment addresses the current inconsistency between AASB 10 Consolidated Financial Statements and AASB 128 Investments in Associates and Joint Ventures.	Period beginning on or after 1 January 2025.

Environmental, Social and Governance (ESG)

The Shire should refrain from disclosing ESG matters or climate-related risks in financial as there is currently no established reporting and auditing frameworks for state or local government entities. These frameworks are still in the development phase; hence the Shire should not include climate disclosures in financial report in the absence of a defined reporting framework.

For more information, visit: [RSM Australia: Leading Assurance, Tax, and Consulting Services](#)



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13.2.2	Review of Policy 4.11 - Rating Strategy
LOCATION	Not Applicable
APPLICANT	Internal
DOCUMENT REF	NAM1470
DATE OF REPORT	10 April 2025
AUTHOR	Chief Financial Officer, Kristy Van Kuyl
RESPONSIBLE OFFICER	Acting Chief Executive Officer, Peter Bentley
OFFICER DISCLOSURE OF INTEREST	Nil
ATTACHMENT	1. Policy 4.11 Rating Strategy - adopted 2018 [13.2.2.1 - 2 pages]

SUMMARY:

To review Policy 4.11 Rating Strategy in accordance with the Council's annual rolling review of all policies.

BACKGROUND:

The current Policy 4.11 Rating Strategy was adopted by the Council on 30 August 2018.

COMMENT:

This report will recommend repealing the existing policy and endorsing a new one. The new policy provides guidance to ensure that the rating principles established by legislation and determination support the implementation of a differential general rate.

Update the policy number from 4.11 to 4.10. This change is required due to the repeal of some policies, necessitating a renumbering of the policies.

Consequently, it is advisable to repeal and replace the current Policy 4.11 Rating Strategy. The new policy introduces more specific and transparent processes that ensure legislative compliance, fair treatment of ratepayers, and clearer guidelines for handling differential rates and land-use changes. It also offers more flexibility, particularly in terms of concessional rates and the benefit principle, making it a more comprehensive framework for addressing the complexities of land use and rating within the district.

CONSULTATION:

No external consultations were undertaken in preparing this report.

STATUTORY AUTHORITY:

Division 6, Part 6 of the *Local Government Act 1995* outlines the regulations pertaining to rates and service charges, ensuring clarity and transparency in financial matters.

POLICY IMPLICATIONS:

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

FINANCIAL IMPLICATIONS:

There are no financial implications if the officer's recommendation is endorsed.

RISK ASSESSMENT:

If the policy is not regularly reviewed and updated, there is a risk of non-compliance, which can result in legal issues, and reputational damage for the organisation.

STRATEGIC IMPLICATIONS:

The Council's Community Strategic 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

OFFICER RECOMMENDATION/COUNCIL DECISION:

Council Resolution Number:	042/25
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Moved: **Cr J Dwyer**

Seconded: **Cr K Tucker**

That:

- 1. The existing Policy 4.11 Rating Strategy be repealed, and**
- 2. The new Policy 4.10 Rating Strategy, as follows:**

‘Objective

In applying the rating principles set out by legislation and making decisions on the purpose for which the land is held or used, or identifying any other characteristics of the land, the following principles will be observed:

- Objectivity – The use of land should be reviewed and determined on the basis of an objective assessment of relevant criteria. External parties should be able to understand how and why a particular determination was made.**
- Fairness and Equity – Each property should make a fair contribution to rates based on a method of valuation that appropriately reflects its use.**
- Consistency – Rating principles should be applied, and determinations should be made in a consistent manner. Like properties should be treated in a like manner.**
- Transparency – Systems and procedures for determining the method of valuation should be clearly documented.**
- Administrative Efficiency – Rating principles and procedures should be applied and implemented in an efficient and cost-effective manner.**

Policy Statement

In order for the Minister to ensure legislative rating principles are applied to any separately identifiable rateable portion of land within the district, the Shire must have systems and procedures to:

- Identify and record any changes in land use;**
- Review the predominant use of land affected by significant land use changes;**
- Consult with affected parties;**
- Obtain Council approval to apply to the Minister for a change in the method of valuation; and**
- Ensure timely application to the Minister.**

The purpose for which the land is zoned shall form the initial guide to the predominant use of any land within the district.

An initial guide to the predominant use of land within the district is based on the zoning under the Local Planning Scheme. Where the current predominant use of the land differs from the zoning under the local planning scheme, the basis for this determination should be clearly documented, particularly if a different method of valuation appears appropriate. Nonconforming land use and land where the zoning does not provide an initial guide will require examination on a case-by-case basis.

Determination of the appropriate method of valuation requires examination of the extent to which the separately identifiable portion of land is being used for the alternative land use. This should be documented and considered using the principles detailed in this policy before making application to the Minister for a change in the method of valuation.

A uniform general rate in the dollar is to be applied for all GRV and UV valued properties within the district. The Council may, in certain circumstances, deem a differential general rate to be necessary. The imposition of a differential general rate represents a conscious decision by the Council to redistribute the rate burden in the district by imposing a higher contribution on some ratepayers and a lower contribution on others.

The imposition of a differential general rate must follow the Benefit Principle – the concept that there should be some relationship between the rates paid and the benefits received. The Benefit Principle does not mean rates should equal benefits, but it is expected that those bearing the higher rate burden through the imposition of differential rating are receiving greater benefits from Shire activities. When imposing a differential general rate, the characteristics of the land to which the rate is to be applied, along with the objects and reasons for the differential rate should be clearly defined.

The purpose for which the land is zoned is considered the most appropriate basis for determining the characteristics of the land to which the differential general rate applies. Where the Benefit Principle is considered by Council not to apply within a particular land zoning, the purpose for which the land is held or used, as determined by the local government, and/or whether or not the land is vacant land, shall be used as the basis for determining the characteristics of the land to which the differential general rate applies.

Concessions and Waivers

Circumstances may arise where the Council resolves by absolute majority to grant a waiver or concession as provided by legislation.'

be adopted.

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



POLICY – 4.11 – Rating Strategy

Relevant Delegation

N/A

Objective

The objective of the Council's rates is to provide for net funding requirements of Council's Operational and Capital budget in order to achieve a balanced budget.

Policy Statement

The purpose of the Rating Strategy is to provide a robust and considered framework for rates categories, minimum rates and differential rates that incorporates the principal of:

- Objectivity
- Fairness and Equity
- Consistency
- Transparency; and
- Administrative efficiency

and to ensure a stable rates revenue stream from year to year; and deliver a stable rating price path for our community.

In arriving at the proposed rate in the dollar and minimum payments Council takes into consideration many factors and attempts to balance the need for revenue to fund essential services, facilities and infrastructure to the entire Community.

– End of Policy

COMMENT

Surrender of Land

Practice to October 2018 has been that:

- Where a property owner has advised that they no longer wish to retain ownership of a property that, subject to the following conditions, Council will accept the ownership of land subject to
 - All rates and charges are paid in full and
 - All costs for transfer of the title of the property from the owner to the Shire of Menzies are paid by the owner prior to the transfer.

Council has indicated that this advice is no longer to be provided, and

- Where a property owner no longer wishes to retain ownership of a property, they will be advised to either
 - Sell the property or
 - Apply to Landgate to return the property to the Crown.”

Formerly		
New Policy	30 August 2018	
Last Reviewed	30 August 2018	
Next Review Date	February 2021	
Amended		
Adopted	30 August 2018	
Version		

13.2.3	Review of Policy 4.12 - Financial Hardship Policy
LOCATION	Not Applicable
APPLICANT	Internal
DOCUMENT REF	NAM1471
DATE OF REPORT	10 April 2025
AUTHOR	Chief Financial Officer, Kristy Van Kuyl
RESPONSIBLE OFFICER	Acting Chief Executive Officer, Peter Bentley
OFFICER DISCLOSURE OF INTEREST	Nil
ATTACHMENT	1. Policy 4.12 - Financial Hardship Policy (Rates Relief) [13.2.3.1 - 2 pages]

SUMMARY:

To review Policy 4.12 Financial Hardship Policy (Rates Relief) in accordance with the Council's annual rolling review of all policies.

BACKGROUND:

The current Policy 4.12 Financial Hardship Policy (Rates Relief) was adopted by the Council on 28 May 2020.

COMMENT:

It is recommended that the existing Policy 4.12 Financial Hardship Policy (Rates Relief) be updated with the following minor amendments:

- Update the policy number from 4.12 to 4.11. This change is required due to the repeal of some policies, necessitating a renumbering of the policies.
- Rename the policy title to Policy 4.11 Financial Hardship

CONSULTATION:

No external consultations were undertaken in preparing this report.

STATUTORY AUTHORITY:

Subdivision 5 and 6 of Division 6, Part 6 of the *Local Government Act 1995* outline the regulations regarding the recovery of unpaid rates and service charges, and the actions that may be pursued concerning land with outstanding rates.

POLICY IMPLICATIONS:

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

FINANCIAL IMPLICATIONS:

There are no financial implications if the officer's recommendation is endorsed.

RISK ASSESSMENT:

If the policy is not regularly reviewed and updated, there is a risk of non-compliance, which can result in legal issues, and reputational damage for the organisation.

STRATEGIC IMPLICATIONS:

The Council's Community Strategic 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

OFFICER RECOMMENDATION/COUNCIL DECISION:

Council Resolution Number:	043/25
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Moved: Cr K Tucker

Seconded: Cr J Dwyer

That:

- 1. The existing Policy 4.12 Financial Hardship Policy (Rates Relief), be updated to Policy 4.11 Financial Hardship, and**
- 2. No changes to other parts of the existing policy, be endorsed.**

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



POLICY – 4.112 – Financial Hardship Policy (Rates Relief)

Relevant Delegation
N/A

Objective

To guide the Chief Executive Officer / administration in considering applications to support ratepayers experiencing genuine financial hardship.

Policy Statement

The Shire acknowledges exceptional circumstances will exist at varying times which may lead to ratepayers encountering difficulty in paying rates and service charges by their due date.

Where ratepayers are experiencing genuine financial hardship, the Shire will endeavour to minimise additional hardship potentially resulting from debt recovery processes by:

- Suspending debt recovery processes whilst considering applications made under this policy;
- Giving consideration to acceptable payment arrangements to clear (wherever possible) rates debts prior to the end of the current financial year; and/or
- Where any interest charges on rates and service charges are imposed which may cause further financial hardship, consider applications to write off interest up to \$1,000.

Applications are required to meet the criteria and evidence requirements noted by this Policy and are to be submitted in writing to the Chief Executive Officer.

The Chief Executive Officer will assess each application as required against relevant delegations, Council policies and legislation to finalise applications or escalate for consideration by Council as required.

Criteria:

For consideration of alternative payment arrangements for outstanding rates and charges, the ratepayer is to submit their request in writing to the Chief Executive Officer to consider a payment arrangement to clear their debt (where possible) prior to the end of the current financial year.

For consideration of write-off of any interest on outstanding rates, the following conditions are all required to be met:

- The ratepayer is experiencing extreme and genuine financial hardship;
- The ratepayer had either no outstanding rates from a previous financial year or the ratepayer has an approved payment arrangement and continues to adhere to the terms of that agreement;
- The ratepayer's circumstances are supported by an original hardship letter from a qualified financial body (e.g. a fully accredited member of Financial Counsellors Association of Western Australia, CPA/ICA accounting firm or bank);

The ratepayer is not a corporation or trustee;

- Where the ratepayer is an individual that:
 - they are not bankrupt or subject to a bankruptcy petition; and
 - no revenue is being derived from the property the subject of the application;
 - The maximum amount of interest to be written off is \$1,000; Write offs are applicable to interest on the ratepayer's principal place of residence or business only; and
 - The applicant must be the owner / occupier of the property and liable for payment of rates and charges.

Evidence:

Applications for financial hardship assistance must be made in writing to the Chief Executive Officer to substantiate the criteria noted in this policy, and supported by the following:

- Sufficient detail to identify the ratepayer and property which are the subject of the application;
- Original copy of extreme hardship letter from a qualified financial body (e.g. a fully accredited member of Financial Counsellors Association of Western Australia, CPA/ICA accounting firm or bank); and
- Where the applicant is not the owner of the property, evidence (such as executed lease agreement) to support liability for payment of rates and charges.

Outcomes of Decisions:

The Shire will notify ratepayers of the outcome of their application in writing at the earliest available opportunity. Where a ratepayer is aggrieved by the decision, they may request Council to consider the application. The decision of Council will be final.

Amendments to this Policy:

Amendments to this policy require a simple majority decision of council.

– End of Policy

ADOPTED: 28 MAY 2020
REVIEWED: 24 APRIL 2025

13.2.4	Review of Policy 7.5 - Letters of Support for Community Projects	
LOCATION	Shire of Menzies	
APPLICANT	Internal	
DOCUMENT REF	NAM1472	
DATE OF REPORT	14 April 2025	
AUTHOR	Community Development Manager, Sean McGay	
RESPONSIBLE OFFICER	Acting Chief Executive Officer, Peter Bentley	
OFFICER DISCLOSURE OF INTEREST	Nil	
ATTACHMENT	1. Policy 7.5 - Letters of Support for Community Projects [13.2.4.1 - 2 pages]	

SUMMARY:

To review Policy 7.5 - Letters of Support for Community Projects, as attached, in accordance with the Council's annual rolling review of all policies.

BACKGROUND:

The purpose of Policy 7.5 - Letters of Support for Community Projects, which was adopted by the Council on 29 August 2024, is to ensure requests for letters of support for community projects are managed in an efficient, effective, transparent, and accountable manner in alignment with the Shire's strategic goals and priorities.

COMMENT:

The policy was reviewed on 14 April 2025 and this report recommends its endorsement without any amendments.

CONSULTATION:

The original policy was drafted by Steven Tweedie, Governance Consultant.

STATUTORY AUTHORITY:

Nil

POLICY IMPLICATIONS:

Nil

FINANCIAL IMPLICATIONS:

There are no financial implications if the officer's recommendation is endorsed.

RISK ASSESSMENT:

There are no risk implications if the officer's recommendation is endorsed.

STRATEGIC IMPLICATIONS:

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

1.1 An engaged and inclusive community.

1.1.1 Facilitate, encourage and support community volunteers, groups, events and initiatives.

1.1.2 Welcoming to all residents, strengthen community cohesiveness and participation.

1.1.3 Provide, maintain and improve community facilities.

2.1 An innovative, diverse and prosperous economy.

2.1.1 Support local business and encourage further investment in the district.

2.1.2 Continue to work with industry and stakeholders for the economic development of the district.

4.1 A strategically focused Council, leading our community.

4.1.2 Effectively represent, promote and advocate for the community and district.

4.1.3 Encourage and support community engagement and collaboration.

4.2 An efficient and effective organisation.

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.

VOTING REQUIREMENTS:

Simple Majority

OFFICER RECOMMENDATION/COUNCIL DECISION:

Council Resolution Number:	044/25
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Moved: Cr K Tucker

Seconded: Cr I Baird

That the current Policy 7.5 Letters of Support for Community Projects, as attached, be endorsed without amendment.

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



POLICY – 7.5 –Letters of Support for Community Projects

Relevant Delegation
N/A

Objective

Council recognises the important roles that community groups, not for profit organisations and service providers perform in our region for social cohesion, economic development and recreational opportunities.

From time to time the Shire receives requests for letters of support, usually in relation to grant applications.

This policy aims to ensure that the Shire of Menzies manages requests for letters of support for grant applications in an efficient, effective, transparent and accountable manner.

The key aims are to ensure that:

- there is a standard and set process used when providing letters of support,
- letters of support align to Council's strategic priorities and values,
- supported projects do not compromise existing strategies, policies or planning and development objectives.

Policy Statement

The Shire will assess all requests for letters of support in a fair, equitable and reasonable manner.

Requests for letters of support for advocacy efforts and improved services will be aligned to Council's strategic goals and priorities outlined in the Shire's Community Strategic Plan.

A. Conditions

The following conditions will apply for requests for letters of support for grant applications:

- The grant application must have a clear community or economic benefit to the Shire of Menzies Local Government Area and surrounding region,
- The application must be in line with Council's strategic direction,
- There is an identified need for the project and evidence of community support,
- The Shire will be indemnified from any future obligations in continuing events or projects that have been initiated by community groups or other third parties, if the Shire determines there is no ongoing community benefit,
- The project must align to Council's objective to adopt sound asset management frameworks and strategies according to broad sustainability principles and cost effectiveness,
- Where there are current or future costs to be incurred by the Shire, these need to be clearly articulated and approved as per the adopted Budget, or Delegations Register,
- The community group has taken all reasonable measures to minimise/reduce the risk of the project (including holding appropriate insurances); and

- If the Shire is applying for grant funding from the same funding body, the application will be assessed on a case-by-case basis, based on merit and demonstrated positive outcomes for the community.
- Where support is sought in respect of a grant of under \$10,000, and which complies with this Policy, the CEO is authorised to provide a letter of support, or may invite the Shire President to do so,
- Where support is sought in respect of a grant of more than \$10,000, and which complies with this Policy, the Shire President is authorised to provide a letter of support or may request that the Council determine whether such support will be provided, or not.

B: Letters of Support

Letters of support will **not** be provided if:

- Adequate time has not been provided for the application to be processed,
- The applicant has not provided sufficient information for the application to be processed,
- The Shire operates a program that is similar or the same as that of the application,
- The objectives of the application or request do not fit with Council's strategic priorities,
- There is an expectation to continue the event/project beyond reasonable timeframes; or
- Any proposed contribution from the Shire has not been approved/endorsed under the adopted Budget or Delegations Register.

– End of Policy

ADOPTED: 29 AUGUST 2024
REVIEWED: 24 APRIL 2025

13.2.5	Review of Policy 1.10 Legislative Compliance	
LOCATION	Not Applicable	
APPLICANT	Internal	
DOCUMENT REF	NAM1473	
DATE OF REPORT	14 April 2025	
AUTHOR	Executive Officer, Maureen Yulo-Uy	
RESPONSIBLE OFFICER	Acting Chief Executive Officer, Peter Bentley	
OFFICER DISCLOSURE OF INTEREST	Nil	
ATTACHMENT	1. Current Policy 1.10-Legislative Compliance [13.2.5.1 - 2 pages]	

SUMMARY:

To review Policy 1.10 Legislative Compliance in accordance with the Council's annual rolling review of all policies.

BACKGROUND:

The Legislative Compliance Policy was adopted by the Council on 29 April 2021. The policy's objective is to ensure that the Shire upholds its commitment to meeting a high level of compliance with legislative requirements applying to local government and takes any necessary action to rectify any breach as soon as reasonably possible.

COMMENT:

Significant updates are required on the following:

- Legislative references (e.g. *Local Government Act 1995*, *Audit Regulations 1996*)
- Internal audit expectations, particularly in relation to Regulation 17 of the *Local Government (Audit) Regulations 1996*
- Syntax
- Update the policy number from 1.10 to 1.5. This change is required due to the repeal of some policies, necessitating a renumbering of the policies.

CONSULTATION:

No external consultation occurred during this report's preparation.

STATUTORY AUTHORITY:

Local Government Act 1995

Regulation 17 of the *Local Government (Audit) Regulations 1996*

POLICY IMPLICATIONS:

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

FINANCIAL IMPLICATIONS:

There is no financial implication if the officer's recommendation is endorsed.

RISK ASSESSMENT:

Risk Statement	Level of Risk	Risk Mitigation Strategy
Outdated policy language or references could create confusion or misinterpretation of the Shire's compliance obligations, leading to operational inefficiencies.	Medium	Revise the policy for clarity, ensuring language is current and consistent.

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

OFFICER RECOMMENDATION/COUNCIL DECISION:

Council Resolution Number:	045/25
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Moved: Cr K Tucker

Seconded: Cr A Tucker

That:

- 1. Current Policy 1.10 - Legislative Compliance, be repealed and**
- 2. The new Policy 1.5 - Legislative Compliance, as follows:**

‘Objective

To ensure the Shire maintains a high standard of legislative compliance and governance in accordance with the *Local Government Act 1995* and other applicable legislation, regulations, and standards.

The Shire is committed to proactive compliance and will take prompt, appropriate action to rectify any identified breaches, in line with good governance principles and the expectations of the community, Council members, and staff.

Policy Statement

The Shire will establish and maintain effective systems, processes, and controls to support compliance with all applicable legislative and regulatory requirements. This policy aligns with the *Local Government Act 1995*, the *Local Government (Audit) Regulations 1996*, and related frameworks.

The compliance framework will:

- a) Ensure appropriate access to and awareness of relevant legislation through internal resources, training, and/or reference to publicly available sources;**
- b) Clearly allocate responsibility for compliance in each functional area;**
- c) Provide relevant and ongoing training to Council members and employees on legal and regulatory obligations;**
- d) Ensure adequate resources and tools are provided to monitor legislative changes;**
- e) Establish systems for recording and reporting non-compliance;**
- f) Investigate non-compliance and integrate findings into the Shire’s risk management framework;**
- g) Analyse audit reports, incidents, and complaints to identify and implement improvements in compliance processes;**
- h) Conduct regular internal and external audits in accordance with *Regulation 17 of the Local Government (Audit) Regulations 1996*;**
- i) Promptly address and rectify any identified non-compliance; and**
- j) Maintain an internal audit function to provide independent evaluation of the Shire’s systems and controls.**

Roles and Responsibilities

Council Members and Committee Members

- Must be aware of and comply with legislation relevant to their duties.
- Participate in training and development on governance and compliance as required.

Chief Executive Officer (CEO)

- Responsible for ensuring systems and resources are in place to support legislative compliance, in accordance with section 5.41 of the *Local Government Act 1995*.
- Oversees the communication of legislative changes and the implementation of compliant practices.

Senior Management

- Must ensure operational activities comply with legal requirements and provide clear directions to employees.
- Facilitate regular training and updates for their teams on relevant legislation.

Employees

- Have a responsibility to comply with legislation applicable to their duties.
- Must report any instances of suspected non-compliance to their manager or the Chief Executive Officer

Implementation and Review

- The Shire will regularly review this policy and associated procedures to reflect legislative changes and evolving best practices.
- Legislative updates will be monitored through appropriate channels (e.g. Western Australia Local Government Association, Department of Creative Industries, Tourism and Sport) and communicated to all relevant employees and Council members.'

be adopted.

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



POLICY – 1.10 – Legislative Compliance

Relevant Delegation

N/A

Policy Objective

To ensure that the Shire upholds its commitment to meet a high level of compliance with legislative requirements applying to local government and takes any necessary action to rectify any breach as soon as reasonably possible.

Many principles of good governance make reference to ensuring appropriate policies, procedures and processes are in place for local governments to comply with both the letter and the spirit of the law.

The community elected members and employees of the Shire have an expectation that the local government will comply with applicable legislation and the Council should take all appropriate measures to ensure this expectation is met.

Policy Statement

The Shire will have appropriate processes and structures in place to ensure that legislative requirements are achievable and are integrated into the operations of the local government.

These processes and structures will aim to:

- a) Develop and maintain a system for identifying legislation applicable to the Shire's activities;
- b) Assign responsibilities for ensuring that regulatory obligations are fully considered and implemented;
- c) Provide relevant and appropriate training for staff, elected members, volunteers and other applicable people in the legislative and regulatory requirements affecting them;
- d) Provide necessary resources to identify and remain up-to-date with new legislation;
- e) Establish a mechanism for recording and reporting non-compliance;
- f) Review instances where there may have been non-compliance and report through risk management processes to mitigate against future occurrences;
- g) Review audit reports, incident reports, complaints and other information to assess how the systems of compliance can be improved;
- h) Ensure audits are performed to assess compliance;
- i) Requires necessary action to rectify any identified breach as soon as reasonably possible; and
- j) Establish an internal audit function to provide an independent and objective evaluation of the Shire's internal procedures and controls.

Roles and Responsibilities**Elected Members and Committee Members**

Councillors and Committee members have a responsibility to be aware of and to abide by legislation applicable to their role.

Senior/Executive Management

Senior staff should ensure that directions relating to compliance are clear, unambiguous and applicable legal requirements for each activity they are responsible for administering are identified. All staff are to be given the opportunity to be regularly informed, briefed, updated and/or trained about key legal requirements relative to their position description, utilising available resources to accomplish this.

Employees

Employees have a duty to seek information and guidance on legislative requirements applicable to their area of work and to comply with the legislation. Employees shall report through their supervisors to Senior Management any areas of non-compliance they become aware of.

Implementation of Legislation

The Shire will have procedures in place to ensure that when legislation changes, steps are taken to ensure future actions comply with the amended legislation and changes are appropriately communicated to all required personnel.

– End of Policy

COMMENT

Amendments to this Policy

Amendments to this policy require a simple majority decision of council.

Formerly	New Policy	
Last Reviewed		
Next Review Date	February 2022	
Amended		
Adopted	29 April 2021	
Version	1	

13.2.6	Review of Policy 12.3 Stock Grids
LOCATION	Not Applicable
APPLICANT	Internal
DOCUMENT REF	NAM1474
DATE OF REPORT	15 April 2025
AUTHOR	Works Manager, Garth Marland
RESPONSIBLE OFFICER	Acting Chief Executive Officer, Peter Bentley
OFFICER DISCLOSURE OF INTEREST	Nil
ATTACHMENT	1. Policy 12.3 - Stock Grids [13.2.6.1 - 5 pages]

SUMMARY:

To review Policy 12.3, Stock Grids, as part of the Council's annual rolling review of all policies.

BACKGROUND:

The draft policy was advertised in accordance with Section 1.7 of the Local Government Act 1995 (Local Public Notice) prior to its adoption on 27 July 2023. Legal advice was also sought regarding the draft policy.

COMMENT:

The policy is current and aligns with relevant legislation. It can be endorsed without amendment, except for the update to the policy number.

CONSULTATION:

No external consultation was conducted in the preparation of this report.

STATUTORY AUTHORITY:

Land Administration Act 1997.

Section 3 defines 'road'.

Section 55 relates to a local government's 'care, control and management' of certain roads.

Main Roads Act 1930. Section 26 refers to roads other than main roads (secondary roads) and that the local government of the district is responsible for maintaining such secondary roads.

Local Government Act 1995. Section 3.53. An unvested or undedicated road could be defined as an 'unvested facility' and therefore to be maintained by the local government, unless it is already being maintained by another authority.

Local Government (Uniform Local Provisions) Regulations 1996. Regulation 9. Provides for gates or 'other devices' across public thoroughfares that enable motor traffic to pass and prevent livestock from straying.

In summary, unless a road is being maintained by Main Roads WA, or is a private road, it will be under the local government's 'care, control and management'. Further, the installation of stock grids is considered lawful.

POLICY IMPLICATIONS:

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

FINANCIAL IMPLICATIONS:

There is no financial implication if the officer's recommendation is endorsed.

RISK ASSESSMENT:

If the policy is not regularly reviewed and updated, there is a risk of non-compliance, which can result in legal issues, and reputational damage for the organisation.

STRATEGIC IMPLICATIONS:

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

3.1 A well maintained, attractive built environment servicing the needs of the community.

3.1.2 Maintain and enhance our roads, built infrastructure, parks and reserves.

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

VOTING REQUIREMENTS:

Simple Majority

OFFICER RECOMMENDATION/COUNCIL DECISION:

Council Resolution Number:	046/25
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Moved: Cr G Dwyer

Seconded: Cr J Dwyer

That the current Stock Grid Policy, as attached, be endorsed without amendment, except for the update to the policy number.

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



POLICY – ~~9.112.3~~ – Stock Grids

Relevant Delegation

N/A

Stock grids

1. Scope

This policy applies to stock grids on public roads managed by the Shire.

2. Objectives

- 2.1 To provide guidelines to ensure uniform standards are applied for the installation, maintenance, replacement and removal of stock grids on public roads managed by the Shire.
- 2.2 To reduce the risk presented by stock grids to road users, the Shire and landowners.

3. Definitions

The following definitions apply to this policy -

CEO means the Chief Executive Officer of the Shire.

Council means the Council of the Shire.

Existing stock grid means a stock grid installed on a public road before the commencement of this policy.

Stock grid means a structure designed to enable motor traffic to pass across a public road and prevent the passage (or straying) of livestock.

Public road means a road for which the Shire is responsible.

Shire means Shire of Menzies.

4. Policy statement

The Shire is the responsible authority vested with the care, control and management of roads in its district (except main roads or highways) (under section 55(2) of the Land Administration Act 1997 and section 15 and 26(5) of the Main Roads Act 1930).

Under regulation 9 of the Local Government (Uniform Local Provisions) Regulations 1996, the Shire may authorise a person who applies to the Shire for permission to have across a public thoroughfare under the control or management of the Shire, a gate or other device (such as a stock grid) that enables motor traffic to pass across the public thoroughfare and prevents livestock from straying.

Under regulation 9(4) of the Local Government (Uniform Local Provisions) Regulations, the Shire can impose any conditions it thinks fit on the grant of its permission under regulation 9 (including, but not limited to, conditions on the construction, placement and maintenance of a stock grid across a public thoroughfare).

This policy outlines the criteria for assessing a landowner's application and the appropriateness of granting approval for the installation of a new or replacement stock grid, to ensure that a stock grid does not interfere with the safe movement of motor traffic and the proper maintenance of the public road.

In each case it will be necessary to determine whether approval for the installation of a new or replacement stock grid should be granted and the conditions that will apply for the grant of approval.

5. Policy details

5.1 Application for the installation of a new or replacement stock grid

5.1.1 A landowner who seeks the installation of a new or replacement stock grid on a public road is to make an application, in writing, to the CEO.

5.1.2 A written application for the installation of a new or replacement stock grid on a public road is to –

- (a) give details of the adjoining land and the landowners;
- (b) confirm whether the stock grid(s) is a boundary or an internal stock grid; and
- (c) include a plan showing the proposed location of the stock grid(s) the subject of the application.

5.1.3 When an application is received in accordance with this policy, a report is to be prepared by the CEO containing details of the application, an assessment of the request, an estimate of the costs and a recommendation for consideration of the Council. The estimate of costs is to include an estimate of costs to install the new or replacement stock grid(s) and any associated works required (including, the sealing of the road (if required) and the installation of safety signage).

5.2 Stock grid criteria

5.2.1 The Shire will consider the following criteria for determining whether to approve an application for the installation of a new or replacement stock grid –

- (a) a functioning stock-proof fence must be in place on both sides of the proposed location for the stock grid;
- (b) the proposed location for the stock grid must be suitable for the installation of a stock grid;
- (c) the proposed stock grid must be capable of handling all stock;
- (d) the road proposed for the location of the stock grid, must be sealed at least 20 metres on both sides of the stock grid to prevent the inadvertent filling up of the stock grid during the process of maintenance grading;
- (e) the proposed stock grid must be at least 8 metres wide; and
- (f) the proposed stock grid must be a boundary stock grid, unless the Shire considers that approval of an internal stock grid is suitable.

5.3 Council's powers

5.3.1 The Council may refuse, grant or grant subject to conditions, an application for the installation of a new or replacement stock grid.

5.3.2 Conditions under clause 5.3.1 must include, but are not limited to the following –

- (a) a condition requiring the landowner to enter into a cost contribution deed with the Shire for the payment of the costs (or contribution towards) the installation, maintenance, replacement and removal of the stock grid(s), in a form and on terms satisfactory to the Shire. Where any stock grid(s) are located on the boundary between two or more properties, the cost of the installation, maintenance, replacement and removal of the stock grid(s), is to be shared equally between the boundary landowners;
- (b) a condition requiring the landowner to, at their own cost, maintain a functioning stock-proof fence on both sides of the stock grid;
- (c) a condition requiring the landowner to indemnify the Shire against any loss or damage arising from the stock grid(s) being installed on a public road (except to the extent that the loss or damage arises from the failure of the Shire to carry out any statutory duty in relation to the stock grid(s));
- (d) a condition specifying that all property rights in the stock grid(s) must remain with the Shire; and
- (e) a condition specifying that the Shire reserves its right to revoke the approval and remove a stock grid, where a stock grid does not comply with any condition of approval granted under this policy, the landowner fails to make any payment required under a cost contribution deed for the stock grid, or the Shire considers the stock grid to be dangerous or redundant.

5.3.3 A landowner who is granted approval under clause 5.3.1 of this policy must comply with each condition of the approval. The Council may revoke an approval, where the landowner fails to comply with any condition of approval.

5.3.4 The Council may at any time revoke or vary an approval, or any condition of approval.

5.4 Construction standard

5.4.1 The Shire will construct all stock grid(s) approved under clause 5.3.1 in accordance with the Main Roads WA standards.

5.4.2 The installation of any stock grid(s) approved under clause 5.3.1 must include the provision of safety signage (width markers and warning signs).

5.4.3 Where a cost contribution deed has been entered into with a landowner, the cost incurred by the Shire in constructing and installing a stock grid(s) on a public road managed by the Shire, will be recovered from the landowner in accordance with the terms of the cost contribution deed. The Shire will invoice the landowner for their share of the costs for the construction and installation of the stock grid(s).

5.5. Maintenance of stock grids

5.5.1 Stock grids on public roads managed by the Shire will be maintained by the Shire to the Shire's standards and requirements.

5.5.2 Where a cost contribution deed has been entered into with a landowner, the cost incurred by the Shire in maintaining a stock grid(s) on a public road managed by the Shire, will be recovered from the landowner in accordance with the terms of the cost contribution deed. The Shire will invoice the landowner for their share of the costs for the maintenance of the stock grid(s).

5.6 Removal of existing stock grids

5.6.1 Except in the case of an emergency (where the CEO is of the opinion that providing notice would be impractical or unreasonable because of the imminent risk of injury to any road user), the CEO will provide the landowner with at least 30 days' written notice of the Shire's intention to remove an existing stock grid(s) and invite the landowner to make an application for the installation of a replacement stock grid(s) under clause 5.1.1 of this policy.

5.6.2 If a landowner does not make an application to replace a stock grid(s) under clause 5.1.1 of this policy within 30 days of receiving notice under clause 5.6.1 of this policy, the Shire will remove the stock grid and reinstate the public road at its cost.

5.6.3 Where a functioning stock proof fence is intact, the CEO is to notify the landowner that the landowner will be responsible to construct a suitable alternative on removal of the stock grid(s) (for example, a four wire star picket and strainer post fence along the road sides for a distance of 50 metres either side of the stock grid location).

5.7 Removal of stock grids installed after [insert date]

5.7.1 The Shire may remove any stock grid(s) installed without approval after [insert date].

5.7.2 Where a landowner fails to comply with any condition of approval granted under this policy or fails to make any payment required under a cost contribution deed, the Shire may after providing 30 days' written notice to the landowner, revoke any approval granted under this policy and remove the stock grid(s).

5.7.3 Where the Shire considers a stock grid(s) to be dangerous, the Shire may after providing 30 days' written notice to the landowner, revoke any approval granted under this policy and remove the stock grid(s).

5.7.4 Where the Shire considers a stock grid(s) to be redundant, the CEO will provide the landowner with at least 30 days' written notice of the Shire's intention to remove a stock grid(s) and invite the landowner to make a submission for the retention of the stock grid(s).

5.7.5 If no submission is made by the landowner within 30 days of notice being provided under clause 5.7.4, the Shire may revoke any approval granted under this policy and remove the stock grid(s).

- 5.7.6 If a landowner makes a submission for the retention of a stock grid under clause 5.7.4 of this policy, a report is to be prepared by the CEO containing details of the request, an assessment of the request, an estimate of the costs to maintain the stock grid(s) and a recommendation for consideration of the Council.
- 5.7.7 In considering a landowner's submission under clause 5.7.6, the Council will consider the following (in deciding whether to retain or remove a stock grid(s)) –
- (a) whether the stock grid(s) satisfy the construction standards outlined in this policy;
 - (b) whether a functioning stock-proof fence is in place on both sides of the stock grid(s);
 - (c) whether the stock grid(s) is at least 8 metres wide;
 - (d) whether the stock grid(s) is a boundary stock grid or internal stock grid (the retention of boundary grids will be given priority over internal and intermittent grids); and
 - (e) the cost of maintaining the stock grid(s) and whether an application for the installation of a new or replacement stock grid(s) will be required under clause 5.1.1 of this policy.

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– End of Policy

ADOPTED: 27 JULY 2023
REVIEWED: 24 APRIL 2025

14 MOTIONS OF WHICH PREVIOUS NOTICE HAS BEEN GIVEN

Nil

15 NEW BUSINESS OF AN URGENT NATURE

15	Consideration of Late Items	
LOCATION	Not Applicable	
APPLICANT	Internal	
DOCUMENT REF	NAM1477	
DATE OF REPORT	22 April 2025	
AUTHOR	Executive Officer, Maureen Yulo-Uy	
RESPONSIBLE OFFICER	Acting Chief Executive Officer, Peter Bentley	
DISCLOSURE OF INTEREST	Nil	
ATTACHMENT	Nil	

SUMMARY:

The purpose of this report is for the Council to approve consideration of one late item of an urgent nature.

BACKGROUND:

A late item should not be considered at Council meetings unless the matter is of an urgent nature.

The Shire of Menzies Meeting Procedures Local Law Part 5 – Business of a Meeting Part 5.4 provides for the introduction of business of an urgent nature.

COMMENT:

Item 15.1, Menzies North West Road Sealing Project Funding, is considered urgent as it is part of a broader strategic plan and funding agreement. Delaying the decision could lead to increased project costs due to inflation or resource constraints, potentially impacting the project's feasibility and timely completion.

CONSULTATION:

Nil

STATUTORY AUTHORITY:

Shire of Menzies Meeting Procedure Local Law 2021:

Part 5 clause 5.4 New business of an urgent nature

1. In cases of urgency or other special circumstances, matters may, on a motion by the presiding member that is carried by the meeting, be raised without notice and decided by the meeting.
2. In subclause (1), 'cases of urgency or other special circumstances' means matters that have arisen after the preparation of the agenda that are considered by the presiding member to be of such importance and urgency that they are unable to be dealt with administratively by the local government and must be considered and dealt with by the Council before the next meeting.

POLICY IMPLICATIONS:

No Council policy is applicable.

FINANCIAL IMPLICATIONS:

Nil

RISK ASSESSMENT:

Nil

STRATEGIC IMPLICATIONS:

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

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/COUNCIL DECISION:

Council Resolution Number:	047/25
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Moved: Cr G Dwyer

Seconded: Cr I Baird

That Item 15.1 Menzies North West Road Sealing Project Funding be accepted as 'urgent business'.

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

16 BEHIND CLOSED DOORS - CONFIDENTIAL REPORTS

Item 15.1 Menzies North West Road Sealing Project

Item 16.1 Rates Debtor Report-March 2025

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

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

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

OFFICER RECOMMENDATION/COUNCIL DECISION:

Council Resolution Number:	048/25
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Moved

Cr G Dwyer

Seconded

Cr J Dwyer

That in accordance with Section 5.23(2) of the *Local Government Act 1995* the meeting be closed to members of the public to consider Item 15.1 Menzies North West Road Sealing Project and Item 16.1 Rates Debtor Report-March 2025.

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

The members of the public, the Chief Financial Officer, and the Executive Officer, left the meeting room at 1.21pm.

Cr P Warner declared a financial interest on Item 15.1 Menzies North West Road Sealing Project Funding, stating that three of the contractors offered him to work on road projects. Cr P Warner left the meeting room at 1.21pm. Deputy President Cr S Sudhir took the Chair and presided at the meeting.

15.1 Menzies North West Road Sealing Project Funding

OFFICER RECOMMENDATION/COUNCIL DECISION:

Council Resolution Number	049/25
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Moved **Cr G Dwyer** **Seconded** **Cr I Baird**

That the Council:

- 1. Apportion the first two years of its Roads to Recovery funding to the Menzies North West Seal Project;**
- 2. Make provision within the 2025/2026 budget for a further \$200,000 to be allocated to the project from municipal funds;**
- 3. Select Monarch Ventures as its preferred tenderer for the project; and**
- 4. Authorise the Chief Executive Officer to enter into a contract with Monarch Ventures for the completion of the works.**

Carried	6 / 0
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For: Cr S Sudhir, Cr G Dwyer, Cr J Dwyer, Cr A Tucker, Cr I Baird and Cr K Tucker

Against: Nil

The staff members and the Shire President returned to the meeting room at 1.25pm. The Shire President took the Chair and presided.

16.1 Rates Debtor Report March 2025

OFFICER RECOMMENDATION/COUNCIL DECISION:

Council Resolution Number:	050/25
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Moved: Cr K Tucker **Seconded:** Cr J Dwyer

That the list of overdue rates showing:

- i. 12 months arrears, totaling \$74,999.13
- ii. 2 years arrears, totaling \$47,672.49
- iii. 3 years plus arrears, totaling \$283,825.50

be received.

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

MEETING OPENED TO THE PUBLIC:

COUNCIL DECISION:

Council Resolution Number:	051/25
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Moved: Cr G Dwyer **Seconded:** Cr I Baird

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

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

The members of the public returned to the meeting room at 1.27pm.

17 NEXT MEETING

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

18 CLOSURE OF MEETING

The Shire President, as Presiding Member declared the meeting closed at 1.28pm.