



SHIRE OF MENZIES

Agenda

**FOR THE ORDINARY MEETING OF COUNCIL
TO BE HELD ON**

24 JUNE 2021

Commencing at 1.00 pm

**At Tjuntjuntjara
Tjuntjuntjara**

DISCLAIMER

No responsibility whatsoever is implied or accepted by the Shire of Menzies for any act or omission or statement or intimation occurring during this meeting.

It is strongly advised that persons do not act on what is heard at this meeting and should only rely on written confirmation of Council's decision, which will be provided within fourteen (14) days of this meeting.

FINANCIAL INTEREST

A financial interest occurs where a Councillor, or person with whom the Councillor is closely associated, has direct or indirect financial interest in the matter. That is, the person stands to make a financial gain or loss from the decision, either now or at some time in the future.

An indirect financial interest includes a reference to a financial relationship between that person and another person who requires a Local Government decision in relation to the matter.

Councillors should declare an interest:

- a) In a written notice given to the Chief Executive Officer (CEO) before the meeting; or
- b) At the meeting, immediately before the matter is discussed.

A member who has declared an interest must not:

- Preside at the part of the meeting relating to the matter; or
- Participate in or be present during the discussion of decision-making procedure relating to the matter unless the member is allowed to do so under Section 5.68 or 5.69 of the *Local Government Act 1995*.

Councillor Attendance
Shire of Menzies Council Meetings

Council Meeting Date	Attended in Person	Electronic Attendance	Leave of Absence	Apologies	Absent
26 November 2020	Cr G Dwyer Cr I Baird Cr J Dwyer Cr K Mader	Cr J Lee (MAC Office) Cr V Ashwin (MAC Transportable)			
17 December 2020	Cr G Dwyer Cr I Baird Cr J Dwyer Cr K Mader			Cr J Lee Cr V Ashwin	
28 January 2021	Cr G Dwyer Cr K Mader Cr S Baird	Cr J Dwyer (Kambalda) Cr J Lee (MAC Office) Cr I Baird (Wongary)	Cr J Dwyer Cr V Ashwin		
25 February 2021	Cr G Dwyer Cr I Baird Cr J Dwyer Cr K Mader	Cr J Lee (MAC Office)	Cr V Ashwin	Cr S Baird	
25 March 2021	Cr G Dwyer Cr I Baird Cr J Dwyer Cr K Mader Cr S Baird	Cr I Baird Cr J Lee	Cr V Ashwin		
29 April 2021	Cr G Dwyer Cr J Dwyer Cr K Mader	Cr I Baird (PT) Cr J Lee (MAC)		Cr S Baird	
27 May 2021	Cr G Dwyer Cr K Mader Cr S Baird Cr I Baird	Cr J Dwyer – Kambalda East.		Cr J Lee 3	

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1 DECLARATION OF OPENING

2 ANNOUNCEMENT OF VISITORS

3 RECORD OF ATTENDANCE

Councillors: Cr G Dwyer, Shire President
Cr I Baird, Deputy Shire President
Cr J Dwyer
Cr J Lee
Cr K Mader
Cr S Baird

Staff: Mr B Joiner, Chief Executive Officer
Ms S Mik, Executive Officer (Minutes)

4 RESPONSE TO PREVIOUS PUBLIC QUESTIONS TAKEN ON NOTICE

5 PUBLIC QUESTION TIME

6 APPLICATION BY MEMBERS

7 DECLARATIONS OF INTEREST

8 NOTICE OF ITEMS TO BE DISCUSSED BEHIND CLOSED DOORS

9 CONFIRMATION/RECEIVAL OF MINUTES

10 PETITIONS/DEPUTATIONS/PRESENTATIONS

11 ANNOUNCEMENT BY PRESIDING MEMBER WITHOUT DISCUSSION

12 REPORTS OF OFFICERS

12.1 Finance Reports

12.1.1	Finance Report	
LOCATION	Shire of Menzies	
APPLICANT	Internal	
DOCUMENT REF	FIN.551.1	
DATE OF REPORT	10 June 2021	
AUTHOR	Executive Officer, Sharlene Mik	
RESPONSIBLE OFFICER	Chief Financial Officer, Antonio Giometti	
DISCLOSURE OF INTEREST	NIL	
ATTACHMENT	1. Attachment 1 to Finance Report [12.1.1.1 - 18 pages] 2. Attachment 2 to Finance Report [12.1.1.2 - 34 pages]	

SUMMARY:

Statutory Financial Reports are submitted to Council as a record of financial activity for the year to 31 May 2021.

BACKGROUND:

The Financial Management *Regulation 34* requires Local Government entities to prepare each month a Statement of Financial Activity reporting on the sources and application of funds, as set out in the Annual Budget under *Regulation 22(1)(d)*:

- The annual budget estimates;
- Budget estimates to the end of the month to which the statement relates. Actual amounts of expenditure, revenue and income to the end of the month to which the statement relates;
- Any material variations between year to date for income and expenditure and the relevant budget provisions to the end of the relevant reporting period;
- Identify any significant areas where activity is not in accordance with budget estimates for the relevant reporting period;
- Include an operating statement;
- Include the net current assets; and
- Any other relevant reporting notes.

COMMENT:

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

CONSULTATION:

Nil

STATUTORY AUTHORITY:

Local Government Act 1995 Section 6.4
Local Government (Financial Management) Regulation 1996, 34

POLICY IMPLICATIONS:

Nil

FINANCIAL IMPLICATIONS:

As detailed in the attachment.

RISK ASSESSMENT:

Nil

STRATEGIC IMPLICATIONS:

4.2 An efficient and effective organisation.

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

VOTING REQUIREMENTS:

Simple Majority

OFFICER RECOMMENDATION:

That Council receive the Statement of Financial Activity for the period ending 31 May 2021 as attached and note any material differences.



SHIRE OF MENZIES

**MONTHLY FINANCIAL REPORT
(Containing the Statement of Financial Activity)
For the Period Ended 31 May 2021**

**LOCAL GOVERNMENT ACT 1995
LOCAL GOVERNMENT (FINANCIAL MANAGEMENT) REGULATIONS 1996**

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**Shire of Menzies
Information Summary
For the Period Ended 31 May 2021**

Attachment 12.1.1.1

Key Information

Report Purpose

This report is prepared to meet the requirements of *Local Government (Financial Management) Regulations 1996, Regulation 34*.

Overview

Summary reports and graphical progressive graphs are provided on pages 2 - 3.

Statement of Financial Activity by reporting program

Is presented on page 6 and shows a surplus as at 31 May 2021 of \$3,471,622.

Items of Significance

The material variance adopted by the Shire of Menzies for the 2020/21 year is plus (+) or minus (-) of 10% for items greater than \$25,000 variance. 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 material variance is disclosed in Note 2.

Income & Expenditure		Annual Budget	YTD Budget	YTD Actual
Operating Grants, Subsidies and Contributions	107%	\$ 1,559,202	\$ 1,429,208	\$ 1,669,519
Non-operating Grants, Subsidies and Contributions	46%	\$ 2,620,494	\$ 2,402,081	\$ 1,213,795
	69%	\$ 4,179,696	\$ 3,831,289	\$ 2,883,314
Rates Levied	99%	\$ 3,562,400	\$ 3,265,526	\$ 3,512,250
Materials & Contracts	101%	(\$1,286,014)	(\$1,177,000)	(\$1,299,428)
Capital Projects				
Infrastructure Assets - Roads	18%	(\$200,000)	(\$183,315)	(\$36,113)
Infrastructure Assets - Other	0%	(\$266,078)	(\$89,320)	(\$681)

% Compares current ytd actuals to annual budget

Financial Position		This Time Last Year	31 May 2021
Adjusted Net Current Assets	61%	\$ 5,684,321	\$ 3,481,663
Cash and Equivalent - Unrestricted	63%	\$ 4,903,743	\$ 3,083,075
Cash and Equivalent - Restricted	133%	\$ 8,938,129	\$ 11,912,400
Receivables - Rates	80%	\$ 855,628	\$ 681,822
Receivables - Other	473%	-\$ 73,355	-\$ 346,794
Payables	38%	\$ 86,594	\$ 33,335

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

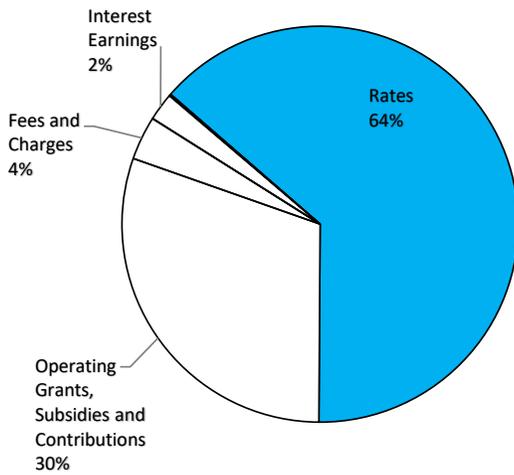
Note: The Statements and accompanying notes are prepared based on all transactions recorded at the time of preparation and may vary due to transactions being processed for the reporting period after the date of preparation.

Preparation

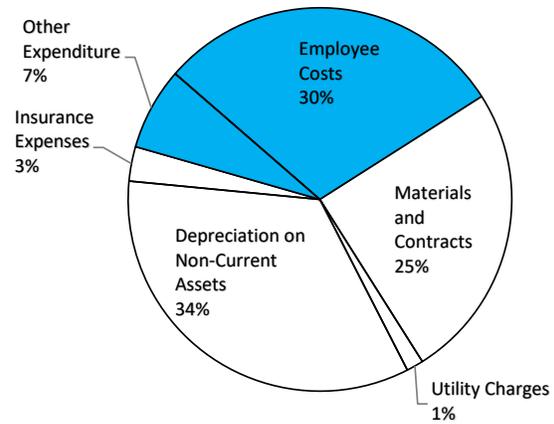
Prepared by: Rhona Hawkins

Date Prepared: 10 Jun 2021

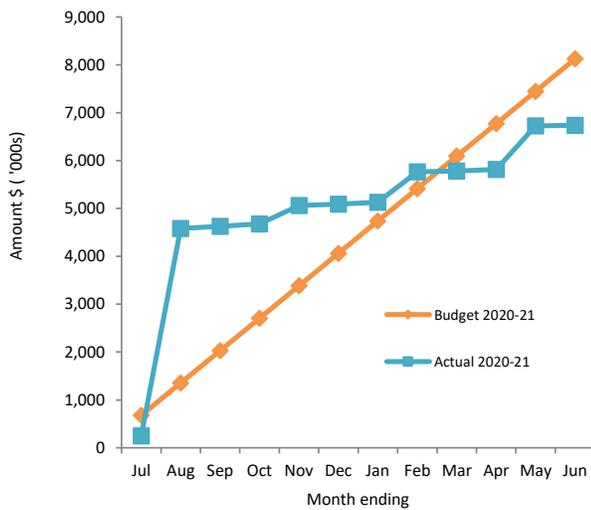
Operating Revenue



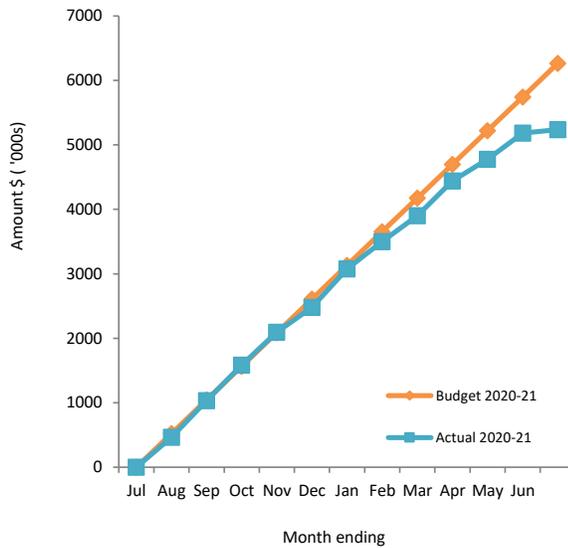
Operating Expenditure



Budget Operating Revenues -v- Actual (Refer Note 2)



Budget Operating Expenses -v- YTD Actual (Refer Note 2)



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

SHIRE OF MENZIES
STATEMENT OF FINANCIAL ACTIVITY
(Statutory Reporting Program)
For the Period Ended 31 May 2021

Attachment 12.1.1.1

	Note	Amended Annual Budget	YTD Amended Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)	Var. % (b)-(a)/(a)	Var.
Opening Funding Surplus(Deficit)	3	\$ 1,357,350	\$ 1,357,350	\$ 1,390,732	\$ 33,382	2%	
Revenue from operating activities							
Governance		24,385	22,341	24,285	1,944	9%	
General Purpose Funding - Rates	9	3,562,400	3,265,526	3,512,250	246,724	8%	
General Purpose Funding - Other		1,342,922	1,230,966	1,512,310	281,344	23%	▲
Law, Order and Public Safety		14,812	13,563	11,845	(1,718)	(13%)	
Health		300	275	0	(275)	(100%)	
Education and Welfare		0	0	0	0		
Housing		65,700	60,203	46,125	(14,078)	(23%)	
Community Amenities		32,039	29,348	17,277	(12,071)	(41%)	
Recreation and Culture		800	704	0	(704)	(100%)	
Transport		198,389	181,841	182,985	1,144	1%	
Economic Services		221,609	203,093	163,330	(39,763)	(20%)	▼
Other Property and Services		40,488	37,081	42,281	5,200	14%	
		5,503,844	5,044,941	5,512,689	467,748	9%	
Expenditure from operating activities							
Governance		(966,491)	(885,698)	(852,248)	33,450	4%	
General Purpose Funding		(389,784)	(357,181)	(279,372)	77,809	22%	▲
Law, Order and Public Safety		(113,972)	(104,368)	(89,237)	15,131	14%	
Health		(47,117)	(43,175)	(31,187)	11,988	28%	
Education and Welfare		0	0	0	0		
Housing		(174,456)	(159,808)	(135,360)	24,448	15%	
Community Amenities		(335,865)	(307,406)	(256,935)	50,471	16%	▲
Recreation and Culture		(836,300)	(766,150)	(686,203)	79,947	10%	▲
Transport		(2,151,851)	(1,972,278)	(1,984,589)	(12,311)	(1%)	
Economic Services		(1,237,233)	(1,133,561)	(731,430)	402,131	35%	▲
Other Property and Services		(13,610)	(11,979)	(138,432)	(126,453)	(1056%)	▼
		(6,266,678)	(5,741,604)	(5,184,992)	556,612	10%	
Operating activities excluded from budget							
Add back Depreciation		2,279,360	2,089,274	1,766,192	(323,082)	(15%)	▼
Adjust (Profit)/Loss on Asset Disposal	8	0	0	0	0		
Adjust Provisions and Accruals		0		973	973		
Amount attributable to operating activities		1,516,526	1,392,611	2,094,862			
Investing Activities							
Non-operating Grants, Subsidies and Contributions	11	2,620,494	2,402,081	1,213,795	(1,188,286)	(49%)	▼
Proceeds from Disposal of Assets	8	0	0	0	0		
Land and Buildings	13	(2,790,681)	(2,498,441)	(790,584)	1,707,857	68%	▲
Plant and Equipment	13	(191,500)	(102,201)	(57,694)	44,507	44%	▲
Infrastructure Assets - Roads	13	(3,774,754)	(946,671)	(281,101)	665,570	70%	▲
Infrastructure Assets - Drainage	13	0	0	0	0		
Infrastructure Assets - Bridges	13	0	0	0	0		
Infrastructure Assets - Footpaths	13	(200,000)	(183,315)	(36,113)	147,202	80%	▲
Infrastructure Assets - Parks and Ovals	13	(266,078)	(89,320)	(681)	88,639	99%	▲
Infrastructure Assets - Airports	13	0	0	0	0		
Infrastructure Assets - Sewerage	13	0	0	0	0		
Infrastructure Assets - Other	13	(475,000)	(187,891)	(5,348)	182,543	97%	▲
Amount attributable to investing activities		(5,077,519)	(1,605,758)	42,274	1,648,032	103%	▲
Financing Activities							
Self-Supporting Loan Principal		0	0	0	0		
Transfer from Reserves	7	3,451,703	2,599,135	0	(2,599,135)	(100%)	▼
Transfer from Restricted Cash		0	0	0	0		
Repayment of Debentures	10	0	0	0	0		
Transfer to Reserves	7	(1,248,060)	91,608	(56,246)	(147,854)	161%	
Amount attributable to financing activities		2,203,643	2,690,743	(56,246)	(2,746,989)	102%	
Closing Funding Surplus(Deficit)	3	0	3,834,946	3,471,622			

Indicates a variance between Year to Date (YTD) Budget and YTD Actual data as per the adopted materiality threshold. Refer to Note 2 for an explanation of the reasons for the variance.

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

SHIRE OF MENZIES
STATEMENT OF FINANCIAL ACTIVITY
(By Nature or Type)
For the Period Ended 31 May 2021

Attachment 12.1.1.1

	Note	Annual Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)	Var. % (b)-(a)/(a)	Var.
		\$	\$	\$	\$	%	
Opening Funding Surplus (Deficit)	3	1,357,350	1,357,350	1,390,732	33,382	2%	
Revenue from operating activities							
Rates	9	3,562,400	3,265,526	3,512,250	246,724	8%	
Operating Grants, Subsidies and Contributions	11	1,559,202	1,429,208	1,669,519	240,311	17%	▲
Fees and Charges		210,889	193,193	196,946	3,753	2%	
Interest Earnings		141,640	129,811	126,044	(3,767)	(3%)	
Other Revenue		29,713	27,203	7,930	(19,273)	(71%)	
Profit on Disposal of Assets	8	0	0	0	0		
		5,503,844	5,044,941	5,512,689	467,748	9%	
Expenditure from operating activities							
Employee Costs		(1,826,054)	(1,673,342)	(1,534,089)	139,253	8%	
Materials and Contracts		(1,286,014)	(1,177,000)	(1,299,428)	(122,428)	(10%)	▼
Utility Charges		(98,065)	(89,749)	(74,177)	15,572	17%	
Depreciation on Non-Current Assets		(2,279,360)	(2,089,274)	(1,766,192)	323,082	15%	▲
Insurance Expenses		(139,211)	(127,534)	(150,908)	(23,374)	(18%)	
Other Expenditure		(637,974)	(584,705)	(360,198)	224,507	38%	▲
Loss on Disposal of Assets	8	0	0	0	0		
		(6,266,678)	(5,741,604)	(5,184,992)	556,612	10%	
Operating activities excluded from budget							
Add back Depreciation		2,279,360	2,089,274	1,766,192	(323,082)	(15%)	▼
Adjust (Profit)/Loss on Asset Disposal	8	0	0	0	0		
Adjust Provisions and Accruals		0		973	973		
Amount attributable to operating activities		1,516,526	1,392,611	2,094,862	702,251		
Investing activities							
Grants, Subsidies and Contributions	11	2,620,494	2,402,081	1,213,795	(1,188,286)	(49%)	▼
Proceeds from Disposal of Assets	8	0	0	0	0		
Land and Buildings	13	(2,790,681)	(2,498,441)	(790,584)	1,707,857	(68%)	
Plant and Equipment	13	(191,500)	(102,201)	(57,694)	44,507	(44%)	
Infrastructure Assets - Roads	13	(3,774,754)	(946,671)	(281,101)	665,570	(70%)	
Infrastructure Assets - Drainage	13	0	0	0	0		
Infrastructure Assets - Bridges	13	0	0	0	0		
Infrastructure Assets - Footpaths	13	(200,000)	(183,315)	(36,113)	147,202	(80%)	
Infrastructure Assets - Parks and Ovals	13	(266,078)	(89,320)	(681)	88,639	(99%)	
Infrastructure Assets - Airports	13	0	0	0	0		
Infrastructure Assets - Sewerage	13	0	0	0	0		
Infrastructure Assets - Other	13	(475,000)	(187,891)	(5,348)	182,543	(97%)	
Amount attributable to investing activities		(5,077,519)	(1,605,758)	42,274	1,648,032	103%	
Financing Activities							
Proceeds from New Debentures		0	0	0	0		
Proceeds from Advances		0	0	0	0		
Advances to Community Groups		0	0	0	0		
Transfer from Reserves	7	3,451,703	2,599,135	0	(2,599,135)	(100%)	▼
Repayment of Debentures	10	0	0	0	0		
Transfer to Reserves	7	(1,248,060)	91,608	(56,246)	(147,854)	161%	
Amount attributable to financing activities		2,203,643	2,690,743	(56,246)	(2,746,989)	102%	
Closing Funding Surplus (Deficit)	3	0	3,834,946	3,471,622			

Indicates a variance between Year to Date (YTD) Budget and YTD Actual data as per the adopted materiality threshold.
Refer to Note 2 for an explanation of the reasons for the variance.

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

SHIRE OF MENZIES
STATEMENT OF CAPITAL ACQUISITIONS AND CAPITAL FUNDING
For the Period Ended 31 May 2021

Attachment 12.1.1.1

Capital Acquisitions

	Note	YTD Actual New /Upgrade (a)	YTD Actual (Renewal Expenditure) (b)	Budget YTD Budget (d)	Annual Budget	YTD Actual Total (c) = (a)+(b)	Variance (d) - (c)
		\$	\$	\$	\$	\$	\$
Land and Buildings	13	790,584	0	2,498,441	2,790,681	790,584	(1,707,857)
Plant and Equipment	13	57,694	0	102,201	191,500	57,694	(44,507)
Infrastructure Assets - Roads	13	281,101	0	946,671	3,774,754	281,101	(665,570)
Infrastructure Assets - Drainage	13	0	0	0	0	0	0
Infrastructure Assets - Bridges	13	0	0	0	0	0	0
Infrastructure Assets - Footpaths	13	36,113	0	183,315	200,000	36,113	(147,202)
Infrastructure Assets - Parks and Ovals	13	681	0	89,320	266,078	681	(88,639)
Infrastructure Assets - Airports	13	0	0	0	0	0	0
Infrastructure Assets - Sewerage	13	0	0	0	0	0	0
Infrastructure Assets - Other	13	5,348	0	187,891	475,000	5,348	(182,543)
Capital Expenditure Totals		1,171,522	0	4,007,839	7,698,013	1,171,522	(2,836,317)
Capital acquisitions funded by:							
Capital Grants and Contributions				2,402,081	2,620,494	1,213,795	
Other (Disposals & C/Fwd)				0	0	0	
Council contribution - Cash Backed Reserves							
Building Reserve Accumulation				0	1,098,433	0	
Plant Reserve Accumulation				0	72,000	0	
Roads Reserve Accumulation				0	600,000	0	
Main Street Reserve Accumulation				0	0	0	
Staff Amenities Reserve Accumulation				0	420,000	0	
Caravan Park Reserve Accumulation				0	150,000	0	
Bitumen Reserve Accumulation				0	0	0	
Niagara Dam Reserve Accumulation				0	85,000	0	
Waste Management Reserve Accumulation				0	0	0	
Former Post Office Reserve Accumulation				0	410,000	0	
Council contribution - operations				1,605,758	2,242,086	(42,274)	
Capital Funding Total				4,007,839	7,698,013	1,171,522	

Note 1: Significant Accounting Policies

The Shire of Menzies adopts its significant accounting policies at the time of adopting its annual budget. Significant accounting policies are set in relation to the following:

- a) Basis of preparation
- b) Prior year actual balances
- c) Rounding off figures
- d) Comparative figures
- e) Budget comparative figures
- f) Forecast fair value adjustments
- g) Rates, grants, donations & other contributions
- h) Goods and services tax (GST)
- i) Superannuation
- j) Cash and cash equivalents
- k) Trade and other payables
- l) Inventories
- m) Fixed assets
- n) Fair value of assets and liabilities
- o) Financial instruments
- p) Impairment of assets
- q) Trade and other payables
- r) Employee benefits
- s) Borrowing costs
- t) Provisions
- u) Leases
- v) Investments in associates
- x) Interests in joint arrangements
- y) Current and non-current classification

There have been no changes to the Shire of Menzies significant accounting policies since adopting the 2020/21 Annual Budget.

SHIRE OF MENZIES
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 May 2021

Attachment 12.1.1.1

Note 2: Explanation of Material Variances

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

The material variance adopted by Council for the 2020/21 year is plus (+) or minus (-) of 10% for items greater than \$25,000 variance.

Year to date (YTD) Budgets have not been amended during the Budget Review process therefore Timing issues will occur.

Reporting Program	YTD Budget	YTD Actual	Var. \$	Var. %	Var.	Timing/ Permanent	Explanation of Variance
Operating Revenues			\$	%			
General Purpose Funding- Rates	3,265,526	3,512,250	246,724	8%	▲	Permanent	Rates Levied higher than anticipated in comparison to YTD however overall Rates Levied are down on expectations due to deceased Mining Tenements and a decrease in interest raised.
General Purpose Funding- Other	1,230,966	1,512,310	281,344	23%	▲	Permanent	YTD Actuals vs Amended Annual Budget is tracking as expected
Economic Services	203,093	163,330	(39,763)	(20%)	▲	Permanent	Grant funds have not been received for CRC as anticipated
Operating Expense							
Governance	(885,698)	(852,248)	33,450	4%	▲	Permanent	CEO termination payout.
General Purpose Funding	(357,181)	(279,372)	77,809	22%	▲	Timing	Rates write-offs have not occurred as anticipated in the Budget.
Law, Order and Public Safety	(104,368)	(89,237)	15,131	14%	▲	Timing	
Health	(43,175)	(31,187)	11,988	28%	▲	Timing	
Housing	(159,808)	(135,360)	24,448	15%	▲	Timing	Housing maintenance has not occurred in accordance with the Budget.
Community Amenities	(307,406)	(256,935)	50,471	16%	▲	Timing	Operational services higher than anticipated for this time of year.
Recreation and Culture	(766,150)	(686,203)	79,947	10%	▲	Timing	Budget has been loaded into accounting system and apportioned over twelve months.
Transport	(1,972,278)	(1,984,589)	(12,311)	(1%)	▲	Timing	Road Maintenance higher than anticipated at Budget preparation.
Economic Services	(1,133,561)	(731,430)	402,131	35%	▲	Timing	Noxious weed control not commence at this stage. Caravan Park maintenance higher than the twelve month apportionment.
Other Property and Services	(11,979)	(138,432)	(126,453)	(1056%)	▲	Timing	Insurance paid has been allocated directly to Admin this will be rectified in June 2021.
Capital Revenues							

SHIRE OF MENZIES
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 May 2021

Attachment 12.1.1.1

Note 2: Explanation of Material Variances

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

The material variance adopted by Council for the 2020/21 year is plus (+) or minus (-) of 10% for items greater than \$25,000 variance.

Year to date (YTD) Budgets have not been amended during the Budget Review process therefore Timing issues will occur.

Reporting Program	YTD Budget	YTD Actual	Var. \$	Var. %	Var.	Timing/ Permanent	Explanation of Variance
Grants, Subsidies and Contributions	2,402,081	1,213,795	(1,188,286)	(49%)	▲	Timing	
Capital Expenses							
Land and Buildings	(2,498,441)	(790,584)	1,707,857	68%	▲	Timing	Capital expenditure has not occurred in accordance with the Budget upload.
Plant and Equipment	(102,201)	(57,694)	44,507	44%	▲	Timing	Capital expenditure has not occurred in accordance with the Budget upload.
Infrastructure Assets - Roads	(946,671)	(281,101)	665,570	70%	▲	Timing	Capital expenditure has not occurred in accordance with the Budget upload.
Infrastructure Assets - Footpaths	(183,315)	(36,113)	147,202	80%	▲	Timing	Capital expenditure has not occurred in accordance with the Budget upload.
Infrastructure Assets - Parks and Ovals	(89,320)	(681)	88,639	99%	▲	Timing	Capital expenditure has not occurred in accordance with the Budget upload.
Infrastructure Assets - Other	(187,891)	(5,348)	182,543	97%	▲	Timing	Capital expenditure has not occurred in accordance with the Budget upload.
Financing							
Transfer from Reserves	-	-	2,599,135	(100%)	▲	Timing	Capital expenditure has not occurred in accordance with the Budget upload.
Transfer to Reserves	91,608	(56,246)	0	161%	▲	Timing	Capital expenditure has not occurred in accordance with the Budget upload.

SHIRE OF MENZIES
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 May 2021

Attachment 12.1.1.1

Note 3: Net Current Funding Position

Positive=Surplus (Negative=Deficit)

		Last Years Closing	This Time Last Year	Current
	Note	30 June 2020	31 May 2020	31 May 2021
		\$	\$	\$
Current Assets				
Cash Unrestricted	4	1,045,697	4,903,743	3,083,075
Cash Restricted - Conditions over Grants	11	0	0	0
Cash Restricted	4	11,856,154	8,938,129	11,912,400
Receivables - Rates	6	863,375	855,628	681,822
Receivables - Other	6	(100,699)	(73,355)	(346,794)
Interest / ATO Receivable/Trust				
Inventories		13,623	12,916	88,927
		13,678,151	14,637,061	15,419,430
Less: Current Liabilities				
Payables		(435,801)	(86,594)	(33,335)
Provisions Leases		(3,985)	(9,565)	(3,985)
Provisions Leave		(197,106)	(129,659)	(197,106)
		(636,892)	(225,818)	(234,426)
Less: Cash Reserves	7	(11,856,154)	(8,938,129)	(11,912,400)
Less: Unspent Grants			0	0
Add: Loan Current		0	0	0
Add: Lease Current		3,985	9,565	3,985
Less: SSL Repayments		0	0	0
Add: Leave Reserve		201,643	201,643	205,074
Adjustment				
Net Current Funding Position		1,390,732	5,684,321	3,481,663

SHIRE OF MENZIES
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 May 2021

Attachment 12.1.1.1

Note 4: Cash and Investments

	Unrestricted	Restricted	Trust	Total Amount	Institution
	\$	\$	\$	\$	
(a) Cash Deposits					
Cash At Bank	1,549,006			1,549,006	NAB
Cash At Call - Bank	1,532,749			1,532,749	NAB
Municipal Fund Term Deposits	0			0	NAB
Cash at Reserve - Bank		8,658,191		8,658,191	NAB
Reserve Fund Term Deposits		3,254,210		3,254,210	NAB
Trust Fund Bank			0	0	NAB
Petty Cash Float	1,320			1,320	
Total	3,083,075	11,912,400	0	14,995,475	

SHIRE OF MENZIES
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 May 2021

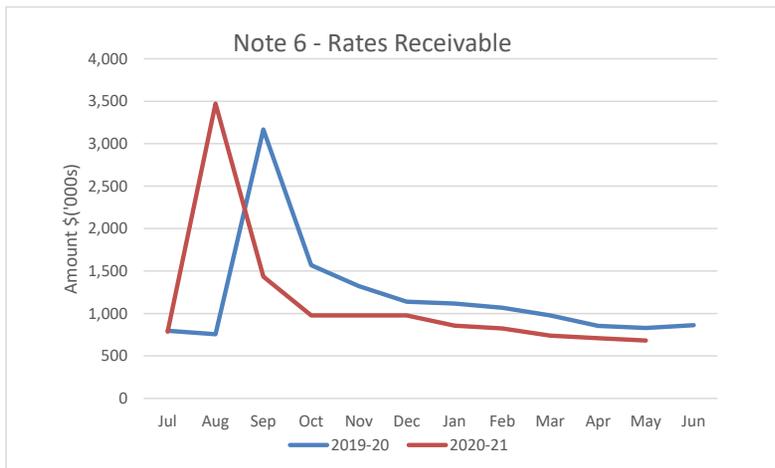
Attachment 12.1.1.1

Note 6: Receivables

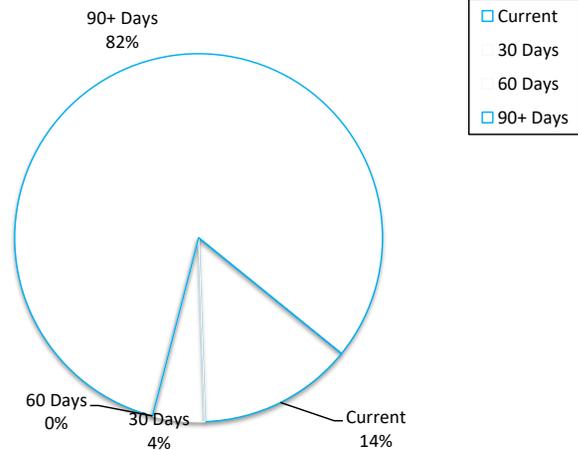
Receivables - Rates Receivable	31 May 2021	30 June 2020
	\$	\$
Opening Arrears Previous Years	863,375	794,305
Levied this year	3,526,741	3,476,331
Less Collections to date	3,708,293	3,407,262
Equals Current Outstanding	681,822	863,375
Net Rates Collectable	681,822	863,375
% Collected	84.47%	79.78%

Receivables - General	Current	30 Days	60 Days	90+ Days	Totals
	\$	\$	\$	\$	\$
Sundry Debtors	1,500	503	0	9,002	11,004
Rates - Pensioner Rebate Claimed					65
Balance per Trial Balance					
Sundry Debtors					11,069
Total Receivables General Outstanding					11,069

Amounts shown above include GST (where applicable)



Note 6 - Accounts Receivable (non-rates)



SHIRE OF MENZIES
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 May 2021

Attachment 12.1.1.1

Note 7: Cash Backed Reserve

Name	Opening Balance	Budget Interest Earned	Actual Interest Earned	Budget Transfers In (+)	Actual Transfers In (+)	Budget Transfers Out (-)	Actual Transfers Out (-)	Amended Budget Closing Balance	Actual YTD Closing Balance
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Leave Reserve - Accumulation	205,074		973	(1,724)	0	0	0	203,350	206,047
Building Reserve Accumulation	2,795,090		13,268	(23,774)	0	1,098,433	0	3,869,749	2,808,357
Plant Reserve Accumulation	1,946,393		9,235	(16,370)	0	72,000	0	2,002,023	1,955,628
Roads Reserve Accumulation	2,755,425		13,072	(23,183)	0	600,000	0	3,332,242	2,768,496
Main Street Reserve Accumulation	140,456		664	(1,181)	0	0	0	139,275	141,120
Staff Amenities Reserve Accumulation	575,564		2,728	(4,847)	0	420,000	0	990,717	578,291
TV Reserve Accumulation	17,889		85	(150)	0	0	0	17,739	17,974
Caravan Park Reserve Accumulation	431,416		2,048	(3,626)	0	150,000	0	577,790	433,463
Bitumen Reserve Accumulation	603,847		2,863	(5,079)	0	0	0	598,768	606,710
Rates Creditors Reserve Accumulation	51,144		242	(1,148,488)	0	616,270	0	(481,074)	51,386
Niagara Dam Reserve Accumulation	1,252,493		5,940	(10,525)	0	85,000	0	1,326,968	1,258,432
Water Park Reserve Accumulation	299,813		1,423	(2,524)	0	0	0	297,289	301,237
Waste Management Reserve Accumulation	59,515		281	(499)	0	0	0	59,016	59,796
Former Post Office Reserve Accumulation	418,407		1,985	(3,517)	0	410,000	0	824,890	420,392
Commercial Enterprise Reserve - Accumulation	101,210		478	(857)	0	0	0	100,353	101,688
Land Purchase Reserve - Accumulation	202,420		962	(1,716)	0	0	0	200,704	203,382
	11,856,154	0	56,246	(1,248,060)	0	3,451,703	0	14,059,797	11,912,400

SHIRE OF MENZIES
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 May 2021

Attachment 12.1.1.1

Note 9: Rating Information

	Rate in	Number of Properties	Rateable Value	YTD Actual			Budget				
				Rate Revenue	Interim Rates	Back Rates	Total Revenue	Rate Revenue	Interim Rate	Back Rate	Total Revenue
RATE TYPE	\$		\$	\$	\$	\$	\$	\$	\$	\$	\$
Differential General Rate											
GRV - Residential	0.0862	40	2,500,428	215,537	0	0	215,537	214,694	0	0	214,694
GRV - Vacant	0.0864	204	20,956	1,811	(310)	0	1,501	1,811	0	0	1,811
UV - Mining	0.1655	282	15,472,156	2,560,642	608	-355	2,560,895	2,561,176	50,000	0	2,611,176
UV - Pastoral	0.0829	27	826,983	68,557	0	0	68,557	67,750	0	0	67,750
UV - Other	0.0829	64	307,900	25,525	0	0	25,525	24,978	0	0	24,978
UV - Exploration	0.1500	451	3,082,413	462,362	10,455	3,005	475,822	467,552	0	0	467,552
UV - Prospecting	0.1477	269	463,848	68,510	5,123	1,124	74,757	63,039			63,039
Sub-Totals		1,337	22,674,684	3,402,943	15,876	3,775	3,422,594	3,401,000	50,000	0	3,451,000
Minimum Payment	\$										
GRV - Residential	200.00	8	5,537	1,600	0	0	1,600	2,200	0	0	2,200
GRV - Vacant	200.00	200	41,081	40,000	0	0	40,000	40,000	0	0	40,000
UV - Mining	200.00	54	34,031	10,800	0	0	10,800	12,000	0	0	12,000
UV - Pastoral	200.00	4	4,638	800	0	0	800	1,400	0	0	1,400
UV - Other	200.00	1	100	200	0	0	200	600	0	0	600
UV - Exploration	200.00	141	45,622	28,200	0	0	28,200	37,400	0	0	37,400
UV - Prospecting	200.00	73	49,913	14,600	0	0	14,600	17,800	0	0	17,800
Sub-Totals		481	180,922	96,200	0	0	96,200	111,400	0	0	111,400
		1,818	22,855,606	3,499,143	15,876	3,775	3,518,794	3,512,400	50,000	0	3,562,400
Movement in Excess Rates							0				0
Discounts							0				0
Amount from General Rates							3,518,794				3,562,400
Write Offs							0				0
Ex-Gratia Rates							0				0
Specified Area Rates							0				0
Totals							3,518,794				3,562,400

Comments - Rating Information

SHIRE OF MENZIES
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 May 2021

Attachment 12.1.1.1

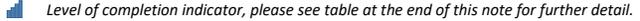
Note 11: Grants and Contributions

	Grant Provider	Type	Opening Balance (a)	Amended Budget Operating	Capital	YTD Budget	Annual Budget (d)	Post Variations (e)	Expected (d)+(e)	YTD Actual Revenue
				\$	\$	\$				\$
General Purpose Funding										
GEN PUR - Financial Assistance Grant - General	WALGGC	Operating	0	772,046	0	707,707	772,046		772,046	873,358
GEN PUR - Financial Assistance Grant - Roads	WALGGC	Operating	0	425,376	0	389,928	425,376		425,376	507,103
GEN PUR - Grant Funding	LRCI	Non-operating	0	0	378,633	347,072	378,633		378,633	248,839
GEN PUR - Contributions & Donations		Operating	0	0	0	0	0		0	0
GEN PUR - Other Income	Landgate	Operating	0	0	0	0	0		0	441
Governance										
OTH GOV - Reimbursements		Operating	0	22,727	0	20,823	22,727		22,727	22,727
Law, Order and Public Safety										
ESL BFB - Operating Grant	Dept. of Fire & Emergency Serv.	Operating	0	6,522	0	5,973	6,522		6,522	4,247
Community Amenities										
COM AMEN - Grants		Non-operating		0	50,000	45,826	50,000		50,000	0
Recreation and Culture										
REC - Grants		Non-operating	0	0	150,000	137,500	150,000		150,000	0
OTH CUL - Grants - Other Culture		Non-operating	0	0	0	0	0		0	10,328
Transport										
ROADC - Regional Road Group Grants (MRWA)	Main Roads WA	Non-operating	0	0	563,780	516,791	563,780		563,780	292,000
ROADC - Roads to Recovery Grant	Commonwealth Gvt	Non-operating	0	0	700,626	642,235	700,626		700,626	662,628
ROADC - Other Grants - Roads/Streets	Main Roads WA	Non-operating	0	0	230,000	210,826	230,000		230,000	0
ROADM - Street Lighting Subsidy		Operating	0	1,713	0	1,562	1,713		1,713	1,713
ROADM - Direct Road Grant (MRWA)	Main Roads WA	Operating	0	194,321	0	178,123	194,321		194,321	178,900
Economic Services										
TOUR - Grants	Main Roads WA	Non-operating	0	0	547,455	501,831	547,455		547,455	0
Other Property & Services										
OTH ECON - Community Resource Centre Income		Operating	0	80,000	0	73,326	80,000		80,000	127
OTH ECON - Community Resource Centre Grant		Operating	0	2,500	0	2,288	2,500		2,500	2,500
OTH ECON - Grants	Indue, DPIRD	Operating	0	35,709	0	32,725	35,709		35,709	36,743
ADMIN - Reimbursements	DFES	Operating	0	11,610	0	10,637	11,610		11,610	11,608
TOTALS			0	1,559,202	2,620,494	3,831,289	4,179,696	0	4,179,696	2,883,314
SUMMARY										
Operating	Operating Grants, Subsidies and Contributions		0	1,559,202	0	1,429,208	1,559,202	0	1,559,202	1,669,519
Operating - Tied	Tied - Operating Grants, Subsidies and Contributions		0	0	0	0	0	0	0	0
Non-operating	Non-operating Grants, Subsidies and Contributions		0	0	2,620,494	2,402,081	2,620,494	0	2,620,494	1,213,795
TOTALS			0	1,559,202	2,620,494	3,831,289	4,179,696	0	4,179,696	2,883,314

SHIRE OF MENZIES
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 May 2021

% of
Completion

Note 13: Capital Acquisitions

Assets	Job	YTD Actual			Budget			
		New/Upgrade	Renewal	Total YTD	Annual Budget	YTD Budget	YTD Variance	
		\$	\$	\$	\$	\$	\$	
								
Buildings								
Education & Welfare								
0.00	Seniors Centre	BC060	1,000	0	1,000	350,000	320,826	(319,826)
	Education & Welfare Total		1,000	0	1,000	350,000	320,826	(319,826)
Housing								
0.00	CEO's House - Lot 1 (37-39) Reid St - Building (Capital)	BC001	0	0	0	20,000	18,326	(18,326)
0.00	MFA's House - Lot - 1085 (39) Mercer St - Building (Capital)	BC002	0	0	0	15,000	13,750	(13,750)
1.00	MWS House Lot 165 (25) Onslow St - Building (Capital)	BC003	5,500	0	5,500	5,500	5,038	462
0.00	Lot 91 (40) Mercer St - Building (Capital)	BC004	0	0	0	47,000	43,076	(43,076)
0.00	Lot 93 (36) Mercer St - Building (Capital)	BC005	0	0	0	10,000	9,163	(9,163)
0.00	Lot 1086 (41) Mercer St - Building (Capital)	BC006	0	0	0	15,000	0	0
0.00	Duplex Lot 12a Walsh St (North Unit) - Building (Capital)	BC007	0	0	0	45,000	41,250	(41,250)
1.00	Duplex Lot 12b Walsh St (South Unit) - Building (Capital)	BC008	0	0	0	0	0	0
0.74	New Staff House 2020 - Building (Capital)	BC009	376,671	0	376,671	509,900	467,401	(90,731)
0.00	New 2x1 Staff House - Building (Capital)	BC010	1,100	0	1,100	240,000	220,000	(218,900)
0.49	Teachers Unit Lot 1090 (53a) (14a) Walsh St - Building (Capital)	BC015	8,873	0	8,873	18,000	16,500	(7,627)
0.00	Teachers Unit Lot 1090 (53b) (14b) Walsh St - Building (Capital)	BC016	0	0	0	18,000	16,500	(16,500)
0.00	Unit Lot 45 (29a) Shenton (Front) - Building (Capital)	BC017	0	0	0	7,500	6,875	(6,875)
0.00	Unit Lot 45 (29b) Shenton (Back) - Building (Capital)	BC018	0	0	0	18,000	16,500	(16,500)
0.00	Lot 1089 (57) Walsh St Rental - Building (Capital)	BC019	0	0	0	22,000	20,163	(20,163)
0.01	Old Post Office House Lot 102 (33) Walsh St - Building (Capital)	BC020	3,015	0	3,015	500,000	458,326	(455,311)
1.00	New Caravan Park Unit	BC021A	0	0	0	0	0	0
1.00			0	0	0	0	0	0
1.00			0	0	0	0	0	0
1.00			0	0	0	0	0	0
	Housing Total		395,158	0	395,158	1,490,900	1,352,868	(957,710)
Community Amenities								
1.00	Niagra Toilet Block (Septic) - Building (Capital)	BC041	0	0	0	0	0	0
1.12	Truck Bay Ablution Block - Building (Capital)	BC048	176,988	0	176,988	158,070	144,870	32,118
	Community Amenities Total		176,988	0	176,988	158,070	144,870	32,118
Recreation And Culture								
0.00	Town Hall (Hall) - Building (Capital)	BC026	0	0	0	50,000	45,826	(45,826)
1.00	Town Hall (Admin) - Building (Capital)	BC027	0	0	0	0	0	0
1.00	Youth Centre - Building (Capital)	BC036	0	0	0	0	0	0
	Recreation And Culture Total		0	0	0	50,000	45,826	(45,826)
Transport								
1.01	Depot - Building (Capital)	BC037	37,070	0	37,070	36,770	33,704	3,366
0.00	Workshop - Enclosed Carport	BC037A	0	0	0	50,000	0	0
	Transport Total		37,070	0	37,070	86,770	33,704	3,366
Economic Services								
	Caravan Park Unit (Disabled) - Building (Capital)	BC021	94,277	0	94,277	139,941	128,271	(33,994)
	Lady Shenton/CRC Lot 41 (37) Shenton St - Building (Capital)	BC028	1,000	0	1,000	300,000	275,000	(274,000)
	Church Hall Lot 8 (50) Shenton St - Building (Capital)	BC030	45,900	0	45,900	25,000	22,913	22,987
	Station Masters House Goongarrie - Building (Capital)	BC031	729	0	729	0	0	729

SHIRE OF MENZIES
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 May 2021

Note 13: Capital Acquisitions

% of
Completion

Assets	Job	YTD Actual			Budget			
		New/Upgrade	Renewal	Total YTD	Annual Budget	YTD Budget	YTD Variance	
		\$	\$	\$	\$	\$	\$	
0.01	Shelter at Lake Ballard - Building (Capital)	BC046	26,521	0	26,521	25,000	22,913	3,608
	Mercer Street Caravan Park Infrastructure	BC050	1,000	0	1,000	150,000	137,500	(136,500)
	Shelter and BBQ Niagara Dam	BC131	10,940	0	10,940	15,000	13,750	(2,810)
	Economic Services Total		180,367	0	180,367	654,941	600,347	(419,980)
0.28	Buildings Total		790,584	0	790,584	2,790,681	2,498,441	(1,707,857)
Plant & Equipment (inc Furniture)								
Governance								
0.00	Administration Communications Equipment	C0141	0	0	0	10,000	9,163	(9,163)
0.00	Software and Systems	C0142	0	0	0	25,000	22,913	(22,913)
	Governance Total		0	0	0	35,000	32,076	(32,076)
Transport								
0.00	Minor Plant Purchases	C0127	0	0	0	15,000	13,750	(13,750)
1.00	Mechanics Vehicle	CP013	32,840	0	32,840	33,000	30,250	2,590
0.15	Test and Tag System	C1217	911	0	911	6,000	5,500	(4,589)
1.04	Auto Tyre Changer	C1218	6,230	0	6,230	6,000	5,500	730
0.00	Bore Trailer	C1219	0	0	0	10,000	0	0
0.00	Tjunjuntjara CCTV	PE113	0	0	0	70,000	0	0
	Transport Total		39,981	0	39,981	140,000	55,000	(15,019)
0.23	Plant & Equipment Total		39,981	0	39,981	175,000	87,076	(47,095)
Infrastructure Assets - Roads								
Transport								
0.00	Program Reseal	C1213	0	0	0	200,000	0	0
1.00	Menzies North West Rd (R2R)	R2R007	10,727	0	10,727	0	0	10,727
0.40	Tjunjuntjara Access Rd (R2R)	R2R049	76,523	0	76,523	190,000	174,163	(97,640)
0.00	Tjunjuntjara Access Road (R2R 20-21)	R2R049A	0	0	0	1,100,000	0	0
0.00	Sundry Roads Capex	RC000	0	0	0	647,000	0	0
0.00	Pinjin Rd (Capital)	RC001	0	0	0	345,000	0	0
1.00	Connie Sue Rd (Capital)	RC048	5,754	0	5,754	5,754		5,754
0.04	Tjunjuntjara Access Rd (Capital) 20-21	RC049	8,619	0	8,619	240,000		8,619
0.00	Tjunjuntjara Internal Roads Program (20-21)	RC249	0	0	0	100,000	91,663	(91,663)
0.00	Menzies North West Rd (RRG 20-21)	RRG007	205	0	205	121,000	110,913	(110,708)
0.70	Evanston Menzies Rd (RRG 20-21)	RRG008	177,943	0	177,943	255,000	233,750	(55,807)
0.00	Yarri Rd (RRG)	RRG039	205	0	205	121,000	110,913	(110,708)
1.00	Menzies North West Rd - Flood Damage	RFD007	1,126	0	1,126	0	0	1,126
0.00	Evanston Road (LRCI 20-21)	LRC008	0	0	0	450,000	0	0
1.00			0	0	0	0	0	0
1.00			0	0	0	0	0	0
	Transport Total		281,101	0	281,101	3,774,754	721,402	(440,301)
0.07	Infrastructure Roads Total		281,101	0	281,101	3,774,754	721,402	(440,301)

SHIRE OF MENZIES
 NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
 For the Period Ended 31 May 2021

Note 13: Capital Acquisitions

% of
 Completion

Assets	Job	YTD Actual			Budget		
		New/Upgrade	Renewal	Total YTD	Annual Budget	YTD Budget	YTD Variance
		\$	\$	\$	\$	\$	\$
Footpaths							
Transport							
1.00	Wilson St - Footpath Capital	FC031	7,280	0	7,280	0	7,280
0.48	Onslow St - Footpath Capital	FC047	24,093	0	24,093	50,000	(21,733)
0.07	Mercer St - Footpath Capital	FC053	3,725	0	3,725	50,000	(42,101)
1.00	Shenton St - Footpath Capital	FC100	1,015	0	1,015	0	1,015
0.00	Footpath Construction General (Budgeting Only)	FC000	0	0	0	100,000	91,663
	Transport Total		36,113	0	36,113	200,000	183,315
0.18	Footpaths Total		36,113	0	36,113	200,000	183,315
Infrastructure Assets - Parks and Ovals							
Recreation and Culture							
0.00	Drink Fountain in Park	PC036	0	0	0	10,000	0
0.00	Hand Wash at BBQ Area Water Park	PC112	0	0	0	10,000	0
0.00	Tjuntjunjarra Playground	PC113	0	0	0	97,445	89,320
0.00	Rodeo Grounds Infrastructure	C0113	0	0	0	40,000	0
1.00	Tree Planting	C0117	681	0	681	0	681
0.00	Outdoor Exercise Equipment - Town Oval	PC004	0	0	0	18,633	0
0.00	Marmion Village Reserve Improvements	PC005	0	0	0	90,000	0
	Transport Total		681	0	681	266,078	89,320
0.00	Infrastructure Parks and Ovals Total		681	0	681	266,078	89,320
Other Infrastructure							
Community Amenities							
0.01	Cometvale Cemetery Fence	C0103	456	0	456	50,000	0
0.00	Tjuntjunjarra Cemetery Shade	C0104	0	0	0	50,000	45,826
	Community Amenities Total		456	0	456	100,000	45,826
Transport							
0.00	Town Dam Upgrade	C0121	0	0	0	20,000	18,326
0.00	Bores to Support Road Works	C0123	0	0	0	50,000	45,826
0.00	Kookynie Airstrip Extension	C0126	0	0	0	20,000	0
1.07	Banners and Signage	C0128	17,713	0	17,713	16,500	15,125
	Transport Total		17,713	0	17,713	106,500	79,277
Economic Services							
0.06	Niagra Dam Capital Works	C0131	4,893	0	4,893	85,000	77,913
0.00	Mercer Street Caravan Park Upgrade	OC0013	0	0	0	200,000	0
	Economic Services Total		4,893	0	4,893	285,000	77,913
0.05	Other Infrastructure Total		23,061	0	23,061	491,500	203,016
0.15	Capital Expenditure Total		1,171,522	0	1,171,522	7,698,013	3,782,570



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

SHIRE OF MENZIES
F.I.S
FINANCIAL INFORMATION
SCHEDULE AS
@ 31/05/2021



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.

COA	Description	Amended Budget	31/05/2021 YTD Budget	31/05/2021 YTD Actual	Variance (\$)	Variance (%)
General Purpose Funding		REVIEW PERCENTAGES				
Rates						
Operating Income						
3030120	RATES - Instalment Admin Fee Received	-\$5,500.00	-\$5,038.00	-\$5,280.00	-\$242.00	4.80%
3030121	RATES - Account Enquiry Charges	\$0.00	\$0.00	\$0.00	\$0.00	
3030122	RATES - Reimbursement of Debt Collection Costs	-\$1,000.00	-\$913.00	\$0.00	\$913.00	-100.00%
3030123	RATES - Special Payment Arrangement	\$0.00	\$0.00	\$0.00	\$0.00	
3030130	RATES - Rates Levied - Synergy	-\$3,562,400.00	-\$3,265,526.00	-\$3,512,249.85	-\$246,723.85	7.56%
3030135	RATES - Other Income Relating To Rates	\$0.00	\$0.00	\$0.00	\$0.00	
3030138	RATES - Discount on Rates Levied	\$0.00	\$0.00	\$0.00	\$0.00	
3030139	RATES - Movement in Excess Rates	\$0.00	\$0.00	\$0.00	\$0.00	
3030140	RATES - Ex-Gratia Rates	\$0.00	\$0.00	\$0.00	\$0.00	
3030145	RATES - Penalty Interest Received	-\$77,000.00	-\$70,576.00	-\$54,589.81	\$15,986.19	-22.65%
3030146	RATES - Instalment Interest Received	-\$5,500.00	-\$5,038.00	-\$5,568.65	-\$530.65	10.53%
3030147	RATES - Pensioner Deferred Interest Received	\$0.00	\$0.00	\$0.00	\$0.00	
Rates Operating Income Total		-\$3,651,400.00	-\$3,347,091.00	-\$3,577,688.31	-\$230,597.31	6.89%
Rates						
Operating Expenditure						
2030100	RATES - Employee Costs	\$53,904.00	\$49,401.00	\$50,522.62	\$1,121.62	2.27%
2030103	RATES - Uniforms	\$500.00	\$451.00	\$0.00	-\$451.00	-100.00%
2030104	RATES - Training & Development	\$2,500.00	\$2,288.00	\$0.00	-\$2,288.00	-100.00%
2030105	RATES - Recruitment	\$0.00	\$0.00	\$0.00	\$0.00	
2030106	RATES - Fringe Benefits Tax	\$0.00	\$0.00	\$0.00	\$0.00	
2030107	RATES - Protective Clothing	\$0.00	\$0.00	\$0.00	\$0.00	
2030108	RATES - Other Employee Expenses	\$0.00	\$0.00	\$0.00	\$0.00	
2030109	RATES - Travel & Accommodation	\$2,500.00	\$2,288.00	\$0.00	-\$2,288.00	-100.00%
2030110	RATES - Motor Vehicle Expenses	\$0.00	\$0.00	\$0.00	\$0.00	
2030111	RATES - Rates Incentive Scheme	\$0.00	\$0.00	\$0.00	\$0.00	
2030112	RATES - Valuation Expenses	\$3,000.00	\$2,750.00	\$5,970.71	\$3,220.71	117.12%
2030113	RATES - Title/Company Searches	\$1,000.00	\$913.00	\$17.00	-\$896.00	-98.14%
2030114	RATES - Debt Collection Expenses	\$15,000.00	\$13,750.00	\$1,270.98	-\$12,479.02	-90.76%
2030115	RATES - Printing and Stationery	\$1,000.00	\$902.00	\$100.00	-\$802.00	-88.91%
2030116	RATES - Postage and Freight	\$1,000.00	\$913.00	\$554.64	-\$358.36	-39.25%
2030117	RATES - Doubtful Debts Expense	\$0.00	\$0.00	\$0.00	\$0.00	
2030118	RATES - Rates Write Off	\$200,000.00	\$183,326.00	\$141,211.84	-\$42,114.16	-22.97%
2030119	RATES - Seizure of Land	\$5,000.00	\$4,576.00	\$4,527.23	-\$48.77	-1.07%
2030120	RATES - Communication Expenses	\$0.00	\$0.00	\$0.00	\$0.00	
2030121	RATES - Information Technology	\$100.00	\$88.00	\$0.00	-\$88.00	-100.00%
2030122	RATES - Security	\$0.00	\$0.00	\$0.00	\$0.00	
2030130	RATES - Insurance Expenses	\$0.00	\$0.00	\$0.00	\$0.00	
2030140	RATES - Advertising & Promotion	\$1,000.00	\$913.00	\$0.00	-\$913.00	-100.00%
2030141	RATES - Subscriptions & Memberships	\$100.00	\$88.00	\$0.00	-\$88.00	-100.00%
2030152	RATES - Consultants	\$20,000.00	\$18,326.00	\$8,250.00	-\$10,076.00	-54.98%
2030165	RATES - Maintenance/Operations	\$0.00	\$0.00	\$0.00	\$0.00	
2030185	RATES - Legal Expenses (not recoverable)	\$0.00	\$0.00	\$0.00	\$0.00	
2030186	RATES - Expensed Minor Asset Purchases	\$0.00	\$0.00	\$0.00	\$0.00	
2030187	RATES - Other Expenses Relating To Rates	\$600.00	\$539.00	\$0.00	-\$539.00	-100.00%
2030198	RATES - Staff Housing Costs Allocated	\$0.00	\$0.00	\$0.00	\$0.00	
2030199	RATES - Administration Allocated	\$46,541.76	\$42,658.00	\$37,431.10	-\$5,226.90	-12.25%
		\$0.00	\$0.00	\$0.00	\$0.00	
Rates Operating Expenditure Total		\$353,745.76	\$324,170.00	\$249,856.12	-\$74,313.88	-22.92%
General Purpose						
Operating Income						
3030200	GEN PUR - Contributions & Donations	\$0.00	\$0.00	\$0.00	\$0.00	
3030201	GEN PUR - Reimbursements	-\$100.00	-\$88.00	\$0.00	\$88.00	-100.00%
3030202	GEN PUR - Commissions	\$0.00	\$0.00	\$0.00	\$0.00	

COA	Description	Amended Budget	31/05/2021 YTD Budget	31/05/2021 YTD Actual	Variance (\$)	Variance (%)
3030210	GEN PUR - Financial Assistance Grant - General	-\$772,046.00	-\$707,707.00	-\$873,358.00	-\$165,651.00	23.41%
3030211	GEN PUR - Financial Assistance Grant - Roads	-\$425,376.00	-\$389,928.00	-\$507,103.00	-\$117,175.00	30.05%
3030212	GEN PUR - Royalties for Regions - CLGF (Individual)	\$0.00	\$0.00	\$0.00	\$0.00	
3030213	GEN PUR - Royalties for Regions - CLGF (Regional)	\$0.00	\$0.00	\$0.00	\$0.00	
3030220	GEN PUR - Charges - Photocopying / Faxing	-\$200.00	-\$176.00	-\$172.73	\$3.27	-1.86%
3030221	GEN PUR - Charges - Sale Of Electoral Rolls, Minutes, Loca	\$0.00	\$0.00	\$0.00	\$0.00	
3030222	GEN PUR - Charges - Secretarial Services	\$0.00	\$0.00	\$0.00	\$0.00	
3030223	GEN PUR - Special Payment Arrangement Fee	\$0.00	\$0.00	\$0.00	\$0.00	
3030235	GEN PUR - Other Income	-\$1,200.00	-\$1,100.00	-\$3,851.42	-\$2,751.42	250.13%
3030245	GEN PUR - Interest Earned - Reserve Funds	-\$50,000.00	-\$45,826.00	-\$56,245.96	-\$10,419.96	22.74%
3030246	GEN PUR - Interest Earned - Municipal Funds	-\$5,000.00	-\$4,576.00	-\$6,140.59	-\$1,564.59	34.19%
3030247	GEN PUR - Penalty Interest - Sundry Debtors	\$0.00	\$0.00	\$0.00	\$0.00	
Operating Income Total		-\$1,253,922.00	-\$1,149,401.00	-\$1,446,871.70	-\$297,470.70	25.88%
General Purpose						
Operating Expenditure						
2030211	GEN PUR - Bank Fees & Charges	\$5,000.00	\$4,576.00	\$4,444.97	-\$131.03	-2.86%
2030213	GEN PUR - Interest on Overdraft	\$0.00	\$0.00	\$0.00	\$0.00	
2030214	GEN PUR - Rounding	\$10.00	\$0.00	\$0.73	\$0.73	
2030252	GEN PUR - Grants Consultant	\$0.00	\$0.00	\$0.00	\$0.00	
2030291	GEN PUR - Loss on FV Valuation of Assets	\$0.00	\$0.00	\$0.00	\$0.00	
2030299	GEN PUR - Administration Allocated	\$31,027.84	\$28,435.00	\$25,070.12	-\$3,364.88	-11.83%
		\$0.00	\$0.00	\$0.00	\$0.00	
Operating Expenditure Total		\$36,037.84	\$33,011.00	\$29,515.82	-\$3,495.18	-10.59%
General Purpose Funding Total Income		-\$4,905,322.00	-\$4,496,492.00	-\$5,024,560.01	-\$528,068.01	11.74%
General Purpose Funding Total Expenditure		\$389,783.60	\$357,181.00	\$279,371.94	-\$77,809.06	-21.78%

COA	Description	Amended Budget	31/05/2021 YTD Budget	31/05/2021 YTD Actual	Variance (\$)	Variance (%)
Governance						
Members of Council						
Operating Income						
3040100	MEMBERS - Contributions & Donations	\$0.00	\$0.00	\$0.00	\$0.00	
3040101	MEMBERS - Reimbursements	\$0.00	\$0.00	\$0.00	\$0.00	
3040110	MEMBERS - Grant Funding - Members	\$0.00	\$0.00	\$0.00	\$0.00	
3040120	MEMBERS - Council Chamber Hire	\$0.00	\$0.00	\$0.00	\$0.00	
3040135	MEMBERS - Other Income	\$0.00	\$0.00	\$0.00	\$0.00	
3040190	MEMBERS - Profit on Disposal of Assets	\$0.00	\$0.00	\$0.00	\$0.00	
Operating Income Total		\$0.00	\$0.00	\$0.00	\$0.00	
Members of Council						
Operating Expenditure						
2040100	MEMBERS - Employee Costs	\$0.00	\$0.00	\$0.00	\$0.00	
2040103	MEMBERS - Uniforms	\$1,000.00	\$913.00	\$0.00	-\$913.00	-100.00%
2040104	MEMBERS - Training & Development	\$46,000.00	\$42,163.00	\$1,114.55	-\$41,048.45	-97.36%
2040105	MEMBERS - Recruitment	\$0.00	\$0.00	\$0.00	\$0.00	
2040106	MEMBERS - Fringe Benefits Tax (FBT)	\$0.00	\$0.00	\$0.00	\$0.00	
2040107	MEMBERS - Protective Clothing	\$0.00	\$0.00	\$0.00	\$0.00	
2040108	MEMBERS - Other Employee Expenses	\$0.00	\$0.00	\$0.00	\$0.00	
2040109	MEMBERS - Members Travel and Accommodation	\$25,000.00	\$22,913.00	\$17,867.84	-\$5,045.16	-22.02%
2040110	MEMBERS - Motor Vehicle Expenses	\$0.00	\$0.00	\$0.00	\$0.00	
2040111	MEMBERS - Mayors/Presidents Allowance	\$19,864.00	\$18,205.00	\$18,300.29	\$95.29	0.52%
2040112	MEMBERS - Deputy Mayors/Presidents Allowance	\$4,966.00	\$4,543.00	\$4,552.24	\$9.24	0.20%
2040113	MEMBERS - Members Sitting Fees	\$75,870.00	\$69,542.00	\$65,718.53	-\$3,823.47	-5.50%
2040114	MEMBERS - Communications Allowance	\$7,700.00	\$7,051.00	\$6,553.23	-\$497.77	-7.06%
2040115	MEMBERS - Printing and Stationery	\$400.00	\$363.00	\$0.00	-\$363.00	-100.00%
2040116	MEMBERS - Election Expenses	\$0.00	\$0.00	\$3,985.04	\$3,985.04	
2040120	MEMBERS - Communication Expenses	\$5,000.00	\$4,576.00	\$0.00	-\$4,576.00	-100.00%
2040121	MEMBERS - Information Systems	\$3,000.00	\$2,750.00	\$0.00	-\$2,750.00	-100.00%
2040122	MEMBERS - Security	\$0.00	\$0.00	\$0.00	\$0.00	
2040129	MEMBERS - Donations to Community Groups	\$5,000.00	\$4,576.00	\$3,193.50	-\$1,382.50	-30.21%
2040130	MEMBERS - Insurance Expenses	\$0.00	\$0.00	\$0.00	\$0.00	
2040140	MEMBERS - Advertising & Promotions	\$100.00	\$88.00	\$170.74	\$82.74	94.02%
2040141	MEMBERS - Subscriptions & Publications	\$800.00	\$726.00	\$0.00	-\$726.00	-100.00%
2040152	MEMBERS - Consultants	\$1,000.00	\$913.00	\$0.00	-\$913.00	-100.00%
2040165	MEMBERS - Maintenance/Operations	\$0.00	\$0.00	\$0.00	\$0.00	
2040185	MEMBERS - Legal Expenses	\$0.00	\$0.00	\$0.00	\$0.00	
2040186	MEMBERS - Expensed Minor Asset Purchases	\$5,000.00	\$4,576.00	\$0.00	-\$4,576.00	-100.00%
2040187	MEMBERS - Other Expenses	\$200.00	\$176.00	\$185.26	\$9.26	5.26%
2040188	MEMBERS - Chambers Operating Expenses	\$1,800.00	\$1,639.00	\$69.00	-\$1,570.00	-95.79%
2040189	MEMBERS - Chambers Building Maintenance	\$500.00	\$451.00	\$0.00	-\$451.00	-100.00%
2040191	MEMBERS - Loss on Disposal of Asset	\$0.00	\$0.00	\$0.00	\$0.00	
2040192	MEMBERS - Depreciation	\$0.00	\$0.00	\$0.00	\$0.00	
2040198	MEMBERS - Staff Housing Costs Allocated	\$0.00	\$0.00	\$0.00	\$0.00	
2040199	MEMBERS - Administration Allocated	\$310,278.40	\$284,416.00	\$249,540.75	-\$34,875.25	-12.26%
Operating Expenditure Total		\$513,478.40	\$470,580.00	\$371,250.97	-\$99,329.03	-21.11%
Other Governance						
Operating Income						
3040200	OTH GOV - Contributions & Donations	\$0.00	\$0.00	\$0.00	\$0.00	
3040201	OTH GOV - Reimbursements	-\$24,385.00	-\$22,341.00	-\$24,284.90	-\$1,943.90	8.70%
3040202	OTH GOV - Commissions	\$0.00	\$0.00	\$0.00	\$0.00	
3040210	OTH GOV - Grant Funding - Council	\$0.00	\$0.00	\$0.00	\$0.00	
3040220	OTH GOV - Fees & Charges	\$0.00	\$0.00	\$0.00	\$0.00	
3040235	OTH GOV - Other Income	\$0.00	\$0.00	\$0.00	\$0.00	
		\$0.00	\$0.00	\$0.00	\$0.00	

COA	Description	Amended Budget	31/05/2021 YTD Budget	31/05/2021 YTD Actual	Variance (\$)	Variance (%)
Operating Income Total		-\$24,385.00	-\$22,341.00	-\$24,284.90	-\$1,943.90	8.70%
Other Governance						
Operating Expenses						
2040200	OTH GOV - Employee Costs	\$261,298.00	\$239,514.00	\$355,620.34	\$116,106.34	48.48%
2040203	OTH GOV - Uniforms	\$1,000.00	\$913.00	\$0.00	-\$913.00	-100.00%
2040204	OTH GOV - Training & Development	\$5,000.00	\$4,576.00	\$454.55	-\$4,121.45	-90.07%
2040205	OTH GOV - Recruitment	\$25,000.00	\$22,913.00	\$25,847.78	\$2,934.78	12.81%
2040206	OTH GOV - Fringe Benefits Fax (FBT)	\$9,656.00	\$8,844.00	\$4,355.00	-\$4,489.00	-50.76%
2040207	OTH GOV - Protective Clothing	\$0.00	\$0.00	\$0.00	\$0.00	
2040208	OTH GOV - Other Employee Expenses	\$100.00	\$88.00	\$0.00	-\$88.00	-100.00%
2040209	OTH GOV - Travel and Accommodation	\$2,000.00	\$1,826.00	\$553.00	-\$1,273.00	-69.72%
2040210	OTH GOV - Motor Vehicle Expenses	\$17,000.00	\$15,576.00	\$16,078.83	\$502.83	3.23%
2040211	OTH GOV - Civic Functions, Refreshments & Receptions	\$4,000.00	\$3,663.00	\$2,941.93	-\$721.07	-19.69%
2040212	OTH GOV - Public Relations Expense	\$0.00	\$0.00	\$0.00	\$0.00	
2040213	OTH GOV - Indigenous Affairs	\$0.00	\$0.00	\$0.00	\$0.00	
2040215	OTH GOV - Printing and Stationery	\$250.00	\$220.00	\$0.00	-\$220.00	-100.00%
2040216	OTH GOV - Postage and Freight	\$500.00	\$451.00	\$144.30	-\$306.70	-68.00%
2040220	OTH GOV - Communication Expenses	\$0.00	\$0.00	\$61.81	\$61.81	
2040221	OTH GOV - Information Systems	\$4,080.00	\$3,740.00	\$3,740.00	\$0.00	0.00%
2040222	OTH GOV - Security	\$0.00	\$0.00	\$0.00	\$0.00	
2040223	OTH GOV - LGIS Risk Expenditure	\$2,000.00	\$1,826.00	\$0.00	-\$1,826.00	-100.00%
2040230	OTH GOV - Insurance Expenses	\$0.00	\$0.00	\$0.00	\$0.00	
2040240	OTH GOV - Advertising & Promotion	\$500.00	\$451.00	\$494.87	\$43.87	9.73%
2040241	OTH GOV - Subscriptions & Memberships	\$32,650.00	\$29,920.00	\$32,739.31	\$2,819.31	9.42%
2040250	OTH GOV - Consultancy - Statutory	\$500.00	\$451.00	\$0.00	-\$451.00	-100.00%
2040251	OTH GOV - Consultancy - Strategic	\$500.00	\$451.00	\$0.00	-\$451.00	-100.00%
2040252	OTH GOV - Other Consultancy	\$15,000.00	\$13,750.00	\$11,858.99	-\$1,891.01	-13.75%
2040265	OTH GOV - Maintenance/Operations	\$0.00	\$0.00	\$0.00	\$0.00	
2040270	OTH GOV - Loan Interest Repayments	\$0.00	\$0.00	\$0.00	\$0.00	
2040284	OTH GOV - Audit Fees	\$0.00	\$0.00	\$0.00	\$0.00	
2040285	OTH GOV - Legal Expenses	\$20,000.00	\$18,326.00	\$1,151.80	-\$17,174.20	-93.71%
2040286	OTH GOV - Expensed Minor Asset Purchases	\$5,000.00	\$4,576.00	\$0.00	-\$4,576.00	-100.00%
2040287	OTH GOV - Other Expenses	\$500.00	\$451.00	\$0.00	-\$451.00	-100.00%
2040291	OTH GOV - Loss on Disposal of Assets	\$0.00	\$0.00	\$0.00	\$0.00	
2040292	OTH GOV - Depreciation	\$15,451.00	\$14,157.00	\$0.00	-\$14,157.00	-100.00%
2040298	OTH GOV - Staff Housing Allocated	\$0.00	\$0.00	\$0.00	\$0.00	
2040299	OTH GOV - Administration Allocated	\$31,027.84	\$28,435.00	\$24,954.06	-\$3,480.94	-12.24%
Operating Expenses Total		\$453,012.84	\$415,118.00	\$480,996.57	\$65,878.57	15.87%
Governance Total Income		-\$24,385.00	-\$22,341.00	-\$24,284.90	-\$1,943.90	8.70%
Governance Total Expenditure		\$966,491.24	\$885,698.00	\$852,247.54	-\$33,450.46	-3.78%

COA	Description	Amended Budget	31/05/2021 YTD Budget	31/05/2021 YTD Actual	Variance (\$)	Variance (%)
Law, Order & Public Safety						
Fire Prevention						
Operating Income						
3050100	FIRE - Contributions and Donations	\$0.00	\$0.00	\$0.00	\$0.00	
3050101	FIRE - Reimbursements	\$0.00	\$0.00	\$0.00	\$0.00	
3050102	FIRE - Commissions	\$0.00	\$0.00	\$0.00	\$0.00	
3050110	FIRE - Grants	\$0.00	\$0.00	\$0.00	\$0.00	
3050120	FIRE - Charges - Fire Prevention	\$0.00	\$0.00	\$0.00	\$0.00	
3050135	FIRE - Other Income	\$0.00	\$0.00	\$0.00	\$0.00	
3050140	FIRE - Fines and Penalties	\$0.00	\$0.00	\$0.00	\$0.00	
3050145	FIRE - Interest	\$0.00	\$0.00	\$0.00	\$0.00	
3050190	FIRE - Profit on Disposal of Assets	\$0.00	\$0.00	\$0.00	\$0.00	
Operating Income Total		\$0.00	\$0.00	\$0.00	\$0.00	

Fire Prevention						
Operating Expenditure						
2050100	FIRE - Employee Costs	\$0.00	\$0.00	\$0.00	\$0.00	
2050110	FIRE - Motor Vehicle Expenses	\$13,427.00	\$12,298.00	\$13,451.00	\$1,153.00	9.38%
2050113	FIRE - Fire Prevention and Planning	\$500.00	\$451.00	\$0.00	-\$451.00	-100.00%
2050130	FIRE - Insurance Expenses	\$0.00	\$0.00	\$0.00	\$0.00	
2050187	FIRE - Other Expenditure	\$0.00	\$0.00	\$0.00	\$0.00	
2050188	FIRE - Building Operations	\$0.00	\$0.00	\$2,045.38	\$2,045.38	
2050192	FIRE - Depreciation	\$3,550.00	\$3,245.00	\$2,708.30	-\$536.70	-16.54%
2050199	FIRE - Administration Allocated	\$7,756.96	\$7,106.00	\$6,238.60	-\$867.40	-12.21%
Operating Expenditure Total		\$25,233.96	\$23,100.00	\$24,443.28	\$1,343.28	5.82%

Animal Control						
Operating Income						
3050220	ANIMAL - Pound Fees	-\$50.00	-\$44.00	\$0.00	\$44.00	-100.00%
3050221	ANIMAL - Animal Registration Fees	-\$100.00	-\$88.00	-\$100.00	-\$12.00	13.64%
Operating Income Total		-\$150.00	-\$132.00	-\$100.00	\$32.00	-24.24%

Animal Control						
Operating Expenditure						
2050200	ANIMAL - Employee Costs	\$0.00	\$0.00	\$0.00	\$0.00	
2050203	ANIMAL - Uniforms	\$0.00	\$0.00	\$0.00	\$0.00	
2050204	ANIMAL - Training & Development	\$0.00	\$0.00	\$0.00	\$0.00	
2050205	ANIMAL - Recruitment	\$0.00	\$0.00	\$0.00	\$0.00	
2050206	ANIMAL - Fringe Benefits Tax (FBT)	\$0.00	\$0.00	\$0.00	\$0.00	
2050207	ANIMAL - Protective Clothing	\$0.00	\$0.00	\$0.00	\$0.00	
2050208	ANIMAL - Other Employee Costs	\$0.00	\$0.00	\$0.00	\$0.00	
2050209	ANIMAL - Travel & Accommodation	\$0.00	\$0.00	\$0.00	\$0.00	
2050210	ANIMAL - Motor Vehicle Expenses	\$0.00	\$0.00	\$0.00	\$0.00	
2050212	ANIMAL - Animal Destruction	\$100.00	\$88.00	\$0.00	-\$88.00	-100.00%
2050215	ANIMAL - Printing and Stationery	\$0.00	\$0.00	\$0.00	\$0.00	
2050216	ANIMAL - Ranger Services	\$29,100.00	\$26,675.00	\$0.00	-\$26,675.00	-100.00%
2050220	ANIMAL - Communication Expenses	\$0.00	\$0.00	\$0.00	\$0.00	
2050221	ANIMAL - Information Technology	\$0.00	\$0.00	\$0.00	\$0.00	
2050222	ANIMAL - Security	\$0.00	\$0.00	\$0.00	\$0.00	
2050230	ANIMAL - Insurance Expenses (Other Than Buildings)	\$0.00	\$0.00	\$0.00	\$0.00	
2050240	ANIMAL - Advertising & Promotion	\$0.00	\$0.00	\$0.00	\$0.00	
2050241	ANIMAL - Subscriptions & Memberships	\$0.00	\$0.00	\$0.00	\$0.00	
2050252	ANIMAL - Consultants	\$300.00	\$275.00	\$24,735.00	\$24,460.00	8894.55%
2050265	ANIMAL - Animal Care Day Menzies	\$5,000.00	\$4,576.00	\$1,340.91	-\$3,235.09	-70.70%
2050270	ANIMAL - Loan Interest Repayments	\$0.00	\$0.00	\$0.00	\$0.00	
2050284	ANIMAL - Audit Fees	\$0.00	\$0.00	\$0.00	\$0.00	
2050285	ANIMAL - Legal Expenses	\$0.00	\$0.00	\$0.00	\$0.00	

COA	Description	Amended Budget	31/05/2021 YTD Budget	31/05/2021 YTD Actual	Variance (\$)	Variance (%)
2050286	ANIMAL - Expensed Minor Asset Purchases	\$0.00	\$0.00	\$0.00	\$0.00	
2050287	ANIMAL - Other Expenditure	\$0.00	\$0.00	\$0.00	\$0.00	
2050288	ANIMAL - Animal Pound Operations	\$100.00	\$88.00	\$0.00	-\$88.00	-100.00%
2050289	ANIMAL - Animal Pound Maintenance	\$100.00	\$88.00	\$0.00	-\$88.00	-100.00%
2050291	ANIMAL - Loss on Disposal of Assets	\$0.00	\$0.00	\$0.00	\$0.00	
2050292	ANIMAL - Depreciation	\$1,255.00	\$1,144.00	\$1,043.69	-\$100.31	-8.77%
2050298	ANIMAL - Staff Housing Costs Allocated	\$0.00	\$0.00	\$0.00	\$0.00	
2050299	ANIMAL - Administration Allocated	\$31,027.84	\$28,435.00	\$24,954.06	-\$3,480.94	-12.24%
Operating Expenditure Total		\$66,982.84	\$61,369.00	\$52,073.66	-\$9,295.34	-15.15%

Other Law, Order & Public Safety						
Operating Expenditure						
2050300	OLOPS - Employee Costs	\$0.00	\$0.00	\$0.00	\$0.00	
2050303	OLOPS - Uniforms	\$0.00	\$0.00	\$0.00	\$0.00	
2050304	OLOPS - Training & Development	\$0.00	\$0.00	\$0.00	\$0.00	
2050305	OLOPS - Recruitment	\$0.00	\$0.00	\$0.00	\$0.00	
2050306	OLOPS - Fringe Benefits Tax (FBT)	\$0.00	\$0.00	\$0.00	\$0.00	
2050307	OLOPS - Protective Clothing	\$0.00	\$0.00	\$0.00	\$0.00	
2050308	OLOPS - Other Employee Costs	\$0.00	\$0.00	\$0.00	\$0.00	
2050309	OLOPS - Travel & Accommodation	\$0.00	\$0.00	\$0.00	\$0.00	
2050310	OLOPS - Motor Vehicle Expenses	\$0.00	\$0.00	\$0.00	\$0.00	
2050311	OLOPS - CCTV Maintenance	\$0.00	\$0.00	\$0.00	\$0.00	
2050312	OLOPS - LEMC Support	\$500.00	\$451.00	\$0.00	-\$451.00	-100.00%
2050313	OLOPS - Community Emergency Services	\$4,250.00	\$3,894.00	\$6,481.16	\$2,587.16	66.44%
2050314	OLOPS - Crime Prevention Strategies	\$0.00	\$0.00	\$0.00	\$0.00	
2050315	OLOPS - Printing and Stationery	\$0.00	\$0.00	\$0.00	\$0.00	
2050316	OLOPS - Postage and Freight	\$0.00	\$0.00	\$0.00	\$0.00	
2050317	OLOPS - Relief Ranger Services	\$0.00	\$0.00	\$0.00	\$0.00	
2050320	OLOPS - Communication Expenses	\$0.00	\$0.00	\$0.00	\$0.00	
2050321	OLOPS - Information Technology	\$0.00	\$0.00	\$0.00	\$0.00	
2050322	OLOPS - Security	\$0.00	\$0.00	\$0.00	\$0.00	
2050330	OLOPS - Insurance Expenses	\$0.00	\$0.00	\$0.00	\$0.00	
2050340	OLOPS - Advertising & Promotion	\$0.00	\$0.00	\$0.00	\$0.00	
2050341	OLOPS - Subscriptions & Memberships	\$0.00	\$0.00	\$0.00	\$0.00	
2050352	OLOPS - Consultants	\$0.00	\$0.00	\$0.00	\$0.00	
2050370	OLOPS - Loan Interest Repayments	\$0.00	\$0.00	\$0.00	\$0.00	
2050385	OLOPS - Legal Expenses	\$0.00	\$0.00	\$0.00	\$0.00	
2050386	OLOPS - Expensed Minor Asset Purchases	\$0.00	\$0.00	\$0.00	\$0.00	
2050389	OLOPS - Building Maintenance	\$0.00	\$0.00	\$0.00	\$0.00	
2050391	OLOPS - Loss on Disposal of Assets	\$0.00	\$0.00	\$0.00	\$0.00	
2050392	OLOPS - Depreciation	\$0.00	\$0.00	\$0.00	\$0.00	
2050398	OLOPS - Staff Housing Costs Allocated	\$0.00	\$0.00	\$0.00	\$0.00	
2050399	OLOPS - Administration Allocated	\$7,756.96	\$7,106.00	\$6,238.60	-\$867.40	-12.21%
Operating Expenditure Total		\$12,506.96	\$11,451.00	\$12,719.76	\$1,268.76	11.08%

Emergency Services Levy - Bush Fire Brigade						
Operating Income						
3050500	ESL BFB - Contribution	\$0.00	\$0.00	\$0.00	\$0.00	
3050502	ESL BFB - Admin Fee/Commission	-\$4,000.00	-\$3,663.00	-\$4,000.00	-\$337.00	9.20%
3050510	ESL BFB - Operating Grant	-\$6,522.00	-\$5,973.00	-\$4,246.50	\$1,726.50	-28.91%
3050515	ESL BFB - Capital Grant	\$0.00	\$0.00	\$0.00	\$0.00	
3050516	ESL BFB - Other Grants	\$0.00	\$0.00	\$0.00	\$0.00	
3050545	ESL BFB - Non-Payment Penalty Interest	-\$4,140.00	-\$3,795.00	-\$3,498.81	\$296.19	-7.80%
3050590	ESL BFB - Profit on Disposal of Assets	\$0.00	\$0.00	\$0.00	\$0.00	
Operating Income Total		-\$14,662.00	-\$13,431.00	-\$11,745.31	\$1,685.69	

Emergency Services Levy - Bush Fire Brigade

COA	Description	Amended Budget	31/05/2021 YTD Budget	31/05/2021 YTD Actual	Variance (\$)	Variance (%)
Operating Expenditure						
2050507	ESL BFB - Clothing & Accessories	\$500.00	\$451.00	\$0.00	-\$451.00	-100.00%
2050530	ESL BFB - Insurance Expenses	\$5,164.00	\$4,730.00	\$0.00	-\$4,730.00	-100.00%
2050565	ESL BFB - Maintenance Plant & Equipment	\$0.00	\$0.00	\$0.00	\$0.00	
2050566	ESL BFB - Maintenance Vehicles/Trailers/Boats	\$0.00	\$0.00	\$0.00	\$0.00	
2050569	ESL BFB - Plant & Equipment \$1,200 to \$5,000 per item	\$0.00	\$0.00	\$0.00	\$0.00	
2050586	ESL BFB - Plant & Equipment < \$1,200 per item	\$500.00	\$451.00	\$0.00	-\$451.00	-100.00%
2050587	ESL BFB - Other Goods and Services	\$0.00	\$0.00	\$0.00	\$0.00	
2050588	ESL BFB - Utilities, Rates & Taxes	\$584.00	\$528.00	\$0.00	-\$528.00	-100.00%
2050589	ESL BFB - Maintenance Land & Buildings	\$2,500.00	\$2,288.00	\$0.00	-\$2,288.00	-100.00%
2050591	ESL BFB - Loss on Disposal of Assets	\$0.00	\$0.00	\$0.00	\$0.00	
2050599	ESL BFB - Administration Allocated	\$0.00	\$0.00	\$0.00	\$0.00	
Operating Expenditure Total		\$9,248.00	\$8,448.00	\$0.00	-\$8,448.00	-100.00%
Law, Order & Public Safety Total Income		-\$14,812.00	-\$13,563.00	-\$11,845.31	\$1,717.69	-12.66%
Law, Order & Public Safety Total Expenditure		\$113,971.76	\$95,920.00	\$89,236.70	-\$6,683.30	-6.97%

COA	Description	Amended Budget	31/05/2021 YTD Budget	31/05/2021 YTD Actual	Variance (\$)	Variance (%)
Health						
Other Health						
Operating Income						
3070400	HEALTH - Contributions & Donations	\$0.00	\$0.00	\$0.00	\$0.00	
3070401	HEALTH - Reimbursements	\$0.00	\$0.00	\$0.00	\$0.00	
3070402	HEALTH - Commissions	\$0.00	\$0.00	\$0.00	\$0.00	
3070410	HEALTH - Grants	\$0.00	\$0.00	\$0.00	\$0.00	
3070420	HEALTH - Health Regulatory Fees & Charges	-\$300.00	-\$275.00	\$0.00	\$275.00	-100.00%
3070421	HEALTH - Health Regulatory Licenses	\$0.00	\$0.00	\$0.00	\$0.00	
3070422	HEALTH - Health Officer Services Charged Out	\$0.00	\$0.00	\$0.00	\$0.00	
3070435	HEALTH - Other Income	\$0.00	\$0.00	\$0.00	\$0.00	
3070440	HEALTH - Health Regulatory Fines and Penalties	\$0.00	\$0.00	\$0.00	\$0.00	
3070445	HEALTH - Interest	\$0.00	\$0.00	\$0.00	\$0.00	
3070490	HEALTH - Profit on Disposal of Assets	\$0.00	\$0.00	\$0.00	\$0.00	
Operating Income Total		-\$300.00	-\$275.00	\$0.00	\$275.00	-100.00%
Other Health						
Operating Expenditure						
2070400	HEALTH - Employee Costs	\$0.00	\$0.00	\$0.00	\$0.00	
2070403	HEALTH - Uniforms	\$0.00	\$0.00	\$0.00	\$0.00	
2070404	HEALTH - Training & Development	\$0.00	\$0.00	\$0.00	\$0.00	
2070405	HEALTH - Recruitment	\$0.00	\$0.00	\$0.00	\$0.00	
2070406	HEALTH - Fringe Benefits Tax (FBT)	\$0.00	\$0.00	\$0.00	\$0.00	
2070407	HEALTH - Protective Clothing	\$0.00	\$0.00	\$0.00	\$0.00	
2070408	HEALTH - Other Employee Expenses	\$0.00	\$0.00	\$0.00	\$0.00	
2070409	HEALTH - Travel & Accommodation	\$0.00	\$0.00	\$0.00	\$0.00	
2070410	HEALTH - Motor Vehicle Expenses	\$0.00	\$0.00	\$0.00	\$0.00	
2070411	HEALTH - Contract EHO	\$18,000.00	\$16,500.00	\$21,163.55	\$4,663.55	28.26%
2070412	HEALTH - Analytical Expenses	\$360.00	\$330.00	\$180.00	-\$150.00	-45.45%
2070413	HEALTH - Control Expenses	\$0.00	\$0.00	\$0.00	\$0.00	
2070415	HEALTH - Printing and Stationery	\$0.00	\$0.00	\$0.00	\$0.00	
2070416	HEALTH - Postage and Freight	\$0.00	\$0.00	\$0.00	\$0.00	
2070420	HEALTH - Communication Expenses	\$0.00	\$0.00	\$0.00	\$0.00	
2070421	HEALTH - Information Technology	\$0.00	\$0.00	\$0.00	\$0.00	
2070422	HEALTH - Security	\$0.00	\$0.00	\$0.00	\$0.00	
2070430	HEALTH - Insurance Expenses	\$0.00	\$0.00	\$0.00	\$0.00	
2070440	HEALTH - Advertising & Promotion	\$0.00	\$0.00	\$0.00	\$0.00	
2070441	HEALTH - Subscriptions & Memberships	\$0.00	\$0.00	\$0.00	\$0.00	
2070452	HEALTH - Consultants	\$0.00	\$0.00	\$0.00	\$0.00	
2070465	HEALTH - Maintenance/Operations	\$0.00	\$0.00	\$0.00	\$0.00	
2070470	HEALTH - Loan Interest Repayments	\$0.00	\$0.00	\$0.00	\$0.00	
2070485	HEALTH - Legal Expenses	\$10,000.00	\$9,163.00	\$0.00	-\$9,163.00	-100.00%
2070486	HEALTH - Expensed Minor Asset Purchases	\$0.00	\$0.00	\$0.00	\$0.00	
2070487	HEALTH - Other Expenses	\$0.00	\$0.00	\$0.00	\$0.00	
2070488	HEALTH - Building Operations	\$0.00	\$0.00	\$0.00	\$0.00	
2070489	HEALTH - Building Maintenance	\$0.00	\$0.00	\$0.00	\$0.00	
2070491	HEALTH - Loss on Disposal of Assets	\$0.00	\$0.00	\$0.00	\$0.00	
2070498	HEALTH - Staff Housing Costs Allocated	\$0.00	\$0.00	\$0.00	\$0.00	
2070499	HEALTH - Administration Allocated	\$7,756.96	\$7,106.00	\$6,238.60	-\$867.40	-12.21%
Operating Expenditure Total		\$36,116.96	\$33,099.00	\$27,582.15	-\$5,516.85	-16.67%
Other Health						
Operating Income						
3070700	OTH HEALTH - Contributions & Donations	\$0.00	\$0.00	\$0.00	\$0.00	
3070701	OTH HEALTH - Reimbursements	\$0.00	\$0.00	\$0.00	\$0.00	
3070710	OTH HEALTH - Grants	\$0.00	\$0.00	\$0.00	\$0.00	
3070720	OTH HEALTH - Fees & Charges	\$0.00	\$0.00	\$0.00	\$0.00	

COA	Description	Amended Budget	31/05/2021 YTD Budget	31/05/2021 YTD Actual	Variance (\$)	Variance (%)
3070735	OTH HEALTH - Other Income	\$0.00	\$0.00	\$0.00	\$0.00	
3070790	OTH HEALTH - Profit on Disposal of Assets	\$0.00	\$0.00	\$0.00	\$0.00	
		\$0.00	\$0.00	\$0.00	\$0.00	
Other Health						
Operating Expenditure						
2070700	OTH HEALTH - Employee Costs	\$0.00	\$0.00	\$0.00	\$0.00	
2070703	OTH HEALTH - Uniforms	\$0.00	\$0.00	\$0.00	\$0.00	
2070704	OTH HEALTH - Training & Development	\$0.00	\$0.00	\$0.00	\$0.00	
2070705	OTH HEALTH - Recruitment	\$0.00	\$0.00	\$0.00	\$0.00	
2070706	OTH HEALTH - Fringe Benefits Tax (FBT)	\$0.00	\$0.00	\$0.00	\$0.00	
2070707	OTH HEALTH - Protective Clothing	\$0.00	\$0.00	\$0.00	\$0.00	
2070708	OTH HEALTH - Other Employee Expenses	\$0.00	\$0.00	\$0.00	\$0.00	
2070709	OTH HEALTH - Travel & Accommodation	\$0.00	\$0.00	\$0.00	\$0.00	
2070710	OTH HEALTH - Motor Vehicle Expenses	\$0.00	\$0.00	\$0.00	\$0.00	
2070715	OTH HEALTH - Printing and Stationery	\$0.00	\$0.00	\$0.00	\$0.00	
2070716	OTH HEALTH - Postage and Freight	\$0.00	\$0.00	\$0.00	\$0.00	
2070720	OTH HEALTH - Communication Expenses	\$0.00	\$0.00	\$0.00	\$0.00	
2070721	OTH HEALTH - Information Technology	\$0.00	\$0.00	\$0.00	\$0.00	
2070722	OTH HEALTH - Security	\$0.00	\$0.00	\$0.00	\$0.00	
2070730	OTH HEALTH - Insurance Expenses	\$0.00	\$0.00	\$0.00	\$0.00	
2070740	OTH HEALTH - Advertising & Promotion	\$0.00	\$0.00	\$0.00	\$0.00	
2070741	OTH HEALTH - Subscriptions & Membership	\$0.00	\$0.00	\$0.00	\$0.00	
2070750	OTH HEALTH - Nurse Expenses	\$11,000.00	\$10,076.00	\$3,604.61	-\$6,471.39	-64.23%
2070752	OTH HEALTH - Consultants	\$0.00	\$0.00	\$0.00	\$0.00	
2070765	OTH HEALTH - Maintenance/Operations	\$0.00	\$0.00	\$0.00	\$0.00	
2070770	OTH HEALTH - Loan Interest Repayments	\$0.00	\$0.00	\$0.00	\$0.00	
2070799	OTH HEALTH - Administration Allocated	\$0.00	\$0.00	\$0.00	\$0.00	
Operating Expenditure Total		\$11,000.00	\$10,076.00	\$3,604.61	-\$6,471.39	-64.23%
Health Total Income		-\$300.00	-\$275.00	\$0.00	\$275.00	-100.00%
Health Total Expenditure		\$47,116.96	\$43,175.00	\$31,186.76	-\$11,988.24	-27.77%

COA	Description	Amended Budget	31/05/2021 YTD Budget	31/05/2021 YTD Actual	Variance (\$)	Variance (%)
Housing						
Staff Housing						
Operating Income						
3090101	STF HOUSE - Staff Rental Reimbursements	-13,000.00	-11,913.00	-12,765.00	-852.00	7.15%
3090110	STF HOUSE - Grant Income	\$0.00	\$0.00	\$0.00	\$0.00	
3090120	STF HOUSE - Fees & Charges	\$0.00	\$0.00	\$0.00	\$0.00	
3090135	STF HOUSE - Other Income	-500.00	-451.00	\$0.00	\$451.00	-100.00%
3090190	STF HOUSE - Profit on Disposal of Assets	\$0.00	\$0.00	\$0.00	\$0.00	
Operating Income Total		-13,500.00	-12,364.00	-12,765.00	-401.00	3.24%

Staff Housing						
Operating Expenditure						
2090111	STF HOUSE - Rental Property Expenses	\$0.00	\$0.00	\$0.00	\$0.00	
2090122	STF HOUSE - Security	\$0.00	\$0.00	\$0.00	\$0.00	
2090165	STF HOUSE - Maintenance/Operations	\$0.00	\$0.00	\$0.00	\$0.00	
2090170	STF HOUSE - Loan Interest Repayments	\$0.00	\$0.00	\$0.00	\$0.00	
2090185	STF HOUSE - Legal Expenses	\$0.00	\$0.00	\$0.00	\$0.00	
2090186	STF HOUSE - Expensed Minor Asset Purchases	\$10,000.00	\$9,163.00	\$0.00	-\$9,163.00	-100.00%
2090187	STF HOUSE - Other Expenses	\$160.00	\$143.00	\$1,720.00	\$1,577.00	1102.80%
2090188	STF HOUSE - Staff Housing Building Operations	\$55,000.00	\$50,380.00	\$26,926.92	-\$23,453.08	-46.55%
2090189	STF HOUSE - Staff Housing Building Maintenance	\$104,665.00	\$95,920.00	\$24,287.11	-\$71,632.89	-74.68%
2090191	STF HOUSE - Loss on Disposal of Assets	\$0.00	\$0.00	\$0.00	\$0.00	
2090192	STF HOUSE - Depreciation	\$79,711.00	\$73,062.00	\$47,624.78	-\$25,437.22	-34.82%
2090198	STF HOUSE - Staff Housing Costs Recovered	-\$236,036.00	-\$216,359.00	-\$98,838.81	\$117,520.19	-54.32%
2090199	STF HOUSE - Administration Allocated	\$0.00	\$0.00	\$0.00	\$0.00	
Operating Expenditure Total		\$13,500.00	\$12,309.00	\$1,720.00	-\$10,589.00	-86.03%

Other Housing						
Operating Income						
3090201	OTH HOUSE - Rental Reimbursements	-52,000.00	-47,663.00	-33,359.89	\$14,303.11	-30.01%
3090210	OTH HOUSE - Grant Income	\$0.00	\$0.00	\$0.00	\$0.00	
3090235	OTH HOUSE - Other Income	-200.00	-176.00	\$0.00	\$176.00	-100.00%
3090240	OTH HOUSE - Fines & Penalties	\$0.00	\$0.00	\$0.00	\$0.00	
3090245	OTH HOUSE - Interest	\$0.00	\$0.00	\$0.00	\$0.00	
3090290	OTH HOUSE - Profit on Disposal of Assets	\$0.00	\$0.00	\$0.00	\$0.00	
Operating Income Total		-\$52,200.00	-\$47,839.00	-\$33,359.89	\$14,479.11	-30.27%

Other Housing						
Operating Expenditure						
2090211	OTH HOUSE - Rental Property Expenses	\$0.00	\$0.00	\$0.00	\$0.00	
2090215	OTH HOUSE - Printing and Stationery	\$0.00	\$0.00	\$0.00	\$0.00	
2090216	OTH HOUSE - Postage and Freight	\$0.00	\$0.00	\$0.00	\$0.00	
2090222	OTH HOUSE - Security	\$0.00	\$0.00	\$0.00	\$0.00	
2090230	OTH HOUSE - Insurance Expenses	\$0.00	\$0.00	\$0.00	\$0.00	
2090240	OTH HOUSE - Advertising & Promotion	\$0.00	\$0.00	\$0.00	\$0.00	
2090241	OTH HOUSE - Subscriptions & Memberships	\$0.00	\$0.00	\$0.00	\$0.00	
2090252	OTH HOUSE - Consultants	\$0.00	\$0.00	\$0.00	\$0.00	
2090265	OTH HOUSE - Maintenance/Operations	\$0.00	\$0.00	\$0.00	\$0.00	
2090270	OTH HOUSE - Loan Interest Repayments	\$0.00	\$0.00	\$0.00	\$0.00	
2090285	OTH HOUSE - Legal Expenses	\$0.00	\$0.00	\$0.00	\$0.00	
2090286	OTH HOUSE - Expensed Minor Asset Purchases	\$10,000.00	\$9,163.00	\$0.00	-\$9,163.00	-100.00%
2090287	OTH HOUSE - Other Expenses	\$0.00	\$0.00	\$0.00	\$0.00	
2090288	OTH HOUSE - Building Operations	\$15,000.00	\$13,728.00	\$16,996.91	\$3,268.91	23.81%
2090289	OTH HOUSE - Building Maintenance	\$34,000.00	\$31,152.00	\$37,151.58	\$5,999.58	19.26%
2090291	OTH HOUSE - Loss on Disposal of Assets	\$0.00	\$0.00	\$0.00	\$0.00	
2090292	OTH HOUSE - Depreciation	\$39,900.00	\$36,575.00	\$29,582.97	-\$6,992.03	-19.12%
2090299	OTH HOUSE - Administration Allocated	\$62,055.68	\$56,881.00	\$49,908.12	-\$6,972.88	-12.26%

COA	Description	Amended Budget	31/05/2021 YTD Budget	31/05/2021 YTD Actual	Variance (\$)	Variance (%)
	Operating Expenditure Total	\$160,955.68	\$147,499.00	\$133,639.58	-\$13,859.42	-9.40%
	Housing Total Income	-\$65,700.00	-\$60,203.00	-\$46,124.89	\$14,078.11	-23.38%
	Housing Total Expenditure	\$174,455.68	\$159,808.00	\$135,359.58	-\$24,448.42	-15.30%

COA	Description	Amended Budget	31/05/2021 YTD Budget	31/05/2021 YTD Actual	Variance (\$)	Variance (%)
Community Amenities						
Sanitation General						
Operating Income						
3100100	SAN - Contributions & Donations	\$0.00	\$0.00	\$0.00	\$0.00	
3100101	SAN - Reimbursements	\$0.00	\$0.00	\$0.00	\$0.00	
3100102	SAN - Commissions/Royalties	\$0.00	\$0.00	\$0.00	\$0.00	
3100110	SAN - Grants	\$0.00	\$0.00	\$0.00	\$0.00	
3100120	SAN - Domestic Refuse Collection Charges	-\$16,009.00	-\$14,674.00	-\$16,590.82	-\$1,916.82	13.06%
3100121	SAN - Domestic Services (Additional)	\$0.00	\$0.00	\$0.00	\$0.00	
3100125	SAN - Domestic Recycling Service	\$0.00	\$0.00	\$0.00	\$0.00	
3100126	SAN - Domestic Recycling Services (additional)	\$0.00	\$0.00	\$0.00	\$0.00	
3100127	SAN - Domestic Additional Pick Up	\$0.00	\$0.00	\$0.00	\$0.00	
3100135	SAN - Other Income	\$0.00	\$0.00	\$0.00	\$0.00	
3100190	SAN - Profit on Disposal of Assets	\$0.00	\$0.00	\$0.00	\$0.00	
Operating Income Total		-\$16,009.00	-\$14,674.00	-\$16,590.82	-\$1,916.82	13.06%
Sanitation General						
Operating Expenditure						
2100100	SAN - Employee Costs	\$0.00	\$0.00	\$0.00	\$0.00	
2100103	SAN - Uniforms	\$0.00	\$0.00	\$0.00	\$0.00	
2100104	SAN - Training & Development	\$0.00	\$0.00	\$0.00	\$0.00	
2100105	SAN - Recruitment	\$0.00	\$0.00	\$0.00	\$0.00	
2100106	SAN - Fringe Benefits Tax (FBT)	\$0.00	\$0.00	\$0.00	\$0.00	
2100107	SAN - Protective Clothing	\$0.00	\$0.00	\$0.00	\$0.00	
2100108	SAN - Other Employee Expenses	\$0.00	\$0.00	\$0.00	\$0.00	
2100109	SAN - Travel & Accommodation	\$0.00	\$0.00	\$0.00	\$0.00	
2100110	SAN - Motor Vehicle Expenses	\$0.00	\$0.00	\$0.00	\$0.00	
2100111	SAN - Waste Collection	\$73,150.00	\$66,990.00	\$65,357.35	-\$1,632.65	-2.44%
2100112	SAN - Waste Disposal	\$0.00	\$0.00	\$0.00	\$0.00	
2100113	SAN - Waste Recycling	\$0.00	\$0.00	\$0.00	\$0.00	
2100114	SAN - Regional Waste	\$0.00	\$0.00	\$0.00	\$0.00	
2100115	SAN - Printing and Stationery	\$0.00	\$0.00	\$0.00	\$0.00	
2100116	SAN - Postage and Freight	\$0.00	\$0.00	\$0.00	\$0.00	
2100117	SAN - General Tip Maintenance	\$36,065.00	\$33,044.00	\$42,155.15	\$9,111.15	27.57%
2100118	SAN - Purchase of Bins (Sulo and Other)	\$2,000.00	\$1,826.00	\$0.00	-\$1,826.00	-100.00%
2100120	SAN - Communication Expenses	\$2,160.00	\$1,980.00	\$0.00	-\$1,980.00	-100.00%
2100121	SAN - Information Technology	\$0.00	\$0.00	\$0.00	\$0.00	
2100122	SAN - Security	\$0.00	\$0.00	\$0.00	\$0.00	
2100130	SAN - Insurance Expenses (Other Than Buildings)	\$0.00	\$0.00	\$0.00	\$0.00	
2100140	SAN - Advertising & Promotion	\$0.00	\$0.00	\$0.00	\$0.00	
2100141	SAN - Subscriptions & Memberships	\$0.00	\$0.00	\$0.00	\$0.00	
2100152	SAN - Consultants	\$0.00	\$0.00	\$0.00	\$0.00	
2100165	SAN - Maintenance/Operations	\$0.00	\$0.00	\$0.00	\$0.00	
2100185	SAN - Legal Expenses	\$0.00	\$0.00	\$0.00	\$0.00	
2100186	SAN - Expensed Minor Asset Purchases	\$0.00	\$0.00	\$0.00	\$0.00	
2100187	SAN - Other Expenses	\$0.00	\$0.00	\$0.00	\$0.00	
2100188	SAN - Building Operations	\$0.00	\$0.00	\$0.00	\$0.00	
2100189	SAN - Building Maintenance	\$0.00	\$0.00	\$0.00	\$0.00	
2100191	SAN - Loss on Disposal of Assets	\$0.00	\$0.00	\$0.00	\$0.00	
2100192	SAN - Depreciation	\$8,650.00	\$7,920.00	\$7,187.29	-\$732.71	-9.25%
2100199	SAN - Administration Allocated	\$31,028.00	\$28,435.00	\$24,954.06	-\$3,480.94	-12.24%
Operating Expenditure Total		\$153,053.00	\$140,195.00	\$139,653.85	-\$541.15	-0.39%
Sanitation Other						
Operating Income						
3100200	SAN OTH - Commercial Collection Charge	-\$14,880.00	-\$13,640.00	\$0.00	\$13,640.00	-100.00%
3100201	SAN OTH - Commercial Collection Charge (Additional)	\$0.00	\$0.00	\$0.00	\$0.00	

COA	Description	Amended Budget	31/05/2021 YTD Budget	31/05/2021 YTD Actual	Variance (\$)	Variance (%)
3100202	SAN OTH - Commercial Tipping Charge	\$0.00	\$0.00	\$0.00	\$0.00	
3100203	SAN OTH - Non-Rateable Collection Charge	\$0.00	\$0.00	\$0.00	\$0.00	
3100204	SAN OTH - Non Rateable Collection Charge (Additional)	\$0.00	\$0.00	\$0.00	\$0.00	
3100206	SAN OTH - Non-Rateable Additional Pick Up	\$0.00	\$0.00	\$0.00	\$0.00	
3100207	SAN OTH - Commercial Additional Pick Up	\$0.00	\$0.00	\$0.00	\$0.00	
3100210	SAN OTH - Grant Income	\$0.00	\$0.00	\$0.00	\$0.00	
3100220	SAN OTH - Fees & Charges	\$0.00	\$0.00	\$0.00	\$0.00	
3100235	SAN OTH - Other Income	\$0.00	\$0.00	\$0.00	\$0.00	
3100290	SAN OTH - Profit on Disposal of Assets	\$0.00	\$0.00	\$0.00	\$0.00	
Operating Income Total		-\$14,880.00	-\$13,640.00	\$0.00	\$13,640.00	-100.00%

Sanitation Other						
Operating Expenditure						
2100200	SAN OTH - Employee Costs	\$0.00	\$0.00	\$0.00	\$0.00	
2100203	SAN OTH - Uniforms	\$0.00	\$0.00	\$0.00	\$0.00	
2100204	SAN OTH - Training & Development	\$0.00	\$0.00	\$0.00	\$0.00	
2100205	SAN OTH - Recruitment	\$0.00	\$0.00	\$0.00	\$0.00	
2100206	SAN OTH - Fringe Benefits Tax (FBT)	\$0.00	\$0.00	\$0.00	\$0.00	
2100207	SAN OTH - Protective Clothing	\$0.00	\$0.00	\$0.00	\$0.00	
2100208	SAN OTH - Other Employee Expenses	\$0.00	\$0.00	\$0.00	\$0.00	
2100209	SAN OTH - Travel & Accommodation	\$0.00	\$0.00	\$0.00	\$0.00	
2100210	SAN OTH - Motor Vehicle Expenses	\$0.00	\$0.00	\$0.00	\$0.00	
2100211	SAN OTH - Waste Collection	\$8,575.00	\$7,854.00	\$5,002.38	-\$2,851.62	-36.31%
2100212	SAN OTH - Waste Disposal	\$0.00	\$0.00	\$1,107.27	\$1,107.27	
2100213	SAN OTH - Waste Recycling	\$0.00	\$0.00	\$0.00	\$0.00	
2100214	SAN OTH - Purchase of Street Bins	\$500.00	\$451.00	\$0.00	-\$451.00	-100.00%
2100215	SAN OTH - Printing and Stationery	\$0.00	\$0.00	\$0.00	\$0.00	
2100216	SAN OTH - Postage and Freight	\$0.00	\$0.00	\$0.00	\$0.00	
2100220	SAN OTH - Communication Expenses	\$0.00	\$0.00	\$0.00	\$0.00	
2100221	SAN OTH - Information Technology	\$0.00	\$0.00	\$0.00	\$0.00	
2100222	SAN OTH - Security	\$0.00	\$0.00	\$0.00	\$0.00	
2100230	SAN OTH - Insurance Expenses (Other Than Buildings)	\$0.00	\$0.00	\$0.00	\$0.00	
2100240	SAN OTH - Advertising & Promotion	\$0.00	\$0.00	\$0.00	\$0.00	
2100241	SAN OTH - Subscriptions & Memberships	\$0.00	\$0.00	\$0.00	\$0.00	
2100252	SAN OTH - Consultants	\$0.00	\$0.00	\$0.00	\$0.00	
2100265	SAN OTH - Maintenance/Operations	\$0.00	\$0.00	\$0.00	\$0.00	
2100285	SAN OTH - Legal Expenses	\$0.00	\$0.00	\$0.00	\$0.00	
2100286	SAN OTH - Expensed Minor Asset Purchases	\$0.00	\$0.00	\$0.00	\$0.00	
2100287	SAN OTH - Other Expenses	\$0.00	\$0.00	\$0.00	\$0.00	
2100288	SAN OTH - Building Operations	\$0.00	\$0.00	\$0.00	\$0.00	
2100289	SAN OTH - Building Maintenance	\$0.00	\$0.00	\$0.00	\$0.00	
2100291	SAN OTH - Loss on Disposal of Assets	\$0.00	\$0.00	\$0.00	\$0.00	
2100292	SAN OTH - Depreciation	\$0.00	\$0.00	\$0.00	\$0.00	
2100299	SAN OTH - Administration Allocated	\$0.00	\$0.00	\$0.00	\$0.00	
Operating Expenditure Total		\$9,075.00	\$8,305.00	\$6,109.65	-\$2,195.35	-26.43%

Sewerage						
Operating Income						
3100300	SEW - Contributions & Donations	\$0.00	\$0.00	\$0.00	\$0.00	
3100301	SEW - Reimbursements	\$0.00	\$0.00	\$0.00	\$0.00	
3100310	SEW - Grants	\$0.00	\$0.00	\$0.00	\$0.00	
3100320	SEW - Waste Water Charges	\$0.00	\$0.00	\$0.00	\$0.00	
3100321	SEW - Septic Tank Inspection Fees	-\$200.00	-\$176.00	\$0.00	\$176.00	-100.00%
3100335	SEW - Other Income	-\$450.00	-\$407.00	-\$686.55	-\$279.55	68.69%
3100390	SEW - Profit on Disposal of Assets	\$0.00	\$0.00	\$0.00	\$0.00	
Operating Income Total		-\$650.00	-\$583.00	-\$686.55	-\$103.55	17.76%

COA	Description	Amended Budget	31/05/2021 YTD Budget	31/05/2021 YTD Actual	Variance (\$)	Variance (%)
Sewerage						
Operating Expenditure						
2100300	SEW - Employee Costs	\$0.00	\$0.00	\$0.00	\$0.00	
2100303	SEW - Uniforms	\$0.00	\$0.00	\$0.00	\$0.00	
2100304	SEW - Training & Development	\$0.00	\$0.00	\$0.00	\$0.00	
2100305	SEW - Recruitment	\$0.00	\$0.00	\$0.00	\$0.00	
2100306	SEW - Fringe Benefits Tax (FBT)	\$0.00	\$0.00	\$0.00	\$0.00	
2100307	SEW - Protective Clothing	\$0.00	\$0.00	\$0.00	\$0.00	
2100308	SEW - Other Employee Expenses	\$0.00	\$0.00	\$0.00	\$0.00	
2100309	SEW - Travel & Accommodation	\$0.00	\$0.00	\$0.00	\$0.00	
2100310	SEW - Motor Vehicle Expenses	\$0.00	\$0.00	\$0.00	\$0.00	
2100311	SEW - Waste Water Treatment	\$0.00	\$0.00	\$0.00	\$0.00	
2100330	SEW - Insurance Expenses (Other Than Buildings)	\$0.00	\$0.00	\$0.00	\$0.00	
2100341	SEW - Subscriptions & Memberships	\$0.00	\$0.00	\$0.00	\$0.00	
2100352	SEW - Consultants	\$0.00	\$0.00	\$0.00	\$0.00	
2100365	SEW - Maintenance/Operations	\$2,000.00	\$1,793.00	\$1,542.81	-\$250.19	-13.95%
2100386	SEW - Expensed Minor Asset Purchases	\$0.00	\$0.00	\$0.00	\$0.00	
2100387	SEW - Other Expenses	\$0.00	\$0.00	\$0.00	\$0.00	
2100388	SEW - Building Operations	\$0.00	\$0.00	\$0.00	\$0.00	
2100389	SEW - Building Maintenance	\$0.00	\$0.00	\$0.00	\$0.00	
2100391	SEW - Loss on Disposal of Assets	\$0.00	\$0.00	\$0.00	\$0.00	
2100392	SEW - Depreciation	\$0.00	\$0.00	\$0.00	\$0.00	
2100399	SEW - Administration Allocated	\$31,027.84	\$28,435.00	\$24,954.06	-\$3,480.94	-12.24%
Operating Expenditure Total		\$33,027.84	\$30,228.00	\$26,496.87	-\$3,731.13	-12.34%
Town Planning and Regional Development						
Operating Income						
3100620	PLAN - Planning Application Fees	-\$500.00	-\$451.00	\$0.00	\$451.00	-100.00%
Operating Income Total		-\$500.00	-\$451.00	\$0.00	\$451.00	
Town Planning and Regional Development						
Operating Expenditure						
2100600	PLAN - Employee Costs	\$0.00	\$0.00	\$0.00	\$0.00	
2100603	PLAN - Uniforms	\$0.00	\$0.00	\$0.00	\$0.00	
2100604	PLAN - Training & Development	\$0.00	\$0.00	\$0.00	\$0.00	
2100605	PLAN - Recruitment	\$0.00	\$0.00	\$0.00	\$0.00	
2100606	PLAN - Fringe Benefits Tax (FBT)	\$0.00	\$0.00	\$0.00	\$0.00	
2100607	PLAN - Protective Clothing	\$0.00	\$0.00	\$0.00	\$0.00	
2100608	PLAN - Other Employee Expenses	\$0.00	\$0.00	\$0.00	\$0.00	
2100609	PLAN - Travel & Accommodation	\$0.00	\$0.00	\$0.00	\$0.00	
2100610	PLAN - Motor Vehicle Expenses	\$0.00	\$0.00	\$0.00	\$0.00	
2100615	PLAN - Printing and Stationery	\$1,000.00	\$913.00	\$0.00	-\$913.00	-100.00%
2100616	PLAN - Postage and Freight	\$0.00	\$0.00	\$0.00	\$0.00	
2100620	PLAN - Communication Expenses	\$0.00	\$0.00	\$0.00	\$0.00	
2100621	PLAN - Information Technology	\$0.00	\$0.00	\$0.00	\$0.00	
2100622	PLAN - Security	\$0.00	\$0.00	\$0.00	\$0.00	
2100630	PLAN - Insurance Expenses	\$0.00	\$0.00	\$0.00	\$0.00	
2100640	PLAN - Advertising & Promotion	\$5,000.00	\$4,576.00	\$1,313.01	-\$3,262.99	-71.31%
2100641	PLAN - Subscription & Memberships	\$0.00	\$0.00	\$0.00	\$0.00	
2100650	PLAN - Contract Town Planning	\$0.00	\$0.00	\$0.00	\$0.00	
2100652	PLAN - Consultants	\$40,000.00	\$36,663.00	\$12,102.00	-\$24,561.00	-66.99%
2100653	PLAN - Scheme Amendments	\$1,000.00	\$913.00	\$0.00	-\$913.00	-100.00%
2100665	PLAN - Maintenance/Operations	\$0.00	\$0.00	\$0.00	\$0.00	
2100685	PLAN - Legal Expenses	\$0.00	\$0.00	\$0.00	\$0.00	
2100686	PLAN - Expensed Minor Asset Purchases	\$0.00	\$0.00	\$0.00	\$0.00	
2100687	PLAN - Other Expenses	\$0.00	\$0.00	\$0.00	\$0.00	
2100688	PLAN - Building Operations	\$0.00	\$0.00	\$0.00	\$0.00	

COA	Description	Amended Budget	31/05/2021 YTD Budget	31/05/2021 YTD Actual	Variance (\$)	Variance (%)
2100689	PLAN - Building Maintenance	\$0.00	\$0.00	\$0.00	\$0.00	
2100691	PLAN - Loss on Disposal of Assets	\$0.00	\$0.00	\$0.00	\$0.00	
2100692	PLAN - Depreciation	\$0.00	\$0.00	\$0.00	\$0.00	
2100698	PLAN - Staff Housing Costs Recovered	\$0.00	\$0.00	\$0.00	\$0.00	
2100699	PLAN - Administration Allocated	\$7,756.96	\$7,106.00	\$6,238.60	-\$867.40	-12.21%
Operating Expenditure Total		\$54,756.96	\$50,171.00	\$19,653.61	-\$30,517.39	

Other Community Amenities						
Operating Income						
		\$0.00	\$0.00	\$0.00	\$0.00	
Operating Income Total		\$0.00	\$0.00	\$0.00	\$0.00	
Operating Expenditure						
2100700	COM AMEN - Employee Costs	\$0.00	\$0.00	\$0.00	\$0.00	
2100703	COM AMEN - Uniforms	\$0.00	\$0.00	\$0.00	\$0.00	
2100704	COM AMEN - Training & Development	\$0.00	\$0.00	\$0.00	\$0.00	
2100705	COM AMEN - Recruitment	\$0.00	\$0.00	\$0.00	\$0.00	
2100706	COM AMEN - Fringe Benefits Tax (FBT)	\$0.00	\$0.00	\$0.00	\$0.00	
2100707	COM AMEN - Protective Clothing	\$0.00	\$0.00	\$0.00	\$0.00	
2100708	COM AMEN - Other Employee Expenses	\$0.00	\$0.00	\$0.00	\$0.00	
2100709	COM AMEN - Travel & Accommodation	\$0.00	\$0.00	\$0.00	\$0.00	
2100710	COM AMEN - Motor Vehicle Expenses	\$0.00	\$0.00	\$0.00	\$0.00	
2100711	COM AMEN - Cemetery Maintenance/Operations	\$1,650.00	\$1,507.00	\$1,994.90	\$487.90	32.38%
2100714	COM AMEN - Other Community Amenity Maintenance	\$0.00	\$0.00	\$348.69	\$348.69	
2100715	COM AMEN - Printing and Stationery	\$0.00	\$0.00	\$0.00	\$0.00	
2100716	COM AMEN - Postage and Freight	\$0.00	\$0.00	\$0.00	\$0.00	
2100717	COM AMEN - Townscape	\$8,000.00	\$7,326.00	\$528.42	-\$6,797.58	-92.79%
2100720	COM AMEN - Communication Expenses	\$0.00	\$0.00	\$0.00	\$0.00	
2100721	COM AMEN - Information Technology	\$0.00	\$0.00	\$0.00	\$0.00	
2100722	COM AMEN - Security	\$0.00	\$0.00	\$0.00	\$0.00	
2100730	COM AMEN - Insurance Expenses	\$0.00	\$0.00	\$0.00	\$0.00	
2100740	COM AMEN - Advertising & Promotion	\$0.00	\$0.00	\$0.00	\$0.00	
2100752	COM AMEN - Consultants	\$0.00	\$0.00	\$0.00	\$0.00	
2100765	COM AMEN - Maintenance/Operations	\$0.00	\$0.00	\$0.00	\$0.00	
2100770	COM AMEN - Loan Interest Repayments	\$0.00	\$0.00	\$0.00	\$0.00	
2100785	COM AMEN - Legal Expenses	\$0.00	\$0.00	\$0.00	\$0.00	
2100786	COM AMEN - Expensed Minor Asset Purchases	\$0.00	\$0.00	\$0.00	\$0.00	
2100787	COM AMEN - Other Expenses	\$0.00	\$0.00	\$0.00	\$0.00	
2100788	COM AMEN - Public Conveniences Operations	\$48,730.00	\$44,506.00	\$42,911.05	-\$1,594.95	-3.58%
2100789	COM AMEN - Public Conveniences Maintenance	\$15,720.00	\$14,311.00	\$12,999.52	-\$1,311.48	-9.16%
2100791	COM AMEN - Loss on Disposal of Assets	\$0.00	\$0.00	\$0.00	\$0.00	
2100792	COM AMEN - Depreciation	\$4,095.00	\$3,751.00	\$0.00	-\$3,751.00	-100.00%
2100799	COM AMEN - Administration Allocated	\$7,757.00	\$7,106.00	\$6,238.60	-\$867.40	-12.21%
Operating Expenditure Total		\$85,952.00	\$78,507.00	\$65,021.18	-\$13,485.82	-17.18%

Community Amenities Total Income		-\$32,039.00	-\$14,674.00	-\$17,277.37	-\$1,916.82	17.74%
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Community Amenities Total Expenditure		\$335,864.80	\$307,406.00	\$256,935.16	-\$50,470.84	-16.42%
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COA	Description	Amended Budget	31/05/2021 YTD Budget	31/05/2021 YTD Actual	Variance (\$)	Variance (%)
Recreation & Culture						
Public Halls & Civic Centres						
Operating Income						
3110100	HALLS - Contributions & Donations	\$0.00	\$0.00	\$0.00	\$0.00	
3110101	HALLS - Reimbursements	\$0.00	\$0.00	\$0.00	\$0.00	
3110102	HALLS - Commissions	\$0.00	\$0.00	\$0.00	\$0.00	
3110110	HALLS - Grants	\$0.00	\$0.00	\$0.00	\$0.00	
3110120	HALLS - Town Hall Hire	-\$200.00	-\$176.00	\$0.00	\$176.00	-100.00%
3110121	HALLS - Local Hall Hire	\$0.00	\$0.00	\$0.00	\$0.00	
3110122	HALLS - Lease/Rental Income	\$0.00	\$0.00	\$0.00	\$0.00	
3110135	HALLS - Other Income	-\$100.00	-\$88.00	\$0.00	\$88.00	-100.00%
3110190	HALLS - Profit on Disposal of Assets	\$0.00	\$0.00	\$0.00	\$0.00	
Operating Income Total		-\$300.00	-\$264.00	\$0.00	\$264.00	-100.00%
Public Halls & Civic Centres						
Operating Expenditure						
2110100	HALLS - Employee Costs	\$0.00	\$0.00	\$0.00	\$0.00	
2110103	HALLS - Uniforms	\$0.00	\$0.00	\$0.00	\$0.00	
2110104	HALLS - Training & Development	\$0.00	\$0.00	\$0.00	\$0.00	
2110105	HALLS - Recruitment	\$0.00	\$0.00	\$0.00	\$0.00	
2110106	HALLS - Fringe Benefits Tax (FBT)	\$0.00	\$0.00	\$0.00	\$0.00	
2110107	HALLS - Protective Clothing	\$0.00	\$0.00	\$0.00	\$0.00	
2110108	HALLS - Other Employee Expenses	\$0.00	\$0.00	\$0.00	\$0.00	
2110109	HALLS - Travel & Accommodation	\$0.00	\$0.00	\$0.00	\$0.00	
2110110	HALLS - Motor Vehicle Expenses	\$0.00	\$0.00	\$0.00	\$0.00	
2110115	HALLS - Printing and Stationery	\$0.00	\$0.00	\$0.00	\$0.00	
2110116	HALLS - Postage and Freight	\$0.00	\$0.00	\$0.00	\$0.00	
2110120	HALLS - Communication Expenses	\$0.00	\$0.00	\$0.00	\$0.00	
2110121	HALLS - Information Technology	\$0.00	\$0.00	\$0.00	\$0.00	
2110122	HALLS - Security	\$0.00	\$0.00	\$0.00	\$0.00	
2110130	HALLS - Insurance Expenses	\$0.00	\$0.00	\$0.00	\$0.00	
2110140	HALLS - Advertising & Promotion	\$0.00	\$0.00	\$0.00	\$0.00	
2110152	HALLS - Consultants	\$0.00	\$0.00	\$0.00	\$0.00	
2110165	HALLS - Maintenance/Operations	\$0.00	\$0.00	\$0.00	\$0.00	
2110170	HALLS - Loan Interest Repayments	\$0.00	\$0.00	\$0.00	\$0.00	
2110186	HALLS - Expensed Minor Asset Purchases	\$5,000.00	\$4,576.00	\$0.00	-\$4,576.00	-100.00%
2110187	HALLS - Other Expenses	\$0.00	\$0.00	\$0.00	\$0.00	
2110188	HALLS - Town Halls and Public Bldg Operations	\$25,700.00	\$23,507.00	\$20,897.70	-\$2,609.30	-11.10%
2110189	HALLS - Town Halls and Public Bldg Maintenance	\$30,437.00	\$27,874.00	\$20,291.21	-\$7,582.79	-27.20%
2110191	HALLS - Loss on Disposal of Assets	\$0.00	\$0.00	\$0.00	\$0.00	
2110192	HALLS - Depreciation	\$0.00	\$0.00	\$0.00	\$0.00	
2110199	HALLS - Administration Allocated	\$77,569.60	\$71,104.00	\$62,385.27	-\$8,718.73	-12.26%
Operating Expenditure Total		\$138,706.60	\$127,061.00	\$103,574.18	-\$23,486.82	-18.48%
Other Recreation & Sport						
Operating Income						
3110300	REC - Contributions & Donations	\$0.00	\$0.00	\$0.00	\$0.00	
3110301	REC - Reimbursements - Other Recreation	\$0.00	\$0.00	\$0.00	\$0.00	
3110302	REC - Commissions	\$0.00	\$0.00	\$0.00	\$0.00	
3110311	REC - Grants - Kidsport	\$0.00	\$0.00	\$0.00	\$0.00	
3110312	REC - Grants - Regional Talent Program	\$0.00	\$0.00	\$0.00	\$0.00	
3110320	REC - Fees & Charges	-\$100.00	-\$88.00	\$0.00	\$88.00	-100.00%
3110321	REC - Sport Leases and Rentals	\$0.00	\$0.00	\$0.00	\$0.00	
3110322	REC - Oval/Reserve Hire	\$0.00	\$0.00	\$0.00	\$0.00	
3110323	REC - Annual Sporting Group Hire	\$0.00	\$0.00	\$0.00	\$0.00	
3110335	REC - Other Income	-\$100.00	-\$88.00	\$0.00	\$88.00	-100.00%
3110340	REC - Fines & Penalties	\$0.00	\$0.00	\$0.00	\$0.00	

COA	Description	Amended Budget	31/05/2021 YTD Budget	31/05/2021 YTD Actual	Variance (\$)	Variance (%)
3110390	REC - Profit on Disposal of Assets	\$0.00	\$0.00	\$0.00	\$0.00	
Operating Income Total		-\$200.00	-\$176.00	\$0.00	\$176.00	-100.00%

Other Recreation & Sport

Operating Expenditure

2110300	REC - Employee Costs	\$0.00	\$0.00	\$0.00	\$0.00	
2110303	REC - Uniforms	\$500.00	\$451.00	\$0.00	-\$451.00	-100.00%
2110304	REC - Training & Conferences	\$1,000.00	\$913.00	\$0.00	-\$913.00	-100.00%
2110305	REC - Recruitment	\$0.00	\$0.00	\$0.00	\$0.00	
2110306	REC - Fringe Benefits Tax (FBT)	\$0.00	\$0.00	\$0.00	\$0.00	
2110307	REC - Protective Clothing	\$0.00	\$0.00	\$0.00	\$0.00	
2110308	REC - Other Employee Costs	\$0.00	\$0.00	\$0.00	\$0.00	
2110309	REC - Travel & Accommodation	\$500.00	\$451.00	\$0.00	-\$451.00	-100.00%
2110310	REC - Motor Vehicle Expenses	\$0.00	\$0.00	\$0.00	\$0.00	
2110311	REC - Kids Sport & Activities	\$0.00	\$0.00	\$0.00	\$0.00	
2110312	REC - Regional Talent Program Expense	\$0.00	\$0.00	\$0.00	\$0.00	
2110315	REC - Printing and Stationery	\$0.00	\$0.00	\$0.00	\$0.00	
2110316	REC - Postage and Freight	\$1,000.00	\$913.00	\$0.00	-\$913.00	-100.00%
2110320	REC - Communication Expenses	\$0.00	\$0.00	\$0.00	\$0.00	
2110321	REC - Information Technology	\$0.00	\$0.00	\$0.00	\$0.00	
2110322	REC - Security	\$0.00	\$0.00	\$0.00	\$0.00	
2110330	REC - Insurance Expenses	\$0.00	\$0.00	\$0.00	\$0.00	
2110340	REC - Advertising and Promotion	\$0.00	\$0.00	\$0.00	\$0.00	
2110341	REC - Subscriptions & Memberships	\$0.00	\$0.00	\$0.00	\$0.00	
2110352	REC - Consultants	\$0.00	\$0.00	\$0.00	\$0.00	
2110353	REC - Sports Courts Maintenance/Operations	\$4,470.00	\$4,081.00	\$4,844.91	\$763.91	18.72%
2110355	REC - Water Park Maintenance/Operations	\$52,130.00	\$47,784.00	\$51,524.19	\$3,740.19	7.83%
2110364	REC - Trails & Tracks Maintenance/Operations	\$0.00	\$0.00	\$0.00	\$0.00	
2110365	REC - Parks & Gardens Maintenance/Operations	\$171,486.00	\$157,124.00	\$144,128.08	-\$12,995.92	-8.27%
2110366	REC - Town Sports Oval Maintenance/Operations	\$5,065.00	\$4,609.00	\$5,985.84	\$1,376.84	29.87%
2110367	REC - Rodeo Grounds Maintenance/Operations	\$2,000.00	\$1,826.00	\$0.00	-\$1,826.00	-100.00%
2110368	REC - Playground Equipment Mtce	\$5,905.00	\$5,401.00	\$5,155.33	-\$245.67	-4.55%
2110369	REC - Community Garden Projects	\$0.00	\$0.00	\$0.00	\$0.00	
2110370	REC - Loan Interest Repayments	\$0.00	\$0.00	\$0.00	\$0.00	
2110386	REC - Expensed Minor Asset Purchases	\$500.00	\$451.00	\$0.00	-\$451.00	-100.00%
2110387	REC - Other Expenses	\$0.00	\$0.00	\$0.00	\$0.00	
2110388	REC - Youth Centre Building Operations	\$47,508.00	\$43,527.00	\$40,504.15	-\$3,022.85	-6.94%
2110389	REC - Youth Centre Building Maintenance	\$2,040.00	\$1,859.00	\$3,293.39	\$1,434.39	77.16%
2110391	REC - Loss on Disposal of Assets	\$0.00	\$0.00	\$0.00	\$0.00	
2110392	REC - Depreciation	\$39,265.00	\$35,981.00	\$28,939.92	-\$7,041.08	-19.57%
2110399	REC - Administration Allocated	\$124,111.36	\$113,762.00	\$99,816.35	-\$13,945.65	-12.26%
Operating Expenditure Total		\$457,480.36	\$419,133.00	\$384,192.16	-\$34,940.84	-8.34%

Television & Rebroadcasting

Operating Expenditure

2110400	TV RADIO - Employee Costs	\$0.00	\$0.00	\$0.00	\$0.00	
2110403	TV RADIO - Uniforms	\$0.00	\$0.00	\$0.00	\$0.00	
2110404	TV RADIO - Training & Conferences	\$0.00	\$0.00	\$0.00	\$0.00	
2110405	TV RADIO - Recruitment	\$0.00	\$0.00	\$0.00	\$0.00	
2110406	TV RADIO - Fringe Benefits Tax (FBT)	\$0.00	\$0.00	\$0.00	\$0.00	
2110407	TV RADIO - Protective Clothing	\$0.00	\$0.00	\$0.00	\$0.00	
2110408	TV RADIO - Other Employee Costs	\$0.00	\$0.00	\$0.00	\$0.00	
2110409	TV RADIO - Travel & Accommodation	\$0.00	\$0.00	\$0.00	\$0.00	
2110410	TV RADIO - Motor Vehicle Expenses	\$0.00	\$0.00	\$0.00	\$0.00	
2110415	TV RADIO - Printing and Stationery	\$0.00	\$0.00	\$0.00	\$0.00	
2110416	TV RADIO - Postage and Freight	\$0.00	\$0.00	\$0.00	\$0.00	
2110420	TV RADIO - Communication Expenses	\$0.00	\$0.00	\$0.00	\$0.00	

COA	Description	Amended Budget	31/05/2021 YTD Budget	31/05/2021 YTD Actual	Variance (\$)	Variance (%)
2110421	TV RADIO - Information Technology	\$0.00	\$0.00	\$0.00	\$0.00	
2110422	TV RADIO - Security	\$0.00	\$0.00	\$0.00	\$0.00	
2110430	TV RADIO - Insurance Expenses	\$0.00	\$0.00	\$0.00	\$0.00	
2110440	TV RADIO - Advertising and Promotion	\$0.00	\$0.00	\$0.00	\$0.00	
2110441	TV RADIO - Subscriptions & Memberships	\$0.00	\$0.00	\$0.00	\$0.00	
2110452	TV RADIO - Consultants	\$0.00	\$0.00	\$0.00	\$0.00	
2110465	TV RADIO - Re-Broadcasting Maintenance/Operations	\$11,000.00	\$10,076.00	\$6,716.82	-\$3,359.18	-33.34%
2110470	TV RADIO - Loan Interest Repayments	\$0.00	\$0.00	\$0.00	\$0.00	
2110485	TV RADIO - Legal Expenses	\$0.00	\$0.00	\$0.00	\$0.00	
2110486	TV RADIO - Expensed Minor Asset Purchases	\$0.00	\$0.00	\$0.00	\$0.00	
2110487	TV RADIO - Other Expenses	\$0.00	\$0.00	\$0.00	\$0.00	
2110488	TV RADIO - Other TV RADIO Facilities Building Operations	\$0.00	\$0.00	\$0.00	\$0.00	
2110489	TV RADIO - Other TV RADIO Facilities Building Maintenance	\$0.00	\$0.00	\$0.00	\$0.00	
2110491	TV RADIO - Loss on Disposal of Assets	\$0.00	\$0.00	\$0.00	\$0.00	
2110492	TV RADIO - Depreciation	\$65,900.00	\$60,401.00	\$54,865.36	-\$5,535.64	-9.16%
2110498	TV RADIO - Staff Housing Costs Recovered	\$0.00	\$0.00	\$0.00	\$0.00	
2110499	TV RADIO - Administration Allocated	\$31,027.84	\$28,435.00	\$24,954.06	-\$3,480.94	-12.24%
Operating Expenditure Total		\$107,927.84	\$98,912.00	\$86,536.24	-\$12,375.76	-12.51%

Libraries						
Operating Expenditure						
2110500	LIBRARY - Employee Costs	\$1,220.00	\$1,111.00	\$142.00	-\$969.00	-87.22%
2110503	LIBRARY - Uniforms	\$0.00	\$0.00	\$0.00	\$0.00	
2110504	LIBRARY - Training & Development	\$500.00	\$451.00	\$0.00	-\$451.00	-100.00%
2110505	LIBRARY - Recruitment	\$0.00	\$0.00	\$0.00	\$0.00	
2110506	LIBRARY - Fringe Benefits Tax (FBT)	\$0.00	\$0.00	\$0.00	\$0.00	
2110509	LIBRARY - Travel & Accommodation	\$100.00	\$88.00	\$0.00	-\$88.00	-100.00%
2110510	LIBRARY - Motor Vehicle Expenses	\$0.00	\$0.00	\$0.00	\$0.00	
2110511	LIBRARY - Office Equipment Maintenance	\$100.00	\$88.00	\$0.00	-\$88.00	-100.00%
2110512	LIBRARY - Book Purchases	\$1,000.00	\$913.00	\$0.00	-\$913.00	-100.00%
2110513	LIBRARY - Lost Books	\$0.00	\$0.00	\$0.00	\$0.00	
2110514	LIBRARY - Local History	\$0.00	\$0.00	\$0.00	\$0.00	
2110515	LIBRARY - Printing and Stationery	\$0.00	\$0.00	\$108.51	\$108.51	
2110516	LIBRARY - Postage and Freight	\$200.00	\$176.00	\$0.00	-\$176.00	-100.00%
2110517	LIBRARY - Event Catering	\$0.00	\$0.00	\$0.00	\$0.00	
2110520	LIBRARY - Communication Expenses	\$0.00	\$0.00	\$0.00	\$0.00	
2110521	LIBRARY - Information Technology	\$3,000.00	\$2,750.00	\$0.00	-\$2,750.00	-100.00%
2110541	LIBRARY - Subscriptions & Memberships	\$110.00	\$99.00	\$1,441.27	\$1,342.27	1355.83%
2110560	LIBRARY - General Office Expenses	\$0.00	\$0.00	\$0.00	\$0.00	
2110570	LIBRARY - Loan Interest Repayments	\$0.00	\$0.00	\$0.00	\$0.00	
2110586	LIBRARY - Expensed Minor Asset Purchases	\$100.00	\$88.00	\$0.00	-\$88.00	-100.00%
2110587	LIBRARY - Other Expenses	\$0.00	\$0.00	\$0.00	\$0.00	
2110588	LIBRARY - Library Building Operations	\$30.00	\$22.00	\$0.00	-\$22.00	-100.00%
2110589	LIBRARY - Library Building Maintenance	\$100.00	\$88.00	\$0.00	-\$88.00	-100.00%
2110591	LIBRARY - Loss on Disposal of Assets	\$0.00	\$0.00	\$0.00	\$0.00	
2110592	LIBRARY - Depreciation	\$0.00	\$0.00	\$0.00	\$0.00	
2110599	LIBRARY - Administration Allocated	\$7,756.96	\$7,106.00	\$6,238.60	-\$867.40	-12.21%
Operating Expenditure Total		\$14,216.96	\$12,980.00	\$7,930.38	-\$5,049.62	-38.90%

Heritage						
Operating Expenditure						
2110600	HERITAGE - Employee Costs	\$0.00	\$0.00	\$0.00	\$0.00	
2110603	HERITAGE - Uniforms	\$0.00	\$0.00	\$0.00	\$0.00	
2110604	HERITAGE - Training & Conferences	\$0.00	\$0.00	\$0.00	\$0.00	
2110605	HERITAGE - Recruitment	\$0.00	\$0.00	\$0.00	\$0.00	
2110606	HERITAGE - Fringe Benefits Tax (FBT)	\$0.00	\$0.00	\$0.00	\$0.00	
2110607	HERITAGE - Protective Clothing	\$0.00	\$0.00	\$0.00	\$0.00	

COA	Description	Amended Budget	31/05/2021 YTD Budget	31/05/2021 YTD Actual	Variance (\$)	Variance (%)
2110608	HERITAGE - Other Employee Costs	\$0.00	\$0.00	\$0.00	\$0.00	
2110609	HERITAGE - Travel & Accommodation	\$0.00	\$0.00	\$0.00	\$0.00	
2110610	HERITAGE - Motor Vehicle Expenses	\$0.00	\$0.00	\$0.00	\$0.00	
2110615	HERITAGE - Printing and Stationery	\$0.00	\$0.00	\$0.00	\$0.00	
2110616	HERITAGE - Postage and Freight	\$0.00	\$0.00	\$0.00	\$0.00	
2110620	HERITAGE - Communication Expenses	\$0.00	\$0.00	\$0.00	\$0.00	
2110621	HERITAGE - Information Technology	\$0.00	\$0.00	\$0.00	\$0.00	
2110622	HERITAGE - Security	\$0.00	\$0.00	\$0.00	\$0.00	
2110630	HERITAGE - Insurance Expenses	\$0.00	\$0.00	\$0.00	\$0.00	
2110640	HERITAGE - Advertising and Promotion	\$0.00	\$0.00	\$0.00	\$0.00	
2110641	HERITAGE - Subscriptions & Memberships	\$0.00	\$0.00	\$0.00	\$0.00	
2110652	HERITAGE - Consultants	\$0.00	\$0.00	\$0.00	\$0.00	
2110665	HERITAGE - Maintenance/Operations	\$0.00	\$0.00	\$0.00	\$0.00	
2110670	HERITAGE - Loan Interest Repayments	\$0.00	\$0.00	\$0.00	\$0.00	
2110686	HERITAGE - Expensed Minor Asset Purchases	\$0.00	\$0.00	\$0.00	\$0.00	
2110687	HERITAGE - Other Expenses	\$0.00	\$0.00	\$0.00	\$0.00	
2110688	HERITAGE - Building Operations	\$2,500.00	\$2,277.00	\$821.09	-\$1,455.91	-63.94%
2110689	HERITAGE - Building Maintenance	\$4,150.00	\$3,795.00	\$3,591.21	-\$203.79	-5.37%
2110691	HERITAGE - Loss on Disposal of Assets	\$0.00	\$0.00	\$0.00	\$0.00	
2110692	HERITAGE - Depreciation	\$0.00	\$0.00	\$0.00	\$0.00	
2110699	HERITAGE - Administration Allocated	\$0.00	\$0.00	\$0.00	\$0.00	
Operating Expenditure Total		\$6,650.00	\$6,072.00	\$4,412.30	-\$1,659.70	-27.33%

COA	Description	Amended Budget	31/05/2021 YTD Budget	31/05/2021 YTD Actual	Variance (\$)	Variance (%)
Other Culture						
Operating Income						
3110700	OTH CUL - Contributions & Donations - Other Culture	-\$100.00	-\$88.00	\$0.00	\$88.00	-100.00%
3110701	OTH CUL - Reimbursements - Other Culture	\$0.00	\$0.00	\$0.00	\$0.00	
3110702	OTH CUL - Commissions	\$0.00	\$0.00	\$0.00	\$0.00	
3110720	OTH CUL - Fees & Charges	-\$100.00	-\$88.00	\$0.00	\$88.00	-100.00%
3110735	OTH CUL - Other Income	-\$100.00	-\$88.00	\$0.00	\$88.00	-100.00%
3110790	OTH CUL - Profit on Disposal of Assets	\$0.00	\$0.00	\$0.00	\$0.00	
Operating Income Total		-\$300.00	-\$264.00	\$0.00	\$264.00	-100.00%
Other Culture						
Operating Expenditure						
2110700	OTH CUL - Employee Costs	\$0.00	\$0.00	\$0.00	\$0.00	
2110703	OTH CUL - Uniforms	\$0.00	\$0.00	\$0.00	\$0.00	
2110704	OTH CUL - Training & Conferences	\$0.00	\$0.00	\$0.00	\$0.00	
2110705	OTH CUL - Recruitment	\$0.00	\$0.00	\$0.00	\$0.00	
2110706	OTH CUL - Fringe Benefits Tax (FBT)	\$0.00	\$0.00	\$0.00	\$0.00	
2110707	OTH CUL - Protective Clothing	\$0.00	\$0.00	\$0.00	\$0.00	
2110708	OTH CUL - Other Employee Costs	\$0.00	\$0.00	\$0.00	\$0.00	
2110709	OTH CUL - Travel & Accommodation	\$0.00	\$0.00	\$0.00	\$0.00	
2110710	OTH CUL - Motor Vehicle Expenses	\$0.00	\$0.00	\$0.00	\$0.00	
2110711	OTH CUL - Australia Day	\$600.00	\$539.00	\$577.26	\$38.26	7.10%
2110712	OTH CUL - ANZAC Day	\$500.00	\$451.00	\$550.65	\$99.65	22.10%
2110713	OTH CUL - Indigenous Affairs	\$0.00	\$0.00	\$0.00	\$0.00	
2110714	OTH CUL - Christmas Events	\$40.00	\$33.00	\$40.00	\$7.00	21.21%
2110715	OTH CUL - Printing and Stationery	\$0.00	\$0.00	\$0.00	\$0.00	
2110716	OTH CUL - Postage and Freight	\$50.00	\$44.00	\$0.00	-\$44.00	-100.00%
2110717	OTH CUL - Community Arts	\$0.00	\$0.00	\$0.00	\$0.00	
2110718	OTH CUL - Community Grants Scheme	\$0.00	\$0.00	\$0.00	\$0.00	
2110719	OTH CUL - Menzies School Programs	\$2,500.00	\$2,288.00	\$0.00	-\$2,288.00	-100.00%
2110720	OTH CUL - Communication Expenses	\$0.00	\$0.00	\$0.00	\$0.00	
2110721	OTH CUL - Information Technology	\$0.00	\$0.00	\$0.00	\$0.00	
2110722	OTH CUL - Security	\$0.00	\$0.00	\$0.00	\$0.00	
2110723	OTH CUL - Outback Graves	\$25,000.00	\$22,913.00	\$25,000.00	\$2,087.00	9.11%
2110724	OTH CUL - Artwork Purchases	\$0.00	\$0.00	\$0.00	\$0.00	
2110725	OTH CUL - Festival & Events	\$0.00	\$0.00	\$0.00	\$0.00	
2110730	OTH CUL - Insurance Expenses	\$0.00	\$0.00	\$0.00	\$0.00	
2110740	OTH CUL - Advertising and Promotions	\$0.00	\$0.00	\$0.00	\$0.00	
2110741	OTH CUL - Subscriptions & Memberships	\$0.00	\$0.00	\$0.00	\$0.00	
2110742	OTH CUL - Event/Festival Matching Funding	\$0.00	\$0.00	\$0.00	\$0.00	
2110743	OTH CUL - Other Festival Events	\$0.00	\$0.00	\$0.00	\$0.00	
2110744	OTH CUL - Other Grant Expenditure	\$0.00	\$0.00	\$0.00	\$0.00	
2110752	OTH CUL - Consultants	\$0.00	\$0.00	\$0.00	\$0.00	
2110760	OTH CUL - Tjuntjunjara Community Programs & Events	\$51,500.00	\$47,201.00	\$48,435.40	\$1,234.40	2.62%
2110765	OTH CUL - Maintenance/Operations	\$0.00	\$0.00	\$0.00	\$0.00	
2110770	OTH CUL - Loan Interest Repayments	\$0.00	\$0.00	\$0.00	\$0.00	
2110786	OTH CUL - Expensed Minor Asset Purchases	\$0.00	\$0.00	\$0.00	\$0.00	
2110787	OTH CUL - Other Expenses	\$100.00	\$88.00	\$0.00	-\$88.00	-100.00%
2110788	OTH CUL - Building Operations	\$0.00	\$0.00	\$0.00	\$0.00	
2110789	OTH CUL - Building Maintenance	\$0.00	\$0.00	\$0.00	\$0.00	
2110791	OTH CUL - Loss on Disposal of Assets	\$0.00	\$0.00	\$0.00	\$0.00	
2110792	OTH CUL - Depreciation	\$0.00	\$0.00	\$0.00	\$0.00	
2110799	OTH CUL - Administration Allocated	\$31,027.84	\$28,435.00	\$24,954.06	-\$3,480.94	-12.24%
Operating Expenditure Total		\$111,317.84	\$101,992.00	\$99,557.37	-\$2,434.63	-2.39%
Recreation & Culture Total Income		-\$800.00	-\$704.00	\$0.00	\$704.00	-100.00%

COA	Description	Amended Budget	31/05/2021 YTD Budget	31/05/2021 YTD Actual	Variance (\$)	Variance (%)
	Recreation & Culture Total Expenditure	\$836,299.60	\$766,150.00	\$686,202.63	-\$79,947.37	-10.43%

COA	Description	Amended Budget	31/05/2021 YTD Budget	31/05/2021 YTD Actual	Variance (\$)	Variance (%)
Transport						
Maintenance - Streets, Roads, Bridges						
Operating Income						
3120200	ROADM - Street Lighting Subsidy	-\$1,713.00	-\$1,562.00	-\$1,712.58	-\$150.58	9.64%
3120201	ROADM - Road Contribution Income	\$0.00	\$0.00	\$0.00	\$0.00	
3120202	ROADM - Commissions	\$0.00	\$0.00	\$0.00	\$0.00	
3120210	ROADM - Direct Road Grant (MRWA)	-\$194,321.00	-\$178,123.00	-\$178,900.00	-\$777.00	0.44%
3120220	ROADM - Sale of Scrap	\$0.00	\$0.00	\$0.00	\$0.00	
3120235	ROADM - Other Income	-\$2,355.00	-\$2,156.00	-\$2,372.32	-\$216.32	10.03%
3120290	ROADM - Profit on Sale of Assets	\$0.00	\$0.00	\$0.00	\$0.00	
3120390	PLANT - Profit on Disposal of Assets	\$0.00	\$0.00	\$0.00	\$0.00	
Operating Income Total		-\$198,389.00	-\$181,841.00	-\$182,984.90	-\$1,143.90	0.63%

Streets, Roads, Bridges						
Operating Expenditure						
2120211	ROADM - Road Maintenance - Built Up Areas	\$27,000.00	\$24,739.00	\$30,857.93	\$6,118.93	24.73%
2120212	ROADM - Road Maintenance - Sealed Outside BUA	\$500.00	\$451.00	\$0.00	-\$451.00	-100.00%
2120213	ROADM - Road Maintenance - Gravel Outside BUA	\$195,000.00	\$178,739.00	\$148,441.36	-\$30,297.64	-16.95%
2120214	ROADM - Road Maintenance - Formed Outside BUA	\$362,000.00	\$331,826.00	\$582,198.95	\$250,372.95	75.45%
2120215	ROADM - Bridge Maintenance - Built Up Areas	\$0.00	\$0.00	\$0.00	\$0.00	
2120216	ROADM - Bridge Maintenance - Outside BUA	\$0.00	\$0.00	\$0.00	\$0.00	
2120217	ROADM - Ancillary Maintenance - Built Up Areas	\$83,480.00	\$76,450.00	\$105,236.91	\$28,786.91	37.65%
2120218	ROADM - Ancillary Maintenance - Outside BUA	\$34,520.00	\$31,636.00	\$0.00	-\$31,636.00	-100.00%
2120219	ROADM - Road Build Up Area - Sealed - Flood Damage	\$0.00	\$0.00	\$2,027.07	\$2,027.07	
2120231	ROADM - Litter Control	\$0.00	\$0.00	\$0.00	\$0.00	
2120232	ROADM - Crossover Council Contribution	\$30,000.00	\$27,489.00	\$0.00	-\$27,489.00	-100.00%
2120233	ROADM - Rural Road Numbering Program	\$0.00	\$0.00	\$0.00	\$0.00	
2120234	ROADM - Street Lighting	\$8,200.00	\$7,513.00	\$7,730.06	\$217.06	2.89%
2120235	ROADM - Traffic Signs/Equipment (Safety)	\$565.00	\$517.00	\$377.00	-\$140.00	-27.08%
2120236	ROADM - Bores for Roadworks Maintenance/Operations	\$1,000.00	\$902.00	\$0.00	-\$902.00	-100.00%
2120237	ROADM - Road Grids Maintenance	\$30,500.00	\$27,951.00	\$10,867.93	-\$17,083.07	-61.12%
2120252	ROADM - Consultants	\$40,000.00	\$36,663.00	\$7,881.82	-\$28,781.18	-78.50%
2120270	ROADM - Loan Interest Repayments	\$0.00	\$0.00	\$0.00	\$0.00	
2120285	ROADM - Legal Expenses	\$10,000.00	\$9,163.00	\$2,235.60	-\$6,927.40	-75.60%
2120286	ROADM - Workshop/Depot Expensed Equipment	\$50,000.00	\$45,826.00	\$0.00	-\$45,826.00	-100.00%
2120287	ROADM - Other Expenses	\$11,000.00	\$10,054.00	\$15,720.81	\$5,666.81	56.36%
2120288	ROADM - Depot Building Operations	\$7,000.00	\$6,413.00	\$6,589.27	\$176.27	2.75%
2120289	ROADM - Depot Building Maintenance	\$7,000.00	\$6,413.00	\$6,543.18	\$130.18	2.03%
2120291	ROADM - Loss on Disposal of Assets	\$0.00	\$0.00	\$0.00	\$0.00	
2120292	ROADM - Depreciation	\$1,180,050.00	\$1,081,696.00	\$996,988.95	-\$84,707.05	-7.83%
2120298	ROADM - Staff Housing Costs Recovered	\$0.00	\$0.00	\$0.00	\$0.00	
2120299	ROADM - Administration Allocated	\$62,055.68	\$56,881.00	\$49,908.12	-\$6,972.88	-12.26%
Operating Expenditure Total		\$2,139,870.68	\$1,961,322.00	\$1,973,604.96	\$12,282.96	0.63%

Road Plant Purchases						
Operating Expenditure						
2120391	PLANT - Loss on Disposal of Assets	\$0.00	\$0.00	\$0.00	\$0.00	
2120399	PLANT - Administration Allocated	\$0.00	\$0.00	\$0.00	\$0.00	
Operating Expenditure Total		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

Aerodromes						
Operating Expenditure						
2120600	AERO - Employee Costs	\$0.00	\$0.00	\$0.00	\$0.00	
2120603	AERO - Uniforms	\$0.00	\$0.00	\$0.00	\$0.00	
2120604	AERO - Training & Development	\$0.00	\$0.00	\$0.00	\$0.00	
2120605	AERO - Recruitment	\$0.00	\$0.00	\$0.00	\$0.00	
2120606	AERO - Fringe Benefits Tax (FBT)	\$0.00	\$0.00	\$0.00	\$0.00	

COA	Description	Amended Budget	31/05/2021 YTD Budget	31/05/2021 YTD Actual	Variance (\$)	Variance (%)
2120607	AERO - Protective Clothing	\$0.00	\$0.00	\$0.00	\$0.00	
2120608	AERO - Other Employee Costs	\$0.00	\$0.00	\$0.00	\$0.00	
2120609	AERO - Travel & Accommodation	\$0.00	\$0.00	\$0.00	\$0.00	
2120610	AERO - Motor Vehicle Expenses	\$0.00	\$0.00	\$0.00	\$0.00	
2120615	AERO - Printing and Stationery	\$0.00	\$0.00	\$0.00	\$0.00	
2120616	AERO - Postage and Freight	\$0.00	\$0.00	\$0.00	\$0.00	
2120620	AERO - Communication Expenses	\$0.00	\$0.00	\$0.00	\$0.00	
2120621	AERO - Information Technology	\$0.00	\$0.00	\$0.00	\$0.00	
2120622	AERO - Security	\$0.00	\$0.00	\$0.00	\$0.00	
2120630	AERO - Insurance Expenses	\$0.00	\$0.00	\$0.00	\$0.00	
2120640	AERO - Advertising and Promotions	\$0.00	\$0.00	\$0.00	\$0.00	
2120641	AERO - Subscriptions & Memberships	\$0.00	\$0.00	\$0.00	\$0.00	
2120652	AERO - Consultants	\$0.00	\$0.00	\$0.00	\$0.00	
2120665	AERO - Airstrip & Grounds Maintenance/Operations	\$4,655.00	\$4,257.00	\$3,984.99	-\$272.01	-6.39%
2120670	AERO - Loan Interest Repayments	\$0.00	\$0.00	\$0.00	\$0.00	
2120684	AERO - Audit Fees	\$0.00	\$0.00	\$0.00	\$0.00	
2120685	AERO - Legal Expenses	\$0.00	\$0.00	\$0.00	\$0.00	
2120686	AERO - Expensed Minor Asset Purchases	\$0.00	\$0.00	\$0.00	\$0.00	
2120687	AERO - Other Expenses Relating To Aerodromes	\$0.00	\$0.00	\$0.00	\$0.00	
2120688	AERO - Building Operations	\$0.00	\$0.00	\$0.00	\$0.00	
2120689	AERO - Building Maintenance	\$0.00	\$0.00	\$0.00	\$0.00	
2120691	AERO - Loss on Disposal of Assets	\$0.00	\$0.00	\$0.00	\$0.00	
2120692	AERO - Depreciation	\$0.00	\$0.00	\$0.00	\$0.00	
2120698	AERO - Staff Housing Costs Recovered	\$0.00	\$0.00	\$0.00	\$0.00	
2120699	AERO - Administration Allocated	\$0.00	\$0.00	\$0.00	\$0.00	
Operating Expenditure Total		\$4,655.00	\$4,257.00	\$3,984.99	-\$272.01	-6.39%

Water Transport Facilities						
Operating Expenditure						
2120700	WATER - Employee Costs	\$0.00	\$0.00	\$0.00	\$0.00	
2120703	WATER - Uniforms	\$0.00	\$0.00	\$0.00	\$0.00	
2120704	WATER - Training & Development	\$0.00	\$0.00	\$0.00	\$0.00	
2120705	WATER - Recruitment	\$0.00	\$0.00	\$0.00	\$0.00	
2120706	WATER - Fringe Benefits Tax (FBT)	\$0.00	\$0.00	\$0.00	\$0.00	
2120707	WATER - Protective Clothing	\$0.00	\$0.00	\$0.00	\$0.00	
2120708	WATER - Other Employee Costs	\$0.00	\$0.00	\$0.00	\$0.00	
2120709	WATER - Travel & Accommodation	\$0.00	\$0.00	\$0.00	\$0.00	
2120710	WATER - Motor Vehicle Expenses	\$0.00	\$0.00	\$0.00	\$0.00	
2120715	WATER - Printing and Stationery	\$0.00	\$0.00	\$0.00	\$0.00	
2120716	WATER - Postage and Freight	\$0.00	\$0.00	\$0.00	\$0.00	
2120720	WATER - Communication Expenses	\$0.00	\$0.00	\$0.00	\$0.00	
2120721	WATER - Information Technology	\$0.00	\$0.00	\$0.00	\$0.00	
2120722	WATER - Security	\$0.00	\$0.00	\$0.00	\$0.00	
2120740	WATER - Advertising and Promotions	\$0.00	\$0.00	\$0.00	\$0.00	
2120741	WATER - Subscriptions & Memberships	\$0.00	\$0.00	\$0.00	\$0.00	
2120751	WATER - Contract Services	\$0.00	\$0.00	\$0.00	\$0.00	
2120752	WATER - Consultants	\$0.00	\$0.00	\$0.00	\$0.00	
2120765	WATER - Town Dam Maintenance/Operations	\$7,325.00	\$6,699.00	\$6,998.84	\$299.84	4.48%
2120770	WATER - Loan Interest Repayments	\$0.00	\$0.00	\$0.00	\$0.00	
2120784	WATER - Audit Fees	\$0.00	\$0.00	\$0.00	\$0.00	
2120785	WATER - Legal Expenses	\$0.00	\$0.00	\$0.00	\$0.00	
2120786	WATER - Expensed Minor Asset Purchases	\$0.00	\$0.00	\$0.00	\$0.00	
2120787	WATER - Other Expenses	\$0.00	\$0.00	\$0.00	\$0.00	
2120788	WATER - Building Operations	\$0.00	\$0.00	\$0.00	\$0.00	
2120789	WATER - Building Maintenance	\$0.00	\$0.00	\$0.00	\$0.00	
2120791	WATER - Loss on Disposal of Assets	\$0.00	\$0.00	\$0.00	\$0.00	
2120792	WATER - Depreciation	\$0.00	\$0.00	\$0.00	\$0.00	

COA	Description	Amended Budget	31/05/2021 YTD Budget	31/05/2021 YTD Actual	Variance (\$)	Variance (%)
2120798	WATER - Staff Housing Costs Recovered	\$0.00	\$0.00	\$0.00	\$0.00	
2120799	WATER - Administration Allocated	\$0.00	\$0.00	\$0.00	\$0.00	
Operating Expenditure Total		\$7,325.00	\$6,699.00	\$6,998.84	\$299.84	4.48%
Transport Total Income		-\$198,389.00	-\$181,841.00	-\$182,984.90	-\$1,143.90	0.63%
Transport Total Expenditure		\$2,151,850.68	\$1,972,278.00	\$1,984,588.79	\$12,310.79	0.62%
Economic Services						
Rural Services						
Operating Income						
3130100	RURAL - Contributions & Donations	\$0.00	\$0.00	\$0.00	\$0.00	
3130101	RURAL - Reimbursements	\$0.00	\$0.00	\$0.00	\$0.00	
3130102	RURAL - Commission	\$0.00	\$0.00	\$0.00	\$0.00	
3130110	RURAL - Grants	\$0.00	\$0.00	\$0.00	\$0.00	
3130120	RURAL - Fees & Charges	\$0.00	\$0.00	\$0.00	\$0.00	
3130135	RURAL - Other Income Relating to Rural Services	\$0.00	\$0.00	\$0.00	\$0.00	
3130140	RURAL - Fines & Penalties	\$0.00	\$0.00	\$0.00	\$0.00	
3130145	RURAL - Interest	\$0.00	\$0.00	\$0.00	\$0.00	
3130190	RURAL - Profit on Disposal of Assets	\$0.00	\$0.00	\$0.00	\$0.00	
Operating Income Total		\$0.00	\$0.00	\$0.00	\$0.00	

COA	Description	Amended Budget	31/05/2021 YTD Budget	31/05/2021 YTD Actual	Variance (\$)	Variance (%)
Economic Services						
Rural Services						
Operating Expenditure						
2130100	RURAL - Employee Costs	\$0.00	\$0.00	\$0.00	\$0.00	
2130103	RURAL - Uniforms	\$0.00	\$0.00	\$0.00	\$0.00	
2130104	RURAL - Training & Development	\$0.00	\$0.00	\$0.00	\$0.00	
2130105	RURAL - Recruitment	\$0.00	\$0.00	\$0.00	\$0.00	
2130106	RURAL - Fringe Benefits Tax (FBT)	\$0.00	\$0.00	\$0.00	\$0.00	
2130107	RURAL - Protective Clothing	\$0.00	\$0.00	\$0.00	\$0.00	
2130108	RURAL - Other Employee Costs	\$0.00	\$0.00	\$0.00	\$0.00	
2130109	RURAL - Travel & Accommodation	\$0.00	\$0.00	\$0.00	\$0.00	
2130110	RURAL - Motor Vehicle Expenses	\$0.00	\$0.00	\$0.00	\$0.00	
2130111	RURAL - Noxious Weed Control	\$50,000.00	\$45,815.00	\$1,502.43	-\$44,312.57	-96.72%
2130115	RURAL - Printing and Stationery	\$0.00	\$0.00	\$0.00	\$0.00	
2130116	RURAL - Postage and Freight	\$0.00	\$0.00	\$0.00	\$0.00	
2130120	RURAL - Communication Expenses	\$0.00	\$0.00	\$0.00	\$0.00	
2130121	RURAL - Information Technology	\$0.00	\$0.00	\$0.00	\$0.00	
2130122	RURAL - Security	\$0.00	\$0.00	\$0.00	\$0.00	
2130130	RURAL - Insurance Expenses	\$0.00	\$0.00	\$0.00	\$0.00	
2130140	RURAL - Advertising and Promotions	\$0.00	\$0.00	\$0.00	\$0.00	
2130141	RURAL - Subscriptions & Memberships	\$0.00	\$0.00	\$0.00	\$0.00	
2130152	RURAL - Consultants	\$0.00	\$0.00	\$0.00	\$0.00	
2130160	RURAL - Dog Health Program Tjuntjunjara	\$20,000.00	\$18,326.00	\$10,885.00	-\$7,441.00	-40.60%
2130165	RURAL - Maintenance/Operations	\$0.00	\$0.00	\$0.00	\$0.00	
2130170	RURAL - Loan Interest Repayments	\$0.00	\$0.00	\$0.00	\$0.00	
2130185	RURAL - Legal Expenses	\$0.00	\$0.00	\$0.00	\$0.00	
2130186	RURAL - Expensed Minor Asset Purchases	\$0.00	\$0.00	\$0.00	\$0.00	
2130187	RURAL - Other Expenses	\$0.00	\$0.00	\$0.00	\$0.00	
2130188	RURAL - Building Operations	\$0.00	\$0.00	\$0.00	\$0.00	
2130189	RURAL - Building Maintenance	\$0.00	\$0.00	\$0.00	\$0.00	
2130190	RURAL - Insurance Expenses	\$0.00	\$0.00	\$0.00	\$0.00	
2130191	RURAL - Loss on Disposal of Assets	\$0.00	\$0.00	\$0.00	\$0.00	
2130192	RURAL - Depreciation	\$0.00	\$0.00	\$0.00	\$0.00	
2130199	RURAL - Administration Allocated	\$0.00	\$0.00	\$0.00	\$0.00	
Operating Expenditure Total		\$70,000.00	\$64,141.00	\$12,387.43	-\$51,753.57	-80.69%
Tourism & Area Promotion						
Operating Income						
3130200	TOUR - Contributions & Donations	\$0.00	\$0.00	\$0.00	\$0.00	
3130201	TOUR - Reimbursements	\$0.00	\$0.00	\$0.00	\$0.00	
3130202	TOUR - Commission	\$0.00	\$0.00	\$0.00	\$0.00	
3130220	TOUR - Fees & Charges	\$0.00	\$0.00	\$0.00	\$0.00	
3130221	TOUR - Caravan Park Fees	-\$50,000.00	-\$45,826.00	-\$75,598.29	-\$29,772.29	64.97%
3130222	TOUR - Caravan Park Laundry Fees	-\$2,500.00	-\$2,288.00	-\$3,200.89	-\$912.89	39.90%
3130225	TOUR - Visitors Centre Lady Shenton Income	-\$30,000.00	-\$27,500.00	-\$25,322.84	\$2,177.16	-7.92%
3130235	TOUR - Other Income Relating to Tourism & Area Promot	-\$1,000.00	-\$913.00	-\$317.30	\$595.70	-65.25%
3130290	TOUR - Profit on Disposal of Assets	\$0.00	\$0.00	\$0.00	\$0.00	
Operating Income Total		-\$83,500.00	-\$76,527.00	-\$104,439.32	-\$27,912.32	36.47%
Tourism & Area Promotion						
Operating Expenditure						
2130200	TOUR - Employee Costs	\$66,079.00	\$60,555.00	\$0.00	-\$60,555.00	-100.00%
2130203	TOUR - Uniforms	\$1,000.00	\$913.00	\$0.00	-\$913.00	-100.00%
2130204	TOUR - Training & Development	\$1,000.00	\$913.00	\$0.00	-\$913.00	-100.00%
2130205	TOUR - Recruitment	\$0.00	\$0.00	\$0.00	\$0.00	
2130206	TOUR - Fringe Benefits Tax (FBT)	\$0.00	\$0.00	\$0.00	\$0.00	

COA	Description	Amended Budget	31/05/2021 YTD Budget	31/05/2021 YTD Actual	Variance (\$)	Variance (%)
2130207	TOUR - Protective Clothing	\$0.00	\$0.00	\$0.00	\$0.00	
2130208	TOUR - Other Employee Costs	\$0.00	\$0.00	\$0.00	\$0.00	
2130209	TOUR - Travel & Accommodation	\$500.00	\$451.00	\$0.00	-\$451.00	-100.00%
2130210	TOUR - Motor Vehicle Expenses	\$0.00	\$0.00	\$0.00	\$0.00	
2130211	TOUR - Visitor Centre Operations	\$20,800.00	\$19,052.00	\$59,751.49	\$40,699.49	213.62%
2130215	TOUR - Printing and Stationery	\$0.00	\$0.00	\$0.00	\$0.00	
2130216	TOUR - Postage and Freight	\$0.00	\$0.00	\$0.00	\$0.00	
2130220	TOUR - Communication Expenses	\$0.00	\$0.00	\$0.00	\$0.00	
2130221	TOUR - Information Technology	\$0.00	\$0.00	\$0.00	\$0.00	
2130222	TOUR - Security	\$0.00	\$0.00	\$0.00	\$0.00	
2130230	TOUR - Insurance Expenses	\$0.00	\$0.00	\$0.00	\$0.00	
2130235	TOUR - Signage	\$10,000.00	\$9,152.00	\$0.00	-\$9,152.00	-100.00%
2130236	TOUR - Tour Guide	\$100.00	\$88.00	\$0.00	-\$88.00	-100.00%
2130240	TOUR - Public Relations & Area Promotion	\$2,500.00	\$2,288.00	\$3,300.00	\$1,012.00	44.23%
2130241	TOUR - Subscriptions & Memberships	\$12,375.00	\$11,330.00	\$13,155.46	\$1,825.46	16.11%
2130242	TOUR - Events Other	\$100,000.00	\$91,663.00	\$13,000.00	-\$78,663.00	-85.82%
2130243	TOUR - Cyclastic Event	\$100,000.00	\$91,630.00	\$60,000.00	-\$31,630.00	-34.52%
2130244	TOUR - Rodeo Event	\$0.00	\$0.00	\$0.00	\$0.00	
2130245	TOUR - Astro tourism & Black Sky Projects	\$20,000.00	\$18,326.00	\$0.00	-\$18,326.00	-100.00%
2130252	TOUR - Consultants	\$0.00	\$0.00	\$0.00	\$0.00	
2130257	TOUR - Old Butcher Shop Maintenance /Operations	\$1,000.00	\$913.00	\$0.00	-\$913.00	-100.00%
2130258	TOUR - Kookynie Townsite and Info Bay Maintenance/Ope	\$4,000.00	\$3,641.00	\$3,442.04	-\$198.96	-5.46%
2130259	TOUR - Goongarrie Cottages Maintenance/Operations	\$5,350.00	\$4,895.00	\$1,229.89	-\$3,665.11	-74.87%
2130260	TOUR - Niagra Dam Maintenance/Operations	\$9,000.00	\$8,217.00	\$9,535.15	\$1,318.15	16.04%
2130261	TOUR - Goldern Quest Trail Maintenance/Operations	\$5,000.00	\$4,576.00	\$0.00	-\$4,576.00	-100.00%
2130265	TOUR - Lake Ballard Maintenance/Operations	\$5,000.00	\$4,576.00	\$3,232.14	-\$1,343.86	-29.37%
2130266	TOUR - Caravan Park General Maintenance/Operations	\$140,000.00	\$128,249.00	\$138,580.48	\$10,331.48	8.06%
2130270	TOUR - Loan Interest Repayments	\$0.00	\$0.00	\$0.00	\$0.00	
2130285	TOUR - Legal Expenses	\$0.00	\$0.00	\$0.00	\$0.00	
2130286	TOUR - Expensed Minor Asset Purchases	\$8,000.00	\$7,326.00	\$5,326.00	-\$2,000.00	-27.30%
2130287	TOUR - Other Expenses	\$150.00	\$132.00	\$100.00	-\$32.00	-24.24%
2130288	TOUR - Building Operations	\$82,810.00	\$75,834.00	\$75,153.29	-\$680.71	-0.90%
2130289	TOUR - Building Maintenance	\$11,275.00	\$10,307.00	\$9,290.36	-\$1,016.64	-9.86%
2130291	TOUR - Loss on Disposal of Assets	\$0.00	\$0.00	\$0.00	\$0.00	
2130292	TOUR - Depreciation	\$145,820.00	\$133,661.00	\$88,769.99	-\$44,891.01	-33.59%
2130299	TOUR - Administration Allocated	\$147,382.24	\$135,091.00	\$118,531.95	-\$16,559.05	-12.26%
Operating Expenditure Total		\$899,141.24	\$823,779.00	\$602,398.24	-\$221,380.76	-26.87%

Building Control						
Operating Income						
3130301	BUILD - Reimbursements	\$0.00	\$0.00	\$0.00	\$0.00	
3130302	BUILD - Commission - BSL & CTF	\$0.00	\$0.00	\$0.00	\$0.00	
3130310	BUILD - Grants	\$0.00	\$0.00	\$0.00	\$0.00	
3130320	BUILD - Fees & Charges (including Licences)	-\$1,500.00	-\$1,375.00	-\$7,192.51	-\$5,817.51	423.09%
3130321	BUILD - Private Swimming Pool Inspection Fees	\$0.00	\$0.00	\$0.00	\$0.00	
3130322	BUILD - Building Officer Charge Out Income	\$0.00	\$0.00	\$0.00	\$0.00	
3130323	BUILD - Building Officer Vehicle Charge Out Income	\$0.00	\$0.00	\$0.00	\$0.00	
3130335	BUILD - Other Income	\$0.00	\$0.00	\$0.00	\$0.00	
3130340	BUILD - Fines & Penalties	\$0.00	\$0.00	\$0.00	\$0.00	
3130345	BUILD - Interest	\$0.00	\$0.00	\$0.00	\$0.00	
3130390	BUILD - Profit on Disposal of Assets	\$0.00	\$0.00	\$0.00	\$0.00	
Operating Income Total		-\$1,500.00	-\$1,375.00	-\$7,192.51	-\$5,817.51	423.09%

Building Control						
Operating Expenditure						
2130300	BUILD - Employee Costs	\$0.00	\$0.00	\$0.00	\$0.00	
2130303	BUILD - Uniforms	\$0.00	\$0.00	\$0.00	\$0.00	

COA	Description	Amended Budget	31/05/2021 YTD Budget	31/05/2021 YTD Actual	Variance (\$)	Variance (%)
2130304	BUILD - Training & Development	\$0.00	\$0.00	\$0.00	\$0.00	
2130305	BUILD - Recruitment	\$0.00	\$0.00	\$0.00	\$0.00	
2130306	BUILD - Fringe Benefits Tax (FBT)	\$0.00	\$0.00	\$0.00	\$0.00	
2130307	BUILD - Protective Clothing	\$0.00	\$0.00	\$0.00	\$0.00	
2130308	BUILD - Other Employee Expenses	\$0.00	\$0.00	\$0.00	\$0.00	
2130309	BUILD - Travel & Accommodation	\$0.00	\$0.00	\$0.00	\$0.00	
2130310	BUILD - Motor Vehicle Expenses	\$0.00	\$0.00	\$0.00	\$0.00	
2130315	BUILD - Printing and Stationery	\$0.00	\$0.00	\$0.00	\$0.00	
2130316	BUILD - Postage and Freight	\$0.00	\$0.00	\$0.00	\$0.00	
2130320	BUILD - Communication Expenses	\$0.00	\$0.00	\$0.00	\$0.00	
2130321	BUILD - Information Systems	\$0.00	\$0.00	\$0.00	\$0.00	
2130322	BUILD - Security	\$0.00	\$0.00	\$0.00	\$0.00	
2130330	BUILD - Insurance Expenses	\$0.00	\$0.00	\$0.00	\$0.00	
2130340	BUILD - Advertising & Promotion	\$0.00	\$0.00	\$0.00	\$0.00	
2130341	BUILD - Subscriptions & Memberships	\$0.00	\$0.00	\$0.00	\$0.00	
2130350	BUILD - Contract Building Services	\$0.00	\$0.00	\$0.00	\$0.00	
2130352	BUILD - Consultants	\$18,000.00	\$16,500.00	\$0.00	-\$16,500.00	-100.00%
2130365	BUILD - Maintenance/Operations	\$0.00	\$0.00	\$0.00	\$0.00	
2130370	BUILD - Loan Interest Repayments	\$0.00	\$0.00	\$0.00	\$0.00	
2130385	BUILD - Legal Expenses	\$15,000.00	\$13,750.00	\$2,943.77	-\$10,806.23	-78.59%
2130386	BUILD - Expensed Minor Asset Purchases	\$0.00	\$0.00	\$0.00	\$0.00	
2130387	BUILD - Other Expenses	\$0.00	\$0.00	\$0.00	\$0.00	
2130388	BUILD - Building Operations	\$0.00	\$0.00	\$0.00	\$0.00	
2130389	BUILD - Building Maintenance	\$0.00	\$0.00	\$0.00	\$0.00	
2130391	BUILD - Loss on Disposal of Assets	\$0.00	\$0.00	\$0.00	\$0.00	
2130392	BUILD - Depreciation	\$0.00	\$0.00	\$0.00	\$0.00	
2130398	BUILD - Staff Housing Costs Recovered	\$0.00	\$0.00	\$0.00	\$0.00	
2130399	BUILD - Administration Allocated	\$31,027.84	\$28,435.00	\$24,954.06	-\$3,480.94	-12.24%
Operating Expenditure Total		\$64,027.84	\$58,685.00	\$27,897.83	-\$30,787.17	-52.46%

COA	Description	Amended Budget	31/05/2021 YTD Budget	31/05/2021 YTD Actual	Variance (\$)	Variance (%)
Economic Development						
Operating Expenditure						
2130651	ECON DEV - NGWG	\$20,000.00	\$18,326.00	\$0.00	-\$18,326.00	
2130652	ECON DEV - Consultants	\$0.00	\$0.00	\$0.00	\$0.00	
Operating Expenditure Total		\$20,000.00	\$18,326.00	\$0.00	-\$18,326.00	
Other Economic Services						
Operating Income						
3130800	OTH ECON - Contributions & Donations	\$0.00	\$0.00	\$0.00	\$0.00	
3130801	OTH ECON - Reimbursements	\$0.00	\$0.00	\$0.00	\$0.00	
3130802	OTH ECON - Commission	\$0.00	\$0.00	\$0.00	\$0.00	
3130810	OTH ECON - Grants	-\$35,709.00	-\$32,725.00	-\$36,743.03	-\$4,018.03	12.28%
3130820	OTH ECON - Commercial Property Lease income	\$0.00	\$0.00	\$0.00	\$0.00	
3130821	OTH ECON - Standpipe Income	-\$3,000.00	-\$2,750.00	-\$3,588.55	-\$838.55	30.49%
3130824	OTH ECON - Community Resource Centre Grant	-\$2,500.00	-\$2,288.00	-\$2,500.00	-\$212.00	9.27%
3130825	OTH ECON - Community Resource Centre Income	-\$80,500.00	-\$73,777.00	-\$127.28	\$73,649.72	-99.83%
3130826	OTH ECON - Post Office Income	-\$9,000.00	-\$8,250.00	-\$8,739.72	-\$489.72	5.94%
3130834	OTH ECON - Other Fees & Charges	\$0.00	\$0.00	\$0.00	\$0.00	
3130835	OTH ECON - Other Income	-\$5,900.00	-\$5,401.00	\$0.00	\$5,401.00	-100.00%
3130890	OTH ECON - Profit on Disposal of Assets	\$0.00	\$0.00	\$0.00	\$0.00	
Operating Income Total		-\$136,609.00	-\$125,191.00	-\$51,698.58	\$73,492.42	-58.70%
Other Economic Services						
Operating Expenditure						
2130800	OTH ECON - Employee Costs	\$0.00	\$0.00	\$0.00	\$0.00	
2130803	OTH ECON - Uniforms	\$0.00	\$0.00	\$0.00	\$0.00	
2130804	OTH ECON - Training & Development	\$0.00	\$0.00	\$0.00	\$0.00	
2130805	OTH ECON - Recruitment	\$0.00	\$0.00	\$0.00	\$0.00	
2130806	OTH ECON - Fringe Benefits Tax (FBT)	\$0.00	\$0.00	\$0.00	\$0.00	
2130807	OTH ECON - Protective Clothing	\$0.00	\$0.00	\$0.00	\$0.00	
2130808	OTH ECON - Other Employee Expenses	\$0.00	\$0.00	\$0.00	\$0.00	
2130809	OTH ECON - Travel & Accommodation	\$0.00	\$0.00	\$0.00	\$0.00	
2130810	OTH ECON - Motor Vehicle Expenses	\$0.00	\$0.00	\$0.00	\$0.00	
2130815	OTH ECON - Printing and Stationery	\$0.00	\$0.00	\$0.00	\$0.00	
2130816	OTH ECON - Postage and Freight	\$0.00	\$0.00	\$0.00	\$0.00	
2130820	OTH ECON - Communication Expenses	\$0.00	\$0.00	\$0.00	\$0.00	
2130821	OTH ECON - Information Systems	\$0.00	\$0.00	\$0.00	\$0.00	
2130822	OTH ECON - Security	\$0.00	\$0.00	\$0.00	\$0.00	
2130830	OTH ECON - Insurance Expenses (Other Than Buildings)	\$0.00	\$0.00	\$0.00	\$0.00	
2130840	OTH ECON - Advertising & Promotion	\$0.00	\$0.00	\$0.00	\$0.00	
2130841	OTH ECON - Subscriptions & Memberships	\$0.00	\$0.00	\$0.00	\$0.00	
2130851	OTH ECON - COVID Stimulus	\$50,000.00	\$45,826.00	\$0.00	-\$45,826.00	-100.00%
2130852	OTH ECON - Consultants	\$0.00	\$0.00	\$0.00	\$0.00	
2130855	OTH ECON - Community Bus	\$12,200.00	\$11,176.00	\$9,841.94	-\$1,334.06	-11.94%
2130860	OTH ECON - Community Resource Centre Operations	\$87,500.00	\$80,179.00	\$65,218.38	-\$14,960.62	-18.66%
2130863	OTH ECON - Post Office Operations	\$7,500.00	\$6,853.00	\$6,224.52	-\$628.48	-9.17%
2130865	OTH ECON - Standpipe Maintenance/Operations	\$100.00	\$88.00	\$52.64	-\$35.36	-40.18%
2130870	OTH ECON - Loan Interest Repayments	\$0.00	\$0.00	\$0.00	\$0.00	
2130885	OTH ECON - Legal Expenses	\$0.00	\$0.00	\$0.00	\$0.00	
2130886	OTH ECON - Expensed Minor Asset Purchases	\$4,000.00	\$3,663.00	\$0.00	-\$3,663.00	-100.00%
2130887	OTH ECON - Other Expenditure	\$5,000.00	\$4,576.00	-\$168.24	-\$4,744.24	-103.68%
2130888	OTH ECON - Building Operations	\$1,772.00	\$1,617.00	\$1,339.31	-\$277.69	-17.17%
2130889	OTH ECON - Building Maintenance	\$0.00	\$0.00	-\$0.33	-\$0.33	
2130892	OTH ECON - Depreciation	\$8,234.00	\$7,546.00	\$0.00	-\$7,546.00	-100.00%
2130899	OTH ECON - Administration Allocated	\$7,756.96	\$7,106.00	\$6,238.60	-\$867.40	-12.21%
Operating Expenditure Total		\$184,062.96	\$168,630.00	\$88,746.82	-\$79,883.18	-47.37%

COA	Description	Amended Budget	31/05/2021 YTD Budget	31/05/2021 YTD Actual	Variance (\$)	Variance (%)
	Economic Services Total Income	-\$221,609.00	-\$203,093.00	-\$163,330.41	\$39,762.59	-19.58%
	Economic Services Total Expenditure	\$1,237,232.04	\$1,115,235.00	\$731,430.32	-\$383,804.68	-34.41%

COA	Description	Amended Budget	31/05/2021 YTD Budget	31/05/2021 YTD Actual	Variance (\$)	Variance (%)
Other Property & Services						
Private Works						
Operating Expenditure						
2140187	PRIVATE - Private Works Expenses	\$2,000.00	\$1,815.00	\$0.00	-\$1,815.00	-100.00%
Operating Expenditure Total		\$2,000.00	\$1,815.00	\$0.00	-\$1,815.00	
Private Works						
Operating Income						
3140120	PRIVATE - Private Works Income	-\$2,000.00	-\$1,826.00	-\$469.09	\$1,356.91	
Operating Income Total		-\$2,000.00	-\$1,826.00	-\$469.09	\$1,356.91	
Administration costs						
Operating Income						
3140200	ADMIN - Contributions & Donations	\$0.00	\$0.00	\$0.00	\$0.00	
3140201	ADMIN - Reimbursements	-\$11,610.00	-\$10,637.00	-\$11,607.76	-\$970.76	9.13%
3140202	ADMIN - Commission	\$0.00	\$0.00	\$0.00	\$0.00	
3140210	ADMIN - Grants	\$0.00	\$0.00	\$0.00	\$0.00	
3140220	ADMIN - Fees & Charges	\$0.00	\$0.00	-\$251.46	-\$251.46	
3140235	ADMIN - Other Income Relating to Administration	\$0.00	\$0.00	\$0.00	\$0.00	
3140237	ADMIN - Admin Rebates	\$0.00	\$0.00	\$0.00	\$0.00	
3140290	ADMIN - Profit on Disposal of Assets	\$0.00	\$0.00	\$0.00	\$0.00	
Operating Income Total		-\$11,610.00	-\$10,637.00	-\$11,859.22	-\$1,222.22	11.49%
Administration costs						
Operating Expenditure						
2140200	ADMIN - Employee Costs	\$390,150.00	\$357,599.00	\$327,138.96	-\$30,460.04	-8.52%
2140203	ADMIN - Uniforms	\$4,000.00	\$3,663.00	\$1,654.16	-\$2,008.84	-54.84%
2140204	ADMIN - Training & Development	\$15,000.00	\$13,750.00	\$6,626.51	-\$7,123.49	-51.81%
2140205	ADMIN - Recruitment	\$10,000.00	\$9,163.00	\$1,977.74	-\$7,185.26	-78.42%
2140206	ADMIN - Fringe Benefits Tax (FBT)	\$9,656.00	\$8,844.00	\$8,237.00	-\$607.00	-6.86%
2140207	ADMIN - Protective Clothing	\$0.00	\$0.00	\$27.50	\$27.50	
2140208	ADMIN - Other Employee Expenses	\$1,000.00	\$913.00	\$0.00	-\$913.00	-100.00%
2140209	ADMIN - Travel & Accommodation	\$10,000.00	\$9,163.00	\$4,071.26	-\$5,091.74	-55.57%
2140210	ADMIN - Motor Vehicle Expenses	\$0.00	\$0.00	\$5,959.74	\$5,959.74	
2140215	ADMIN - Printing and Stationery	\$35,000.00	\$32,076.00	\$33,839.87	\$1,763.87	5.50%
2140216	ADMIN - Postage and Freight	\$2,500.00	\$2,288.00	\$1,516.02	-\$771.98	-33.74%
2140220	ADMIN - Communication Expenses	\$75,000.00	\$68,750.00	\$66,461.11	-\$2,288.89	-3.33%
2140221	ADMIN - Information Technology	\$55,000.00	\$50,413.00	\$49,901.50	-\$511.50	-1.01%
2140222	ADMIN - Security	\$0.00	\$0.00	\$0.00	\$0.00	
2140226	ADMIN - Office Equipment Mtce	\$1,000.00	\$913.00	\$1,102.03	\$189.03	20.70%
2140227	ADMIN - Records Management	\$2,600.00	\$2,376.00	\$1,101.07	-\$1,274.93	-53.66%
2140228	ADMIN - Title Searches	\$100.00	\$88.00	\$24.27	-\$63.73	-72.42%
2140230	ADMIN - Insurance Expenses (Other than Bld and W/Com	\$49,380.00	\$45,265.00	\$101,712.77	\$56,447.77	124.71%
2140240	ADMIN - Advertising and Promotion	\$3,500.00	\$3,201.00	\$9,433.18	\$6,232.18	194.69%
2140241	ADMIN - Subscriptions and Memberships	\$10,000.00	\$9,163.00	\$1,015.45	-\$8,147.55	-88.92%
2140252	ADMIN - Consultants	\$265,000.00	\$242,902.00	\$227,749.16	-\$15,152.84	-6.24%
2140253	ADMIN - Drug and Alcohol Testing	\$10,000.00	\$9,163.00	\$77.27	-\$9,085.73	-99.16%
2140265	ADMIN - Software Licences/Upgrades	\$55,000.00	\$50,413.00	\$40,920.48	-\$9,492.52	-18.83%
2140270	ADMIN - Loan Interest Repayments	\$0.00	\$0.00	\$0.00	\$0.00	
2140282	ADMIN - Bad Debts Expense	\$0.00	\$0.00	\$0.00	\$0.00	
2140283	ADMIN - Doubtful Debts Expense	\$0.00	\$0.00	\$0.00	\$0.00	
2140284	ADMIN - Audit Fees	\$45,000.00	\$41,250.00	\$2,000.00	-\$39,250.00	-95.15%
2140285	ADMIN - Legal Expenses	\$25,000.00	\$22,913.00	\$20,182.05	-\$2,730.95	-11.92%
2140286	ADMIN - Expensed Minor Asset Purchases	\$18,000.00	\$16,500.00	\$2,325.45	-\$14,174.55	-85.91%
2140287	ADMIN - Other Expenses	\$1,000.00	\$913.00	\$800.00	-\$113.00	-12.38%
2140288	ADMIN - Building Operations	\$75,000.00	\$68,728.00	\$25,705.72	-\$43,022.28	-62.60%
2140289	ADMIN - Building Maintenance	\$24,080.00	\$22,044.00	\$12,821.86	-\$9,222.14	-41.84%
2140291	ADMIN - Loss on Disposal of Assets	\$0.00	\$0.00	\$0.00	\$0.00	

COA	Description	Amended Budget	31/05/2021 YTD Budget	31/05/2021 YTD Actual	Variance (\$)	Variance (%)
2140292	ADMIN - Depreciation	\$135,000.00	\$123,728.00	\$125,215.63	\$1,487.63	1.20%
2140298	ADMIN - Admin Staff Housing Costs Allocated	\$236,036.00	\$216,359.00	\$98,838.81	-\$117,520.19	-54.32%
2140299	ADMIN - Administration Overheads Recovered	-\$1,551,392.00	-\$1,422,102.00	-\$1,247,703.89	\$174,398.11	-12.26%
Operating Expenditure Total		\$11,610.00	\$10,439.00	-\$69,267.32	-\$79,706.32	-763.54%
PWOH Costs						
Operating Income						
3140300	PWO - Long Service Leave Recoup	-\$6,678.00	-\$6,116.00	-\$6,678.50	-\$562.50	9.20%
3140301	PWO - Other Reimbursements	\$0.00	\$0.00	\$0.00	\$0.00	
3140310	PWO - Grants	\$0.00	\$0.00	\$0.00	\$0.00	
3140390	PWO - Profit on Disposal of Assets	\$0.00	\$0.00	\$0.00	\$0.00	
Operating Income Total		-\$6,678.00	-\$6,116.00	-\$6,678.50	-\$562.50	

COA	Description	Amended Budget	31/05/2021 YTD Budget	31/05/2021 YTD Actual	Variance (\$)	Variance (%)
PWOH Costs						
Operating Expenditure						
2140300	PWO - Employee Costs	\$277,385.00	\$254,254.00	\$233,311.77	-\$20,942.23	-8.24%
2140303	PWO - Uniforms	\$6,035.00	\$5,522.00	\$6,034.54	\$512.54	9.28%
2140304	PWO - Training & Development	\$15,000.00	\$13,750.00	\$8,348.57	-\$5,401.43	-39.28%
2140305	PWO - Recruitment	\$500.00	\$451.00	\$4,538.49	\$4,087.49	906.32%
2140306	PWO - Fringe Benefits Tax (FBT)	\$0.00	\$0.00	\$0.00	\$0.00	
2140307	PWO - Protective Clothing	\$2,000.00	\$1,826.00	\$912.58	-\$913.42	-50.02%
2140308	PWO - Other Employee Expenses	\$745.00	\$682.00	\$745.91	\$63.91	9.37%
2140309	PWO - Travel & Accommodation	\$10,000.00	\$9,163.00	\$0.00	-\$9,163.00	-100.00%
2140310	PWO - Motor Vehicle Expenses	\$50,666.00	\$46,442.00	\$51,403.26	\$4,961.26	10.68%
2140315	PWO - Printing and Stationery	\$2,000.00	\$1,826.00	\$31.95	-\$1,794.05	-98.25%
2140316	PWO - Postage and Freight	\$2,000.00	\$1,826.00	\$755.41	-\$1,070.59	-58.63%
2140320	PWO - Communication Expenses	\$8,000.00	\$7,326.00	\$6,201.38	-\$1,124.62	-15.35%
2140321	PWO - Information Technology	\$1,000.00	\$913.00	\$0.00	-\$913.00	-100.00%
2140322	PWO - Security	\$0.00	\$0.00	\$0.00	\$0.00	
2140323	PWO - Sick Pay	\$29,779.00	\$27,291.00	\$16,269.27	-\$11,021.73	-40.39%
2140324	PWO - Annual Leave	\$51,986.00	\$47,652.00	\$44,478.84	-\$3,173.16	-6.66%
2140325	PWO - Public Holidays	\$0.00	\$0.00	\$0.00	\$0.00	
2140326	PWO - Long Service Leave	\$0.00	\$0.00	\$0.00	\$0.00	
2140327	PWO - RDO's	\$0.00	\$0.00	\$0.00	\$0.00	
2140328	PWO - Supervision	\$0.00	\$0.00	\$0.00	\$0.00	
2140329	PWO - Insurance Expenses (Except Workers Comp)	\$1,500.00	\$1,375.00	\$0.00	-\$1,375.00	-100.00%
2140330	PWO - OHS and Toolbox Meetings	\$100.00	\$88.00	\$6,380.23	\$6,292.23	7150.26%
2140340	PWO - Advertising and Promotion	\$500.00	\$451.00	\$0.00	-\$451.00	-100.00%
2140341	PWO - Subscriptions & Memberships	\$8,040.00	\$7,359.00	\$8,359.91	\$1,000.91	13.60%
2140352	PWO - Consultants	\$1,000.00	\$913.00	\$0.00	-\$913.00	-100.00%
2140361	PWO - Engineering & Technical Support	\$3,000.00	\$2,750.00	\$0.00	-\$2,750.00	-100.00%
2140365	PWO - Maintenance/Operations	\$139,870.00	\$128,205.00	\$135,549.77	\$7,344.77	5.73%
2140370	PWO - Loan Interest Repayments	\$0.00	\$0.00	\$0.00	\$0.00	
2140371	PWO Bldg Mtce - Employee Costs	\$81,428.00	\$74,624.00	\$46,833.44	-\$27,790.56	-37.24%
2140372	PWO Bldg Mtce - Uniforms	\$500.00	\$451.00	\$0.00	-\$451.00	-100.00%
2140373	PWO Bldg Mtce - Training & Development	\$5,000.00	\$4,576.00	\$1,123.43	-\$3,452.57	-75.45%
2140374	PWO Bldg Mtce - Recruitment	\$0.00	\$0.00	\$0.00	\$0.00	
2140375	PWO Bldg Mtce - Fringe Benefits Tax (FBT)	\$0.00	\$0.00	\$0.00	\$0.00	
2140376	PWO Bldg Mtce - Protective Clothing	\$100.00	\$88.00	\$0.00	-\$88.00	-100.00%
2140377	PWO Bldg Mtce - Other Employee Expenses	\$0.00	\$0.00	\$0.00	\$0.00	
2140378	PWO Bldg Mtce - Travel & Accommodation	\$2,500.00	\$2,288.00	\$0.00	-\$2,288.00	-100.00%
2140379	PWO Bldg Mtce - Motor Vehicle Expenses	\$15,000.00	\$13,750.00	\$0.00	-\$13,750.00	-100.00%
2140380	PWO Bldg Mtce - Expendable Tools	\$10,000.00	\$9,163.00	\$0.00	-\$9,163.00	-100.00%
2140381	PWO Bldg Mtce - Minor Expenses	\$16,000.00	\$14,663.00	\$6,806.20	-\$7,856.80	-53.58%
2140385	PWO - Legal Expenses	\$0.00	\$0.00	\$0.00	\$0.00	
2140386	PWO - Expensed Minor Asset Purchases	\$20,000.00	\$18,326.00	\$4,909.00	-\$13,417.00	-73.21%
2140387	PWO - Other Expenses	\$200.00	\$176.00	\$74.76	-\$101.24	-57.52%
2140391	PWO - Loss on Disposal of Assets	\$0.00	\$0.00	\$0.00	\$0.00	
2140392	PWO - Depreciation	\$22,000.00	\$20,152.00	\$13,344.31	-\$6,807.69	-33.78%
2140393	PWO - LESS Allocated to Works (PWO's)	-\$1,094,112.40	-\$1,002,936.00	-\$810,897.99	\$192,038.01	-19.15%
2140398	PWO - Staff Housing Costs Allocated	\$0.00	\$0.00	\$0.00	\$0.00	
2140399	PWO - Administration Allocated	\$310,278.40	\$284,416.00	\$249,540.75	-\$34,875.25	-12.26%
Operating Expenditure Total		\$0.00	-\$198.00	\$35,055.78	\$35,253.78	-17804.94%
Plant Operations						
Operating Income						
3140401	POC - Reimbursements	-\$100.00	-\$88.00	\$0.00	\$88.00	-100.00%
3140410	POC - Fuel Tax Credits Grant Scheme	-\$20,000.00	-\$18,326.00	-\$23,274.00	-\$4,948.00	27.00%
3140420	POC - Fees & Charges	-\$100.00	-\$88.00	\$0.00	\$88.00	-100.00%
		\$0.00	\$0.00	\$0.00	\$0.00	

COA	Description	Amended Budget	31/05/2021 YTD Budget	31/05/2021 YTD Actual	Variance (\$)	Variance (%)
Operating Income Total		-\$20,200.00	-\$18,502.00	-\$23,274.00	-\$4,772.00	25.79%
Plant Operations						
Operating Expenditure						
2140400	POC - Internal Plant Repairs - Wages & O/Head	\$150,600.00	\$138,039.00	\$134,496.82	-\$3,542.18	-2.57%
2140411	POC - External Parts & Repairs	\$55,000.00	\$50,402.00	\$58,643.71	\$8,241.71	16.35%
2140412	POC - Fuels and Oils	\$100,000.00	\$91,663.00	\$5,477.29	-\$86,185.71	-94.02%
2140413	POC - Tyres and Tubes	\$25,000.00	\$22,913.00	\$14,745.50	-\$8,167.50	-35.65%
2140416	POC - Licences/Registrations	\$6,575.00	\$6,017.00	\$6,573.70	\$556.70	9.25%
2140417	POC - Insurance Expenses	\$23,490.00	\$21,527.00	\$23,490.38	\$1,963.38	9.12%
2140418	POC - Expendable Tools / Consumables	\$25,000.00	\$22,902.00	\$272.49	-\$22,629.51	-98.81%
2140419	POC - Cutting Edges	\$6,000.00	\$5,500.00	\$0.00	-\$5,500.00	-100.00%
2140482	POC - Plant Ledger (Historical Reference Only)	\$0.00	\$0.00	\$0.00	\$0.00	
2140483	POC - Jobs (Historical Reference Only)	\$0.00	\$0.00	\$0.00	\$0.00	
2140492	POC - Depreciation	\$476,550.00	\$436,832.00	\$324,296.04	-\$112,535.96	-25.76%
2140494	POC - LESS Plant Operation Costs Allocated to Works	-\$976,812.44	-\$895,411.00	-\$482,690.84	\$412,720.16	-46.09%
2140499	POC - Administration Allocated	\$108,597.44	\$99,539.00	\$87,338.80	-\$12,200.20	-12.26%
Operating Expenditure Total		\$0.00	-\$77.00	\$172,643.89	\$172,720.89	-224312.84%
Salaries and Wages						
Operating Income						
3140501	SAL - Reimbursement - Workers Compensation	\$0.00	\$0.00	\$0.00	\$0.00	
Operating Income Total		\$0.00	\$0.00	\$0.00	\$0.00	
Operating Expenditure						
2140500	SAL - Gross Salary and Wages	\$1,586,875.00	\$1,454,629.00	\$1,327,337.80	-\$127,291.20	-8.75%
2140501	SAL - LESS Salaries & Wages Allocated	-\$1,586,875.00	-\$1,454,629.00	-\$1,327,337.80	\$127,291.20	-8.75%
Operating Expenditure Total		\$0.00	\$0.00	\$0.00	\$0.00	
Other Property & Services Total Income		-\$40,488.00	-\$37,081.00	-\$42,280.81	-\$5,199.81	14.02%
Other Property & Services Total Expenditure		\$13,610.00	\$10,164.00	\$138,432.35	\$128,268.35	1261.99%
Total Income		-\$5,503,844.00	-\$5,030,267.00	-\$5,512,688.60	-\$481,735.05	9.59%
Total Expenditure		\$6,266,676.36	\$5,713,015.00	\$5,184,991.77	-\$528,023.23	-9.24%

12.1.2	Monthly list of payments for May 2021
LOCATION	Shire of Menzies
APPLICANT	Internal
DOCUMENT REF	NAM 416
DATE OF REPORT	10 MAY 2021
AUTHOR	Executive Officer, Sharlene Mik
RESPONSIBLE OFFICER	Chief Financial Officer, Antonio Giometti
DISCLOSURE OF INTEREST	Nil
ATTACHMENT	1. List of Payments [12.1.2.1 - 8 pages]

SUMMARY:

The list of payments made for the Month of May 2021 be received by Council.

BACKGROUND:

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

COMMENT:

The EFT, Direct Debit, Credit Card and Payroll payments that have been made for the Month of May 2021 are attached.

CONSULTATION:

Rhona Hawkins – Consultant Deputy Chief Executive Officer.

STATUTORY AUTHORITY:

Local Government (Financial Management) Regulations 1996 Regulation 13.

POLICY IMPLICATIONS:

Policy 4-7 – Creditors – Preparation for Payment

FINANCIAL IMPLICATIONS:

\$595,099.76 withdrawn from Municipal Bank Account.

RISK ASSESSMENT:

Risk Statement	Level of Risk	Risk Mitigation Strategy

STRATEGIC IMPLICATIONS:

{custom-field-strategic-implications}

VOTING REQUIREMENTS:

Simple Majority

OFFICER RECOMMENDATION:

That Council receive the list of payments for the Month of May 2021 totalling \$595,099.76 being:

1. Electronic Funds Transfer EFT 5942 – 6020, payments from Municipal Fund totalling \$554,242.32
2. Direct Debit payments from the Municipal Fund totalling \$40,857.44
3. Payroll payments from the Municipal Fund totalling \$78,175.03
4. Credit Card payments of \$1,184.71 for the Statement Month of April are included in Direct Debits of 40,857.44

Shire of Menzies
Payments for the Month of May 2021

Attachment 12.1.2.1

Chq/EFT	Date	Name	Description	Amount
		Cheques		\$(0.00)
		EFT		\$554,242.32
		Direct Debit		\$40,857.44
		Payroll		\$78,175.03
		Total Payments	<hr/>	<u>\$595,099.76</u>
		Credit Card Payments (included in Direct Debit)		\$1,184.71

Shire of Menzies
Payments for the Month of May 2021

Attachment 12.1.2.1

Chq/EF T	Date	Name	Description	Amount
EFT594 2	07/05/2021	Canine Control	ANIMAL CONSULTANT Ranger services 9 April 2021	\$3,201.00
EFT594 3	07/05/2021	Leonora Pharmacy	PHARMACY ITEMS ON CONSIGNMENT Pharmacy items for March	\$896.32
EFT594 4	07/05/2021	Roadtech Civil & Construction	MENZIES NORTH WEST ROAD RRG Resheeting	\$195,512.35
EFT594 5	07/05/2021	Tradelink Pty Limited	DEPOT CONSUMABLES Cap	\$20.03
EFT594 6	07/05/2021	3E Advantage	ADMIN PRINTING & STATIONERY Copier charges	\$1,798.97
EFT594 7	07/05/2021	Urbis Pty Ltd	PLANNING CONSULTANT Stage 5, Public consultation	\$2,860.00
EFT594 8	07/05/2021	NGE Earthmoving Transport	ROAD MAINTENANCE Yarri Road grading	\$70,455.00
EFT594 9	07/05/2021	Department Of Mines Industry Regulation and Safety	BUILDING APPROVALS Niagara Dam, Lake Ballard shade shelters	\$113.30
EFT595 0	07/05/2021	Emyjor Services	BM016 TEACHERS UNIT Blocked drain by tree roots, admin kitchen basin	\$2,427.70
EFT595 1	07/05/2021	Cloud Collections Pty Ltd	RATES DEBT COLLECTION EXPENSES Commission on debt collection	\$233.01
EFT595 2	07/05/2021	Corsign	DEPOT CONSUMABLES Various road signs	\$4,646.40
EFT595 3	07/05/2021	LG Best Practices	ADMIN CONSULTANTS Deputy CEO consultant	\$22,572.00
EFT595 4	07/05/2021	Repeat Plastics (WA)	NIAGARA DAM LAKE BALLARD Shade shelters	\$16,846.99
EFT595 5	07/05/2021	Steven Tweedie	MEMBERS ADMIN TRAINING AND DEVELOPMENT Roles, responsibilities,	\$2,200.00
EFT595 6	07/05/2021	Cornerstone HR, Leadership, Culture and Strategy Pty Ltd	GOVERNANCE CONSULTANT CEO Review	\$2,289.38
EFT595 7	07/05/2021	Integrity Fluid Power	P0202 HINO CREW CAB Fuel, nozzle, hydraulic hoses, clamps, filters	\$1,793.72
EFT595 8	07/05/2021	Department of Premier and Cabinet	RATES EXPENSES Advertise land seizure in Government Gazette	\$411.60
EFT595 9	07/05/2021	JOHN WARNER	P0235 5MN RAV 4 Reimburse fuel purchased - no fuel card available	\$35.25
EFT596 0	07/05/2021	Derek Morrison	TOWN HALL MAINTENANCE 10 Year overhaul town clock.	\$4,000.00
EFT596 1	07/05/2021	Air Liquide Australia Ltd	DEPOT CONSUMABLES Oxy cylinder hire	\$28.16
EFT596 2	07/05/2021	Core Business Australia Pty Ltd	PWO EMPLOYEE COSTS Relief works manager	\$27,236.00
EFT596 3	07/05/2021	Cybersecure	INFORMATION TECHNOLOGY Back services	\$309.38
EFT596 4	07/05/2021	Daphne's Florist	CULTURAL EVENTS ANZAC DAY 2 wreaths	\$240.00
EFT596 5	07/05/2021	Debra Kay Pianto	GOVERNANCE FUNCTIONS Lunch for OMC 29 April 2021	\$27.15
EFT596 6	07/05/2021	Eagle Petroleum (W.A) Pty Ltd	PLANT MAINTENANCE 8005litres diesel fuel	\$11,054.67
EFT596 7	07/05/2021	E & M J Rosher	P0208 KUBOTA GENERATOR Fan and belts	\$165.03
EFT596 8	07/05/2021	Goldfields Cyclastic	TOURISM CYCLASSIC EVENT 2021 sponsorship	\$60,000.00
EFT596 9	07/05/2021	Goldfields Medicine (hannan street)	PWO RECRUITMENT Pre-employment medical - D. Dimer	\$580.00
EFT597 0	07/05/2021	Goldfields Records Storage	ADMIN RECORDS MANAGEMENT Record storage fees March	\$83.93
EFT597 1	07/05/2021	Goldfields Toyota	P0233 3MN TOYOTA DUAL CAB 60,000km service	\$1,516.66
EFT597 2	07/05/2021	Harvey Norman Electrical - Computers	NEW STAFF HOUSE, TEACHERS UNIT Furniture	\$5,913.00
EFT597 3	07/05/2021	Kleenheat Gas	CARAVAN PARK BC0001 Camp kitchen gas, ceo gas, yearly facility fee	\$696.72
EFT597 4	07/05/2021	Landgate	RATES VALUATION EXPENSES Mining Schedule M2021/3	\$264.50

**Shire of Menzies
Payments for the Month of May 2021**

Attachment 12.1.2.1

EFT597 5	07/05/2021	Cr Keith Mader	MEMBERS TRAVEL Cr. Mader February and March	\$540.80
EFT597 6	07/05/2021	Marketforce	PLANNING ADVERTISING Planning strategy available	\$1,037.19
EFT597 7	07/05/2021	Shire of Menzies Social Club	Payroll deductions	\$240.00
EFT597 8	07/05/2021	Netlogic Information Technology	ADMIN INFORMATION TECHNOLOGY Instal label printer EA, add tenders to EA, disaster recovery test,	\$2,541.50
EFT597 9	07/05/2021	Office National	ADMIN OFFICE EQUIPMENT MAINTENANCE Travel for January, April service CRC copier	\$198.00
EFT598 0	07/05/2021	Paupiyala Tjarutja Aboriginal Corporation	TJUNJTJUNJARA EVENTS Christmas Perty	\$1,500.00
EFT598 1	07/05/2021	The Work Wear Group	ADMIN UNIFORMS C. McAllan Back Order	\$44.00
EFT598 2	07/05/2021	Kalgoorlie United Steel Pty Ltd	BC048 TRUCK BAY ABLUTION BLOCK Galvanized pipe, angle	\$1,452.00
EFT598 3	07/05/2021	WA Electoral Commission	MEMBERS ELECTION EXPENSES Extraordinary election 5 March 2021	\$4,383.54
EFT598 4	14/05/2021	Leonora Pharmacy	PHARMACY Goods sold on consignment	\$580.36
EFT598 5	14/05/2021	Piccadilly Butchers	OTHER CULTURAL ANZAC Day breakfast	\$66.00
EFT598 6	14/05/2021	Xstra Global IT and Communication Solutions	COMMUNICATION EXPENSES PABX	\$292.51
EFT598 7	14/05/2021	Rohan S Baird	COUNCILLOR NOMINATION REFUND	\$80.00
EFT598 8	14/05/2021	Asphalt in a Bag	STOCK MATERIALS Asphalt	\$1,718.75
EFT598 9	14/05/2021	Business Key	TOURISM SUBSCRIPTIONS Business Key Annual Fee	\$858.00
EFT599 0	14/05/2021	Goldfields Toyota	PO220 TOYOTA HILUX Rear door glass	\$292.01
EFT599 1	14/05/2021	Local Government Professionals Australia WA	GOVERNANCE TRAINING Jan Hancock	\$500.00
EFT599 2	14/05/2021	Netlogic Information Technology	INFORMATION TECHNOLOGY SUPPORT Rebuild profile Michael, EA access to relief, update disaster	\$637.50
EFT599 3	14/05/2021	Paupiyala Tjarutja Aboriginal Corporation	TJUNJTJUNJARA SCHOOL HOLIDAY PROGRAM 2-18 April 2021	\$9,644.94
EFT599 4	14/05/2021	Shire Of Leonora	HEALTH CONSULTANT EHO to 24 March 2021	\$8,800.44
EFT599 5	14/05/2021	WesTrac Pty Ltd	PO208 KUBOTA GENERATOR Coolant	\$210.12
EFT599 6	26/05/2021	Canine Control	Ranger Services 11/05/21	\$1,600.50
EFT599 7	26/05/2021	Moki International Pty Ltd	VISITOR CENTRE Goods for Resale	\$405.99
EFT599 8	26/05/2021	3E Advantage	OTHER GOVERNANCE IT Interactive Smartboard Rental May 2021	\$374.00
EFT599 9	26/05/2021	OAG Office of the Auditor General	AUDIT FEES R2R 2019/20	\$2,200.00
EFT600 0	26/05/2021	Roadstone West Pty Ltd t/a Greenfield Technical Services	R2R049 TJUNJTJUNJARRA Tender Assessment	\$2,915.00
EFT600 1	26/05/2021	Michael Bargerbos	GOVERNANCE REIMBURSEMENT Lunch for Council Meeting 21/05/21	\$49.50
EFT600 2	26/05/2021	Spectrum Surveys Pty Ltd	RATES EXPENSES Site Survey	\$3,337.40
EFT600 3	26/05/2021	Australian Taxation Office	PAYG 01 April 2021 to 30 April 2021	\$23,658.00
EFT600 4	26/05/2021	Bunnings	VARIOUS PROPERTIES Hardware	\$804.14
EFT600 5	26/05/2021	C Direct	VISITOR CENTRE Goods for Resale	\$2,995.19
EFT600 6	26/05/2021	Core Business Australia Pty Ltd	WORKS OHS Workforce Health and Safety Gap Analysis	\$5,500.00
EFT600 7	26/05/2021	Toll Transport Pty Ltd	FREIGHT P0208 GENERATOR PARTS Fan Belt	\$63.68
EFT600 8	26/05/2021	Coyles Mower & Chainsaw Centre	P0146 WHIP/SNIPER Oil	\$250.00

**Shire of Menzies
Payments for the Month of May 2021**

Attachment 12.1.2.1

EFT600 9	26/05/2021	Department of Fire And Emergency Services	ESL QUARTERLY PAYMENT April 2021 to June 2021	\$5,082.00
EFT601 0	26/05/2021	Goldline Distributors	VARIOUS PROPERTIES Cleaning supplies, and Visitor Centre for Resale	\$959.47
EFT601 1	26/05/2021	Goldfields Records Storage	ADMIN RECORDS Storage	\$42.68
EFT601 2	26/05/2021	Goldfields Toyota	P0230 1MN TOYOTA PRADO SERVICE 40,000km	\$890.81
EFT601 3	26/05/2021	Harvey Norman Electrical - Computers	BM009 23 ONSLOW STREET Electrical Goods	\$3,984.00
EFT601 4	26/05/2021	Shire of Menzies Social Club	Payroll deductions	\$110.00
EFT601 5	26/05/2021	Netlogic Information Technology	ADMIN INFORMATION TECHNOLOGY Laptops, CEO, EA, CFO	\$12,551.50
EFT601 6	26/05/2021	Office National	VARIOUS STATIONERY Mentos, Pens, Sheet Protector, Batteries and Papers	\$1,447.83
EFT601 7	26/05/2021	Paupiyala Tjarutja Aboriginal Corporation	MEMBERS REIMBURSEMENT Travel May 2021 Baird	\$872.00
EFT601 8	26/05/2021	Refresh Water	ADMIN & VISITOR CENTRE REFRESHMENT Water x 10	\$100.00
EFT601 9	26/05/2021	Moore Australia	ADMIN CONSULTANT Budget Review Preparation of Statutory Document	\$7,130.75
EFT602 0	31/05/2021	Pila Nguru Aboriginal Corporation	MEMBERS TRAVEL CR. I Baird	\$872.00
<u>TOTAL</u>				<u>\$554,242.32</u>

Shire of Menzies
Payments for the Month of May 2021

Attachment 12.1.2.1

Chq/EFT	Date	Name	Description	Amount
DD3970.1	03/05/2021	Water Corporation	BO028 LADY SHENTON Water charges and usage	\$2,254.63
DD3980.1	04/05/2021	IOOF Essential Super	Superannuation contributions	\$584.62
DD3980.2	04/05/2021	Aware Super Pty Ltd	Payroll deductions	\$4,826.51
DD3980.3	04/05/2021	Australian Super	Payroll deductions	\$2,269.38
DD3986.1	10/05/2021	Horizon Power	W0003 CARAVAN PARK Power charges and usage	\$4,390.11
DD3986.2	10/05/2021	Telstra - DIRECT DEBIT ONLY	COMMUNICATION EXPENSES Satellite phones	\$573.10
DD3988.1	07/05/2021	Power ICT Pty Ltd	ADMIN COMMUNICATION EXPENSES Messages on hold	\$75.90
DD3990.1	03/05/2021	WESTNET	TOURISM Visitor Centre internet	\$54.99
DD3992.1	12/05/2021	Telstra - DIRECT DEBIT ONLY	COMMUNICATION EXPENSES RAMMS, office, works data.	\$456.99
DD3997.1	18/05/2021	IOOF Essential Super	Superannuation contributions	\$584.62
DD3997.2	18/05/2021	Aware Super Pty Ltd	Payroll deductions	\$7,998.96
DD3997.3	18/05/2021	Australian Super	Payroll deductions	\$1,946.20
DD3999.1	24/05/2021	Australia Post	RATES EXPENSES Postage	\$60.14
DD4001.1	18/05/2021	Horizon Power	ROAD MAINTENANCE Street lights	\$839.12
DD4004.1	14/05/2021	Horizon Power	BO008 12bSHENTON STREET Street Power charges and usage.	\$335.94
DD4006.1	14/05/2021	Horizon Power	BO029 BUTCHER SHOP Power charges and usage.	\$3,590.83
DD4013.1	28/05/2021	Water Corporation	TRUCK BAY ABLUTION BLOCK Water charges and usage.	\$82.22
DD4018.1	26/05/2021	Gregory Dwyer	GOVERNANCE MEMBERS SITTING FEES Pres. G. Dwyer	\$3,364.49
DD4018.2	26/05/2021	Ian Baird	GOVERNANCE MEMBERS SITTING FEES Cr. I. Baird	\$1,289.67
DD4018.3	26/05/2021	Cr Justin Lee	GOVERNANCE MEMBERS SITTING FEES Cr. J. Lee	\$875.83
DD4018.4	26/05/2021	Jillian Dwyer	GOVERNANCE MEMBERS SITTING FEES Cr. J. Dwyer	\$875.83
DD4018.5	26/05/2021	Cr Keith Mader	GOVERNANCE MEMBERS SITTING FEES Cr. K. Mader	\$875.83
DD4018.6	26/05/2021	Rohan S Baird	GOVERNANCE MEMBERS SITTING FEES Cr. R. Baird	\$875.83
DD4024.1	31/05/2021	Wright Express Australia Pty Ltd	ADMIN CREDIT CARD	\$520.75
DD4026.1	03/05/2021	NAB	ADMIN CREDIT CARD	\$1,184.71
DD4028.1	28/05/2021	NAB	BANK FEES NAB Connect	\$18.24
DD4032.1	31/05/2021	NAB	ADMIN BANK FEES Account fees AKF	\$52.00
<u>TOTAL</u>				<u>\$40,857.44</u>

**Shire of Menzies
Payments for the Month of May 2021**

Attachment 12.1.2.1

\$(0.00)

Shire of Menzies
Payments for the Month of May 2021

Attachment 12.1.2.1

Date	Name	Description	Amount
		Card No: **** * 2831	
3/31/2021	WA Newspapers	Online Newspapers	\$26.00
13/04/2021	Qantas	EA Airfares - Geraldton - Tourism Conference	\$901.71
4/23/2021	Local Govt Managers Ass	Registration Tourism Conference	\$220.00
3/28/2021	WA Newspapers	Online Newspapers	\$28.00
28/04/2021	NAB	Card Fee	\$9.00
		Direct Debit (included in Direct Debits)	\$ <u>1,184.71</u>
05/05/2021	Automatic Drawing	Payroll	\$35,924.58
19/05/2021	Automatic Drawing	Payroll	\$42,250.45
		<u>TOTAL</u>	<u>\$78,175.03</u>

12.1.3	Monthly investment report for May 2021
LOCATION	Shire of Menzies
APPLICANT	Internal
DOCUMENT REF	FIN.551.1
DATE OF REPORT	10 June 2021
AUTHOR	Executive Officer, Sharlene Mik
RESPONSIBLE OFFICER	CEO, Brian Joiner
DISCLOSURE OF INTEREST	NIL
ATTACHMENT	Nil

SUMMARY:

This item recommends Council receives the investment report for the month of May 2021.

BACKGROUND:

The Chief Executive Officer has delegated authority to invest funds into interest bearing accounts under Delegation 2.5 – Investment of Surplus Funds.

COMMENT:

Below are the current investments for the Shire of Menzies as at 31/05/21.

INSTITUTION / ACCOUNT TYPE	SUM	TERM	DATE OF MATURITY	INTEREST RATE	RISK ASSESMENT
NAB – Reserve Term Deposit *6210	\$3,274,067.07	60 Days	03/06/2021	0.05%	Medium
NAB – Reserve Term Deposit – *6410	\$8,536,096.97	71 Days	29/06/2021	0.05%	Medium
NAB – Muni TD *2067	\$1,001,992.22	90 Days	29/06/2021	0.05%	Medium
NAB – Muni TD *6491	\$501,037.30	70 Days	29/06/2021	0.05%	Medium
NAB – Municipal Maximiser	\$29,472.11	Open	Open		Medium
NAB – Reserve	\$102,237.07	Open	Open		Medium

Maximiser					
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CONSULTATION:

Nil

STATUTORY AUTHORITY:

Local Government Act

2.7 (2) Without limiting subsection (1), the council is to —

- (a) oversee the allocation of the local government’s finances and resources; and
- (b) determine the local government’s policies.

3.1. General function

(1) The general function of a local government is to provide for the good government of persons in its district.

6.14 Power to invest

Local Government (Administration) Regulations

19C. Investment of money, restrictions on (Act s. 6.14(2)(a))

(1) In this regulation —

authorised institution means —

- (a) an authorised deposit-taking institution as defined in the *Banking Act 1959* (Commonwealth) section 5; or
- (b) the Western Australian Treasury Corporation established by the *Western Australian Treasury Corporation Act 1986*;

(2) When investing money under section 6.14(1), a local government may not do any of the following —

- (a) deposit with an institution except an authorised institution;
- (b) deposit for a fixed term of more than 3 years;
- (c) invest in bonds that are not guaranteed by the Commonwealth Government, or a State or Territory government;
- (d) invest in bonds with a term to maturity of more than 3 years;
- (e) invest in a foreign currency.

POLICY IMPLICATIONS:

Council Policy 4.9 - Investments

Delegation 2.5 – Investment of Surplus Funds

FINANCIAL IMPLICATIONS:

Nil

RISK ASSESSMENT:

Risk Statement	Level of Risk	Risk Mitigation Strategy
<p>There is always a certain risk in investment of funds as banking institutions are no longer the stable and unfailing institutions they once were.</p> <p>The proposal is to closely manage the Shire's investments and avoid the possibility of loss on the investment.</p> <p>At the same time this proposal still seeks the safest and not necessarily the most profitable return on investments</p>	<p>Medium</p>	<p>Close management of investment.</p> <p>Close attention to financial markets and information.</p> <p>Diversity of investments as much as possible.</p>

STRATEGIC IMPLICATIONS:

4.2 An efficient and effective organisation.

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

VOTING REQUIREMENTS:

Simple Majority

OFFICER RECOMMENDATION:

That Council receives the investment report for the month of May 2021.

12.1.4	Adoption of differential rates 2021/22 FY
LOCATION	Shire of Menzies
APPLICANT	Internal
DOCUMENT REF	N/A
DATE OF REPORT	14 June 2021
AUTHOR	Chief Executive Officer, Brian Joiner
RESPONSIBLE OFFICER	CEO, Brian Joiner
DISCLOSURE OF INTEREST	Nil
ATTACHMENT	<ol style="list-style-type: none"> 1. Objects and Reasons 2021-22 [12.1.4.1 - 3 pages] 2. Differential Rates Model [12.1.4.2 - 1 page]

SUMMARY:

The purpose of this report is for Council to adopt the proposed Differential Rates, that have been advertised, for the 2021/22 FY.

BACKGROUND:

The rate modelling attached to this report has been based on no increases in any rate category.

In 2020 the State Government requested a zero rate increase due to Covid-19 and this was adopted with the rates set in 2020. Leaving rates unchanged is again considered appropriate at this time as ratepayers and businesses recover from a long period of instability and uncertainty resulting from Covid-19. The Shire is in a strong financial position and has managed expenditure in a way that allows Rates to remain unchanged.

CPI QTR 1 2021 rose by 0.6% with with the annual trimmed mean CPI inflation rate at an all-time low of 1.1% (Source: WA Treasury Corporation).

COMMENT:

Even though the rate in the dollar is the same as 2020/2021 it is still necessary for a local government to give local public notice of its intention to levy differential rates. These rates must be advertised for a period of no less than twenty-one (21) days.

The valuations that form the rate base are set by the Valuer General. Council must determine the rate in the dollar to set that will return sufficient income to ensure the effective operations of council for the forthcoming year.

The differential rates as proposed meet the requirements of the Local Government Act (1995).

The proposed rates were advertised in the Kalgoorlie Miner (29/05/2021), Menzies Matters (28/05/2021), Shire of Menzies Facebook (28/05/2021) and on town noticeboards (29/05/2021). The 21 day period has now lapsed with no objections received by the due date.

CONSULTATION:

Rhona Hawkins – Financial Consultant (A/CFO)

STATUTORY AUTHORITY:

Local Government Act 1995 S6.36(1)

POLICY IMPLICATIONS:

Nil.

FINANCIAL IMPLICATIONS:

The Budget for 2021/22 FY incorporates no increases to Rates.

RISK ASSESSMENT:

Risk Statement	Level of Risk	Risk Mitigation Strategy
Council's statutory reports provide inaccurate financial information.	Low	Internal and external audit. Regular reporting of financial results.
Council does not raise the correct level of income.	Low	Council can currently fund its operations and capital works, and has adequate Reserves to draw on if necessary.
Insufficient working capital to meet Council's financial commitments.	Low	
Inability to fund the maintenance, replacement and renewal of infrastructure assets.	Low	

STRATEGIC IMPLICATIONS:

4.2 An efficient and effective organisation.

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

VOTING REQUIREMENTS:

Absolute Majority

OFFICER RECOMMENDATION:

That Council Adopts the following rates for the 2021/2022 financial year noting there is a zero increase in each rate categories from 2020/2021:

GRV Vacant Land	Rate in the dollar 8.64c	minimum remain at \$200
GRV Improved Land	Rate in the dollar 8.62c	minimum remain at \$200
UV Mining Lease	Rate in the dollar 16.55c	minimum remain at \$200
UV Exploration Lease	Rate in the dollar 15.00c	minimum remain at \$200
UV Prospecting Lease	Rate in the dollar 14.77c	minimum remain at \$200
UV Other (includes Pastoral and Kookynie Townsite)	Rate in the dollar 8.29c	minimum remain at \$200



Objects and Reasons for Rating in the Shire of Menzies 2021/2022

INTRODUCTION

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

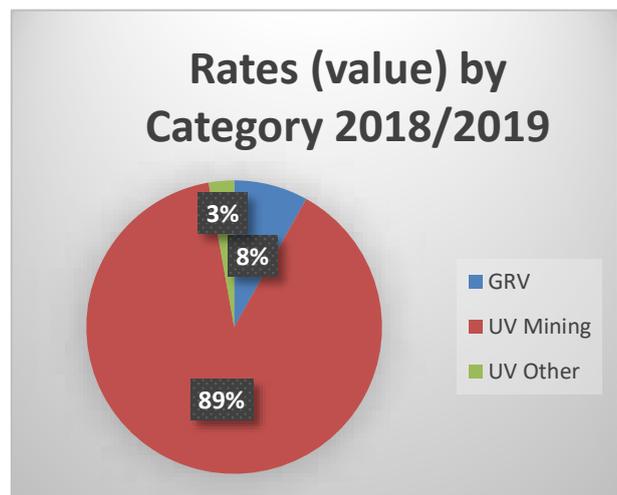
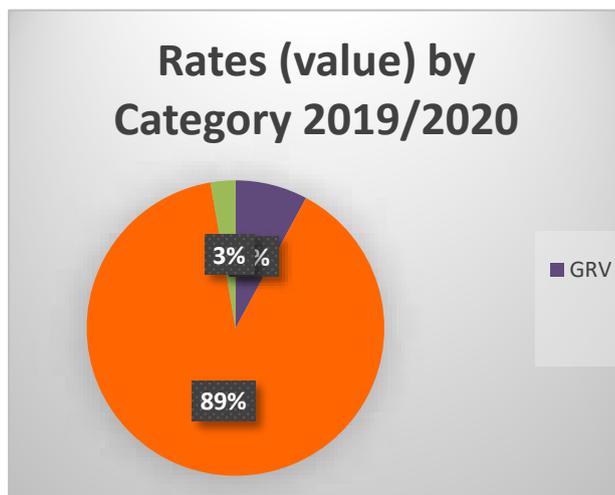
In arriving at the proposed rate in the dollar and minimum payments, Council has taken into consideration many factors and attempted to balance the need for revenue to fund essential services, facilities and infrastructure to the entire community. Given the funding variability from grants and other income sources, the shire looks to mining to be able to ensure funds are available.

The declared pandemic has caused Council to consider the current economic situation in Australia and Western Australia in formulating its 2021/2022 budget. The cost of fuel, increased wage costs, and the general rise in business costs all affect local government. The latest WA Treasury Corporation advice puts the annual trimmed mean CPI inflation rate at 1.1% but this analysis was prepared prior to the economic stimulus packages implemented by the State and Federal Governments in recent budgets.

Local governments have an obligation to consider the economic and social effects of macro and micro economic events on businesses and individuals. Although the economic recovery from Covid-19 has been stronger in Western Australia than other regions, there is still a level of uncertainty surrounding the local and global economy. For these reason Council has chosen to not increase the rate in the dollar on all ratepayers, both business and individuals. This is not in line with the *Long-Term Financial Plan* however Council believes that the desired outcomes from the Plan can still be met with fiscal responsibility.

RATES – INCOME AND EXPENDITURES

The balance and contribution by each of the categories of ratepayers for the 2020/2021 budget is materially the same as in 2020/2021. Once again, the Minimum for GRV Other has remained at \$200 to encourage owners of vacant lots in town to retain ownership and not surrender the blocks to the shire. The variance in all sectors reflects the changes to the rate in the dollar and the property valuation as set by the Valuer General.



Rates Increase for 2021/2022.

For 2021/2022 Council has agreed to not increase the overall rate in the dollar. The rate yield from no increase in the dollar will to a small extent be countered by the increase in property valuation increases especially in the mining sector.

Basis of Rating

Property rates are calculated using the Gross Rental Value (GRV) and Unimproved Value (UV) provided for individual properties by the Valuer General's Office. A property's GRV represents the amount of the gross rental income the land might obtain if it is let on a tenancy from year to year. A property's UV represents the amount the land may reasonably be expected to obtain if it was sold and assuming no improvements to the land.

Updated Valuations

Updated unimproved values for rural properties are provided every year and updated gross rental values for residential, commercial and special rural properties are provided every five years.

Council's approach for 2021/2022 is to maintain the rate in the dollar the same as in 2020/2021 including the Minimum Rates which will remain at \$200.

GRV Vacant Land	8.64c	minimum \$200
GRV improved Land	8.62c	minimum \$200
UV Mining Lease	16.55c	minimum \$200
UV Exploration Lease	15.00c	minimum \$200
UV Prospecting Lease	14.77c	minimum \$200
UV Other (includes Pastoral and Kookynie Townsite)	8.29c	minimum \$200

Objects and Reasons for Differential Rates.**GROSS RENTAL VALUE (GRV).**

GRV covers properties within the townsite of Menzies and one mining camp. The average townsite non-vacant property rate is \$550 (excludes mining camp). Of the 39 properties in Menzies townsite, only five attract rates in excess of \$500 - three are commercial premises and two are multi residential.

The majority of the properties rated GRV are vacant lots. The minimum of \$200 has been set for these vacant lots. This represents a contribution to the community of \$3.85 per week, which although below expectation is considered to be fair to encourage owners of vacant blocks in town to retain ownership and not hand the blocks back into the Shire.

The reason for differentially rating this category is to meet the criteria of the Local Government Act 1995, which does not allow for a minimum rate exceeding \$200 per lot where the number of lots which attract the minimum rate is greater than 50% of the properties in the category (being GRV).

The Council resolves to apply a minimum of \$200 per property to the 200 properties rated as GRV Vacant to recognize the difficulty of developing land in Menzies. A more onerous rating position may result in properties being surrendered.

UNIMPROVED VALUATIONS (UV)

Mining, Exploration and Prospecting Leases are rated differentially to reflect the nature of the lease. Prospecting leases attract a lower minimum and rate in the dollar (RID) to acknowledge that these leases are not, for the most part, income producing.

Attachment 12.1-4.1
As per previous years, the differential rate for UV Pastoral and Other has been taken into account issues of rating equity including capacity to pay. The Pastoral and Other sector are increasingly taking the opportunities afforded to them to diversify, and it is believed that the capacity to pay for this sector has improved.

Objects and Reasons for Minimum Rates

The setting of minimum rates within rating categories is an important method of ensuring that all properties contribute an equitable rate amount. A minimum rate for UV Mining Exploration and UV Mining Prospecting categories has been set lower than other rating categories to reflect the Shire's goal to encourage mining in the district.

Differential Rates For Model 20212022 - 2021-22 Model 1 - ITV Total Codes 9 Status [CALCULATED]

Code/Description	-----Minimum-----				-----Non-Minimum-----				Total Levied Amount
	No. Of Props	Valuation (UV/GRV)	Levied Amount	Min. Adj.	No. Of Props	Valuation (UV/GRV)	Levied Amount		
00 NON-RATEABLE									
Fixed Amt=0.00 % Uv=0.0000 % Grv=0.0000			Minimum Value=0.00		36	2724			
Last year R.Code=00									
01 GRV - VACANT	198	40769	39600.00	36077.71	4	20956	1810.60	41410.60	
Fixed Amt=0.00 % Uv=0.0000 % Grv=8.6400			Minimum Value=200.00						
Last year R.Code=01									
02 GRV	8	5537	1600.00	1122.70	32	2500428	215536.91	217136.91	
Fixed Amt=0.00 % Uv=0.0000 % Grv=8.6200			Minimum Value=200.00						
Last year R.Code=02									
09 UV - MINING OPERAT	55	40647	11000.00	4272.88	230	15483049	2562444.61	2573444.61	
Fixed Amt=0.00 % Uv=16.5500 % Grv=0.0000			Minimum Value=200.00						
Last year R.Code=09									
10 UV - PASTORAL	4	4638	800.00	415.50	23	826983	68556.89	69356.89	
Fixed Amt=0.00 % Uv=8.2900 % Grv=0.0000			Minimum Value=200.00						
Last year R.Code=10									
12 UV - OTHER	1	100	200.00	191.71	63	307900	25524.91	25724.91	
Fixed Amt=0.00 % Uv=8.2900 % Grv=0.0000			Minimum Value=200.00						
Last year R.Code=12									
13 UV MINING EXPLORAT	149	120320	29800.00	11752.00	328	3196007	479401.05	509201.05	
Fixed Amt=0.00 % Uv=15.0000 % Grv=0.0000			Minimum Value=200.00						
Last year R.Code=13									
14 UV MINING PROSPECT	86	48633	17200.00	10016.91	210	490769	72486.62	89686.62	
Fixed Amt=0.00 % Uv=14.7700 % Grv=0.0000			Minimum Value=200.00						
Last year R.Code=14									
99 CATCHCODE									
Fixed Amt=0.00 % Uv=0.0000 % Grv=0.0000			Minimum Value=0.00						
Last year R.Code=99									
Grand Totals	501	260644	100200.00	63849.41	926	22828816	3425761.59	3525961.59	

12.1.5	Audit report, findings and financial statement FY 19/20
LOCATION	Shire of Menzies
APPLICANT	Internal
DOCUMENT REF	NAM409
DATE OF REPORT	11 June 2021
AUTHOR	Chief Executive Officer, Brian Joiner
RESPONSIBLE OFFICER	CEO, Brian Joiner
DISCLOSURE OF INTEREST	Nil
ATTACHMENT	<ol style="list-style-type: none"> 1. D 21 10239 Transmittal Letter to CEO - Shire of Menzies - 30 June 2020 (1) [12.1.5.1 - 1 page] 2. D 21 10237 Final Management Letter Attachment - Shire of Menzies - 30 June 2020 (1) [12.1.5.2 - 3 pages] 3. D 21 10238 Opinion - Shire of Menzies - 30 June 2020 [12.1.5.3 - 3 pages] 4. D 21 10588 Financial Statement- Shire of Menzies- For the year ended 30 June 2020 [12.1.5.4 - 52 pages]

SUMMARY:

The audited Financial Statements and Audit Findings have been provided by the independent auditors. This paper provides the audit committee with the documents for review.

BACKGROUND:

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

The 2019/20 audit was conducted by RSM via external means.

The Regulations require that the audit be completed and presented to the Audit Committee and Council prior to 31st December 2020. The auditors completed the audit on 31 May 2021 which varies the requirements resulting in adoption by Council required within two (2) months of receipt of the report.

An exit brief was conducted with a staff and Councillors attending the Briefing session held on 27 May 2021 via a video conference with the OAG and RSM.

COMMENT:

The Audited Financial Statements are presented to Council upon recommendation of the Audit Committee. The Audited Financial Statements will then be incorporated into the Annual Report to be presented at an Annual Electors Meeting.

CONSULTATION:

Office of the Auditor General.
RSM
Rhona Hawkins – A/CFO (Consultant).

STATUTORY AUTHORITY:

Local Government Act 1995 S7.9 and S7.12(A).
Local Government (Audit) Regulations 10.

POLICY IMPLICATIONS:

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

FINANCIAL IMPLICATIONS:

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

RISK ASSESSMENT:

Risk Statement	Level of Risk	Risk Mitigation Strategy
N/A		

STRATEGIC IMPLICATIONS:

- 4.2 An efficient and effective organisation.
- 4.2.1 Maintain a high level of corporate governance, responsibility and accountability.

VOTING REQUIREMENTS:

Absolute Majority

OFFICER/COMMITTEE RECOMMENDATION:

That Council Adopts the 2019/2020 Audited Financial Statement.



Our Ref: 7944

7th Floor, Albert Facey House
469 Wellington Street, Perth

Mr Brian Joiner
Chief Executive Officer
Shire of Menzies
PO Box 4
MENZIES WA 6436

Mail to: Perth BC
PO Box 8489
PERTH WA 6849

Tel: 08 6557 7500
Fax: 08 6557 7600

Email: info@audit.wa.gov.au

Dear Mr Joiner

ANNUAL FINANCIAL REPORT FOR THE YEAR ENDED 30 JUNE 2020

The Office has completed the audit of the annual financial report for your Shire. In accordance with section 7.12AD (2) of the *Local Government Act 1995*, we enclose the Auditor General's auditor's report, together with the audited annual financial report.

We have also forwarded the reports to the President and the Minister for Local Government, as required by the Act. You are required to publish the annual report, including the auditor's report and the audited financial report, on your Shire's official website within 14 days after the annual report has been accepted by your Council.

Matters of regulatory non-compliance are reported on page 2 of the auditor's report.

Management Control Issues

I would like to draw your attention to the attached listing of deficiencies in internal control and other matters that were identified during the audit. These matters have been discussed with management and their comments have been included in the attachment.

Please note that the purpose of our audit was to express an opinion on the financial report. The audit included consideration of internal control relevant to the preparation of the financial report in order to design audit procedures that were appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of internal control.

An audit is not designed to identify all internal control deficiencies that may require management attention. The matters being reported are limited to those deficiencies that have been identified during the audit that are of sufficient importance to warrant being reported. It is possible that other irregularities and deficiencies may have occurred and not been identified as a result of our audit.

This letter has been provided for the purposes of the Shire and the Minister for Local Government and may not be suitable for other purposes.

I would like to take this opportunity to thank you, the management and the staff of the Shire for their cooperation with the audit team during our audit.

Feel free to contact me on 6557 7544 if you would like to discuss these matters further.

Yours faithfully

PUNITHA PERUMAL
ASSISTANT DIRECTOR
FINANCIAL AUDIT
31 May 2021

Attach

SHIRE OF MENZIES

PERIOD OF AUDIT: 1 JULY 2019 TO 30 JUNE 2020

FINDINGS IDENTIFIED DURING THE FINAL AUDIT

INDEX OF FINDINGS	RATING		
	Significant	Moderate	Minor
1. Completeness of tender register	✓		
Prior Year Issue			
2. Non-compliance with Local Government Regulations		✓	

KEY TO RATINGS

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

Significant - Those findings where there is potentially a significant risk to the entity should the finding not be addressed by the entity promptly.

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

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

SHIRE OF MENZIES**PERIOD OF AUDIT: 1 JULY 2019 TO 30 JUNE 2020****FINDINGS IDENTIFIED DURING THE FINAL AUDIT****1. Completeness of tender register****Finding**

During our review of the Shire's Tenders Register, we noted a failure to record the tenderer's details and the successful tenderer. This information is required to be recorded in accordance with the Shire's purchasing policy and in order to comply with regulation 17 of the Local Government (Functions and General) Regulations 1996.

**Rating: Significant
Implication**

Non-compliance with the Shire's purchasing policy to maintain a complete tender register increases the risk of breaching regulation 17 of the Local Government (Functions and General) Regulations 1996.

Furthermore, without a complete tender register, there is an increased risk that the Shire's 'Value for Money' objectives are not achieved and potential for bias in the supplier selection process.

Recommendation

The requirement for full compliance with the Shire's purchasing policy and proper record keeping must be communicated to all staff and be closely monitored by the Shire's administration. In this way the risk of non-compliance with Local Government (Functions and General) Regulations 1996 can be reduced to an acceptable level.

Management Comment

The Shire carried out a review of the Tender Register from 1 July 2019 to 30 June 2020 and confirmed that the relevant details were not being recorded correctly. This has been rectified and records are now kept in accordance with the required regulations. Please see the extract of the new Tender Register.

Responsible Person: Brian Joiner, Chief Executive Officer
Completion Date: 17 May 2021

SHIRE OF MENZIES**PERIOD OF AUDIT: 1 JULY 2019 TO 30 JUNE 2020****FINDINGS IDENTIFIED DURING THE FINAL AUDIT****Prior Year Issue****2. Review of Open Purchase Orders****Findings****2019-20**

Prior year issue is not resolved as we still noted long outstanding open purchase orders (POs).

2018-19

During our audit, we noted there is no evidence of review of open POs. As at 30 April 2019, open POs totalled \$95,275 with some POs dating back to December 2018.

Rating: Moderate**Implication**

Failure to ensure timely review of open POs increases the risk of improper or unauthorised expenditure. In addition, potential exists for incorrect disclosure of expenditure commitments in the financial statements.

Recommendation

Long outstanding open POs should be reviewed and followed up on a regular basis. POs, which are no longer required, should be closed or cancelled in a timely manner.

Management Comment

Open purchase orders to be reviewed on a quarterly basis as a task for the quarterly internal compliance review. Responsible officers are to ensure that their purchase orders are reviewed on monthly basis.

As previously advised, standing orders are raised for expenses where no purchase order can be raised in advance. This is common practice in all Councils however the Shire is open to other ways to manage these expenses.

Responsible Person: Brian Joiner, Chief Executive Officer
Completion Date: 17 May 2021



Auditor General

INDEPENDENT AUDITOR'S REPORT

SHIRE OF MENZIES

REPORT ON THE AUDIT OF THE FINANCIAL REPORT

Opinion

I have audited the annual financial report of the Shire which comprises the Statement of Financial Position as at 30 June 2020, and the Statement of Comprehensive Income by Nature or Type, Statement of Comprehensive Income by Program, Statement of Changes in Equity, Statement of Cash Flows and Rate Setting Statement for the year then ended, as well as notes comprising a summary of significant accounting policies and other explanatory information, and the Statement by the Chief Executive Officer (CEO).

In my opinion the annual financial report of the Shire:

- (i) is based on proper accounts and records; and
- (ii) fairly represents, in all material respects, the results of the operations of the Shire for the year ended 30 June 2020 and its financial position at the end of that period in accordance with the *Local Government Act 1995* (the Act) and, to the extent that they are not inconsistent with the Act, Australian Accounting Standards.

Basis for Opinion

I conducted my audit in accordance with Australian Auditing Standards. My responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Report section of my report. I am independent of the Shire in accordance with the *Auditor General Act 2006* and the relevant ethical requirements of the Accounting Professional and Ethical Standards Board's APES 110 Code of Ethics for Professional Accountants (the Code) that are relevant to my audit of the annual financial report. I have also fulfilled my other ethical responsibilities in accordance with the Code. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.

Emphasis of Matter – Basis of Accounting

I draw attention to Notes 1 and 10 to the annual financial report, which describe the basis of accounting. The annual financial report has been prepared for the purpose of fulfilling the Shire's annual financial reporting responsibilities under the Act, including the Local Government (Financial Management) Regulations 1996 (Regulations). My opinion is not modified in respect of these matters:

- (i) Regulation 17A requires a local government to measure vested improvements at fair value and the associated vested land at zero cost. This is a departure from AASB 16 Lease which would have required the entity to measure the vested improvements also at zero cost.
- (ii) In respect of the comparatives for the previous year ended 30 June 2019, Regulation 16 did not allow a local government to recognise some categories of land, including land under roads, as assets in the annual financial report.

Responsibilities of the Chief Executive Officer and Council for the Financial Report

The Chief Executive Officer (CEO) of the Shire is responsible for the preparation and fair presentation of the annual financial report in accordance with the requirements of the Act, the Regulations and, to the extent that they are not inconsistent with the Act, Australian Accounting Standards. The CEO is also responsible for such internal control as the CEO determines is necessary to enable the preparation of the annual financial report that is free from material misstatement, whether due to fraud or error. In preparing the annual financial report, the CEO is responsible for assessing the Shire's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the State Government has made decisions affecting the continued existence of the Shire.

The Council is responsible for overseeing the Shire's financial reporting process.

Auditor's Responsibility for the Audit of the Financial Report

The objectives of my audit are to obtain reasonable assurance about whether the annual financial report as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes my opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with Australian Auditing Standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of the annual financial report. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations or the override of internal control.

A further description of my responsibilities for the audit of the annual financial report is located on the Auditing and Assurance Standards Board website at https://www.auasb.gov.au/auditors_responsibilities/ar4.pdf. This description forms part of my auditor's report.

Report on Other Legal and Regulatory Requirements

In accordance with the Local Government (Audit) Regulations 1996 I report that:

- (i) The following material matters indicating non-compliance with Part 6 of the *Local Government Act 1995*, the Local Government (Financial Management) Regulations 1996 or applicable financial controls of any other written law were identified during the course of my audit:
 - a. The Shire's tender register did not include details each tenderer and the names of the successful tenderers as required by regulation 17 of the Local Government (Function and General) Regulations 1996.
 - b. The Shire has not reported the Asset Renewal Funding Ratio for 2018 or 2019 in its annual financial report, as required by section 50 (1)(c) of the Local Government (Financial Management) Regulations 1996, as planned capital renewals and required capital expenditure were not estimated in a long term financial management plan respectively.
The financial ratios are reported in Note 31 of the annual financial report.
- (ii) All required information and explanations were obtained by me.
- (iii) All audit procedures were satisfactorily completed.
- (iv) In my opinion, the Asset Consumption Ratio and the Asset Renewal Funding Ratio included in the annual financial report was supported by verifiable information and reasonable assumptions.

Matters Relating to the Electronic Publication of the Audited Financial Report

This auditor's report relates to the annual financial report of the Shire of Menzies for the year ended 30 June 2020 included on the Shire's website. The Shire's management is responsible for the integrity of the Shire's website. This audit does not provide assurance on the integrity of the Shire's website. The auditor's report refers only to the annual financial report described above. It does not provide an opinion on any other information which may have been hyperlinked to/from this annual financial report. If users of the annual financial report are concerned with the inherent risks arising from publication on a website, they are advised to refer to the hard copy of the audited annual financial report to confirm the information contained in this website version of the annual financial report.



KELLIE TONICH
SENIOR DIRECTOR, FINANCIAL AUDIT
Delegate of the Auditor General for Western Australia
Perth, Western Australia
31 May 2021

SHIRE OF MENZIES
FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2020

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COMMUNITY VISION

The Shire will endeavour to provide the community services and facilities to meet the needs of the community and enable them to enjoy a pleasant and healthy way of life.

Principal place of business:
124 Shenton Street
MENZIES WA 6436

**SHIRE OF MENZIES
FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2020**

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

STATEMENT BY CHIEF EXECUTIVE OFFICER

The attached financial report of the Shire of Menzies for the financial year ended 30 June 2020 is based on proper accounts and records to present fairly the financial position of the Shire of Menzies at 30 June 2020 and the results of the operations for the financial year then ended in accordance with the Local Government Act 1995 and, to the extent that they are not inconsistent with the Act, the Australian Accounting Standards.

Signed on the

27TH

day of

MAY

2021



Chief Executive Officer

Brian Joiner



SHIRE OF MENZIES
STATEMENT OF COMPREHENSIVE INCOME
BY NATURE OR TYPE
FOR THE YEAR ENDED 30 JUNE 2020

Attachment 12.1.5.4

	NOTE	2020 Actual \$	2020 Budget \$	2019 Actual \$
Revenue				
Rates	23(a)	3,352,627	3,266,373	3,123,507
Operating grants, subsidies and contributions	2(a)	2,690,890	2,137,567	2,938,278
Fees and charges	2(a)	257,335	242,047	398,736
Interest earnings	2(a)	252,350	233,789	337,268
Other revenue	2(a)	98,911	49,693	28,364
		6,652,113	5,929,469	6,826,153
Expenses				
Employee costs		(1,966,860)	(2,055,237)	(1,687,899)
Materials and contracts		(1,867,224)	(2,129,633)	(1,817,759)
Utility charges		(93,809)	(86,147)	(89,726)
Depreciation on non-current assets	10(b)	(2,242,127)	(1,986,269)	(2,013,495)
Interest expenses	2(b)	(529)	0	0
Insurance expenses		(122,358)	(149,012)	(137,988)
Other expenditure		(278,405)	(436,155)	(301,063)
		(6,571,312)	(6,842,453)	(6,047,930)
		80,801	(912,984)	778,223
Non-operating grants, subsidies and contributions	2(a)	3,564,550	3,374,402	1,279,246
Profit on asset disposals	10(a)	1,417	39,212	18,401
(Loss) on asset disposals	10(a)	(35,329)	(35,336)	(23,859)
(Loss) on revaluation of furniture and equipment	8(a)	0	0	(18,922)
		3,530,638	3,378,278	1,254,866
Net result for the period		3,611,439	2,465,294	2,033,089
Other comprehensive income				
<i>Items that will not be reclassified subsequently to profit or loss</i>				
Changes in asset revaluation surplus	12	1,883,862	0	639,667
Total other comprehensive income for the period		1,883,862	0	639,667
Total comprehensive income for the period		5,495,301	2,465,294	2,672,756

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



SHIRE OF MENZIES
STATEMENT OF COMPREHENSIVE INCOME
BY PROGRAM
FOR THE YEAR ENDED 30 JUNE 2020

Attachment 12.1.5.4

	NOTE	2020 Actual \$	2020 Budget \$	2019 Actual \$
Revenue				
Governance	2(a)	6,634	16,980	7,676
General purpose funding		5,558,933	4,397,124	5,147,821
Law, order, public safety		10,686	6,722	6,554
Health		450	1,300	676
Housing		88,687	100,600	91,051
Community amenities		27,964	17,277	17,997
Recreation and culture		16,730	800	4,703
Transport		643,435	1,133,391	1,120,410
Economic services		246,923	226,292	396,793
Other property and services		51,671	28,983	32,472
		6,652,113	5,929,469	6,826,153
Expenses				
Governance	2(b)	(881,861)	(903,820)	(813,644)
General purpose funding		(264,419)	(225,840)	(165,567)
Law, order, public safety		(110,478)	(116,855)	(98,801)
Health		(38,541)	(128,587)	(92,394)
Housing		(194,735)	(157,257)	(141,944)
Community amenities		(379,856)	(315,359)	(243,779)
Recreation and culture		(805,794)	(953,595)	(744,806)
Transport		(2,318,875)	(2,317,201)	(2,317,032)
Economic services		(921,397)	(1,317,284)	(1,216,727)
Other property and services		(654,827)	(406,655)	(213,236)
		(6,570,783)	(6,842,453)	(6,047,930)
Finance Costs				
Other property and services	2(b)	(529)	0	0
		(529)	0	0
		80,801	(912,984)	778,223
Non-operating grants, subsidies and contributions	2(a)	3,564,550	3,374,402	1,279,246
Profit on disposal of assets	10(a)	1,417	39,212	18,401
(Loss) on disposal of assets	10(a)	(35,329)	(35,336)	(23,859)
(Loss) on revaluation of furniture and equipment	8(a)	0	0	(18,922)
		3,530,638	3,378,278	1,254,866
Net result for the period		3,611,439	2,465,294	2,033,089
Other comprehensive income				
<i>Items that will not be reclassified subsequently to profit or loss</i>				
Changes in asset revaluation surplus	12	1,883,862	0	639,667
Total other comprehensive income for the period		1,883,862	0	639,667
Total comprehensive income for the period		5,495,301	2,465,294	2,672,756

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



**SHIRE OF MENZIES
STATEMENT OF FINANCIAL POSITION
AS AT 30 JUNE 2020**

Attachment 12.1.5.4

	NOTE	2020 \$	2019 \$
CURRENT ASSETS			
Cash and cash equivalents	3	12,901,851	10,633,767
Trade and other receivables	5	673,083	700,424
Inventories	6	13,623	10,706
Other assets	7	17,642	28,086
TOTAL CURRENT ASSETS		13,606,199	11,372,983
NON-CURRENT ASSETS			
Property, plant and equipment	8	10,565,699	9,380,577
Infrastructure	9	118,875,551	117,269,232
Right of use assets	11(a)	6,340	0
TOTAL NON-CURRENT ASSETS		129,447,590	126,649,809
TOTAL ASSETS		143,053,789	138,022,792
CURRENT LIABILITIES			
Trade and other payables	13	392,694	880,763
Lease liabilities	14(a)	3,985	0
Employee related provisions	16	197,107	140,097
TOTAL CURRENT LIABILITIES		593,786	1,020,860
NON-CURRENT LIABILITIES			
Lease liabilities	14(a)	2,363	0
Employee related provisions	16	41,675	81,268
TOTAL NON-CURRENT LIABILITIES		44,038	81,268
TOTAL LIABILITIES		637,824	1,102,128
NET ASSETS		142,415,965	136,920,664
EQUITY			
Retained surplus		18,733,641	17,138,002
Reserves - cash backed	4	11,856,155	8,497,246
Revaluation surplus	12	111,826,169	111,285,416
TOTAL EQUITY		142,415,965	136,920,664

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



SHIRE OF MENZIES
STATEMENT OF CHANGES IN EQUITY
FOR THE YEAR ENDED 30 JUNE 2020

Attachment 12.1.5.4

	NOTE	RETAINED SURPLUS \$	RESERVES CASH BACKED \$	REVALUATION SURPLUS \$	TOTAL EQUITY \$
Balance as at 1 July 2018		15,235,528	8,366,631	110,645,749	134,247,908
Comprehensive income					
Net result for the period		2,033,089	0	0	2,033,089
Other comprehensive income	12	0	0	639,667	639,667
Total comprehensive income		2,033,089	0	639,667	2,672,756
Transfers from reserves	4	1,138,021	(1,138,021)	0	0
Transfers to reserves	4	(1,268,636)	1,268,636	0	0
Balance as at 30 June 2019		17,138,002	8,497,246	111,285,416	136,920,664
Change in accounting policy	28(b)	1,343,109	0	(1,343,109)	0
Restated total equity at 1 July 2019		18,481,111	8,497,246	109,942,307	136,920,664
Comprehensive income					
Net result for the period		3,611,439	0	0	3,611,439
Other comprehensive income	12	0	0	1,883,862	1,883,862
Total comprehensive income		3,611,439	0	1,883,862	5,495,301
Transfers from reserves	4	277,292	(277,292)	0	0
Transfers to reserves	4	(3,636,201)	3,636,201	0	0
Balance as at 30 June 2020		18,733,641	11,856,155	111,826,169	142,415,965

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

SHIRE OF MENZIES
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 30 JUNE 2020

Attachment 12.1.5.4

NOTE	2020 Actual \$	2020 Budget \$	2019 Actual \$
CASH FLOWS FROM OPERATING ACTIVITIES			
Receipts			
Rates	3,317,435	3,266,373	3,034,101
Operating grants, subsidies and contributions	2,684,013	2,137,567	2,926,494
Fees and charges	257,335	242,047	398,736
Interest received	252,350	233,789	337,268
Goods and services tax received	552,567	256,579	354,329
Other revenue	98,911	49,693	28,364
	7,162,611	6,186,048	7,079,292
Payments			
Employee costs	(1,973,197)	(2,055,237)	(1,794,834)
Materials and contracts	(2,324,012)	(1,993,257)	(1,732,258)
Utility charges	(93,809)	(86,147)	(89,726)
Interest expenses	(529)	0	0
Insurance paid	(122,358)	(149,012)	(137,988)
Goods and services tax paid	(483,157)	(256,579)	(417,435)
Other expenditure	(278,405)	(436,155)	(301,063)
	(5,275,467)	(4,976,387)	(4,473,304)
Net cash provided by (used in) operating activities	17	1,887,144	1,209,661
		2,605,988	
CASH FLOWS FROM INVESTING ACTIVITIES			
Payments for purchase of property, plant & equipment	8(a)	(1,134,117)	(2,612,085)
Payments for construction of infrastructure	9(a)	(2,248,588)	(3,077,088)
Non-operating grants, subsidies and contributions	2(a)	3,564,550	3,374,402
Proceeds from sale of property, plant & equipment	10(a)	233,001	250,911
		414,846	(2,063,860)
Net cash provided by (used in) investment activities		(4,380,871)	
CASH FLOWS FROM FINANCING ACTIVITIES			
Payments for principal portion of lease liabilities	14(b)	(33,906)	0
		(33,906)	0
Net cash provided by (used in) financing activities		0	0
Net increase (decrease) in cash held		2,268,084	(854,199)
Cash at beginning of year		10,633,767	10,632,087
Cash and cash equivalents at the end of the year	17	12,901,851	9,777,888
		10,633,767	

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

SHIRE OF MENZIES
RATE SETTING STATEMENT
FOR THE YEAR ENDED 30 JUNE 2020

Attachment 12.1.5.4

	NOTE	2020 Actual \$	2020 Budget \$	2019 Actual \$
OPERATING ACTIVITIES				
Net current assets at start of financial year - surplus/(deficit)	24 (b)	1,994,974	2,262,666	3,731,834
		1,994,974	2,262,666	3,731,834
Revenue from operating activities (excluding rates)				
Governance		6,634	16,980	7,676
General purpose funding		2,206,306	1,130,751	2,024,314
Law, order, public safety		10,686	6,722	6,554
Health		450	1,300	676
Housing		88,687	100,600	91,051
Community amenities		27,964	17,277	17,997
Recreation and culture		16,730	800	4,703
Transport		644,852	1,172,603	1,138,811
Economic services		246,923	226,292	396,793
Other property and services		51,671	28,983	32,472
		3,300,903	2,702,308	3,721,047
Expenditure from operating activities				
Governance		(881,861)	(903,820)	(813,644)
General purpose funding		(264,419)	(225,840)	(173,967)
Law, order, public safety		(110,478)	(116,855)	(98,801)
Health		(38,541)	(128,587)	(92,394)
Housing		(194,735)	(157,257)	(141,944)
Community amenities		(379,856)	(315,359)	(243,779)
Recreation and culture		(805,794)	(953,595)	(744,806)
Transport		(2,354,204)	(2,352,537)	(2,332,491)
Economic services		(921,397)	(1,317,284)	(1,216,727)
Other property and services		(655,356)	(406,655)	(232,158)
		(6,606,641)	(6,877,789)	(6,090,711)
Non-cash amounts excluded from operating activities	24(a)	2,293,455	1,982,393	2,020,783
Amount attributable to operating activities		982,691	69,578	3,382,953
INVESTING ACTIVITIES				
Non-operating grants, subsidies and contributions	2(a)	3,564,550	3,374,402	1,279,246
Proceeds from disposal of assets	10(a)	233,001	250,911	152,842
Purchase of property, plant and equipment	8(a)	(1,134,117)	(2,612,085)	(832,668)
Purchase and construction of infrastructure	9(a)	(2,248,588)	(3,077,088)	(4,980,291)
Amount attributable to investing activities		414,846	(2,063,860)	(4,380,871)
FINANCING ACTIVITIES				
Payments for principal portion of lease liabilities	14(b)	(33,906)	0	0
Transfers to reserves (restricted assets)	4	(3,636,201)	(4,658,077)	(1,268,636)
Transfers from reserves (restricted assets)	4	277,292	3,377,435	1,138,021
Amount attributable to financing activities		(3,392,815)	(1,280,642)	(130,615)
Surplus/(deficit) before imposition of general rates		(1,995,278)	(3,274,924)	(1,128,533)
Total amount raised from general rates	23(a)	3,352,627	3,266,373	3,123,507
Surplus/(deficit) after imposition of general rates	24(b)	1,357,349	(8,551)	1,994,974

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

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1. BASIS OF PREPARATION

The financial report comprises general purpose financial statements which have been prepared in accordance with Australian Accounting Standards (as they apply to local governments and not-for-profit entities) and Interpretations of the Australian Accounting Standards Board, and the *Local Government Act 1995* and accompanying regulations.

AMENDMENTS TO LOCAL GOVERNMENT (FINANCIAL MANAGEMENT) REGULATIONS 1996

The *Local Government (Financial Management) Regulations 1996* take precedence over Australian Accounting Standards. Prior to 1 July 2019, *Financial Management Regulation 16* arbitrarily prohibited a local government from recognising as assets Crown land that is a public thoroughfare, i.e. land under roads, and land not owned by but under the control or management of the local government, unless it is a golf course, showground, racecourse or recreational facility of State or regional significance. Consequently, some assets pertaining to vested land, including land under roads acquired on or after 1 July 2008, were not recognised in previous financial reports of the Shire. This was not in accordance with the requirements of AASB 1051 *Land Under Roads* paragraph 15 and AASB 116 *Property, Plant and Equipment* paragraph 7.

From 1 July 2019, the Shire has applied AASB 16 Leases which requires leases to be included by lessees in the statement of financial position. Also, the *Local Government (Financial Management) Regulations 1996* have been amended to specify that vested land is a right of use asset to be measured at cost. All right of use assets (other than vested improvements) under zero cost concessionary leases are measured at zero cost (i.e. not included in the statement of financial position) rather than at fair value. The exception is vested improvements on concessionary land leases such as roads, buildings or other infrastructure which continue to be reported at fair value, as opposed to the vested land which is measured at zero cost. The measurement of vested improvements at fair value is a departure from AASB 16 which would have required the Shire to measure any vested improvements at zero cost.

The comparative year amounts have been retained as AASB 16 does not require comparatives to be restated in the year of transition.

Therefore the departure from AASB 1051 and AASB 16 in respect of the comparatives for the year ended 30 June 2019 remains.

The Local Government (Financial Management) Regulations amendments had immaterial impact on the Shire as the Shire does not have a golf course, showground, race-course or recreations facility of State or regional significance.

Accounting policies which have been adopted in the preparation of this financial report have been consistently applied unless stated otherwise. Except for cash flow and rate setting information, the report has been prepared on the accrual basis and is based on historical costs, modified, where applicable, by the measurement at fair value of selected non-current assets, financial assets and liabilities.

NEW ACCOUNTING STANDARDS FOR APPLICATION IN FUTURE YEARS

On 1 July 2020 the following new accounting standards are to be adopted:

- AASB 1059 *Service Concession Arrangements: Grantors*
- AASB 2018-7 *Amendments to Australian Accounting Standards - Materiality*

AASB 1059 *Service Concession Arrangements: Grantors* is not expected to impact the financial report.

Specific impacts of AASB 2018-7 *Amendments to Australian Accounting Standards - Materiality*, have not been identified.

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.

THE LOCAL GOVERNMENT REPORTING ENTITY

All funds through which the Shire controls resources to carry on its functions have been included in the financial statements forming part of this financial report.

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 financial statements.

2. REVENUE AND EXPENSES

REVENUE RECOGNITION POLICY

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

Revenue Category	Nature of goods and services	When obligations typically satisfied	Payment terms	Returns/Refunds/Warranties	Determination of transaction price	Allocating transaction price	Measuring obligations for returns	Timing of revenue recognition
Rates - general rates	General rates	Over time	Payment dates adopted by council during the year	None	Adopted by council annually	When taxable event occurs	Not applicable	When rates notice is issued
Service charges	Charge for specific service	Over time	Payment dates adopted by council during the year	Refund in event monies are unspent	Adopted by council annually	When taxable event occurs	Not applicable	When rates notice is issued
Grant contracts with customers	Community events, minor facilities, research, design, planning evaluation and services	Over time	Fixed terms transfer of funds based on agreed milestones and reporting	Contract obligation if project not complete	Set by mutual agreement with the customer	Based on the progress of works to match performance obligations	Returns limited to repayment of transaction price of terms breached	Output method based on project milestones and/or completion date matched to performance obligations as inputs are shared
Grants, subsidies or contributions for the construction of non-financial assets	Construction or acquisition of recognisable non-financial assets to be controlled by the local government	Over time	Fixed terms transfer of funds based on agreed milestones and reporting	Contract obligation if project not complete	Set by mutual agreement with the funding body	Based on the progress of works to match performance obligations	Returns limited to repayment of transaction price of terms breached	Output method based on project milestones and/or completion date matched to performance obligations
Grants, subsidies or contributions with no contractual commitments	General appropriations and contributions with no reciprocal commitment	No obligations	Not applicable	Not applicable	Cash received	On receipt of funds	Not applicable	When assets are controlled
Fees and charges - licences, registrations, approvals	Building, planning, development and animal management, having the same nature as a licence regardless of naming	Single point in time	Full payment prior to issue	None	Set by State legislation or limited by legislation to the cost of provision	Based on timing of issue of the associated rights	No refunds	On payment of the licence, registration or approval
Fees and charges - inspections	Regulatory food, health and safety	Single point in time	Full payment prior to inspection	None	Set by State legislation or limited by legislation to the cost of provision	Applied fully on timing of inspection	Not applicable	Revenue recognised after inspection event occurs
Fees and charges - waste management collections	Kerbside collection service	Over time	Payment on an annual basis in advance	None	Adopted by council annually	Apportioned equally across the collection period	Not applicable	Output method based on regular weekly and fortnightly period as proportionate to collection service
Fees and charges - waste management entry fees	Waste treatment, recycling and disposal service at disposal sites	Single point in time	Payment in advance at gate or on normal trading terms if credit provided	None	Adopted by council annually	Based on timing of entry to facility	Not applicable	On entry to facility
Fees and charges - property hire and entry	Use of halls and facilities	Single point in time	In full in advance	Refund if event cancelled within 7 days	Adopted by council annually	Based on timing of entry to facility	Returns limited to repayment of transaction price	On entry or at conclusion of hire
Fees and charges - memberships	Gym and pool membership	Over time	Payment in full in advance	Refund for unused portion on application	Adopted by council annually	Apportioned equally across the access	Returns limited to repayment of transaction price	Output method over 12 months matched to access right
Fees and charges for other goods and services	Cemetery services, library fees, reinstatements and private works	Single point in time	Payment in full in advance	None	Adopted by council annually	Applied fully based on timing of provision	Not applicable	Output method based on provision of service or completion of works
Fees and charges - sale of stock	Aviation fuel, kiosk and visitor centre stock	Single point in time	In full in advance, on 15 day credit	Refund for faulty goods	Adopted by council annually, set by mutual agreement	Applied fully based on timing of provision	Returns limited to repayment of transaction price	Output method based on goods
Fees and charges - fines	Fines issued for breaches of local laws	Single point in time	Payment in full within defined time	None	Adopted by council through local law	When taxable event occurs	Not applicable	When fine notice is issued
Other revenue - commissions	Commissions on licencing and ticket sales	Over time	Payment in full on sale	None	Set by mutual agreement with the customer	On receipt of funds	Not applicable	When assets are controlled
Other revenue - reimbursements	Insurance claims	Single point in time	Payment in arrears for claimable event	None	Set by mutual agreement with the customer	When claim is agreed	Not applicable	When claim is agreed

2. REVENUE AND EXPENSES

(a) Grant revenue

Grants, subsidies and contributions are included as both operating and non-operating revenues in the Statement of Comprehensive Income:

	2020 Actual	2020 Budget	2019 Actual
	\$	\$	\$
Operating grants, subsidies and contributions			
General purpose funding	1,943,165	886,654	1,677,990
Law, order, public safety	5,406	6,522	6,522
Recreation and culture	0	0	909
Transport	621,410	1,132,391	1,120,291
Economic services	120,909	112,000	122,793
Other property and services	0	0	9,773
	2,690,890	2,137,567	2,938,278
Non-operating grants, subsidies and contributions			
Recreation and culture	20,242	25,570	47,301
Transport	3,423,720	2,962,832	1,121,945
Economic services	120,588	386,000	110,000
	3,564,550	3,374,402	1,279,246
	6,255,440	5,511,969	4,217,524
Total grants, subsidies and contributions			
Fees and charges			
General purpose funding	13,810	10,040	8,792
Law, order, public safety	710	200	32
Health	450	1,300	676
Housing	81,098	100,600	90,982
Community amenities	27,964	15,215	17,997
Recreation and culture	0	800	3,794
Economic services	126,537	113,892	273,684
Other property and services	6,766	0	2,779
	257,335	242,047	398,736

SIGNIFICANT ACCOUNTING POLICIES

Grants, subsidies and contributions

Operating grants, subsidies and contributions are grants, subsidies or contributions that are not non-operating in nature.

Non-operating grants, subsidies and contributions are amounts received for the acquisition or construction of recognisable non-financial assets to be controlled by the local government.

Fees and Charges

Revenue (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.

2. REVENUE AND EXPENSES (Continued)

(a) Revenue (Continued)

**Contracts with customers and transfers
 for recognisable non-financial assets**

Revenue from contracts with customers and transfers to enable the acquisition or construction of recognisable non-financial assets to be controlled by the Shire was recognised during the year for the following nature or types of goods or services:

Non-operating grants, subsidies and contributions

2020 Actual \$	2020 Budget \$	2019 Actual \$
3,564,550	3,374,402	1,279,246
3,564,550	3,374,402	1,279,246

Revenue from contracts with customers and transfers to enable the acquisition or construction of recognisable non-financial assets to be controlled by the Shire is comprised of:

Other revenue from performance obligations satisfied during the year

3,564,550	3,374,402	1,279,246
3,564,550	3,374,402	1,279,246

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

Trade and other receivables from contracts with customers

30,803	0	23,926
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2. REVENUE AND EXPENSES (Continued)

(a) Revenue (Continued)

Revenue from statutory requirements

Revenue from statutory requirements was recognised during the year for the following nature or types of goods or services:

General rates

2020 Actual	2020 Budget	2019 Actual
\$	\$	\$
3,352,627	3,266,373	3,123,507
3,352,627	3,266,373	3,123,507

Other revenue

Reimbursements and recoveries
Other

50,160	49,693	10,109
48,751	0	18,255
98,911	49,693	28,364

Interest earnings

Interest on reserve funds
Rates instalment and penalty interest (refer Note 23(b))
Other interest earnings

132,870	125,000	208,232
99,706	107,289	105,392
19,774	1,500	23,644
252,350	233,789	337,268

SIGNIFICANT ACCOUNTING POLICIES

Interest earnings

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

Interest earnings (continued)

Interest income is presented as finance income where it is earned from financial assets that are held for cash management purposes.

(b) Expenses

Auditors remuneration

- Audit of the Annual Financial Report

2020 Actual	2020 Budget	2019 Actual
\$	\$	\$
74,000	45,000	32,469
74,000	45,000	32,469

Interest expenses (finance costs)

Lease liabilities

(529)	0	0
(529)	0	0

Other expenditure

Sundry expenses

278,405	436,155	301,063
278,405	436,155	301,063

3. CASH AND CASH EQUIVALENTS

NOTE	2020 \$	2019 \$
Cash at bank and on hand	9,647,641	10,633,767
Term deposits	3,254,210	0
Total cash and cash equivalents	12,901,851	10,633,767
Restrictions		
The following classes of assets have restrictions imposed by regulations or other externally imposed requirements which limit or direct the purpose for which the resources may be used:		
- Cash and cash equivalents	11,856,155	8,497,246
	11,856,155	8,497,246
The restricted assets are a result of the following specific purposes to which the assets may be used:		
Reserves - cash backed	4	11,856,155
Total restricted assets	11,856,155	8,497,246

SIGNIFICANT ACCOUNTING POLICIES

Cash and cash equivalents

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

Restricted assets

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

5. TRADE AND OTHER RECEIVABLES

Current

Rates receivable
Trade and other receivables
GST receivable
Allowance for impairment of receivables

2020	2019
\$	\$
863,375	828,183
30,803	23,926
192,081	261,491
(413,176)	(413,176)
673,083	700,424

SIGNIFICANT ACCOUNTING POLICIES

Trade and other receivables

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.

Trade receivables are recognised at original invoice amount less any allowances for uncollectible amounts (i.e. impairment). The carrying amount of net trade receivables is equivalent to fair value as it is due for settlement within 30 days.

Impairment and risk exposure

Information about the impairment of trade receivables and their exposure to credit risk and interest rate risk can be found in Note 25.

SIGNIFICANT ACCOUNTING POLICIES (Continued)

Classification and subsequent measurement

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.

Trade receivables are held with the objective to collect the contractual cashflows and therefore measures them subsequently at amortised cost using the effective interest rate method.

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

6. INVENTORIES

Current

Fuel and materials

	2020	2019
	\$	\$
	13,623	10,706
	<u>13,623</u>	<u>10,706</u>
	10,706	16,255
	(107,117)	(117,900)
	110,034	112,351
	<u>13,623</u>	<u>10,706</u>

The following movements in inventories occurred during the year:

Carrying amount at beginning of period

Inventories expensed during the year

Additions to inventory

Carrying amount at end of period

SIGNIFICANT ACCOUNTING POLICIES

General

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

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

7. OTHER ASSETS

Other assets - current

Accrued income

	2020	2019
	\$	\$
	17,642	28,086
	<u>17,642</u>	<u>28,086</u>

SIGNIFICANT ACCOUNTING POLICIES

Other current assets

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

**SHIRE OF MENZIES
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2020**

8. PROPERTY, PLANT AND EQUIPMENT

(a) Movements in Carrying Amounts

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

	Land - freehold land	Total land	Buildings - non- specialised	Buildings - specialised	Total buildings	Total land and buildings	Furniture and equipment	Plant and equipment	Work in progress	Total property, plant and equipment
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Balance at 1 July 2018	684,000	684,000	1,874,514	4,771,154	6,645,668	7,329,668	86,054	1,331,713	0	8,747,435
Additions	0	0	49,590	265,537	315,127	315,127	41,103	476,438	0	832,668
(Disposals)	0	0	0	0	0	0	(8,400)	(149,900)	0	(158,300)
Revaluation increments / (decrements) transferred to revaluation surplus	0	0	0	0	0	0	0	639,667	0	639,667
Revaluation (loss) / reversals transferred to profit or loss	0	0	0	0	0	0	(18,922)	0	0	(18,922)
Depreciation (expense)	0	0	(120,051)	(260,347)	(380,398)	(380,398)	(12,565)	(318,816)	0	(711,779)
Transfers	0	0	300,000	(254,990)	45,010	45,010	0	4,798	0	49,808
Carrying amount at 30 June 2019	684,000	684,000	2,104,053	4,521,354	6,625,407	7,309,407	87,270	1,983,900	0	9,380,577
Comprises:										
Gross carrying amount at 30 June 2019	684,000	684,000	2,342,481	5,022,501	7,364,982	8,048,982	87,270	1,978,829	0	10,115,081
Accumulated depreciation at 30 June 2019	0	0	(238,428)	(501,147)	(739,575)	(739,575)	0	5,071	0	(734,504)
Carrying amount at 30 June 2019	684,000	684,000	2,104,053	4,521,354	6,625,407	7,309,407	87,270	1,983,900	0	9,380,577
Additions	0	0	0	23,698	23,698	23,698	0	746,688	363,731	1,134,117
(Disposals)	0	0	0	0	0	0	0	(266,913)	0	(266,913)
Revaluation increments / (decrements) transferred to revaluation surplus	(127,500)	(127,500)	168,477	1,169,547	1,338,024	1,210,524	0	0	0	1,210,524
Depreciation (expense)	0	0	(122,530)	(273,599)	(396,129)	(396,129)	(16,082)	(504,755)	0	(916,966)
Transfers*	0	0	0	0	0	0	0	24,360	0	24,360
Carrying amount at 30 June 2020	556,500	556,500	2,150,000	5,441,000	7,591,000	8,147,500	71,188	1,983,280	363,731	10,565,699
Comprises:										
Gross carrying amount at 30 June 2020	556,500	556,500	2,150,000	5,441,000	7,591,000	8,147,500	87,270	2,449,949	363,731	11,048,450
Accumulated depreciation at 30 June 2020	0	0	0	0	0	0	(16,082)	(466,669)	0	(482,751)
Carrying amount at 30 June 2020	556,500	556,500	2,150,000	5,441,000	7,591,000	8,147,500	71,188	1,983,280	363,731	10,565,699

* The transfer of plant and equipment relates to the transfer of a right of use asset on early settlement of the lease.

SHIRE OF MENZIES
 NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
 FOR THE YEAR ENDED 30 JUNE 2020

8. PROPERTY, PLANT AND EQUIPMENT (Continued)

(b) Fair Value Measurements

Asset Class	Fair Value Hierarchy	Valuation Technique	Basis of Valuation	Date of Last Valuation	Inputs Used
Land and buildings					
Land - freehold land	2	Market approach using recent market data for similar properties	Independent Registered Valuer	June 2020	Price per hectare
Buildings - non-specialised	2 & 3	Market approach using recent market data for similar properties	Independent Registered Valuer and Management Valuation	June 2020	Improvements to land using construction costs (Level 2) and current condition, residual values and remaining useful life assessments (Level 3) inputs.
Buildings - specialised	2 & 3	Market approach using recent market data for similar properties	Independent Registered Valuer and Management Valuation	June 2020	Improvements to land using construction costs (Level 2) and current condition, residual values and remaining useful life assessments (Level 3) inputs.

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

During the period there were no changes in the valuation techniques used by the local government to determine the fair value of property, plant and equipment using either level 2 or level 3 inputs.

Following a change to *Local Government (Financial Management) Regulation 17A*, plant and equipment type assets (being plant and equipment and furniture and equipment) are to be measured under the cost model, rather than at fair value. This change is effective from 1 July 2019 and represents a change in accounting policy. Revaluations carried out previously were not reversed as it was deemed fair value approximates cost at the date of change.

**SHIRE OF MENZIES
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2020**

9. INFRASTRUCTURE

(a) Movements in Carrying Amounts

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

	Infrastructure - Roads \$	Infrastructure - Other \$	Infrastructure - Footpaths \$	Infrastructure - Parks and Ovals \$	Work in progress \$	Total Infrastructure \$
Balance at 1 July 2018	109,742,712	3,464,964	122,871	260,110	0	113,590,657
Additions	4,386,393	586,350	0	7,548	0	4,980,291
Depreciation (expense)	(1,141,737)	(145,358)	(7,753)	(6,868)	0	(1,301,716)
Carrying amount at 30 June 2019	<u>112,987,368</u>	<u>3,905,956</u>	<u>115,118</u>	<u>260,790</u>	<u>0</u>	<u>117,269,232</u>
Comprises:						
Gross carrying amount at 30 June 2019	114,129,105	4,047,798	230,583	267,658	0	118,675,144
Accumulated depreciation at 30 June 2019	(1,141,737)	(141,842)	(115,465)	(6,868)	0	(1,405,912)
Carrying amount at 30 June 2019	<u>112,987,368</u>	<u>3,905,956</u>	<u>115,118</u>	<u>260,790</u>	<u>0</u>	<u>117,269,232</u>
Additions	<u>2,099,900</u>	<u>127,328</u>	<u>0</u>	<u>16,815</u>	<u>4,545</u>	<u>2,248,588</u>
Revaluation increments / (decrements) transferred to revaluation surplus	0	0	673,338	0	0	673,338
Depreciation (expense)	(1,143,735)	(156,642)	(8,363)	(6,867)	0	(1,315,607)
Carrying amount at 30 June 2020	<u>113,943,533</u>	<u>3,876,642</u>	<u>780,093</u>	<u>270,738</u>	<u>4,545</u>	<u>118,875,551</u>
Comprises:						
Gross carrying amount at 30 June 2020	116,229,005	4,178,642	893,336	284,473	4,545	121,590,001
Accumulated depreciation at 30 June 2020	(2,285,472)	(302,000)	(113,243)	(13,735)	0	(2,714,450)
Carrying amount at 30 June 2020	<u>113,943,533</u>	<u>3,876,642</u>	<u>780,093</u>	<u>270,738</u>	<u>4,545</u>	<u>118,875,551</u>

Attachment 12.1.5.4

SHIRE OF MENZIES
 NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
 FOR THE YEAR ENDED 30 JUNE 2020

9. INFRASTRUCTURE (Continued)

(b) Fair Value Measurements

Asset Class	Fair Value Hierarchy	Valuation Technique	Basis of Valuation	Date of Last Valuation	Inputs Used
Infrastructure - Roads	2 & 3	Cost approach using depreciated replacement cost	Management Valuation	June 2018	Construction costs (Level 2) and current conditions, residual values and remaining useful life assessments (Level 3) inputs.
Infrastructure - Other	2 & 3	Cost approach using depreciated replacement cost	Management Valuation	June 2018	Construction costs (Level 2) and current conditions, residual values and remaining useful life assessments (Level 3) inputs.
Infrastructure - Footpaths	2 & 3	Cost approach using depreciated replacement cost	Independent valuation	June 2020	Construction costs (Level 2) and current conditions, residual values and remaining useful life assessments (Level 3) inputs.
Infrastructure - Parks and Ovals	2 & 3	Cost approach using depreciated replacement cost	Management Valuation	June 2018	Construction costs (Level 2) and current conditions, residual values and remaining useful life assessments (Level 3) inputs.

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

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

10. FIXED ASSETS

SIGNIFICANT ACCOUNTING POLICIES

Fixed assets

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

Initial recognition and measurement between mandatory revaluation dates

Assets for which the fair value as at the date of acquisition is under \$5,000 are not recognised as an asset in accordance with *Financial Management Regulation 17A (5)*. These assets are expensed immediately

Where multiple individual low value assets are purchased together as part of a larger asset or collectively forming a larger asset exceeding the threshold, the individual assets are recognised as one asset and capitalised.

In relation to this initial measurement, cost is determined as the fair value of the assets given as consideration plus costs incidental to the acquisition. For assets acquired at zero cost or otherwise significantly less than fair value, cost is determined as fair value at the date of acquisition. The cost of non-current assets constructed by the Shire includes the cost of all materials used in construction, direct labour on the project and an appropriate proportion of variable and fixed overheads.

Individual assets that are land, buildings, infrastructure acquired between initial recognition and the next revaluation of the asset class in accordance with the mandatory measurement framework, are recognised at cost and disclosed as being at fair value as management believes cost approximates fair value. They are subject to subsequent revaluation at the next anniversary date in accordance with the mandatory measurement framework.

Revaluation

The fair value of land, buildings, infrastructure is determined at least every five years in accordance with the regulatory framework. This includes buildings and infrastructure items which were pre-existing improvements (i.e. vested improvements) on vested land acquired by the Shire.

At the end of each period the valuation is reviewed and where appropriate the fair value is updated to reflect current market conditions. This process is considered to be in accordance with *Local Government (Financial Management) Regulation 17A (2)* which requires land, buildings, infrastructure, investment properties and vested improvements to be shown at fair value.

Increases in the carrying amount arising on revaluation of assets are credited to a revaluation surplus in equity. Decreases that offset previous increases of the same class of asset are recognised against revaluation surplus directly in equity. All other decreases are recognised in profit or loss.

AUSTRALIAN ACCOUNTING STANDARDS - INCONSISTENCY

Land under control prior to 1 July 2019

In accordance with the then *Local Government (Financial Management) Regulation 16(a)(ii)*, the Shire was previously required to include as an asset (by 30 June 2013), vested Crown Land operated by the local government as a golf course, showground, racecourse or other sporting or recreational facility of State or regional significance.

Upon initial recognition, these assets were recorded at cost in accordance with AASB 116. They were then classified as Land and revalued along with other land in accordance with the other policies detailed in this note.

Land under roads prior to 1 July 2019

In Western Australia, most land under roads is Crown Land, the responsibility for managing which, is vested in the local government.

Effective as at 1 July 2008, Council elected not to recognise any value for land under roads acquired on or before 30 June 2008. This accords with the treatment available in *Australian Accounting Standard AASB 1051 Land Under Roads* and the then *Local Government (Financial Management) Regulation 16(a)(i)* which arbitrarily prohibited local governments from recognising such land as an asset. This regulation has now been deleted.

In respect of land under roads acquired on or after 1 July 2008, as detailed above, the then *Local Government (Financial Management) Regulation 16(a)(i)* prohibited local governments from recognising such land as an asset.

Whilst such treatment is inconsistent with the requirements of *AASB 1051, Local Government (Financial Management) Regulation 4(2)* provides, in the event of such an inconsistency, the *Local Government (Financial Management) Regulations* prevail. Consequently, any land under roads acquired on or after 1 July 2008 was not included as an asset of the Shire.

Land under roads from 1 July 2019

As a result of amendments to the *Local Government (Financial Management) Regulations 1996*, effective from 1 July 2019, vested land, including land under roads, are treated as right of use assets measured at zero cost. Therefore, the previous inconsistency with AASB 1051 in respect of non-recognition of land under roads acquired on or after 1 July 2008 has been removed, even though measurement at zero cost means that land under roads is still not included in the statement of financial position.

Vested improvements from 1 July 2019

The measurement of vested improvements at fair value in accordance with *Local Government (Financial Management) Regulation 17A(2)(iv)* is a departure from AASB 16 which would have required the Shire to measure the vested improvements as part of the related right of use assets at zero cost.

Refer to Note 11 that details the significant accounting policies applying to leases (including right of use assets).

SHIRE OF MENZIES
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2020

Attachment 12.1.5.4

10. FIXED ASSETS

(a) Disposals of Assets

	2020 Actual Net Book Value	2020 Actual Sale Proceeds	2020 Actual Profit	2020 Actual Loss	2020 Budget Net Book Value	2020 Budget Sale Proceeds	2020 Budget Profit	2020 Budget Loss	2019 Actual Net Book Value	2019 Actual Sale Proceeds	2019 Actual Profit	2019 Actual Loss
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Furniture and equipment	0	0	0	0	0	0	0	0	8,400	0	0	(8,400)
Plant and equipment	266,913	233,001	1,417	(35,329)	247,035	250,911	39,212	(35,336)	149,900	152,842	18,401	(15,459)
	266,913	233,001	1,417	(35,329)	247,035	250,911	39,212	(35,336)	158,300	152,842	18,401	(23,859)

The following assets were disposed of during the year.

	2020 Actual Net Book Value	2020 Actual Sale Proceeds	2020 Actual Profit	2020 Actual Loss
Plant and Equipment				
Transport				
233 P0105 2008 Caterpillar 120M Grader MN980	116,430	83,601	0	(32,829)
29 Nissan Xtrail ST-L 4WD CVT AUTO	13,515	14,345	830	0
34 Toyota Landcruiser LC200 4.5L	67,755	65,255	0	(2,500)
517 P213 Toyota Landcruiser Dual Cab Ute	57,013	57,073	60	0
1 P0198 VW AMAROK single cab Ute	12,200	12,727	527	0
	266,913	233,001	1,417	(35,329)
	266,913	233,001	1,417	(35,329)

10. FIXED ASSETS

(b) Depreciation

	2020 Actual	2020 Budget	2019 Actual
	\$	\$	\$
Buildings - non-specialised	122,530	249,253	120,051
Buildings - specialised	273,599	121,253	260,347
Furniture and equipment	16,082	48,133	12,565
Plant and equipment	504,755	349,567	318,816
Infrastructure - Roads	1,143,735	1,091,120	1,141,737
Infrastructure - Other	156,642	79,175	145,358
Infrastructure - Footpaths	8,363	7,024	7,753
Infrastructure - Parks and Ovals	6,867	40,744	6,868
Right of use assets - plant and equipment	5,644	0	0
Right of use assets - furniture and equipment	3,910	0	0
	2,242,127	1,986,269	2,013,495

SIGNIFICANT ACCOUNTING POLICIES

Depreciation

The depreciable amount of all fixed assets including buildings but excluding freehold land and vested land, are depreciated on a straight-line basis over the individual asset's useful life from the time the asset is held ready for use. Leasehold improvements are depreciated over the shorter of either the unexpired period of the lease or the estimated useful life of the improvements.

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

An asset's carrying amount is written down immediately to its recoverable amount if the asset's carrying amount is greater than its estimated recoverable amount.

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

Depreciation rates

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

Asset Class	Useful life
Buildings	20 to 50 years
Furniture and equipment	4 to 10 years
Plant and equipment	5 to 15 years
Sealed roads and streets formation	not depreciated
pavement seal	50 years
- bituminous seals	20 years
- asphalt surfaces	25 years
Gravel roads formation	not depreciated
pavement	50 years
Footpaths - slab	20 years
Sewerage piping	100 years
Water supply piping and drainage systems	75 years

Depreciation on revaluation

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

- The gross carrying amount is adjusted in a manner that is consistent with the revaluation of the carrying amount of the asset. For example, the gross carrying amount may be restated by reference to observable market data or it may be restated proportionately to the change in the carrying amount. The accumulated depreciation at the date of the revaluation is adjusted to equal the difference between the gross carrying amount and the carrying amount of the asset after taking into account accumulated impairment losses; or
- Eliminated against the gross carrying amount of the asset and the net amount restated to the revalued amount of the asset.

Amortisation

All intangible assets with a finite useful life, are amortised on a straight-line basis over the individual asset's useful life from the time the asset is held for use.

The residual value of intangible assets is considered to be zero and the useful life and amortisation method are reviewed at the end of each financial year.

Amortisation is included within Depreciation on non-current assets in the Statement of Comprehensive Income and in the note above.

11. LEASES

(a) Right of Use Assets

Movement in the carrying amounts of each class of right of use asset between the beginning and the end of the current financial year.

	Right of use assets - plant and equipment \$	Right of use assets - furniture and equipment \$	Right of use assets Total
Carrying amount at 30 June 2019	0	0	0
Recognised on initial application of AASB 16	30,004	10,250	40,254
Restated total equity at the beginning of the financial year	30,004	10,250	40,254
Transfer of right of use asset to plant and equipment	(24,360)	0	(24,360)
Depreciation (expense)	(5,644)	(3,910)	(9,554)
Carrying amount at 30 June 2020	0	6,340	6,340
(b) Cash outflow from leases			
Interest expense on lease liabilities	(351)	(178)	(529)
Lease principal expense	(24,360)	(4,080)	(28,440)
Total cash outflow from leases	(24,711)	(4,258)	(28,969)

SIGNIFICANT ACCOUNTING POLICIES

Leases

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

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

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

Leases for right of use assets are secured over the asset being leased.

Right of use assets - valuation

Right of use assets are measured at cost. This means that all right of use assets (other than vested improvements) under zero cost concessionary leases are measured at zero cost (i.e. not included in the statement of financial position). The exception is vested improvements on concessionary land leases such as roads, buildings or other infrastructure which are reported at fair value.

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

Right of use assets - depreciation

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

**SHIRE OF MENZIES
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FOR THE YEAR ENDED 30 JUNE 2020**

12. REVALUATION SURPLUS

	2020 Opening Balance	2020 Change in Accounting Policy	2020 Revaluation Increment	2020 Revaluation (Decrement)	2020 Closing Balance	2019 Opening Balance	2019 Revaluation Increment	2019 Revaluation (Decrement)	2019 Closing Balance
Revaluation surplus - Land - freehold land	\$ 680,443	0	0	(127,500)	\$ 552,943	\$ 680,443	0	0	\$ 680,443
Revaluation surplus - Buildings - non-specialised	3,250,986	0	168,477	0	3,419,463	3,250,986	0	0	3,250,986
Revaluation surplus - Buildings - specialised	217,456	0	1,169,547	0	1,387,003	217,456	0	0	217,456
Revaluation surplus - Plant and equipment	1,343,109	(1,343,109)	0	0	0	703,442	639,667	0	1,343,109
Revaluation surplus - Infrastructure - Roads	105,024,948	0	0	0	105,024,948	105,024,948	0	0	105,024,948
Revaluation surplus - Infrastructure - Other	768,474	0	0	0	768,474	768,474	0	0	768,474
Revaluation surplus - Infrastructure - Footpaths	0	0	673,338	0	673,338	0	0	0	0
	111,285,416	(1,343,109)	2,011,362	(127,500)	111,826,169	110,645,749	639,667	0	111,285,416

Movements on revaluation of property, plant and equipment (including infrastructure) are not able to be reliably attributed to a program as the assets were revalued by class as provided for by AASB 116 Aus 40.1. Vested land is no longer required to be recognised at fair value. Land under golf courses, show grounds, race courses or any other sporting or recreational facility of state or regional significance should be recognised at zero cost.

13. TRADE AND OTHER PAYABLES

Current

Sundry creditors
 Prepaid rates
 Accrued salaries and wages
 Other payables

	2020	2019
	\$	\$
	311,055	618,919
	26,321	26,321
	22,709	46,463
	32,609	189,060
	392,694	880,763

SIGNIFICANT ACCOUNTING POLICIES

Trade and other payables

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

Prepaid rates

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

15. INFORMATION ON BORROWINGS

	2020	2019
(a) Undrawn Borrowing Facilities	\$	\$
Credit Standby Arrangements		
Credit card limit	25,000	25,000
Credit card balance at balance date	(1,174)	(7,772)
Total amount of credit unused	23,826	17,228
Loan facilities		
Lease liabilities - current	3,985	0
Lease liabilities - non-current	2,363	0
Total facilities in use at balance date	6,348	0
Unused loan facilities at balance date	NIL	NIL

SIGNIFICANT ACCOUNTING POLICIES

Financial liabilities

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

Non-derivative financial liabilities (excluding financial guarantees) are subsequently measured at amortised cost. Gains or losses are recognised in profit or loss.

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

Borrowing costs

Borrowing costs are recognised as an expense when incurred except where they are directly attributable to the acquisition, construction or production of a qualifying asset. Where this is the case, they are capitalised as part of the cost of the particular asset until such time as the asset is substantially ready for its intended use or sale.

Risk

Information regarding exposure to risk can be found at Note 25.

16. EMPLOYEE RELATED PROVISIONS

(a) Employee Related Provisions

Opening balance at 1 July 2019

Current provisions
 Non-current provisions

Additional provision
Balance at 30 June 2020

Comprises

Current
 Non-current

	Provision for Annual Leave	Provision for Long Service Leave	Total
	\$	\$	\$
Opening balance at 1 July 2019			
Current provisions	118,191	21,906	140,097
Non-current provisions	0	81,268	81,268
	118,191	103,174	221,365
Additional provision	2,207	15,210	17,417
Balance at 30 June 2020	120,398	118,384	238,782
Comprises			
Current	120,398	76,709	197,107
Non-current	0	41,675	41,675
	120,398	118,384	238,782

Amounts are expected to be settled on the following basis:

Less than 12 months after the reporting date
 More than 12 months from reporting date
 Expected reimbursements from other WA local governments

	2020	2019
	\$	\$
Less than 12 months after the reporting date	197,107	140,097
More than 12 months from reporting date	48,354	87,947
Expected reimbursements from other WA local governments	(6,679)	(6,679)
	238,782	221,365

Timing of the payment of current leave liabilities is difficult to determine as it is dependent on future decisions of employees. Expected settlement timings are based on information obtained from employees and historical leave trends and assumes no events will occur to impact on these historical trends.

SIGNIFICANT ACCOUNTING POLICIES

Employee benefits

Short-term employee benefits

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

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

Other long-term employee benefits

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

Other long-term employee benefits (Continued)

rates determined by reference to market yields at the end of the reporting period on government bonds that have maturity dates that approximate the terms of the obligations. Any remeasurements for changes in assumptions of obligations for other long-term employee benefits are recognised in profit or loss in the periods in which the changes occur.

The Shire's obligations for long-term employee benefits are presented as non-current provisions in its statement of financial position, except where the Shire does not have an unconditional right to defer settlement for at least 12 months after the end of the reporting period, in which case the obligations are presented as current provisions.

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.

17. NOTES TO THE STATEMENT OF CASH FLOWS

Reconciliation of Cash

For the purposes of the Statement of Cash Flows, cash includes cash and cash equivalents, net of outstanding bank overdrafts. Cash at the end of the reporting period is reconciled to the related items in the Statement of Financial Position as follows:

	2020 Actual \$	2020 Budget \$	2019 Actual \$
Cash and cash equivalents	12,901,851	9,777,888	10,633,767
Reconciliation of Net Cash Provided By Operating Activities to Net Result			
Net result	3,611,439	2,465,294	2,033,089
Non-cash flows in Net result:			
Depreciation on non-current assets	2,242,127	1,986,269	2,013,495
(Profit)/loss on sale of asset	33,912	(3,876)	5,458
Loss on revaluation of fixed assets	0	0	18,922
Changes in assets and liabilities:			
(Increase)/decrease in receivables	27,341	0	(164,296)
(Increase)/decrease in other assets	10,444	0	0
(Increase)/decrease in inventories	(2,917)	0	(5,549)
Increase/(decrease) in payables	(488,069)	136,376	1,209
Increase/(decrease) in provisions	17,417	0	(17,094)
Non-operating grants, subsidies and contributions	(3,564,550)	(3,374,402)	(1,279,246)
Net cash from operating activities	1,887,144	1,209,661	2,605,988

18. TOTAL ASSETS CLASSIFIED BY FUNCTION AND ACTIVITY

	2020	2019
	\$	\$
Governance	8,140	5,100
General purpose funding	501,408	2,917,456
Law, order, public safety	86,455	175,145
Education and welfare	300,000	0
Housing	2,867,925	2,247,252
Community amenities	866,992	3,297,165
Recreation and culture	4,399,256	5,024,438
Transport	121,072,992	118,404,566
Economic services	5,408,693	3,776,317
Other property and services	6,913,673	2,175,353
Unallocated	628,255	0
	<u>143,053,789</u>	<u>138,022,792</u>

19. CONTINGENT LIABILITIES

The Shire of Menzies has in compliance with the Contaminated Sites Act 2003 section 11 listed sites to be possible sources of contamination:

- Memorial M995306 ML, Lot 8 on Plan 222795 as shown in the certificate of title 1096/558 known as Shenton Street, Menzies WA 6436.

Until the Shire conducts an investigation to determine the presence and scope of contamination, assess the risk and degree with the Department of Water and Environment Regulation the need and criteria for remediation, the Shire is unable to accurately quantify its clean-up liabilities for potentially contaminated sites.

The Shire is continuing to monitor the sites and will progressively undertake site investigations and remediation on a risk based approach. This approach is consistent with the Department of Water and Environment Regulation guidelines.

20. LEASING COMMITMENTS

(a) Lease Commitments

Non-cancellable leases contracted for but not capitalised in the accounts (short term and low value leases).

Payable:

- not later than one year
- later than one year but not later than five years

	2020	2019
	\$	\$
	23,282	41,607
	0	66,774
	23,282	108,381

SIGNIFICANT ACCOUNTING POLICIES

Leases

The Shire adopted AASB 16 para 5 whereby all contracts that are classified as short term (i.e. lease with a remaining term of 12 months or less) and leases of low value (assets of \$10,000 or less) are recognised as an operating expense on a straight line basis over the term of the lease.

21. RELATED PARTY TRANSACTIONS

Elected Members Remuneration

The following fees, expenses and allowances were paid to council members and/or the President.

	2020 Actual	2020 Budget	2019 Actual
	\$	\$	\$
Meeting fees	72,825	75,870	75,870
President's allowance	19,864	19,864	19,864
Deputy President's allowance	4,966	4,966	4,966
Travelling expenses	27,937	37,000	34,938
Telecommunications allowance	7,241	7,700	7,699
	<u>132,833</u>	<u>145,400</u>	<u>143,337</u>

Key Management Personnel (KMP) Compensation Disclosure

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

	2020 Actual	2019 Actual
	\$	\$
Short-term employee benefits	560,388	377,093
Post-employment benefits	100,187	69,938
Other long-term benefits	29,194	44,387
Termination benefits	0	52,015
	<u>689,769</u>	<u>543,433</u>

Short-term employee benefits

These amounts include all salary, fringe benefits and cash bonuses awarded to KMP except for details in respect to fees and benefits paid to elected members which may be found above.

Post-employment benefits

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

Other long-term benefits

These amounts represent long service benefits accruing during the year.

Termination benefits

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

21. RELATED PARTY TRANSACTIONS (Continued)

Transactions with related parties

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

The following transactions occurred with related parties:	2020 Actual	2019 Actual
	\$	\$
Sale of goods and services	7,398	6,818
Purchase of goods and services	39	0

Related Parties

The Shire's main related parties are as follows:

i. Key management personnel

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

ii. Other Related Parties

The associate person of KMP was employed by the Shire under normal employment terms and conditions.

iii. Entities subject to significant influence by the Shire

An entity that has the power to participate in the financial and operating policy decisions of an entity, but does not have control over those policies, is an entity which holds significant influence. Significant influence may be gained by share ownership, statute or agreement.

22. JOINT ARRANGEMENTS

Share of joint operations

The Shire together with the City of Kalgoorlie Boulder, Shires of Coolgardie, Dundas, Esperance, Laverton, Leonora, Ngaanyatjarruku, Ravensthorpe and Wiluna have a joint arrangement, classified as a joint operation with regards to the provision of a Regional Records Service. Management have determined this as a joint operation.

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

Current assets

Non current assets

Net assets

Net increase/(decrease) in share of associate entity's net assets

- Share of associates profit/(loss) from ordinary activities

- Share of associates total comprehensive income arising during the period

Carrying amount at beginning of period

- Share of associates total comprehensive income arising during the period

Carrying amount at end of period

	2020	2019
	\$	\$
	7,445	0
	75,118	82,936
	<u>82,563</u>	<u>82,936</u>
	<u>(373)</u>	<u>0</u>
	(373)	(1,812)
	11,680	4,994
	<u>11,680</u>	<u>4,994</u>
	1,783	(3,211)
	<u>11,680</u>	<u>4,994</u>
	<u>13,463</u>	<u>1,783</u>

SIGNIFICANT ACCOUNTING POLICIES

Interests in joint arrangements

Joint arrangements represent the contractual sharing of control between parties in a business venture where unanimous decisions about relevant activities are required.

Separate joint arrangements providing joint ventures with an interest to net assets are classified as a joint venture and accounted for using the equity method. The equity method of accounting, whereby the investment is initially recognised at cost and adjusted thereafter for the post-acquisition change in the Shire's share of net assets of the associate. In addition, the Shire's share of the profit or loss of the associate is included in the Shire's profit or loss.

Interests in joint arrangements (Continued)

Joint operations represent arrangements whereby joint operators maintain direct interests in each asset and exposure to each liability of the arrangement. The Shire's interests in the assets, liabilities, revenue and expenses of joint operations are included in the respective line items of the financial statements.

SHIRE OF MENZIES
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2020

23. RATING INFORMATION

(a) Rates

RATE TYPE	Differential general rate / general rate	Rate in \$	Number of Properties	2019/20 Actual Rateable Value		2019/20 Actual Revenue		2019/20 Actual Interim Rates		2019/20 Actual Back Rates		2019/20 Budget Rate		2019/20 Budget Back Rate		2018/19 Actual Total Revenue	
				\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Gross rental valuations																	
Vacant Residential		0.0864	4	20,956	1,811	0	0	0	0	0	0	1,811	0	0	0	1,811	1,779
Unimproved valuations		0.0862	29	2,490,652	214,694	0	0	0	0	0	0	214,694	0	0	0	214,694	210,958
Mining lease		0.1655	219	14,444,502	2,390,135	40,481	0	40,481	0	0	0	2,392,180	(42,229)	0	0	2,349,951	2,231,689
Exploration lease		0.1500	274	2,806,556	420,983	0	0	0	0	0	0	412,726	0	0	0	412,726	395,990
Prospecting lease		0.1477	152	364,806	53,882	0	0	0	0	0	0	56,148	0	0	0	56,148	50,521
Pastoral lease		0.0829	19	734,152	60,861	0	0	0	0	0	0	60,861	0	0	0	60,861	59,760
Other		0.0829	61	301,300	24,978	0	0	0	0	0	0	24,948	0	0	0	24,948	24,526
Sub-Total			758	21,162,924	3,167,344	40,481	0	40,481	0	0	0	3,163,368	(42,229)	0	0	3,121,139	2,975,223
Minimum payment																	
Gross rental valuations																	
Vacant Residential		200	200	41,081	40,000	0	0	0	0	0	0	40,000	0	0	0	40,000	40,200
Unimproved valuations		317	11	15,313	3,487	0	0	0	0	0	0	3,487	0	0	0	3,487	3,487
Mining lease		317	60	48,129	19,020	0	0	0	0	0	0	19,020	0	0	0	19,020	19,654
Exploration lease		280	192	185,464	53,760	0	0	0	0	0	0	53,200	0	0	0	53,200	48,720
Prospecting lease		248	101	91,454	25,048	0	0	0	0	0	0	26,040	0	0	0	26,040	32,736
Pastoral lease		317	8	16,843	2,536	0	0	0	0	0	0	2,536	0	0	0	2,536	2,536
Other		317	3	6,700	951	0	0	0	0	0	0	951	0	0	0	951	951
Sub-Total			575	404,984	144,802	0	0	0	0	0	0	145,234	0	0	0	145,234	148,284
Total amount raised from general rate			1,333	21,567,908	3,312,146	40,481	0	40,481	0	0	0	3,308,602	(42,229)	0	0	3,266,373	3,123,507
																	3,123,507

SIGNIFICANT ACCOUNTING POLICIES

Rates

Control over assets acquired from rates is obtained at the commencement of the rating period.

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

23. RATING INFORMATION (Continued)

(b) Interest Charges & Instalments

Instalment Options	Date Due	Instalment Plan Admin Charge \$	Instalment Plan Interest Rate %	Unpaid Rates Interest Rate %
Option One				
Single full payment	17/10/2019	0.00	0.00%	11.00%
Option Two				
First instalment	17/10/2019	0.00	0.00%	11.00%
Second instalment	19/12/2019	10.00	5.50%	11.00%
Third instalment	20/02/2020	10.00	5.50%	11.00%
Fourth instalment	22/04/2020	10.00	5.50%	11.00%

	2020 Actual \$	2020 Budget \$	2019 Actual \$
Interest on unpaid rates	94,733	98,622	96,879
Interest on instalment plan	4,973	8,667	8,513
Charges on instalment plan	4,795	10,040	8,792
	104,501	117,329	114,184

24. RATE SETTING STATEMENT INFORMATION

Note	2019/20 (30 June 2020 Carried Forward) \$	2019/20 Budget (30 June 2020 Carried Forward) \$	2019/20 (1 July 2019 Brought Forward) \$	2018/19 (30 June 2019 Carried Forward) \$	
(a) Non-cash amounts excluded from operating activities					
The following non-cash revenue or expenditure has been excluded from amounts attributable to operating activities within the Rate Setting Statement in accordance with <i>Financial Management Regulation 32</i> .					
Adjustments to operating activities					
Less: Profit on asset disposals	10(a)	(1,417)	(39,212)	(18,401)	(18,401)
Movement in employee benefit provisions		17,416	0	(17,092)	(17,092)
Add: Loss on disposal of assets	10(a)	35,329	35,336	23,859	23,859
Add: Loss on revaluation of fixed assets	8(a)	0	0	18,922	18,922
Add: Depreciation on non-current assets	10(b)	2,242,127	1,986,269	2,013,495	2,013,495
Non cash amounts excluded from operating activities		2,293,455	1,982,393	2,020,783	2,020,783
(b) Surplus/(deficit) after imposition of general rates					
The following current assets and liabilities have been excluded from the net current assets used in the Rate Setting Statement in accordance with <i>Financial Management Regulation 32</i> to agree to the surplus/(deficit) after imposition of general rates.					
Adjustments to net current assets					
Less: Reserves - cash backed	4	(11,856,155)	(9,777,888)	(8,497,246)	(8,497,246)
Add: Current liabilities not expected to be cleared at end of year					
- Current portion of lease liabilities		3,985	0	0	0
- Employee benefit provisions		197,106	0	140,097	140,097
Total adjustments to net current assets		(11,655,064)	(9,777,888)	(8,357,149)	(8,357,149)
Net current assets used in the Rate Setting Statement					
Total current assets		13,606,199	10,599,866	11,372,983	11,372,983
Less: Total current liabilities		(593,786)	(830,529)	(1,020,860)	(1,020,860)
Less: Total adjustments to net current assets		(11,655,064)	(9,777,888)	(8,357,149)	(8,357,149)
Net current assets used in the Rate Setting Statement		1,357,349	(8,551)	1,994,974	1,994,974

25. FINANCIAL RISK MANAGEMENT

This note explains the Shire's exposure to financial risks and how these risks could affect the Shire's future financial performance.

Risk	Exposure arising from	Measurement	Management
Market risk - interest rate	Long term borrowings at variable rates	Sensitivity analysis	Utilise fixed interest rate borrowings
Credit risk	Cash and cash equivalents, trade receivables, financial assets and debt investments	Aging analysis Credit analysis	Diversification of bank deposits, credit limits. Investment policy
Liquidity risk	Borrowings and other liabilities	Rolling cash flow forecasts	Availability of committed credit lines and borrowing facilities

The Shire does not engage in transactions expressed in foreign currencies and is therefore not subject to foreign currency risk.

Financial risk management is carried out by the finance area under policies approved by the Council. The finance area identifies, evaluates and manages financial risks in close co-operation with the operating divisions. Council have approved the overall risk management policy and provide policies on specific areas such as investment policy.

(a) Interest rate risk

Cash and cash equivalents

The Shire's main interest rate risk arises from cash and cash equivalents with variable interest rates, which exposes the Shire to cash flow interest rate risk. Short term overdraft facilities also have variable interest rates however these are repaid within 12 months, reducing the risk level to minimal.

Excess cash and cash equivalents are invested in fixed interest rate term deposits which do not expose the Shire to cash flow interest rate risk. Cash and cash equivalents required for working capital are held in variable interest rate accounts and non-interest bearing accounts. Carrying amounts of cash and cash equivalents at the 30 June and the weighted average interest rate across all cash and cash equivalents and term deposits held disclosed as financial assets at amortised cost are reflected in the table below.

	Weighted Average Interest Rate	Carrying Amounts	Fixed Interest Rate	Variable Interest Rate	Non Interest Bearing
	%	\$	\$	\$	\$
2020					
Cash and cash equivalents	1.22%	12,901,851	3,254,210	9,646,321	1,320
2019					
Cash and cash equivalents	1.79%	10,633,767	8,497,246	2,135,766	755

Sensitivity

Profit or loss is sensitive to higher/lower interest income from cash and cash equivalents as a result of changes in interest rates.

Impact of a 1% movement in interest rates on profit and loss and equity*

	2020	2019
	\$	\$
	96,463	21,358

* Holding all other variables constant

Borrowings

Borrowings are subject to interest rate risk - the risk that movements in interest rates could adversely affect funding costs. The Shire manages this risk by borrowing long term and fixing the interest rate to the situation considered the most advantageous at the time of negotiation. The Shire does not consider there to be any interest rate risk in relation to borrowings. Details of interest rates applicable to each borrowing may be found at Note 14(a).

25. FINANCIAL RISK MANAGEMENT (Continued)

(b) Credit risk

Trade and Other Receivables

The Shire's major receivables comprise rates annual charges and user fees and charges. The major risk associated with these receivables is credit risk – the risk that the debts may not be repaid. The Shire manages this risk by monitoring outstanding debt and employing debt recovery policies. It also encourages ratepayers to pay rates by the due date through incentives.

Credit risk on rates and annual charges is minimised by the ability of the Shire to recover these debts as a secured charge over the land, that is, the land can be sold to recover the debt. The Shire is also able to charge interest on overdue rates and annual charges at higher than market rates, which further encourages payment.

The level of outstanding receivables is reported to Council monthly and benchmarks are set and monitored for acceptable collection performance.

The Shire applies the AASB 9 simplified approach to measuring expected credit losses using a lifetime expected loss allowance for all trade receivables. To measure the expected credit losses, rates receivable are separated from other trade receivables due to the difference in payment terms and security for rates receivable.

The expected loss rates are based on the payment profiles of rates and fees and charges over a period of 36 months before 1 July 2019 or 1 July 2020 respectively and the corresponding historical losses experienced within this period. Historical credit loss rates are adjusted to reflect current and forward-looking information on macroeconomic factors such as the ability of ratepayers and residents to settle the receivables. Housing prices and unemployment rates have been identified as the most relevant factor in repayment rates, and accordingly adjustments are made to the expected credit loss rate based on these factors. There are no material receivables that have been subject to a re-negotiation of repayment terms.

The loss allowance as at 30 June 2020 and 30 June 2019 (on adoption of AASB 9) was determined as follows for rates receivable.

	Current	More than 1 year past due	More than 2 years past due	More than 3 years past due	Total
30 June 2020					
Rates receivable					
Expected credit loss	0.00%	5.70%	100.00%	100.00%	
Gross carrying amount	340,758	116,059	75,063	331,493	863,373
Loss allowance	0	6,620	75,063	331,493	413,176
30 June 2019					
Rates receivable					
Expected credit loss	0.27%	83.02%	111.15%	66.99%	
Gross carrying amount	294,341	105,667	85,605	342,570	828,183
Loss allowance	799	87,728	95,153	229,496	413,176

No loss allowance was provided for trade and other receivables at 30 June 2020 and 30 June 2019 as it was determined to be immaterial.

25. FINANCIAL RISK MANAGEMENT (Continued)

(c) Liquidity risk

Payables

Payables are subject to liquidity risk – that is the risk that insufficient funds may be on hand to meet payment obligations as and when they fall due. The Shire manages this risk by monitoring its cash flow requirements and liquidity levels and maintaining an adequate cash buffer. Payment terms can be extended and overdraft facilities drawn upon if required and disclosed in Note 15(a).

The contractual undiscounted cash flows of the Shire's Payables are set out in the liquidity table below. Balances due within 12 months equal their carrying balances, as the impact of discounting is not significant.

	Due within 1 year \$	Due between 1 & 5 years \$	Due after 5 years \$	Total contractual cash flows \$	Carrying values \$
<u>2020</u>					
Payables	377,519	0	0	377,519	392,694
Lease liabilities	3,985	2,363	0	6,348	6,348
	381,504	2,363	0	383,867	399,042
<u>2019</u>					
Payables	855,371	0	0	855,371	855,371
	855,371	0	0	855,371	855,371

26. EVENTS OCCURRING AFTER THE END OF THE REPORTING PERIOD

Council did not have any events occurring after the end of the reporting period of consequence.

27. INITIAL APPLICATION OF AUSTRALIAN ACCOUNTING STANDARDS

During the current year, the Shire adopted all of the new and revised Australian Accounting Standards and Interpretations which were compiled, became mandatory and which were applicable to its operations.

(a) AASB 15: Revenue from Contracts with Customers

The Shire adopted AASB 15 Revenue from Contracts with Customers (issued December 2014) on 1 July 2019 resulting in changes in accounting policies. In accordance with the transition provisions AASB 15, the Shire adopted the new rules retrospectively with the cumulative effect of initially applying these rules recognised on 1 July 2019. In summary no adjustments were made to the amounts recognised in the balance sheet at the date of initial application (1 July 2019)

(b) AASB 1058: Income For Not-For-Profit Entities

The Shire adopted AASB 1058 Income for Not-for-Profit Entities (issued December 2016) on 1 July 2019 which will result in changes in accounting policies. In accordance with the transition provisions AASB 1058, the Shire adopted the new rules retrospectively with the cumulative effect of initially applying AASB 1058 recognised at 1 July 2019. Comparative information for prior reporting periods was not restated in accordance with AASB 1058 transition requirements.

In summary no adjustments were made to the amounts recognised in the balance sheet at the date of initial application (1 July 2019)

Prepaid rates are, until the taxable event for the rates has occurred, refundable at the request of the ratepayer. Therefore the rates received in advance gave rise to a financial liability that is within the scope of AASB 9. On 1 July 2019 the prepaid rates were recognised as a financial asset and a related amount recognised as a financial liability and no income recognised by the Shire. When the taxable event occurred, the financial liability was extinguished and the Shire recognised income for the prepaid rates that have not been refunded.

Assets that were acquired for consideration, that were significantly less than fair value principally to enable the Shire to further its objectives, may have been measured on initial recognition under other Australian Accounting Standards at a cost that was significantly less than fair value. Such assets are not required to be remeasured at fair value.

27. INITIAL APPLICATION OF AUSTRALIAN ACCOUNTING STANDARDS (Continued)

The table below provides details of the amount by which each financial statement line item is affected in the current reporting period by the application of this Standard as compared to AASB 118 and 1004 and related Interpretations that were in effect before the change.

		2020 \$		2020 \$
	Note	As reported under AASB 15 and AASB 1058	Adjustment due to application of AASB 15 and AASB 1058	Compared to AASB 118 and AASB 1004
Statement of Comprehensive Income				
Revenue				
Rates	23(a)	3,352,627	0	3,352,627
Operating grants, subsidies and contributions	2(a)	2,690,890	0	2,690,890
Fees and charges	2(a)	257,335	0	257,335
Non-operating grants, subsidies and contributions	2(a)	3,564,550	0	3,564,550
Net result		3,611,439	0	3,611,439
Statement of Financial Position				
Trade and other payables	13	392,694	0	392,694
Net assets		142,415,965	0	142,415,965
Statement of Changes in Equity				
Net result		3,611,439	0	3,611,439
Retained surplus		18,733,641	0	18,733,641

Refer to Note 2(a) for new revenue recognition accounting policies as a result of the application of AASB 15 and AASB 1058.

(c) AASB 16: Leases

The Shire adopted AASB 16 retrospectively from 1 July 2019 which resulted in changes in accounting policies. In accordance with the transition provisions of AASB 16, the Shire has applied this Standard to its leases retrospectively, with the cumulative effect of initially applying AASB16 recognised on 1 July 2019. In applying AASB 16, under the specific transition provisions chosen, the Shire will not restate comparatives for prior reporting periods.

	Note	2020 \$
Discount applied using incremental borrowing rate		40,254
Lease liability recognised as 1 July 2019 discounted using the Shire's incremental borrowing rate of 2.10%	14(b)	40,254
Lease liability - current		15,297
Lease liability - non-current		24,957
Right-of-use assets recognised at 1 July 2019		40,254

In applying AASB 16 for the first time, the Shire will use the following practical expedient permitted by the standard.
 - The exclusion of initial direct costs from the measurement of the right-of-use asset at the date of initial application.

28. CHANGE IN ACCOUNTING POLICIES

(a) Change in Accounting Policies due to regulation changes

Effective 6 November 2020, *Local Government (Financial Management) Regulation 16* was deleted and *Local Government (Financial Management) Regulation 17A* was amended with retrospective application. The changes were effective for financial year ending on or after 30 June 2020 and are required to be applied retrospectively with cumulative effect applied initially on 1 July 2019.

In accordance with the changes, the Shire was required to remove the values attributable to certain crown land assets previously required to be recognised, as well as the associated revaluation surplus at 1 July 2019. These assets have been measured as concessionary lease right-of-use assets at zero cost in accordance with AASB16.

In summary the following adjustments were made to the amounts recognised in the statement of financial position at the date of initial application (1 July 2019):

	Carrying amount		Carrying amount	
	Note	30 June 2019	Reclassification	01 July 2019
		\$	\$	\$
Revaluation surplus	12	111,285,416	(1,343,109)	109,942,307
Retained surplus		17,138,002	1,343,109	18,481,111

Also, following changes to *Local Government (Financial Management) Regulation 17A*, plant and equipment type assets (being plant and equipment and furniture and equipment) are to be measured under the cost model, rather than at fair value. This change is effective from 1 July 2019 and represents a change in accounting policy. Revaluations carried out previously or during the year were not reversed as it was deemed fair value approximates cost at the date of the change.

(b) Changes in equity due to change in accounting policies

The impact on the Shire's retained surplus due to the adoption of AASB 15, AASB 1058 and AASB 16 as at 1 July 2019 was nil

The impact on the Shire's opening revaluation surplus resulting from *Local Government (Financial Management)* being deleted and the amendments to *Local Government (Financial Management) Regulation 17A* as at 1 July 2019

	Note	Adjustments	2019
		\$	\$
Revaluation surplus - 30 June 2019			111,285,416
Adjustment to revaluation surplus from amended	12	(1,343,109)	(1,343,109)
Revaluation surplus - 1 July 2019		(1,343,109)	109,942,307

29. OTHER SIGNIFICANT ACCOUNTING POLICIES

a) Goods and services tax (GST)

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

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

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

b) Current and non-current classification

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

c) Rounding off figures

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

d) Comparative figures

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

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

e) Budget comparative figures

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

f) Superannuation

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

g) Fair value of assets and liabilities

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

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

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

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

h) Fair value hierarchy

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

Level 1

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

Level 2

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

Level 3

Measurements based on unobservable inputs for the asset or liability.

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

Valuation techniques

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

Market approach

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

Income approach

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

Cost approach

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

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

i) Impairment of assets

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

Where such an indication exists, an impairment test is carried out on the asset by comparing the recoverable amount of the asset, being the higher of the asset's fair value less costs to sell and value in use, to the asset's carrying amount.

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

For non-cash generating specialised assets that are measured under the revaluation model, such as roads, drains, public buildings and the like, no annual assessment of impairment is required. Rather AASB 116.31 applies and revaluations need only be made with sufficient regulatory to ensure the carrying value does not differ materially from that which would be determined using fair value at the ends of the reporting period.

30. ACTIVITIES/PROGRAMS

Shire operations as disclosed in these financial statements encompass the following service orientated activities/programs.

PROGRAM NAME AND OBJECTIVES	ACTIVITIES
<p>GOVERNANCE To provide a decision making process for the efficient allocation of scarce resources.</p>	<p>Includes the members of council and the administrative support available to the council for the provision of the governance of the district. Other costs relate to the task of assisting elected members and ratepayers on matters which do not concern specific council services.</p>
<p>GENERAL PURPOSE FUNDING To collect revenue to allow for the provision of services.</p>	<p>The reporting of the Shire's general rating income and the recognition of the Western Australian Grants Commission payment together with interest on investments and costs associated with the collection of funds.</p>
<p>LAW, ORDER, PUBLIC SAFETY To provide services to help ensure a safer and environmentally conscious community.</p>	<p>Supervision and enforcement of various local laws relating to fire prevention, animal control and other aspects of public safety including emergency services.</p>
<p>HEALTH To provide an operational framework for environmental and community health.</p>	<p>Inspection of food outlets and their control, provision of meat inspection services, noise control and waste disposal compliance.</p>
<p>EDUCATION AND WELFARE To provide services to disadvantaged persons, the elderly, children and youth.</p>	<p>Expenditure to assist in the education of the children and youth within the Shire.</p>
<p>HOUSING To provide and maintain housing.</p>	<p>Income and expenditure associated with the provision of housing to staff and others.</p>
<p>COMMUNITY AMENITIES To provide services required by the community.</p>	<p>Rubbish collection services, operation of rubbish disposal sites, litter control, construction and maintenance of urban storm water drains, protection of the environment and administration of town planning schemes, cemetery and public conveniences.</p>
<p>RECREATION AND CULTURE To establish and effectively manage infrastructure and resources which will help the social well being of the community.</p>	<p>The reporting of income and expenditure associated with the Town Hall, library and recreation area, oval and reserves operated by Council.</p>
<p>TRANSPORT To provide safe, effective and efficient transport services to the community.</p>	<p>Construction and maintenance of roads, grids, footpaths, depots, cycle ways, parking facilities and traffic control. Cleaning of streets and maintenance of street trees, street lighting and the maintenance of the Council's airstrips.</p>
<p>ECONOMIC SERVICES To help promote the Shire and its economic well being.</p>	<p>The reporting of income and expenditure including the operation of Council's caravan park and administration of the Building Code of Australia.</p>
<p>OTHER PROPERTY AND SERVICES To monitor and control Shire's overheads operating accounts.</p>	<p>Involves the expenditure and allocation of employee overheads and plant costs. Also included is the accounting for private works, salary and wages reconciliation and other incomes and expenditure not included elsewhere.</p>

31. FINANCIAL RATIOS

	2020 Actual	2019 Actual	2018 Actual
Current ratio	4.41	3.26	5.24
Asset consumption ratio	0.98	0.98	0.99
Asset renewal funding ratio	2.78	N/A	N/A
Asset sustainability ratio	1.41	2.79	1.49
Debt service cover ratio	N/A	N/A	N/A
Operating surplus ratio	0.01	0.19	0.21
Own source revenue coverage ratio	0.59	0.64	0.61

The above ratios are calculated as follows:

Current ratio	$\frac{\text{current assets minus restricted assets}}{\text{current liabilities minus liabilities associated with restricted assets}}$
Asset consumption ratio	$\frac{\text{depreciated replacement costs of depreciable assets}}{\text{current replacement cost of depreciable assets}}$
Asset renewal funding ratio	$\frac{\text{NPV of planned capital renewal over 10 years}}{\text{NPV of required capital expenditure over 10 years}}$
Asset sustainability ratio	$\frac{\text{capital renewal and replacement expenditure}}{\text{depreciation}}$
Debt service cover ratio	$\frac{\text{annual operating surplus before interest and depreciation}}{\text{principal and interest}}$
Operating surplus ratio	$\frac{\text{operating revenue minus operating expenses}}{\text{own source operating revenue}}$
Own source revenue coverage ratio	$\frac{\text{own source operating revenue}}{\text{operating expense}}$

12.1.6	Significant audit findings FY 19/20
LOCATION	Shire of Menzies
APPLICANT	Internal
DOCUMENT REF	NAM410
DATE OF REPORT	11 June 2021
AUTHOR	Chief Executive Officer, Brian Joiner
RESPONSIBLE OFFICER	CEO, Brian Joiner
DISCLOSURE OF INTEREST	Nil
ATTACHMENT	Nil

SUMMARY:

The audited Financial Statements and Audit Findings have been provided by the independent auditors. This paper provides the audit committee with the significant findings from the Audit and planned actions to rectify the issues identified.

BACKGROUND:

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

The 2019/20 audit was conducted by RSM via external means.

The *Local Government Act 1995* specifies certain duties of Local Government with respect to Audits:

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

COMMENT:

Although there was only one (1) significant finding, the following details all findings and the actions taken:

SHIRE OF MENZIES

PERIOD OF AUDIT: 1 JULY 2019 TO 30 JUNE 2020

FINDINGS IDENTIFIED DURING THE FINAL AUDIT

1. Completeness of tender register

Finding

During our review of the Shire's Tenders Register, we noted a failure to record the tenderer's details and the successful tenderer. This information is required to be recorded in accordance with the Shire's purchasing policy and in order to comply with regulation 17 of the Local Government (Functions and General) Regulations 1996.

Rating: Significant

Implication

Non-compliance with the Shire's purchasing policy to maintain a complete tender register increases the risk of breaching regulation 17 of the Local Government (Functions and General) Regulations 1996.

Furthermore, without a complete tender register, there is an increased risk that the Shire's 'Value for Money' objectives are not achieved and potential for bias in the supplier selection process.

Recommendation

The requirement for full compliance with the Shire's purchasing policy and proper record keeping must be communicated to all staff and be closely monitored by the Shire's administration. In this way the risk of non-compliance with Local Government (Functions and General) Regulations 1996 can be reduced to an acceptable level.

Management Comment

The Shire carried out a review of the Tender Register from 1 July 2019 to 30 June 2020 and confirmed that the relevant details were not being recorded correctly. This has been rectified and records are now kept in accordance with the required regulations. Please see the extract of the new Tender Register.

Responsible Person: Brian Joiner, Chief Executive Officer
Completion Date: 17 May 2021

SHIRE OF MENZIES

PERIOD OF AUDIT: 1 JULY 2019 TO 30 JUNE 2020

FINDINGS IDENTIFIED DURING THE FINAL AUDIT

Prior Year Issue

2. Review of Open Purchase Orders

Findings

2019-20

Prior year issue is not resolved as we still noted long outstanding open purchase orders (POs).

2018-19

During our audit, we noted there is no evidence of review of open POs. As at 30 April 2019, open POs totalled \$95,275 with some POs dating back to December 2018.

Rating: Moderate

Implication

Failure to ensure timely review of open POs increases the risk of improper or unauthorised expenditure. In addition, potential exists for incorrect disclosure of expenditure commitments in the financial statements.

Recommendation

Long outstanding open POs should be reviewed and followed up on a regular basis. POs, which are no longer required, should be closed or cancelled in a timely manner.

Management Comment

Open purchase orders to be reviewed on a quarterly basis as a task for the quarterly internal compliance review. Responsible officers are to ensure that their purchase orders are reviewed on monthly basis.

As previously advised, standing orders are raised for expenses where no purchase order can be raised in advance. This is common practice in all Councils however the Shire is open to other ways to manage these expenses.

Responsible Person: Brian Joiner, Chief Executive Officer
Completion Date: 17 May 2021

CONSULTATION:

Office of the Auditor General.
RSM
Rhona Hawkins – A/CFO (Consultant).

STATUTORY AUTHORITY:

Local Government Act 1995 S7.9 and S7.12(A).
Local Government (Audit) Regulations 16.

POLICY IMPLICATIONS:

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

FINANCIAL IMPLICATIONS:

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

RISK ASSESSMENT:

Risk Statement	Level of Risk	Risk Mitigation Strategy
N/A		

STRATEGIC IMPLICATIONS:

4.2 An efficient and effective organisation.

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

VOTING REQUIREMENTS:

Simple Majority

OFFICER/COMMITTEE RECOMMENDATION:

That Council Adopts the significant audit findings report for FY 2019/2020.

12.1.7	Sundry debtors write off
LOCATION	Tjuntjuntjara
APPLICANT	Internal
DOCUMENT REF	NAM405
DATE OF REPORT	17 June 2021
AUTHOR	Chief Executive Officer, Brian Joiner
RESPONSIBLE OFFICER	CEO, Brian Joiner
DISCLOSURE OF INTEREST	Nil
ATTACHMENT	1. CONFIDENTIAL REDACTED - Confidential Sundry Debtors List [12.1.7.1 - 1 page]

SUMMARY:

For Council to consider writing off the sum of \$410.00 of Debtors Invoices which have been outstanding for 12 Months.

BACKGROUND:

Two of these invoices are for Post Box fees which we have since closed because of non-payment. All of the other invoices are for Dog Registrations.

In 2019 Murdoch University visited Menzies to conduct free sterilisation for animals in the town. Sterilization and Microchipping were free however vaccinations and registration fees were chargeable. Dog Registration forms were filled in and registration tags were given out on the day without the residents being charged. Invoices were sent after the fact, however only a minimal amount was recovered.

COMMENT:

Statements have been sent to these residents on a regular basis however payment has not been forthcoming. The registrations for the dogs have now expired as it was only for 1 year, so we are very unlikely to collect the money.

CONSULTATION:

Rhona Hawkins – Consultant Deputy Chief Executive Officer.

STATUTORY AUTHORITY:

Local Government Act 1995 Section 6.12

6.12. Power to defer, grant discounts, waive or write off debts:

- (1) Subject to subsection (2) and any other written law, a local government may
- (a) when adopting the annual budget, grant* a discount or other incentive for the early payment of any amount of money; or
 - (b) waive or grant concessions in relation to any amount of money;
- or
- (c) write off any amount of money, which is owed to the local government.

* *Absolute majority required.*

- (2) Subsection (1)(a) and (b) do not apply to an amount of money owing in respect of rates and service charges.
- (3) The grant of a concession under subsection (1)(b) may be subject to any conditions determined by the local government.
- (4) Regulations may prescribe circumstances in which a local government is not to exercise a power under subsection (1) or regulate the exercise of that power.

[Section 6.12 amended: No. 64 of 1998 s. 39.]

POLICY IMPLICATIONS:

4.6 – Debt Recovery – Outstanding Rates and Sundry Debtors.

FINANCIAL IMPLICATIONS:

A Loss of \$410.00 in revenue to the Shire of Menzies.

RISK ASSESSMENT:

Risk Statement	Level of Risk	Risk Mitigation Strategy
N/A		

STRATEGIC IMPLICATIONS:

4.2 An efficient and effective organisation.

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

VOTING REQUIREMENTS:

Simple Majority

OFFICER RECOMMENDATION:

That Council write off the amount of \$410.00 in outstanding Sundry Debtors as per the attached list.

12.1.8	Building Regulations 2012 - minimum fee changes
LOCATION	Shire of Menzies
APPLICANT	External
DOCUMENT REF	N/A
DATE OF REPORT	18 June 2021
AUTHOR	Chief Executive Officer, Brian Joiner
RESPONSIBLE OFFICER	CEO, Brian Joiner
DISCLOSURE OF INTEREST	Nil
ATTACHMENT	Nil

SUMMARY:

This paper is for council to adopt changes in fees and charges for 2021/22 FY as a result of Department of Mines, Industry Regulation and Safety (DMIRS) increasing some minimum fees.

BACKGROUND:

Council adopted fees and charges for 2021/22 FY at the May OCM. DIMRS has now advised that the minimum fees for some services will now rise, and these changes need to be reflected in Council's fees and charges.

COMMENT:

Minimum fees prescribed in Divisions 1 and 2 of Schedule 2 of the Building Regulations 2012 (the Regulations) will increase by 5 per cent on 1 July 2021. The minimum fee will increase from \$105 to \$110.

Note that this increase **does not** apply to the following fees and charges:

- the fee for inspection of pool barriers prescribed in regulation 53 of the Regulations;
- the fee for approval of battery powered smoke alarms prescribed in regulation 61 of the Regulations;
- the fee for an application where a declaration is sought prescribed in Item 1 of Division 3 of Schedule 2 of the Regulations; or
- the building services levy prescribed in regulation 12 of the Building Services (Complaint Resolution and Administration) Regulations 2011.

The following table reflects the changes to Council's fees and charges with the increases highlighted in yellow:

2020/2021 FEES AND CHARGES

BUILDING FEES

Building Act 2011 - Fees and Levies					
Item	Building Classification	Multiplier	Trigger	Minimum or Set Fee	Application Fee
Certified Application for a Building Permit	1a & 10	0.19%	\$ 48,421	\$ 110.00	GST Free
Certified Application for a Building Permit	1b, 2 - 9	0.09%	\$ 102,222	\$ 110.00	GST Free
Uncertified Building Application	1a & 10	0.32%	\$ 28,750	\$ 110.00	GST Free
Demolition Permit	1a & 10	-	Fixed	\$ 110.00	GST Free
Demolition Permit	1b, 2 - 9	Per storey	Per Storey	\$ 110.00	GST Free
Extend Time which an Occupancy Permit or Building Approval Certificate has Effect	-	-	Fixed	\$ 110.00	GST Free
Occupancy Permit - Completed Building	-	-	Fixed	\$ 110.00	GST Free
Temporary Occupancy Permit - Incomplete Building	-	-	Fixed	\$ 110.00	GST Free
Modification of an Occupancy Permit	-	-	Fixed	\$ 110.00	GST Free
Occupancy Permit for a Permanent Change to Classification	-	-	Fixed	\$ 110.00	GST Free
Occupancy Permit or Building Approval Certificate for Strata or Subdivision	-	\$11.60 / Unit	No. of Units	\$ 115.00	GST Free
Occupancy Permit - Unauthorised Works	-	0.18%	\$ 51,111	\$ 110.00	GST Free
Replace Occupancy Permit for Existing Building			Fixed	\$ 110.00	GST Free
Building Approval Certificate - Unauthorised Building Work	-	0.38%	\$ 24,210	\$ 110.00	GST Free
Building Approval Certificate for Existing Building - Authorised Building Work	-	-	Fixed	\$ 110.00	GST Free

CONSULTATION:

Dave Hadden (EHO).

STATUTORY AUTHORITY:

Local Government Act 1995
Building Act 2011
Building Regulations 2012

POLICY IMPLICATIONS:

Nil.

FINANCIAL IMPLICATIONS:

Building approval fees and charges are set at a cost recovery level only.

RISK ASSESSMENT:

Risk Statement	Level of Risk	Risk Mitigation Strategy
N/A		

STRATEGIC IMPLICATIONS:

4.2 An efficient and effective organisation.

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

VOTING REQUIREMENTS:

Absolute Majority

OFFICER RECOMMENDATION:

That Council Adopt the new minimum fees as prescribed under the Building Regulations 2012.

12.2 Administration Reports

12.2.1	Adoption of draft Annual Report 2019/20 FY
LOCATION	Shire of Menzies
APPLICANT	Internal
DOCUMENT REF	N/A
DATE OF REPORT	14 June 2021
AUTHOR	Chief Executive Officer, Brian Joiner
RESPONSIBLE OFFICER	CEO, Brian Joiner
DISCLOSURE OF INTEREST	Nil
ATTACHMENT	1. Annual- Report- 2019-2020 draft [12.2.1.1 - 97 pages]

SUMMARY:

The purpose of this report is for Council to adopt the draft Annual Report for the 2021/22 FY.

BACKGROUND:

The Local Government Act (s5.54) (1) requires the local government to adopt its Annual Report by December 31st of the financial year. The Audit Report for 2019/2020 FY was received on 31 May 2021.

As such, Section 5.54(2) of the Regulations applies and requires the Annual Report to be accepted by the local government no later than two months after the auditor's report becomes available.

Additionally, the Local Government Act 1995 stipulates that the Local Government must hold a General Meeting of Electors not more than 56 days after accepting the Annual Report.

By adopting the annual report at this OCM and holding an Electors Meeting on 29 June 2021, all the requirements of the Act and Regulations will be met.

COMMENT:

The delay in producing the Annual Report is due to the Audit Report not being received until 31 May 2021. The delays have largely been due to the contracted audit firm having to conduct the audit externally.

CONSULTATION:

Rhona Hawkins – Financial Consultant (A/CFO)

STATUTORY AUTHORITY:

Local Government Act 1995 S5.27; 5.53; 5.54; 5.55; 5.55A
Local Government (Financial Management) Regulations 5.54(1) & (2)

POLICY IMPLICATIONS:

Nil.

FINANCIAL IMPLICATIONS:

Nil.

RISK ASSESSMENT:

Risk Statement	Level of Risk	Risk Mitigation Strategy
N/A		

STRATEGIC IMPLICATIONS:

4.2 An efficient and effective organisation.

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

VOTING REQUIREMENTS:

Absolute Majority

OFFICER RECOMMENDATION:

That Council:

1. Adopts the draft Annual Report for the Financial Year 2019/2020; and
2. Approves an Electors Meeting to be held at 1700 on 29 June 2021 in the Menzies Town Hall.

SHIRE OF MENZIES



ANNUAL REPORT

For the year ended 30th June

2020

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COMMUNITY STATISTICS



Shire of Menzies

PO Box 4
Menzies WA 6436

Email: admin@menzies.wa.gov.au
Website: www.menzies.wa.gov.au
Telephone: 08 9024 2041

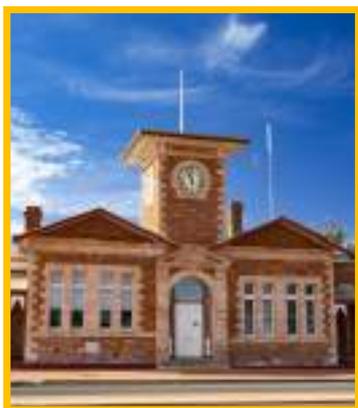
Population	490 (ABS 2016)
Number of Electors	278
Number of Dwellings	130
Distance from Perth (klm)	730 km
Area (sq klm)	124,635 square kilometres (48,122 sq mi)
Suburbs and Localities	Kookynie, 6431; Menzies, 6436; Tjuntjuntjara 6431.
Schools	Menzies Community School Tjuntjuntjara Remote Community School
Length of Sealed Roads (klm)	51.2 klm
Length of Unsealed Road (klm)	2129
Rates Levied	\$3.1m
Total Revenue	\$6.8m
Council Employees	21
Tourist Attractions	Lake Ballard Niagara Dam, Lady Shenton Building Menzies Art Gallery, Goongarrie Cottages Spinifex Art Centre
Local Industries	Gold mining; Nickel mining; Potash salt mining; Pastoral; Tourism, Prospecting and Gold Battery.
Significant Local Events	Menzies Cyclastic Menzies Rodeo

SHIRE OF MENZIES

The Shire of Menzies has common borders with the Shires of Yilgarn, Sandstone, Leonora, Laverton, Coolgardie and the City of Kalgoorlie-Boulder.

It stretches some 1025 kilometres from east to west, and encompasses an area of 124,635 square kilometres.

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



The Shire boasts schools at Menzies and Tjuntjuntjara where students from kindergarten to Year 12 attend.

Both Menzies and Tjuntjuntjara are also serviced by a Nursing Post and the Royal Flying Doctor respectively.

The Menzies Municipality was gazetted in 1895. It was dissolved and included in the North Coolgardie Road District in 1912, which was itself dissolved the same year to form the Menzies, Kookynie and Mount Malcolm Road Districts. In 1918, Kookynie was merged into Menzies, which on 1 July 1961 became the shire of today.

The heart of the Menzies Town is its people and their meeting places. The Menzies Hotel and the Achievable Outback Café are central to the lives of the residents of the town. Tourists welcome the facilities provided and are always made to feel welcome by the locals.

Kookynie Grand Hotel has a long and distinguished history. Willie the horse has adopted the Hotel, and in return the town has adopted Willie. In recent times the Hotel and the Horse have added to the towns tourist popularity. Kookynie is close to Niagara Dam which is one of the Shires very popular tourist destinations.



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

The children join with their counterparts from Menzies and Mount Margaret in school camps specialising in writing and music.

2019-2020 COUNCILLORS



Cr Greg Dwyer
Shire President
(Rural Ward)

Term Expires: 2021



Cr Ian Baird
Deputy Shire
President
(Rural Ward)

Term Expires: 2023



Cr Jill Dwyer
(Rural Ward)

Term Expires: 2021



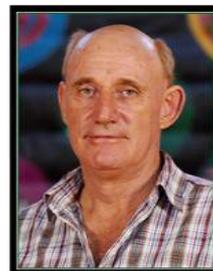
Cr Justin Lee
(Town Ward)

Term Expires: 2021



Cr Vashti Ashwin
(Town Ward)

Term Expires: 2023



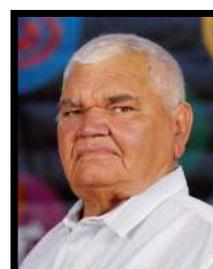
Cr Keith Mader
(Town Ward)

Term Expires: 2021



Cr Debbie Hanson
(Rural Ward)

Term Expires: 2023



Cr Ian Tucker
(Town Ward)

Term Expires: 2021

2019-2020 COUNCILLORS

COUNCILLOR COMMITTEE'S

- Shire of Menzies Audit Committee
- Goldfields Esperance Zone
- Local Emergency Management Committee
- Lake Ballard Management Advisory Committee
- WALGA Goldfields Voluntary Regional Organisation of Councilors (GVROC)
- Goldfields Esperance Regional Collaborative Group (GERCG)
- Goldfields Cyclassic
- Regional Road Group
- Goldfields Tourism Network

SHIRE PRESIDENTS REPORT



Text to be added

SHIRE PRESIDENTS REPORT

Text to be added

CHIEF EXECUTIVE OFFICER REPORT

I come into this role with a high level of optimism after a year that most of the country would rather forget. It would be easy to use the events of 2020 as an excuse for everything that didn't go as planned. However, we as a Shire and community need to own our shortcomings and celebrate our achievements.

The year started on a positive note with the adoption of the Corporate Business Plan which was developed by drawing from the strategies of the Asset Management Plan, the Workforce Plan, the Long-Term Financial Plan and the Strategic Community Plan. The Corporate Business Plan is the action sheet for the Strategic Community Plan and is the source document for the Annual Budget.

The Shire undertook several capital works projects during the year including the sealing of a portion of the Menzies Northwest Road and considerable works on the Yarri Road and Evanston Menzies Road. Capital works were also undertaken at the Niagara Dam, stock grids and at the Menzies and Kookynie refuse sites.

Minor capital works included an upgrade of computer systems and software and the youth centre benefitted from new basketball poles and a shade structure.

Action commenced to recover rates that have been outstanding for a considerable amount of time. The outstanding rates are reflected in the Shires financials and contribute to the Shires sustainability ratios and the issue needed to be addressed.

The broken statues at Lake Ballard have been replaced and the tourist icon continues to attract a constant stream of visitors to the area.

There has been an overall decline in the occupancy of the Caravan Park and overall visitor numbers to the Shire which is directly related to closed borders. In 2020/21 the Shire will be investigating other opportunities to boost tourist numbers and accommodation.

Looking to the future there are signs that the resilience of the communities are being rewarded. Mining is going from strength to strength, caravans are back on the roads and we are committed to delivering on Council's strategies and plans.

Your staff have worked hard to improve the Shire, its operations and community infrastructure and I would like to thank them for their endeavours. Our team is small in number, but it punches above its weight in what it delivers.

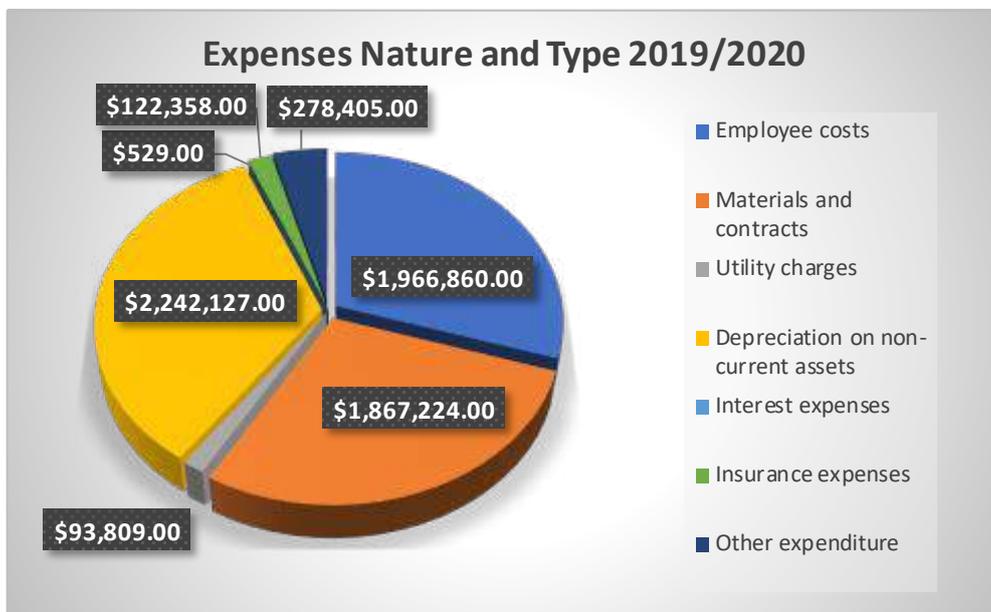
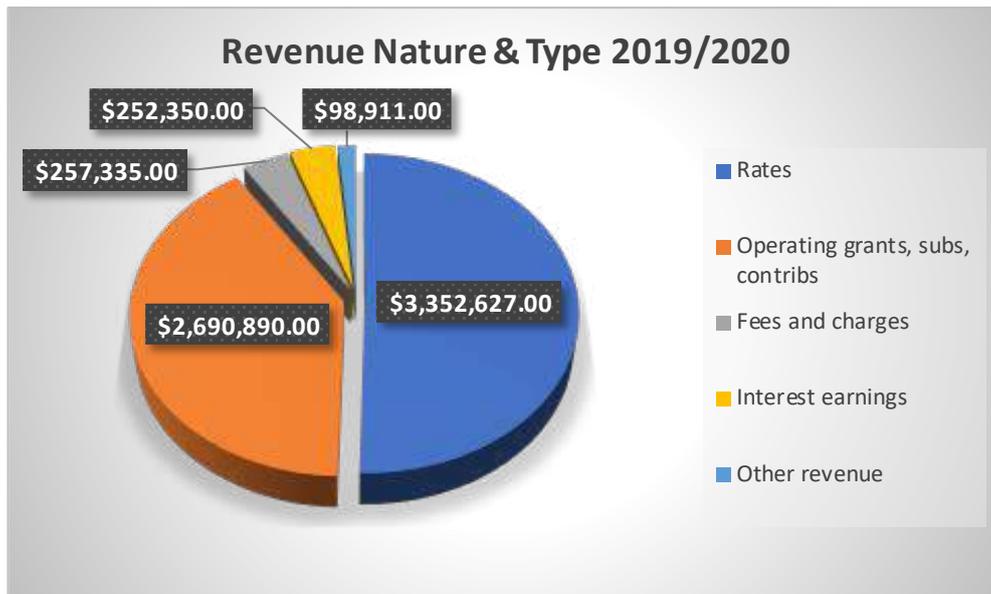


BRIAN JOINER

CHIEF EXECUTIVE OFFICER

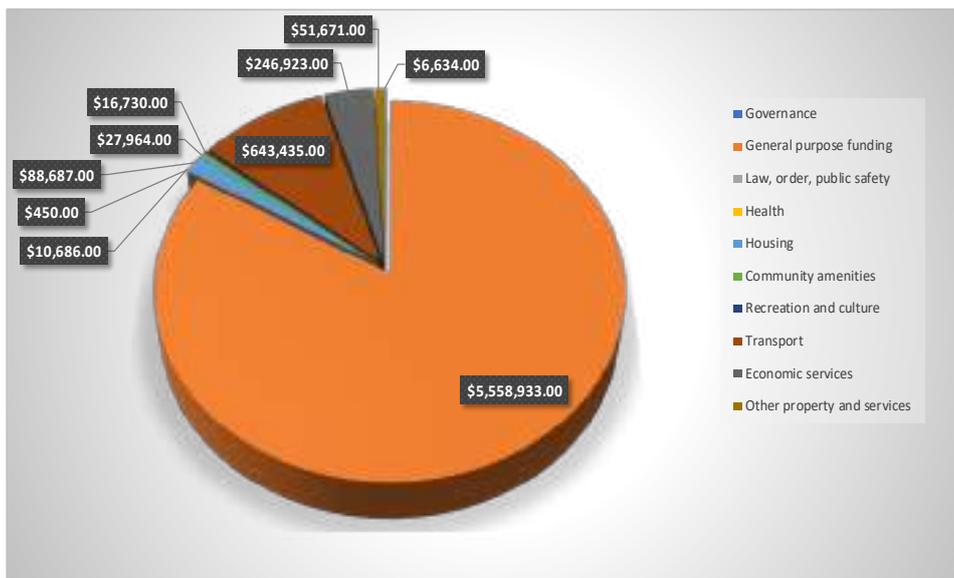
CHIEF EXECUTIVE OFFICER REPORT

Below is a breakdown of the shire’s revenue and expenditure by Nature and Type for the year ending 30th June 2020 and for which there are more details in the attached audited financial statements.



CHIEF EXECUTIVE OFFICER REPORT

Below are graphical representations of the final revenues and expenditures by Programme for the year ending 30th June 2020. Grants, Subsidies & contributions includes grants from Federal taxes (GST) for the maintaining of roads and general infrastructure. A Full explanation of the components of the headings can be found in the financial statements.



OVERVIEW OF THE PLAN FOR THE FUTURE

The Shire of Menzies Strategic Community Plan 2013 – 2023 was prepared through engagement and consultation with the community it reflects predominant community interest and views.

In 2020– 2021 the following Plans are to be reviewed:

- Strategic Community Plan
- Corporate Business Plan
- Long Term Financial Plan
- Workforce Plan
- Town Planning Scheme

The Corporate Business Plan shows an expected capital expenditure for 2020-2021 as the following

PROJECT	2019-20 \$
Building Renewal	200,000
New Staff Housing	600,000
Other Infrastructure	100,000
Parks and Gardens	200,000
Plant Replacement Program	420,053
Menzies North West Road	980,898
Evanstone Road	500,000
Town Streets Construction Work	191,831
Town Streets Reseal Work	73,332
Roads Provisions (inc Tjuntjuntjarra Access Rd & Yarri Rd)	536,667

OVERVIEW OF THE PLAN FOR THE FUTURE

The capital projects in the Annual Budget are decided by referring to the Shire's Strategic Plan, Long Term Plan and Corporate Business Plan. The following capital projects are anticipated to commence during the 2020-2021 year.

PROJECT	PROJECTED COST
Menzies North West Rd extend a further 5km of bitumen	\$1,100,000
Build new staff housing	\$600,000
Plant Replacement - Grader	\$390,000
Niagara Dam – Silt removal	\$84,000
Town Hall Upgrade	\$160,000
Road Construction Connie Sue Access Rd	\$300,000



ACTIVITIES OF COUNCIL

PERSONAL INVOLVEMENT

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

- Goldfields Tourism Network Association
- Goldfields Regional Road Group
- Goldfields Voluntary Regional Organisation of Councils
- Local Emergency Management Committee
- Goldfields Esperance Regional Collaborative Group (GERCG)
- Lake Ballard Management Advisory Committee

AGENDA

To ensure that all items are included in the Agenda for Council meetings, it is requested that items for consideration be submitted to the Chief Executive Officer at least 14 days prior to Council meeting. This will permit your item to be researched if necessary, and be presented to Council with a recommendation for decision, if appropriate. Agendas are prepared for members and are distributed 7 days prior to the meeting. Copies of the Agenda are available prior to the meeting in accordance with the *Local Government Act (1995)*.

MINUTES

The Minutes of Council and Committee meetings are available for inspection after the meeting in accordance with the *Local Government Act 1995*, and are available on the Council website. Please note that all Minutes are subject to confirmation by Council.

PUBLIC LIBRARY

The Shire of Menzies Public Library is situated within the Lady Shenton Building (*Menzies Visitor Centre*). It is open the same hours as the Lady Shenton Building. New Books, DVD's and magazines are received each month.

CARAVAN PARK

The Shire of Menzies Caravan Park is adjacent to the Menzies Visitor Centre (08) 9024 2702. After hours for caravans works on a honesty system. The caravan park has powered caravan sites, and tent sites available. A camp kitchen and guest laundry are also available. Two chalet with a double and a single bed is available for booking.

MENZIES VISITOR CENTRE

The Menzies Visitor Centre is located within the Lady Shenton Building. Facilities co-located within the Visitor Centre include; Community Postal Agency, Internet Access, Gift Shop and Public Library. The Visitor Centre is open weekdays (*except public holidays*).

Telephone: (08) 9024 2702

Email: cso2@menzies.wa.gov.au

ACTIVITIES OF COUNCIL

EMERGENCY SERVICES BUILDINGS

The Emergency Services Buildings are situated on Archibald Street in the Emergency Services Area. This area comprises the Volunteer Bushfire Brigade Headquarters, Menzies Nursing Post, and Menzies St John Ambulance Sub Centre. Details of times for the Nursing Post and visiting Doctors and other medical agencies are published in the Menzies Matters each month.

AIRSTRIP

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

DOG AND CAT REGISTRATIONS

Dog registrations become due on the 1 November each year. All dogs and cats over 3 months and over must be registered and microchipped. All cats must be sterilised.

Sterilised Dog <i>(Proof of sterilization required)</i>	1 Year \$20.00	3 Years \$42.50
Unsterilised Dog	1 Year \$50.00	3 Years \$120.00
Cats <i>(All Cats must be sterilised)</i>	1 Year \$20.00	3 Years \$42.50

A 50% discount is available for eligible pensioners (*pension card must be shown at the time of registration*).

A 25% discount is available for dogs registered as working cattle/sheep dogs (*proof must be shown at time of registration*).

Your dog is required to wear a tag showing your name and address as well as the registration tag.

If you own a dog you have a legal responsibility to keep it under control, either within a fenced area on your property or on a leash when in public.

To register your dog or cat please visit the Shire of Menzies. For further enquiries, please contact administration on (08) 9024 2041.

DOG IMPOUNDMENT

Dog owners have an obligation to keep their dogs under effective control at all times. Dogs wandering at large present a nuisance and are a danger to the public. Dog patrols will be carried out by the ranger and complaints will be acted upon. The Dog Act 1976 provides heavy penalties for owners whose dogs are impounded.

HEALTH AND BUILDING INFORMATION

The Principal Environmental Health Officer / Building Surveyor, Mr David Hadden is located at the Shire of Leonora Administration Offices. Any matters concerning Health and Building can be directed to Mr Hadden on (04) 2837 6044.

ACTIVITIES OF COUNCIL

COMMUNITY SERVICES

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

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

The Shire provide financial and/or other support to a number of organisations such as:

- Menzies Community School
- Royal Flying Doctor Service
- Menzies Volunteer Bushfire Brigade
- Menzies Classic Cycle Race
- Golden Quest Trail Association
- Menzies St John Ambulance Sub Centre
- Tjuntjuntjara Community
- Menzies Aboriginal Corporation

ACCESS TO COUNCIL DOCUMENTS

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

- Minutes and Agenda of Council and Committee Meetings
- General Policy Manual Annual Budgets Annual Report
- Annual Financial Statements
- Council Local Laws (*By laws*)
- Town Planning Scheme
- Town Planning Policy Manual
- Financial Interest Register

STATUTORY COMPLIANCE

STATE RECORD ACT 2000

The State Records Act 2000 requires that the Shire maintains and disposes of all records in the prescribed manner.

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

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

1. The efficiency and effectiveness of the organisation’s record keeping system is evaluated not less than once every 5 years.
2. The organisation conducts a record keeping training program. When required.
3. The efficiency and effectiveness of the record keeping training program is reviewed from time to time.
4. The organisation’s induction program addresses employee roles and responsibilities in regard to their compliance with the organisation’s record keeping plan.

COMPLIANCE AUDIT RETURN

All local governments are required to carry out an annual Compliance Audit Return (CAR) for the period 1 January 2019 to 31 December 2019 as specifies by the *Local Government Act 1995*. The CAR includes a range of compliance categories to be met. The Completed CAR was received by Council at its February 2020 meeting and was subsequently submitted to the Department of Local Government prior to 31 March 2020 in accordance with Regulations 14 and 15 of the *Local Government (Audit) Regulations 1996*.

FREEDOM OF INFORMATION STATEMENT

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

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

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

STATUTORY COMPLIANCE

FREEDOM OF INFORMATION STATEMENT (CONTINUED)

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

Requests for information under the Freedom of Information Act can be sent to the Chief Executive Officer, Shire of Menzies, PO Box 4 Menzies WA 6436. The Shire of Menzies received no applications under the Freedom of Information Act 1992.

DISCLOSURE OF ANNUAL SALARIES IN ANNUAL REPORT

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

- The number of employees of the Shire entitled to an annual salary of \$100,00 or more; and
- The number of employees with an annual salary entitlement that falls within each band of \$10,000 over \$100,000.

Set out below, in bands of \$10,000, is the number of employees of the Shire entitled to an annual salary of \$100,000 or more for 2019/2020:

Salary Range		
\$ From	\$ To	Number of employees
100,000	109,999	1
110,000	119,999	
120,000	129,999	1
130,000	139,999	
140,000	149,999	
150,000	159,000	1
160,000	169,000	1
Total		4

PRIMARY AND ANNUAL RETURNS

In accordance with Section 5.75 and 5.76 of the *Local Government Act 1995* all relevant persons lodged an Annual Return by the due date of 31 August 2019 and a primary return within 3 months of their start date. All returns are managed by the Chief Executive Officer and are available for viewing by members of the public upon request.

COMPLAINTS

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

Council did not receive any complaints during the 2019/2020 financial year.

STATUTORY COMPLIANCE

PUBLIC INTEREST DISCLOSURE

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

The Chief Executive Officer has complied with the obligation under the Act. The Shire of Menzies had no Public Interest Disclosures during the reporting period 2019/20.

COMPETITIVE NEUTRALITY

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

1. LEGISLATIVE REVIEW

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

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

2. DISABILITY SERVICES PLAN

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

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

Council adopted the Disability Access and Inclusion Plan 2013 -2018 on 29 August 2013 and submitted a progress report to the Disability Services Commission annually. Many of the outcomes and strategies identified within the plan are being implemented on an ongoing basis.

When Council is addressing the issue of accessibility to Council's facilities and functions it is aware that by providing better access for people with disabilities it is providing better access for the whole community. Work continues to improve footpaths and access ways around the Menzies townsite as part of recognising the Disability Access and Inclusion Plan.

The Disability Services Commission requires Local Governments to report on the six outcomes relating to DAIP's to the public annually.

STATUTORY COMPLIANCE

Outcome 1: Services and Events

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

Outcome 2: Buildings and Other Facilities

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

Outcome 3: Information

Wherever possible people with disabilities can receive information from the Shire in a format that will enable them to access the information readily as other people are able to access it.

People with disabilities can access information produced by the Shire of Menzies in different formats. Anyone requiring a different format are encouraged to contact the Shire Office.

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

Outcome 4: Level and Quality of Service

The staff is always encouraged to be aware of the needs of people with disabilities to ensure they receive the same level and quality of service as other people receive. Staff at the Shire of Menzies are made aware that people with disabilities may have different needs. Staff are encouraged to ensure that people with disabilities receive the same level and quality of service as other people receive.

Outcome 5: Complaints Process

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

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

Outcome 6: Public Consultation Process

Council provides many ways for people to participate in public consultation and we are more than happy to discuss any grievances community members may have regarding the services available to the disabled.

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

Further information can be obtained by contacting the Chief Executive Officer.

STATUTORY COMPLIANCE

PUBLIC PARTICIPATION

Members of the public have a number of opportunities to put forward their views on particular items before Council. These are:

Deputations - Any member of the public can address the Council personally, or on behalf of another person or organisation. This opportunity is afforded at each meeting of Council.

Submissions - Some development applications do not require specific or special approval of Council. However, where special approval is required, residents are notified by advertising in local newspapers, and in some instances, they may also be notified individually by the Council or the developer.

When an application is publicly advertised, residents have the opportunity to make written submission to the Council expressing their views regarding the application.

Petitions - Written petitions can be addressed to the Council on any issue within the Council's jurisdiction. It is a good idea to advise your Ward Councillor, who can familiarise themselves with the petition and refer it to the appropriate person.

Written requests - A member of the public can write to Council on any Council policy, activity or service.

Elected members - Members of the public can contact any of the Councillors to discuss any issue relevant to Council.



FINANCIAL RATIOS EXPLAINED

The Annual Financial Report for the year ended 30 June 2020 includes a set of financial ratios. The trends have been extrapolated to provide an indication of past performance on these ratios, and the effect that striving to meet industry standards may have on future decisions and direction of Council.

They have been set to guide Council to good governance, ensuring the future viability of the shire.

Of the seven ratios following, four exceed the industry targets, one meets the industry target, one is not assessed (Asset Renewal Funding) and one is not applicable (Debt Service Cover) as the Shire has no loans. Awareness and understanding of these ratios by all stakeholders will be important as Council enters into forward planning.

SHIRES ACTUAL RATIOS

Ratio		Basic Standard	2020	2019	2018	3 Year Trends
Current Ratio		≥ 1.00	4.41	3.26	5.24	↑
Asset Sustainability		≥ 0.90	1.41	2.79	1.49	↑
Debt Service Cover		≥ 2.00	N/A	N/A	N/A	N/A
Operating Surplus		≥ 0.15	0.01	0.19	.21	↓
Own Source Revenue Coverage		≥ 0.60	0.59	0.64	.61	↓
Asset Consumption		≥ 0.75	0.98	0.98	0.99	↑
Asset Renewal Funding		≥ 1.05	2.78	N/A	N/A	↑
		Above Target	Within Acceptable Banding	Below Acceptable Banding		

¹ Target ratios per Department of Local Government and Communities (DLGC) Guidelines for Basic standard.

² The 3 year trend compares the 2020 ratio to the average of the last 3 years.

Current Ratio measures the liquidity position that has arisen from past year's transactions. This continues to be above the industry benchmark of ≥ 1 . It is calculated by dividing current unrestricted assets by current unrestricted liabilities.

FINANCIAL RATIOS EXPLAINED

A ratio of less than 1 means that means that the Council does not have sufficient cash to meet its immediate cash commitments. We have a very healthy Current Ratio, and therefore can readily meet our immediate cash requirements.

2016	6.43
2017	9.59
2018	5.24
2019	3.26
2020	4.21

Asset Sustainability Ratio (ASR) measures the extent to which assets are being renewed/replaced compared to the amount consumed (depreciation). A ratio of more than 0.90 indicates the Council has a sustained capital investment program sufficient to renew/replace assets while also negating the effect of inflation on purchasing power overtime.

This ratio for the year suggests the Council is replacing or renewing its existing assets at a greater rate than they are wearing out.

2016	1.35
2017	0.46
2018	1.49
2019	2.79
2020	1.41

Debt Service Cover Ratio measures Council's ability to service debt out of uncommitted or general purpose funds. The DLGC guideline for the basic standard is 2 and the advanced standard is 5.

This ratio is the measurement of a local government's ability to repay its debt including lease payments. The higher the ratio is, the easier it is for a local government to obtain a loan. The Shire of Menzies does not have any loans.

Operating Surplus Ratios measure Council's financial sustainability having regard to asset management and the community's service level needs. A negative ratio indicates the local government is experiencing an operating deficit. A sustained period of deficits will erode Council's ability to maintain both its operational service level and asset base over the longer term.

The target for this ratio is a positive between 0.01 and 0.15 for the basic standard, and greater than 0.15 for the advanced standard. The trend for this ratio has been up and down. This year the ratio is within the industry standard.

2016	(0.60)
2017	0.60
2018	0.21
2019	0.19
2020	0.01

FINANCIAL RATIOS EXPLAINED

Own Source Revenue Coverage Ratio measures the Shire's ability to cover operating expenses from its own source revenue given current levels of operating expenses. A basic standard is achieved if the ratio is between 0.40 and 0.90, and advanced standard is greater than 0.90. These different standards have been established to recognise the varying revenue raising capacities across the sector.

Council meets the basic standard and can improve this ratio by either increasing rates, fees and charges or reducing operating expenses.

2016	0.47
2017	0.59
2018	0.61
2019	0.64
2020	0.59

Asset Consumption Ratio (ACR) measures the extent to which depreciable assets have been consumed by comparing their written down value to their replacement cost. The standard is met if the ratio is 0.50 and above, and improving if the ratio is between 0.60 and 0.75. Council has consistently met the target for this ratio.

2016	1.72
2017	0.79
2018	0.99
2019	0.98
2020	0.98

Asset Renewal Funding Ratio measures the shires ability to fund its projected asset renewal/replacements in the future. The standard is met if the ratio is between .75 and .95, and improving if the ratio is between 0.95 and 1.05 and the ASR falls within the range of 0.90 and 1.10 and ACR falls within the range of 0.5 to .75.

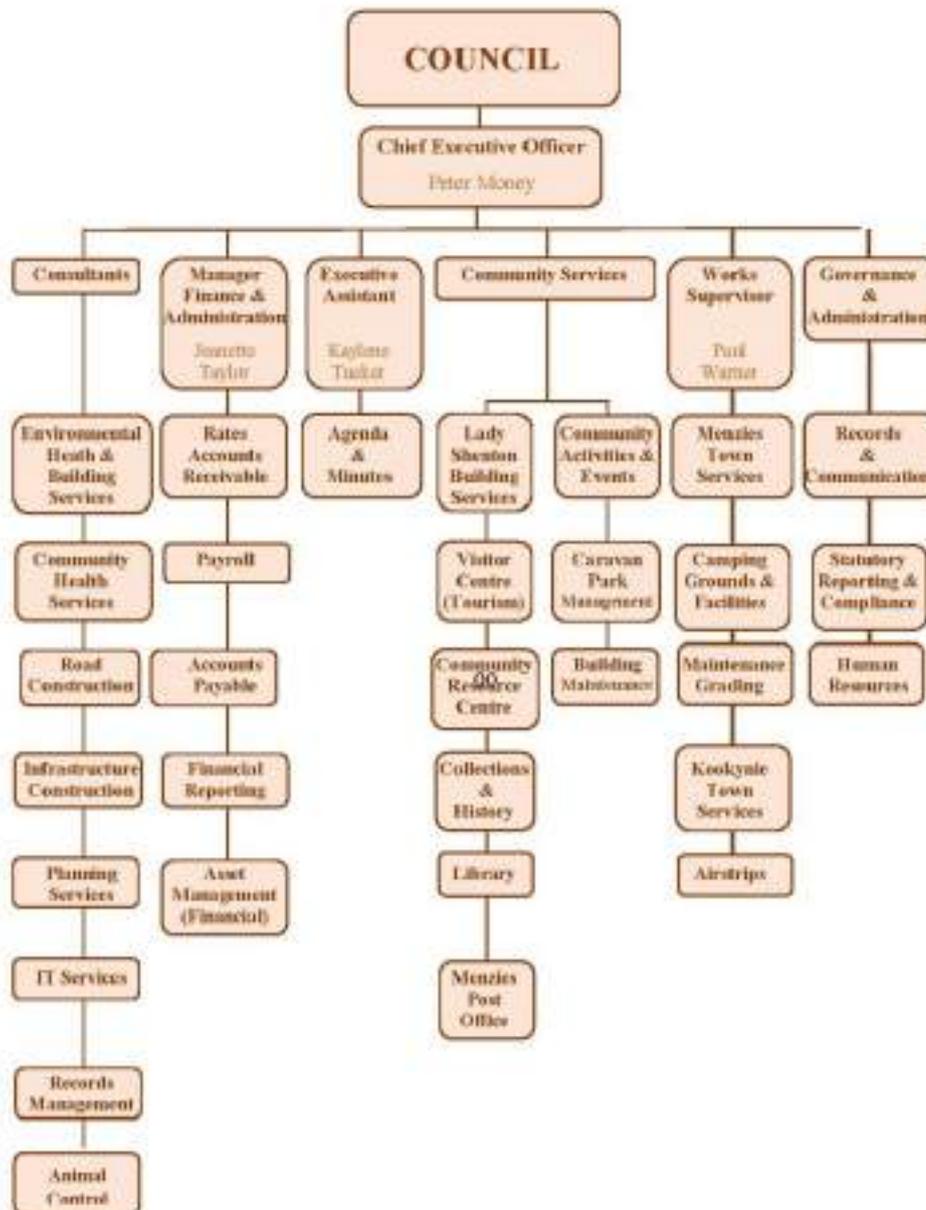
2016	0.99
2017	1.00
2018	N/A
2019	N/A
2020	2.78

This ratio was once again not measured in 2018-2019; the Long Term Financial and Capital Investment Plans are being reviewed.



ORGANISATIONAL STRUCTURE

SHIRE OF MENZIES - SERVICE PROVISION 2019-2020



2019-2020 AUDITED FINANCIALS

**SHIRE OF MENZIES
FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2020**

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COMMUNITY VISION

The Shire will endeavour to provide the community services and facilities to meet the needs of the community and enable them to enjoy a pleasant and healthy way of life.

Principal place of business:
124 Shenton Street
MENZIES WA 6436

**SHIRE OF MENZIES
FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2020**

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

STATEMENT BY CHIEF EXECUTIVE OFFICER

The attached financial report of the Shire of Menzies for the financial year ended 30 June 2020 is based on proper accounts and records to present fairly the financial position of the Shire of Menzies at 30 June 2020 and the results of the operations for the financial year then ended in accordance with the Local Government Act 1995 and, to the extent that they are not inconsistent with the Act, the Australian Accounting Standards.

Signed on the 27TH day of MAY 2021



Chief Executive Officer

Brian Joiner



SHIRE OF MENZIES
STATEMENT OF COMPREHENSIVE INCOME
BY NATURE OR TYPE
FOR THE YEAR ENDED 30 JUNE 2020

	NOTE	2020 Actual \$	2020 Budget \$	2019 Actual \$
Revenue				
Rates	23(a)	3,352,627	3,266,373	3,123,507
Operating grants, subsidies and contributions	2(a)	2,690,890	2,137,567	2,938,278
Fees and charges	2(a)	257,335	242,047	398,736
Interest earnings	2(a)	252,350	233,789	337,268
Other revenue	2(a)	98,911	49,693	28,364
		6,652,113	5,929,469	6,826,153
Expenses				
Employee costs		(1,966,860)	(2,055,237)	(1,687,899)
Materials and contracts		(1,867,224)	(2,129,633)	(1,817,759)
Utility charges		(93,809)	(86,147)	(89,726)
Depreciation on non-current assets	10(b)	(2,242,127)	(1,986,269)	(2,013,495)
Interest expenses	2(b)	(529)	0	0
Insurance expenses		(122,358)	(149,012)	(137,988)
Other expenditure		(278,405)	(436,155)	(301,063)
		(6,571,312)	(6,842,453)	(6,047,930)
		80,801	(912,984)	778,223
Non-operating grants, subsidies and contributions	2(a)	3,564,550	3,374,402	1,279,246
Profit on asset disposals	10(a)	1,417	39,212	18,401
(Loss) on asset disposals	10(a)	(35,329)	(35,336)	(23,859)
(Loss) on revaluation of furniture and equipment	8(a)	0	0	(18,922)
		3,530,638	3,378,278	1,254,866
		3,611,439	2,465,294	2,033,089
Net result for the period				
Other comprehensive income				
<i>Items that will not be reclassified subsequently to profit or loss</i>				
Changes in asset revaluation surplus	12	1,883,862	0	639,667
		1,883,862	0	639,667
Total other comprehensive income for the period				
		5,495,301	2,465,294	2,672,756
Total comprehensive income for the period				

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



SHIRE OF MENZIES
STATEMENT OF COMPREHENSIVE INCOME
BY PROGRAM
FOR THE YEAR ENDED 30 JUNE 2020

NOTE	2020 Actual \$	2020 Budget \$	2019 Actual \$
Revenue			
2(a)			
Governance	6,634	16,980	7,676
General purpose funding	5,558,933	4,397,124	5,147,821
Law, order, public safety	10,686	6,722	6,554
Health	450	1,300	676
Housing	88,687	100,600	91,051
Community amenities	27,964	17,277	17,997
Recreation and culture	16,730	800	4,703
Transport	643,435	1,133,391	1,120,410
Economic services	246,923	226,292	396,793
Other property and services	51,671	28,983	32,472
	6,652,113	5,929,469	6,826,153
Expenses			
2(b)			
Governance	(881,861)	(903,820)	(813,644)
General purpose funding	(264,419)	(225,840)	(165,567)
Law, order, public safety	(110,478)	(116,855)	(98,801)
Health	(38,541)	(128,587)	(92,394)
Housing	(194,735)	(157,257)	(141,944)
Community amenities	(379,856)	(315,359)	(243,779)
Recreation and culture	(805,794)	(953,595)	(744,806)
Transport	(2,318,875)	(2,317,201)	(2,317,032)
Economic services	(921,397)	(1,317,284)	(1,216,727)
Other property and services	(654,827)	(406,655)	(213,236)
	(6,570,783)	(6,842,453)	(6,047,930)
Finance Costs			
2(b)			
Other property and services	(529)	0	0
	(529)	0	0
	80,801	(912,984)	778,223
Non-operating grants, subsidies and contributions	3,564,550	3,374,402	1,279,246
Profit on disposal of assets	1,417	39,212	18,401
(Loss) on disposal of assets	(35,329)	(35,336)	(23,859)
(Loss) on revaluation of furniture and equipment	0	0	(18,922)
	3,530,638	3,378,278	1,254,866
	3,611,439	2,465,294	2,033,089
Net result for the period			
Other comprehensive income			
<i>Items that will not be reclassified subsequently to profit or loss</i>			
Changes in asset revaluation surplus	1,883,862	0	639,667
	1,883,862	0	639,667
Total other comprehensive income for the period			
	5,495,301	2,465,294	2,672,756

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



SHIRE OF MENZIES
STATEMENT OF FINANCIAL POSITION
AS AT 30 JUNE 2020

	NOTE	2020 \$	2019 \$
CURRENT ASSETS			
Cash and cash equivalents	3	12,901,851	10,633,767
Trade and other receivables	5	673,083	700,424
Inventories	6	13,623	10,706
Other assets	7	17,642	28,086
TOTAL CURRENT ASSETS		13,606,199	11,372,983
NON-CURRENT ASSETS			
Property, plant and equipment	8	10,565,699	9,380,577
Infrastructure	9	118,875,551	117,269,232
Right of use assets	11(a)	6,340	0
TOTAL NON-CURRENT ASSETS		129,447,590	126,649,809
TOTAL ASSETS		143,053,789	138,022,792
CURRENT LIABILITIES			
Trade and other payables	13	392,694	880,763
Lease liabilities	14(a)	3,985	0
Employee related provisions	16	197,107	140,097
TOTAL CURRENT LIABILITIES		593,786	1,020,860
NON-CURRENT LIABILITIES			
Lease liabilities	14(a)	2,363	0
Employee related provisions	16	41,675	81,268
TOTAL NON-CURRENT LIABILITIES		44,038	81,268
TOTAL LIABILITIES		637,824	1,102,128
NET ASSETS		142,415,965	136,920,664
EQUITY			
Retained surplus		18,733,641	17,138,002
Reserves - cash backed	4	11,856,155	8,497,246
Revaluation surplus	12	111,826,169	111,285,416
TOTAL EQUITY		142,415,965	136,920,664

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



SHIRE OF MENZIES
STATEMENT OF CHANGES IN EQUITY
FOR THE YEAR ENDED 30 JUNE 2020

	NOTE	RETAINED SURPLUS	RESERVES CASH BACKED	REVALUATION SURPLUS	TOTAL EQUITY
		\$	\$	\$	\$
Balance as at 1 July 2018		15,235,528	8,366,631	110,645,749	134,247,908
Comprehensive income					
Net result for the period		2,033,089	0	0	2,033,089
Other comprehensive income	12	0	0	639,667	639,667
Total comprehensive income		2,033,089	0	639,667	2,672,756
Transfers from reserves	4	1,138,021	(1,138,021)	0	0
Transfers to reserves	4	(1,268,636)	1,268,636	0	0
Balance as at 30 June 2019		17,138,002	8,497,246	111,285,416	136,920,664
Change in accounting policy	28(b)	1,343,109	0	(1,343,109)	0
Restated total equity at 1 July 2019		18,481,111	8,497,246	109,942,307	136,920,664
Comprehensive income					
Net result for the period		3,611,439	0	0	3,611,439
Other comprehensive income	12	0	0	1,883,862	1,883,862
Total comprehensive income		3,611,439	0	1,883,862	5,495,301
Transfers from reserves	4	277,292	(277,292)	0	0
Transfers to reserves	4	(3,636,201)	3,636,201	0	0
Balance as at 30 June 2020		18,733,641	11,856,155	111,826,169	142,415,965

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

SHIRE OF MENZIES
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 30 JUNE 2020

NOTE	2020 Actual \$	2020 Budget \$	2019 Actual \$
CASH FLOWS FROM OPERATING ACTIVITIES			
Receipts			
Rates	3,317,435	3,266,373	3,034,101
Operating grants, subsidies and contributions	2,684,013	2,137,567	2,926,494
Fees and charges	257,335	242,047	398,736
Interest received	252,350	233,789	337,268
Goods and services tax received	552,567	256,579	354,329
Other revenue	98,911	49,693	28,364
	7,162,611	6,186,048	7,079,292
Payments			
Employee costs	(1,973,197)	(2,055,237)	(1,794,834)
Materials and contracts	(2,324,012)	(1,993,257)	(1,732,258)
Utility charges	(93,809)	(86,147)	(89,726)
Interest expenses	(529)	0	0
Insurance paid	(122,358)	(149,012)	(137,988)
Goods and services tax paid	(483,157)	(256,579)	(417,435)
Other expenditure	(278,405)	(436,155)	(301,063)
	(5,275,467)	(4,976,387)	(4,473,304)
Net cash provided by (used in) operating activities	17 1,887,144	1,209,661	2,605,988
CASH FLOWS FROM INVESTING ACTIVITIES			
Payments for purchase of property, plant & equipment	8(a) (1,134,117)	(2,612,085)	(832,668)
Payments for construction of infrastructure	9(a) (2,248,588)	(3,077,088)	(4,980,291)
Non-operating grants, subsidies and contributions	2(a) 3,564,550	3,374,402	1,279,246
Proceeds from sale of property, plant & equipment	10(a) 233,001	250,911	152,842
Net cash provided by (used in) investment activities	414,846	(2,063,860)	(4,380,871)
CASH FLOWS FROM FINANCING ACTIVITIES			
Payments for principal portion of lease liabilities	14(b) (33,906)	0	0
Net cash provided by (used in) financing activities	(33,906)	0	0
Net increase (decrease) in cash held	2,268,084	(854,199)	(1,774,883)
Cash at beginning of year	10,633,767	10,632,087	12,408,650
Cash and cash equivalents at the end of the year	17 12,901,851	9,777,888	10,633,767

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

SHIRE OF MENZIES
RATE SETTING STATEMENT
FOR THE YEAR ENDED 30 JUNE 2020

	NOTE	2020 Actual \$	2020 Budget \$	2019 Actual \$
OPERATING ACTIVITIES				
Net current assets at start of financial year - surplus/(deficit)	24 (b)	1,994,974	2,262,666	3,731,834
		1,994,974	2,262,666	3,731,834
Revenue from operating activities (excluding rates)				
Governance		6,634	16,980	7,676
General purpose funding		2,206,306	1,130,751	2,024,314
Law, order, public safety		10,686	6,722	6,554
Health		450	1,300	676
Housing		88,687	100,600	91,051
Community amenities		27,964	17,277	17,997
Recreation and culture		16,730	800	4,703
Transport		644,852	1,172,603	1,138,811
Economic services		246,923	226,292	396,793
Other property and services		51,671	28,983	32,472
		3,300,903	2,702,308	3,721,047
Expenditure from operating activities				
Governance		(881,861)	(903,820)	(813,644)
General purpose funding		(264,419)	(225,840)	(173,967)
Law, order, public safety		(110,478)	(116,855)	(98,801)
Health		(38,541)	(128,587)	(92,394)
Housing		(194,735)	(157,257)	(141,944)
Community amenities		(379,856)	(315,359)	(243,779)
Recreation and culture		(805,794)	(953,595)	(744,806)
Transport		(2,354,204)	(2,352,537)	(2,332,491)
Economic services		(921,397)	(1,317,284)	(1,216,727)
Other property and services		(655,356)	(406,655)	(232,158)
		(6,606,641)	(6,877,789)	(6,090,711)
Non-cash amounts excluded from operating activities	24(a)	2,293,455	1,982,393	2,020,783
Amount attributable to operating activities		982,691	69,578	3,382,953
INVESTING ACTIVITIES				
Non-operating grants, subsidies and contributions	2(a)	3,564,550	3,374,402	1,279,246
Proceeds from disposal of assets	10(a)	233,001	250,911	152,842
Purchase of property, plant and equipment	8(a)	(1,134,117)	(2,612,085)	(832,668)
Purchase and construction of infrastructure	9(a)	(2,248,588)	(3,077,088)	(4,980,291)
Amount attributable to investing activities		414,846	(2,063,860)	(4,380,871)
FINANCING ACTIVITIES				
Payments for principal portion of lease liabilities	14(b)	(33,906)	0	0
Transfers to reserves (restricted assets)	4	(3,636,201)	(4,658,077)	(1,268,636)
Transfers from reserves (restricted assets)	4	277,292	3,377,435	1,138,021
Amount attributable to financing activities		(3,392,815)	(1,280,642)	(130,615)
Surplus/(deficit) before imposition of general rates		(1,995,278)	(3,274,924)	(1,128,533)
Total amount raised from general rates	23(a)	3,352,627	3,266,373	3,123,507
Surplus/(deficit) after imposition of general rates	24(b)	1,357,349	(8,551)	1,994,974

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

SHIRE OF MENZIES
INDEX OF NOTES TO THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2020

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**SHIRE OF MENZIES
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2020**

1. BASIS OF PREPARATION

The financial report comprises general purpose financial statements which have been prepared in accordance with Australian Accounting Standards (as they apply to local governments and not-for-profit entities) and Interpretations of the Australian Accounting Standards Board, and the *Local Government Act 1995* and accompanying regulations.

AMENDMENTS TO LOCAL GOVERNMENT (FINANCIAL MANAGEMENT) REGULATIONS 1996

The *Local Government (Financial Management) Regulations 1996* take precedence over Australian Accounting Standards. Prior to 1 July 2019, *Financial Management Regulation 16* arbitrarily prohibited a local government from recognising as assets Crown land that is a public thoroughfare, i.e. land under roads, and land not owned by but under the control or management of the local government, unless it is a golf course, showground, racecourse or recreational facility of State or regional significance. Consequently, some assets pertaining to vested land, including land under roads acquired on or after 1 July 2008, were not recognised in previous financial reports of the Shire. This was not in accordance with the requirements of AASB 1051 *Land Under Roads* paragraph 15 and AASB 116 *Property, Plant and Equipment* paragraph 7.

From 1 July 2019, the Shire has applied AASB 16 Leases which requires leases to be included by lessees in the statement of financial position. Also, the *Local Government (Financial Management) Regulations 1996* have been amended to specify that vested land is a right of use asset to be measured at cost. All right of use assets (other than vested improvements) under zero cost concessionary leases are measured at zero cost (i.e. not included in the statement of financial position) rather than at fair value. The exception is vested improvements on concessionary land leases such as roads, buildings or other infrastructure which continue to be reported at fair value, as opposed to the vested land which is measured at zero cost. The measurement of vested improvements at fair value is a departure from AASB 16 which would have required the Shire to measure any vested improvements at zero cost.

The comparative year amounts have been retained as AASB 16 does not require comparatives to be restated in the year of transition.

Therefore the departure from AASB 1051 and AASB 16 in respect of the comparatives for the year ended 30 June 2019 remains.

The Local Government (Financial Management) Regulations amendments had immaterial impact on the Shire as the Shire does not have a golf course, showground, race-course or recreations facility of State or regional significance.

Accounting policies which have been adopted in the preparation of this financial report have been consistently applied unless stated otherwise. Except for cash flow and rate setting information, the report has been prepared on the accrual basis and is based on historical costs, modified, where applicable, by the measurement at fair value of selected non-current assets, financial assets and liabilities.

NEW ACCOUNTING STANDARDS FOR APPLICATION IN FUTURE YEARS

On 1 July 2020 the following new accounting standards are to be adopted:

- AASB 1059 *Service Concession Arrangements: Grantors*
- AASB 2018-7 *Amendments to Australian Accounting Standards - Materiality*

AASB 1059 *Service Concession Arrangements: Grantors* is not expected to impact the financial report.

Specific impacts of AASB 2018-7 *Amendments to Australian Accounting Standards - Materiality*, have not been identified.

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.

THE LOCAL GOVERNMENT REPORTING ENTITY

All funds through which the Shire controls resources to carry on its functions have been included in the financial statements forming part of this financial report.

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 financial statements.

SHIRE OF MENZIES
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2020

2. REVENUE AND EXPENSES

REVENUE RECOGNITION POLICY

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

Revenue Category	Nature of goods and services	When obligations typically satisfied	Payment terms	Returns/Refunds/Warranties	Determination of transaction price	Allocating transaction price	Measuring obligations for returns	Timing of revenue recognition
Rates - general rates	General rates	Over time	Payment dates adopted by council during the year	None	Adopted by council annually	When taxable event occurs	Not applicable	When rates notice is issued
Service charges	Charge for specific service	Over time	Payment dates adopted by council during the year	Refund in event monies are unspent	Adopted by council annually	When taxable event occurs	Not applicable	When rates notice is issued
Grant contracts with customers	Community events, minor facilities, research, design, planning evaluation and services	Over time	Fixed terms transfer of funds based on agreed milestones and reporting	Contract obligation if project not complete	Set by mutual agreement with the customer	Based on the progress of works to match performance obligations	Returns limited to repayment of transaction price of terms breached	Output method based on project milestones and/or completion date matched to performance obligations as inputs are shared
Grants, subsidies or contributions for the construction of non-financial assets	Construction or acquisition of recognisable non-financial assets to be controlled by the local government	Over time	Fixed terms transfer of funds based on agreed milestones and reporting	Contract obligation if project not complete	Set by mutual agreement with the funding body	Based on the progress of works to match performance obligations	Returns limited to repayment of transaction price of terms breached	Output method based on project milestones and/or completion date matched to performance obligations
Grants, subsidies or contributions with no contractual commitments	General appropriations and contributions with no reciprocal commitment	No obligations	Not applicable	Not applicable	Cash received	On receipt of funds	Not applicable	When assets are controlled
Fees and charges - licences, registrations, approvals	Building, planning, development and animal management, having the same nature as a licence regardless of naming	Single point in time	Full payment prior to issue	None	Set by State legislation or limited by legislation to the cost of provision	Based on timing of issue of the associated rights	No refunds	On payment of the licence, registration or approval
Fees and charges - inspections	Regulatory food, health and safety	Single point in time	Full payment prior to inspection	None	Set by State legislation or limited by legislation to the cost of provision	Applied fully on timing of inspection	Not applicable	Revenue recognised after inspection event occurs
Fees and charges - waste management collections	Kerbside collection service	Over time	Payment on an annual basis in advance	None	Adopted by council annually	Apportioned equally across the collection period	Not applicable	Output method based on regular weekly and fortnightly period as proportionate to collection service
Fees and charges - waste management entry fees	Waste treatment, recycling and disposal service at disposal sites	Single point in time	Payment in advance at gate or on normal trading terms if credit provided	None	Adopted by council annually	Based on timing of entry to facility	Not applicable	On entry to facility
Fees and charges - property hire and entry	Use of halls and facilities	Single point in time	In full in advance	Refund if event cancelled within 7 days	Adopted by council annually	Based on timing of entry to facility	Returns limited to repayment of transaction price	On entry or at conclusion of hire
Fees and charges - memberships	Gym and pool membership	Over time	Payment in full in advance	Refund for unused portion on application	Adopted by council annually	Apportioned equally across the access	Returns limited to repayment of transaction price	Output method over 12 months matched to access right
Fees and charges for other goods and services	Cemetary services, library fees, reinstatements and private works	Single point in time	Payment in full in advance	None	Adopted by council annually	Applied fully based on timing of provision	Not applicable	Output method based on provision of service or completion of works
Fees and charges - sale of stock	Aviation fuel, kiosk and visitor centre stock	Single point in time	In full in advance, on 15 day credit	Refund for faulty goods	Adopted by council annually, set by mutual agreement	Applied fully based on timing of provision	Returns limited to repayment of transaction price	Output method based on goods
Fees and charges - fines	Fines issued for breaches of local laws	Single point in time	Payment in full within defined time	None	Adopted by council through local law	When taxable event occurs	Not applicable	When fine notice is issued
Other revenue - commissions	Commissions on licencing and ticket sales	Over time	Payment in full on sale	None	Set by mutual agreement with the customer	On receipt of funds	Not applicable	When assets are controlled
Other revenue - reimbursements	Insurance claims	Single point in time	Payment in arrears for claimable event	None	Set by mutual agreement with the customer	When claim is agreed	Not applicable	When claim is agreed

SHIRE OF MENZIES
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2020

2. REVENUE AND EXPENSES

(a) Grant revenue

Grants, subsidies and contributions are included as both operating and non-operating revenues in the Statement of Comprehensive Income:

	2020 Actual	2020 Budget	2019 Actual
	\$	\$	\$
Operating grants, subsidies and contributions			
General purpose funding	1,943,165	886,654	1,677,990
Law, order, public safety	5,406	6,522	6,522
Recreation and culture	0	0	909
Transport	621,410	1,132,391	1,120,291
Economic services	120,909	112,000	122,793
Other property and services	0	0	9,773
	2,690,890	2,137,567	2,938,278
Non-operating grants, subsidies and contributions			
Recreation and culture	20,242	25,570	47,301
Transport	3,423,720	2,962,832	1,121,945
Economic services	120,588	386,000	110,000
	3,564,550	3,374,402	1,279,246
	6,255,440	5,511,969	4,217,524
Fees and charges			
General purpose funding	13,810	10,040	8,792
Law, order, public safety	710	200	32
Health	450	1,300	676
Housing	81,098	100,600	90,982
Community amenities	27,964	15,215	17,997
Recreation and culture	0	800	3,794
Economic services	126,537	113,892	273,684
Other property and services	6,766	0	2,779
	257,335	242,047	398,736

SIGNIFICANT ACCOUNTING POLICIES

Grants, subsidies and contributions

Operating grants, subsidies and contributions are grants, subsidies or contributions that are not non-operating in nature.

Non-operating grants, subsidies and contributions are amounts received for the acquisition or construction of recognisable non-financial assets to be controlled by the local government.

Fees and Charges

Revenue (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.

SHIRE OF MENZIES
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2020

2. REVENUE AND EXPENSES (Continued)

(a) Revenue (Continued)

**Contracts with customers and transfers
for recognisable non-financial assets**

Revenue from contracts with customers and transfers to enable the acquisition or construction of recognisable non-financial assets to be controlled by the Shire was recognised during the year for the following nature or types of goods or services:

Non-operating grants, subsidies and contributions	3,564,550	3,374,402	1,279,246
	3,564,550	3,374,402	1,279,246

Revenue from contracts with customers and transfers to enable the acquisition or construction of recognisable non-financial assets to be controlled by the Shire is comprised of:

Other revenue from performance obligations satisfied during the year	3,564,550	3,374,402	1,279,246
	3,564,550	3,374,402	1,279,246

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

Trade and other receivables from contracts with customers	30,803	0	23,926
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SHIRE OF MENZIES
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2020

2. REVENUE AND EXPENSES (Continued)

(a) Revenue (Continued)

Revenue from statutory requirements

Revenue from statutory requirements was recognised during the year for the following nature or types of goods or services:

	2020 Actual \$	2020 Budget \$	2019 Actual \$
General rates	3,352,627	3,266,373	3,123,507
	<u>3,352,627</u>	<u>3,266,373</u>	<u>3,123,507</u>
Other revenue			
Reimbursements and recoveries	50,160	49,693	10,109
Other	48,751	0	18,255
	<u>98,911</u>	<u>49,693</u>	<u>28,364</u>
Interest earnings			
Interest on reserve funds	132,870	125,000	208,232
Rates instalment and penalty interest (refer Note 23(b))	99,706	107,289	105,392
Other interest earnings	19,774	1,500	23,644
	<u>252,350</u>	<u>233,789</u>	<u>337,268</u>

SIGNIFICANT ACCOUNTING POLICIES

Interest earnings

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

Interest earnings (continued)

Interest income is presented as finance income where it is earned from financial assets that are held for cash management purposes.

(b) Expenses

Auditors remuneration

- Audit of the Annual Financial Report

Interest expenses (finance costs)

Lease liabilities

Other expenditure

Sundry expenses

Note	2020 Actual \$	2020 Budget \$	2019 Actual \$
	74,000	45,000	32,469
	<u>74,000</u>	<u>45,000</u>	<u>32,469</u>
14(b)	(529)	0	0
	<u>(529)</u>	<u>0</u>	<u>0</u>
	278,405	436,155	301,063
	<u>278,405</u>	<u>436,155</u>	<u>301,063</u>

SHIRE OF MENZIES
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2020

3. CASH AND CASH EQUIVALENTS

	NOTE	2020 \$	2019 \$
Cash at bank and on hand		9,647,641	10,633,767
Term deposits		3,254,210	0
Total cash and cash equivalents		12,901,851	10,633,767
Restrictions			
The following classes of assets have restrictions imposed by regulations or other externally imposed requirements which limit or direct the purpose for which the resources may be used:			
- Cash and cash equivalents		11,856,155	8,497,246
		11,856,155	8,497,246
The restricted assets are a result of the following specific purposes to which the assets may be used:			
Reserves - cash backed	4	11,856,155	8,497,246
Total restricted assets		11,856,155	8,497,246

SIGNIFICANT ACCOUNTING POLICIES

Cash and cash equivalents

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

Restricted assets

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

**SHIRE OF MENZIES
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2020**

4. RESERVES - CASH BACKED

	2020 Actual Opening Balance	2020 Actual Transfer to	2020 Actual Transfer (from)	2020 Actual Closing Balance	2020 Budget Opening Balance	2020 Budget Transfer to	2020 Budget Transfer (from)	2020 Budget Closing Balance	2019 Actual Opening Balance	2019 Actual Transfer to	2019 Actual Transfer (from)	2019 Actual Closing Balance
(a) Leave reserve	201,642	3,432	0	205,074	201,643	2,966	0	204,609	197,364	4,278	0	201,642
(b) Building reserve	2,298,078	599,304	(102,292)	2,795,090	2,298,078	980,179	(1,782,000)	1,496,257	2,003,260	405,161	(110,343)	2,298,078
(c) Plant reserve	1,395,073	551,320	0	1,946,393	1,395,073	557,229	(435,785)	1,516,517	1,427,758	353,315	(386,000)	1,395,073
(d) Road reserves	1,529,390	1,228,035	0	2,755,425	1,529,390	1,222,487	(300,000)	2,451,887	1,730,661	37,729	(239,000)	1,529,390
(e) Main Street reserve	138,105	2,351	0	140,456	138,105	2,032	(10,000)	130,137	135,175	2,930	0	138,105
(f) Staff Amenities reserve	74,299	501,265	0	575,564	74,299	1,151,093	(650,000)	575,392	72,722	1,577	0	74,299
(g) TV reserve	17,590	299	0	17,889	17,589	259	0	17,848	17,216	374	0	17,590
(h) Caravan Park reserve	434,027	7,389	(10,000)	431,416	434,027	6,385	(20,660)	419,762	424,818	9,209	0	434,027
(i) Bitumen reserve	397,087	206,760	0	603,847	397,088	205,841	0	602,929	388,662	8,425	0	397,087
(j) Rates creditors reserve	50,119	1,025	0	51,144	50,118	737	0	50,855	48,788	1,331	0	50,119
(k) Niagara Dam reserve	1,349,520	22,973	(120,000)	1,252,493	1,349,520	19,851	(84,000)	1,285,371	1,320,884	28,636	0	1,349,520
(l) Water reserve	98,143	201,670	0	299,813	98,142	201,444	0	299,586	96,059	2,084	0	98,143
(m) Economic Development reserve	0	0	0	0	0	0	0	0	402,678	0	(402,678)	0
(n) Waste Management reserve	102,766	1,749	(45,000)	59,515	102,766	1,512	(45,000)	59,278	100,586	2,180	0	102,766
(o) Former Post Office reserve	411,407	6,999	0	418,406	411,408	6,052	(50,000)	367,460	0	411,407	0	411,407
(p) Commercial Enterprise reserve	0	101,210	0	101,210	0	100,000	0	100,000	0	0	0	0
(q) Land Purchase reserve	0	202,420	0	202,420	0	200,000	0	200,000	0	0	0	0
	8,497,246	3,636,201	(277,292)	11,856,155	8,497,246	4,658,077	(3,377,435)	9,777,888	8,366,631	1,268,636	(1,138,021)	8,497,246

All reserves are supported by cash and cash equivalents and are restricted within equity as Reserves - cash backed.

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

Name of Reserve	Anticipated date of use	Purpose of the reserve
(a) Leave reserve	Perpetual	To be used to fund annual and long service leave requirements.
(b) Building reserve	Perpetual	To be used for the acquisition of future building and renovation of existing buildings.
(c) Plant reserve	Perpetual	To be used for the purchase of major plant.
(d) Road reserves	Perpetual	To be used to fund major road works.
(e) Main Street reserve	Perpetual	Established for the beautification of the main street.
(f) Staff Amenities reserve	Perpetual	Established for the purpose of providing staff housing and amenities.
(g) TV reserve	Perpetual	To be used to fund upgrades to the rebroadcasting equipment.
(h) Caravan Park reserve	Perpetual	Established for the purpose of upgrading the caravan park.
(i) Bitumen reserve	Perpetual	Established to fund future resealing of roads.
(j) Rates creditors reserve	Perpetual	Established for future rates claims.
(k) Niagara Dam reserve	Perpetual	Established for ongoing upgrade of Niagara Dam valve workings and other maintenance.
(l) Water reserve	Perpetual	Established to provide a water park.
(m) Economic Development reserve	30/06/2019	To provide for new or additional services in the Shire in partnership with Not for Profit organisations.
(n) Waste Management reserve	Perpetual	To provide for the statutory reinstatement and development of the reserve.
(o) Former Post Office reserve	Perpetual	To provide for the restoration and maintenance of the Former Post Office
(p) Commercial Enterprise reserve	Perpetual	To fund an activity or purchase with a view to producing a profit.
(q) Land Purchase reserve	Perpetual	To be used for purchase of selective properties with development potential.

SHIRE OF MENZIES
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2020

5. TRADE AND OTHER RECEIVABLES

Current

Rates receivable	
Trade and other receivables	
GST receivable	
Allowance for impairment of receivables	

2020	2019
\$	\$
863,375	828,183
30,803	23,926
192,081	261,491
<u>(413,176)</u>	<u>(413,176)</u>
673,083	700,424

SIGNIFICANT ACCOUNTING POLICIES

Trade and other receivables

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.

Trade receivables are recognised at original invoice amount less any allowances for uncollectible amounts (i.e. impairment). The carrying amount of net trade receivables is equivalent to fair value as it is due for settlement within 30 days.

Impairment and risk exposure

Information about the impairment of trade receivables and their exposure to credit risk and interest rate risk can be found in Note 25.

SIGNIFICANT ACCOUNTING POLICIES (Continued)

Classification and subsequent measurement

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.

Trade receivables are held with the objective to collect the contractual cashflows and therefore measures them subsequently at amortised cost using the effective interest rate method.

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

**SHIRE OF MENZIES
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2020**

6. INVENTORIES

Current

Fuel and materials

	2020	2019
	\$	\$
	13,623	10,706
	<u>13,623</u>	<u>10,706</u>
	10,706	16,255
	(107,117)	(117,900)
	110,034	112,351
	<u>13,623</u>	<u>10,706</u>

The following movements in inventories occurred during the year:

Carrying amount at beginning of period

Inventories expensed during the year

Additions to inventory

Carrying amount at end of period

SIGNIFICANT ACCOUNTING POLICIES

General

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

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

**SHIRE OF MENZIES
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2020**

7. OTHER ASSETS

Other assets - current

Accrued income

	2020	2019
	\$	\$
	17,642	28,086
	17,642	28,086

SIGNIFICANT ACCOUNTING POLICIES

Other current assets

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

**SHIRE OF MENZIES
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2020**

8. PROPERTY, PLANT AND EQUIPMENT

(a) Movements in Carrying Amounts

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

	Land - freehold land	Total land	Buildings - non- specialised	Buildings - specialised	Total buildings	Total land and buildings	Furniture and equipment	Plant and equipment	Work in progress	Total property, plant and equipment
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Balance at 1 July 2018	684,000	684,000	1,874,514	4,771,154	6,645,668	7,329,668	86,054	1,331,713	0	8,747,435
Additions	0	0	49,590	265,537	315,127	315,127	41,103	476,438	0	832,668
(Disposals)	0	0	0	0	0	0	(8,400)	(149,900)	0	(158,300)
Revaluation increments / (decrements) transferred to revaluation surplus	0	0	0	0	0	0	0	639,667	0	639,667
Revaluation (loss) / reversals transferred to profit or loss	0	0	0	0	0	0	0	0	0	(18,922)
Depreciation (expense)	0	0	(120,051)	(260,347)	(380,398)	(380,398)	(12,565)	(318,816)	0	(711,779)
Transfers	0	0	300,000	(254,990)	45,010	45,010	0	4,798	0	49,808
Carrying amount at 30 June 2019	684,000	684,000	2,104,053	4,521,354	6,625,407	7,309,407	87,270	1,983,900	0	9,380,577
Comprises:										
Gross carrying amount at 30 June 2019	684,000	684,000	2,342,481	5,022,501	7,364,982	8,048,982	87,270	1,978,829	0	10,115,081
Accumulated depreciation at 30 June 2019	0	0	(238,428)	(501,147)	(739,575)	(739,575)	0	5,071	0	(734,504)
Carrying amount at 30 June 2019	684,000	684,000	2,104,053	4,521,354	6,625,407	7,309,407	87,270	1,983,900	0	9,380,577
Additions	0	0	0	23,698	23,698	23,698	0	746,688	363,731	1,134,117
(Disposals)	0	0	0	0	0	0	0	(266,913)	0	(266,913)
Revaluation increments / (decrements) transferred to revaluation surplus	(127,500)	(127,500)	168,477	1,169,547	1,338,024	1,210,524	0	0	0	1,210,524
Depreciation (expense)	0	0	(122,530)	(273,599)	(396,129)	(396,129)	(16,082)	(504,755)	0	(916,966)
Transfers*	0	0	0	0	0	0	0	24,360	0	24,360
Carrying amount at 30 June 2020	556,500	556,500	2,150,000	5,441,000	7,591,000	8,147,500	71,188	1,983,280	363,731	10,565,699
Comprises:										
Gross carrying amount at 30 June 2020	556,500	556,500	2,150,000	5,441,000	7,591,000	8,147,500	87,270	2,449,949	363,731	11,048,450
Accumulated depreciation at 30 June 2020	0	0	0	0	0	0	(16,082)	(466,669)	0	(482,751)
Carrying amount at 30 June 2020	556,500	556,500	2,150,000	5,441,000	7,591,000	8,147,500	71,188	1,983,280	363,731	10,565,699

* The transfer of plant and equipment relates to the transfer of a right of use asset on early settlement of the lease.

SHIRE OF MENZIES
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2020

8. PROPERTY, PLANT AND EQUIPMENT (Continued)

(b) Fair Value Measurements

Asset Class	Fair Value Hierarchy	Valuation Technique	Basis of Valuation	Date of Last Valuation	Inputs Used
Land and buildings					
Land - freehold land	2	Market approach using recent market data for similar properties	Independent Registered Valuer	June 2020	Price per hectare
Buildings - non-specialised	2 & 3	Market approach using recent market data for similar properties	Independent Registered Valuer and Management Valuation	June 2020	Improvements to land using construction costs (Level 2) and current condition, residual values and remaining useful life assessments (Level 3) inputs.
Buildings - specialised	2 & 3	Market approach using recent market data for similar properties	Independent Registered Valuer and Management Valuation	June 2020	Improvements to land using construction costs (Level 2) and current condition, residual values and remaining useful life assessments (Level 3) inputs.

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

During the period there were no changes in the valuation techniques used by the local government to determine the fair value of property, plant and equipment using either level 2 or level 3 inputs.

Following a change to *Local Government (Financial Management) Regulation 17A*, plant and equipment type assets (being plant and equipment and furniture and equipment) are to be measured under the cost model, rather than at fair value. This change is effective from 1 July 2019 and represents a change in accounting policy. Revaluations carried out previously were not reversed as it was deemed fair value approximates cost at the date of change.

SHIRE OF MENZIES
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2020

9. INFRASTRUCTURE

(a) Movements in Carrying Amounts

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

	Infrastructure - Roads	Infrastructure - Other	Infrastructure - Footpaths	Infrastructure - Parks and Ovals	Work in progress	Total Infrastructure
	\$	\$	\$	\$	\$	\$
Balance at 1 July 2018	109,742,712	3,464,964	122,871	260,110	0	113,590,657
Additions	4,386,393	586,350	0	7,548	0	4,980,291
Depreciation (expense)	(1,141,737)	(145,358)	(7,753)	(6,868)	0	(1,301,716)
Carrying amount at 30 June 2019	112,987,368	3,905,956	115,118	260,790	0	117,269,232
Comprises:						
Gross carrying amount at 30 June 2019	114,129,105	4,047,798	230,583	267,658	0	118,675,144
Accumulated depreciation at 30 June 2019	(1,141,737)	(141,842)	(115,465)	(6,868)	0	(1,405,912)
Carrying amount at 30 June 2019	112,987,368	3,905,956	115,118	260,790	0	117,269,232
Additions	2,099,900	127,328	0	16,815	4,545	2,248,588
Revaluation increments / (decrements) transferred to revaluation surplus	0	0	673,338	0	0	673,338
Depreciation (expense)	(1,143,735)	(156,642)	(8,363)	(6,867)	0	(1,315,607)
Carrying amount at 30 June 2020	113,943,533	3,876,642	780,093	270,738	4,545	118,875,551
Comprises:						
Gross carrying amount at 30 June 2020	116,229,005	4,178,642	893,336	284,473	4,545	121,590,001
Accumulated depreciation at 30 June 2020	(2,285,472)	(302,000)	(113,243)	(13,735)	0	(2,714,450)
Carrying amount at 30 June 2020	113,943,533	3,876,642	780,093	270,738	4,545	118,875,551

SHIRE OF MENZIES
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2020

9. INFRASTRUCTURE (Continued)

(b) Fair Value Measurements

Asset Class	Fair Value Hierarchy	Valuation Technique	Basis of Valuation	Date of Last Valuation	Inputs Used
Infrastructure - Roads	2 & 3	Cost approach using depreciated replacement cost	Management Valuation	June 2018	Construction costs (Level 2) and current conditions, residual values and remaining useful life assessments (Level 3) inputs.
Infrastructure - Other	2 & 3	Cost approach using depreciated replacement cost	Management Valuation	June 2018	Construction costs (Level 2) and current conditions, residual values and remaining useful life assessments (Level 3) inputs.
Infrastructure - Footpaths	2 & 3	Cost approach using depreciated replacement cost	Independent valuation	June 2020	Construction costs (Level 2) and current conditions, residual values and remaining useful life assessments (Level 3) inputs.
Infrastructure - Parks and Ovals	2 & 3	Cost approach using depreciated replacement cost	Management Valuation	June 2018	Construction costs (Level 2) and current conditions, residual values and remaining useful life assessments (Level 3) inputs.

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

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

**SHIRE OF MENZIES
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2020**

10. FIXED ASSETS

SIGNIFICANT ACCOUNTING POLICIES

Fixed assets

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

Initial recognition and measurement between mandatory revaluation dates

Assets for which the fair value as at the date of acquisition is under \$5,000 are not recognised as an asset in accordance with *Financial Management Regulation 17A (5)*. These assets are expensed immediately

Where multiple individual low value assets are purchased together as part of a larger asset or collectively forming a larger asset exceeding the threshold, the individual assets are recognised as one asset and capitalised.

In relation to this initial measurement, cost is determined as the fair value of the assets given as consideration plus costs incidental to the acquisition. For assets acquired at zero cost or otherwise significantly less than fair value, cost is determined as fair value at the date of acquisition. The cost of non-current assets constructed by the Shire includes the cost of all materials used in construction, direct labour on the project and an appropriate proportion of variable and fixed overheads.

Individual assets that are land, buildings, infrastructure acquired between initial recognition and the next revaluation of the asset class in accordance with the mandatory measurement framework, are recognised at cost and disclosed as being at fair value as management believes cost approximates fair value. They are subject to subsequent revaluation at the next anniversary date in accordance with the mandatory measurement framework.

Revaluation

The fair value of land, buildings, infrastructure is determined at least every five years in accordance with the regulatory framework. This includes buildings and infrastructure items which were pre-existing improvements (i.e. vested improvements) on vested land acquired by the Shire.

At the end of each period the valuation is reviewed and where appropriate the fair value is updated to reflect current market conditions. This process is considered to be in accordance with *Local Government (Financial Management) Regulation 17A (2)* which requires land, buildings, infrastructure, investment properties and vested improvements to be shown at fair value.

Increases in the carrying amount arising on revaluation of assets are credited to a revaluation surplus in equity. Decreases that offset previous increases of the same class of asset are recognised against revaluation surplus directly in equity. All other decreases are recognised in profit or loss.

AUSTRALIAN ACCOUNTING STANDARDS - INCONSISTENCY

Land under control prior to 1 July 2019

In accordance with the then *Local Government (Financial Management) Regulation 16(a)(ii)*, the Shire was previously required to include as an asset (by 30 June 2013), vested Crown Land operated by the local government as a golf course, showground, racecourse or other sporting or recreational facility of State or regional significance.

Upon initial recognition, these assets were recorded at cost in accordance with AASB 116. They were then classified as Land and revalued along with other land in accordance with the other policies detailed in this note.

Land under roads prior to 1 July 2019

In Western Australia, most land under roads is Crown Land, the responsibility for managing which, is vested in the local government.

Effective as at 1 July 2008, Council elected not to recognise any value for land under roads acquired on or before 30 June 2008. This accords with the treatment available in *Australian Accounting Standard AASB 1051 Land Under Roads* and the then *Local Government (Financial Management) Regulation 16(a)(i)* which arbitrarily prohibited local governments from recognising such land as an asset. This regulation has now been deleted.

In respect of land under roads acquired on or after 1 July 2008, as detailed above, the then *Local Government (Financial Management) Regulation 16(a)(i)* prohibited local governments from recognising such land as an asset.

Whilst such treatment is inconsistent with the requirements of *AASB 1051, Local Government (Financial Management) Regulation 4(2)* provides, in the event of such an inconsistency, the *Local Government (Financial Management) Regulations* prevail. Consequently, any land under roads acquired on or after 1 July 2008 was not included as an asset of the Shire.

Land under roads from 1 July 2019

As a result of amendments to the *Local Government (Financial Management) Regulations 1996*, effective from 1 July 2019, vested land, including land under roads, are treated as right of use assets measured at zero cost. Therefore, the previous inconsistency with AASB 1051 in respect of non-recognition of land under roads acquired on or after 1 July 2008 has been removed, even though measurement at zero cost means that land under roads is still not included in the statement of financial position.

Vested improvements from 1 July 2019

The measurement of vested improvements at fair value in accordance with *Local Government (Financial Management) Regulation 17A(2)(iv)* is a departure from AASB 16 which would have required the Shire to measure the vested improvements as part of the related right of use assets at zero cost.

Refer to Note 11 that details the significant accounting policies applying to leases (including right of use assets).

SHIRE OF MENZIES
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2020

10. FIXED ASSETS

(a) Disposals of Assets

	2020 Actual Net Book Value	2020 Actual Sale Proceeds	2020 Actual Profit	2020 Actual Loss	2020 Budget Net Book Value	2020 Budget Sale Proceeds	2020 Budget Profit	2020 Budget Loss	2019 Actual Net Book Value	2019 Actual Sale Proceeds	2019 Actual Profit	2019 Actual Loss
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Furniture and equipment	0	0	0	0	0	0	0	0	8,400	0	0	(8,400)
Plant and equipment	266,913	233,001	1,417	(35,329)	247,035	250,911	39,212	(35,336)	149,900	152,842	18,401	(15,459)
	266,913	233,001	1,417	(35,329)	247,035	250,911	39,212	(35,336)	158,300	152,842	18,401	(23,859)

The following assets were disposed of during the year.

	2020 Actual Net Book Value	2020 Actual Sale Proceeds	2020 Actual Profit	2020 Actual Loss
Plant and Equipment				
Transport				
233 P0105 2008 Caterpillar 120M Grader MN980	116,430	83,601	0	(32,829)
29 Nissan Xtrail ST-L 4WD CVT AUTO	13,515	14,345	830	0
34 Toyota Landcruiser LC200 4.5L	67,755	65,255	0	(2,500)
517 P213 Toyota Landcruiser Dual Cab Ute	57,013	57,073	60	0
1 P0198 VW AMAROK single cab Ute	12,200	12,727	527	0
	266,913	233,001	1,417	(35,329)
	266,913	233,001	1,417	(35,329)

SHIRE OF MENZIES
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2020

10. FIXED ASSETS

(b) Depreciation

	2020 Actual	2020 Budget	2019 Actual
	\$	\$	\$
Buildings - non-specialised	122,530	249,253	120,051
Buildings - specialised	273,599	121,253	260,347
Furniture and equipment	16,082	48,133	12,565
Plant and equipment	504,755	349,567	318,816
Infrastructure - Roads	1,143,735	1,091,120	1,141,737
Infrastructure - Other	156,642	79,175	145,358
Infrastructure - Footpaths	8,363	7,024	7,753
Infrastructure - Parks and Ovals	6,867	40,744	6,868
Right of use assets - plant and equipment	5,644	0	0
Right of use assets - furniture and equipment	3,910	0	0
	2,242,127	1,986,269	2,013,495

SIGNIFICANT ACCOUNTING POLICIES

Depreciation

The depreciable amount of all fixed assets including buildings but excluding freehold land and vested land, are depreciated on a straight-line basis over the individual asset's useful life from the time the asset is held ready for use. Leasehold improvements are depreciated over the shorter of either the unexpired period of the lease or the estimated useful life of the improvements.

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

An asset's carrying amount is written down immediately to its recoverable amount if the asset's carrying amount is greater than its estimated recoverable amount.

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

Depreciation rates

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

Asset Class	Useful life
Buildings	20 to 50 years
Furniture and equipment	4 to 10 years
Plant and equipment	5 to 15 years
Sealed roads and streets formation	not depreciated
pavement	50 years
seal	
- bituminous seals	20 years
- asphalt surfaces	25 years
Gravel roads formation	not depreciated
pavement	50 years
Footpaths - slab	20 years
Sewerage piping	100 years
Water supply piping and drainage systems	75 years

Depreciation on revaluation

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

- (a) The gross carrying amount is adjusted in a manner that is consistent with the revaluation of the carrying amount of the asset. For example, the gross carrying amount may be restated by reference to observable market data or it may be restated proportionately to the change in the carrying amount. The accumulated depreciation at the date of the revaluation is adjusted to equal the difference between the gross carrying amount and the carrying amount of the asset after taking into account accumulated impairment losses; or
- (b) Eliminated against the gross carrying amount of the asset and the net amount restated to the revalued amount of the asset.

Amortisation

All intangible assets with a finite useful life, are amortised on a straight-line basis over the individual asset's useful life from the time the asset is held for use.

The residual value of intangible assets is considered to be zero and the useful life and amortisation method are reviewed at the end of each financial year.

Amortisation is included within Depreciation on non-current assets in the Statement of Comprehensive Income and in the note above.

SHIRE OF MENZIES
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2020

11. LEASES

(a) Right of Use Assets

Movement in the carrying amounts of each class of right of use asset between the beginning and the end of the current financial year.

	Right of use assets - plant and equipment \$	Right of use assets - furniture and equipment \$	Right of use assets Total
Carrying amount at 30 June 2019	0	0	0
Recognised on initial application of AASB 16	30,004	10,250	40,254
Restated total equity at the beginning of the financial year	30,004	10,250	40,254
Transfer of right of use asset to plant and equipment	(24,360)	0	(24,360)
Depreciation (expense)	(5,644)	(3,910)	(9,554)
Carrying amount at 30 June 2020	0	6,340	6,340
(b) Cash outflow from leases			
Interest expense on lease liabilities	(351)	(178)	(529)
Lease principal expense	(24,360)	(4,080)	(28,440)
Total cash outflow from leases	(24,711)	(4,258)	(28,969)

SIGNIFICANT ACCOUNTING POLICIES

Leases

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

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

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

Leases for right of use assets are secured over the asset being leased.

Right of use assets - valuation

Right of use assets are measured at cost. This means that all right of use assets (other than vested improvements) under zero cost concessionary leases are measured at zero cost (i.e. not included in the statement of financial position). The exception is vested improvements on concessionary land leases such as roads, buildings or other infrastructure which are reported at fair value.

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

Right of use assets - depreciation

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

**SHIRE OF MENZIES
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2020**

12. REVALUATION SURPLUS

	2020 Opening Balance	2020 Change in Accounting Policy	2020 Revaluation Increment	2020 Revaluation (Decrement)	2020 Total Movement on Revaluation	2020 Closing Balance	2019 Opening Balance	2019 Revaluation Increment	2019 Revaluation (Decrement)	2019 Total Movement on Revaluation	2019 Closing Balance
Revaluation surplus - Land - freehold land	\$ 680,443	0	0	0	0	\$ 680,443	\$ 680,443	0	0	0	\$ 680,443
Revaluation surplus - Buildings - non-specialised	3,250,986	0	168,477	0	168,477	3,419,463	3,250,986	0	0	0	3,250,986
Revaluation surplus - Buildings - specialised	217,456	0	1,169,547	0	1,169,547	1,387,003	217,456	0	0	0	217,456
Revaluation surplus - Plant and equipment	1,343,109	(1,343,109)	0	0	0	0	703,442	639,667	0	639,667	1,343,109
Revaluation surplus - Roads	105,024,948	0	0	0	0	105,024,948	105,024,948	0	0	0	105,024,948
Revaluation surplus - Infrastructure - Other	768,474	0	0	0	0	768,474	768,474	0	0	0	768,474
Revaluation surplus - Infrastructure - Footpaths	0	0	673,338	0	673,338	673,338	0	0	0	0	0
	111,285,416	(1,343,109)	2,011,362	(127,500)	1,883,862	111,826,169	110,645,749	639,667	0	639,667	111,285,416

Movements on revaluation of property, plant and equipment (including infrastructure) are not able to be reliably attributed to a program as the assets were revalued by class as provided for by AASB 116 Aus 40.1. Vested land is no longer required to be recognised at fair value. Land under golf courses, show grounds, race courses or any other sporting or recreational facility of state or regional significance should be recognised at zero cost.

SHIRE OF MENZIES
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2020

13. TRADE AND OTHER PAYABLES

Current

Sundry creditors
Prepaid rates
Accrued salaries and wages
Other payables

2020	2019
\$	\$
311,055	618,919
26,321	26,321
22,709	46,463
32,609	189,060
<u>392,694</u>	<u>880,763</u>

SIGNIFICANT ACCOUNTING POLICIES

Trade and other payables

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

Prepaid rates

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

**SHIRE OF MENZIES
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2020**

14. LEASE LIABILITIES

	2020	2019
(a) Lease Liabilities	\$	\$
Current	3,985	0
Non-current	2,353	0
	6,348	0

(b) Movements in Carrying Amounts

Purpose	Lease Number	Institution	Lease Interest Rate	Lease Term	30 June 2019		30 June 2020		30 June 2020		30 June 2020		30 June 2020		30 June 2020		30 June 2019	
					Actual Lease Principal 1 July 2019	Budget Lease Principal 1 July 2019	Actual Lease Principal	Budget Lease Principal	Actual Lease Principal	Budget Lease Principal	Actual Lease Interest	Budget Lease Interest	Actual Repayments	Budget Repayments	Actual Lease Principal Outstanding	Budget Lease Principal Outstanding	Actual Lease Interest	Budget Lease Interest
Other property and services					30,004	0	30,004	0	384	0	0	0	0	0	0	0	0	0
Smart Board	6224285	Fleet Management	2.40%	60 months	10,250	0	3,802	0	178	0	0	0	0	0	0	0	0	0
	IE1338	Your payment solution	2.10%	48 months	40,254	0	33,806	0	539	0	0	0	0	0	0	0	0	0

SHIRE OF MENZIES
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2020

15. INFORMATION ON BORROWINGS

	2020	2019
	\$	\$
(a) Undrawn Borrowing Facilities		
Credit Standby Arrangements		
Credit card limit	25,000	25,000
Credit card balance at balance date	(1,174)	(7,772)
Total amount of credit unused	23,826	17,228
Loan facilities		
Lease liabilities - current	3,985	0
Lease liabilities - non-current	2,363	0
Total facilities in use at balance date	6,348	0
Unused loan facilities at balance date	NIL	NIL

SIGNIFICANT ACCOUNTING POLICIES

Financial liabilities

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

Non-derivative financial liabilities (excluding financial guarantees) are subsequently measured at amortised cost. Gains or losses are recognised in profit or loss.

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

Borrowing costs

Borrowing costs are recognised as an expense when incurred except where they are directly attributable to the acquisition, construction or production of a qualifying asset. Where this is the case, they are capitalised as part of the cost of the particular asset until such time as the asset is substantially ready for its intended use or sale.

Risk

Information regarding exposure to risk can be found at Note 25.

SHIRE OF MENZIES
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2020

16. EMPLOYEE RELATED PROVISIONS

(a) Employee Related Provisions

	Provision for Annual Leave	Provision for Long Service Leave	Total
	\$	\$	\$
Opening balance at 1 July 2019			
Current provisions	118,191	21,906	140,097
Non-current provisions	0	81,268	81,268
	118,191	103,174	221,365
Additional provision	2,207	15,210	17,417
Balance at 30 June 2020	120,398	118,384	238,782
Comprises			
Current	120,398	76,709	197,107
Non-current	0	41,675	41,675
	120,398	118,384	238,782
Amounts are expected to be settled on the following basis:	2020	2019	
	\$	\$	
Less than 12 months after the reporting date	197,107	140,097	
More than 12 months from reporting date	48,354	87,947	
Expected reimbursements from other WA local governments	(6,679)	(6,679)	
	238,782	221,365	

Timing of the payment of current leave liabilities is difficult to determine as it is dependent on future decisions of employees. Expected settlement timings are based on information obtained from employees and historical leave trends and assumes no events will occur to impact on these historical trends.

SIGNIFICANT ACCOUNTING POLICIES

Employee benefits

Short-term employee benefits

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

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

Other long-term employee benefits

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

Other long-term employee benefits (Continued)

rates determined by reference to market yields at the end of the reporting period on government bonds that have maturity dates that approximate the terms of the obligations. Any remeasurements for changes in assumptions of obligations for other long-term employee benefits are recognised in profit or loss in the periods in which the changes occur.

The Shire's obligations for long-term employee benefits are presented as non-current provisions in its statement of financial position, except where the Shire does not have an unconditional right to defer settlement for at least 12 months after the end of the reporting period, in which case the obligations are presented as current provisions.

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.

SHIRE OF MENZIES
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2020

17. NOTES TO THE STATEMENT OF CASH FLOWS

Reconciliation of Cash

For the purposes of the Statement of Cash Flows, cash includes cash and cash equivalents, net of outstanding bank overdrafts. Cash at the end of the reporting period is reconciled to the related items in the Statement of Financial Position as follows:

	2020 Actual \$	2020 Budget \$	2019 Actual \$
Cash and cash equivalents	12,901,851	9,777,888	10,633,767
Reconciliation of Net Cash Provided By Operating Activities to Net Result			
Net result	3,611,439	2,465,294	2,033,089
Non-cash flows in Net result:			
Depreciation on non-current assets	2,242,127	1,986,269	2,013,495
(Profit)/loss on sale of asset	33,912	(3,876)	5,458
Loss on revaluation of fixed assets	0	0	18,922
Changes in assets and liabilities:			
(Increase)/decrease in receivables	27,341	0	(164,296)
(Increase)/decrease in other assets	10,444	0	0
(Increase)/decrease in inventories	(2,917)	0	(5,549)
Increase/(decrease) in payables	(488,069)	136,376	1,209
Increase/(decrease) in provisions	17,417	0	(17,094)
Non-operating grants, subsidies and contributions	(3,564,550)	(3,374,402)	(1,279,246)
Net cash from operating activities	1,887,144	1,209,661	2,605,988

SHIRE OF MENZIES
 NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
 FOR THE YEAR ENDED 30 JUNE 2020

18. TOTAL ASSETS CLASSIFIED BY FUNCTION AND ACTIVITY

	2020	2019
	\$	\$
Governance	8,140	5,100
General purpose funding	501,408	2,917,456
Law, order, public safety	86,455	175,145
Education and welfare	300,000	0
Housing	2,867,925	2,247,252
Community amenities	866,992	3,297,165
Recreation and culture	4,399,256	5,024,438
Transport	121,072,992	118,404,566
Economic services	5,408,693	3,776,317
Other property and services	6,913,673	2,175,353
Unallocated	628,255	0
	<u>143,053,789</u>	<u>138,022,792</u>

SHIRE OF MENZIES
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2020

19. CONTINGENT LIABILITIES

The Shire of Menzies has in compliance with the Contaminated Sites Act 2003 section 11 listed sites to be possible sources of contamination:

- Memorial M995306 ML, Lot 8 on Plan 222795 as shown in the certificate of title 1096/558 known as Shenton Street, Menzies WA 6436.

Until the Shire conducts an investigation to determine the presence and scope of contamination, assess the risk and degree with the Department of Water and Environment Regulation the need and criteria for remediation, the Shire is unable to accurately quantify its clean-up liabilities for potentially contaminated sites.

The Shire is continuing to monitor the sites and will progressively undertake site investigations and remediation on a risk based approach. This approach is consistent with the Department of Water and Environment Regulation guidelines.

SHIRE OF MENZIES
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2020

20. LEASING COMMITMENTS

(a) Lease Commitments

Non-cancellable leases contracted for but not capitalised in the accounts (short term and low value leases).

Payable:

- not later than one year
- later than one year but not later than five years

	2020	2019
	\$	\$
	23,282	41,607
	0	66,774
	<u>23,282</u>	<u>108,381</u>

SIGNIFICANT ACCOUNTING POLICIES

Leases

The Shire adopted AASB 16 para 5 whereby all contracts that are classified as short term (i.e. lease with a remaining term of 12 months or less) and leases of low value (assets of \$10,000 or less) are recognised as an operating expense on a straight line basis over the term of the lease.

SHIRE OF MENZIES
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2020

21. RELATED PARTY TRANSACTIONS

Elected Members Remuneration

The following fees, expenses and allowances were paid to council members and/or the President.

	2020 Actual	2020 Budget	2019 Actual
	\$	\$	\$
Meeting fees	72,825	75,870	75,870
President's allowance	19,864	19,864	19,864
Deputy President's allowance	4,966	4,966	4,966
Travelling expenses	27,937	37,000	34,938
Telecommunications allowance	7,241	7,700	7,699
	132,833	145,400	143,337

Key Management Personnel (KMP) Compensation Disclosure

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

	2020 Actual	2019 Actual
	\$	\$
Short-term employee benefits	560,388	377,093
Post-employment benefits	100,187	69,938
Other long-term benefits	29,194	44,387
Termination benefits	0	52,015
	689,769	543,433

Short-term employee benefits

These amounts include all salary, fringe benefits and cash bonuses awarded to KMP except for details in respect to fees and benefits paid to elected members which may be found above.

Post-employment benefits

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

Other long-term benefits

These amounts represent long service benefits accruing during the year.

Termination benefits

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

SHIRE OF MENZIES
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2020

21. RELATED PARTY TRANSACTIONS (Continued)

Transactions with related parties

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

The following transactions occurred with related parties:	2020 Actual \$	2019 Actual \$
Sale of goods and services	7,398	6,818
Purchase of goods and services	39	0

Related Parties

The Shire's main related parties are as follows:

i. Key management personnel

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

ii. Other Related Parties

The associate person of KMP was employed by the Shire under normal employment terms and conditions.

iii. Entities subject to significant influence by the Shire

An entity that has the power to participate in the financial and operating policy decisions of an entity, but does not have control over those policies, is an entity which holds significant influence. Significant influence may be gained by share ownership, statute or agreement.

SHIRE OF TAMMIN
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2020

22. JOINT ARRANGEMENTS

Share of joint operations

The Shire together with the City of Kalgoorlie Boulder, Shires of Coolgardie, Dundas, Esperance, Laverton, Leonora, Ngaanyatjarruku, Ravensthorpe and Wiluna have a joint arrangement, classified as a joint operation with regards to the provision of a Regional Records Service. Management have determined this as a joint operation.

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

	2020	2019
	\$	\$
Current assets	7,445	0
Non current assets	75,118	82,936
	<u>82,563</u>	<u>82,936</u>
Net assets	(373)	0
Net increase/(decrease) in share of associate entity's net assets	(373)	(1,812)
- Share of associates profit/(loss) from ordinary activities	11,680	4,994
- Share of associates total comprehensive income arising during the period	11,680	4,994
Carrying amount at beginning of period	1,783	(3,211)
- Share of associates total comprehensive income arising during the period	11,680	4,994
Carrying amount at end of period	<u>13,463</u>	<u>1,783</u>

SIGNIFICANT ACCOUNTING POLICIES

Interests in joint arrangements

Joint arrangements represent the contractual sharing of control between parties in a business venture where unanimous decisions about relevant activities are required.

Separate joint arrangements providing joint ventures with an interest to net assets are classified as a joint venture and accounted for using the equity method. The equity method of accounting, whereby the investment is initially recognised at cost and adjusted thereafter for the post-acquisition change in the Shire's share of net assets of the associate. In addition, the Shire's share of the profit or loss of the associate is included in the Shire's profit or loss.

Interests in joint arrangements (Continued)

Joint operations represent arrangements whereby joint operators maintain direct interests in each asset and exposure to each liability of the arrangement. The Shire's interests in the assets, liabilities, revenue and expenses of joint operations are included in the respective line items of the financial statements.

**SHIRE OF MENZIES
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2020**

23. RATING INFORMATION

(a) Rates

RATE TYPE
Differential general rate / general rate

Rate in \$	Number of Properties	2019/20 Actual		2019/20 Actual Interim Rates		2019/20 Actual Rates		2019/20 Budget Rate		2019/20 Budget Interim Rate		2019/20 Budget Rate		2018/19 Actual Total Revenue	
		Value	Rate	Revenue	Rates	Revenue	Rates	Revenue	Rate	Revenue	Rate	Revenue	Rate	Revenue	Revenue
Gross rental valuations															
Vacant	4	20,956	1,811	0	0	0	0	1,811	0	0	0	1,811	0	1,779	
Residential	29	2,490,652	214,694	0	0	0	0	214,694	0	0	0	214,694	0	210,958	
Unimproved valuations															
Mining lease	219	14,444,502	2,390,135	40,481	0	2,430,616	0	2,392,180	0	(42,229)	0	2,349,951	0	2,231,689	
Exploration lease	274	2,806,556	420,983	0	0	420,983	0	412,726	0	0	0	412,726	0	395,990	
Prospecting lease	152	364,806	53,882	0	0	53,882	0	56,148	0	0	0	56,148	0	50,521	
Pastoral lease	19	734,152	60,861	0	0	60,861	0	60,861	0	0	0	60,861	0	59,760	
Other	61	301,300	24,978	0	0	24,978	0	24,948	0	0	0	24,948	0	24,526	
Sub-Total	758	21,162,924	3,167,344	40,481	0	3,207,825	0	3,163,368	(42,229)	0	0	3,121,139	0	2,975,223	
Minimum payment															
Gross rental valuations															
Vacant	200	41,081	40,000	0	0	40,000	0	40,000	0	0	0	40,000	0	40,200	
Residential	317	15,313	3,487	0	0	3,487	0	3,487	0	0	0	3,487	0	3,487	
Unimproved valuations															
Mining lease	317	48,129	19,020	0	0	19,020	0	19,020	0	0	0	19,020	0	19,654	
Exploration lease	280	185,464	53,760	0	0	53,760	0	53,200	0	0	0	53,200	0	48,720	
Prospecting lease	248	91,454	25,048	0	0	25,048	0	26,040	0	0	0	26,040	0	32,736	
Pastoral lease	317	16,843	2,536	0	0	2,536	0	2,536	0	0	0	2,536	0	2,536	
Other	317	6,700	951	0	0	951	0	951	0	0	0	951	0	951	
Sub-Total	575	404,984	144,802	0	0	144,802	0	145,234	0	0	0	145,234	0	148,284	
Total amount raised from general rate	1,333	21,567,908	3,312,146	40,481	0	3,352,627	0	3,308,602	(42,229)	0	0	3,266,373	0	3,123,507	

SIGNIFICANT ACCOUNTING POLICIES

Rates
Control over assets acquired from rates is obtained at the commencement of the rating period.

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

SHIRE OF MENZIES
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
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23. RATING INFORMATION (Continued)

(b) Interest Charges & Instalments

Instalment Options	Date Due	Instalment Plan Admin Charge \$	Instalment Plan Interest Rate %	Unpaid Rates Interest Rate %
Option One				
Single full payment	17/10/2019	0.00	0.00%	11.00%
Option Two				
First instalment	17/10/2019	0.00	0.00%	11.00%
Second instalment	19/12/2019	10.00	5.50%	11.00%
Third instalment	20/02/2020	10.00	5.50%	11.00%
Fourth instalment	22/04/2020	10.00	5.50%	11.00%

	2020 Actual \$	2020 Budget \$	2019 Actual \$
Interest on unpaid rates	94,733	98,622	96,879
Interest on instalment plan	4,973	8,667	8,513
Charges on instalment plan	4,795	10,040	8,792
	104,501	117,329	114,184

SHIRE OF MENZIES
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
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24. RATE SETTING STATEMENT INFORMATION

Note	2019/20	2019/20	2019/20	2018/19		
	(30 June 2020 Carried Forward)	Budget (30 June 2020 Carried Forward)	(1 July 2019 Brought Forward)	(30 June 2019 Carried Forward)		
	\$	\$	\$	\$		
(a) Non-cash amounts excluded from operating activities						
The following non-cash revenue or expenditure has been excluded from amounts attributable to operating activities within the Rate Setting Statement in accordance with <i>Financial Management Regulation 32</i> .						
Adjustments to operating activities						
	Less: Profit on asset disposals	10(a)	(1,417)	(39,212)	(18,401)	(18,401)
	Movement in employee benefit provisions		17,416	0	(17,092)	(17,092)
	Add: Loss on disposal of assets	10(a)	35,329	35,336	23,859	23,859
	Add: Loss on revaluation of fixed assets	8(a)	0	0	18,922	18,922
	Add: Depreciation on non-current assets	10(b)	2,242,127	1,986,269	2,013,495	2,013,495
	Non cash amounts excluded from operating activities		2,293,455	1,982,393	2,020,783	2,020,783
(b) Surplus/(deficit) after imposition of general rates						
The following current assets and liabilities have been excluded from the net current assets used in the Rate Setting Statement in accordance with <i>Financial Management Regulation 32</i> to agree to the surplus/(deficit) after imposition of general rates.						
Adjustments to net current assets						
	Less: Reserves - cash backed	4	(11,856,155)	(9,777,888)	(8,497,246)	(8,497,246)
	Add: Current liabilities not expected to be cleared at end of year					
	- Current portion of lease liabilities		3,985	0	0	0
	- Employee benefit provisions		197,106	0	140,097	140,097
	Total adjustments to net current assets		(11,655,064)	(9,777,888)	(8,357,149)	(8,357,149)
Net current assets used in the Rate Setting Statement						
	Total current assets		13,606,199	10,599,866	11,372,983	11,372,983
	Less: Total current liabilities		(593,786)	(830,529)	(1,020,860)	(1,020,860)
	Less: Total adjustments to net current assets		(11,655,064)	(9,777,888)	(8,357,149)	(8,357,149)
	Net current assets used in the Rate Setting Statement		1,357,349	(8,551)	1,994,974	1,994,974

SHIRE OF MENZIES
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
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25. FINANCIAL RISK MANAGEMENT

This note explains the Shire's exposure to financial risks and how these risks could affect the Shire's future financial performance.

Risk	Exposure arising from	Measurement	Management
Market risk - interest rate	Long term borrowings at variable rates	Sensitivity analysis	Utilise fixed interest rate borrowings
Credit risk	Cash and cash equivalents, trade receivables, financial assets and debt investments	Aging analysis Credit analysis	Diversification of bank deposits, credit limits. Investment policy
Liquidity risk	Borrowings and other liabilities	Rolling cash flow forecasts	Availability of committed credit lines and borrowing facilities

The Shire does not engage in transactions expressed in foreign currencies and is therefore not subject to foreign currency risk.

Financial risk management is carried out by the finance area under policies approved by the Council. The finance area identifies, evaluates and manages financial risks in close co-operation with the operating divisions. Council have approved the overall risk management policy and provide policies on specific areas such as investment policy.

(a) Interest rate risk

Cash and cash equivalents

The Shire's main interest rate risk arises from cash and cash equivalents with variable interest rates, which exposes the Shire to cash flow interest rate risk. Short term overdraft facilities also have variable interest rates however these are repaid within 12 months, reducing the risk level to minimal.

Excess cash and cash equivalents are invested in fixed interest rate term deposits which do not expose the Shire to cash flow interest rate risk. Cash and cash equivalents required for working capital are held in variable interest rate accounts and non-interest bearing accounts. Carrying amounts of cash and cash equivalents at the 30 June and the weighted average interest rate across all cash and cash equivalents and term deposits held disclosed as financial assets at amortised cost are reflected in the table below.

	Weighted Average Interest Rate	Carrying Amounts	Fixed Interest Rate	Variable Interest Rate	Non Interest Bearing
	%	\$	\$	\$	\$
2020					
Cash and cash equivalents	1.22%	12,901,851	3,254,210	9,646,321	1,320
2019					
Cash and cash equivalents	1.79%	10,633,767	8,497,246	2,135,766	755

Sensitivity

Profit or loss is sensitive to higher/lower interest income from cash and cash equivalents as a result of changes in interest rates.

	2020	2019
	\$	\$
Impact of a 1% movement in interest rates on profit and loss and equity*	96,463	21,358

* Holding all other variables constant

Borrowings

Borrowings are subject to interest rate risk - the risk that movements in interest rates could adversely affect funding costs. The Shire manages this risk by borrowing long term and fixing the interest rate to the situation considered the most advantageous at the time of negotiation. The Shire does not consider there to be any interest rate risk in relation to borrowings. Details of interest rates applicable to each borrowing may be found at Note 14(a).

SHIRE OF MENZIES
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
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25. FINANCIAL RISK MANAGEMENT (Continued)

(b) Credit risk

Trade and Other Receivables

The Shire's major receivables comprise rates annual charges and user fees and charges. The major risk associated with these receivables is credit risk – the risk that the debts may not be repaid. The Shire manages this risk by monitoring outstanding debt and employing debt recovery policies. It also encourages ratepayers to pay rates by the due date through incentives.

Credit risk on rates and annual charges is minimised by the ability of the Shire to recover these debts as a secured charge over the land, that is, the land can be sold to recover the debt. The Shire is also able to charge interest on overdue rates and annual charges at higher than market rates, which further encourages payment.

The level of outstanding receivables is reported to Council monthly and benchmarks are set and monitored for acceptable collection performance.

The Shire applies the AASB 9 simplified approach to measuring expected credit losses using a lifetime expected loss allowance for all trade receivables. To measure the expected credit losses, rates receivable are separated from other trade receivables due to the difference in payment terms and security for rates receivable.

The expected loss rates are based on the payment profiles of rates and fees and charges over a period of 36 months before 1 July 2019 or 1 July 2020 respectively and the corresponding historical losses experienced within this period. Historical credit loss rates are adjusted to reflect current and forward-looking information on macroeconomic factors such as the ability of ratepayers and residents to settle the receivables. Housing prices and unemployment rates have been identified as the most relevant factor in repayment rates, and accordingly adjustments are made to the expected credit loss rate based on these factors. There are no material receivables that have been subject to a re-negotiation of repayment terms.

The loss allowance as at 30 June 2020 and 30 June 2019 (on adoption of AASB 9) was determined as follows for rates receivable.

	Current	More than 1 year past due	More than 2 years past due	More than 3 years past due	Total
30 June 2020					
Rates receivable					
Expected credit loss	0.00%	5.70%	100.00%	100.00%	
Gross carrying amount	340,758	116,059	75,063	331,493	863,373
Loss allowance	0	6,620	75,063	331,493	413,176
30 June 2019					
Rates receivable					
Expected credit loss	0.27%	83.02%	111.15%	66.99%	
Gross carrying amount	294,341	105,667	85,605	342,570	828,183
Loss allowance	799	87,728	95,153	229,496	413,176

No loss allowance was provided for trade and other receivables at 30 June 2020 and 30 June 2019 as it was determined to be immaterial.

SHIRE OF MENZIES
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25. FINANCIAL RISK MANAGEMENT (Continued)

(c) Liquidity risk

Payables

Payables are subject to liquidity risk – that is the risk that insufficient funds may be on hand to meet payment obligations as and when they fall due. The Shire manages this risk by monitoring its cash flow requirements and liquidity levels and maintaining an adequate cash buffer. Payment terms can be extended and overdraft facilities drawn upon if required and disclosed in Note 15(a).

The contractual undiscounted cash flows of the Shire's Payables are set out in the liquidity table below. Balances due within 12 months equal their carrying balances, as the impact of discounting is not significant.

	Due within 1 year \$	Due between 1 & 5 years \$	Due after 5 years \$	Total contractual cash flows \$	Carrying values \$
2020					
Payables	377,519	0	0	377,519	392,694
Lease liabilities	3,985	2,363	0	6,348	6,348
	<u>381,504</u>	<u>2,363</u>	<u>0</u>	<u>383,867</u>	<u>399,042</u>
2019					
Payables	855,371	0	0	855,371	855,371
	<u>855,371</u>	<u>0</u>	<u>0</u>	<u>855,371</u>	<u>855,371</u>

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

Council did not have any events occurring after the end of the reporting period of consequence.

**SHIRE OF MENZIES
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
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27. INITIAL APPLICATION OF AUSTRALIAN ACCOUNTING STANDARDS

During the current year, the Shire adopted all of the new and revised Australian Accounting Standards and Interpretations which were compiled, became mandatory and which were applicable to its operations.

(a) AASB 15: Revenue from Contracts with Customers

The Shire adopted AASB 15 Revenue from Contracts with Customers (issued December 2014) on 1 July 2019 resulting in changes in accounting policies. In accordance with the transition provisions AASB 15, the Shire adopted the new rules retrospectively with the cumulative effect of initially applying these rules recognised on 1 July 2019. In summary no adjustments were made to the amounts recognised in the balance sheet at the date of initial application (1 July 2019)

(b) AASB 1058: Income For Not-For-Profit Entities

The Shire adopted AASB 1058 Income for Not-for-Profit Entities (issued December 2016) on 1 July 2019 which will result in changes in accounting policies. In accordance with the transition provisions AASB 1058, the Shire adopted the new rules retrospectively with the cumulative effect of initially applying AASB 1058 recognised at 1 July 2019. Comparative information for prior reporting periods was not restated in accordance with AASB 1058 transition requirements.

In summary no adjustments were made to the amounts recognised in the balance sheet at the date of initial application (1 July 2019)

Prepaid rates are, until the taxable event for the rates has occurred, refundable at the request of the ratepayer. Therefore the rates received in advance gave rise to a financial liability that is within the scope of AASB 9. On 1 July 2019 the prepaid rates were recognised as a financial asset and a related amount recognised as a financial liability and no income recognised by the Shire. When the taxable event occurred, the financial liability was extinguished and the Shire recognised income for the prepaid rates that have not been refunded.

Assets that were acquired for consideration, that were significantly less than fair value principally to enable the Shire to further its objectives, may have been measured on initial recognition under other Australian Accounting Standards at a cost that was significantly less than fair value. Such assets are not required to be remeasured at fair value.

SHIRE OF MENZIES
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27. INITIAL APPLICATION OF AUSTRALIAN ACCOUNTING STANDARDS (Continued)

The table below provides details of the amount by which each financial statement line item is affected in the current reporting period by the application of this Standard as compared to AASB 118 and 1004 and related Interpretations that were in effect before the change.

		2020 \$		2020 \$
	Note	As reported under AASB 15 and AASB 1058	Adjustment due to application of AASB 15 and AASB 1058	Compared to AASB 118 and AASB 1004
Statement of Comprehensive Income				
Revenue				
Rates	23(a)	3,352,627	0	3,352,627
Operating grants, subsidies and contributions	2(a)	2,690,890	0	2,690,890
Fees and charges	2(a)	257,335	0	257,335
Non-operating grants, subsidies and contributions	2(a)	3,564,550	0	3,564,550
Net result		3,611,439	0	3,611,439
Statement of Financial Position				
Trade and other payables	13	392,694	0	392,694
Net assets		142,415,965	0	142,415,965
Statement of Changes in Equity				
Net result		3,611,439	0	3,611,439
Retained surplus		18,733,641	0	18,733,641

Refer to Note 2(a) for new revenue recognition accounting policies as a result of the application of AASB 15 and AASB 1058.

(c) AASB 16: Leases

The Shire adopted AASB 16 retrospectively from 1 July 2019 which resulted in changes in accounting policies. In accordance with the transition provisions of AASB 16, the Shire has applied this Standard to its leases retrospectively, with the cumulative effect of initially applying AASB16 recognised on 1 July 2019. In applying AASB 16, under the specific transition provisions chosen, the Shire will not restate comparatives for prior reporting periods.

	Note	2020 \$
Discount applied using incremental borrowing rate		40,254
Lease liability recognised as 1 July 2019 discounted using the Shire's incremental borrowing rate of 2.10%	14(b)	40,254
Lease liability - current		15,297
Lease liability - non-current		24,957
Right-of-use assets recognised at 1 July 2019		40,254

In applying AASB 16 for the first time, the Shire will use the following practical expedient permitted by the standard.
- The exclusion of initial direct costs from the measurement of the right-of-use asset at the date of initial application.

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28. CHANGE IN ACCOUNTING POLICIES

(a) Change in Accounting Policies due to regulation changes

Effective 6 November 2020, *Local Government (Financial Management) Regulation 16* was deleted and *Local Government (Financial Management) Regulation 17A* was amended with retrospective application. The changes were effective for financial year ending on or after 30 June 2020 and are required to be applied retrospectively with cumulative effect applied initially on 1 July 2019.

In accordance with the changes, the Shire was required to remove the values attributable to certain crown land assets previously required to be recognised, as well as the associated revaluation surplus at 1 July 2019. These assets have been measured as concessionary lease right-of-use assets at zero cost in accordance with AASB16.

In summary the following adjustments were made to the amounts recognised in the statement of financial position at the date of initial application (1 July 2019):

		Carrying amount		Carrying amount
	Note	30 June 2019	Reclassification	01 July 2019
		\$	\$	\$
Revaluation surplus	12	111,285,416	(1,343,109)	109,942,307
Retained surplus		17,138,002	1,343,109	18,481,111

Also, following changes to *Local Government (Financial Management) Regulation 17A*, plant and equipment type assets (being plant and equipment and furniture and equipment) are to be measured under the cost model, rather than at fair value. This change is effective from 1 July 2019 and represents a change in accounting policy. Revaluations carried out previously or during the year were not reversed as it was deemed fair value approximates cost at the date of the change.

(b) Changes in equity due to change in accounting policies

The impact on the Shire's retained surplus due to the adoption of AASB 15, AASB 1058 and AASB 16 as at 1 July 2019 was nil

The impact on the Shire's opening revaluation surplus resulting from *Local Government (Financial Management)* being deleted and the amendments to *Local Government (Financial Management) Regulation 17A* as at 1 July 2019

	Note	Adjustments	2019
		\$	\$
Revaluation surplus - 30 June 2019			111,285,416
Adjustment to revaluation surplus from amended	12	(1,343,109)	(1,343,109)
Revaluation surplus - 1 July 2019		(1,343,109)	109,942,307

In summary the following adjustments were made to the amounts recognised in the statement of financial position at the date of initial application (1 July 2019):

	Carrying amount 30 June 2019	Reclassification	Carrying amount 01 July 2019
	\$	\$	\$
Revaluation surplus	111,285,416	(1,343,109)	109,942,307
Retained surplus	17,138,002	1,343,109	18,481,111

Also, following changes to *Local Government (Financial Management) Regulation 17A*, plant and equipment type assets (being plant and equipment and furniture and equipment) are to be measured under the cost model, rather than at fair value. This change is effective from 1 July 2019 and represents a change in accounting policy. Revaluations carried out previously or during the year were not reversed as it was deemed fair value approximates cost at the date of the change.

(b) Changes in equity due to change in accounting policies

The impact on the Shire's retained surplus due to the adoption of AASB 15, AASB 1058 and AASB 16 as at 1 July 2019 was nil

The impact on the Shire's opening revaluation surplus resulting from *Local Government (Financial Management)* being deleted and the amendments to *Local Government (Financial Management) Regulation 17A* as at 1 July 2019

	Note	Adjustments	2019
		\$	\$
Revaluation surplus - 30 June 2019			111,285,416
Adjustment to revaluation surplus from amended	12	(1,343,109)	(1,343,109)
Revaluation surplus - 1 July 2019		(1,343,109)	109,942,307

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29. OTHER SIGNIFICANT ACCOUNTING POLICIES

a) Goods and services tax (GST)

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

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

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

b) Current and non-current classification

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

c) Rounding off figures

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

d) Comparative figures

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

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

e) Budget comparative figures

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

f) Superannuation

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

g) Fair value of assets and liabilities

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

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

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

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

h) Fair value hierarchy

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

Level 1

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

Level 2

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

Level 3

Measurements based on unobservable inputs for the asset or liability.

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

Valuation techniques

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

Market approach

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

Income approach

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

Cost approach

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

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

i) Impairment of assets

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

Where such an indication exists, an impairment test is carried out on the asset by comparing the recoverable amount of the asset, being the higher of the asset's fair value less costs to sell and value in use, to the asset's carrying amount.

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

For non-cash generating specialised assets that are measured under the revaluation model, such as roads, drains, public buildings and the like, no annual assessment of impairment is required. Rather AASB 116.31 applies and revaluations need only be made with sufficient regulatory to ensure the carrying value does not differ materially from that which would be determined using fair value at the ends of the reporting period.

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30. ACTIVITIES/PROGRAMS

Shire operations as disclosed in these financial statements encompass the following service orientated activities/programs.

PROGRAM NAME AND OBJECTIVES	ACTIVITIES
<p>GOVERNANCE To provide a decision making process for the efficient allocation of scarce resources.</p>	Includes the members of council and the administrative support available to the council for the provision of the governance of the district. Other costs relate to the task of assisting elected members and ratepayers on matters which do not concern specific council services.
<p>GENERAL PURPOSE FUNDING To collect revenue to allow for the provision of services.</p>	The reporting of the Shire's general rating income and the recognition of the Western Australian Grants Commission payment together with interest on investments and costs associated with the collection of funds.
<p>LAW, ORDER, PUBLIC SAFETY To provide services to help ensure a safer and environmentally conscious community.</p>	Supervision and enforcement of various local laws relating to fire prevention, animal control and other aspects of public safety including emergency services.
<p>HEALTH To provide an operational framework for environmental and community health.</p>	Inspection of food outlets and their control, provision of meat inspection services, noise control and waste disposal compliance.
<p>EDUCATION AND WELFARE To provide services to disadvantaged persons, the elderly, children and youth.</p>	Expenditure to assist in the education of the children and youth within the Shire.
<p>HOUSING To provide and maintain housing.</p>	Income and expenditure associated with the provision of housing to staff and others.
<p>COMMUNITY AMENITIES To provide services required by the community.</p>	Rubbish collection services, operation of rubbish disposal sites, litter control, construction and maintenance of urban storm water drains, protection of the environment and administration of town planning schemes, cemetery and public conveniences.
<p>RECREATION AND CULTURE To establish and effectively manage infrastructure and resources which will help the social well being of the community.</p>	The reporting of income and expenditure associated with the Town Hall, library and recreation area, oval and reserves operated by Council.
<p>TRANSPORT To provide safe, effective and efficient transport services to the community.</p>	Construction and maintenance of roads, grids, footpaths, depots, cycle ways, parking facilities and traffic control. Cleaning of streets and maintenance of street trees, street lighting and the maintenance of the Council's airstrips.
<p>ECONOMIC SERVICES To help promote the Shire and its economic well being.</p>	The reporting of income and expenditure including the operation of Council's caravan park and administration of the Building Code of Australia.
<p>OTHER PROPERTY AND SERVICES To monitor and control Shire's overheads operating accounts.</p>	Involves the expenditure and allocation of employee overheads and plant costs. Also included is the accounting for private works, salary and wages reconciliation and other incomes and expenditure not included elsewhere.

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31. FINANCIAL RATIOS

	2020 Actual	2019 Actual	2018 Actual
Current ratio	4.41	3.26	5.24
Asset consumption ratio	0.98	0.98	0.99
Asset renewal funding ratio	2.78	N/A	N/A
Asset sustainability ratio	1.41	2.79	1.49
Debt service cover ratio	N/A	N/A	N/A
Operating surplus ratio	0.01	0.19	0.21
Own source revenue coverage ratio	0.59	0.64	0.61

The above ratios are calculated as follows:

Current ratio	$\frac{\text{current assets minus restricted assets}}{\text{current liabilities minus liabilities associated with restricted assets}}$
Asset consumption ratio	$\frac{\text{depreciated replacement costs of depreciable assets}}{\text{current replacement cost of depreciable assets}}$
Asset renewal funding ratio	$\frac{\text{NPV of planned capital renewal over 10 years}}{\text{NPV of required capital expenditure over 10 years}}$
Asset sustainability ratio	$\frac{\text{capital renewal and replacement expenditure}}{\text{depreciation}}$
Debt service cover ratio	$\frac{\text{annual operating surplus before interest and depreciation}}{\text{principal and interest}}$
Operating surplus ratio	$\frac{\text{operating revenue minus operating expenses}}{\text{own source operating revenue}}$
Own source revenue coverage ratio	$\frac{\text{own source operating revenue}}{\text{operating expense}}$



Auditor General

INDEPENDENT AUDITOR'S REPORT

SHIRE OF MENZIES

REPORT ON THE AUDIT OF THE FINANCIAL REPORT

Opinion

I have audited the annual financial report of the Shire which comprises the Statement of Financial Position as at 30 June 2020, and the Statement of Comprehensive Income by Nature or Type, Statement of Comprehensive Income by Program, Statement of Changes in Equity, Statement of Cash Flows and Rate Setting Statement for the year then ended, as well as notes comprising a summary of significant accounting policies and other explanatory information, and the Statement by the Chief Executive Officer (CEO).

In my opinion the annual financial report of the Shire:

- (i) is based on proper accounts and records; and
- (ii) fairly represents, in all material respects, the results of the operations of the Shire for the year ended 30 June 2020 and its financial position at the end of that period in accordance with the *Local Government Act 1995* (the Act) and, to the extent that they are not inconsistent with the Act, Australian Accounting Standards.

Basis for Opinion

I conducted my audit in accordance with Australian Auditing Standards. My responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Report section of my report. I am independent of the Shire in accordance with the *Auditor General Act 2006* and the relevant ethical requirements of the Accounting Professional and Ethical Standards Board's APES 110 Code of Ethics for Professional Accountants (the Code) that are relevant to my audit of the annual financial report. I have also fulfilled my other ethical responsibilities in accordance with the Code. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.

Emphasis of Matter – Basis of Accounting

I draw attention to Notes 1 and 10 to the annual financial report, which describe the basis of accounting. The annual financial report has been prepared for the purpose of fulfilling the Shire's annual financial reporting responsibilities under the Act, including the Local Government (Financial Management) Regulations 1996 (Regulations). My opinion is not modified in respect of these matters:

- (i) Regulation 17A requires a local government to measure vested improvements at fair value and the associated vested land at zero cost. This is a departure from AASB 16 Lease which would have required the entity to measure the vested improvements also at zero cost.
- (ii) In respect of the comparatives for the previous year ended 30 June 2019, Regulation 16 did not allow a local government to recognise some categories of land, including land under roads, as assets in the annual financial report.

Responsibilities of the Chief Executive Officer and Council for the Financial Report

The Chief Executive Officer (CEO) of the Shire is responsible for the preparation and fair presentation of the annual financial report in accordance with the requirements of the Act, the Regulations and, to the extent that they are not inconsistent with the Act, Australian Accounting Standards. The CEO is also responsible for such internal control as the CEO determines is necessary to enable the preparation of the annual financial report that is free from material misstatement, whether due to fraud or error. In preparing the annual financial report, the CEO is responsible for assessing the Shire's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the State Government has made decisions affecting the continued existence of the Shire.

The Council is responsible for overseeing the Shire's financial reporting process.

Auditor's Responsibility for the Audit of the Financial Report

The objectives of my audit are to obtain reasonable assurance about whether the annual financial report as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes my opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with Australian Auditing Standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of the annual financial report. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations or the override of internal control.

A further description of my responsibilities for the audit of the annual financial report is located on the Auditing and Assurance Standards Board website at https://www.auasb.gov.au/auditors_responsibilities/ar4.pdf. This description forms part of my auditor's report.

Report on Other Legal and Regulatory Requirements

In accordance with the Local Government (Audit) Regulations 1996 I report that:

- (i) The following material matters indicating non-compliance with Part 6 of the *Local Government Act 1995*, the Local Government (Financial Management) Regulations 1996 or applicable financial controls of any other written law were identified during the course of my audit:
 - a. The Shire's tender register did not include details each tenderer and the names of the successful tenderers as required by regulation 17 of the Local Government (Function and General) Regulations 1996.
 - b. The Shire has not reported the Asset Renewal Funding Ratio for 2018 or 2019 in its annual financial report, as required by section 50 (1)(c) of the Local Government (Financial Management) Regulations 1996, as planned capital renewals and required capital expenditure were not estimated in a long term financial management plan respectively.
The financial ratios are reported in Note 31 of the annual financial report.
- (ii) All required information and explanations were obtained by me.
- (iii) All audit procedures were satisfactorily completed.
- (iv) In my opinion, the Asset Consumption Ratio and the Asset Renewal Funding Ratio included in the annual financial report was supported by verifiable information and reasonable assumptions.

ATTACHMENT

SHIRE OF MENZIES

PERIOD OF AUDIT: 1 JULY 2018 TO 30 JUNE 2019

FINDINGS IDENTIFIED DURING THE AUDIT

INDEX OF FINDINGS	RATING		
	Significant	Moderate	Minor
Prior year issues			
1. Asset Renewal Funding Ratio	✓		
2. Procurement – Obtaining Quotes		✓	
Current year issues			
3. Non-compliance with Local Government Regulations 1996	✓		
4. Bank Reconciliations	✓		
5. Journal Entries	✓		
6. Review of Property Values Input Into Synergysoft		✓	
7. Review of Open Purchase Orders		✓	

KEY TO RATINGS

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

- Significant** - Those findings where there is potentially a significant risk to the entity should the finding not be addressed by the entity promptly.
- Moderate** - Those findings which are of sufficient concern to warrant action being taken by the entity as soon as practicable.
- Minor** - Those findings that are not of primary concern but still warrant action being taken.

ATTACHMENT

SHIRE OF MENZIES

PERIOD OF AUDIT: 1 JULY 2018 TO 30 JUNE 2019

FINDINGS IDENTIFIED DURING THE AUDIT

Prior Year Issues

1. Asset Renewal Funding Ratio

Finding

2019

Prior year issue was not resolved as the Shire has not reported the asset renewal funding ratio for 2019.

2018

We noted that the Shire has not reported the asset renewal funding ratio for 2018 in its annual financial report, as required by regulation 50(1)(c) of the Local Government (Financial Management) Regulations 1996, as the Shire has not updated and approved its Asset Management Plan.

Rating: Significant

Implication:

The financial report does not comply with regulation 50(1)(c) of the Local Government (Financial Management) Regulations 1996.

Recommendation

The Shire should update and approve its Asset Management Plan and include asset renewal funding ratio in the Shire's financial report.

Management Comment

The Asset Management Plan is being reviewed this year by Moore Stephens. Was scheduled for November 2019, however due to unforeseen circumstances was delayed.

Responsible Person: Peter Money, Chief Executive Officer

Completion Date: Early 2020

ATTACHMENT

SHIRE OF MENZIES

PERIOD OF AUDIT: 1 JULY 2018 TO 30 JUNE 2019

FINDINGS IDENTIFIED DURING THE AUDIT

2. Procurement – Obtaining Quotes

Findings

2019

Prior year issue was not satisfactorily resolved as during our procurement testing, from a sample of 30 purchases made during the period 1 July 2018 to 31 March 2019, we noted 1 (3%) instance where there was insufficient documentation to indicate that the requisite number of quotations had been obtained and evaluated.

Section 4.2 *Purchasing and Tenders* of the Shire's purchasing policy requires that purchases within prescribed price ranges meet certain conditions that must be met to comply with the *Local Government Act 1995* and accompanying regulations.

2018

During our procurement testing, we noted 14 instances from a sample of 54 where there was insufficient documentation to indicate that the Shire obtained three quotes for the purchase of goods and services.

The Shire's purchasing policy requires the Shire to obtain three quotes for purchases greater than \$10,000.

Rating: Moderate

Implication:

Non-compliance with the internal purchasing policy increases the risk of breaching Part 4 of the *Local Government (Functions and General) Regulations 1996* and regulation 11A (3)(b) of the *Local Government (Finance and General Ledger) Regulations*. There is a further risk of not achieving the objectives of 'Value for Money' as stated in *Policy 4 Value for Money* of the Shire's purchasing policy.

Recommendation

The requirement for full compliance with the Shire's purchasing policy must be communicated to all staff and be closely monitored by management.

If instances arise where the Shire is unable to obtain the requisite number of quotations, the reasons should be recorded and attached to the purchase order at the time of the purchase being made.

Management Comment

Our procedures have been reviewed as to the keeping of these quotes. A folder has been set up in our cloud server for quotes, verbal and written including emails, to be stored. Going forward every effort will be made to obtain the requisite number of quotes.

Responsible Person: Jeanette Taylor, Manager of Finance & Administration
Peter Money, Chief Executive Officer
Paul Warner, Works Supervisor

Completion Date: 12 December 2019

ATTACHMENT

SHIRE OF MENZIES

PERIOD OF AUDIT: 1 JULY 2018 TO 30 JUNE 2019

FINDINGS IDENTIFIED DURING THE AUDIT

Current Year Issues

3. Non-compliance with Local Government Regulations 1996

Findings

Effective from 1 July 2018, regulation 17A(5) of the Local Government (Financial Management) Regulations 1996 (Financial Management Regulations) provides that an asset is to be excluded from the assets of a local government if the fair value of the asset as at the date of acquisition by the local government is under \$5,000.

During our audit, we noted that 17 assets were still recorded on the fixed assets register with acquired cost of less than \$5,000 with net book value of \$19,800.

Subsequent to audit, these assets were expensed in the current financial year.

Rating: Significant

Implication:

Non-compliance with regulation 17A(5) of the Financial Management Regulations, in addition assets balances are likely to be misstated.

Recommendation

The Shire should

- review the fixed asset register to ensure all items acquired for less than \$5,000 have been expensed.
- consider monitoring the assets excluded from the fixed asset register by including all or some of these assets in 'attractive items register'

Management Comment

We have reviewed the asset register and all assets under \$5000 have been written off. An Attractive Items list has been maintained for the year ended 30 June 2019.

There are dedicated accounts in our new chart of accounts so that assets under \$5,000 are expensed. Capital jobs are reviewed for those that may have been budgeted as over \$5,000 but actually cost less than \$5,000.

Responsible Person: Jeanette Taylor, Manager of Finance and Administration
Asonclon Tambis, Asset Management Officer

Completion Date: 12 December 2019

ATTACHMENT

SHIRE OF MENZIES

PERIOD OF AUDIT: 1 JULY 2018 TO 30 JUNE 2019

FINDINGS IDENTIFIED DURING THE AUDIT

4. Bank Reconciliations**Finding**

Bank reconciliations are an essential control in managing the accuracy and completeness of the Shire's accounting records and financial statements. Review of bank reconciliations are also a key aspect of internal controls over cash resources.

During our audit we noted that there is no formal process in place for the reconciliation and review of the Shire's cash maximiser and trust accounts. In addition, we noted that the Shire's municipal bank account is reconciled monthly, but there is no evidence of an independent review.

During our review of bank reconciliations, it was noted that there was one long outstanding item amounting to \$250 dating back to August 2018.

Rating: Significant**Implication:**

Inconsistent application of bank reconciliation review procedures increases the risk of fraud, errors and omissions remaining undetected, which in turn could lead to misstatements in the Shire's financial reporting. There is a further risk of non-compliance with regulation 5(2)(a) of the Local Government (Financial Management) Regulations 1996, which requires the Chief Executive Officer to ensure that the resources of the local government are effectively and efficiently managed.

Recommendation

We recommend that the Shire design and implement policy and procedures which require bank reconciliations to be prepared for all accounts on a monthly basis and within two weeks of the month end.

An officer independent of the preparation should review the bank reconciliations within one week of preparation. The Shire should require and maintain proper evidence of the reviewer's name and review date.

Management should also review long outstanding items listed on period-end bank reconciliations and adequately explain or resolve them.

Management Comment

Our processes were reviewed, and auditor recommendations implemented in May 2019. All bank reconciliations are prepared for all bank accounts, printed, signed and dated by the preparer, then checked and signed by the CEO.

The long outstanding item noted was the incorrect receipt of a hall hire bond and was resolved.

Please note, all bank accounts are and always have been, reconciled on a monthly basis.

Responsible Person: Jeanette Taylor, Manager of Finance & Administration
Peter Money, Chief Executive Officer

Completion Date: May 2019

ATTACHMENT

SHIRE OF MENZIES

PERIOD OF AUDIT: 1 JULY 2018 TO 30 JUNE 2019

FINDINGS IDENTIFIED DURING THE AUDIT

5. Journal Entries

Finding

We noted that accounting journal entries were not independently reviewed and approved before being posted.

Rating: Significant

Implication:

Without evidence of independent review and approval of journal entries, there is an increased risk of fraud and error, and non-compliance with Regulation 5(1) of the Local Government (Financial Management) Regulations 1996.

Recommendation

General journals approvals are a key control and should be signed to evidence review and approval by someone independent of the processing function.

Management Comment

Our processes were reviewed, and auditor recommendations implemented in May 2019.

All General Journals are now printed, signed and dated by the preparer, then reviewed and signed by the CEO.

Responsible Person: Jeanette Taylor, Manager of Finance & Administration
Peter Money, Chief Executive Officer

Completion Date: May 2019

ATTACHMENT

SHIRE OF MENZIES

PERIOD OF AUDIT: 1 JULY 2018 TO 30 JUNE 2019

FINDINGS IDENTIFIED DURING THE AUDIT

6. Review of Property Values Input into SynergySoft

Findings

In August 2018, the Shire issued initial rate notices for the 30 June 2019 financial year based on preliminary valuation reports received from Landgate. Rates are calculated, in part, by referring to the property values stored in the Shire's automated SynergySoft financial management platform. Subsequently, the Shire received several revised property valuation reports from Landgate. The revised property values were manually input by the Rates and Records Officer into SynergySoft and updated rates notices were issued to ratepayers.

During our audit we noted that the Shire failed to:

- a) Independently review property values input into SynergySoft after they were updated in the system against both the preliminary and the revised Landgate valuation reports; and
- b) Complete a reconciliation between the Landgate valuation reports and SynergySoft.

Rating: Moderate**Implication:**

Failure to perform an independent review of the revised valuation reports or to complete a reconciliation between the Landgate valuation reports and SynergySoft, may lead to inaccuracies in both the interim rates charged and ultimately the rates revenue recognised in the financial statements.

Recommendation

The Shire should implement a formal review process of property values input into SynergySoft against both the preliminary and the revised Landgate valuation reports and establish a system to reconcile the Landgate property valuation reports to SynergySoft.

Management Comment:

Further training with IT Vision is being undertaken by our rates officer which will address this issue

Responsible Person: Rates Officer

Completion Date: Training has been arranged for early 2020

ATTACHMENT

SHIRE OF MENZIES

PERIOD OF AUDIT: 1 JULY 2018 TO 30 JUNE 2019

FINDINGS IDENTIFIED DURING THE AUDIT

7. Review of Open Purchase Orders

Findings

During our audit, we noted there is no evidence of review of open purchase orders (POs). As at 30 April 2019, open POs totalled \$95,275 with some POs dating back to December 2018.

Rating: Moderate

Implication:

Failure to ensure timely review of open POs increases the risk of improper or unauthorised expenditure. In addition, potential exists for incorrect disclosure of expenditure commitments in the financial statements.

Recommendation

Long outstanding open POs should be reviewed and followed up on a regular basis. POs, which are no longer required, should be closed or cancelled in a timely manner.

Management Comment:

Each responsible person is tasked with ensuring only the relevant purchase orders are open. Outstanding purchase orders are reviewed on a monthly basis by the responsible officer for any cancelled, duplicate and no longer relevant purchase orders.

Please note we also have standing orders for regular expenses, such as Telstra. These are often generated at the beginning of the financial year and remain open until June 30 at which time they are closed off.

Responsible Person: Jeanette Taylor, Manager of Finance & Administration
Peter Money, Chief Executive Officer
Paul Warner, Works Supervisor

Completion Date: May 2019

Matters Relating to the Electronic Publication of the Audited Financial Report

This auditor's report relates to the annual financial report of the Shire of Menzies for the year ended 30 June 2020 included on the Shire's website. The Shire's management is responsible for the integrity of the Shire's website. This audit does not provide assurance on the integrity of the Shire's website. The auditor's report refers only to the annual financial report described above. It does not provide an opinion on any other information which may have been hyperlinked to/from this annual financial report. If users of the annual financial report are concerned with the inherent risks arising from publication on a website, they are advised to refer to the hard copy of the audited annual financial report to confirm the information contained in this website version of the annual financial report.



KELLIE TONICH
SENIOR DIRECTOR, FINANCIAL AUDIT
Delegate of the Auditor General for Western Australia
Perth, Western Australia
31 May 2021



Our Ref: 7944

7th Floor, Albert Facey House
469 Wellington Street, Perth

Mr Brian Joiner
Chief Executive Officer
Shire of Menzies
PO Box 4
MENZIES WA 6436

Mail to: Perth BC
PO Box 8489
PERTH WA 6849
Tel: 08 6557 7500
Fax: 08 6557 7600
Email: info@audit.wa.gov.au

Dear Mr Joiner

ANNUAL FINANCIAL REPORT FOR THE YEAR ENDED 30 JUNE 2020

The Office has completed the audit of the annual financial report for your Shire. In accordance with section 7.12AD (2) of the *Local Government Act 1995*, we enclose the Auditor General's auditor's report, together with the audited annual financial report.

We have also forwarded the reports to the President and the Minister for Local Government, as required by the Act. You are required to publish the annual report, including the auditor's report and the audited financial report, on your Shire's official website within 14 days after the annual report has been accepted by your Council.

Matters of regulatory non-compliance are reported on page 2 of the auditor's report.

Management Control Issues

I would like to draw your attention to the attached listing of deficiencies in internal control and other matters that were identified during the audit. These matters have been discussed with management and their comments have been included in the attachment.

Please note that the purpose of our audit was to express an opinion on the financial report. The audit included consideration of internal control relevant to the preparation of the financial report in order to design audit procedures that were appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of internal control.

An audit is not designed to identify all internal control deficiencies that may require management attention. The matters being reported are limited to those deficiencies that have been identified during the audit that are of sufficient importance to warrant being reported. It is possible that other irregularities and deficiencies may have occurred and not been identified as a result of our audit.

This letter has been provided for the purposes of the Shire and the Minister for Local Government and may not be suitable for other purposes.

I would like to take this opportunity to thank you, the management and the staff of the Shire for their cooperation with the audit team during our audit.

Feel free to contact me on 6557 7544 if you would like to discuss these matters further.

Yours faithfully

PUNITHA PERUMAL
ASSISTANT DIRECTOR
FINANCIAL AUDIT
31 May 2021

Attach

ATTACHMENT

SHIRE OF MENZIES

PERIOD OF AUDIT: 1 JULY 2019 TO 30 JUNE 2020

FINDINGS IDENTIFIED DURING THE FINAL AUDIT

INDEX OF FINDINGS	RATING		
	Significant	Moderate	Minor
1. Completeness of tender register Prior Year Issue	✓		
2. Non-compliance with Local Government Regulations		✓	

KEY TO RATINGS

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

- Significant** - Those findings where there is potentially a significant risk to the entity should the finding not be addressed by the entity promptly.
- Moderate** - Those findings which are of sufficient concern to warrant action being taken by the entity as soon as practicable.
- Minor** - Those findings that are not of primary concern but still warrant action being taken.

ATTACHMENT

SHIRE OF MENZIES

PERIOD OF AUDIT: 1 JULY 2019 TO 30 JUNE 2020

FINDINGS IDENTIFIED DURING THE FINAL AUDIT

1. Completeness of tender register

Finding

During our review of the Shire's Tenders Register, we noted a failure to record the tenderer's details and the successful tenderer. This information is required to be recorded in accordance with the Shire's purchasing policy and in order to comply with regulation 17 of the Local Government (Functions and General) Regulations 1996.

**Rating: Significant
Implication**

Non-compliance with the Shire's purchasing policy to maintain a complete tender register increases the risk of breaching regulation 17 of the Local Government (Functions and General) Regulations 1996.

Furthermore, without a complete tender register, there is an increased risk that the Shire's 'Value for Money' objectives are not achieved and potential for bias in the supplier selection process.

Recommendation

The requirement for full compliance with the Shire's purchasing policy and proper record keeping must be communicated to all staff and be closely monitored by the Shire's administration. In this way the risk of non-compliance with Local Government (Functions and General) Regulations 1996 can be reduced to an acceptable level.

Management Comment

The Shire carried out a review of the Tender Register from 1 July 2019 to 30 June 2020 and confirmed that the relevant details were not being recorded correctly. This has been rectified and records are now kept in accordance with the required regulations. Please see the extract of the new Tender Register.

Responsible Person: Brian Joiner, Chief Executive Officer
Completion Date: 17 May 2021

ATTACHMENT

SHIRE OF MENZIES
PERIOD OF AUDIT: 1 JULY 2019 TO 30 JUNE 2020
FINDINGS IDENTIFIED DURING THE FINAL AUDIT

Prior Year Issue

2. Review of Open Purchase Orders

Findings
2019-20

Prior year issue is not resolved as we still noted long outstanding open purchase orders (POs).

2018-19

During our audit, we noted there is no evidence of review of open POs. As at 30 April 2019, open POs totalled \$95,275 with some POs dating back to December 2018.

Rating: Moderate
Implication

Failure to ensure timely review of open POs increases the risk of improper or unauthorised expenditure. In addition, potential exists for incorrect disclosure of expenditure commitments in the financial statements.

Recommendation

Long outstanding open POs should be reviewed and followed up on a regular basis. POs, which are no longer required, should be closed or cancelled in a timely manner.

Management Comment

Open purchase orders to be reviewed on a quarterly basis as a task for the quarterly internal compliance review. Responsible officers are to ensure that their purchase orders are reviewed on monthly basis.

As previously advised, standing orders are raised for expenses where no purchase order can be raised in advance. This is common practice in all Councils however the Shire is open to other ways to manage these expenses.

Responsible Person: Brian Joiner, Chief Executive Officer
Completion Date: 17 May 2021

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END OF REPORT

12.2.2	Unconfirmed GVROC Council meeting minutes May 2021
LOCATION	Shire of Menzies
APPLICANT	Internal
DOCUMENT REF	N/A
DATE OF REPORT	14 June 2021
AUTHOR	Chief Executive Officer, Brian Joiner
RESPONSIBLE OFFICER	CEO, Brian Joiner
DISCLOSURE OF INTEREST	Nil
ATTACHMENT	<ol style="list-style-type: none"> 1. Unconfirmed Minutes GVROC Council Meeting 28 05 21 [12.2.2.1 - 27 pages] 2. Action Sheet GVROC Meeting 28 May 2021 [12.2.2.2 - 1 page]

SUMMARY:

This item recommends Council accepts the unconfirmed Minutes from the GVROC meetings of 28 May 2021.

BACKGROUND:

The Shire of Menzies is a member of the Goldfields Voluntary Regional Organisation of Councils (GVROC).

The unconfirmed minutes of each of the meetings are attached for Councillor information.

COMMENT:

The GVROC secretariat does not provide confirmed Minutes of the Meetings. Members are advised if the Minutes are amended at any future meetings.

Significant changes to the confirmed minutes will be provided to Council.

CONSULTATION:

Nil.

STATUTORY AUTHORITY:

Nil.

POLICY IMPLICATIONS:

Nil.

FINANCIAL IMPLICATIONS:

Council pays membership fees to the GVROC and contributes to projects organised by the NGWG.

RISK ASSESSMENT:

Risk Statement	Level of Risk	Risk Mitigation Strategy
N/A		

STRATEGIC IMPLICATIONS:

4.1 A strategically focused Council, leading our community.

4.1.1 Provide strategic leadership and governance.

VOTING REQUIREMENTS:

Simple Majority

OFFICER RECOMMENDATION:

That Council Accepts the unconfirmed Minutes from the GVROC meetings of 28 May 2021.



Attachment 12.2.2.1

Ph: (08) 9080 2111

Fax: (08) 908027 3125

M: 0403 447 303

PO BOX 138, KAMBALDA WA 6442

Email: ceo@coolgardie.wa.gov.au

mannadvisory@bigpond.com

GVROC Council Meeting

Friday 28th May 2021

In person meeting

hosted by City of Kalgoorlie Boulder

9:00am – 1:30pm

held at the

CKB Administration Offices - 577 Hannan Street, Kalgoorlie

Unconfirmed Minutes

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GOLDFIELDS VOLUNTARY REGIONAL ORGANISATION OF COUNCILS (GVROC)

A in person and video conference meeting of the GVROC Council was held Friday 28 May 2021 commencing at 9:00 am

AGENDA

1. OPENING AND ANNOUNCEMENTS

The purpose of the meeting is to discuss business related to the activities of the Goldfields Voluntary Regional Organisation of Councils.

2. DECLARATION OF INTEREST

Pursuant to the Code of Conduct, Councillors and CEOs must declare to the Chairman any potential conflict of interest they may have in a matter before the Goldfields Voluntary Regional Organisation of Councils as soon as they become aware of it. Councillors, CEOs and Deputies may be directly or indirectly associated with some recommendations of the Goldfields Voluntary Regional Organisation of Councils. If you are affected by these recommendations, please excuse yourself from the meeting and do not participate in deliberations.

3. RECORD OF ATTENDANCE, APOLOGIES AND LEAVE OF ABSENCE

3.1 Attendance

Cr Mal Cullen (Chair)	President, Shire of Coolgardie	
Mr James Trail	CEO, Shire of Coolgardie	
Cr Tracey Rathbone	Councillor, Shire of Coolgardie	
Cr John Bowler	Mayor, City of Kalgoorlie-Boulder	
Mr John Walker	CEO, City of Kalgoorlie Boulder	
Cr Laurene Bonza	President, Shire of Dundas	
Mr Peter Fitchat	CEO, Shire of Dundas	
Cr Sharon Warner	Councillor, Shire of Dundas	
Cr Basil Parker	Deputy Shire President, Shire of Esperance	(via Zoom)
Mr Shane Burge	CEO, Shire of Esperance	(via Zoom)
Cr Patrick Hill	President, Shire of Laverton	(via Zoom)
Mr Peter Naylor	CEO, Shire of Laverton	(via Zoom)
Cr Peter Craig	President, Shire of Leonora	
Mr Jim Epis	CEO, Shire of Leonora	
Cr Keith Mader	Councillor, Shire of Menzies	
Mr Brian Joiner	CEO, Shire of Menzies	
Ms Laura Dwyer	CEO, Shire of Wiluna (via Zoom and left meeting at 10:45am)	
Mr Kevin Hannagan	CEO, Shire of Ngaanyatjarraku	(via Zoom)
Mr Cary Green	Director Governance & Corporate, Shire of Ngaanyatjarraku (via Zoom and left meeting at 10:30am)	
Mr Andrew Mann	Executive Officer	

3.2 **Apologies**

Cr Ian Mickel	President Shire of Esperance
Cr David Grills	Councillor, City of Kalgoorlie Boulder
Cr Shaneane Weldon	Councillor, Shire of Laverton
Cr Jill Dwyer	Councillor, Shire of Menzies
Cr Jim Quadrio	President, Shire of Wiluna
Cr Timothy Carmody	Councillor, Shire of Wiluna
Cr Damian McLean	President, Shire of Ngaanyatjarraku

3.3 **Guests**

Ali Kent MLA	Member for Kalgoorlie and her Research Officer - Katie Anderson
Hon. Kyle McGinn MLC	Mining and Pastoral Region (via Zoom for first hour only)
Caroline Spencer	Auditor General for WA, Office of Auditor General (OAG)
Grant Robinson	Assistant Auditor General – Financial Audit, OAG
Nayna Raniga	Financial Audit Director and Local Government Liaison, OAG

3.4 **WALGA Representatives**

Nick Sloan	CEO
Tony Brown	Executive Manager Governance and Organisational Services
Cr Karen Chapple	WALGA's Deputy President & Shire of Morawa President

3.5 **DLGSC Representatives**

Kelly Waterhouse	A/ Regional Manager - Goldfields
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3.6 **GEDC Representatives**

Kris Starcevich	CEO
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3.7 **RDAGE Representatives**

Lee Jacobson	Chair
Raz Ion	Director of Regional Development

4. GUEST SPEAKERS

4.1 Hon Kyle McGinn MLC, Mining and Pastoral (Via Zoom Video)

Hon Kyle McGinn MLC, Mining and Pastoral discussed matters of interest from his perspective for the region and of the McGowan Labor Government followed by short Q&A session.

4.2 Ali Kent MLA, Member for Kalgoorlie

Ali Kent MLA, the new Member for Kalgoorlie discussed matters of interest from her perspective for the region and of the McGowan Labor Government followed by short Q&A session.

5. PRESENTATIONS

5.1 Department Fire & Emergency Services (20 mins)

Presentation was provided (**Attachment 1**) by Steven Sartain, A/ Director Aviation Services – DFES, on the potential for an Emergency Rescue Helicopter Service for the Goldfields region.

5.2 Tennis West (20 mins)

Presentation (**Attachment 2**) was provided by Olivia Birkett, Infrastructure and Government Relations Manager.

Tennis West have recently finalised their 2021-2024 Strategic Plan. With the vision of 'Thriving Tennis Communities' they are engaging more closely with clubs and local governments than ever before.

Tennis West see alignment between the Tennis West Strategic Plan and many LGA's Strategic Community Business Plans. They want to work closely with LGA's to support the needs of affiliated tennis clubs and understand the nature of unaffiliated tennis facilities in your zone. Their aim is to facilitate growth of tennis in your local government, which will in turn support your community objectives.

The presentation would focus on the pillars that underpin Thriving Tennis Communities, including:

1. Right management model
2. Financially viable
3. Sustainable facilities
4. Welcoming, safe and inclusive culture
5. Know your community
6. Clear identity and vision
7. Appropriate products
8. Digital presence

5.3 Office of Auditor General (20 mins)

Presentation was provided by Caroline Spencer, Auditor General of WA on Local Government Audits.

Also, in attendance with Caroline from the Office of Auditor General will be:

Grant Robinson - Assistant Auditor General – Financial Audit
Nayna Raniga - Financial Audit Director and Local Government Liaison

Morning tea break – 15 minutes

6. MINUTES OF MEETINGS

6.1 Minutes of the Goldfields Voluntary Regional Organisation of Councils (GVROC) meeting held 26 March 2021

Minutes of the GVROC Council Meeting held Friday 26 March 2021 are presented for adoption (**Attachment 3**).

RECOMMENDATION:

That the Minutes of the GVROC Council Meeting held Friday 26 March 2021 be confirmed as a true and correct record of proceedings.

RESOLUTION: **Moved: Cr Tracey Rathbone - Shire of Coolgardie**
 Seconded: Mr Kevin Hannagan-Shire of Ngaanyatjaraku

Carried

6.2 Action Sheet Report

An update on the actions based on the resolutions from the meeting held on 26 March meeting are presented for noting (**Attachment 4**).

RECOMMENDATION:

That the Action Sheet Report as listed for noting be received.

RESOLUTION: **Moved: Mr Brian Joiner - Shire of Menzies**
 Seconded: Cr Tracey Rathbone - Shire of Coolgardie

Carried

6.3 Matters for Noting

The following matters were presented for noting.

1. WA Government Ministerial Media Statements of relevance to the Goldfields Esperance Zone since the last GVROC meeting (**Attachment 5**).
2. The Summary Meeting Minutes of the WALGA State Council meeting held 5 May 2021 (**Attachment 6**). The Full Minutes are available on the WALGA website [here](#).
If you have any queries in relation the State Council, please do not hesitate to contact Tony Brown on 9213 2051.
3. Local Government Financial Ratios Final Report - WALGA State Council Resolution from meeting held 5 May 2021 (refer to **Attachment 7** email from Felicity Morris, WALGA Governance Specialist).

RECOMMENDATION:

That the matters for noting listed be received.

RESOLUTION: **Moved: Cr Patrick Hill - Shire of Laverton**
 Seconded: Cr Tracey Rathbone - Shire of Coolgardie

Carried

6.4 Correspondence for Noting

The following correspondence was sent and received since the last GVROC meeting (refer to **Attachment 8** for copies of correspondence).

Correspondence sent:

1. Letter dated 6 April 2021 to Hon Michael McCormack MP and Hon Mark Coulton MP regarding GVROC request for the Federal Government to continue the Local Roads and Community Infrastructure Program (LRCI) post the 2020/21 Financial year that saw the two phases of funding delivered.
2. Letter dated 6 April to the Redistribution Committee for WA regarding GVROC requesting consideration be given to changing the current proposed redistribution of Federal Electoral Divisions in Western Australia for the Division of O'Connor to also include the Shire of Wiluna, which is currently contained within the Division of Durack.

Correspondence received:

1. Letter received 4 March 2021 from the Hon Michael McCormack MP in response to the GVROC's letter on 25 January 2021 regarding allocations under the Local Roads and Community Infrastructure (LRCI) Program extension.
2. Acknowledgement letter dated 7 April 2021 from the Western Australian Redistribution Secretariat in response to GVROC correspondence sent Item 2 above.
3. Email from Jodie Richardson dated 8 April 2021 on behalf of Rick Wilson MP, Federal Member for O'Connor acknowledging and thanking the GVROC in response to correspondence sent above Items 1 and 2.

RECOMMENDATION:

That it be noted that no correspondence was sent or received since the last GVROC meeting.

RESOLUTION:

Moved: Cr Laurene Bonza - Shire of Dundas

Seconded: Mr Kevin Hannagan-Shire of Ngaanyatjarraku

Carried

7. GOLDFIELDS VOLUNTARY REGIONAL ORGANISATION OF COUNCILS FINANCE

7.1 Financial Statement for 31 March 2021

Reporting Officer: James Trail, Chief Executive Officer Shire Coolgardie

Disclosure of Interest: No interest to disclose

Date: 28 May 2021

Attachments: Financial Statement and accounts paid to 31 March 2021 (**Attachment 9**)

Background:

Presenting the financial statement for the period and the accounts approved for payment for the period 1st January 2021 to 31st March 2021.

Financial Statement:

The Officer provides the following comment:

The Financial Statement for the period ended 31st March 2021 includes;

- Reimbursement to the City of Kalgoorlie – Boulder for outstanding administration costs
- Payment to Shire Ravensthorpe for withdrawing from GVROC
- Audit Fees
- Payment to Executive Officer

Accounts Paid and Receipts:

GVROC Expenses 01st January 2021 to 31st March 2021				
Payment Type	Date	Payee	Details	Amount inc GST
<i>EFT</i>	<i>11-Jan-21</i>	<i>Mann Advisory</i>	<i>Executive Fees</i>	<i>\$11,000.00</i>
<i>EFT</i>	<i>11-Jan-21</i>	<i>Shire Ravensthorpe</i>	<i>Withdrawal Payment</i>	<i>\$38,940.60</i>
<i>EFT</i>	<i>22-Feb-21</i>	<i>AMD</i>	<i>Audit Fees</i>	<i>\$2,860.00</i>
<i>EFT</i>	<i>22-Feb-21</i>	<i>Kalgoorlie - Boulder</i>	<i>Reimbursement Costs</i>	<i>\$15,434.19</i>
			<i>Total Expenses paid</i>	<i>\$68,234.79</i>
<i>Receipt</i>	<i>4-Jan-21</i>	<i>Netsaver Account</i>	<i>Credit Interest</i>	<i>\$11.63</i>
<i>Receipt</i>	<i>1-Feb-21</i>	<i>Netsaver Account</i>	<i>Credit Interest</i>	<i>\$9.60</i>
<i>Receipt</i>	<i>1-Mar-21</i>	<i>Netsaver Account</i>	<i>Credit Interest</i>	<i>\$9.60</i>
	<i>31-Mar-21</i>	<i>Business Zero Transaction Account</i>	<i>Balance</i>	<i>\$59,202.22</i>
	<i>31-Mar-21</i>	<i>Business Telenet Saver Account</i>	<i>Balance</i>	<i>\$250,377.61</i>

Consultation: Nil

Financial Implications: Funds for the expenditure is included in the 2020/2021 Budget

Strategic Implications: GVROC Strategic Plan 2017-2022 Objective 3

RECOMMENDATION:

That GVROC:

1. Endorse the Statement of Financial Position for the period 1 January 2021 to 31 March 2021 and the accounts approved for payment for the period 1 July 2020 to 31 March 2021 totalling \$68,234.79.
2. Endorse the actions taken by the Shire of Coolgardie Chief Executive Officer to pay for GVROC expenses and receipt of GVROC Revenue.

RESOLUTION:

Moved: Mayor John Bowler - City of Kalgoorlie-Boulder

Seconded: Cr Keith Mader - Shire of Menzies

Carried

8. GVROC - LAW AND ORDER

Reporting Officer:	Mr Andrew Mann, GVROC Executive Officer
Disclosure of Interest:	Nil
Date:	26 March 2021
Attachments:	Updated GVROC Discussion Paper on anti-social law and order issues arising in the region (Attachment 10) Shire of Laverton letter dated 27 April 2021 to the Premier and Ministers for Aboriginal Affairs (Dawson), Police (Papalia), and Child Protection & Community Services (McGurk), and also local members Kent and McGinn (Attachment 11)

Background:

At the 5 February 2021 meeting the GVROC resolved the following:

RECOMMENDATION:

That the GVROC:

1. Endorse a delegation of GVROC member LGAs to visit Perth post the March election to meet with key figures and stakeholders that can make change and address the anti-social law and order issues facing the region.
2. Endorse the following GVROC members to form the delegation:
 - Mal Cullen – GVROC Chair and Shire of Coolgardie President
 - John Bowler – Mayor of City Kalgoorlie Boulder
 - Patrick Hill – Shire of Laverton President
 - Linden Brownley – City of Kalgoorlie Boulder Councillorand supported by the GVROC Executive Officer.
3. Each GVROC LGA CEO to provide key issues and evidence around the anti-social law and order issues arising in their towns to the GVROC Executive Officer for collation of a paper to be provided to the delegation for consideration and discussion prior to the visit to Perth.
4. Request the nominated GVROC delegation to report back to the GVROC at its next meeting on 26 March 2021, on any progress made in organising the visit.

RESOLUTION: **Moved: Mr James Trail – Shire of Coolgardie**
Seconded: Cr Peter Craig - Shire of Leonora

Carried

Officer Comment:

The discussion paper presented at the last meeting has been updated based on the feedback received at the meeting and via the GVROC LGA CEOs for the GVROC delegation (refer to **Attachment 10**).

The delegation has scheduled its visit to Perth for the 31 May to 2 June 2021, to align with State Parliament sitting days. Meetings are being organised with the relevant Ministers and Director Generals.

The law-and-order issues are continuing to be an issue, particularly in the Northern Goldfields with the Shire of Laverton reporting of significant issues, particularly with young children causing damage, occurring during the Anzac Day long weekend in the town. As a result, the Shire of Laverton sent a letter on 27 April 2021 (**Attachment 11**) to the Premier and Ministers for Aboriginal Affairs (Dawson), Police (Papalia), and Child Protection & Community Services (McGurk), and also local members Kent and McGinn. To date the Shire has received only one response and that is from Minister Dawson stating, "thank you for your correspondence to the Hon Stephen Dawson MLC Minister for Mental Health; Aboriginal Affairs; Industrial Relations, as this matter falls within the responsibility of the Minister for Community Services, I have forwarded your correspondence to the office of Hon Simone McGurk MLA for consideration".

This response again highlights the need for the delegation to try and meet and make all Ministers and departments aware of the issues and that it is not something that should be buck passed from one to another, but a collective united response to the issues.

Consultation: GVROC and all LGA members

RECOMMENDATION:

That the GVROC:

1. Note the updated discussion paper.
2. Note the dates for the GVROC delegation to visit Perth and for all GVROC LGAs to provide any further supporting information or documents to the GVROC Executive Officer prior to the visit for the delegation to push its case.

RESOLUTION: **Moved: Cr Patrick Hill - Shire of Laverton**
Seconded: Cr Tracey Rathbone - Shire of Coolgardie

Carried

Motion for additional recommendation as follows:

3. Post the delegations visit to Perth, the GVROC Law and Order discussion can be released by GVROC members to the public.

RESOLUTION: **Moved: Mr Jim Epis - Shire of Leonora**
Seconded: Mayor John Bowler - City of Kalgoorlie-Boulder

Carried

9. GOLDFIELDS RECORDS STORAGE FACILITY

9.1 Goldfields Records Storage Facility – Update

Reporting Officer: Andrew Mann, Executive Officer GVROC

Disclosure of Interest: Nil

Date: May 2021

Attachments: Nil

Background:

At the meeting of the Goldfields Voluntary Regional Organisation of Councils (GVROC) held 5th February 2021, Council resolved;

RECOMMENDATION:

That the GVROC Council as representative of the Original Parties to the Records Facility Agreement:

1. Agree to sell the Facility to the City of Kalgoorlie Boulder for a purchase price of \$450,000.
2. Note after the disposal of the Facility the Joint Venture will be promptly wound up.
3. Note that each of the original parties will be entitled to a one tenth share of this purchase price (\$45,000) less all third-party costs of the sale of the Facility and the winding up of the Joint Venture.
4. Note for those Original Parties still interested in utilising the facility for records storage post the sale, that the City of Kalgoorlie Boulder will work with those parties to negotiate and make necessary arrangements for its continued use.
5. Note this will remove the matter from the GVROC.

Following discussion and debate on this alternate recommendation a vote for and against was called on the motion.

Motion Resolution:

The motion of the alternate recommendation was unanimously carried by all

RESOLUTION: *Moved: Mr James Trail – Shire of Coolgardie*
Seconded: Cr Patrick Hill – Shire of Laverton

Carried

Officer's Report:

The City Kalgoorlie Boulder CEO, John Walker advised on 17 March 2021 that he had wrote to all Shires asking them to advise whether they wished to sell or hold their shares in the facility post purchase.

John Walker advised on 17 May 2021, that all parties have now responded, and it is only the Shires of Leonora and Coolgardie who will join the CKB in the future ownership of the facility and will have equal shares in its ownership. The CKB is now going through the process of formal acquisition and transferring ownership.

Shires that have chosen to not participate in the future ownership will need to remove any stored items from the facility in due course under arrangements with the CKB. The Shires of Coolgardie and Leonora will retain unlimited access to the facility.

The CKB will take advice from the GVROC as representative of the original parties to the agreement but believe the funds from the formal acquisition by the CKB and Shires of Coolgardie and Leonora, will be channelled through the GVROC with the appropriate shares distributed to the original parties.

Once funds are distributed the Joint Venture of the Original Parties to the Records Facility Agreement will be wound up.

Consultation: GVROC Chair
 GVROC CEOs Group

Financial Implications: Nil to the GVROC but could have implications based on disposal price for those LGAs that wish to remain or purchase the facility.

Strategic Implications: Disposal of the Facility will remove the item from the GVROC agenda

RECOMMENDATION:

That the GVROC Council as representative of the Original Parties to the Records Facility Agreement:

1. Note the current update in the progress to wind up the Records Storage Facility.
2. Endorse a funding allocation to cover the legal advice required to affect the wind up of the Records Storage Facility.

RESOLUTION: **Moved: Cr Peter Craig - Shire of Leonora**
Seconded: Mr John Walker - City of Kalgoorlie Boulder

Carried

10. GOLDFIELDS VOLUNTARY REGIONAL ORGANISATION OF COUNCILS BUSINESS

10.1 Request for second GVROC representative for the Goldfields Core District Leadership Group

Reporting Officers:	Andrew Mann, GVROC Executive Officer
Disclosure of Interest:	Nil
Date:	May 2021
Attachments:	Letter from Chair of the Goldfields Core District Leadership Group (GCDLG) (Attachment 12.1) and GCDLG Charter (Attachment 12.2)

Background:

The Goldfields Core DLG is focused on strong regional leadership and collaboration, working towards an improved life for the Goldfields community.

The GCDLG exists to:

- Act as a co-operative informing upward to Government to influence strategic direction and downward to community committees to guide community-based projects;
- Provide strategic support to initiatives which contribute to community well-being;
- Work collaboratively with Aboriginal corporations, Aboriginal leaders and other Aboriginal representatives to inclusion and a diversity of views;
- Foster partnerships to link services, measure impact and share expertise/resources in the region; and
- Coordinate effort and resources on key regional initiatives.

It has an independent Chair and consists of members from:

- Regional Executive Director, Goldfields. Department of Communities;
- Regional Executive Director, Goldfields Education Region;
- Regional Director, Western Australian Country Health Service;
- Goldfields-Esperance District Superintendent, WA Police Force;
- Local Government Representative, as nominated by GVROC;
- CEO, City of Kalgoorlie-Boulder
- CEO, Goldfields-Esperance Development Commission
- Co-Chair, Goldfields Heads of Agency Meeting
- Representative from relevant Aboriginal Community Controlled Organisation (ACCO)
- Representative from the Commonwealth Government

GCDLG meetings will be held the second Tuesday of every month. Special meetings can be called on an ad hoc basis. Proxies may only attend if a member is on extended leave. The Department of Communities provides the secretariat support for the DCDLG. A communique is developed following each meeting and the secretariat is responsible for ensuring that this communique is distributed to the other working groups in the region as required.

Officer Comment:

The last meeting of the GCDLG was held in Leonora on 23 March 2021, and at that meeting it was discussed about having a second GVROC representative to join the Goldfields Core District Leadership Group. Currently John Walker, CEO Kalgoorlie Boulder, is representing Goldfields LGAs as agreed at GVROC a couple of years ago.

A letter from the Chair of the GCDLG has been received formally asking the GVROC if they would like to take up this opportunity of having a second member on the GCLDG and if agreed advising of who the GVROC nominee will be.

It is recommended that the GVROC take up this opportunity, given it provides a good forum to have GVROC matters, and issues raised with the relevant State Government Departments through their local representatives.

Consultation: GVROC Chair
GEDC CEO

Financial Implications: Nil

Strategic Implications: N/A

Voting Requirement: Simple majority

RECOMMENDATION:

That the GVROC:

1. Agree to accept the offer of having a second GVROC representative on the Goldfields Core District Leadership Group.
2. endorse Mr Jim Epis, CEO Shire of Leonora as the second GVROC representative on the Goldfields Core District Leadership Group.

RESOLUTION: **Moved: Mr James Trail – Shire of Coolgardie**
Seconded: Cr Peter Craig – Shire of Leonora

Carried

10.2 Expression of Interest - Regional Climate Alliance Program

Reporting Officers: Andrew Mann, GVROC Executive Officer

Disclosure of Interest: Nil

Date: May 2021

Attachments: [WALGA - Climate Change | WALGA](#)

Background:

Groupings of Local Governments in Western Australia are invited to submit an expression of interest to establish a climate alliance to take action on climate change, energy and sustainability projects through regional partnerships. Through the Program, two pilot climate alliances will be established.

The two Alliances will have access to \$210,000 each financial year between 2021-23 to employ Regional Climate Alliance Coordinators and deliver climate change adaptation and mitigation projects.

The Program is being administered by WALGA on behalf of the Department of Water and Environmental Regulation and is an initiative under the State Government's [Western Australian Climate Policy](#) (2020).

For further information, please refer to the Regional Climate Alliance-Program Guidelines and Climate Alliance Guidance document at the attached link [Regional Climate Alliance Program-Application Guidelines](#).

Officer Comment:

If a number of the GVROC LGAs are interested in establishing a Goldfields Climate Alliance/Partnership to express an interest in funding from this program then they need to submit an application by 11:59pm on Monday, **21 June** 2021.

Applications must be submitted using the Program's [application form](#).

Completed application forms can be submitted via email to environment@walga.asn.au.

For more information or any questions about the Program, please contact WALGA:

[Gemma Cook](#)

Program Coordinator-Regional Climate Alliance Program
(08) 9213 2009

Consultation: GVROC Chair

Financial Implications: Nil

Strategic Implications: N/A

RECOMMENDATION:

That the GVROC:

1. Notes the EOI regarding the Regional Climate Alliance Program.
2. Supports a Goldfields Climate Alliance of GVROC LGAs for this program and requests each LGA CEO to liaise with the Shire of Dundas CEO as the lead LGA to complete and submit an application by the due date of 21 June 2021.
3. Agree to provide up to \$50,000 towards the hiring of consultants to assist in completing the application on behalf of the GVROC Goldfields Climate Alliance.

RESOLUTION: **Moved: Cr Tracey Rathbone - Shire of Coolgardie**
Seconded: Cr Laurene Bonza - Shire of Dundas

Carried

10.3 Prioritising improved government public and social housing and affordable residential housing for the region

Reporting Officers: Andrew Mann, GVROC Executive Officer

Disclosure of Interest: Nil

Date: March 2021

Attachments: GEDC – Goldfields Housing Snapshot (**Attachment 13 – to be supplied at the meeting**)

Background:

At the meeting on 5 February 2021 the GVROC resolved:

RECOMMENDATION:

That the GVROC:

1. Note the GEDC Statement of Requirements to engage consultant for a Goldfields Housing Snapshot update on prioritising affordable housing for the region.
2. Note that the GEDC is leading and funding this Snapshot data collection work.
3. Request each GVROC LGA CEO to identify their known housing issues and needs i.e. land requirements, long or short-term housing needs (GROH, Public, Social, Private) amount and types of housing, affordable village style housing, joint venture opportunities with Government and provide to this to the GVROC Chair and Executive Officer for collation within 30 days.

RESOLUTION: **Moved: Cr Patrick Hill - Shire of Laverton**
Seconded: Cr Tracey Rathbone – Shire of Coolgardie

Carried

Officer Comment:

The GEDC is close to finishing the work on collecting the required data to highlight the current status of the housing and land availability, quality and affordability across the Goldfields-Esperance region to produce a 'Goldfields-Esperance Housing & Land Snapshot'. GEDC CEO, Kris Starcevich provided a presentation on its progress at the meeting.

Once the GEDC snapshot work is completed a comparison can be made between the snapshot data with that of the GVROC LGA view, which was provided in a discussion paper at the last GVROC meeting, to identify gaps and determine a plan of action on how the GVROC wishes to use this information to approach the State Government and the private sector to address these gaps and issues.

It is planned that this work will be done and presented back to the GVROC for discussion at its next meeting in July 2021.

Consultation: GVROC CEOs
GEDC

Financial Implications: TBD

Strategic Implications: Improved Liveability, social and community wellbeing.

RECOMMENDATION:

That the GVROC:

1. Note the GEDC update on the production of a 'Goldfields-Esperance Housing & Land Snapshot'.
2. Note the GEDC will provide a copy of the Snapshot once finalised in the coming weeks.
3. Request that the GVROC Executive Officer undertake a gap analysis between the snapshot when received with the GVROC Discussion Paper presented at its meeting on 26 March 2021, and present this back to the GVROC with a proposed action plan at the next meeting.

RESOLUTION: **Moved: Cr Tracey Rathbone – Shire of Coolgardie**
Seconded: Cr Patrick Hill - Shire of Laverton

Carried

10.5 Shire of Wiluna is seeking support for attraction of funding towards the Wiluna North Road upgrades

Reporting Officer: Andrew Mann, GVROC Executive Officer

Disclosure of Interest: Nil

Date: May 2021

Attachments: Nil

Background:

The Shire of Wiluna Council at its meeting on 24 March 2021, resolved to seek support from the GVROC to attract funding for the Wiluna North Road Upgrades as this is a major connection from the Goldfields to the northern Western Australia. It is the link between Wiluna and the Great Northern Highway, which meets above Meekatharra and around 50km south of Kumarina. This also is a link to Kutkabubba Aboriginal Community.

If Wiluna North were to be upgraded this would open up a major freight corridor, particularly with opportunities with progression of the intermodal hub in Kalgoorlie-Boulder.

The Wiluna North Road crosses over the Wiluna and Meekatharra Shires, and as a regular route for Aboriginal people in the region, safety is an ongoing issue for this road. Two deaths were recorded on this road in 2020.

The Wiluna North Road is also highlighted as one of the Roads of Strategic Importance within the GVROC's Economic Policy Plan for the Region.

Officer Comment:

The Shire is looking to attract State and Federal Government support and funding towards the upgrade of the Wiluna North Road.

As part of that process, and given it aligns with the Roads of Strategic Importance within the GVROC's Economic Policy Plan for the Region, it is seeking support from the GVROC to also encourage State and Federal Governments to look at providing funding towards its upgrade when and if it has the opportunity to discuss road funding.

Consultation: Shire of Wiluna CEO
GVROC Chair

Financial Implications: Nil

Strategic Implications: Improved Liveability, social and community wellbeing.

Voting Requirement: Simple majority

RECOMMENDATION:

That the GVROC notes the Shire of Wiluna's request and will take no further action on it.

RESOLUTION: **Moved: Mr Kevin Hannagan-Shire of Ngaanyatjarraku**
Seconded: Mr Brian Joiner - Shire of Menzies

Carried

10.6 GVROC Drought Relief update

Reporting Officers:	Peter Fitchat – CEO Shire of Dundas Andrew Mann, Executive Officer - GVROC
Disclosure of Interest:	Nil
Date:	May 2021
Attachments:	Presentations from the first Consortia update on the SW WA Drought Adoption and Innovation Hub (Attachments 14.1 & 14.2)

Background:

On 15 November 2019 at the GVROC meeting a motion was adopted to establish a Drought Relief Committee, which was then established, and its terms of reference endorsed by the GVROC on 31 January 2020.

CEO of the Shire of Dundas, Peter Fitchat has taken on the role of organising the Committee, consisting of representatives from the Shires of Coolgardie, Dundas and Wiluna, with support from the GVROC Executive Officer and is keeping note of any drought focussed information coming from the Federal or State Governments.

Officer Comment:

Drought Resilience Adoption and Innovation Lead Hubs

The Shire of Dundas was unsuccessful in its application to become a Drought Resilience Adoption and Innovation Lead Hub consortium through the Australian Government's \$5 billion Future Drought Fund.

Eight hubs were announced on 19 April 2021, with the only one in Western Australia being the South West WA Hub, which will be run by the Merredin Dryland Research Institute (Growers Group Alliance) (see [South West WA Hub](#) for more details).

However, Kallista Bolton, Stakeholder Communication Manager, from the Growers Group Alliance has indicated to the Shire of Dundas that they would like to work with our region (GVROC) regarding the drought situation. They also held an introduction event for all the interested parties in the WA region on 19 May 2021, which Peter participated in and provided copies of the presentations (see **Attachment 14.1 and 14.2**).

Each Hub will service a broad area and will respond to the needs and opportunities in their region. A hub and spoke model will see drought resilience shopfronts across every region. [See the location of the Hubs and nodes in your region.](#) The Drought Resilience Adoption and Innovation Hubs launch is an important part of the Government's Drought Response, Resilience and Preparedness Plan.

New Federal Government - National Recovery and Resilience Agency

On 5 May 2021 in Townsville, Queensland, Prime Minister Scott Morrison launched the National Recovery and Resilience Agency. In his speech, Mr Morrison said the formation of the new Agency delivers on the commitments the Australian Government made in November 2020 in response to the Royal Commission into National Natural Disaster Arrangements.

The Agency is led by the Hon. Shane Stone and has locally based staff in communities all around the country. The new agency will oversee a \$600 million Preparing Australia Program, which was announced in the Budget. The new program will enable the Commonwealth to directly fund projects that mitigate or reduce risk, that minimise the impact of large-scale natural disasters like floods, bushfires and cyclones.

The National Recovery and Resilience Agency (NRRRA) brings together the National Bushfire Recovery Agency and the National Drought and North Queensland Flood Response and Recovery Agency and draws on their shared experiences of supporting communities recovering from bushfire, floods, drought, as well as the impacts of COVID-19.

From 1 July 2021, NRRRA will incorporate the disaster risk reduction and recovery functions from the Department of Home Affairs, and its regional network will expand to include Rural Financial Counsellors.

The NRRA is keen to work in close partnership with local councils, health services, charities, our federal and state government partner agencies and peak industry bodies.

To read the Prime Minister's media release: <https://www.pm.gov.au/media/helping-communities-rebuild-and-recover-natural-disasters>

To read a transcript of the Prime Minister's speech: <https://www.pm.gov.au/media/address-townsville-chamber-commerce-townsville-qld>

For more information on the NRRA go to the following link: www.recovery.gov.au

Shire of Laverton feedback from meeting with Minister David Littleproud's advisers regarding the drought and camel issues occurring in the Goldfields

The Shire of Laverton's President and CEO visited Canberra in March 2021 and while there met with Minister David Littleproud's advisers to discuss the drought and camel issues occurring in the Goldfields.

After the meeting, Kimberly Green - Senior Adviser in the Office of the Hon. David Littleproud MP provided the following email with information to assist with potential support on these issues.

Hi Patrick and Peter,

Nice to meet you last week and as discussed, below is some information to assist with navigating potential support relating to drought and camels.

1. On-farm Emergency Water Infrastructure Rebate Scheme - \$100 million

- A further \$50 million have been allocated in 2020-21
 - This in addition to the \$50 million that was allocated across 2018-19 to 2020-21
- Rebates are available to drought-affected primary producers and horticulture farmers to buy and install on-farm water infrastructure to water permanent plantings and livestock
 - Eligible farmers can claim up to 25% of expenses associated with new purchases and installation of on-farm water infrastructure up to a maximum of \$25,000.
- Work is under to finalise arrangements with WA
- State and territory governments administer and deliver the rebates.
- You will need to monitor the Western Australia website via the [Western Australia Government Department of Water and Environmental Regulation website](#) and/or contact the WA government direct.

2. Future Drought Fund

You should subscribe on the Future Drought Fund - <https://haveyoursay.awe.gov.au/future-drought-fund>. Right hand side of the screen with the megaphone. This will enable you to receive updates on any programs, including when they open.

Networks to Build Drought Resilience - \$3.75m

- This program will provide funding to networking groups to support training and networking events to develop skills, participate in risk management planning, and foster projects that encourage connectedness and improve wellbeing. It will support small-scale infrastructure projects to make community facilities drought resilient to support community wellbeing and reduce social isolation. For example, installation of water efficiency or recycling infrastructure, or providing shade for sporting and recreational facilities, upgrades to public gardens, tourist attractions and other community facilities.
- The Foundation for Rural and Regional Renewal (FRRR) will deliver this program.
- You can register at haveyoursay.agriculture.gov.au/future-drought-fund

****this has small scale infrastructure but note it has a community focus/ outcomes.**

3. Camels – I have liaised with our Pest and Weed Adviser. They indicate you should contact WA or the FeralScan coordinator – details are below

- *The management of established pest animals in Australia, including feral camels is a complex issue and is primarily the responsibility of the relevant state or territory government along with landholders. Management activities including culling, are regulated by relevant state and territory legislation along with associated strategies and plans to address biosecurity, land protection and animal welfare issues.*
- *State and territory governments provide advice on their respective government department websites relating to feral camel management control options to support land managers within their jurisdiction. In WA, feral camels are declared pests of agriculture under the provisions of the Biosecurity and Agriculture Management Act 2007. For advice, the Department of Primary Industries and Regional Development's Agriculture and Food can be contacted via email at padis@dpird.wa.gov.au or phone 08 9368 3080.*
- *At the national level, the [National Feral Camel Action Plan](#) was developed to help guide local, regional, and state-based management of feral camels and is focused on addressing the negative impacts of the overabundance of feral camels in Australian rangelands while providing a platform for the on-going humane management of feral camels. This plan was endorsed by all Australian governments in 2010.*
- *The [Centre for Invasive Species Solutions](#) (CISS) is a national collaborative research, development and extension organisation, formed to tackle the ongoing threat from invasive species. While there are no current research projects on feral camel at the national level, CISS has developed information on how to plan, manage and improve feral animal control programs via [PestSmart](#) and how to monitor and record information about feral camel via [FeralScan](#) or the FeralScan Coordinator, Peter West (email feralscan@feralscan.org.au, phone 0407 622 191).*
- *The feral camel population fluctuates over time depending on environmental conditions such as drought. It is difficult to obtain accurate estimates of the feral camel population as they also range over very large areas in remote country. As such, the Australian Government does not have a current national estimate for the feral camel population.*

Hope this helps and let me know if you are after anything further.

*Kind regards,
Kimberly Green
Senior Adviser | Office of the Hon. David Littleproud MP
Deputy Leader of the Nationals
Minister for Agriculture, Drought and Emergency Management*

Overview

While some of this information was already available and known, the main issues still arise such as a lot of the assistance on offer is not available here in WA or funding/opportunities have already closed or been allocated. There is still an issue also with the WA State Government not recognising drought affected areas in the region, particularly in respect to pastoral stations, and still describing areas as only water deficient, which does not allow WA to access federal drought funding opportunities.

One solution to progress this matter further maybe to engage some expertise that can assist the GVROC through this complicated policy and funding process to ensure the GVROC can maximise opportunities for drought assistance as a region in future.

As an example, engagement could include having someone with agricultural expertise that can assist with looking at the:

1. Drought Resilience assessment tool: Instead of individual pastoral leaseholders in the region undertaking this role, given they have little time to do this effectively for themselves, it could be done by an expert on behalf of the whole region.

2. Climate Services for Agriculture Program: an expert could look at how to get the regions message across, regarding drought and its effect on the region.

Consultation: GVROC

Financial Implications: TBD

Strategic Implications: Improved Sustainability, Job creation and retention of Primary Industry well into the future.

RECOMMENDATION:

That the GVROC:

1. Note the current update on Drought related activities occurring.
2. Supports looking at engagement of expertise that can assist the GVROC through this complicated policy and funding process to ensure the GVROC can maximise opportunities for drought assistance as a region in future.

RESOLUTION: **Moved: Cr Keith Mader - Shire of Menzies**
Seconded: Cr Laurene Bonza - Shire of Dundas

Carried

10.7 Electoral Reform in the Legislative Council

Reporting Officer:	Andrew Mann, GVROC Executive Officer
Disclosure of Interest:	Nil
Date:	May 2021
Attachments:	Letter from Hon Mia Davies MLA, Leader of the Opposition regarding Electoral Reform in Legislative Council Process (Attachment 15) Ministerial Expert Committee on Electoral Reform: Discussion Paper (www.wa.gov.au)

Background:

The Government has Commissioned a Ministerial Expert Committee to review and report on the WA Electoral system for the election of Western Australians to the Legislative Council.

This review is a result based on the outcome at the 2021 election for the Legislative Council were:

- The Daylight Saving Party won one seat in the Mining and Pastoral region, having received 98 first preference votes, which is equivalent to just 0.2% of all formal votes in that region; and
- The Greens in the North Metropolitan Region received 27,077 first preference votes, or 7.4% of all formal votes in that region, but did not win a seat; and
- In the Agricultural Region, the Nationals received 22,999 votes and won two seats; and
- In the South Metropolitan Region, the Liberal Party received 67,000 votes but won only one seat.

On that basis the Government has requested the Committee to review the electoral system for the Legislative Council and provide:

- 1) Recommendations as to how electoral equality might be achieved for all citizens entitled to vote for the Legislative Council; and
- 2) Recommendations for the distribution of preferences in the Legislative Council's proportional representation system.

To assist in them in this review the Committee has released a Discussion Paper ([Ministerial Expert Committee on Electoral Reform: Discussion Paper \(www.wa.gov.au\)](#)) that calls for the public and all key stakeholders to engage in the consultation process on this matter.

Submissions close at 5pm, Tuesday 8 June 2021 and can be submitted at: submissions@waelectoralreform.wa.gov.au or by post to the attention of the Committee to 11th Floor Dumas House 2 Havelock Street WEST PERTH WA 6005.

Officer Comment:

A letter has been received from the Leader of the Opposition, Hon Mia Davies MLA, (see **Attachment 14**) concerned that the Committee's review, in particular in relation to recommendations coming out of point 1 of the review, may result in a reduction in the number of people from regional Western Australia in the State's Parliament, resulting in inequalities that may impact organisations, communities and people in regional WA to have a voice and be heard.

Given this potential outcome the Hon Mia Davies is encouraging all regional organisations and individuals to consider making a submission to the Committee to ensure that they consider this matter with a view that it does not decrease regional representation in favour for increased metropolitan representation in Parliament and Government.

While each of the GVROC LGAs may wish to submit their own submission on this matter, the GVROC Chair is of the opinion that the GVROC should also place a submission on the discussion paper into the Committee for consideration. Hence this item is seeking the GVROC's support to make that submission.

Consultation: GVROC Chair

Financial Implications: Nil

Strategic Implications: N/A

Voting Requirement: Simple majority

RECOMMENDATION:

That the GVROC:

1. Notes the Discussion Paper regarding Electoral Reform in the Legislative Council.
2. Does not support placing a GVROC submission with the region's views on the Electoral Reform in the Legislative Council Discussion Paper.

RESOLUTION: **Moved: Mr Brian Joiner – Shire of Menzies**
Seconded: Cr Tracey Rathbone – Shire of Coolgardie

Carried

11. AGENCY REPORTS**11.1 WALGA**

WALGA verbal update report by Cr Karen Chapple, Nick Sloan and Tony Brown

11.2 Department of Local Government, Sport and Cultural Industries

DLGSC verbal update report by Kelly Waterhouse

11.3 Goldfields Esperance Development Commission

GEDC verbal update report by Kris Starcevich.

11.4 Regional Development Australia Goldfields Esperance

RDAGE verbal update report by Lee Jacobson and Raz Ion.

RECOMMENDATION:

That the GVROC note the Agency Reports as provided.

RESOLUTION:

Moved: Cr Laurene Bonza - Shire of Dundas
Seconded: Cr Tracey Rathbone – Shire of Coolgardie

Carried

12. LATE ITEMS as notified, introduced by decision of the Meeting

Motion was called by Mr John Walker, CEO – City Kalgoorlie Boulder asking for the GVROC Chair to write a letter of thanks to the outgoing Director General for Department Local Government, Sports and Cultural Industries, Duncan Ord, for his service to local governments in the region during his tenure.

RECOMMENDATION:

That the GVROC endorse a letter being written from the GVROC Chair as per the above motion.

RESOLUTION:

Moved: Cr Peter Craig – Shire of Leonora
Seconded: Mr John Walker - City of Kalgoorlie Boulder

Carried

13. FUTURE GVROC COUNCIL MEETINGS/FUNCTIONS

Next Meetings

With the continuing and evolving situation of the COVID-19 “Corona Virus” scheduling of future meetings as in person is a watching brief. This will be reviewed at each meeting by GVROC and decisions made on whether the meetings are held as in person meetings or conducted through Zoom video conferencing.

In noting the above, the following suggested dates in 2021 have been set for the remaining GVROC meetings.

- 30 July 2021 (regional hosted Shire of Leonora)
- 21 September 2021 (Aligned with LGA Convention in Perth and WALGA AGM Sept 20-21)
- 26 November 2021 (regional hosted Shire of Coolgardie)

The following are the WALGA State Council meeting dates in 2021 with suggested GVROC Zoom video conference meeting dates prior to these to inform the GVROC’s representatives attending the meetings with relevant input for State Council Agenda Items:

- 7 July 2021 – (GVROC Video Conference on 25 June 2021)
- 2-3 September 2021 – (GVROC Video Conference on 20 August 2021)
- 1 December 2021 – (GVROC Video Conference on 19 November 2021)

14. CLOSURE OF MEETING

There being no further business the Chair declared the meeting closed at 1:30pm.



Attachment 12.2.2.2

Ph: (08) 9080 2111

Fax: (08) 908027 3125

M: 0403 447 303

PO BOX 138, KAMBALDA WA 6442

Email: ceo@coolgardie.wa.gov.au

mannadvisory@bigpond.com

GVROC Council Meeting – Action Arising

From the GVROC meeting on Friday 28th May 2021

Item	Action	Responsibility	Due Date
7.1	Financial Statement for 31 March 2021 – Consideration be given at next meeting for increase in annual GVROC subscriptions as part of the 2021/22 GVROC Budget.	James Trail Andrew Mann	July 2021
8.1	GVROC Law and Order – Delegation to report back at July meeting on outcomes from visit to Perth on 1-2/6/21	Mal Cullen John Bowler Pat Hill Andrew Mann	July 2021
9.1	Goldfields Records Storage Facility – Obtain legal advice required to affect the wind up of the records storage facility in regard to distribution of the funds from the sale and the process for CKB to purchase given already listed as the asset owner.	John Walker James Trail	July 2021
10.1	Request for second GVROC representative for the Goldfields Core District Leadership Group – GVROC Executive Officer to email the Chair of GCDLG advising Jim Epis as the new GVROC member.	Andrew Mann	June 2021
10.2	Expression of Interest - Regional Climate Alliance Program - each LGA CEO to liaise with the Shire of Dundas CEO as the lead LGA to complete and submit an application by the due date of 21 June 2021.	All LGA CEOs	21 June 2021
	Appoint consultants to prepare the application	Peter Fitchat Andrew Mann	June 2021
10.3	Prioritising improved government public and social housing and affordable residential housing for the region - GEDC to provide a copy of the Snapshot once finalised	GEDC	June 2021
	GVROC Executive Officer undertake a gap analysis between the snapshot when received with the GVROC Discussion Paper presented at its meeting on 26 March 2021, and present this back to the GVROC with a proposed action plan at the next meeting	Andrew Mann	July 2021
10.4	Shire of Wiluna is seeking support from GVROC in relation to an application for a liquor licence in Wiluna - Shire of Wiluna required to provide more detailed information to the GVROC before it will consider this item.	Laura Dwyer Andrew Mann	July 2021
10.6	GVROC Drought Relief update – Peter Fitchat and Andrew Mann to investigate suitable consultants with expertise that can assist the GVROC through this complicated policy and funding process to ensure the GVROC can maximise opportunities for drought assistance as a region in future, and present options back to GVROC at next meeting for consideration.	Peter Fitchat Andrew Man	July 2021
12	GVROC Chair to write a letter of thanks to the outgoing Director General for Department Local Government, Sports and Cultural Industries, Duncan Ord, for his service to local governments in the region during his tenure.	Mal Cullen Andrew Mann	June 2021

12.2.3	Regional climate alliance program
LOCATION	Shire of Menzies
APPLICANT	Internal
DOCUMENT REF	N/A
DATE OF REPORT	14 June 2021
AUTHOR	Chief Executive Officer, Brian Joiner
RESPONSIBLE OFFICER	CEO, Brian Joiner
DISCLOSURE OF INTEREST	Nil
ATTACHMENT	Nil

SUMMARY:

This item recommends Council endorse the GVROC resolution to participate in the GVROC Goldfields Climate Alliance.

BACKGROUND:

The Shire of Menzies is a member of the Goldfields Voluntary Regional Organisation of Councils (GVROC).

Groupings of Local Governments in Western Australia are invited to submit an expression of interest to establish a climate alliance to take action on climate change, energy and sustainability projects through regional partnerships. Through the Program, two pilot climate alliances will be established.

The two Alliances will have access to \$210,000 each financial year between 2021-23 to employ Regional Climate Alliance Coordinators and deliver climate change adaptation and mitigation projects.

The Program is being administered by WALGA on behalf of the Department of Water and Environmental Regulation and is an initiative under the State Government's *Western Australian Climate Policy (2020)*.

Information on the program is available at WALGA - Climate Change | WALGA.

At the GVROC meeting held on 28 May 2021, the meeting resolved:

That the GVROC:

- 1. Notes the EOI regarding the Regional Climate Alliance Program.***
- 2. Supports a Goldfields Climate Alliance of GVROC LGAs for this program and requests each LGA CEO to liaise with the Shire of Dundas CEO as***

the lead LGA to complete and submit an application by the due date of 21 June 2021.

- 3. Agree to provide up to \$50,000 towards the hiring of consultants to assist in completing the application on behalf of the GVROC Goldfields Climate Alliance.***

COMMENT:

The current resolution does not commit the Shire of Menzies to any financial support for the Alliance at this time. If the submission was successful there would be a shortfall in the contribution required towards a fulltime person. It has been proposed that the shortfall be covered within the finances of GVROC.

To cover this cost within the finances of the GVROC, it required the GVROC to endorse out of session an increase to the current annual LGA subscriptions from \$10,000 per annum to \$15,000 per annum. This increase would then be ratified and reflected in the GVROC Financials and budget item for the 2021/22 year at the next GVROC meeting to be held on 30 July 2021 in Leonora.

The increase to GVROC subscriptions has been previously raised and discussed at GVROC meetings over the last 12 months, where it was agreed that given there has not been an increase since the GVROC's inception in 2007, that it was time for this to be reviewed and brought forward as part of the 2021/22 GVROC budget for consideration at our next meeting.

With the current GVROC Financial reserves, plus the increase of \$5,000 per year in annual subscriptions, this will initially allow the GVROC to meet the costs of the Alliance Coordinator for the two-year period, and subsequently then look at further projects post that two-year period.

Under the current \$10,000 per year subscription, the existing expenses, including the GVROC Executive Officer, are greater than the \$90,000 contributed by all nine LGA members. Increasing this to \$15,000 each annually, will bring contributions up to \$135,000 per year, providing additional funds over expenses to look at implementing further regional projects as they arise.

On this basis the following out of session recommendation was put to each of the GVROC Delegates for endorsement.

RECOMMENDATION

That the GVROC:

- 1. Endorse an increase to the current annual LGA subscriptions from \$10,000 per annum to \$15,000 per annum, commencing from the 2021/22 financial year.**
- 2. Endorse a commitment for a further \$124,000 over two years towards meeting the costs of the Regional Alliance Climate Coordinator along with the existing \$50,000 committed at the GVROC meeting on 28 May 2021.**

3. Note that the Regional Alliance Climate Coordinator, will be hosted by the City of Kalgoorlie Boulder.

CONSULTATION:

Nil.

STATUTORY AUTHORITY:

Nil.

POLICY IMPLICATIONS:

Nil.

FINANCIAL IMPLICATIONS:

Increase in GVROC subscription from \$10,000pa to \$15,000pa to be budgeted in FY 2021/22.

RISK ASSESSMENT:

Risk Statement	Level of Risk	Risk Mitigation Strategy
N/A		

STRATEGIC IMPLICATIONS:

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

3.2.2 Promote reduced environmental impact within the Shire.

VOTING REQUIREMENTS:

Simple Majority

OFFICER RECOMMENDATION:

That Council:

1. Endorse the participation of the Shire of Menzies in the Regional Climate Alliance Program; and
2. Endorse an increase to the current annual LGA subscriptions from \$10,000 per annum to \$15,000 per annum, commencing from the 2021/22 financial year; and
3. Endorse a commitment from GVROC for a further \$124,000 over two years towards meeting the costs of the Regional Alliance Climate Coordinator along with the existing \$50,000 committed at the GVROC meeting on 28 May 2021; and
4. Note that the Regional Alliance Climate Coordinator, will be hosted by the City of Kalgoorlie Boulder.

12.2.4	Kakarra Part A native title claim
LOCATION	Shire of Menzies
APPLICANT	Internal
DOCUMENT REF	N/A
DATE OF REPORT	14 June 2021
AUTHOR	Chief Executive Officer, Brian Joiner
RESPONSIBLE OFFICER	CEO, Brian Joiner
DISCLOSURE OF INTEREST	Nil.
ATTACHMENT	<ol style="list-style-type: none"> 1. W C 2020 005 Notification letter to LG A- Shire of Menzies [12.2.4.1 - 2 pages] 2. W C 2020 005-006 Notice [12.2.4.2 - 1 page]

SUMMARY:

This report provides information regarding a native title claim lodged by the Kakarra Part A Native Title Claim Group that incorporates a portion of the Shire of Menzies.

BACKGROUND:

On 16 June 2021 advice was received of a native title claim, WAD297/2020 that affected the Shire of Menzies and the City of Kalgoorlie-Boulder. Details of the claim are contained within the attachments.

COMMENT:

In conjunction with the City of Kalgoorlie-Boulder, the Shire has retained Squire Patton Boggs to act on our behalf. They have filed a Notice of Intention to Become a Party to the native title claim on behalf of the Shire. Squire Patton Boggs currently act on behalf of the Shire in three (3) other native title claims.

CONSULTATION:

Holly Phillips – Chief of Staff (City of Kalgoorlie-Boulder)

STATUTORY AUTHORITY:

Native Title Act 1993 (Cth)
Local Government Act 1995

POLICY IMPLICATIONS:

Nil.

FINANCIAL IMPLICATIONS:

Legal costs are budgeted for issues that arise.

RISK ASSESSMENT:

Risk Statement	Level of Risk	Risk Mitigation Strategy
Determination affects other non-Indigenous property rights.	Low	Native Title Act 1993

STRATEGIC IMPLICATIONS:

4.1 A strategically focused Council, leading our community.

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

VOTING REQUIREMENTS:

Simple Majority

OFFICER RECOMMENDATION:

That Council Notes the filing of the native title claim and the engagement of legal representation.

Reference: WC2020/005

26 May 2021

Mr Brian Joiner
Chief Executive Officer
Shire of Menzies
124 Shenton Street
MENZIES WA 6436

By email: exec@menzies.wa.gov.au; admin@menzies.wa.gov.au

Dear Mr Joiner

WAD297/2020 Dennis Forrest & Ors on behalf of the Kakarra Part A Native Title Claim Group and State of Western Australia (WC2020/005)

On 16 December 2020, the above native title determination application was filed in the Federal Court of Australia (the Federal Court).

The *Native Title Act 1993* (Cth) (the Act) requires the Federal Court to give the application to the Native Title Registrar (the Registrar) to consider for registration. On 3 March 2021, the Registrar decided to accept the application for registration. This means that details of the application were entered on the Register of Native Title Claims. The native title claimants can now exercise certain rights under the Act, including the right to negotiate about certain proposed acts in the area covered by the application.

Once the registration decision is made, the Registrar is required to notify certain people and organisations of the details of the application. Under s 66(3)(a) of the Act, those people and organisations include:

- any proprietary interest holders in the area covered by the application;
- any registered native title claimants and registered native title bodies corporate in the area covered by the application;
- any relevant representative Aboriginal and Torres Strait Islander bodies;
- the Commonwealth Minister;
- any relevant local government authorities; and
- any person whose interests may be affected by a determination in relation to the application.

The Shire of Menzies has been identified as a local government authority in the area covered by the above application.

A copy of the public notice is enclosed to provide you with the details of the application. The notice also indicates that under the Act, there can be only one determination of native title for a particular area. If a person with native title rights and interests does not become a party to the application, there may be no other opportunity for the Federal Court, in making its determination, to take into account those native title rights and interests in relation to the area concerned.

The Act requires that the application be notified for a period of three months. The notification day for this application is **16 June 2021**.

If you wish to become a respondent party to this application, you must file a Form 5 (Notice of Intention to become a Party) with the Federal Court **on or before 15 September 2021**, being three months from the notification day. After this date, you will need to seek leave from the Federal Court to become a party. For information regarding how to file a Form 5, please visit the Federal Court's website www.fedcourt.gov.au or call (08) 9268 7100.

The National Native Title Tribunal cannot provide legal advice, however should you require further information about native title please email claimsassistance@nntt.gov.au or visit our website www.nntt.gov.au.

If you have any queries, please contact me on the details below.

Yours faithfully



Claire Smith

Senior Officer - Applications

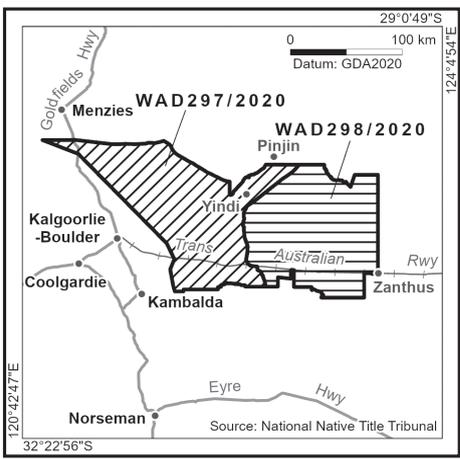
Telephone (08) 9425 1104

Email claire.smith@nntt.gov.au

Encl. Copy of Public Notice

Notice of applications for determination of native title in Western Australia

Notification day: 16 June 2021



These are applications by native title claim groups which are asking the Federal Court of Australia (Federal Court) to determine that they hold native title in the areas described below.

If you want to become a party to any of these applications, you must file a Form 5 (Notice of Intention to become a Party) with the Federal Court, **on or before 15 September 2021**. Further information regarding how to file a Form 5 is available from www.fedcourt.gov.au. After **15 September 2021**, you will need to seek leave from the Federal Court to become a party.

Under the *Native Title Act 1993* (Cth) there can be only one determination of native title for a particular area. If a person with native title rights and interests does not become a party to any of these applications, there may be no other opportunity for the Federal Court, in making its determinations, to take into account those native title rights and interests in relation to the areas concerned.

These applications were filed on 16 December 2020 and the Native Title Registrar has **accepted** these applications for registration.

Application name	Federal Court File No	Description	Relevant LGAs
Dennis Forrest & Ors on behalf of the Kakarra Part A Native Title Claim Group and State of Western Australia	WAD297/2020	The application area covers approx. 10,889 sq km, located approx. 34 km east of Kalgoorlie-Boulder extending northerly towards Menzies, south easterly to east of Kambalda and south of the Trans Australian Railway	The City of Kalgoorlie-Boulder and the Shire of Menzies
Dennis Forrest & Ors on behalf of the Kakarra Part B Native Title Claim Group and State of Western Australia	WAD298/2020	The application area covers approx. 9,827 sq km, located approx. 98 km east of Kalgoorlie-Boulder extending east to Zanthus in the vicinity of the Trans Australian Railway	The City of Kalgoorlie-Boulder

For assistance and further information about these applications, call Claire Smith on 08 9425 1104 or visit www.nntt.gov.au.

12.2.5	Chief Executive Officer remuneration - SGC increase
LOCATION	Shire of Menzies
APPLICANT	Internal
DOCUMENT REF	N/A
DATE OF REPORT	14 June 2021
AUTHOR	Chief Executive Officer, Brian Joiner
RESPONSIBLE OFFICER	CEO, Brian Joiner
DISCLOSURE OF INTEREST	CEO declares a financial interest as it deals with his remuneration
ATTACHMENT	Nil

SUMMARY:

This report provides Council with the effects of an increase to the Superannuation Guarantee Contribution on the CEO's remuneration.

BACKGROUND:

As part of the CEO's contract of employment, Council determines a Total Remuneration Package (TRP) that must be in accordance with the determination set by the Salary and Allowances Tribunal.

COMMENT:

The Superannuation Guarantee Rate is currently 9.5%. On 01 July 2021 this increases to 10%. If the increase is applied to the CEO's current salary, there would be a corresponding increase in the TRP for the CEO.

Council has two options:

1. Increase the TRP of the CEO by the corresponding increase in the Superannuation Guarantee Rate; or
2. Maintain the TRP of the CEO acknowledging that the cash component of the TRP will decrease to compensate for the increase in the Superannuation Guarantee Rate.

If option 1 is chosen, the TRP of the CEO will remain within the TRP range for Band 4 classification which is applicable to the Shire of Menzies.

CONSULTATION:

Nil.

STATUTORY AUTHORITY:

Local Government Act 1995

Local Government Chief Executive Officers and Elected Members Determination No 1 of 2021

Superannuation Guarantee (Administration) Act 1992

POLICY IMPLICATIONS:

Nil.

FINANCIAL IMPLICATIONS:

SGC increase is budgeted for all staff in 2021/2022 FY.

RISK ASSESSMENT:

Risk Statement	Level of Risk	Risk Mitigation Strategy
N/A		

STRATEGIC IMPLICATIONS:

4.2 An efficient and effective organisation.

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

VOTING REQUIREMENTS:

Simple Majority

OFFICER RECOMMENDATION:

That Council Resolve to increase the TRP of the CEO in accordance with the Superannuation Guarantee Rate increase of 0.5%.

OR

That Council Resolve to maintain the current TRP of the CEO.

12.2.6	Economic stimulus grant application
LOCATION	Shire of Menzies
APPLICANT	Internal
DOCUMENT REF	N/A
DATE OF REPORT	14 June 2021
AUTHOR	Chief Executive Officer, Brian Joiner
RESPONSIBLE OFFICER	CEO, Brian Joiner
DISCLOSURE OF INTEREST	Nil
ATTACHMENT	<ol style="list-style-type: none"> 1. Proposed Contribution by Michael Crowley to the Shire Council of Menzies 1 [12.2.6.1 - 1 page] 2. Financial Assistance Grant Program Application M Crowley [12.2.6.2 - 2 pages]

SUMMARY:

This item provides Council with the applications for the economic stimulus grant scheme.

BACKGROUND:

Small business in the Shire have suffered through Covid and the impacts from reduced tourism visitation to the region. Many Councils have provided a scheme for small business to apply for grants where they can demonstrate that it will be used to stimulate activity within the region.

The Shire of Menzies budget review identified funding that could be made available for a small business stimulus grant scheme.

At the OCM held 25 March 2021 Council resolved:

That Council approve an allocation of \$50,000 funding to the small business stimulus grant scheme with applications, for scheme funding, to be presented to Council.

COMMENT:

The intention of the grants is to provide either:

- New product from an existing business.
- Enhanced product from an existing business.
- Increased hours of operations.
- Activity from a business that increases employment in the Shire.
- Support for growing tourism or industry.
- Improved amenity for residents.

The grant applicant has requested funding to provide a water bore on Mining Lease M29/143. The application states that it will allow further mining potentially supporting more employment in the region.

CONSULTATION:

Nil.

STATUTORY AUTHORITY:

Local Government Act (1995)

POLICY IMPLICATIONS:

Nil.

FINANCIAL IMPLICATIONS:

Council has approved a budget allocation of \$50,000 to the scheme with up to \$10,000 for any single applicant.

RISK ASSESSMENT:

Risk Statement	Level of Risk	Risk Mitigation Strategy
N/A		

STRATEGIC IMPLICATIONS:

1.1 An engaged and inclusive community.

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

4.1 A strategically focused Council, leading our community.

4.1.1 Provide strategic leadership and governance.

4.1.3 Encourage and support community engagement and collaboration.

VOTING REQUIREMENTS:

Simple Majority

OFFICER RECOMMENDATION:

That Council Approve the application from Mike Crowley as it has provided, in sufficient detail, evidence that funding would provide an economic stimulus.

**PROPOSED CONTRIBUTION
BY MICHAEL CROWLEY
TO THE SHIRE COUNCIL OF MENZIES, ITS RESIDENTS
AND NEARBY COMMUNITIES**

Address of Water Drilling Project:

Crowley Mining Tenement (M29143) at Lot 15, Mt Ida Rd, Ularring 6436

With the addition of a bore to my mining lease, I would be able to:-

- 1. Employ two full-time workers at my mine processing plant.**
- 2. Offer my services (as a former student of Mt Ida Primary School) by
a) showing local Menzies School students how a gold process and
production mine operates and b) become involved in school sporting
carnivals and team sports. I'd be happy to meet with the school Principal
to accommodate his wishes.**
- 3. Assist in promoting local community sport.**
- 4. Support local businesses in so far as they were available.**
- 5. Allow access to the water from the bore to Menzies Shire activities when
required.**
- 6. Fully support the Menzies Nursing Post in case of emergencies.**
- 7. Assist in bushfire support if needed.**

Menzies Shire
124 Shenton Street
PO Box 4
MENZIES WA 6436
Phone: (08) 9024 2041
Email: admin@menzies.wa.gov.au
ABN: 70 799 264 783

Attention: Councillors

Re: Financial Assistance Grant Program

Dear Menzies Shire Councillors,

Please accept this letter as my application to local funding as part of the Financial Assistance Grant Program provided by the Australian Government. The funding would be utilised to construct a water bore on Mining Lease M29/143.

For Councillors whom do not know me, my name is Michael Crowley commonly known as Mike or Mick. I was born at the Leonora hospital and grew up in the township of Mt. Ida. Apart from high school years and a short-term living in Darwin my life has been dedicated to the Goldfields Region. Of the last 40 years I have dedicated my time to mining within the Menzies Shire at Mining Lease M29/143.

Through my working career I have worked on the Lake View & Star Goldmine, operated service stations in Kalgoorlie, operated my own Mechanical Repairs business including a 15-year contract with the RAC. Whilst operating my Mechanical Repairs business my time has been devoted to my Mining Lease M29/143.

Over the years I have transitioned from conducting Heap Leach Gold extraction to building a Gold Processing Plant consisting of; Grinding, CIL (Carbon in Leach) and Gravity circuits. The plant is currently in Care & Maintenance due to lack of Process Water availability.

Prior to the 31st March 2020 I had an agreement in place with the neighbouring lease holder allowing me access to water. On the 31st of March 2020 the neighbouring lease holder entered an arrangement with a third party where the agreement and access to water ceased. I was advised on the 31st of March to remove all pumping equipment as a result of the then worsening Corona Virus. I understand this to be based on the imposed social distancing laws.

At this time, I was forced to stop processing activities mid campaign ultimately placing the lease into Care & Maintenance, leaving me with processed ore within the circuit. Without process water I am unable to recover any processed ore nor operate the Plant.

Artisan water is available on my lease although a bore is required to gain access. Having a dedicated bore constructed on my lease will allow my lease to come out of Care & Maintenance and Plant back into production.

Since the water access ceased, I have consulted with the Department of Water & Environment and been granted the 5C – License to Take Water & 26D License to Construct or alter a well. License numbers as a reference are; GWL204350(1) & CAW204349(1).

The funding value which I am requesting assistance with has been based on obtained estimates to the value of up to \$10,000.00 by Drilling Companies working within Menzies Shire. Being successful with this funding will allow me to not only begin production once again but to continue in contributing to the local Menzies community.

To further support my application my son and his family have made the decision to return to the Goldfields where we will be partnered again allowing our journey to continue and be told for years to come within the Menzies Shire.

Thankyou for your time in reviewing this application and I welcome any opportunity to discuss the above in greater detail in hope of some means of support.

Yours Sincerely,

Mike Crowley
1 Arthur Street
Kalgoorlie, WA 6430
Home: (08) 9021 8211
Mine Site (08) 6555 6951
Mobile +61 488 218 214

13 INFORMATION REPORTS

13.1	Actions performed under delegation for May 2021
LOCATION	Shire of Menzies
APPLICANT	Internal
DOCUMENT REF	N/A
DATE OF REPORT	14 June 2021
AUTHOR	Chief Executive Officer, Brian Joiner
RESPONSIBLE OFFICER	CEO, Brian Joiner
DISCLOSURE OF INTEREST	Nil
ATTACHMENT	<ol style="list-style-type: none"> 1. Application by MGK Resources [13.1.1 - 6 pages] 2. Application by Marda Operations Pty Ltd [13.1.2 - 4 pages] 3. Application by Saturn Minerals Ltd [13.1.3 - 32 pages] 4. Application by Peter Wiltshire [13.1.4 - 2 pages] 5. Application by GTS Equipment and Labour Hire Pty Ltd [13.1.5 - 3 pages] 6. Application by David Mc Kenna [13.1.6 - 4 pages]

SUMMARY:

To report to the Council actions performed under delegated authority for the month of March 2021.

COMMENT:

To increase transparency this report has been prepared for the Council to identify all actions performed under delegated authority for:

- Bushfire
- Common Seal
- Planning Approvals
- Building Permits
- Health Approvals
- Ranger Related Issues
- Mining / Exploration / Miscellaneous Applications

Bushfire

The following decisions were undertaken by the Shire of Menzies pursuant to the Bushfire matters for the month.

Date of decision	Decision ref:	Decision details	Applicant	Other affected person(s)

Common Seal

The following decisions were undertaken by the Shire of Menzies pursuant to the Common Seal for the month.

Date of decision	Decision ref:	Decision details	Applicant	Other affected person(s)

Planning Approvals

The following decisions were undertaken by the Shire of Menzies pursuant to the Planning applications for the month.

Date of decision	Decision ref:	Decision details	Applicant	Other affected person(s)

Health Approvals

The following decisions were undertaken by the Shire of Menzies pursuant to Health approvals for the month.

Date of decision	Decision ref:	Decision details	Applicant	Other affected person(s)

Building Permits (including Septic Tank approvals)

The following decisions were undertaken by the Shire of Menzies pursuant to Building Permits (including Septic Tank approvals) for the month.

Date of decision	Decision ref:	Decision details	Applicant	Other affected person(s)

Ranger Related Dog Issues

The following decisions were undertaken by the Shire of Menzies pursuant to Ranger related dog issues for the month.

<i>Date of decision</i>	<i>Decision ref:</i>	<i>Decision details</i>	<i>Applicant</i>	<i>Other affected person(s)</i>

Applications

The following Mining/Prospecting/Exploration/Miscellaneous Applications were made for the month of January 2021.

Applicant Name	Application Type	Application Details
MGK Resources	General Purpose Lease	G 29/29
MGK Resources	General Purpose Lease	G 29/30
Marda Operations Pty Ltd	Mining Lease	M 77/1300
Saturn Minerals Ltd	Miscellaneous Licence	L 31/79-85
Saturn Minerals Ltd	Miscellaneous Licence	L 39/310-312
Saturn Minerals Ltd	Miscellaneous Licence	L 40/37-39
Peter Andrew Wiltshire	Mining Lease	M 40/350-G
GTS Equipment & Labour Hire Pty Ltd	Prospecting Licence	P 29/2655
David McKenna	Earthworks on Tenement	P 29/2368

RECEIVED
25 MAY 2021

BY: AT

TAP247
Attachment 13.1.1

STS
STRATEGIC TENEMENT SERVICES PTY LTD

17 May 2021

Chief Executive Officer
Shire of Menzies
PO Box 4
MENZIES WA 6436

REG'D POST ID: 63800 09400 22898 78604

Dear Sir/Madam,

**APPLICATIONS FOR GENERAL PURPOSE LEASE G29/29-30
BY MGK RESOURCES PTY LTD**

Strategic Tenement Services act on behalf of MGK Resources Pty Ltd ("Applicant") in respect of applications for General Purpose Lease G29/29 and G29/30 ("Applications").

The Applications effect the Shire of Menzies.

On behalf of the Applicant, by way of notice, copies of the Applications and maps are enclosed as required by the Mining Act 1978 (as amended).

If you have queries do not hesitate to contact myself.

Yours Faithfully,



Jim Hawtin
Director

Form 21

WESTERN AUSTRALIA

Mining Act 1978

{Secs. 41, 58, 70C, 74, 86, 91, Reg. 64}

APPLICATION FOR MINING TENEMENT

(a) Type of tenement (b) Time & Date marked out (where applicable)	(a) General Purpose Lease	No. G 29/28
(c) Mineral Field	(b) 08/05/2021 10:04:00	(c) NORTH COOLGARDIE
For each applicant: (d) Full Name and ACN/AFIN (e) Address (f) No. of shares (g) Total No. of shares	(d) and (e) M&K RESOURCES PTY LTD (ACN. 611 002 709) CJ- STS, PO BOX 1340, WEST PERTH, WA, 6872	(f) Shares 100 (g) Total 100
DESCRIPTION OF GROUND APPLIED FOR: (For Exploration Licences see Note 1. For other Licences see Note 2. For all Licences see Note 3.)	(h) BOTTLE CREEK NORTH (i) Datum is located in MGA Zone 51 at 262738.808 mE 6773133.549 mN (j) Thence to 252989.445 mE 6772616.761 mN Thence to 253158.114 mE 6771858.3 mN Thence to 253226.963 mE 6771783.84 mN Thence to 252741.999 mE 6771388.001 mN Thence to 252627.288 mE 6771312.072 mN Thence to 251943.023 mE 6772854.843 mN Thence to 262738.808 mE 6773133.549 mN BTD All coordinates located in MGA GDA 94 Zone 51 Purposes: For the purposes of Section 87(1)(a)(b) & (c) of the Mining Act 1978 which includes the following land usage purposes, an overburden and topsoil storage facility, borrow pit, construction materials, machinery and equipment, drainage channels, for erecting, placing and operating machinery & equipment, hydrogeological testing & monitoring facilities, mine site infrastructure & hauldrains, mineral by-product storage facilities, pipelines, power lines, security & fencing, service roads, access roads and carparks, storage & distribution facilities, stormwater storage evaporative ponds, taking water, water bores, and water management.	
(k) Area (ha or km ²)	(k) 133.00000 HA	
(l) Signature of applicant or agent (if agent state full name and address)	(l) Jim HAWTIN PO BOX 1340, WEST PERTH, WA, 6872	Date: 11/05/2021

OFFICIAL USE

A NOTICE OF OBJECTION may be lodged at any mining registrar's office on or before the 15th day of June 2021 (See Note 4).

Where an objection to this application is lodged the hearing will take place on a date to be set.

Received at	16:19:00	on	11 May	2021	with fees of
Application	\$551.00				
Rent	\$2,380.70				
TOTAL	\$2,931.70				
Receipt No	13519354149				

V Wright
Mining Registrar

NOTES**Note 1: EXPLORATION LICENCE**

- (i) Attachments 1 and 2 form part of every application for an exploration licence and must be lodged with this form in lieu of (b), (d), (j) and (k) above.
- (ii) An application for an Exploration Licence shall be accompanied by a statement specifying method of exploration, details of the proposed work programs, estimated cost of exploration and technical and financial ability of the applicant(s).

Note 2: PROSPECTING/MISCELLANEOUS LICENCE AND MINING/GENERAL PURPOSE LEASE

- (i) This application form shall be accompanied by a map on which are clearly delineated the boundaries of the area applied for

Note 3: GROUND AVAILABILITY

- (i) The onus is on the applicant to ensure that ground is available to be marked out and/or applied for.
- (ii) The following action should be taken to ascertain ground availability:
(a) public plan search, (b) register search, (c) ground inspection.

Note 4: ALL APPLICATIONS OVER PRIVATE LAND

The period for lodgement of an objection is within 21 days of service of this notice, or the date noted above for lodging objections, whichever is the longer period.



Pending Application



Live Lease



Application over Live Lease

G 28/29

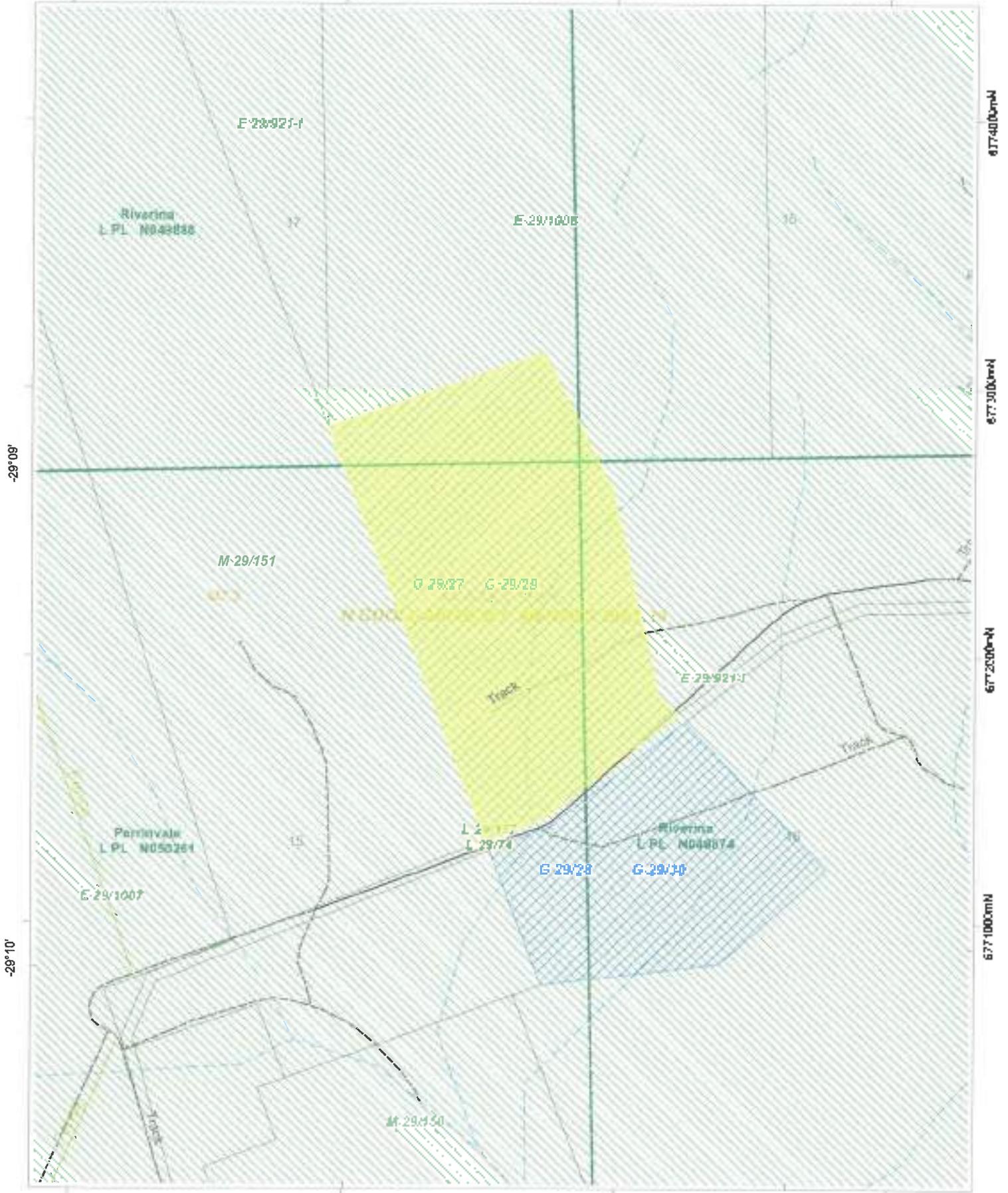
Quick Appraisal Plan

251000mE

252000mE

253000mE

254000mE



-29°09'

-29°10'

677400mN

677300mN

677200mN

677100mN

120°27'

120°28'

This plan has been compiled from various data sources received from a number of agencies and with information supplied by applicants for mining tenements. No responsibility is accepted for any error or omission. The Commonwealth of Australia (© 2002, through Geoscience Australia and the Department of Defence, retains copyright over those parts of the topographic data it has provided for display in TENGRAPH Users wishing to use the data in its unaltered form should contact Geoscience Australia at www.ga.gov.au. Confirmation of the extent and composition of any Native Title Claims should be sought from the Native Title Spatial Services Unit. Enclosed Pastoral Lease land and Pre 1994 mining confined to Nhamuyungga Wajeri and Njartuwongga LUA Native Title determination boundary.

Scale: 1:18,050



Form 21

WESTERN AUSTRALIA

Mining Act 1978

(Secs. 41, 68, 70C, 74, 86, 91, Reg. 64)

APPLICATION FOR MINING TENEMENT

(a) Type of tenement	(a) General Purpose Lease		No. G 29/30
(b) Time & Date marked out (where applicable)	(b) 08/05/2021 11:10:00	(c) NORTH COOLGARDIE	
(c) Mineral Field			
For each applicant:	(d) and (e)		(f) Shares
(d) Full Name and ACN/ABN	MCK RESOURCES PTY LTD (ACN. 611 002 709) C/- STS, PO BOX 1340, WEST PERTH, WA, 6872		100
(e) Address			
(f) No. of shares			
(g) Total No. of shares			(g) Total 100
DESCRIPTION OF GROUND APPLIED FOR: (For Exploration Licences see Note 1. For other Licences see Note 2. For all Licences see Note 3.)	(h) BOTTLE CREEK SOUTH (i) Datum is located in MGA Zone 51 at 253775.866 mE 6771202.037 mN (j) Thence to 253779.052 mE 6770848.364 mN Thence to 252731.561 mE 6770772.585 mN Thence to 252541.544 mE 6771274.39 mN Thence to 252763.001 mE 6771383.999 mN Thence to 253254.709 mE 6771764.626 mN Thence to 263775.866 mE 6771202.037 mN STD All coordinates located in MGA GDA 94 Zone 51 Purposes: For the purposes of Section 87(1)(a)(b) & (c) of the Mining Act 1978 which includes the following land usage purposes: , a minerals processing & treatment plant , an overburden and topsoil storage facility , borrow pit , construction materials, machinery and equipment , conveyor Systems , depositing mine material / stockpiles / ROM Pad , drainage channels , for erecting, placing and operating machinery & equipment , fuel and chemical storage and distribution facilities , hydrogeological testing & monitoring facilities , laboratory facilities , mine site administration , workshop, abolition, communication and storage facilities , mine site infrastructure & handstands , pipelines , power generation & transmission facilities , power lines , power plant , security & fencing , service roads , access roads and car parks , sewerage management plant and facilities , stormwater storage evaporative ponds , taking water , water bore and water management , storage & distribution facilities .		
(h) Locality			
(i) Datum Peg			
(j) Boundaries			
(k) Area (ha or km ²)	(k) 71.0000 HA		
(l) Signature of applicant or agent (if agent state full name and address)	(l) Jim HAWTIN PO BOX 1340, WEST PERTH, WA, 6872		Date: 11/05/2021

OFFICIAL USE

A NOTICE OF OBJECTION may be lodged at any mining registrar's office on or before the 15th day of June 2021 (See Note 4).

Where an objection to this application is lodged the hearing will take place on a date to be set.

Received at	16:19:00	on	11 May	2021	with fees of
Application	\$551.00				
Rent	\$1,270.00				
TOTAL	\$1,821.00				
Receipt No:	13519354149				

V Wright
Mining Registrar

NOTES

Note 1: EXPLORATION LICENCE

- (i) Attachments 1 and 2 form part of every application for an exploration licence and must be lodged with this form in lieu of (h), (i), (j) and (k) above.
- (ii) An application for an Exploration Licence shall be accompanied by a statement specifying method of exploration, details of the proposed work programme, estimated cost of exploration and technical and financial ability of the applicant(s)

Note 2: PROSPECTING/MISCELLANEOUS LICENCE AND MINING/GENERAL PURPOSE LEASE

- (i) This application form shall be accompanied by a map on which are clearly delineated the boundaries of the area applied for.

Note 3: GROUND AVAILABILITY

- (i) The onus is on the applicant to ensure that ground is available to be marked out and/or applied for
- (ii) The following action should be taken to ascertain ground availability:
 - (a) public plan search; (b) register search; (c) ground inspection.

Note 4: ALL APPLICATIONS OVER PRIVATE LAND

The period for lodgement of an objection is within 21 days of service of this notice, or the date noted above for lodging objections, whichever is the longer period.



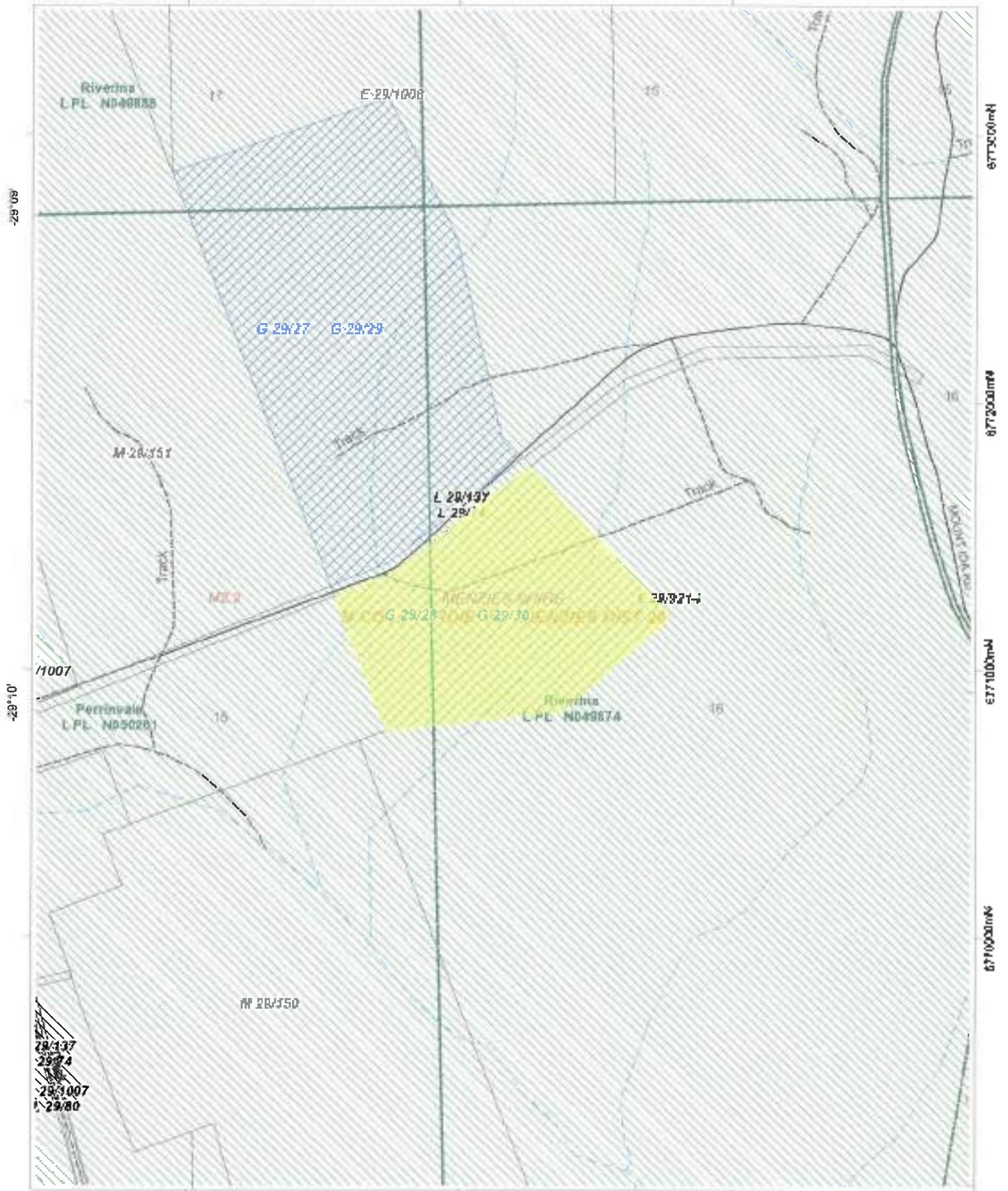
G 29/30

Quick Appraisal Plan

252000mE

253000mE

254000mE



-29°08'

-29°10'

677300mN

677200mN

677100mN

677000mN

120°27'

120°26'

Scale: 1:18,058



This plan has been compiled from various data sources received from a number of agencies and with information supplied by applicants for mining tenements. No responsibility is accepted for any error or omission. The Commonwealth of Australia (c) 2002, through Geoscience Australia and the Department of Defence, retains copyright over those parts of the topographic data it has provided for display in TENGRAPH. Users wishing to use the data in its unaltered form should contact Geoscience Australia at www.ga.gov.au. Confirmation of the extent and composition of any Native Title Claims should be sought from the Native Title Special Services Landgate. Excluded Pastoral Lease level and Pre-1904 mining confined to Nhamoongwa Wajarri and Ngawlawanga LJA Native Title determination boundary.

Marda Operations Pty Ltd

ACN: 124 374 321

Marda Operations Pty Ltd (formerly known as Black Oak Minerals Limited)
(a wholly owned subsidiary of Ramelius Resources Limited)
PO Box 5370
East Perth WA 6892
Level 1, 100 Royal Street, East Perth WA 6004
Tel (08) 9202 1127

RECEIVED
31 MAY 2021

BY: AT
RAMELIUS
RESOURCES

JAP248

Attachment 13.1.2



Ref: - Marda

24 May 2021

The Chief Executive Officer
Shire of Menzies
PO Box 4
Menzies WA 6436

Registered Post – RPP44 63800 09400 12888 39602

Dear Sir

Marda – Application for Mining Lease 77/1300

Marda Operations Pty Ltd (**Marda**)(a wholly owned subsidiary of Ramelius Resources Limited) applied for **M77/1300 (the Application)** on 21 May 2021. The Application is located within the Shire of Menzies, a copy of the Application and a map are enclosed.

If you have any queries about the Application please contact me on 0416 227 665 or yvonneweissgerber@rameliusresources.com.au.

Yours faithfully

A handwritten signature in blue ink, appearing to read 'Yvonne Weissgerber'.

Yvonne Weissgerber
Consultant Tenement Manager

Form 21

WESTERN AUSTRALIA
Mining Act 1978
(Secs. 41, 58, 70C, 74, 88, 91 Reg. 64)

APPLICATION FOR MINING TENEMENT

(a) Type of tenement	(a) Mining Lease		No. M 77/1300
(b) Time & Date marked out (where applicable)	(b) 20/05/2021 15:12:00		(c) YILGARN
(c) Mineral Field			
For each applicant:	(d) and (e)		(f) Shares
(d) Full Name and ACIN/ABN	MARDIA OPERATIONS PTY LTD (ACN: 124 374 324) C/- RAMELUS RESOURCES LTD, PO BOX 8070, EAST PERTH, WA, 6892		100
(e) Address			
(f) No. of shares			
(g) Total No. of shares			(g) Total 100
DESCRIPTION OF GROUND APPLIED FOR.	(h) Evaston		
(For Exploration Licences see Note 1. For other Licences see Note 2. For all Licences see Note 3.)	(i) Datum peg is situated at GDA 94 zone 50 8709021.696mN 742000.033mE (j) Point 2 - Thence proceed to 8709101.353 mN 742772.81 mE Point 3 - Thence proceed to 8707251.861 mN 741782.783 mE Point 4 - Thence proceed to 8708189.731 mN 740498.288 mE Point 5 - Thence proceed to 8705119.198 mN 739219.538 mE Point 6 - Thence proceed to 8706037.883 mN 738449.896 mE Point 7 - Thence proceed to 8707097.508 mN 739712.923 mE Point 8 - Thence proceed to 8708163.375 mN 740976.461 mE Thence back to datum. The application is a Conversion of P 77/4179 P 77/4181 and P 77/4180. Minerals: Gold		
(h) Locality			
(i) Datum Peg			
(j) Boundaries			
(k) Area (ha or km ²)	(k) 559.0000 HA		
(l) Signature of applicant or agent (if agent state full name and address)	m Yvonne Weissgerber 85 FIRST AVENUE, MOUNT LAWLEY, WA, 6050		Date: 21/05/2021

OFFICIAL USE

A NOTICE OF OBJECTION may be lodged at any mining registrar's office on or before the 25th day of June 2021 (See Note 4).

Where an objection to this application is lodged the hearing will take place on a date to be set.

Received at	15.27.09	on	21 May 2021	with fees of
Application	\$551.00			
Rent	\$11,180.00			
TOTAL	\$11,731.00			
Receipt No:	13788386735			

R Lisignoli
Mining Registrar

NOTES**Note 1: EXPLORATION LICENCE**

- (i) Attachments 1 and 2 form part of every application for an exploration licence and must be lodged with this form in lieu of (h), (i), (j) and (k) above.
- (j) An application for an Exploration Licence shall be accompanied by a statement specifying method of exploration, details of the proposed work programme, estimated cost of exploration and technical and financial ability of the applicant(s).

Note 2: PROSPECTING/MISCELLANEOUS LICENCE AND MINING/GENERAL PURPOSE LEASE

- (i) The application form shall be accompanied by a map on which are clearly delineated the boundaries of the area applied for.

Note 3: GROUND AVAILABILITY

- (i) The onus is on the applicant to ensure that ground is available to be marked out and/or applied for.
- (ii) The following action should be taken to ascertain ground availability:
- (a) public plan search; (b) register search; (c) ground inspection.

Note 4: ALL APPLICATIONS OVER PRIVATE LAND

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Form 21

WESTERN AUSTRALIA

Mining Act 1978

(Secs. 41, 58, 70C, 74, 85, 91; Reg. 64)

APPLICATION FOR MINING TENEMENT

(a) Type of tenement	(a) Mining Lease		No. M 77/1300
(b) Time & Date marked out (where applicable)	(b) 20/05/2021 15:12:00		
(c) Mineral Field	(c) YILGARN		
For each applicant	(d) and (e)		(f) Shares
(d) Full Name and ACN/ABN	MARDA OPERATIONS PTY LTD (ACN: 124 374 321) CA- RAMELIUS RESOURCES LTD, PO BOX 8070 EAST PERTH WA, 6892		100
(e) Address			
(f) No of shares			
(g) Total No of shares			(g) Total 100
DESCRIPTION OF GROUND APPLIED FOR	(h) Exploration		
(For Exploration Licences see Note 1. For other Licencing see Note 2. For all Licences see Note 3.)	(i) Datum peg is situated at GDA 94 zone 50 8709021.899mN 742000.833mE (j) Point 2 - Thence proceed to 6708100.1353 mN 742772.81 mE Point 3 - Thence proceed to 6707251.851 mN 741762.763 mE Point 4 - Thence proceed to 6706189.731 mN 740495.286 mE Point 5 - Thence proceed to 6705119.198 mN 739219.676 mE Point 6 - Thence proceed to 6706027.583 mN 738448.896 mE Point 7 - Thence proceed to 6707357.608 mN 737712.923 mE Point 8 - Thence proceed to 6708163.375 mN 740876.461 mE Thence back to datum The application is a Conversion of P 77/4179, P 77/4181 and P 77/4180 Minerals (Gold)		
(k) Locality	(k) 559 0000 HA		
(l) Datum Peg			
(m) Boundaries			
(n) Area (ha or km ²)			
(o) Signature of applicant or agent (if agent state full name and address)	(o) Yvonna Weissgarter 88 FIRST AVENUE, MOUNT LAWLEY, WA, 8050		Date 21/05/2021

OFFICIAL USE

A NOTICE OF OBJECTION may be lodged at any mining registrar's office on or before the 25th day of June 2021 (See Note 4).

Where an objection to this application is lodged the hearing will take place on a date to be set.

Received at	15 27 09	on	21 May 2021	with fees of
Application	\$551.00			
Rent	\$11,180.00			
TOTAL	\$11,731.00			
Receipt No:	13788386735			

R Lisignoli
Mining Registrar

NOTES**Note 1: EXPLORATION LICENCE**

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- (e) An application for an Exploration Licence shall be accompanied by a statement specifying method of exploration, details of the proposed work programme, estimated cost of exploration and technical and financial ability of the applicant(s).

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- (i) The onus is on the applicant to ensure that ground is available to be marked out and/or applied for
- (i) The following action should be taken to ascertain ground availability:
(a) public plan search; (b) register search; (c) ground inspection

Note 4: ALL APPLICATIONS OVER PRIVATE LAND

The period for lodgement of an objection is within 21 days of service of this notice, or the date noted above for lodging objections, whichever is the longer period.



M 77/1300 , Quick Appraisal Plan

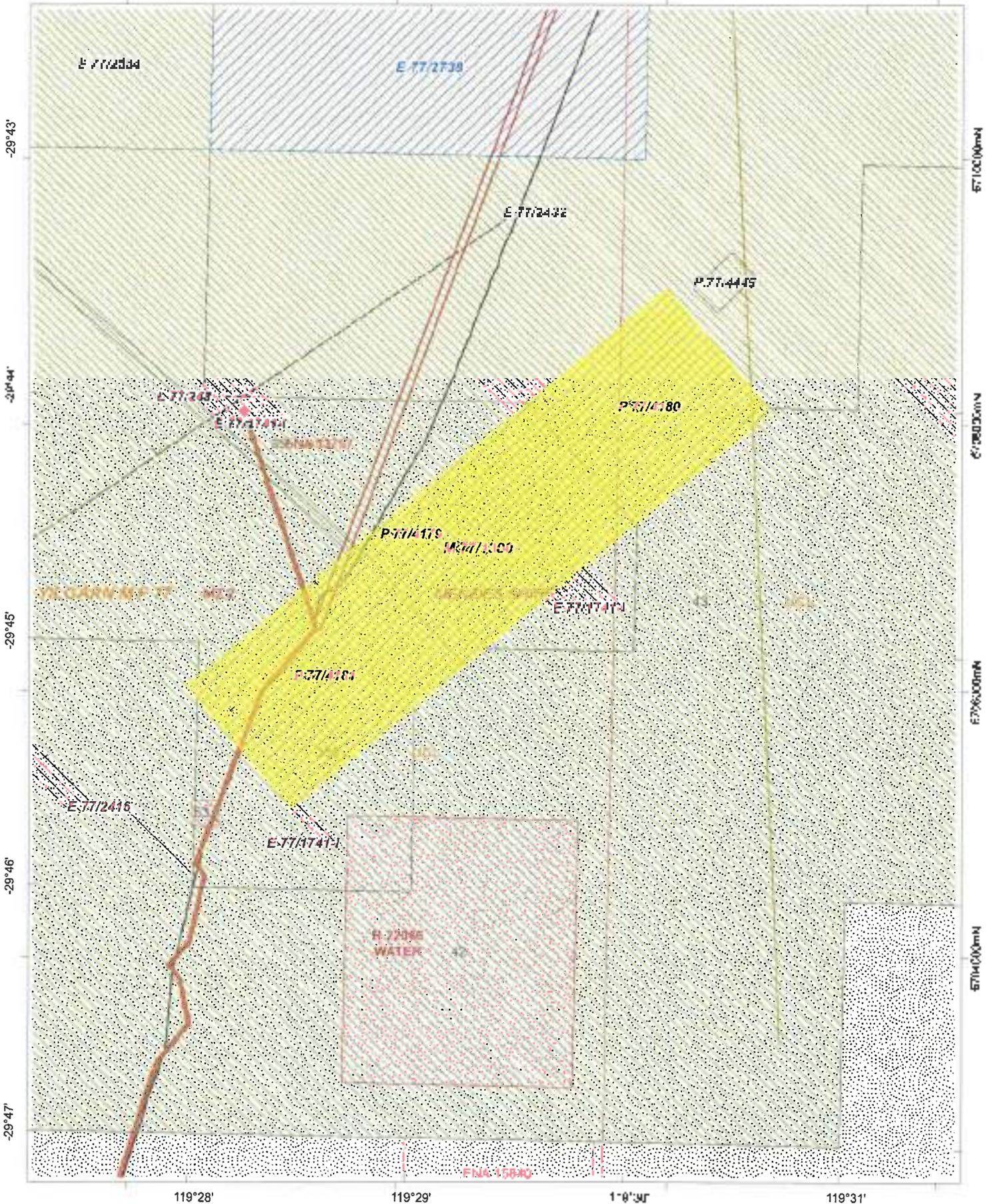
-  Pending Approval
-  1 m Tenement
-  AOB of 2014 or 1 m Tenement

738000mE

740000mE

742000mE

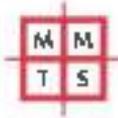
744000mE



This plan has been compiled from various data sources received from a number of agencies and with information supplied by applicants for mining tenements. No responsibility is accepted for any error or omission. The Commonwealth of Australia (c) 2002, through Geoscience Australia and the Department of Defence, maintains copyright over those parts of the topographic data it has provided for display in TENGRAPH. Users wishing to use the data in its unaltered form should contact Geoscience Australia at www.ga.gov.au. Confirmation of the extent and composition of any Native Title Claims should be sought from the Native Title Service, Landgate, Enclosed Pastoral Lease land and Free 1984 mining confined to Waruweriga Nijarti and Ngaraweriga LJA Native Title determination boundary.

Scale: 1:36,112





McMAHON MINING
TITLE SERVICES PTY LTD

RECEIVED
01 JUN 2021
BY: RT

Attachment 13.1.3

JRP 249

25 May 2021

Shire of Menzies
PO Box 4
MENZIES WA 6436

Attention: Chief Executive Officer

Registered Post:
RPP44 63900 05100 12269 82604

Dear Sir/Madam,

RE: APPLICATIONS FOR MISCELLANEOUS LICENCES 31/0079-0085, 39/0310-0312 and 40/0037-0039.

On behalf of our client, Saturn Metals Limited, an application has been made for the above-mentioned Miscellaneous Licences 31/0079-0085, 39/0310-0312 and 40/0037-0039.

In accordance with the requirements set out in the West Australian Mining Act, notification must be forwarded to the appropriate local government authority affected by the application.

As the land affected lies within your shire, please find attached a copy of the applications and plans showing the areas of the applications.

Should you have any queries, please do not hesitate to contact our office.

Yours faithfully

Angela Wolfe
McMahon Mining Title Services Pty Ltd

Form 21

WESTERN AUSTRALIA

Mining Act 1978

(Secs. 41, 58, 70C, 74, 86, 91, Reg. 64)

APPLICATION FOR MINING TENEMENT

(b) Type of tenement	(b) Miscellaneous Licence	No. L 31/78
(b) Time & Date marked out (where applicable)	(b) a.m./p.m. / /	(c) NORTH COOLGARDIE
(c) Mineral Field		
For each applicant:	(d) and (e)	(f) Shares
(d) Full Name and ACN/ARN	SATURN METALS LIMITED (ACN: 615 498 438) C/- MCMAHON MINING TITLE SERVICES PTY LTD PO BOX 892, MAYLANDS, WA 6031	100
(e) Address		
(f) No. of shares		
(g) Total No. of shares		(g) Total 100
DESCRIPTION OF GROUND APPLIED FOR	(h) EDJUBINA	
(For Exploration Licences see Note 1. For other Licences see Note 2. For all Licences see Note 3.)	(i) Datum situated at GDA coordinates in zone 51	
	6756838.835 mN 366256.259 mE	
	(j) From Datum to:	
	6758035.848 mN 384059.790 mE	
	6759482.178 mN 364032.466 mE	
	6763658.642 mN 368721.056 mE	
	6769578.332 mN 370440.981 mE	
(h) Locality	6781732.474 mN 370482.000 mE	
(i) Datum Peg	6781750.784 mN 372081.376 mE	
(j) Boundaries	6761895.708 mN 372083.119 mE	
	Purpose: a search for groundwater.	
(k) Area (ha or km ²)	(k) 2.874 03600 HA	
(l) Signature of applicant or agent (if agent state full name and address)	(l) Celeste PATRICIO UNIT 28/168 GUILDFORD ROAD, MAYLANDS, WA, 6051	Date 17/05/2021

OFFICIAL USE

A NOTICE OF OBJECTION may be lodged at any mining registrar's office on or before the 21st day of June 2021 (See Note 4).

Where an objection to this application is lodged the hearing will take place on a date to be set.

Received at	16:14:57	on	17 May	2021	with fees of
Application	\$551.00				
Rent	\$1,580.70				
TOTAL	\$2,131.70				
Receipt No	13681287260				

J Styants
Mining Registrar

NOTES**Note 1: EXPLORATION LICENCE**

- (i) Attachments 1 and 2 form part of every application for an exploration licence and must be lodged with this form in lieu of (h), (i), (j) and (k) above.
- (ii) An application for an Exploration Licence shall be accompanied by a statement specifying method of exploration, details of the proposed work programme, estimated cost of exploration and technical and financial ability of the applicant(s).

Note 2: PROSPECTING/MISCELLANEOUS LICENCE AND MINING/GENERAL PURPOSE LEASE

- (i) This application form shall be accompanied by a map on which are clearly delineated the boundaries of the area applied for.

Note 3: GROUND AVAILABILITY

- (i) The onus is on the applicant to ensure that ground is available to be marked out and/or applied for.
- (ii) The following action should be taken to ascertain ground availability:
(a) public plan search; (b) register search; (c) ground inspection

Note 4: ALL APPLICATIONS OVER PRIVATE LAND

The period for lodgement of an objection is within 21 days of service of this notice, or the date noted above for lodging objections, whichever is the longer period.



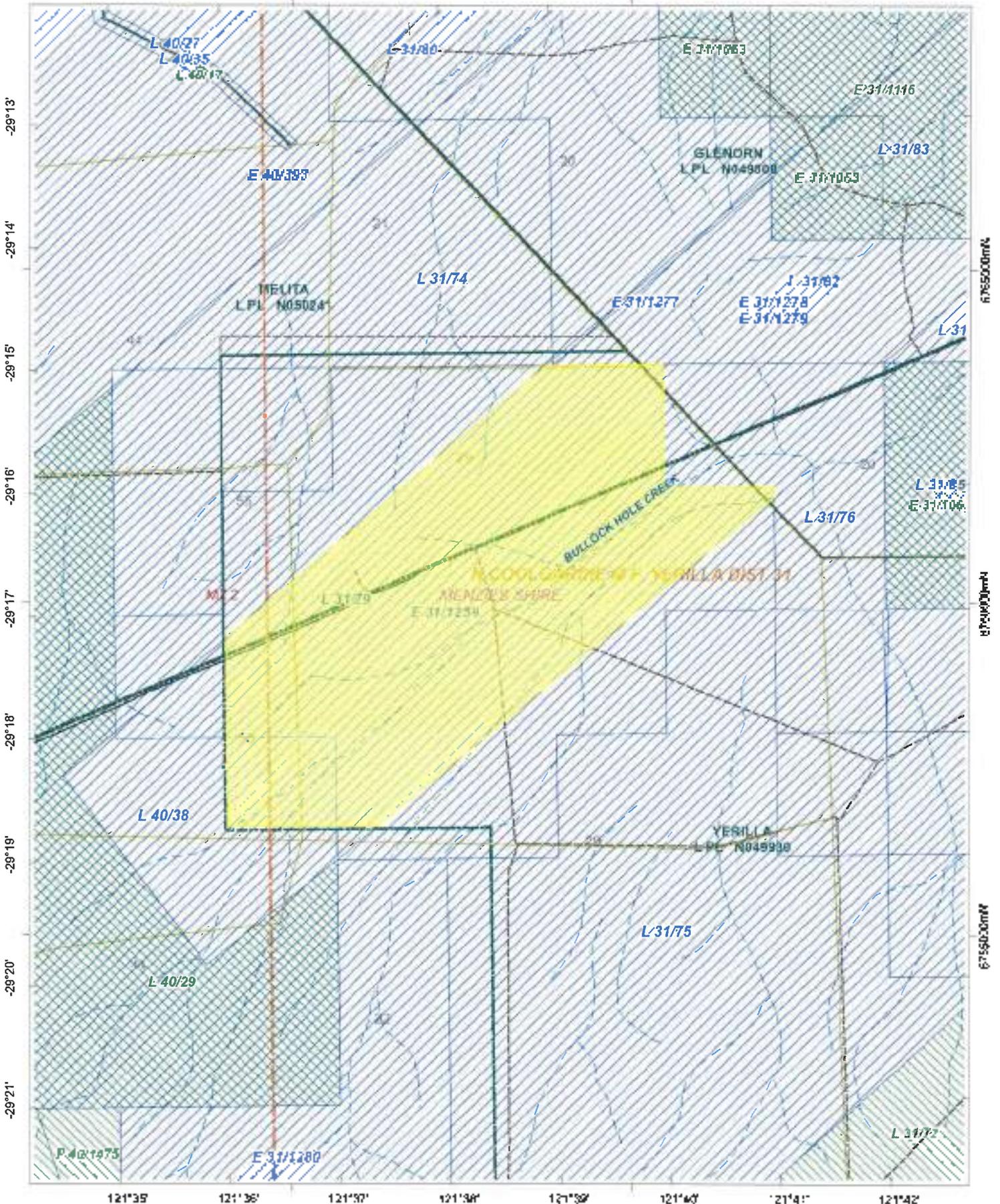
- Pending Application
- Live Tenement
- Application over Live Tenement

L 31/79

Quick Appraisal Plan

365000mE

370000mE



This plan has been compiled from various data sources received from a number of agencies and with information supplied by applicants for mining tenements. No responsibility is accepted for any error or omission. The Commonwealth of Australia (c) 2002, through Geoscience Australia and the Department of Defence, maintains copyright over those parts of the topographic data it has provided for display in TENOGRAPH. Users wishing to use the data in its unaltered form should contact Geoscience Australia at www.ga.gov.au. Confirmation of the extent and composition of any Native Title Claims should be sought from the Native Title Services Landgate. Enclosed Pastoral Lease lines and Pre-1994 mining confined to Khamawangka Wejari and Ngardwangka LJA Native Title determination boundary.

Scale: 1:72,224



Form 21

WESTERN AUSTRALIA

Mining Act 1978

(Secs 41, 58, 70C, 74, 86, 91, Reg. 64)

APPLICATION FOR MINING TENEMENT

(a) Type of tenement	(a) Miscellaneous Licence	No. L 31/80
(b) Time & Date marked out (where applicable)	(b) a.m./p.m. / /	(c) NORTH COOLGARDIE
(c) Mineral Field		
For each applicant:	(d) and (e)	(f) Shares
(d) Full Name and ACN/ABN	SATURN METALS LIMITED (ACN. 619 488 498) GA-McMAHON MINING TITLE SERVICES PTY LTD. PO BOX 502, MAYLANDS WA. 6051	100
(e) Address		(g) Total 100
(f) No. of shares		
(g) Total No. of shares		
DESCRIPTION OF GROUND APPLIED FOR.	(h) EDJUDINA	
(For Exploration Licences see Note 1. For other Licences see Note 2. For all Licences see Note 3.)	(i) Datum situated at GDA co-ordinates in zone 51	
	8768105.059 mN 388079.332 mE	
	(j) From Datum to:	
	8767233.142 mN 388933.941 mE	
	8767218.779 mN 385538.479 mE	
	8769063.644 mN 385519.715 mE	
(h) Locality	BACK TO DATUM	
(i) Datum Peg	Purposes: a search for groundwater.	
(j) Boundaries		
(k) Area (ha or km ²)	(k) 459.0000 HA	
(l) Signature of applicant or agent (if agent state full name and address)	(l) <i>Colosio</i> PATRICIO UNIT 28/168 GUILDFORD ROAD, MAYLANDS, WA, 6051	Date 17/05/2021

OFFICIAL USE

A NOTICE OF OBJECTION may be lodged at any mining registrar's office on or before the 21st day of June 2021 (See Note 4).

Where an objection to this application is lodged the hearing will take place on a date to be set

Received at	16:14:57	on	17 May 2021	with fees of
Application	\$551 00			
Rent	\$251 90			
TOTAL	\$802 90			
Receipt No:	13681287260			

J Styants
Mining Registrar

NOTES**Note 1: EXPLORATION LICENCE**

- (i) Attachments 1 and 2 form part of every application for an exploration licence and must be lodged with this form in lieu of (h), (i), (j) and (k) above.
- (ii) An application for an Exploration Licence shall be accompanied by a statement specifying method of exploration, details of the proposed work programme, estimated cost of exploration and technical and financial ability of the applicant(s).

Note 2: PROSPECTING/MISCELLANEOUS LICENCE AND MINING/GENERAL PURPOSE LEASE

- (i) This application form shall be accompanied by a map on which are clearly delineated the boundaries of the area applied for.

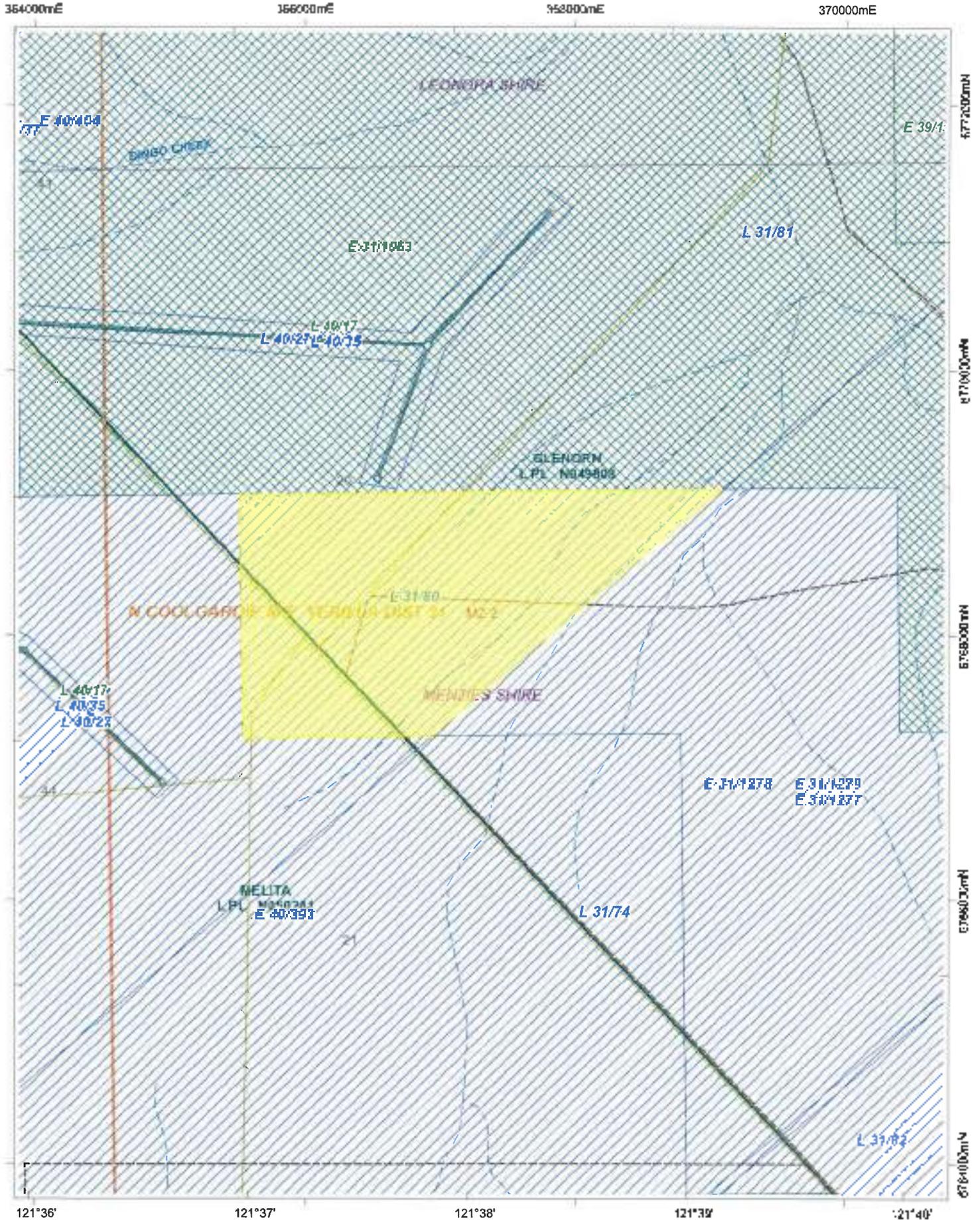
Note 3: GROUND AVAILABILITY

- (i) The onus is on the applicant to ensure that ground is available to be marked out and/or applied for.
- (ii) The following action should be taken to ascertain ground availability
- (a) public plan search, (b) register search, (c) ground inspection

Note 4: ALL APPLICATIONS OVER PRIVATE LAND

The period for lodgement of an objection is within 21 days of service of this notice or the date noted above for lodging objections whichever is the longer period.

L 31/80 Quick Appraisal Plan



This plan has been compiled from various data sources received from a number of agencies and with information supplied by applicants for mining tenements. No responsibility is accepted for any error or omission. The Commonwealth of Australia (c) 2002, through Geoscience Australia and the Department of Defence, maintains copyright over those parts of the geospatial data it has provided for display in TENGGRAPH. Users wishing to use the data in its unaltered form should contact Geoscience Australia at www.ga.gov.au. Confirmation of the extent and composition of any Native Title Claims should be sought from the Native Title Spatial Services Landgate. Enclosed Pastoral Lease lots and the 1994 mining confined to Nimanwenge Wejani and Nparlwenge LPA Native Title determination boundary.

Scale 1:36,112



Form 21

WESTERN AUSTRALIA

Mining Act 1978

;Secs. 41, 58, 70C, 74, 86, 91, Reg. 64)

APPLICATION FOR MINING TENEMENT

(a) Type of tenement	(a) Miscellaneous Licence	No. L 31/81
(b) Time & Date marked out (where applicable)	(b) a.m./p.m. / /	(c) NORTH COOLGARDIE
(c) Mineral Field		
For each applicant:	(d) and (e)	(f) Shares
(d) Full Name and ACMAEN	SATURN METALS LIMITED (ACN: 618 488 498) CF MCMAHON MINING TITLE SERVICES PTY LTD, PO BOX 552, MAYLANDS, WA, 6031	100
(e) Address		
(f) No. of shares		
(g) Total No. of shares		(g) Total 100
DESCRIPTION OF GROUND APPLIED FOR:	(h) EDJUDINA	
(For Exploration Licences see Note 1. For other Licences see Note 2. For all Licences see Note 3.)	(i) Datum situated at GDA co-ordinates in zone 51	
(n) Locality	6769106.050 mN 366079.332 mE	
(o) Datum Peg	(j) From Datum to;	
(p) Boundaries	6769063.644 mN 365516.715 mE 6769044.438 mN 363896.285 mE 6770266.164 mN 363861.701 mE 6770063.186 mN 366893.890 mE 6769144.103 mN 366397.805 mE 6769101.978 mN 366668.118 mE 6770153.912 mN 367129.795 mE 6771216.410 mN 367980.850 mE 6771381.617 mN 367769.645 mE 6770284.535 mN 366785.328 mE 6770493.230 mN 363878.595 mE 6770630.898 mN 361956.086 mE 6770985.088 mN 361591.031 mE 6770971.877 mN 362253.532 mE 6770891.306 mN 363874.251 mE 6772738.170 mN 363852.247 mE 6772757.361 mN 365473.222 mE 6774604.214 mN 365451.482 mE 6776424.258 mN 369881.473 mE 6774967.378 mN 370226.112 mE 6774356.502 mN 360420.967 mE 6772542.255 mN 370818.047 mE 6773540.364 mN 372132.843 mE 6773918.522 mN 372332.718 mE 6774618.280 mN 371724.889 mE 6774937.432 mN 371711.540 mE 6774941.242 mN 371534.555 mE 6775085.214 mN 371343.669 mE 6775039.425 mN 370824.620 mE 6776532.238 mN 372507.423 mE 6776543.504 mN 373537.175 mE 6774698.690 mN 373557.584 mE 6772848.872 mN 373578.004 mE 6771762.105 mN 374507.254 mE 6771690.960 mN 372044.987 mE	
	BACK TO DATUM	
	Purposes a search for groundwater.	
(k) Area (ha or km ²)	(k) 4.70600000 HA	
(l) Signature of applicant or agent (if agent state full name and address)	(l) Celeste PATRICIO UNIT 28/168 GUILDFORD ROAD, MAYLANDS, WA, 6051	Date: 17/05/2021

OFFICIAL USE

A NOTICE OF OBJECTION may be lodged at any mining registrar's office on or before the 21st day of June 2021 (See Note 4).

Where an objection to this application is lodged the hearing will take place on a date to be set.

Received at	16:14:57	on	17 May	2021	with fees of
Application	\$551.00				
Rent	\$2,588.30				
TOTAL	\$3,139.30				
Receipt No:	13681287260				

J Styants
AMining Registrar

NOTES

Note 1: EXPLORATION LICENCE

- (i) Attachments 1 and 2 form part of every application for an exploration licence and must be lodged with this form in lieu of (h), (i), (j) and (k) above.
- (ii) An application for an Exploration Licence shall be accompanied by a statement specifying method of exploration, details of the proposed work programme, estimated cost of exploration and technical and financial ability of the applicant(s).

Note 2: PROSPECTING/MISCELLANEOUS LICENCE AND MINING/GENERAL PURPOSE LEASE

- (i) This application form shall be accompanied by a map on which are clearly delineated the boundaries of the area applied for.

Note 3: GROUND AVAILABILITY

- (i) The onus is on the applicant to ensure that ground is available to be marked out and/or applied for
- (ii) The following action should be taken to ascertain ground availability:
 - (a) public plan search; (b) register search; (c) ground inspection.

Note 4: ALL APPLICATIONS OVER PRIVATE LAND

The period for lodgement of an objection is within 21 days of service of this notice, or the date noted above for lodging objections, whichever is the longer period.

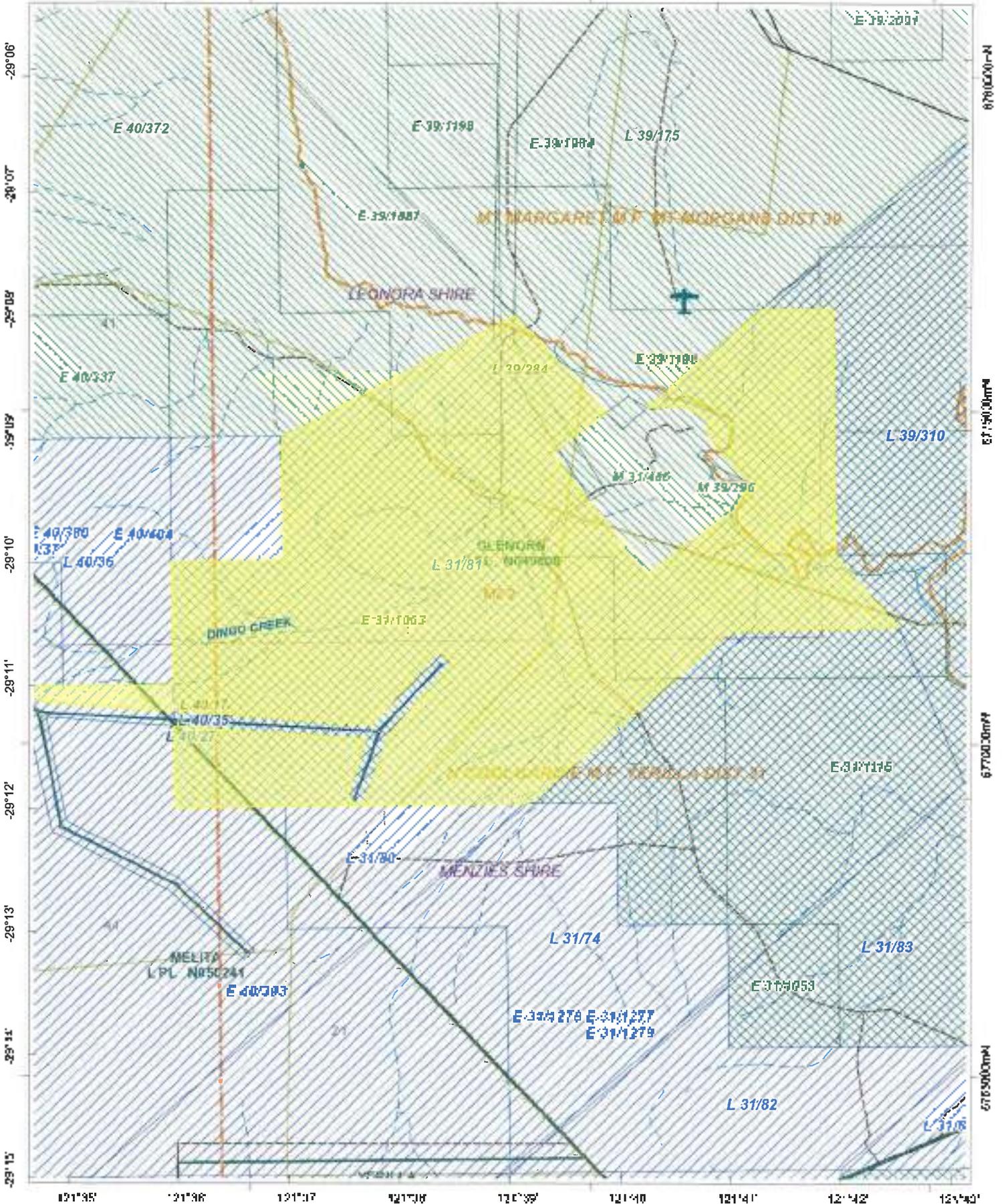


L 31/81 Quick Appraisal Plan

365000mE

370000mE

375000mE



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Scale: 1:72,224



Form 21

WESTERN AUSTRALIA
Mining Act 1978
(Secs 41, 58, 70C, 74, 86, 91, Reg 64)

APPLICATION FOR MINING TENEMENT

(a) Type of tenement	(a) Miscellaneous Licence	No. E 31/82
(b) Time & Date marked out (where applicable)	(b) a.m./p.m.	(c) NORTH COOLGARDIE
(c) Mineral Field		
For each applicant:	(d) AND (e) SATURN METALS LIMITED (ACN: 619 488 496) C/- MCM/MIOM MINING TITLE SERVICES PTY LTD, PO BOX 582, MAYLANDS, WA, 6051	(f) Shares 100
(d) Full Name and ACN/ABN		
(e) Address		
(f) No. of shares		
(g) Total No. of shares	(g) Total 100	
DESCRIPTION OF GROUND APPLIED FOR (For Exploration Licences see Note 1, For other Licences see Note 2. For all Licences see Note 3.)	(h) EDJUDINA (i) Datum situated at GOA co-ordinates in zone 51 67165492.106 mN 3757911.832 mE (j) From Datum to, 6763615.711 mN 373680.262 mE 6763579.332 mN 370440.901 mE 6763550.842 mN 368721.055 mE 6766437.262 mN 372028.751 mE 6785444.484 mN 372039.894 mE BACK TO DATUM Purposes: a search for groundwater.	
(h) Locality		
(i) Datum Peg		
(j) Boundaries		
(k) Area (ha or km ²)	(k) 971 00000 HA	
(l) Signature of applicant or agent (if agent state full name and address)	(l) Celeste PATRICIO UNIT 28/166 GUILDFORD ROAD, MAYLANDS, WA. 6051	Date 17/05/2021

OFFICIAL USE

A NOTICE OF OBJECTION may be lodged at any mining registrar's office on or before the 21st day of June 2021 (See Note 4).

Where an objection to this application is lodged the hearing will take place on a date to be set.

Received at	16:14:57	on	17 May 2021	with fees of
Application	\$551.00			
Rent	\$534.05			
TOTAL	\$1,085.05			
Receipt No.	13681267260			

J Styantz
Mining Registrar

NOTES

Note 1: EXPLORATION LICENCE

- (i) Attachments 1 and 2 form part of every application for an exploration licence and must be lodged with this form in lieu of (h), (e), (j) and (k) above.
- (ii) An application for an Exploration Licence shall be accompanied by a statement specifying method of exploration, details of the proposed work programme, estimated cost of exploration and technical and financial ability of the applicant(s).

Note 2: PROSPECTING/MISCELLANEOUS LICENCE AND MINING/GENERAL PURPOSE LEASE

- (i) This application form shall be accompanied by a map on which are clearly delineated the boundaries of the area applied for.

Note 3: GROUND AVAILABILITY

- (i) The onus is on the applicant to ensure that ground is available to be marked out and/or applied for.
- (ii) The following action should be taken to ascertain ground availability:
 - (a) public plan search; (b) register search; (c) ground inspection.

Note 4: ALL APPLICATIONS OVER PRIVATE LAND

The period for lodgement of an objection is within 21 days of service of this notice, or the date noted above for lodging objections, whichever is the longer period.

Form 21

WESTERN AUSTRALIA

Mining Act 1978

(Secs. 41, 5B, 70C, 74, 88, 91, Reg. 84)

APPLICATION FOR MINING TENEMENT

(a) Type of tenement	(a) Miscellaneous Licence		No. L 31/83
(b) Time & Date marked out (where applicable)	(b) a.m./p.m. / /		(c) NORTH COOLGARDIE
(c) Mineral Field			
For each applicant	(d) and (e)		(f) Shares
(d) Full Name and ACN/ABN	SATURN METALS LIMITED (ACN: 619 498 498)		100
(e) Address	C/- MCMAHON MINING TITLE SERVICES PTY LTD PO BOX 592, MAYLANDS WA 6051		
(f) No. of shares			
(g) Total No. of shares			(g) Total 100
DESCRIPTION OF GROUND APPLIED FOR: (For Exploration Licences see Note 1. For other Licences see Note 2. For all Licences see Note 3.)	(h) EDJUDINA		
	(i) DATUM SITUATED AT GDA CO-ORDINATES IN ZONE 51		
	6786492.106mN 375791.932mE		
	(j) FROM DATUM:		
	6785483.910mN 373659.774mE		
	6785444.464mN 372039.894mE		
	6788437.262mN 372028.761mE		
	6768437.997mN 375480.999mE		
	6767054.447mN 377636.515mE		
	BAGG IN DATUM		
(h) Locality	Purpose: a search for groundwater.		
(i) Datum Peg			
(j) Boundaries			
(k) Area (ha or km ²)	(k) 1 303.0000 HA		
(l) Signature of applicant or agent (if agent state full name and address)	(l) Ryan Jones UNIT 28/168 GUILDFORD ROAD, MAYLANDS, WA, 6051		Date: 17/05/2021

OFFICIAL USE

A NOTICE OF OBJECTION may be lodged at any mining registrar's office on or before the 21st day of June 2021 (See Note 4).

Where an objection to this application is lodged the hearing will take place on a date to be set.

Received at	16:23:53	on	17 May 2021	with fees of
Application	\$561.00			
Rent	\$716.65			
TOTAL	\$1,267.65			
Receipt No:	13681440351			

J Styants
Mining Registrar

NOTES**Note 1: EXPLORATION LICENCE**

- (i) Attachments 1 and 2 form part of every application for an exploration licence and must be lodged with this form in lieu of (h), (i), (j) and (k) above.
- (ii) An application for an Exploration Licence shall be accompanied by a statement specifying method of exploration, details of the proposed work programme, estimated cost of exploration and technical and financial ability of the applicant(s).

Note 2: PROSPECTING/MISCELLANEOUS LICENCE AND MINING/GENERAL PURPOSE LEASE

- (i) This application form shall be accompanied by a map on which are clearly delineated the boundaries of the area applied for.

Note 3: GROUND AVAILABILITY

- (i) The onus is on the applicant to ensure that ground is available to be marked out and/or applied for.
- (ii) The following action should be taken to ascertain ground availability:
(a) public plan search, (b) register search, (c) ground inspection.

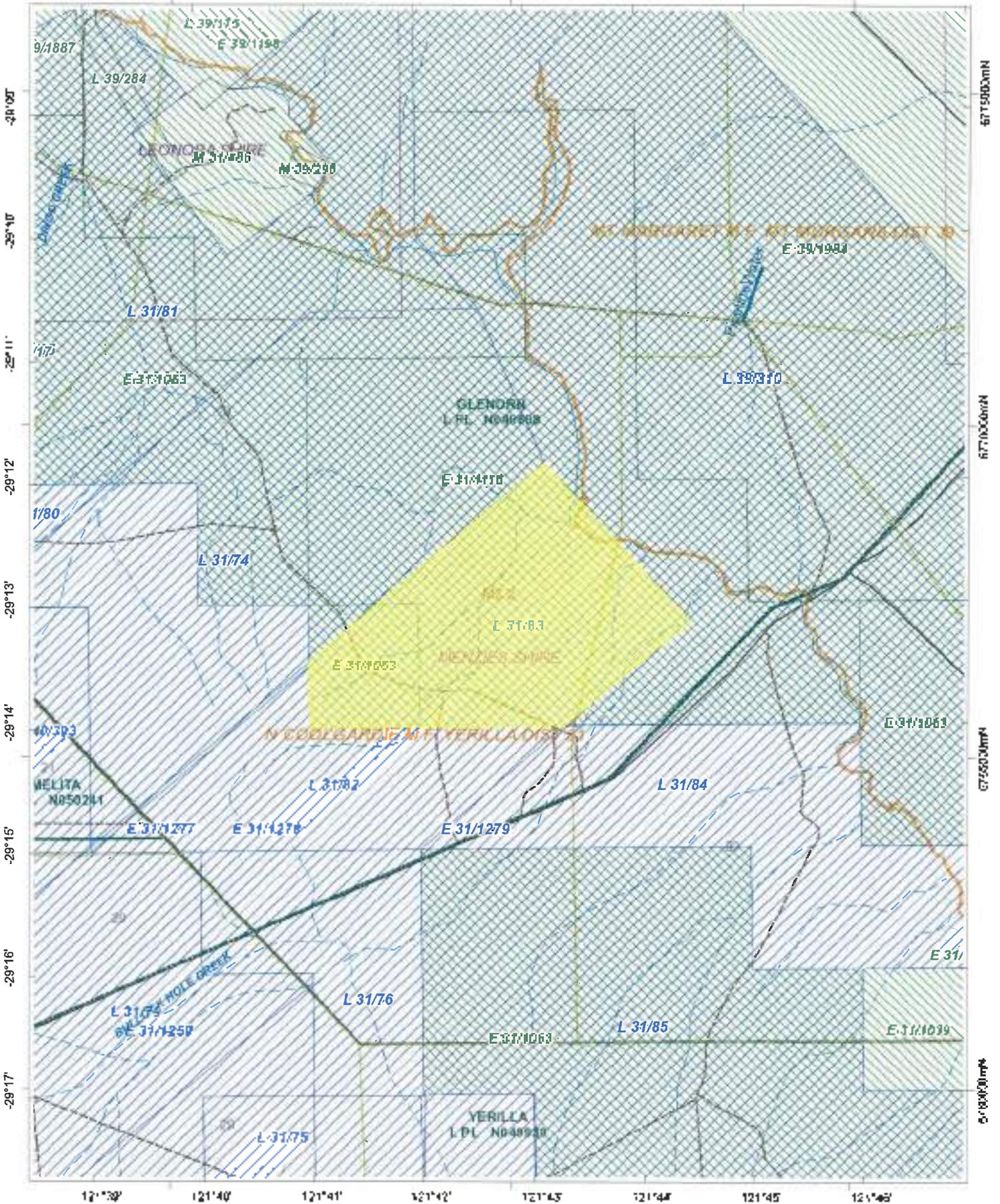
Note 4: ALL APPLICATIONS OVER PRIVATE LAND

The period for lodgement of an objection is within 21 days of service of this notice, or the date noted above for lodging objections, whichever is the longer period.



L 31/83 . Quick Appraisal Plan

370000mE 575000mE 680000mE



This plan is for information only and does not constitute a guarantee of accuracy. The Department of Mines, Industry Regulation and Safety is not responsible for any errors or omissions. This plan is subject to the provisions of the Mining Act 1978 and the Land Administration Act 1997. The Department of Mines, Industry Regulation and Safety is not responsible for any errors or omissions. This plan is subject to the provisions of the Mining Act 1978 and the Land Administration Act 1997.

Scale: 1:72,224



Form 21

WESTERN AUSTRALIA
Mining Act 1978
(Secs. 41, 58, 70C, 74, 86, 91, Reg. 64)

APPLICATION FOR MINING TENEMENT

(a) Type of tenement	(b) Miscellaneous Licence		No. L 31/84
(b) Time & Date marked out (where applicable)	(b) a.m./p.m. / /		(c) NORTH COOLGARDIE
(c) Mineral Field			
For each applicant:	(d) AND (e)		(f) Shares
(d) Full Name and ACN/ABN	SATURN METALS LIMITED (ACN 619 488 498) C/- MCMAHON MINING TITLE SERVICES PTY LTD, PO BOX 592, MAYLANDS WA, 6031		100
(e) Address			
(f) No. of shares			
(g) Total No. of shares	(g) Total 100		
DESCRIPTION OF GROUND APPLIED FOR: (For Exploration Licences see Note 1. For other Licences see Note 2. For all Licences see Note 3.)	(h) EDJUDINA (i) DATUM SITUATED AT GDA CO-ORDINATE IN ZONE 51 6763615.711mN 373690.262mE (j) From Datum to: 6765492.106mN 375791.802mE 6785532.520mN 380139.318mE 6763685.704mN 380188.738mE 6763702.627mN 381778.344mE 6761855.812mN 381797.514mE 6761838.864mN 380178.171mE 6761821.725mN 378558.823mE 6763688.551mN 378539.128mE BACK TO DATUM Purpose - a search for groundwater.		
(k) Area (ha or km ²)	(k) 1,601,0000 HA		
(l) Signature of applicant or agent (if agent state full name and address)	s/ Ryan Jones UNIT 28/168 GUILDFORD ROAD, MAYLANDS, WA 6051		Date 17/05/2021

OFFICIAL USE

A NOTICE OF OBJECTION may be lodged at any mining registrar's office on or before the 21st day of June 2021 (See Note 4).

Where an objection to this application is lodged the hearing will take place on a date to be set

Received at	16:23:53	on	17 May 2021	with fees of
Application	\$551.00			
Rent	\$880.55			
TOTAL	\$1,431.55			
Receipt No	13881440351			

J Styant
Mining Registrar

NOTES

Note 1: EXPLORATION LICENCE

- (i) Attachments 1 and 2 form part of every application for an exploration licence and must be lodged with this form in lieu of (h), (i), (j) and (k) above.
- (ii) An application for an Exploration Licence shall be accompanied by a statement specifying method of exploration, details of the proposed work programme, estimated cost of exploration and technical and financial ability of the applicant(s)

Note 2: PROSPECTING/MISCELLANEOUS LICENCE AND MINING/GENERAL PURPOSE LEASE

- (i) This application form shall be accompanied by a map on which are clearly delineated the boundaries of the area applied for.

Note 3: GROUND AVAILABILITY

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- (ii) The following action should be taken to ascertain ground availability:
 - (a) public plan search; (b) register search; (c) ground inspection.

Note 4: ALL APPLICATIONS OVER PRIVATE LAND

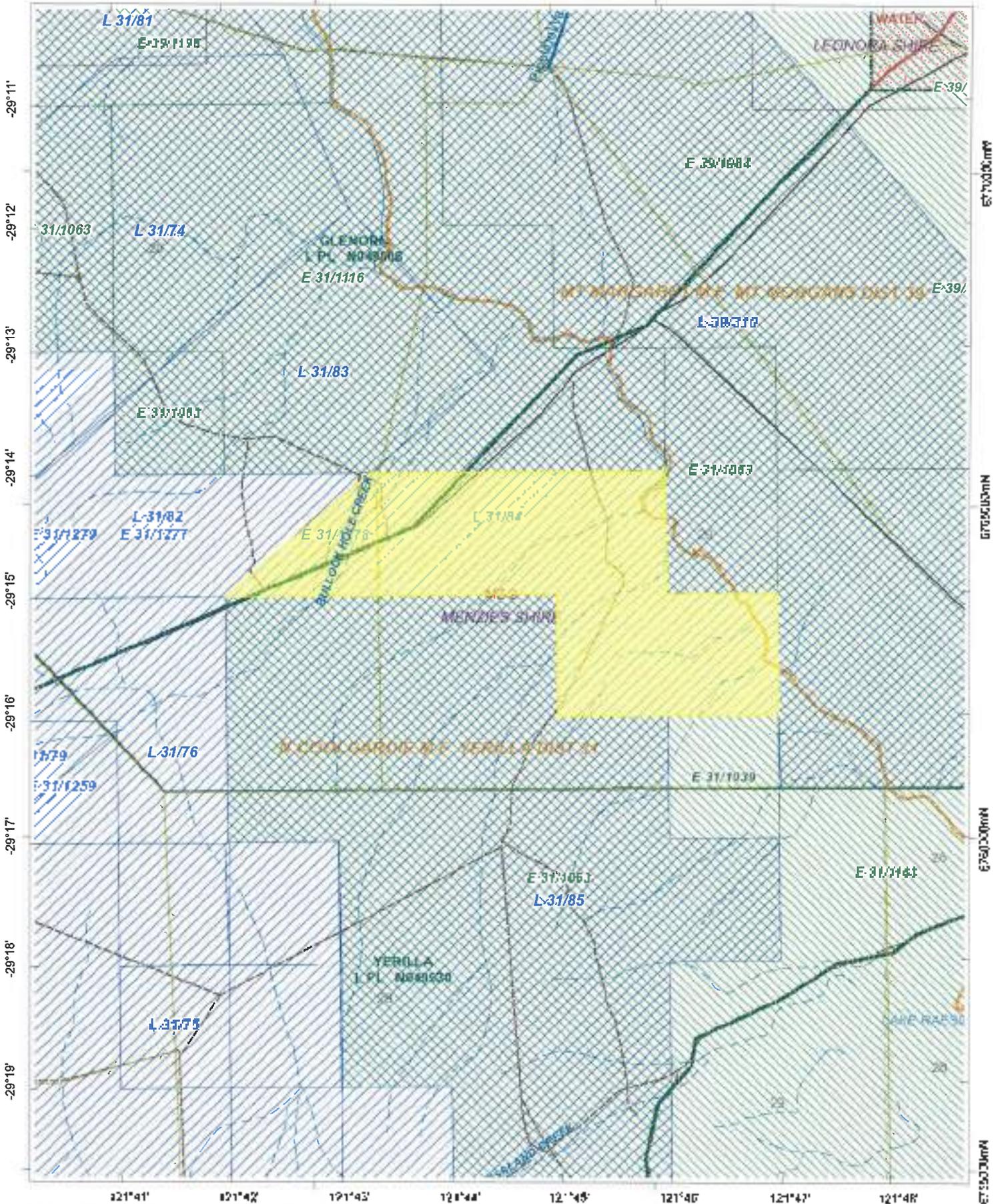
The period for lodgement of an objection is within 21 days of service of this notice, or the date noted above for lodging objections, whichever is the longer period.



L 31/84 , Quick Appraisal Plan

375000mE

380000mE



This plan has been compiled from various data sources received from a number of agencies and with information supplied by applicants for mining tenements. No responsibility is accepted for any error or omission. The Commonwealth of Australia (© 2002, through Geoscience Australia and the Department of Defence, maintains copyright over those parts of the topographic data it has provided for display in TENORAPH. Users wishing to use the data in its unaltered form should contact Geoscience Australia at www.ga.gov.au. Confirmation of the extent and composition of any Native Title Claims should be sought from the Native Title Services Landgate. Enclosed Pastoral Lease land and Pre 1994 mining confined to Nhamwanga Wejari and Ngartawanga LIA Native Title determination boundary.

Scale: 1:72,224



Form 21

WESTERN AUSTRALIA
Mining Act 1978
(Secs. 41, 58, 70C, 74, 86, 91, Reg. 64)

APPLICATION FOR MINING TENEMENT

(a) Type of tenement	(a) Miscellaneous Licence		No. L 31/85
(b) Time & Date marked out (where applicable)	(b) a.m./p.m. / /		(c) NORTH COOLGAROE
(c) Mineral Field			
For each applicant:	(d) and (e)		(f) Shares
(d) Full Name and ACN/ABN	SATURN METALS LIMITED (ACN: 619 488 498) CI- MCMALION MINING TITLE SERVICES PTY LTD, PO BOX 592, MAYLANDS, WA, 6931		100
(e) Address			
(f) No. of shares			(g) Total 100
(g) Total No. of shares			
DESCRIPTION OF GROUND APPLIED FOR. (For Exploration Licences see Note 1. For other Licences see Note 2. For all Licences see Note 3.)	(h) IDIJDINA (i) DATUM SITUATED AT GDA CO-ORDINATE IN ZONE 5: 6754451.560mN 390256.034mE (j) From Datum to: 6754418.962mN 377019.497mE 6758263.812mN 378999.497mE 6758246.302mN 375392.537mE 6758078.106mN 375380.748mE 6759939.873mN 375340.342mE 6759901.130mN 379752.057mE 6763815.711mN 379680.282mE 6763868.551mN 378509.128mE 6761821.725mN 378558.823mE 6761838.884mN 380178.171mE 6759982.060mN 380197.614mE 6780008.994mN 381818.894mE 6758182.171mN 381835.884mE 6758145.231mN 390217.067mE BACK TO DATUM Purposes: a search for groundwater.		
(k) Area (ha or km ²)	(k) 4 780 030.00 HA		
(l) Signature of applicant or agent (if agent state full name and address)	(l) Ryan Jones UNIT 28/168 GUILDFORD ROAD, MAYLANDS, WA. 6051	Date: 17/05/2021	

OFFICIAL USE

A NOTICE OF OBJECTION may be lodged at any mining registrar's office on or before the 21st day of June 2021 (See Note 4).

Where an objection to this application is lodged the hearing will take place on a date to be set.

Received at	16:23:53	on	17 May	2021	with fees of
Application	\$551.00				
Rent	\$2,629.00				
TOTAL	\$3,180.00				
Receipt No:	13681440351				

J Styants
Mining Registrar

NOTES

Note 1: EXPLORATION LICENCE

- (i) Attachments 1 and 2 form part of every application for an exploration licence and must be lodged with this form in lieu of (h), (i), (j) and (k) above.
- (ii) An application for an Exploration Licence shall be accompanied by a statement specifying method of exploration, details of the proposed work programme, estimated cost of exploration and technical and financial ability of the applicant(s).

Note 2: PROSPECTING/MISCELLANEOUS LICENCE AND MINING/GENERAL PURPOSE LEASE

- (i) This application form shall be accompanied by a map on which are clearly delineated the boundaries of the area applied for.

Note 3: GROUND AVAILABILITY

- (i) The onus is on the applicant to ensure that ground is available to be marked out and/or applied for.
- (ii) The following action should be taken to ascertain ground availability:
 - (a) public plan search; (b) register search; (c) ground inspection.

Note 4: ALL APPLICATIONS OVER PRIVATE LAND

The period for lodgement of an objection is within 21 days of service of this notice or the date noted above for lodging objections, whichever is the longer period.

Form 21

WESTERN AUSTRALIA

Mining Act 1978

(Secs. 41, 58, 70C, 74, 86, 91, Reg. 64)

APPLICATION FOR MINING TENEMENT

(a) Type of tenement	(a) Miscellaneous Licence		No. L 39/310
(b) Time & Date marked out (where applicable)	(b) a.m./p.m. / /	(c) MT MARGARET	
(c) Mineral Field			
For each applicant:	(d) and (e)		(f) Shares
(d) Full Name and ACN/ARN	SATURN METALS LIMITED (ACN: 619 498 498) CR MCMAHON MINING TITLE SERVICES PTY LTD, PO BOX 592, MAYLANDS, WA, 6051		100
(e) Address			
(f) No. of shares			
(g) Total No. of shares			(g) Total 100
DESCRIPTION OF GROUND APPLIED FOR: (For Exploration Licences see Note 1. For other Licences see Note 2. For all Licences see Note 3.)	(h) EDUJIDINA		
	(i) DATUM SITUATED AT GDA CO-ORDINATE IN ZONE 51 8776532.238mN 372507.423mE		
	(j) From Datum to: 6779072.481mN 375564.766mE 6765878.202mN 386973.760mE 6760769.913mN 387086.911mE 6760765.171mN 381837.776mE 6761855.812mN 381797.514mE 6763702.627mN 381778.344mE 6763685.704mN 380168.739mE 6765632.520mN 380139.316mE 6765492.108mN 376791.932mE 6767064.447mN 377636.615mE 6769437.908mN 376481.060mE 6771782.106mN 374507.254mE 6772848.872mN 373578.004mE 6778543.734mN 373537.172mE BACK TO DATUM		
	Purposes: a search for groundwater.		
(k) Area (ha or km ²)	(k) 11,727.0000 HA		
(l) Signature of applicant or agent (if agent state full name and address)	(m) Ryan Jones UNIT 28/168 GUILDFORD ROAD, MAYLANDS, WA, 6051	Date: 17/05/2021	

OFFICIAL USE

A NOTICE OF OBJECTION may be lodged at any mining registrar's office on or before the 21st day of June 2021 (See Note 4)

Where an objection to this application is lodged the hearing will take place on a date to be set.

Received at	16 23:53	on	17 May 2021	with fees of
Application	\$551.00			
Rent	\$6 449.85			
TOTAL	\$7 000.85			
Receipt No	13681440351			

Mining Registrar

NOTES

Note 1: EXPLORATION LICENCE

- (i) Attachments 1 and 2 form part of every application for an exploration licence and must be lodged with this form in lieu of (h), (i), (j) and (k) above.
- (ii) An application for an Exploration Licence shall be accompanied by a statement specifying method of exploration, details of the proposed work programme, estimated cost of exploration and technical and financial ability of the applicant(s).

Note 2: PROSPECTING/MISCELLANEOUS LICENCE AND MINING/GENERAL PURPOSE LEASE

- (i) This application form shall be accompanied by a map on which are clearly delineated the boundaries of the area applied for.

Note 3: GROUND AVAILABILITY

- (i) The onus is on the applicant to ensure that ground is available to be marked out and/or applied for
- (ii) The following action should be taken to ascertain ground availability:
 - (a) public plan search; (b) register search; (c) ground inspection

Note 4: ALL APPLICATIONS OVER PRIVATE LAND

The period for lodgement of an objection is within 21 days of service of the notice, or the date noted above for lodging objections, whichever is the longer period

Form 21

WESTERN AUSTRALIA

Mining Act 1978

(Secs. 41, 58, 70C, 74, 88, 91, Reg. 64)

APPLICATION FOR MINING TENEMENT

(a) Type of tenement	(a) Miscellaneous Licence		No. L 39/311
(b) Time & Date marked out (where applicable)	(b) a.m (p.m.) / /		
(c) Mineral Field	(c) MT MARGARET		
For each applicant:	(d) and (e)		(f) Shares
(d) Full Name and ACN/ABN	SATURN METALS LIMITED (ACN: 619 489 498) C/- MCMAHON MINING TITLE SERVICES PTY LTD PO BOX 582 MAYLANDS, WA 6051		100
(e) Address			
(f) No. of shares			
(g) Total No. of shares			(g) Total 100
DESCRIPTION OF GROUND APPLIED FOR: (For Exploration Licences see Note 1. For other Licences see Note 2. For all Licences see Note 3.)	(m) EDUJINA (n) DATUM SITUATED AT GDA CO-ORDINATES IN ZONE 51 8780790.115mN 389930.827mE (o) From Datum to: 8780789.913mN 387085.911mE 8783798.163mN 307093.810mE 8763768.013mN 388258.714mE 8761921.222mN 388274.833mE 8761936.988mN 388894.151mE BACK TO DATUM Purposes: a search for groundwater.		
(h) Locality			
(i) Datum Peg			
(j) Boundaries			
(k) Area (ha or km ²)	(k) 533.0000 HA		
(l) Signature of applicant or agent (if agent state full name and address)	(l) Ryan Jones UNIT 28/168 GUILDFORD ROAD, MAYLANDS WA, 6051		Date: 17/05/2021

OFFICIAL USE

A NOTICE OF OBJECTION may be lodged at any mining registrar's office on or before the 21st day of June 2021 (See Note 4).

Where an objection to this application is lodged the hearing will take place on a date to be set.

Received at	16:23:53	on	17 May 2021	with fees of
Application	\$551.00			
Rent	\$304.15			
TOTAL	\$855.15			
Receipt No:	13681440351			

Mining Registrar**NOTES****Note 1: EXPLORATION LICENCE**

- (i) Attachments 1 and 2 form part of every application for an exploration licence and must be lodged with this form in lieu of (h), (i), (j) and (k) above.
- (ii) An application for an Exploration Licence shall be accompanied by a statement specifying method of exploration, details of the proposed work programme, estimated cost of exploration and technical and financial ability of the applicant(s).

Note 2: PROSPECTING/MISCELLANEOUS LICENCE AND MINING/GENERAL PURPOSE LEASE

- (i) This application form shall be accompanied by a map on which are clearly delineated the boundaries of the area applied for.

Note 3: GROUND AVAILABILITY

- (i) The onus is on the applicant to ensure that ground is available to be marked out and/or applied for.
- (ii) The following action should be taken to ascertain ground availability:
(a) public plan search; (b) register search; (c) ground inspection.

Note 4: ALL APPLICATIONS OVER PRIVATE LAND

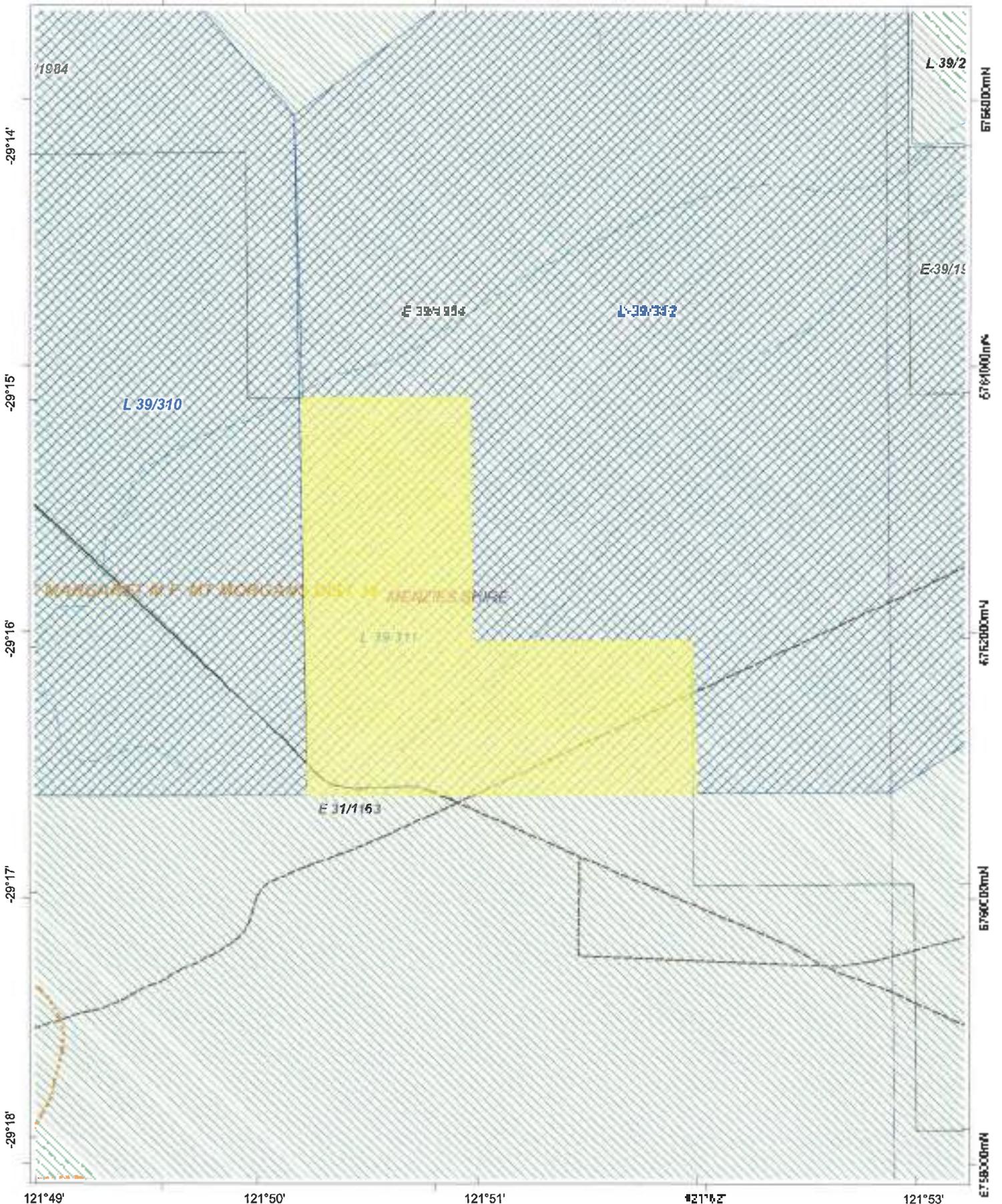
The period for lodgement of an objection is within 21 days of service of this notice, or the date noted above for lodging objections, whichever is the longer period.

L 39/311, Quick Appraisal Plan

385000mE

388000mE

390000mE



This plan has been compiled from various data sources received from a number of agencies and with information supplied by applicants for mining tenements. No responsibility is accepted for any error or omission. The Commonwealth of Australia (c) 2002, through Geoscience Australia and the Department of Defence, maintains copyright over those parts of the topographic data it has provided for display in TENORAPH. Users wishing to use the data in its unaltered form should contact Geoscience Australia at www.ga.gov.au. Confirmation of the extent and composition of any Native Title Claims should be sought from the Native Title Spatial Services Landgate. Enclosed Pastoral Lease land and Pre 1994 mining confined to Nhamowanga Wajarri and Ngatlawanga LJA Native Title determination boundary.

Scale: 1:30,112



Form 21

WESTERN AUSTRALIA
Mining Act 1978
{Secs. 41, 58, 70C, 74, 86, 91, Reg. 64}

APPLICATION FOR MINING TENEMENT

(a) Type of tenement	(b) Miscellaneous Licence		No. L 39/012
(b) Time & Date marked out (where applicable)	(b1) a.m./p.m. / /	(c) MT MARGARET	
(c) Mineral Field			
For each applicant:	(d) and (e)		(f) Shares
(d) Full Name and ACN/ASN	SATURN METALS LIMITED (ACN: 619 488 482) GR. MCMAHON MINING & TITLE SERVICES PTY LTD PO BOX 592, MAYLANDS, WA, 6931		100
(e) Address			
(f) No. of shares			(g) Total 100
(g) Total No. of shares			
DESCRIPTION OF GROUND APPLIED FOR (For Exploration Licences see Note 1. For other Licences see Note 2. For all Licences see Note 3)	(h) EDUJIMNA (i) DATUM SITUATED AT GDA CO-ORDINATES IN ZONE 51 8769331.279mN 391462.362mE (j) From Datum to; 8765646.899mN 391478.285mE 8765720.353mN 398357.557mE 8761867.859mN 393132.770mE 8760799.232mN 391386.721mE 8760790.115mN 389930.827mE 8761936.998mN 389894.161mE 8761921.222mN 389274.833mE 8763768.013mN 388298.714mE 8763759.163mN 387833.610mE 8765878.202mN 386873.750mE BACK TO DATUM Purpose: a search for groundwater.		
(h) Locality			
(i) Datum Peg			
(j) Boundaries			
(k) Area (ha or km ²)	(k) 3,783.00000 HA		
(l) Signature of applicant or agent (if agent state full name and address)	g) Ryan Jones UNIT 28/168 GUILDFORD ROAD, MAYLANDS, WA, 6051		Date: 17/05/2021

OFFICIAL USE

A NOTICE OF OBJECTION may be lodged at any mining registrar's office on or before the 21st day of June 2021 (See Note 4).

Where an objection to this application is lodged the hearing will take place on a date to be set.

Received at	16:23:53	on	17 May 2021	with fees of
Application	\$551.00			
Rent	\$2,083.95			
TOTAL	\$2,634.95			
Receipt No:	13881440351			

Mining Registrar

NOTES

Note 1: EXPLORATION LICENCE

- (i) Attachments 1 and 2 form part of every application for an exploration licence and must be lodged with this form in lieu of (h), (i), (j) and (k) above
- (l) An application for an Exploration Licence shall be accompanied by a statement specifying method of exploration, details of the proposed work programme, estimated cost of exploration and technical and financial ability of the applicant(s).

Note 2: PROSPECTING/MISCELLANEOUS LICENCE AND MINING/GENERAL PURPOSE LEASE

- (i) This application form shall be accompanied by a map on which are clearly delineated the boundaries of the area applied for

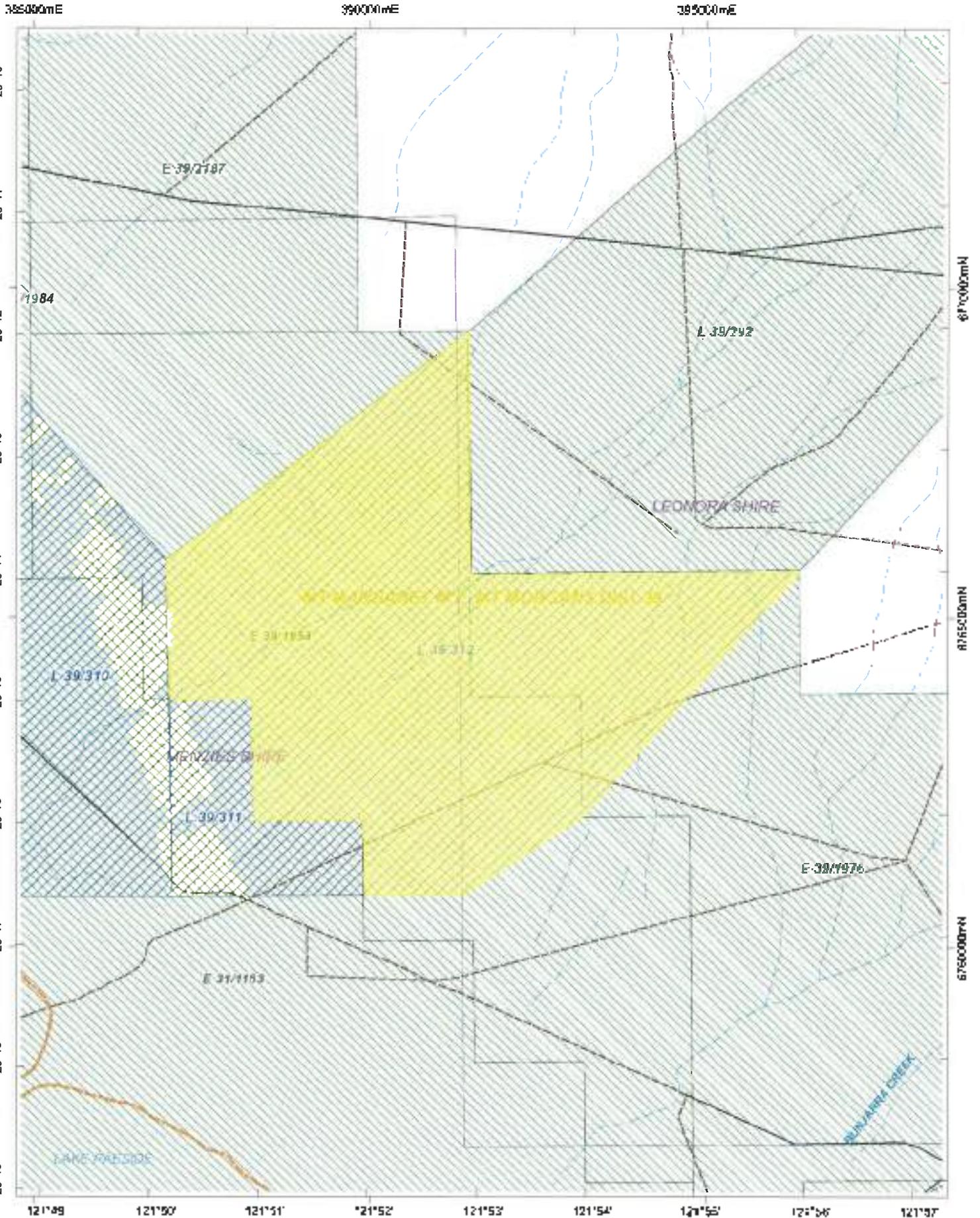
Note 3: GROUND AVAILABILITY

- (i) The onus is on the applicant to ensure that ground is available to be marked out and/or applied for.
- (ii) The following action should be taken to ascertain ground availability:
(a) public plan search (b) register search; (c) ground inspection

Note 4: ALL APPLICATIONS OVER PRIVATE LAND

The period for lodgement of an objection is within 21 days of service of this notice, or the date noted above for lodging objections, whichever is the longer period.

L 39/512 , Quick Appraisal Plan



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Scale 1:72,224



Form 21

WESTERN AUSTRALIA
Mining Act 1978
(Secs. 41, 58, 70C, 74, 85, 91, Reg. 64)

APPLICATION FOR MINING TENEMENT

(a) Type of tenement	(a) Miscellaneous Licence		No L 40/37
(b) Time & Date marked out (where applicable)			
(c) Mineral Field	(b) a.n./p.m. / /	(c) NORTH COOLGARDIE	
For each applicant:	(d) and (e)		(f) Shares
(d) Full Name and ACN/ABN	SATURN METALS LIMITED (ACN. 619 488 498)		100
(e) Address	CA MCMAHON MINING TITLE SERVICES PTY LTD, PO BOX 552, MAYLANDS, WA, 8931		
(f) No. of shares			
(g) Total No. of shares			(g) Total 100
DESCRIPTION OF GROUND APPLIED FOR:	(h) MARMION		
(For Exploration Licences see Note 1. For other Licences see Note 2. For all Licences see Note 3.)	(i) Datum situated at GDA co-ordinates in zone 51		
	6772738.170 mN 363852.247 mE		
	(j) From Datum		
	6770851.306 mN 363874.250 mE		
	6770871.877 mN 362253.532 mE		
	6772718.748 mN 362231.287 mE		
	6770871.877 mN 362253.532 mE		
	6772718.748 mE 362231.287 mE		
	6772689.037 mN 359881.228 mE		
	6772856.249 mN 359281.080 mE		
	6772771.113 mN 358598.155 mE		
	6774526.394 mN 358966.511 mE		
	6774585.329 mN 363820.258 mE		
	BACK TO DATUM		
	Purpose: B search for groundwater.		
(k) Area (ha or km ²)	(k) 1.180 00000 HA		
(l) Signature of applicant or agent (if agent state full name and address)	(l) Celeste PATRICIO UNIT 28/168 GUILDFORD ROAD, MAYLANDS, WA, 8051	Date: 17/05/2021	

OFFICIAL USE

A NOTICE OF OBJECTION may be lodged at any mining registrar's office on or before the 21st day of June 2021 (See Note 4).

Where an objection to this application is lodged the hearing will take place on a date to be set.

Received at	16:14:57	on	17 May 2021	with fees of
Application	\$551.00			
Rent	\$653.95			
TOTAL	\$1,204.95			
Receipt No	13661287260			

Mining Registrar

NOTES

Note 1: EXPLORATION LICENCE

- (i) Attachments 1 and 2 form part of every application for an exploration licence and must be lodged with this form in lieu of (h), (i), (j) and (k) above.
- (ii) An application for an Exploration Licence shall be accompanied by a statement specifying method of exploration, details of the proposed work programme, estimated cost of exploration and technical and financial ability of the applicant(s).

Note 2: PROSPECTING/MISCELLANEOUS LICENCE AND MINING GENERAL PURPOSE LEASE

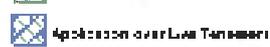
- (i) This application form shall be accompanied by a map on which are clearly delineated the boundaries of the area applied for.

Note 3: GROUND AVAILABILITY

- (i) The onus is on the applicant to ensure that ground is available to be marked out and/or applied for.
- (ii) The following action should be taken to ascertain ground availability:
 - (a) public plan search; (b) register search; (c) ground inspection.

Note 4: ALL APPLICATIONS OVER PRIVATE LAND

The period for lodgement of an objection is within 21 days of service of this notice - or the date noted above for lodging objections, whichever is the longer period



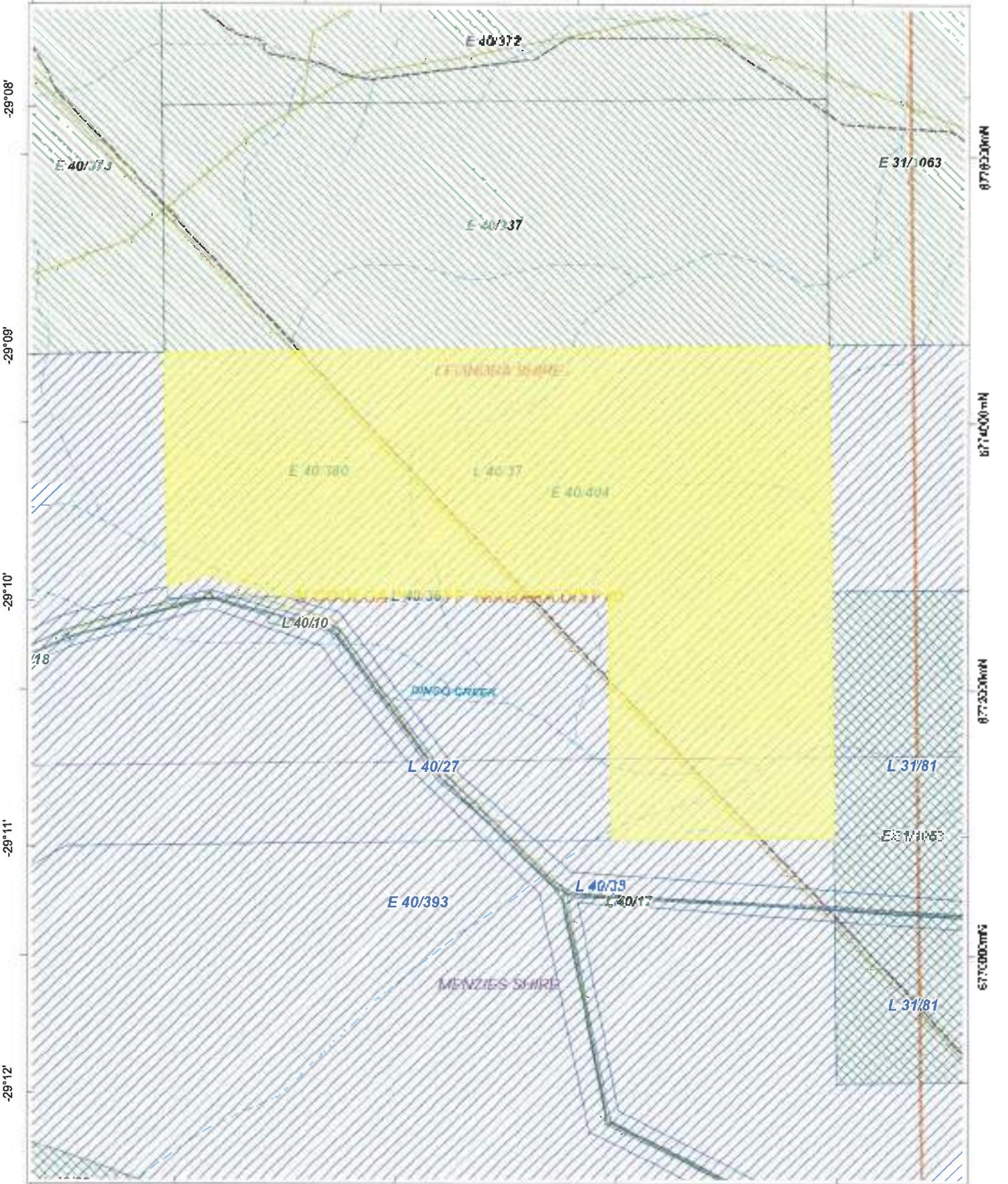
L 40/37 , Quick Appraisal Plan

354000mE

360000mE

362000mE

364000mE



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Scale: 1:36,112



Form 21

WESTERN AUSTRALIA
Mining Act 1978
(Secs. 41, 58, 70C, 74, 86, 91, Reg. 64)

APPLICATION FOR MINING TENEMENT

(a) Type of tenement	(a) Miscellaneous Licence	No. L 40/38
(b) Time & Date marked out (where applicable)	(b) a.m./p.m. / /	(c) NORTH COOLGARDIE
(c) Mineral Field		
For each applicant:	(d) and (e)	(f) Shares
(d) Full Name and ACN/ABN	SATURN METALS LIMITED (ACN: 619 488 498) CA-MCMAHON MINING TITLE SERVICES PTY LTD PO BOX 592, MAYLANDS, WA, 6931	100
(e) Address		
(f) No. of shares		
(g) Total No. of shares		(g) Total 100
DESCRIPTION OF GROUND APPLIED FOR: (For Exploration Licences see Note 1. For other Licences see Note 2. For all Licences see Note 3.)	(h) MARMILUN (i) Datum situated at GDA co-ordinates in zone 51 8754658.997 mN 363742.040 mE (j) From Datum to: 8757394.881 mN 361642.022 mE 8759482.178 mN 364032.466 mE 8756639.835 mN 364055.410 mE 8756638.835 mN 365665.640 mE 8756638.835 mN 368258.258 mE 8758139.005 mN 365689.640 mE BACK TO DATUM Purpose: a search for groundwater.	
(k) Area (ha or km ²)	(k) 836.00000 HA	
(l) Signature of applicant or agent (if agent state full name and address)	(m) Celeste PATRICIA UNIT 28/168 GUILDFORD ROAD, MAYLANDS, WA, 6051	Date: 17/05/2021

OFFICIAL USE

A NOTICE OF OBJECTION may be lodged at any mining registrar's office on or before the 21st day of June 2021 (See Note 4).

Where an objection to this application is lodged the hearing will take place on a date to be set

Received at	16:14:57	on	17 May 2021	with fees of
Application	\$551.00			
Rent	\$459.80			
TOTAL	\$1,010.80			
Receipt No:	13681267260			

Mining Registrar

NOTES**Note 1: EXPLORATION LICENCE**

- (i) Attachments 1 and 2 form part of every application for an exploration licence and must be lodged with this form in lieu of (h), (i), (j) and (k) above.
- (ii) An application for an Exploration Licence shall be accompanied by a statement specifying method of exploration, details of the proposed work programme, estimated cost of exploration and technical and financial ability of the applicant(s).

Note 2: PROSPECTING/MISCELLANEOUS LICENCE AND MINING/GENERAL PURPOSE LEASE

- (i) This application form shall be accompanied by a map on which are clearly delineated the boundaries of the area applied for.

Note 3: GROUND AVAILABILITY

- (i) The onus is on the applicant to ensure that ground is available to be marked out and/or applied for.
- (ii) The following action should be taken to ascertain ground availability:
- (a) public plan search; (b) register search; (c) ground inspection

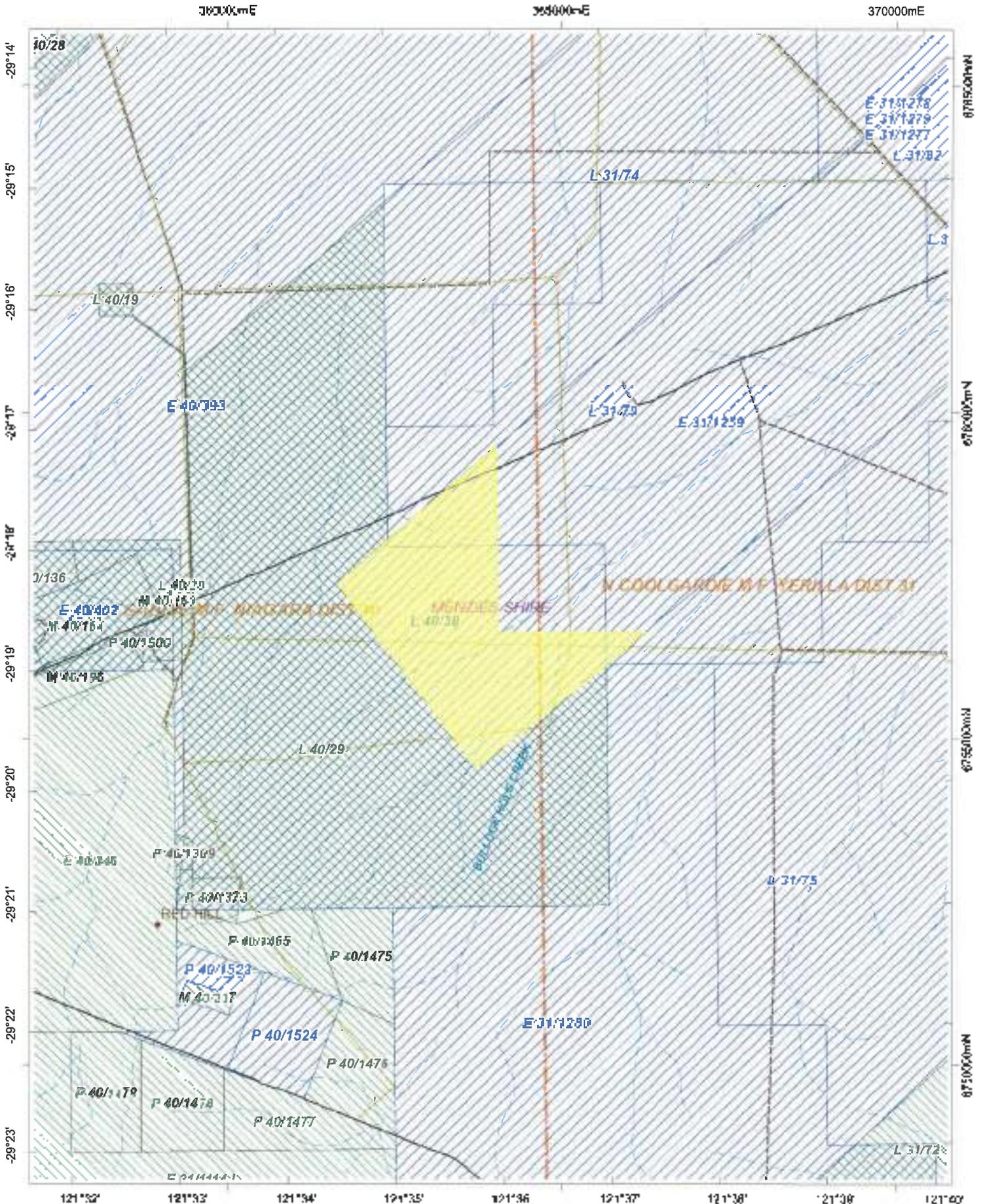
Note 4: ALL APPLICATIONS OVER PRIVATE LAND

The period for lodgement of an objection is within 21 days of service of this notice, or the date noted above for lodging objections, whichever is the longer period.



L 40/38 , Quick Appraisal Plan

-  Mining Application
-  Live Tenement
-  Application and Live Tenement



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Scale 1:72 224



Form 21

WESTERN AUSTRALIA

Mining Act 1978

(Secs. 41, 58, 70C, 74, 88, 91, Reg. 64)

APPLICATION FOR MINING TENEMENT

(a) Type of tenement
(b) Time & Date marked out (where applicable);
(c) Mineral Field

(a) Miscellaneous Licence	No. L 40/39
(b) a.m./p.m. / /	(c) NORTH COOLGARDIE

For each applicant
(d) Full Name and ACN/ABN
(e) Address
(f) No. of shares
(g) Total No. of shares

(d) and (e) SATURN METALS LIMITED (ACN: 619 488 408) C/- MCMAHON MINING TITLE SERVICES PTY LTD, PO BOX 592, MAYLANDS, WA, 6031	(f) Shares 100
	(g) Total 100

DESCRIPTION OF GROUND APPLIED FOR:
(For Exploration Licences see Note 1. For other Licences see Note 2. For all Licences see Note 3.)

(h) MARMION
(i) ALL COORDINATES SITUATED IN GDA ZONE 51
6770860.535mN 361315.998mE
(j) From datum to:

6770081.770mN 361523.476mE
6770812.523mN 361573.652mE
6770591.546mN 361625.582mE
6770515.806mN 361672.186mE
6770468.018mN 361719.867mE
6769675.007mN 361903.552mE
6769124.544mN 361996.038mE
6768839.119mN 362042.407mE
6768733.021mN 362066.257mE
6768532.081mN 362086.982mE
6767797.488mN 363821.783mE
6768783.816mN 364908.158mE
6768823.212mN 364973.991mE
6766905.414mN 365059.952mE
6767984.028mN 363857.806mE
6768193.856mN 363551.789mE
6768407.378mN 363136.489mE
6768638.514mN 362303.834mE
6769616.904mN 362154.468mE
6770401.310mN 362003.926mE
6770296.015mN 363881.733mE
6769044.441mN 363896.265mE
6769063.647mN 365516.716mE
6767216.782mN 365538.478mE
6767235.784mN 367158.690mE
6760218.177mN 362346.928mE
6760837.802mN 359384.410mE
6760896.417mN 359376.998mE
6761482.167mN 358581.521mE
6761976.293mN 358575.501mE
6761970.071mN 358075.800mE
6761470.188mN 358082.038mE
6761476.257mN 358369.498mE
6760876.300mN 359357.278mE
6757907.825mN 359445.846mE
6757842.818mN 354315.225mE
6761906.292mN 354263.182mE
6767895.000mN 360086.988mE
6768388.194mN 365770.150mE
6770822.856mN 368248.677mE

BACK TO DATUM
Purposes, a search for groundwater.

(h) Locality
(i) Datum Peg
(j) Boundaries

(k) Area (ha or km²)

(k) 8.138 0000 HA

(l) Signature of applicant or agent (if agent state full name and address)

(l) Ryan Jones
UNIT 28/168 GUILFORD ROAD,
MAYLANDS, WA, 6051

Date: 18/05/2021

A NOTICE OF OBJECTION may be lodged at any mining registrar's office on or before the 22nd day of June 2021 (See Note 4).

Where an objection to this application is lodged the hearing will take place on a date to be set.

Received at	16:04:49	on	18 May 2021	with fees of
Application	\$551.00			
Rent	\$4,475.90			
TOTAL	\$5,026.90			
Receipt No:	13708096959			

Mining Registrar

NOTES

Note 1: EXPLORATION LICENCE

- (i) Attachments 1 and 2 form part of every application for an exploration licence and must be lodged with this form in lieu of (k), (l), (j) and (h) above.
- (ii) An application for an Exploration Licence shall be accompanied by a statement specifying method of exploration, details of the proposed work programme, estimated cost of exploration and technical and financial ability of the applicant(s).

Note 2: PROSPECTING/MISCELLANEOUS LICENCE AND MINING/GENERAL PURPOSE LEASE

- (i) This application form shall be accompanied by a map on which are clearly delineated the boundaries of the area applied for.

Note 3: GROUND AVAILABILITY

- (i) The onus is on the applicant to ensure that ground is available to be marked out and/or applied for
- (ii) The following action should be taken to ascertain ground availability:
 - (a) public plan search, (b) register search, (c) ground inspection.

Note 4: ALL APPLICATIONS OVER PRIVATE LAND

The period for lodgement of an objection is within 21 days of service of this notice, or the date noted above for lodging objections, whichever is the longer period.

RECEIVED
04 JUN 2021
BY: HT

Form 21

WESTERN AUSTRALIA
Mining Act 1978
(Secs. 41, 58, 70C, 74, 86, 91, Reg. 64)

IAP250

APPLICATION FOR MINING TENEMENT

(a) Type of Tenement (b) Time & Date marked out (where applicable) (c) Mineral Field	(a) Mining Lease (For Gold)	No. M 40/350-G
	(b) 22/05/2021 12:10:00	(c) NORTH COOLGARDIE
For each applicant: (d) Full Name and A/CN/AGN (e) Address (f) No. of shares (g) Total No. of shares	(d) and (e) WILTSHIRE, Peter Andrew 4 LIESHAM CRESCENT, BALDIVIS, WA 6171	(f) Shares 100
DESCRIPTION OF GROUND APPLIED FOR (For Exploration Licences see Note 1. For other Licences see Note 2. For all Licences see Note 3.)	(h) Tenements (i) Datum is situated at GDA 91, zone 51, 6787528 North, 343646 East. (j) Thence to 6767721 North, 343739 East Thence to 6767724 North, 343983 East. Thence to 6767292 North, 343797 East. Thence to 6767267 North, 343822 East. Back to Datum Boundaries identical to P40/1389-s Conversion of P40/1389-s The application is a Conversion of P 40/1389-s Minerals: Gold	
(k) Area (hectares)	(k) 8.89000 HA	(g) Total 100
(l) Signature of applicant or agent (if agent state full name and address)	:/peter wiltshire	Date: 28/05/2021

OFFICIAL USE

A NOTICE OF OBJECTION may be lodged at any mining registrar's office on or before the 2nd day of July 2021 (See Note 4).

Where an objection to this application is lodged the hearing will take place on a date to be set.

Received at	11 14-12	on	28 May 2021	with fees of
Application	\$551.00			
Rent	\$200.00			
TOTAL	\$751.00			
Receipt No.	13972649150			

Mining Registrar

NOTES

Note 1: EXPLORATION LICENCE

- (i) Attachments 1 and 2 form part of every application for an exploration licence and must be lodged with this form in lieu of (h), (i), (j) and (k) above.
- (ii) An application for an Exploration Licence shall be accompanied by a statement specifying method of exploration, details of the proposed work programme, estimated cost of exploration and technical and financial ability of the applicant(s).

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- (i) This application form shall be accompanied by a map on which are clearly delineated the boundaries of the area applied for.

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- (i) The onus is on the applicant to ensure that ground is available to be marked out and/or applied for.
- (ii) The following action should be taken to ascertain ground availability:
 (a) public plan search; (b) register search; (c) ground inspection.

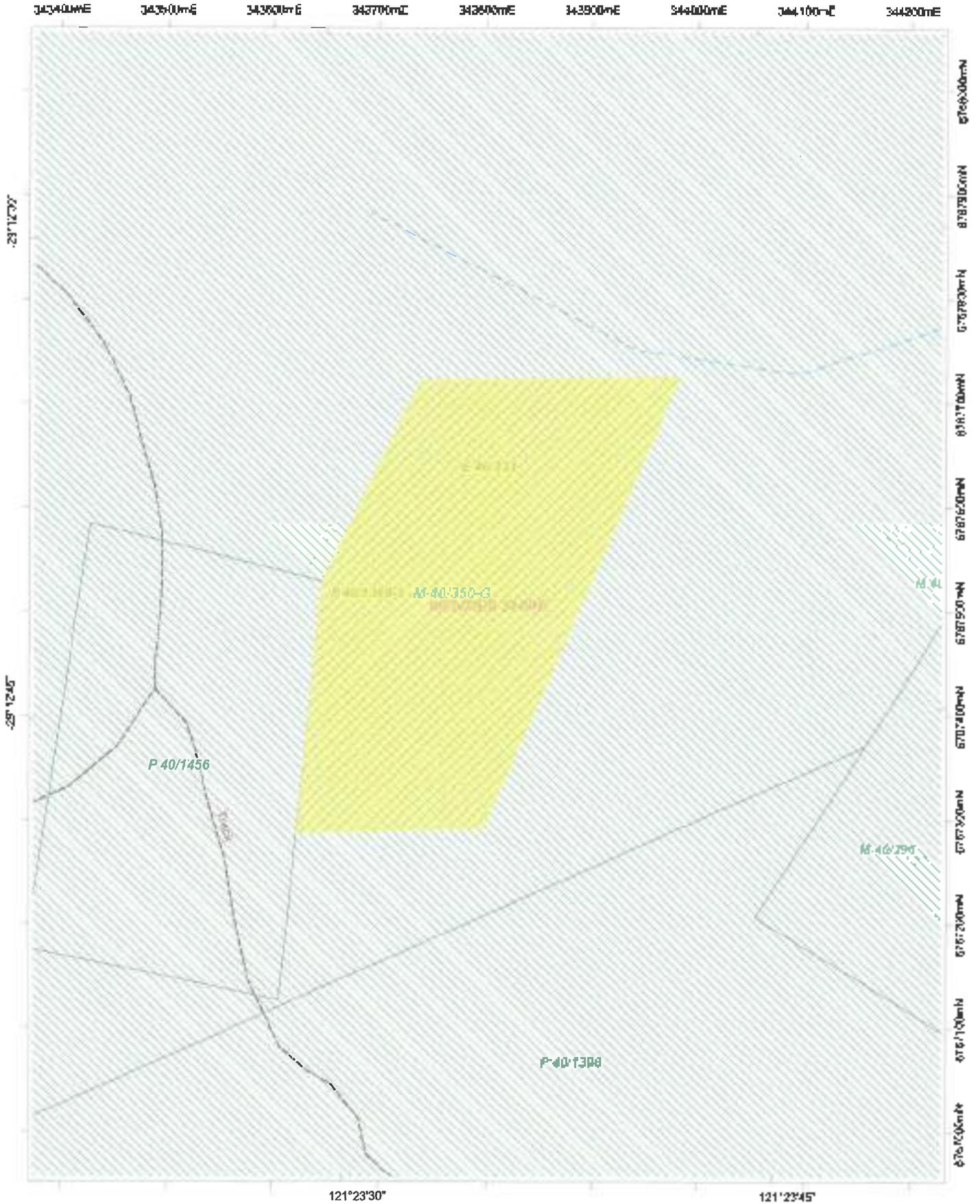
Note 4: ALL APPLICATIONS OVER PRIVATE LAND

The period for lodgement of an objection is within 21 days of service of this notice, or the date noted above for lodging objections, whichever is the longer period.

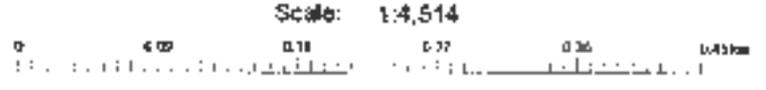


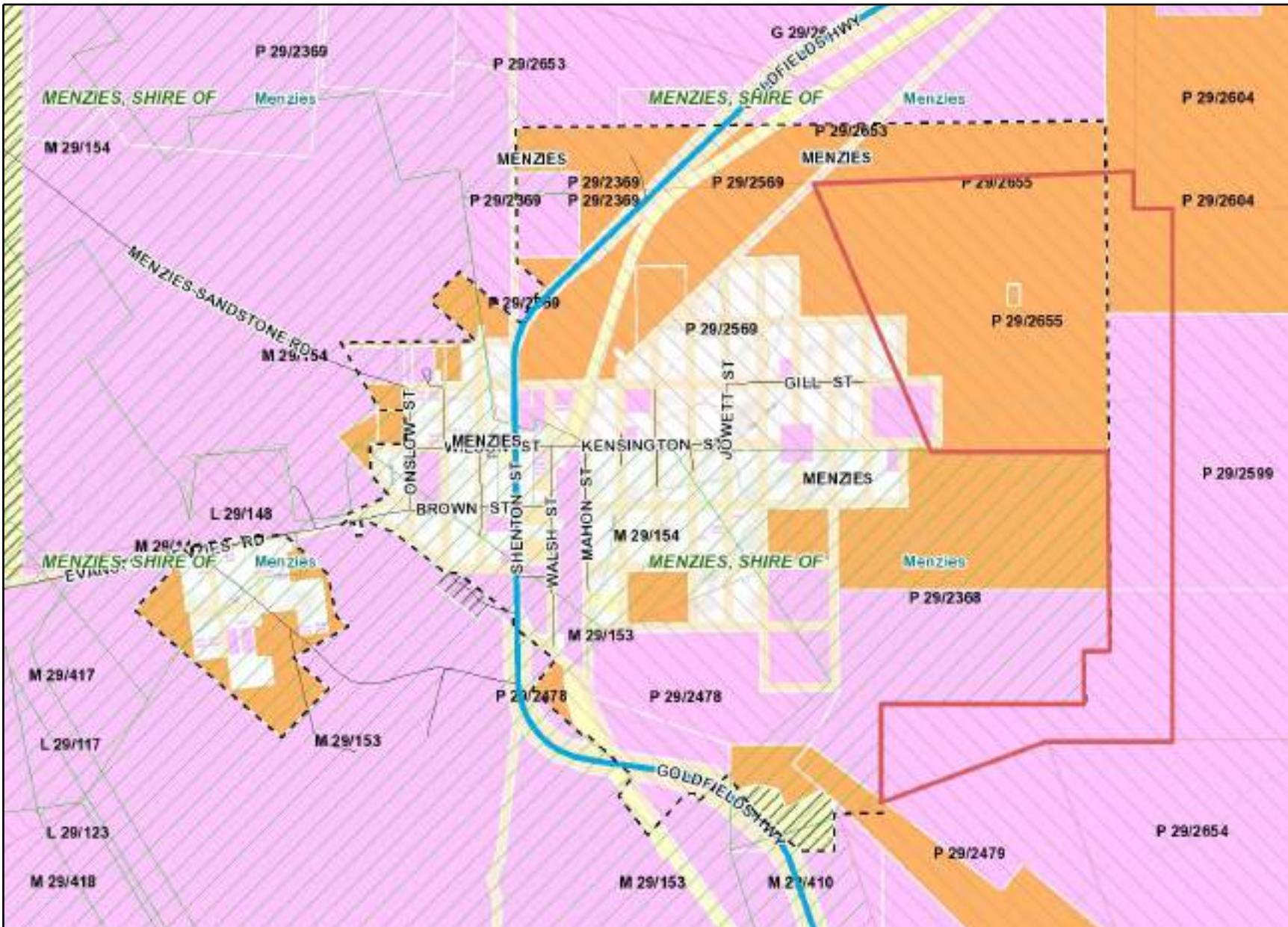
-  Pending Application
-  Lease Tenement
-  Application and Lease Tenement

M 40/350-G, Quick Appraisal Plan



This plan has been compiled from various data sources received from a number of agencies and with information supplied by applicants for mining tenements. No responsibility is accepted for any error or omission. The Commonwealth of Australia (c) 2002, through Geoscience Australia and the Department of Defence, retains copyright over those parts of the topographic data it has provided for display in TENORAPH. Users wishing to use the data in its unaltered form should contact Geoscience Australia at www.ga.gov.au. Confirmation of the extent and composition of any Native Title Claims should be sought from the Native Title Special Services Unit, Indigenous Pastoral Lease Unit and Pre 1994 mining continued to Ntawungga Wajarri and Ngarinungga LJA Native Title determination boundary.





Legend

- Localities
- Local Government Area
- Townsites
- Roads
 - State Highway
 - Minor
 - Laneway
 - Track
- Mining Tenements - Status
 - Live
 - Pending
- Land Tenure Small Scale ALL
 - Crown Allotment (Type 2)
 - Lot on Survey (Type 1)
 - Lease
 - Reserve
- Land Tenure Small Scale 256K
 - Crown Allotment (Type 2)
 - Lot on Survey (Type 1)
 - Railway
 - Unallocated Crown Land
 - Reserve
- Land Tenure Small Scale 64K
 - Crown Allotment (Type 2)

Notes:

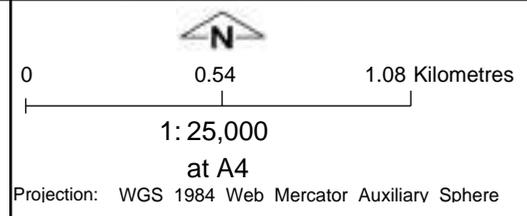
* The data that appears on the map may be out of date, not intended to be used at the scale displayed, or subject to license agreements. The map should only be used in matters related to Department of Planning, Lands and Heritage business.

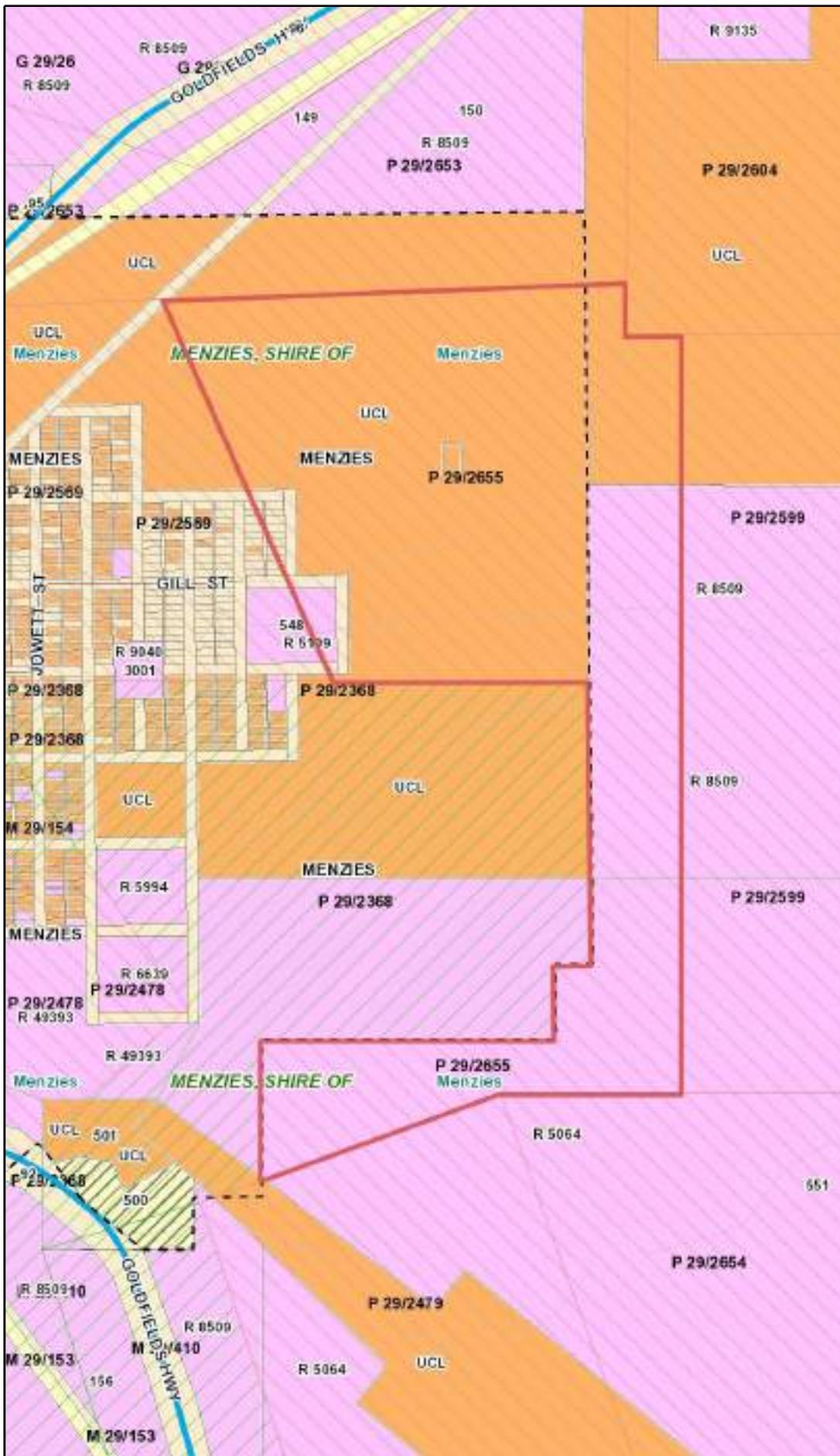
* This map is not intended for measurement purposes.

Map was produced using DPLH's InQuery.

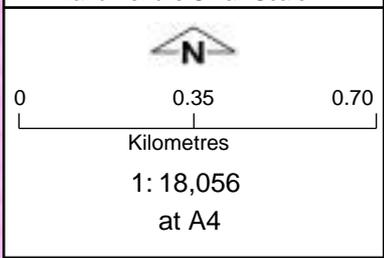
InQuery Map - Townsite Map of Menzies (NB. Prospecting Licence 29/2655 outlined in red)

DPLH BUSINESS USE ONLY





- Legend**
- Localities
 - Local Government Area
 - Townsites
 - Cadastral (View 1)
 - Roads**
 - State Highway
 - Minor
 - Track
 - Mining Tenements - Status**
 - Live
 - Pending
 - Land Tenure Small Scale ALL**
 - Crown Allotment (Type 2)
 - Reserve
 - Land Tenure Small Scale 256K**
 - Crown Allotment (Type 2)
 - Lot on Survey (Type 1)
 - Railway
 - Unallocated Crown Land
 - Reserve
 - Land Tenure Small Scale 64K**
 - Crown Allotment (Type 2)
 - Lot on Survey (Type 1)
 - Railway
 - Public Road
 - Unallocated Crown Land
 - Lease
 - Reserve
 - Land Tenure Small Scale 16K**
 - Crown Allotment (Type 2)
 - Lot on Survey (Type 1)
 - Public Road
 - Unallocated Crown Land
 - Reserve
 - Land Tenure Small Scale 4K**



Notes:

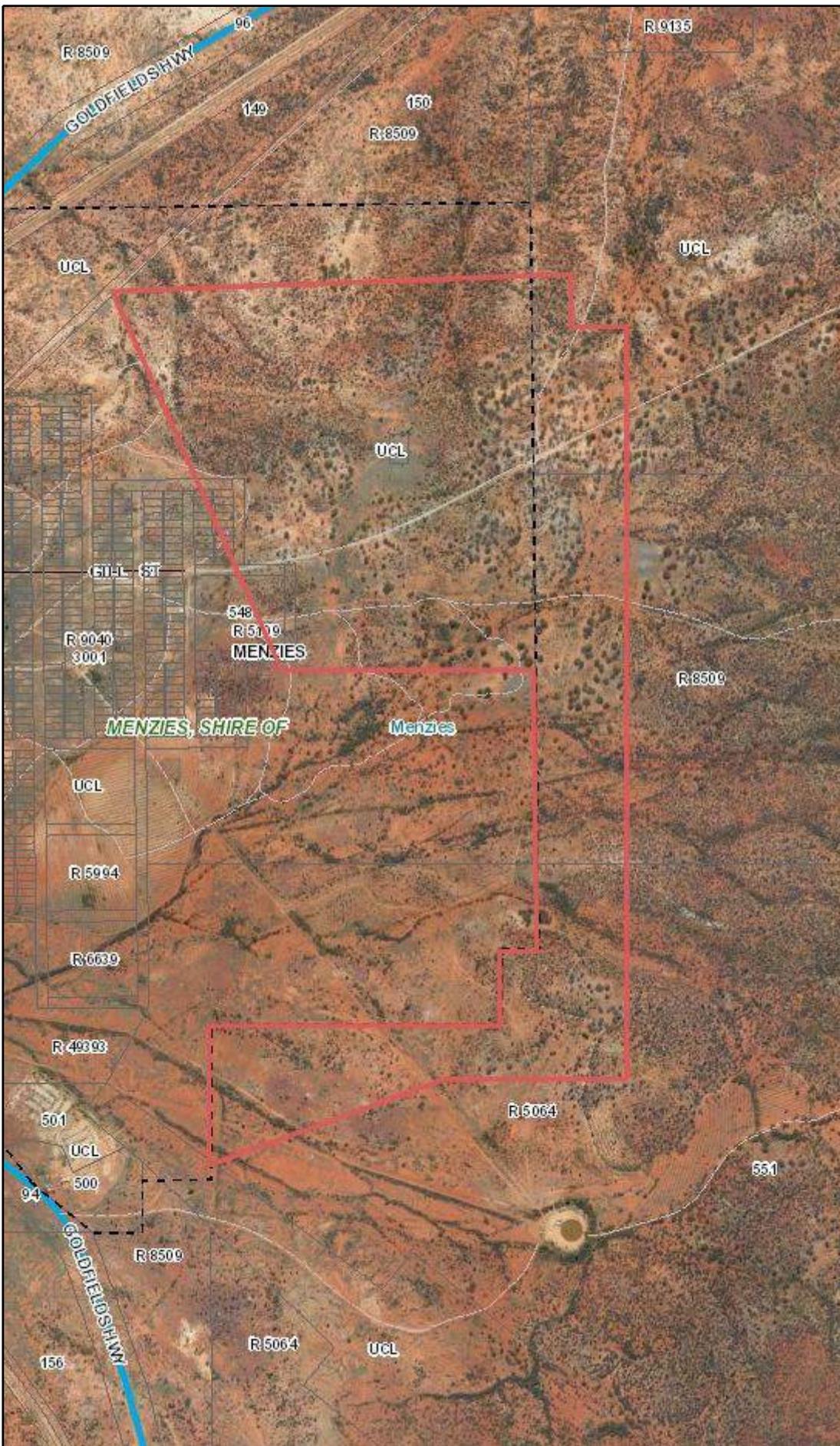
* The data that appears on the map may be out of date, not intended to be used at the scale displayed, or subject to license agreements. The map should only be used in matters related to Department of Planning, Lands and Heritage business.

* This map is not intended to be used for measurement purposes.

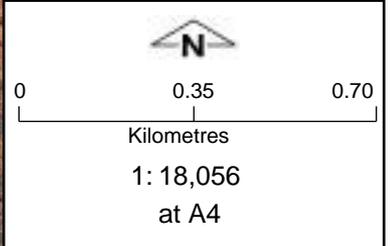
Map was produced using DPLH's InQuery.

InQuery Map - Tenure Map of Prospecting Licence 29/2655 (Shire of Menzies)

DPLH BUSINESS USE ONLY



- Legend**
- Localities
 - Local Government Area
 - Townsites
 - Cadastre (View 1)
- Roads**
- State Highway
 - Minor
 - Track



Notes:

* The data that appears on the map may be out of date, not intended to be used at the scale displayed, or subject to license agreements. The map should only be used in matters related to Department of Planning, Lands and Heritage business.

* This map is not intended to be used for measurement purposes.

Map was produced using DPLH's InQuery.

InQuery Map - Aerial of Prospecting Licence 29/2655 (Shire of Menzies)

DPLH BUSINESS USE ONLY

To: CEO Menzies Shire Office

Menzies W.A. 6436

From: David McKenna

P.O. Box 17 Menzies W.A 6436

Re: Earthworks within Menzies Town Boundary on Mining Tenement P29/2368

Hello

I am seeking the necessary approvals to perform shallow earthworks for low impact mining on my holding that lies partially within the Menzies town boundary.

As part of the DMIRS approval process, consent must be obtained from the relevant authorities, if any of the land under application, lies within Reserves or Reserved areas.

I am seeking this consent from the Menzies Shire.

Whilst the below is vested with the Menzies Shire, other land areas within the tenement, vested with various authorities have also been approached for their prerequisite approval.

If consent is obtained to proceed with the earthworks, It is a Mines Department (DMIRS) condition that disturbed ground will be fully rehabilitated to the satisfaction of the DMIRS Environment Department.

Please refer to the attached map that indicates the numbered and marked reserve, that is listed below. Which is vested with the Menzies Shire as the relevant controlling authority.

Also attached is an image of the areas I propose to disturb and their location in regard to the Reserved areas.

Land I.D. R 8509

Purpose/Name. "C" Class Reserve Common

Land Type. Reserve

Please contact me if further information or clarity is required.

Best regards

David McKenna



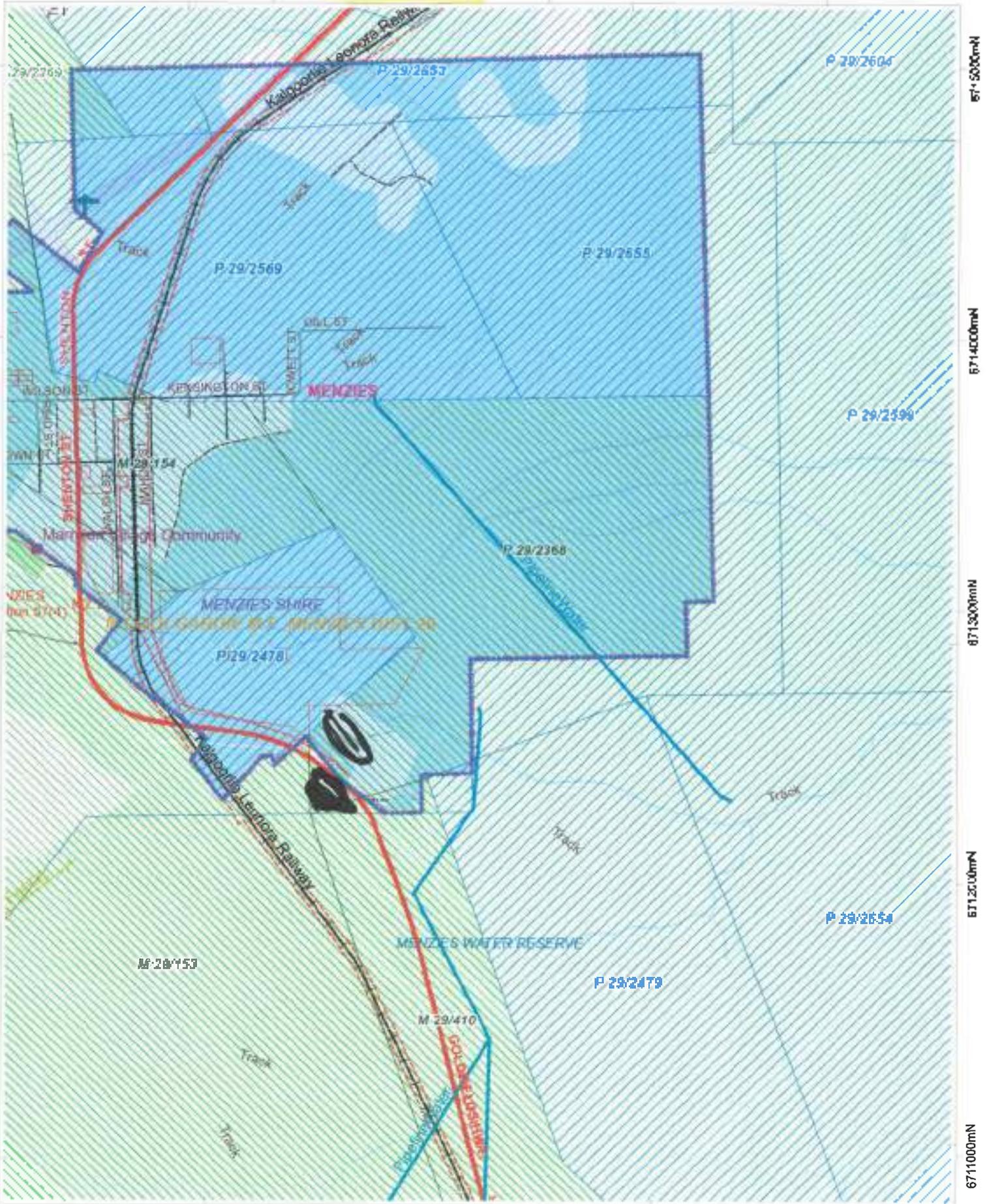
1/6/2021

Mob: 0419 044 801

Email: Menzies.hotel@activ8.net.au



310000mE **MENZIES TOWN BOUNDARY** 311000mE 312000mE



121°02'

121°08'

Scale: 1:18,056



This plan has been compiled from various data sources received from a number of agencies and with information supplied by applicants for mining tenements. No responsibility is accepted for any error or omission. The Crown of Western Australia (c) 2002, through Geoscience Australia and the Department of Defense, maintains copyright over these parts of the topographic data it has provided for display in TENGRAPH. Users wishing to use the data in its unaltered form should contact Geoscience Australia at www.ga.gov.au. Confirmation of the extent and construction of any Native Title Claims should be sought from the Native Title Services Landgate. Enclosed Pastoral Lease land and Pre 1994 mining confined to the Menzies Water Reserve and Ngatwengga LJA Native Title determination boundary.



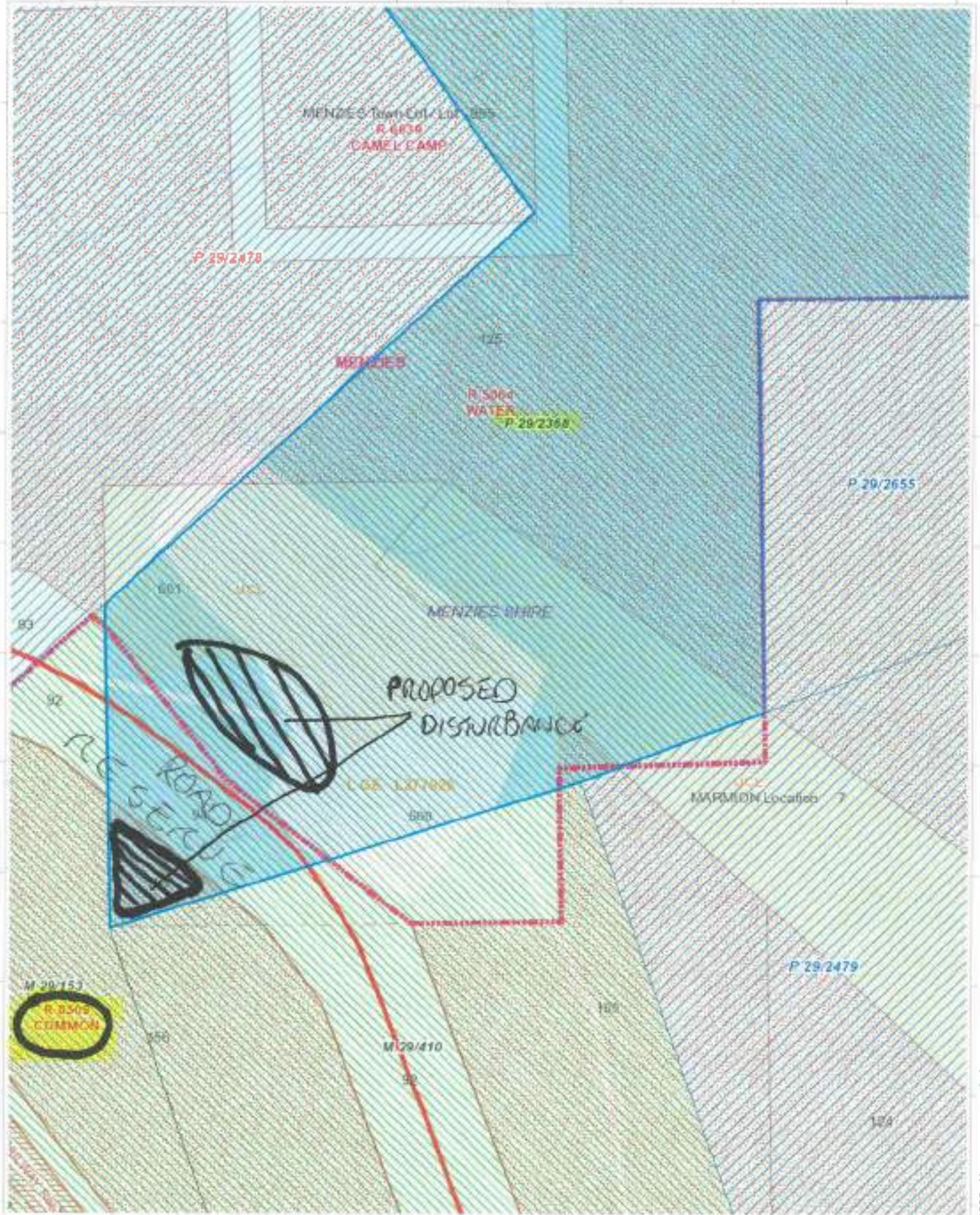
P 29/2368 BOONORRA

310100mE 310200mE 310300mE 310400mE 310500mE 310600mE 310700mE 310800mE 310900mE

-29°42'

-29°42'15"

6713000mN
6712900mN
6712800mN
6712700mN
6712600mN
6712500mN
6712400mN
6712300mN
6712200mN
6712100mN
6712000mN



121°02'15"

121°02'30"

Scale 1:4,514

0 0.05 0.15 0.25 0.35 0.45 km

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QUICK APPRAISAL DISCLAIMER: This appraisal has been compiled from various data sources received from a number of agencies and with records maintained by applicants for mining tenements. No responsibility is accepted for any error or omission. The Commissioner of Mines (COMA), through Geospatial Australia and Department of District Operations (DOP) own these parts of the geographic data it has provided for display in TONGRAPH. Users wishing to use the data in an unlicensed form should contact Geospatial Australia at geospatial@dmr.wa.gov.au for the location of the data and acquisition of any Native Title Claims should be sought from the Native Title Register Services Language Team at ntregister@dmr.wa.gov.au or 1300 730 730 and a search of the records should be carried out through Landgate's boundary intelligence at landgate.wa.gov.au. This disclaimer is in accordance with the Copyright Act 1969 and a search of the records should be carried out through Landgate's boundary intelligence at landgate.wa.gov.au. This disclaimer is in accordance with the Copyright Act 1969 and a search of the records should be carried out through Landgate's boundary intelligence at landgate.wa.gov.au.

APPRAISAL ID: P 29/2368

Tenement Status: Live **Boundary Type:** Granted Live
Holder/Applicant: MCKENNA, David William
Markout Date: 18/11/2015 09:00:00
Lodgement Date: 24/11/2015 14:40:00
Object Area: 151.94 Ha. **Centroid:** (29° 41' 48" S, 121° 2' 41" E }
Appraisal Options: Admin Boundaries Affected, Tenements Affected, Land Affected, Native Title Details, Petroleum, Services/Infrastructure Affected, Map Sheet Details

ADMINISTRATION BOUNDARIES AFFECTED

Name	Type	Encroached Area	Encroached Percentage
MARMION	Land District	151.9424HA	100%
EASTERN LAND DIVISION	Land Division	151.9424HA	100%
MENZIES SHIRE	LGA (Shire) Boundaries	151.9424HA	100%
MENZIES	Township Boundary	149.4389HA	98.35%
M COOLGARDIE M F MENZIES DIST 29	Mineral Field Boundaries	151.9424HA	100%

TENEMENTS AFFECTED

Tenement ID	Marking out/Lodgement	Holder/Applicant(s)	Status	Encroached Area	Encroached Percentage
no intersections					

DEAD TENEMENTS AFFECTED (NOT SELECTED)

LAND AFFECTED

Land ID	Purpose/Name	Land Type	Responsible Agency/Vesting	Encroached Area	Encroached Percentage
R 5064	"C" CLASS RESERVE WATER	Reserve	RA: WATER CORPORATION WEST WATER CORPORATION	52.3434HA	34.45%
R 5113	"C" CLASS RESERVE PUBLIC UTILITY	Reserve	DEPARTMENT OF PLANNING, LANDS AND HERITAGE (SLSD)	0.4203HA	0.28%
R 5994	"C" CLASS RESERVE CAMPING	Reserve	DEPARTMENT OF PLANNING, LANDS AND HERITAGE (SLSD)	1.3338HA	2.85%
R 6639	"C" CLASS RESERVE CAMEL CAMP	Reserve	DEPARTMENT OF PLANNING, LANDS AND HERITAGE (SLSD)	1.3169HA	0.87%
R 7024	"C" CLASS RESERVE EXCEPTED FROM SALE	Reserve	DEPARTMENT OF PLANNING, LANDS AND HERITAGE (SLSD)	0.2957HA	0.19%
R 8509	"C" CLASS RESERVE COMMON	Reserve	RA: DEPARTMENT OF PLANNING, LANDS AND HERITAGE (SLSD) VEST: SHIRE OF MENZIES	0.7933HA	0.52%

13.2	Community services report for May 2021
LOCATION	Shire of Menzies
APPLICANT	Internal
DOCUMENT REF	NAM335
DATE OF REPORT	18 June 2021
AUTHOR	Chief Executive Officer, Brian Joiner
RESPONSIBLE OFFICER	CEO, Brian Joiner
DISCLOSURE OF INTEREST	Nil
ATTACHMENT	Nil

SUMMARY:

The purpose of the report is to advise Council of Community Service Activates for the month of May 2021.

BACKGROUND:

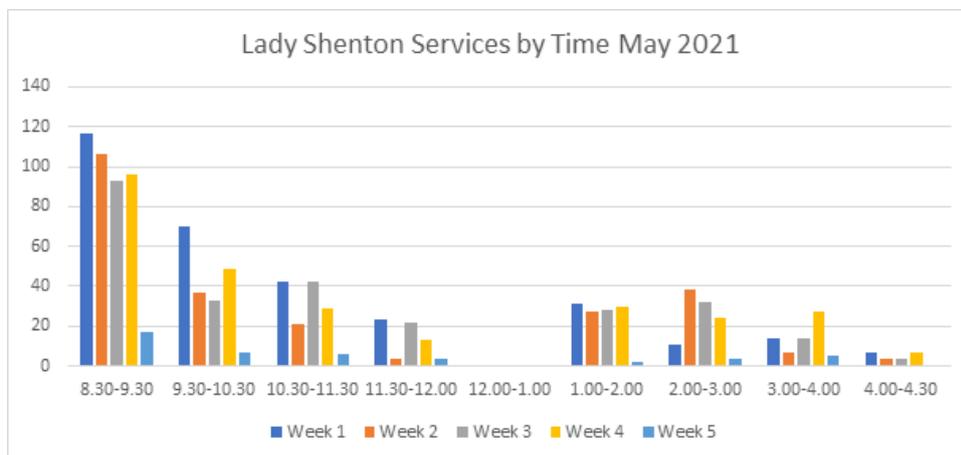
The Lady Shenton Building accommodate the Community Resource Centre, Menzies Visitor Centre and the Menzies Caravan Park management.

The Youth Centre Ngalipaku Building forms a key part of the Menzies Youth and Community Precinct and operates as a space to host youth and community events.

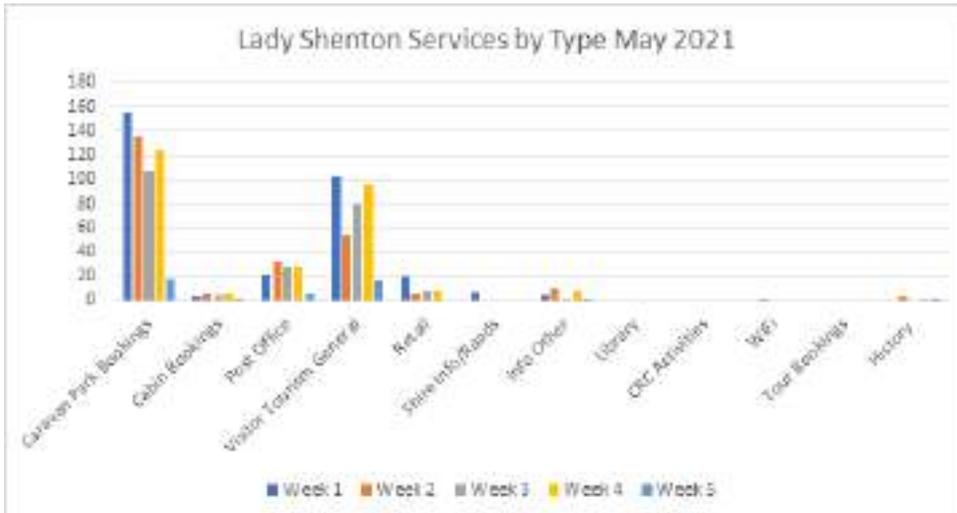
COMMENT:

Lady Shenton

The Lady Shenton received 1147 visitors in May 2021.

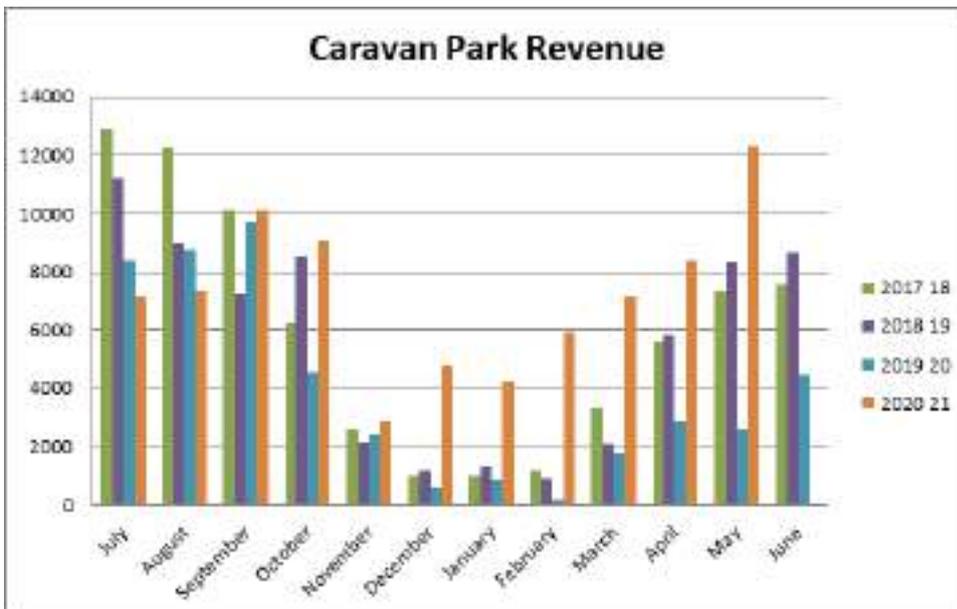


Caravan Park Bookings was the most popular in May 2021.



Caravan Park

Caravan park revenue increased from April (2021) to May (2021).



13.3	WHS update for May 2021
LOCATION	Shire of Menzies
APPLICANT	Internal
DOCUMENT REF	NAM413
DATE OF REPORT	11 June 2021
AUTHOR	Chief Executive Officer, Brian Joiner
RESPONSIBLE OFFICER	CEO, Brian Joiner
DISCLOSURE OF INTEREST	Nil
ATTACHMENT	Nil

SUMMARY:

To report to the Council WHS actions undertaken, to improve safety and reduce organisational risk, during the month of May 2021.

BACKGROUND:

WHS Committee meetings have been held monthly since April 2021. Other safety meetings are held on a weekly basis.

COMMENT:

To ensure that Council has appropriate oversight of safety management activities this information report is produced with key activities undertaken.

06th May – Weekly Management and Works Crew Safety Meeting.

05th May – WHS Committee Monthly Meeting.

13th May – Weekly Management and Works Crew Safety Meeting.

20th May – Weekly Management and Works Crew Safety Meeting.

27th May – Weekly Management and Works Crew Safety Meeting.

24th to 28th May – WHS staff training and complete WHS inspection of all Menzies worksites.

13.4	Health and building report for May 2021
LOCATION	Shire of Menzies
APPLICANT	Internal
DOCUMENT REF	N/A
DATE OF REPORT	18 June 2021
AUTHOR	Chief Executive Officer, Brian Joiner
RESPONSIBLE OFFICER	CEO, Brian Joiner
DISCLOSURE OF INTEREST	Nil
ATTACHMENT	Nil

SUMMARY:

To advise the council of the activities of the Environmental Health Officer / Building Surveyor for the month of May 2021.

BACKGROUND:

The Environmental Health Officer / Building Surveyor undertakes inspections in the Shire of Menzies in relation to legislative requirements as set out in the Public Health Act 2016, Building Act 2011 and associated regulations.

COMMENT:

The following is a report of the monthly activities extracted from the report to the Chief Executive Officer from David Hadden, Environmental Health Officer / Building Surveyor.

Building:

Processed a building permit for a small residence at 229 First Street Tjuntjuntjara. The value of the residence was \$554,551.00. The builder issued the permit is Murray River North PTY.

Processed a building permit for a medical clinic at 13 Fourth Street Tjuntjuntjara. The value of the clinic building was \$5,188,644.80. The builder issued the permit is Murray River North PTY.

Health:

Processed a local government report form to attach to the application to install a wastewater disposal system at Bottle Creek Minesite (construction camp) and forwarded to the Health Department of WA for final approval.

Checked hall capacity (Covid Directions) in readiness for the CyClassic event as requested by management. Prepared a new revised occupancy certificate for the Menzies Hall.

The existing domestic waste cell at the Menzies tip site is very close to full while the Kookynie tip site waste cell is full requiring a new cell created as soon as possible.

Carried out inspection of the Menzies Hotel kitchen and again noted that it is not being cleaned effectively. Advised the owner that when next visiting Menzies in June if the kitchen is again found in a similar condition, I will have no option but to commence the official process under the Food Act 2008 through advice in writing requiring the kitchen and general store area to be maintained in a clean and hygienic condition at all times. Failure to do so will result in issue of an improvement notice resulting in closure if not complied with.

Dealt with many various enquiries relating to health services.

**14 ELECTED MEMBER MOTION OF WHICH PREVIOUS
NOTICE HAS BEEN GIVEN**

**15 NEW BUSINESS OF AN URGENT NATURE INTRODUCED
BY DECISION OF THE MEETING**

**16 BEHIND CLOSED DOORS - CONFIDENTIAL REPORTS
17 NEXT MEETING**

18 CLOSURE OF MEETING