



SHIRE OF MENZIES

Ordinary Agenda

Notice is hereby given that an ORDINARY Meeting of
the Council will be held:

DATE : 28 SEPTEMBER 2023

TIME : 1.00pm

VENUE : Tjuntjuntjara

A handwritten signature in black ink, appearing to read "Rob Stewart".

Rob Stewart
Acting Chief Executive Officer

DISCLAIMER

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

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

DISCLOSURES OF INTEREST

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

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

Councillor Meeting Information

Shire of Menzies Council Meetings

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

Attending meetings

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

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

Voting at meetings

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

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

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1 DECLARATION OF OPENING

The Shire President declared the meeting open at _____pm.

2 ANNOUNCEMENT OF VISITORS

3 MEMBERS OF THE PUBLIC PRESENT

4 RECORD OF ATTENDANCE

Councillors: Cr G Dwyer, Shire President
 Cr I Baird, Deputy Shire President
 Cr J Dwyer
 Cr S Baird
 Cr P Warner
 Cr A Tucker
 Cr S Sudhir

Staff: Mr R Stewart, Acting Chief Executive Officer
 Ms K Van Kuyl, Chief Financial Officer
 Mr G Marland, Manager of Works
 Mr S McGay, Community Development Manager
 Ms M Mertyn, Executive Officer (Minutes)

5 RESPONSE TO PREVIOUS PUBLIC QUESTIONS TAKEN ON NOTICE

Nil

6 PUBLIC QUESTION TIME

7 APPROVED LEAVE OF ABSENCE

8 DISCLOSURES OF INTEREST

9 NOTICE OF ITEMS TO BE DISCUSSED BEHIND CLOSED DOORS

Item 17.1 Tenancy of Former Post Office: corner Shenton and Brown Streets
Item 17.2 Lease of 53 Shenton Street Menzies: Diner

10 CONFIRMATION/RECEIVAL OF MINUTES

10.1 Confirmation of Minutes - Ordinary Meeting 31 August 2023
(Provided under Separate Cover)

OFFICER RECOMMENDATION

That the Minutes of the Ordinary Council Meeting held on 31 August 2023 be confirmed as a true and correct record.

COUNCIL DECISION:

Council Resolution Number	
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Moved		Seconded	
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Carried	
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11 PETITIONS/DEPUTATIONS/PRESENTATIONS

12 ANNOUNCEMENT BY PRESIDING MEMBER WITHOUT DISCUSSION

OFFICER RECOMMENDATION

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

COUNCIL DECISION:

Council Resolution Number	
----------------------------------	--

Moved		Seconded	
--------------	--	-----------------	--

Carried	
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13 REPORTS OF COMMITTEES

Nil

14 REPORTS OF OFFICERS

14.1 Finance Reports

14.1.1	Finance Report - August 2023
LOCATION	Not Applicable
APPLICANT	Internal
DOCUMENT REF	NAM1175
DATE OF REPORT	11 September 2023
AUTHOR	Chief Financial Officer, Kristy Van Kuyl
RESPONSIBLE OFFICER	Acting Chief Executive Officer, Rob Stewart
OFFICER DISCLOSURE OF INTEREST	Nil
ATTACHMENT	<ol style="list-style-type: none">1. Statement of Financial Activity - Menzies - August 2023 [14.1.1.1 - 26 pages]2. Financial Information Statement - August 2023 [14.1.1.2 - 8 pages]

SUMMARY:

To receive the Statement of Financial Activity for the period ended 31 August 2023.

BACKGROUND:

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

- a. The annual budget estimates;
- b. Budget estimates to the end of the month;
- c. The actual amounts of expenditure, revenue, income to the end of the relevant month;
- d. Material variances between the comparable amounts between budget estimates to the end of the month and the year to date amount of expenditure, revenue and income to the end of the relevant month;
- e. Include the net current assets.

Regulation 35 of the *Local Government (Financial Management) Regulations (1996)* requires a local government to prepare each month a statement of financial position of the local government as at the last day of the previous month and the last day of the previous financial year.

COMMENT:

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

CONSULTATION:

Bob Waddell and Associates

STATUTORY AUTHORITY:

Local Government (Financial Management) Regulations (1996)

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

Section 35 of the Act provides the requirement of the local government to prepare and provides the information a statement financial position as at the end of the relevant month.

POLICY IMPLICATIONS:

There is no policy related to the subject matter.

FINANCIAL IMPLICATIONS:

There are no financial implications for this report.

RISK ASSESSMENT:

Nil

STRATEGIC IMPLICATIONS:

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

Outcome
4.2 An efficient and effective organisation.

Strategy

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

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

VOTING REQUIREMENTS:

Simple Majority

OFFICER RECOMMENDATION:

That the Statement of Financial Activity for the period ending 31 August 2023 as attached be received.

COUNCIL DECISION:

Council Resolution Number	
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Moved		Seconded	
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Carried	
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SHIRE OF MENZIES

MONTHLY FINANCIAL REPORT (Containing the Statement of Financial Activity) For the Period Ended 31 August 2023

LOCAL GOVERNMENT ACT 1995

LOCAL GOVERNMENT (FINANCIAL MANAGEMENT) REGULATIONS 1996

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SHIRE OF MENZIES
MONTHLY FINANCIAL REPORT
FOR THE PERIOD ENDED 31 AUGUST 2023

KEY INFORMATION

Items of Significance

The material variance adopted by the Shire for the 203/24 year is \$25,000 and 10%. The following selected items have been highlighted due to the amount of the variance to the budget or due to the nature of the revenue/expenditure. A full listing and explanation of all items considered of significant/material variance is disclosed in Note 15.

	%				Variance
	Collected / Completed	Annual Budget	YTD Budget (a)	YTD Actual (b)	(Under)/Over (a-b)
Significant Projects					
New 2x1 Staff House - Building (Capital)	34%	326,691	54,448	111,880	(57,432)
New 2x1 Staff House (21-22)	20%	570,000	95,000	111,750	(16,750)
Lady Shenton/CRC Lot 41 (37) Shenton St - Building (Capital)	17%	496,486	165,494	84,571	80,923
Tjunjuntjara Access Road (R2R 23-24)	42%	510,627	85,104	216,240	(131,136)
Tjuntjuntjarra Access Road (Indigenous Community Access Rd)	60%	320,000	53,332	192,222	(138,890)
Tjuntjuntjara Access Road (NoRA Supplementary Funding 22/23)					
Expenditure	6%	700,000	116,666	41,565	75,101
			Prior Year		
			31 August	Current Year	
			2022	31 August 2023	
Financial Position					
Adjusted Net Current Assets	125%	\$ 7,748,737	\$ 7,748,737	\$ 9,663,259	
Cash and Equivalent - Unrestricted	105%	\$ 4,928,303	\$ 4,928,303	\$ 5,177,083	
Cash and Equivalent - Restricted	104%	\$ 11,342,111	\$ 11,342,111	\$ 11,801,853	
Receivables - Rates	131%	\$ 3,662,347	\$ 3,662,347	\$ 4,787,391	
Receivables - Other	79%	\$ 683,621	\$ 683,621	\$ 538,579	
Payables	135%	\$ 189,951	\$ 189,951	\$ 255,931	

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

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

**SHIRE OF MENZIES
MONTHLY FINANCIAL REPORT
FOR THE PERIOD ENDED 31 AUGUST 2023**

SUMMARY INFORMATION

PREPARATION TIMING AND REVIEW

Date prepared: All known transactions up to 31 August 2023
Prepared by: Kristy Van Kuyl (Chief Financial Officer)
Reviewed by: CEO

BASIS OF PREPARATION

REPORT PURPOSE

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

BASIS OF ACCOUNTING

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

THE LOCAL GOVERNMENT REPORTING ENTITY

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

SIGNIFICANT ACCOUNTING POLICES

GOODS AND SERVICES TAX

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

CRITICAL ACCOUNTING ESTIMATES

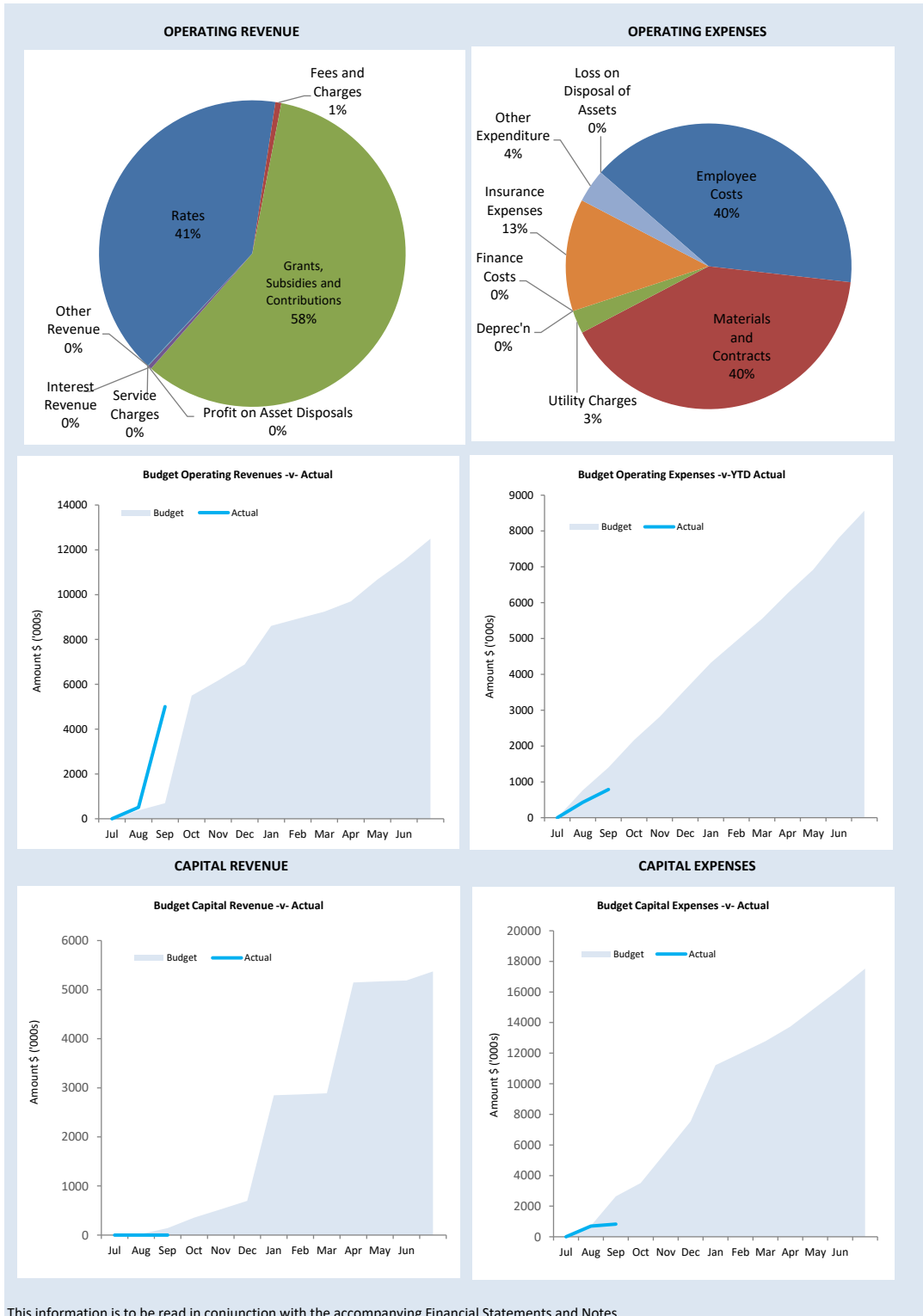
The preparation of a financial report in conformity with Australian Accounting Standards requires management to make judgements, estimates and assumptions that effect the application of policies and reported amounts of assets and liabilities, income and expenses. The estimates and associated assumptions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

ROUNDING OFF FIGURES

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

**SHIRE OF MENZIES
MONTHLY FINANCIAL REPORT
FOR THE PERIOD ENDED 31 AUGUST 2023**

SUMMARY GRAPHS



SHIRE OF MENZIES**KEY TERMS AND DESCRIPTIONS****FOR THE PERIOD ENDED 31 AUGUST 2023****NATURE OR TYPE DESCRIPTIONS****REVENUE****RATES**

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

GRANTS, SUBSIDIES AND CONTRIBUTIONS

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

GRANTS, SUBSIDIES AND CONTRIBUTIONS

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

PROFIT ON ASSET DISPOSAL

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

FEES AND CHARGEES

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

SERVICE CHARGES

Service charges imposed under Division 6 of Part 6 of the Local Government Act 1995. Regulation 54 of the Local Government (Financial Management) Regulations 1996 identifies these as television and radio broadcasting, underground electricity and neighbourhood surveillance services. Exclude rubbish removal charges. Interest and other items of a similar nature received from bank and investment accounts, interest on rate instalments, interest on rate arrears and interest on debtors.

INTEREST REVENUE

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

OTHER REVENUE

Other revenue, which can not be classified under the above headings, includes dividends, discounts, rebates etc.

EXPENSES**EMPLOYEE COSTS**

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

MATERIALS AND CONTRACTS

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

UTILITIES (GAS, ELECTRICITY, WATER, ETC.)

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

INSURANCE

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

LOSS ON ASSET DISPOSAL

Loss on the disposal of fixed assets.

DEPRECIATION ON NON-CURRENT ASSETS

Depreciation expense raised on all classes of assets.

FINANCE COSTS

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

OTHER EXPENDITURE

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

SHIRE OF MENZIES
STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 AUGUST 2023

BY NATURE

Note	Adopted Annual Budget	Amended Annual Budget	Amended YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)	Var. % (b)-(a)/(a)	Var. ▲▼	Significant Var. \$
	\$	\$	\$	\$	\$	%		
OPERATING ACTIVITIES								
Revenue from operating activities								
Rates	6	4,335,810	4,335,810	0	4,344,744	4,344,744	▲	\$
Grants, Subsidies and Contributions	12	558,417	558,417	85,236	269,953	184,717	217%	▲ \$
Fees and Charges		240,205	240,205	45,850	67,066	21,216	46%	▲
Service Charges		0	0	0	0	0		
Interest Revenue		301,000	301,000	41,666	43,746	2,080	5%	▲
Other Revenue		30,450	30,450	5,068	5,780	712	14%	▲
Profit on Disposal of Assets	7	43,894	43,894	8,217	0	(8,217)	(100%)	▼
Gain FV Valuation of Assets		0	0	0	0	0		
		5,509,776	5,509,776	186,037	4,731,289			
Expenditure from operating activities								
Employee Costs		(2,896,464)	(2,896,464)	(442,560)	(318,097.63)	124,462	28%	▲ \$
Materials and Contracts		(2,627,425)	(2,627,425)	(442,346)	(319,167.47)	123,179	28%	▲ \$
Utility Charges		(110,200)	(110,200)	(18,328)	(20,621)	(2,293)	(13%)	▼
Depreciation		(2,140,427)	(2,140,427)	(356,724)	0	356,724	100%	▲ \$
Finance Costs		(26,085)	(26,085)	(5,216)	0	5,216	100%	▲
Insurance Expenses		(163,583)	(163,583)	(27,210)	(100,048)	(72,838)	(268%)	▼ \$
Other Expenditure		(601,711)	(601,711)	(108,276)	(29,548)	78,728	73%	▲ \$
Loss on Disposal of Assets	7	0	0	0	0	0		
Loss FV Valuation of Assets		0	0	0	0	0		
		(8,565,893)	(8,565,893)	(1,400,660)	(787,482)			
Non-cash amounts excluded from operating activities								
Add back Depreciation		2,140,427	2,140,427	356,724	0	(356,724)	(100%)	▼ \$
Adjust (Profit)/Loss on Asset Disposal	7	(43,894)	(43,894)	(8,217)	0	8,217	(100%)	▲
Movement in Leave Reserve (Added Back)		(2,544)	(2,544)	0	484	484		▲
Movement in Deferred Pensioner Rates/ESL		0	0	0	0	0		
Movement in Employee Benefit Provisions		0	0	0	0	0		
Rounding Adjustments		0	0	0	0	0		
Movement Due to Changes in Accounting Standards		0	0	0	0	0		
Loss on Asset Revaluation		0	0	0	0	0		
Adjustment in Fixed Assets		0	0	0	0	0		
		2,093,989	2,093,989	348,507	484			
Amount attributable to operating activities		(962,129)	(962,129)	(866,116)	3,944,291			
INVESTING ACTIVITIES								
Inflows from investing activities								
Capital Grants, Subsidies and Contributions	13	6,986,077	6,986,077	505,500	271,687	(233,813)	(46%)	▼ \$
Proceeds from Disposal of Assets	7	80,000	80,000	8,332	0	(8,332)	(100%)	▼
Proceeds from financial assets at amortised cost - self supporting loans	9	0	0	0	0	0		
		7,066,077	7,066,077	513,832	271,687			
Outflows from investing activities								
Land Held for Resale	8	0	0	0	0	0		
Land and Buildings	8	(4,213,177)	(4,213,177)	(462,790)	(344,331)	118,459	26%	▲ \$
Plant and Equipment	8	(800,000)	(800,000)	(5,500)	0	5,500	100%	▲
Furniture and Equipment	8	0	0	0	0	0		
Infrastructure Assets - Roads	8	(7,574,541)	(7,574,541)	(882,266)	(450,027)	432,239	49%	▲ \$
Infrastructure Assets - Footpaths	8	(50,000)	(50,000)	(8,332)	0	8,332	100%	▲
Infrastructure Assets - Parks and Ovals	8	0	0	0	0	0		
Infrastructure Assets - Other	8	(2,323,287)	(2,323,287)	(43,700)	(5,900)	37,800	86%	▲ \$
Payments for financial assets at amortised cost - self supporting loans		0	0	0	0	0		
		(14,961,005)	(14,961,005)	(1,402,588)	(800,258)			
Amount attributable to investing activities		(7,894,928)	(7,894,928)	(888,756)	(528,571)			
FINANCING ACTIVITIES								
Inflows from financing activities								
Proceeds from new borrowings		650,000	650,000	0	0	0		
Transfer from Reserves	10	4,640,924	4,640,924	133,332	0	(133,332)	(100%)	▼ \$
Transfer from Restricted Cash - Other		0	0	0	0	0		
		5,290,924	5,290,924	133,332	0			
Outflows from financing activities								
Repayment of borrowings	9	(53,627)	(53,627)	0	0	0		
Payments for principal portion of lease liabilities	9	0	0	0	0	0		
Transfer to Reserves	10	(2,510,699)	(2,510,699)	(1,236,666)	(27,017)	1,209,649	98%	▲ \$
Transfer to Restricted Cash - Other		0	0	0	0	0		
		(2,564,326)	(2,564,326)	(1,236,666)	(27,017)			
Amount attributable to financing activities		2,726,598	2,726,598	(1,103,334)	(27,017)			
MOVEMENT IN SURPLUS OR DEFICIT								
Surplus or deficit at the start of the financial year	1	6,130,460	6,274,556	6,274,556	6,274,556	0	0%	
Amount attributable to operating activities		(962,129)	(962,129)	(866,116)	3,944,291			
Amount attributable to investing activities		(7,894,928)	(7,894,928)	(888,756)	(528,571)			
Amount attributable to financing activities		2,726,598	2,726,598	(1,103,334)	(27,017)			
Surplus or deficit at the end of the financial year	1	1	144,097	3,416,350	9,663,259			

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

Refer to Note 15 for an explanation of the reasons for the variance.

The material variance adopted by Council for the 2023/24 year is \$25,000 and 10%.

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

SHIRE OF MENZIES
STATEMENT OF FINANCIAL POSITION
FOR THE PERIOD ENDED 31 AUGUST 2023

	30 June 2023	31 August 2023
	\$	\$
CURRENT ASSETS		
Cash and cash equivalents	17,795,820	16,978,936
Trade and other receivables	568,874	5,102,629
Inventories	17,234	17,234
Contract assets	813,398	813,398
TOTAL CURRENT ASSETS	19,195,326	22,912,197
NON-CURRENT ASSETS		
Other financial assets	19,451	19,451
Property, plant and equipment	12,077,928	12,422,259
Infrastructure	173,846,812	174,302,739
TOTAL NON-CURRENT ASSETS	185,944,697	186,744,955
TOTAL ASSETS	205,140,023	209,657,151
CURRENT LIABILITIES		
Trade and other payables	279,982	276,109
Other liabilities	868,495	1,174,003
Employee related provisions	207,824	207,824
TOTAL CURRENT LIABILITIES	1,356,302	1,657,936
NON-CURRENT LIABILITIES		
Employee related provisions	24,014	24,014
TOTAL NON-CURRENT LIABILITIES	24,014	24,014
TOTAL LIABILITIES	1,380,315	1,681,950
NET ASSETS	203,759,708	207,975,202
EQUITY		
Retained surplus	27,023,952	31,212,429
Reserve accounts	11,774,836	11,801,853
Revaluation surplus	164,960,920	164,960,920
TOTAL EQUITY	203,759,708	207,975,202

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

SHIRE OF MENZIES

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY

FOR THE PERIOD ENDED 31 AUGUST 2023

OPERATING ACTIVITIES

NOTE 1

ADJUSTED NET CURRENT ASSETS

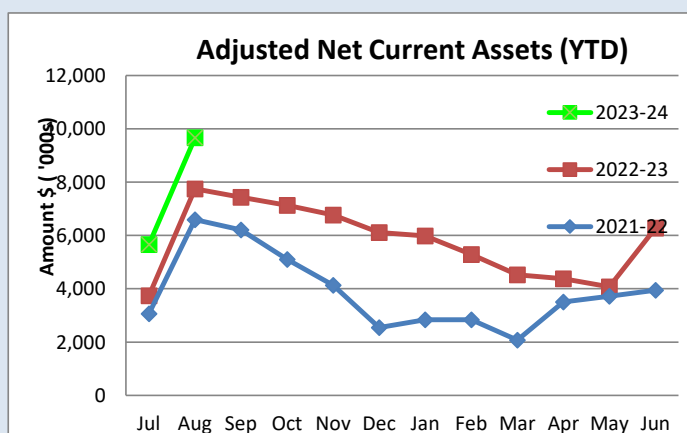
Adjusted Net Current Assets	Note	Last Years Closing 30/06/2023	This Time Last Year 31/08/2022	Year to Date Actual 31/08/2023
		\$	\$	\$
Current Assets				
Cash Unrestricted	2	6,020,984	4,928,303	5,177,083
Cash Restricted - Reserves	2	11,774,836	11,342,111	11,801,853
Cash Restricted - Bonds & Deposits	2	0	0	0
Receivables - Rates	3	518,992	3,662,347	4,787,391
Receivables - Other	3	273,224	683,621	538,579
Impairment of Receivables	3	(223,342)	(377,062)	(223,342)
Other Assets Other Than Inventories	4	813,398	336,340	813,398
Inventories	4	17,234	16,438	17,234
		19,195,326	20,592,098	22,912,197
Less: Current Liabilities				
Payables	5	(264,937)	(189,951)	(255,931)
Contract Liabilities	11	(868,495)	(1,294,891)	(1,174,003)
Bonds & Deposits	14	(15,046)	(14,838)	(20,178)
Loan and Lease Liability	9	0	0	0
Provisions	11	(207,824)	(207,824)	(207,824)
		(1,356,302)	(1,707,505)	(1,657,936)
Less: Cash Reserves	10	(11,774,836)	(11,342,111)	(11,801,853)
Add Back: Component of Leave Liability not Required to be funded		210,368	206,255	210,851
Add Back: Loan and Lease Liability		0	0	0
Less : Loan Receivable - clubs/institutions		0	0	0
Net Current Funding Position		6,274,556	7,748,737	9,663,259

SIGNIFICANT ACCOUNTING POLICIES

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

KEY INFORMATION

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



This Year YTD

Surplus(Deficit)

\$9.66 M

Last Year YTD

Surplus(Deficit)

\$7.75 M

SHIRE OF MENZIES

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 AUGUST 2023

OPERATING ACTIVITIES
NOTE 2
CASH AND FINANCIAL ASSETS

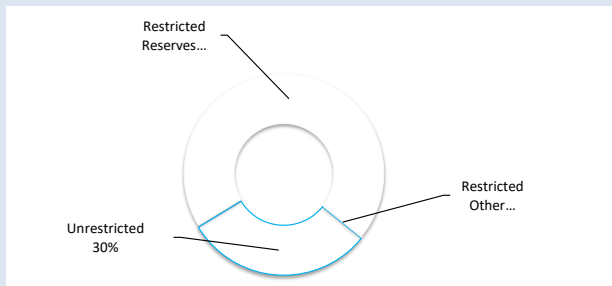
	Unrestricted	Restricted Reserves	Restricted Muni	Total Amount	Institution	Interest Rate	Maturity Date
	\$	\$	\$	\$			
Cash on Hand							
Cash On Hand - Admin	830	0	0	830	Cash on Hand	Nil	On Hand
At Call Deposits							
Municipal Bank Account	2,128,408	0	0	2,128,408	NAB	1.350%	Ongoing
Reserve Bank Account		11,801,853		11,801,853	NAB	1.350%	Ongoing
Trust Cash at Bank			0	0	NAB		
Term Deposits							
Municipal Maximiser Investment Account	3,047,845	0	0	3,047,845	NAB	1.350%	Ongoing
Investments							
Total	5,177,083	11,801,853	0	16,978,936			

SIGNIFICANT ACCOUNTING POLICIES

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

KEY INFORMATION

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



Total Cash	Unrestricted
\$16.98 M	\$11.8 M

SHIRE OF MENZIES

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 AUGUST 2023

OPERATING ACTIVITIES
NOTE 3
RECEIVABLES

Receivables - Rates & Rubbish	30 June 2023	31 Aug 23
	\$	\$
Opening Arrears Previous Years	594,451	519,498
Levied this year	4,191,359	4,354,484
Less Collections to date	(4,266,313)	(86,085)
Equals Current Outstanding	519,498	4,787,897
Net Rates Collectable	519,498	4,787,897
% Collected	89.15%	1.77%

Receivables - General	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$
Receivables - General	385,934	3,352	400	2,667	392,352
Percentage	98%	1%	0%	1%	
Balance per Trial Balance					
Sundry Debtors					392,352
Impairment of Receivables					(223,342)
Receivables - Other					146,227
Total Receivables General Outstanding					315,237

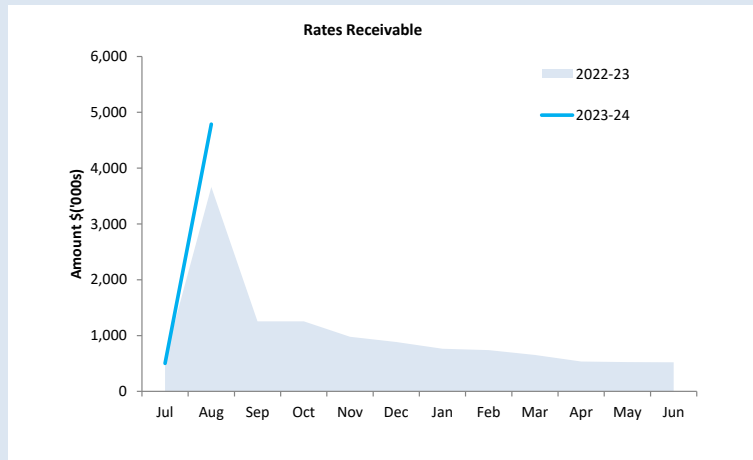
Amounts shown above include GST (where applicable)

KEY INFORMATION

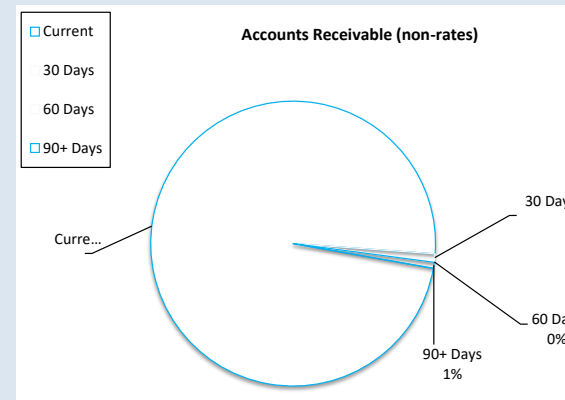
Trade and other receivables include amounts due from ratepayers for unpaid rates and service charges and other amounts due from third parties for goods sold and services performed in the ordinary course of business.

SIGNIFICANT ACCOUNTING POLICIES

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



Collected	Rates Due
2%	\$4,787,897



Debtors Due
\$315,237
Over 30 Days
2%
Over 90 Days
1%

SHIRE OF MENZIES
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 AUGUST 2023

OPERATING ACTIVITIES
NOTE 4
OTHER CURRENT ASSETS

	Opening Balance 1 Jul 2023	Asset Increase	Asset Reduction	Closing Balance 31 Aug 2023
Other Current Assets	\$	\$	\$	\$
Inventory				
Fuel, Oil & Materials on hand	17,234	0	0	17,234
Contract assets				
Contract assets	813,398	0	0	813,398
Total Other Current assets				830,632
Amounts shown above include GST (where applicable)				

KEY INFORMATION

Other financial assets at amortised cost

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

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

Inventory

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

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

Land held for resale

Land held for development and resale is valued at the lower of cost and net realisable value. Cost includes the cost of acquisition, development, borrowing costs and holding costs until completion of development. Borrowing costs and holding charges incurred after development is completed are expensed.

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

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

CONTRACT ASSETS

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

SHIRE OF MENZIES
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 AUGUST 2023

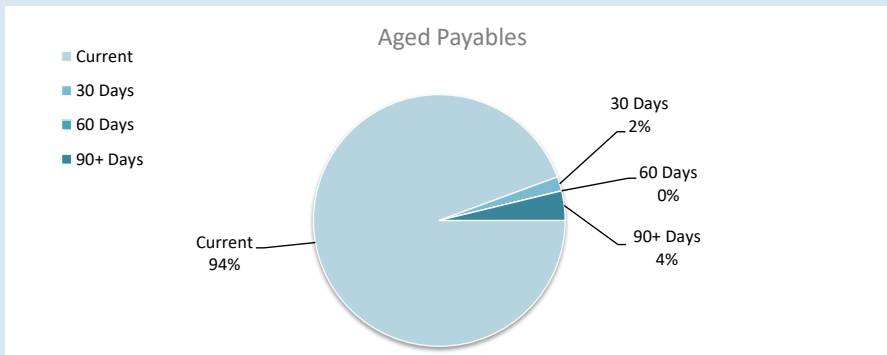
OPERATING ACTIVITIES
NOTE 5
Payables

Payables - General	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$
Payables (Sundry Creditors) - General	114,534	2,230	0	4,590	121,355
Percentage	94.4%	1.8%	0%	3.8%	
Balance per Trial Balance					
Sundry creditors - General					121,355
ATO liabilities					75,205
Other accruals/payables					45,093
Prepaid rates					14,279
Total Payables General Outstanding					255,931

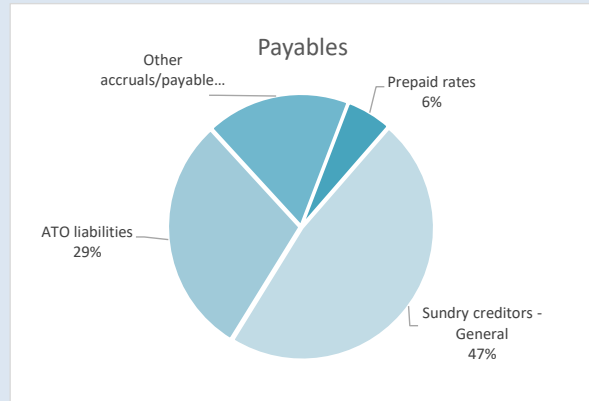
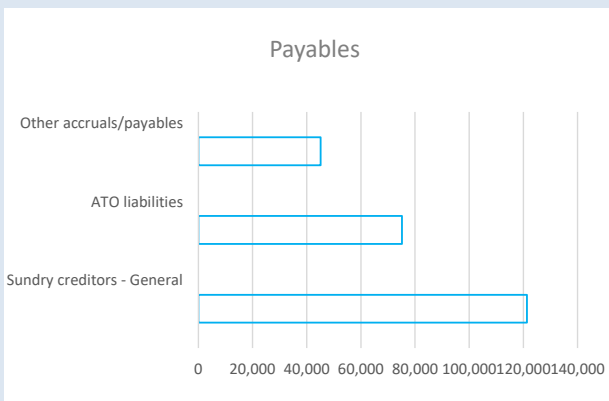
Amounts shown above include GST (where applicable)

KEY INFORMATION

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



Creditors Due	\$255,931
Over 30 Days	6%
Over 90 Days	3.8%



SHIRE OF MENZIES

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY

FOR THE PERIOD ENDED 31 AUGUST 2023

OPERATING ACTIVITIES

NOTE 6

RATE REVENUE

RATE TYPE	Budget						YTD Actual				
	Rate in	Number of Properties	Rateable Value	Rate Revenue	Interim Rate	Back Rate	Total Revenue	Rate Revenue	Interim Rates	Back Rates	Total Revenue
	\$		\$	\$	\$	\$	\$	\$	\$	\$	\$
Differential General Rate											
Gross rental valuations											
Vacant and improved	0.089400	36	1,716,320.00	153,439.00	0.00	0.00	153,439	153,439.00	5,006.40	4,995.20	163,440.60
Non Rateable	0.000000	38	2,781.00	0.00	0.00	0.00	0	0.00	0.00	(643.42)	(643.42)
Unimproved valuations											
Mining	0.163934	231	18,903,738.00	3,098,965.00	0.00	0.00	3,098,965	3,098,965.39	0.00	0.00	3,098,965.39
Exploration and Prospecting	0.147548	557	5,449,383.00	804,046.00	0.00	0.00	804,046	804,045.58	(1,727.49)	1,303.74	803,621.83
Pastoral and Other	0.085300	88	999,953.00	85,296.00	0.00	0.00	85,296	85,295.99	0.00	0.00	85,295.99
Sub-Totals		950	27,072,175.00	4,141,746.00	0.00	0.00	4,141,746	4,141,745.96	3,278.91	5,655.52	4,150,680.39
Minimum Payment											
Minimum											
\$											
Gross rental valuations											
Vacant and improved	200	211	48,774.00	42,200.00	0.00	0.00	42,200	42,200.00	0.00	0.00	42,200.00
					0.00	0.00	0	0.00	0.00	0.00	0.00
Unimproved valuations											
Mining	328	59	56,615.00	19,352.00	0.00	0.00	19,352	19,352.00	0.00	0.00	19,352.00
Exploration and Prospecting	328	394	465,000.00	129,232.00	0.00	0.00	129,232	129,232.00	0.00	0.00	129,232.00
Pastoral and Other	328	10	18,965.00	3,280.00	0.00	0.00	3,280	3,280.00	0.00	0.00	3,280.00
				0.00	0.00	0.00	0	0.00	0.00	0.00	0.00
				0.00	0.00	0.00	0	0.00	0.00	0.00	0.00
Sub-Totals		674	589,354.00	194,064.00	0.00	0.00	194,064	194,064.00	0.00	0.00	194,064.00
		1,624	27,661,529.00	4,335,810.00	0.00	0.00	4,335,810	4,335,809.96	3,278.91	5,655.52	4,344,744.39
Discounts							0				0.00
Concession							0				0.00
Amount from General Rates							4,335,810				4,344,744.39
Ex-Gratia Rates							0				0.00
Movement in Excess Rates							0				0.00
Specified Area Rates							0				0.00
Total Rates							4,335,810				4,344,744.39

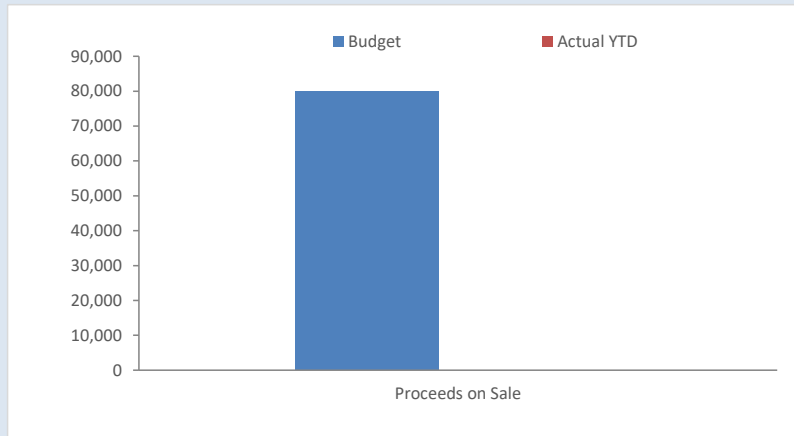
SHIRE OF MENZIES

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 AUGUST 2023

OPERATING ACTIVITIES
NOTE 7
DISPOSAL OF ASSETS

Asset Number	Asset Description	Amended Budget				YTD Actual			
		Net Book Value	Proceeds	Profit	(Loss)	Net Book Value	Proceeds	Profit	(Loss)
		\$	\$	\$	\$	\$	\$	\$	\$
Plant and Equipment									
83	Toyota Prado Dsl Wagon 1Mn, P0230	8,912	50,000	41,088		0	0		
515	P0207 Hino 300 Series 816 Medium Auto Rubbish Truck - Mn963	27,194	30,000	2,806		0	0		
		36,106	80,000	43,894	0	0	0	0	0

KEY INFORMATION



Proceeds on Sale		
Budget	YTD Actual	%
\$80,000	\$0	0%

SHIRE OF MENZIES
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 AUGUST 2023

INVESTING ACTIVITIES
NOTE 8
CAPITAL ACQUISITIONS

Capital Acquisitions	Annual	Amended		Total	Variance
		Budget	Budget		
	\$	\$	\$	\$	\$
Land Held for Resale	0	0	0	0	0
Land and Buildings	4,213,177	462,790	4,213,177	344,331	(118,459)
Equipment on Reserves	0	0	0	0	0
Plant and Equipment	800,000	5,500	800,000	0	(5,500)
Motor Vehicles	0	0	0	0	0
Furniture and Equipment	0	0	0	0	0
Infrastructure Assets - Roads	7,574,541	882,266	7,574,541	450,027	(432,239)
Infrastructure Assets - Footpaths	50,000	8,332	50,000	0	(8,332)
Infrastructure Assets - Parks and Ovals	0	0	0	0	0
Infrastructure Assets - Other	2,323,287	43,700	2,323,287	5,900	(37,800)
Capital Expenditure Totals	14,961,005	1,402,588	14,961,005	800,258	(602,330)
Capital acquisitions funded by:					
	\$	\$	\$	\$	\$
Capital Grants and Contributions	6,986,077	505,500	6,986,077	271,687	(233,813)
Borrowings	650,000	0	650,000	0	0
Other (Disposals & C/Fwd)	80,000	8,332	80,000	0	(8,332)
Council contribution - Cash Backed Reserves					
Various Reserves	4,640,924	133,332	4,640,924	0	(133,332)
Council contribution - operations	2,604,004	755,424	2,604,004	528,571	(226,853)
Capital Funding Total	14,961,005	1,402,588	14,961,005	800,258	(602,330)

SIGNIFICANT ACCOUNTING POLICIES

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

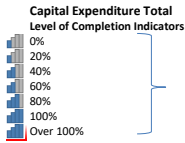
KEY INFORMATION

Annual Budget
 YTD Actual

Acquisitions	Annual Budget	YTD Actual	% Spent
	\$14.96 M	\$.8 M	5%
Capital Grant	Annual Budget	YTD Actual	% Received
	\$6.99 M	\$.27 M	4%

SHIRE OF MENZIES
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 AUGUST 2023

INVESTING ACTIVITIES
NOTE 8
CAPITAL ACQUISITIONS

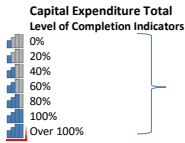


Percentage YTD Actual to Annual Budget
Expenditure over budget highlighted in red.

Assets	Account Number	Balance Sheet Category	Job Number	Adopted		Amended		Total YTD	Variance (Under)/Over	
				Annual Budget	Annual Budget	YTD Budget				
				\$	\$	\$	\$	\$		
Land										
Economic Services										
0.00		Lot 500-502 (56) Wilson St - Land (Capital)	4130809	508	LC001	(64,000)	(64,000)	(42,666)	0	42,666
0.00		Lot 9 (54) Shenton Street - Land (Capital)	4130809	508	LC002	(12,000)	(12,000)	(8,000)	0	8,000
		Total - Economic Services				(76,000)	(76,000)	(50,666)	0	50,666
0.00		Total - Land				(76,000)	(76,000)	(50,666)	0	50,666
Buildings										
Education & Welfare										
0.00		Community Shed	4080410	510	BC060A	(300,000)	(300,000)	0	0	0
		Total - Education & Welfare				(300,000)	(300,000)	0	0	0
Housing										
0.34		New 2x1 Staff House - Building (Capital)	4090110	510	BC010	(326,691)	(326,691)	(54,448)	(111,880)	(57,432)
0.20		New 2x1 Staff House (21-22)	4090110	510	BC011	(570,000)	(570,000)	(95,000)	(111,750)	(16,750)
0.00		Old Post Office House Lot 102 (33) Walsh St - Building (Capital)	4090210	510	BC020	(894,000)	(894,000)	0	0	0
0.03		GROH House 4x2	4090210	510	BC023	(700,000)	(700,000)	0	(17,815)	(17,815)
0.03		GROH House 2x1	4090210	510	BC024	(550,000)	(550,000)	0	(17,815)	(17,815)
		Total - Housing				(3,040,691)	(3,040,691)	(149,448)	(259,260)	(109,812)
Recreation And Culture										
0.00		Town Hall (Hall) - Building (Capital)	4110110	510	BC026	(100,000)	(100,000)	(16,666)	0	16,666
		Total - Recreation And Culture				(100,000)	(100,000)	(16,666)	0	16,666
Economic Services										
0.00		Building not specified	4130210	510	BC000	(100,000)	(100,000)	(16,666)	0	16,666
0.17		Lady Shenton/CRC Lot 41 (37) Shenton St - Building (Capital)	4130210	510	BC028	(496,486)	(496,486)	(165,494)	(84,571)	80,923
		Total - Economic Services				(596,486)	(596,486)	(182,160)	(84,571)	97,589
Other Property & Services										
0.00		Town Hall (Admin) - Building (Capital)	4140210	510	BC027	(100,000)	(100,000)	(63,850)	0	63,850
		Total - Other Property & Services				(100,000)	(100,000)	(63,850)	0	63,850
0.08		Total - Buildings				(4,137,177)	(4,137,177)	(412,124)	(343,831)	68,293
Plant & Equipment										
Governance										
0.00		Administration Communications Equipment	4040230	530	C0141	(15,000)	(15,000)	(2,500)	0	2,500
0.00		Software and IT Systems	4040230	530	C0142	(100,000)	(100,000)	0	0	0
0.00		Vehicle Replacement CEO	4040230	530	CP001	(80,000)	(80,000)	0	0	0
		Total - Governance				(195,000)	(195,000)	(2,500)	0	2,500
Other Law, Order & Public Safety										
0.00		LRCI Menzies CCTV Expenditure	4050330	530	LRC0118	(90,000)	(90,000)	0	0	0
		Total - Other Law, Order & Public Safety				(90,000)	(90,000)	0	0	0
Transport										
0.00		Minor Plant Purchases	4120330	530	C0127	(15,000)	(15,000)	(3,000)	0	3,000
0.00		Rubbish Truck with Compactor	4120330	530	CP006	(340,000)	(340,000)	0	0	0
0.00		Trailer for Accommodation (23/24)	4120330	530	C1220	(160,000)	(160,000)	0	0	0
		Total - Transport				(515,000)	(515,000)	(3,000)	0	3,000
0.00		Total - Plant & Equipment				(800,000)	(800,000)	(5,500)	0	5,500
Infrastructure - Roads										
Transport										
0.00		Program Reseal	4120140	540	C1213	(250,000)	(250,000)	(41,666)	0	41,666
0.00		Grids Capital	4120140	540	GRIDCAP	(100,000)	(100,000)	(16,666)	0	16,666
0.00		Niagara Dam Rd (Capital)	4120141	540	RC059	(200,000)	(200,000)	0	0	0
0.00		Kookynie Malcom Rd (Capital)	4120142	540	RC038	(300,000)	(300,000)	0	0	0
0.00		Tjuntjunjarra Access Rd (Capital)	4120142	540	RC049	(300,000)	(300,000)	(50,000)	0	50,000
0.00		Tjuntjunjarra Internal Roads Program (20-21)	4120142	540	RC249	(250,000)	(250,000)	0	0	0
0.42		Tjuntjunjarra Access Road (R2R 23-24)	4120146	540	R2R049D	(510,627)	(510,627)	(85,104)	(216,240)	(131,136)
0.00		Yarri Road (RRG 21-22)	4120150	540	RRG039A	(38,000)	(38,000)	0	0	0
0.00		Tjuntjunjarra Access Rd (RRG)	4120150	540	RRG049	(80,000)	(80,000)	(13,332)	0	13,332
0.00		Menzies North West (RRG 23/24)	4120151	540	RRG007F	(624,000)	(624,000)	0	0	0
0.00		Evanston - Menzies Road (RRG 23/24)	4120151	540	RRG008B	(81,000)	(81,000)	0	0	0
0.00		Riverina - Snake Hill Road (RRG 23/24)	4120151	540	RRG013A	(490,000)	(490,000)	0	0	0
0.00		Kookynie - Malcolm Road (RRG 23/24)	4120151	540	RRG038A	(297,914)	(297,914)	0	0	0
0.60		Tjuntjunjarra Access Road (Indigenous Community Access Rd)	4120164	540	ICA049	(320,000)	(320,000)	(53,332)	(192,222)	(138,890)
0.00		Cutline Road Expenditure CKB	4120164	540	ICA050	(3,033,000)	(3,033,000)	(505,500)	0	505,500
0.06		Tjuntjunjarra Access Road (NoRA Supplementary Funding 22/23) E	4120164	540	NORA049	(700,000)	(700,000)	(116,666)	(41,565)	75,101
		Total - Transport				(7,574,541)	(7,574,541)	(882,266)	(450,027)	432,239
0.06		Total - Infrastructure - Roads				(7,574,541)	(7,574,541)	(882,266)	(450,027)	432,239

SHIRE OF MENZIES
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 AUGUST 2023

INVESTING ACTIVITIES
NOTE 8
CAPITAL ACQUISITIONS



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

Assets	Account Number	Balance Sheet Category	Job Number	Adopted		Amended		Total YTD	Variance (Under)/Over	
				Annual Budget	Annual Budget	YTD Budget				
				\$	\$	\$	\$	\$		
Infrastructure - Footpaths										
Transport										
0.00		Footpath Construction General (Budgeting Only)	4120170	560	FC000	(50,000)	(50,000)	(8,332)	0	8,332
Total - Transport						(50,000)	(50,000)	(8,332)	0	8,332
Total - Infrastructure - Footpaths						(50,000)	(50,000)	(8,332)	0	8,332
Infrastructure - Other										
Community Amenities										
0.02		LRCI Sealing of Parking Menzies Public Toilets Expenditure	4100790	590	LRC0116	(143,350)	(143,350)	0	(3,500)	(3,500)
Total - Community Amenities						(143,350)	(143,350)	0	(3,500)	(3,500)
Recreation And Culture										
0.00		TJuntjuntjara Water Park Expenditure	4110390	590	PC114	(150,000)	(150,000)	0	0	0
0.00		LRCI Phase 4 (Budget Only)	4110390	590	LRC000B	(863,223)	(863,223)	0	0	0
Total - Recreation And Culture						(1,013,223)	(1,013,223)	0	0	0
Transport										
0.00		Bores to Support Road Works	4120190	590	C0123	(50,000)	(50,000)	(8,332)	0	8,332
0.00		Main Street (Shenton) Streetscaping	4120190	590	C100	(50,000)	(50,000)	0	0	0
0.00		Truck Bay Wilson and Shenton	4120190	590	C1211	(10,000)	(10,000)	(1,044)	0	1,044
Total - Transport						(110,000)	(110,000)	(9,376)	0	9,376
Economic Services										
0.00		Niagara Dam Capital Works	4130290	590	C0131	(850,762)	(850,762)	0	0	0
0.01		LRCI Tourism Signage (district wide) Expenditure	4130290	590	LRC0117	(205,952)	(205,952)	(34,324)	(2,400)	31,924
Total - Economic Services						(1,056,714)	(1,056,714)	(34,324)	(2,400)	31,924
Total - Infrastructure - Other						(2,323,287)	(2,323,287)	(43,700)	(5,900)	37,800
Grand Total						(14,961,005)	(14,961,005)	(1,402,588)	(799,758)	602,830

SHIRE OF MENZIES
 NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
 FOR THE PERIOD ENDED 31 AUGUST 2023

FINANCING ACTIVITIES
 NOTE 9
 LOAN DEBENTURE BORROWINGS AND FINANCING

(a) Information on Loan Debenture Borrowings

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

Particulars/Purpose	01 Jul 2023	New Loans			Principal Repayments			Principal Outstanding			Interest & Guarantee Fee Repayments		
		Actual	Amended Budget	Adopted Budget	Actual	Amended Budget	Adopted Budget	Actual	Amended Budget	Adopted Budget	Actual	Amended Budget	Adopted Budget
		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Housing													
GROH House Construction x 2	0	0	650,000	650,000	0	53,627	53,627	0	596,373	596,373	0	26,085	26,085
Total	0	0	650,000	650,000	0	53,627	53,627	0	596,373	596,373	0	26,085	26,085
Current loan borrowings		0						0					
Non-current loan borrowings		0						0					
		0						0					

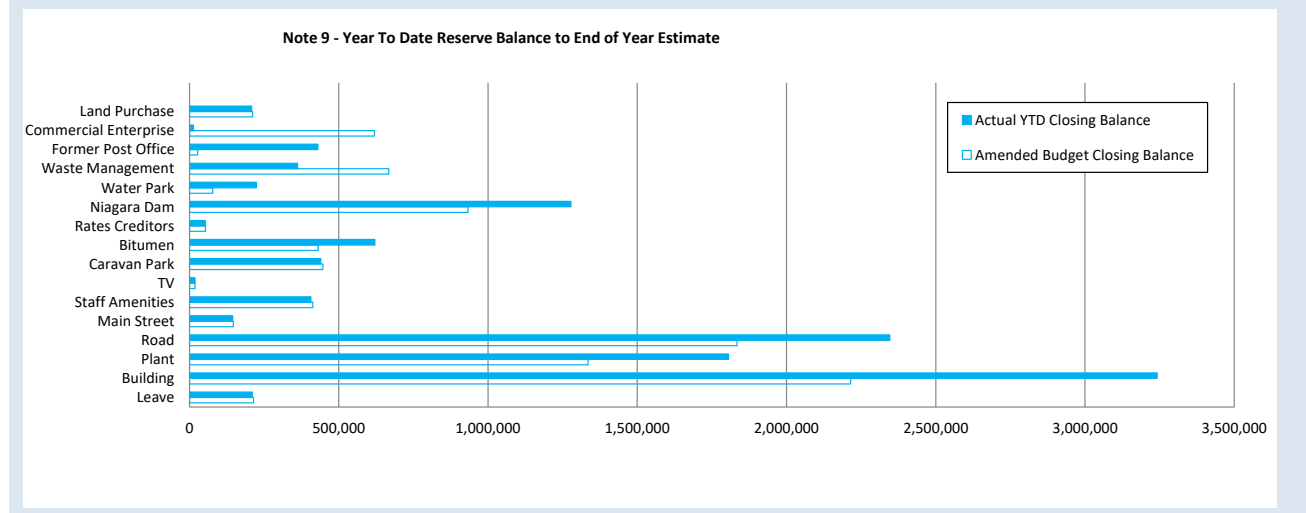
SHIRE OF MENZIES
 NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
 FOR THE PERIOD ENDED 31 AUGUST 2023

OPERATING ACTIVITIES
 NOTE 10
 CASH BACKED RESEVES

Cash Backed Reserve

Reserve Name	Opening Balance	Amended Budget Interest Earned	Actual Interest Earned	Amended Budget Transfers In (+)	Actual Transfers In (+)	Amended Budget Transfers Out (-)	Actual Transfers Out (-)	Amended Budget Closing Balance	Actual YTD Closing Balance
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Leave	210,368	3,930	484	0	0	0	0	214,298	210,851
Building	3,234,402	60,431	7,419	900,000	0	(1,980,162)	0	2,214,671	3,241,821
Plant	1,801,730	33,663	4,134	0	0	(500,000)	0	1,335,393	1,805,863
Road	2,340,514	43,730	5,371	0	0	(550,000)	0	1,834,244	2,345,885
Main Street	144,086	2,692	330	0	0	0	0	146,778	144,415
Staff Amenities	405,535	7,577	929	0	0	0	0	413,112	406,465
TV	18,354	343	43	0	0	0	0	18,697	18,398
Caravan Park	438,455	8,192	1,005	0	0	0	0	446,647	439,460
Bitumen	619,404	11,573	1,421	0	0	(200,000)	0	430,977	620,825
Rates Creditors	52,454	980	122	0	0	0	0	53,434	52,576
Niagara Dam	1,274,702	23,816	2,926	484,750	0	(850,762)	0	932,506	1,277,628
Water Park	223,733	4,180	513	0	0	(150,000)	0	77,913	224,247
Waste Management	361,054	6,746	829	300,000	0	0	0	667,800	361,884
Former Post Office	429,193	8,019	986	0	0	(410,000)	0	27,212	430,180
Commercial Enterprise	13,221	247	30	605,949	0	0	0	619,417	13,251
Land Purchase	207,630	3,881	476	0	0	0	0	211,511	208,106
	11,774,836	220,000	27,017	2,290,699	0	(4,640,924)	0	9,644,611	11,801,853

KEY INFORMATION



SHIRE OF MENZIES
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 AUGUST 2023

OPERATING ACTIVITIES
NOTE 11
OTHER CURRENT LIABILITIES

Other Current Liabilities	Note	Opening Balance 1 Jul 2023	Liability Increase	Liability Reduction	Closing Balance 31 Aug 2023
		\$	\$	\$	\$
Other Liabilities					
- Contract liabilities	12	75,501	39,734	(5,175)	110,060
- Capital grant/contribution liabilities	13	792,994	542,635	(271,687)	1,063,942
Total other liabilities		868,495	582,369	(276,861)	1,174,003
Employee Related Provisions					
Annual leave		125,744	0	0	125,744
Long service leave		82,080	0	0	82,080
Total Provisions		207,824	0	0	207,824
Total Other Current Liabilities					1,381,827
Amounts shown above include GST (where applicable)					

KEY INFORMATION

PROVISIONS

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

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

EMPLOYEE RELATED PROVISIONS

Short-term employee benefits

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

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

Other long-term employee benefits

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

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

CONTRACT LIABILITIES

An entity's obligation to transfer goods or services to a customer for which the entity has received consideration (or the amount is due) from the customer. Grants to acquire or construct recognisable non-financial assets to identified specifications be constructed

CAPITAL GRANT/CONTRIBUTION LIABILITIES

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

SHIRE OF MENZIES
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 AUGUST 2023

NOTE 12
GRANTS, SUBSIDIES AND CONTRIBUTIONS

Provider	Unspent Grant, Subsidies and Contributions Liability					Grants, Subsidies and Contributions Revenue			
	Liability 1 Jul 2023	Increase in Liability	Liability Reduction (As revenue)	Liability 31 Aug 2023	Current Liability 31 Aug 2023	Adopted Budget Revenue	Amended Annual Budget	Amended YTD Budget	YTD Actual Revenue
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Grants and Subsidies									
General purpose funding									
Grants Commission - General (WALGGC)	0	0	0	0	0	87,722	87,722	0	18,494
Grants Commission - Roads (WALGGC)	0	0	0	0	0	46,788	46,788	0	12,542
Law, order, public safety									
DFES Grant - Operating Bush Fire Brigade	3,369	0	(2,522)	847	847	8,000	8,000	1,332	2,522
Transport									
Direct Grant (MRWA)	0	0	0	0	0	190,000	190,000	31,666	230,243
Street Lighting Subsidy (MRWA)	0	0	0	0	0	1,713	1,713	284	0
LRCIP Grant - Menzies Town Greening	46,460	0	0	46,460	46,460	96,460	96,460	0	0
Economic services									
WACRN Community Resource Centre Grant	0	0	0	0	0	80,000	80,000	40,000	0
DSS Community Hub Grant	4,376	39,734	(2,653)	41,457	41,457	39,734	39,734	6,622	2,653
	54,205	39,734	(5,175)	88,764	88,764	550,417	550,417	79,904	266,453
Contributions									
Recreation and culture									
Menzies Discovery Day Contributions	0	0	0	0	0	8,000	8,000	5,332	3,500
Economic services									
INDUE Cashless Debit Card Contribution	21,296	0	0	21,296	21,296	0	0	0	0
	21,296	0	0	21,296	21,296	8,000	8,000	5,332	3,500
TOTALS	75,501	39,734	(5,175)	110,060	110,060	558,417	558,417	85,236	269,953

SHIRE OF MENZIES
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 AUGUST 2023

NOTE 13
CAPITAL GRANTS AND CONTRIBUTIONS

Provider	Unspent Capital Grants, Subsidies and Contributions Liability					Capital Grants, Subsidies and Contributions Revenue			
	Liability	Increase	Liability	Liability	Current	Adopted	Amended	Amended	YTD
	1 Jul 2023	in	Reduction	31 Aug 2023	Liability	Budget	Annual	YTD	Actual
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Capital Grants and Subsidies									
General purpose funding									
LRCIP Grant - Phase 4 - Budgeting Purposes Only	0	0	0	0	0	863,223	863,223	0	0
Law, order, public safety									
LRCIP Grant - Menzies CCTV	38,988	0	0	38,988	38,988	90,000	90,000	0	0
Community amenities									
LRCIP Grant - Sealing of Parking Menzies Public Toilets	68,350	0	(3,500)	64,850	64,850	150,000	150,000	0	3,500
LRCIP Grant - Marmion Village Reserve Improvements	14,604	0	0	14,604	14,604	0	0	0	0
Transport									
RTR Grant Funded - Tjunjuntjara Access Road	0	0	0	0	0	510,627	510,627	0	0
RRG Grant Funded -Menzies North West Road	227,048	0	0	227,048	227,048	0	0	0	0
RRG Grant Funded -Menzies North West Road - 23/24	0	0	0	0	0	416,000	416,000	0	0
RRG Grant Funded -Evanston Menzies Road (RRG 23-	0	0	0	0	0	54,000	54,000	0	0
RRG Grant Funded -Riverina - Snake Hill Road (RRG	0	0	0	0	0	326,666	326,666	0	0
RRG Grant Funded 20/21 -Tjunjuntjara Access Rd	32,000	0	(32,000)	0	0	80,000	80,000	0	32,000
RRG Grant Funded -Kookynie - Malcolm Road (RRG	0	0	0	0	0	198,609	198,609	0	0
RRG Grant Funded -Yarri Road (RRG 21-22)	0	0	0	0	0	38,000	38,000	0	0
WALGGC Special Road Grant - Tjunjuntjara Access	160,000	342,635	(192,222)	310,414	310,414	320,000	320,000	0	192,222
NORA Supplementry Funding Grant - Tjunjuntjara	80,000	200,000	(41,565)	238,435	238,435	700,000	700,000	0	41,565
City Kalgoorlie Boulder Cutline Road Expenditure	72,004	0	0	72,004	72,004	3,033,000	3,033,000	505,500	0
Economic services									
LRCIP Grant - Tourism Signage (district wide)	100,000	0	(2,400)	97,600	97,600	205,952	205,952	0	2,400
	792,994	542,635	(271,687)	1,063,942	1,063,942	6,986,077	6,986,077	505,500	271,687
Total Capital grants, subsidies and contributions	792,994	542,635	(271,687)	1,063,942	1,063,942	6,986,077	6,986,077	505,500	271,687

SHIRE OF MENZIES

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 AUGUST 2023NOTE 14
BONDS & DEPOSITS AND TRUST FUNDS

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

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

Description	Opening Balance 01 Jul 2023	Amount Received	Amount Paid	Closing Balance 31 Aug 2023
	\$	\$	\$	\$
Restricted Cash - Bonds and Deposits				
Pet Bonds	302.50	100.00	0.00	402.50
Staff Housing Bonds	3,617.00	336.00	0.00	3,953.00
BCITF	(591.75)	1,200.00	(1,200.00)	(591.75)
Building Levy	37.95	2,058.90	(2,058.90)	37.95
Nomination Fees	0.00	0.00	0.00	0.00
Unclaimed Moines	400.00	467.86	0.00	867.86
Hall Hire Bond	100.00	200.00	(200.00)	100.00
Other Housing Bond	0.00	0.00	0.00	0.00
Community Bus Bond	200.00	0.00	0.00	200.00
Retention Bonds & Liabilities	10,979.98	0.00	0.00	10,979.98
Sub-Total	15,045.68	4,362.76	(3,458.90)	15,949.54
Trust Funds				
Nil				
Sub-Total	0.00	0.00	0.00	0.00
	15,045.68	4,362.76	(3,458.90)	15,949.54

KEY INFORMATION

SHIRE OF MENZIES

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 AUGUST 2023

NOTE 15

EXPLANATION OF SIGNIFICANT VARIANCES

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

The material variance adopted by Council for the 2023/24 year is \$25,000 and 10%.

Reporting Program	Var. \$	Var. %	var. ▲▼	Significant Var.	Timing/ Permanent	Explanation of Variance
Revenue from operating activities						
	\$	%				
Governance	(8,217)	(100%)	▼			
General Purpose Funding - Other	26,500	54%	▲	S	Timing	Phasing for FAGS Grant Income budget differs from actuals.
Transport	198,211	619%	▲	S	Timing	Positive variance due to Main Roads WA Direct Grant higher than budgeted and budget phased over 12 months.
Economic Services	(27,993)	(38%)	▼	S	Timing	Negative variance due to WACRN CRC Grant phased for July 23 & December 23 Grant not yet received.
Expenditure from operating activities						
General Purpose Funding	59,312	60%	▲	S	Timing	Positive variance due to phasing of Rates Write Off expenditure budget FY 23/24.
Housing	28,866	69%	▲	S	Timing	Positive variance on both Staff and Other Housing maintenance expenditure tracking lower than budgeted.
Community Amenities	26,020	31%	▲	S	Timing	Positive variance due to expenditure tracking lower than budgeted across all programs with the exception of Other Community Amenities which is tracking higher than budgeted for both Operational and Maintenance Expenditure.
Recreation and Culture	76,170	49%	▲	S	Timing	Positive variance allocation of expenditure budget FY 23/24
Transport	317,301	69%	▲	S	Timing	Positive variance due Depreciation not being processed in 23-24.
Economic Services	103,547	36%	▲	S	Timing	Positive variance due Depreciation not being processed in 23-24, Admin Allocations and expenditure in general tracking lower than budgeted.
Other Property and Services	(38,949)	256%	▼		Timing	Negative Variance due to allocation of expenditure budget FY 23/24
INVESTING ACTIVITIES						
Capital Grants, Subsidies and Contributions	(233,813)	(46%)	▼	S	Timing	Budget Allocations for completed projects which are grant related in this FY are ahead of actuals.
Land and Buildings	118,459	26%	▲	S	Timing	Capital works - Refer to Note 8 Capital details
Infrastructure Assets - Roads	432,239	49%	▲	S	Timing	Capital works - Refer to Note 8 Capital details
Infrastructure Assets - Other	37,800	86%	▲	S	Timing	Capital works - Refer to Note 8 Capital details
FINANCING ACTIVITIES						
Transfer from Reserves	(133,332)	(100%)	▼	S	Timing	Most allocations occur at year-end
Transfer to Reserves	1,209,649	98%	▲	S	Timing	Most allocations occur at year-end

SHIRE OF MENZIES
 NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
 FOR THE PERIOD ENDED 31 AUGUST 2023

NOTE 16
 BUDGET AMENDMENTS

GL Code	Job #	Description	Council Resolution	Classification	Non Cash Adjustment	Increase in Available Cash	Decrease in Available Cash	Amended Budget Running Balance
		Budget Adoption		Closing Surplus/(Deficit)	\$	\$	\$ 0	\$ 0
		Opening surplus adjustment		Opening Surplus(Deficit)			144,096	144,096
								144,096
					0	0	144,096	144,096

SHIRE OF MENZIES FINANCIAL INFORMATION SCHEDULE AS AT 31 AUGUST 2023



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

31/08/2023	COA	Description	Budget 23/24	YTD Budget 31/08/2023	YTD Actual 31/08/2023	Variance (\$)	Variance (%)
		General Purpose Funding					
		Rates					
		Operating Income					
	3030120	RATES - Instalment Admin Fee Received	\$-7,000.00	\$-7,000.00	\$-120.00	\$6,880.00	-98.29%
	3030121	RATES - Account Enquiry Charges	\$-100.00	\$-16.00	\$0.00	\$16.00	-100.00%
	3030122	RATES - Reimbursement of Debt Collection Costs	\$-3,000.00	\$-500.00	\$-100.00	\$400.00	-80.00%
	3030130	RATES - Rates Levied - Synergy	\$-4,335,809.96	\$0.00	\$-4,344,744.39	\$-4,344,744.39	
	3030145	RATES - Penalty Interest Received	\$-40,000.00	\$0.00	\$-3,470.81	\$-3,470.81	
	3030146	RATES - Instalment Interest Received	\$-7,000.00	\$0.00	\$-15.80	\$-15.80	
		Total Operating Income	\$-4,392,909.96	\$-7,516.00	\$-4,348,451.00	\$-4,340,935.00	5775.92%
		Other General Purpose Funding					
		Operating Income					
	3030201	GEN PUR - Reimbursements	\$-100.00	\$-16.00	\$0.00	\$16.00	-100.00%
	3030210	GEN PUR - Financial Assistance Grant - General	\$-87,722.00	\$0.00	\$-18,493.75	\$-18,493.75	
	3030211	GEN PUR - Financial Assistance Grant - Roads	\$-46,788.00	\$0.00	\$-12,541.50	\$-12,541.50	
	3030214	GEN PUR - Grant Funding	\$-863,223.00	\$0.00	\$0.00	\$0.00	
	3030220	GEN PUR - Charges - Photocopying / Faxing	\$-205.00	\$-34.00	\$0.00	\$34.00	-100.00%
	3030235	GEN PUR - Other Income	\$0.00	\$0.00	\$-1,305.82	\$-1,305.82	
	3030245	GEN PUR - Interest Earned - Reserve Funds	\$-220,000.00	\$-36,666.00	\$-27,016.94	\$9,649.06	-26.32%
	3030246	GEN PUR - Interest Earned - Municipal Funds	\$-30,000.00	\$-5,000.00	\$-12,667.31	\$-7,667.31	153.35%
		Total Operating Income	\$-1,248,038.00	\$-41,716.00	\$-72,025.32	\$-30,309.32	72.66%
		Rates					
		Operating Expenditure					
	2030100	RATES - Employee Costs	\$146,133.90	\$22,478.00	\$14,446.47	\$-8,031.53	-35.73%
	2030104	RATES - Training & Development	\$2,500.00	\$500.00	\$146.40	\$-353.60	-70.72%
	2030109	RATES - Travel & Accommodation	\$2,000.00	\$332.00	\$712.16	\$380.16	114.51%
	2030112	RATES - Valuation Expenses	\$15,000.00	\$2,500.00	\$76.50	\$-2,423.50	-96.94%
	2030113	RATES - Title/Company Searches	\$500.00	\$100.00	\$0.00	\$-100.00	-100.00%
	2030114	RATES - Debt Collection Expenses	\$17,000.00	\$2,832.00	\$0.00	\$-2,832.00	-100.00%
	2030116	RATES - Postage and Freight	\$2,000.00	\$332.00	\$0.00	\$-332.00	-100.00%
	2030118	RATES - Rates Write Off	\$240,000.00	\$48,000.00	\$7.76	\$-47,992.24	-99.98%
	2030119	RATES - Seizure of Land	\$10,000.00	\$2,000.00	\$429.00	\$-1,571.00	-78.55%
	2030152	RATES - Consultants	\$20,000.00	\$4,000.00	\$10,332.00	\$6,332.00	158.30%
	2030187	RATES - Other Expenses Relating To Rates	\$500.00	\$82.00	\$0.00	\$-82.00	-100.00%
	2030199	RATES - Administration Allocated	\$50,347.00	\$8,390.00	\$7,279.45	\$-1,110.55	-13.24%
		Total Operating Expenditure	\$505,980.90	\$91,546.00	\$33,429.74	\$-58,116.26	-63.48%
		Other General Purpose Funding					
		Operating Expenditure					
	2030211	GEN PUR - Bank Fees & Charges	\$7,000.00	\$1,166.00	\$711.57	\$-454.43	-38.97%
	2030214	GEN PUR - Rounding	\$10.00	\$0.00	\$0.00	\$0.00	
	2030299	GEN PUR - Administration Allocated	\$33,564.00	\$5,594.00	\$4,852.98	\$-741.02	-13.25%
		Total Operating Expenditure	\$40,574.00	\$6,760.00	\$5,564.55	\$-1,195.45	-17.68%
		Total Operating Income	\$-5,640,947.96	\$-49,232.00	\$-4,420,476.32	\$-4,371,244.32	8878.87%
		Total Operating Expenditure	\$546,554.90	\$98,306.00	\$38,994.29	\$-59,311.71	-60.33%
		Governance					
		Other Governance					
		Operating Income					
	3040290	OTH GOV - Profit on Disposal of Assets	\$-41,088.00	\$-8,217.00	\$0.00	\$8,217.00	-100.00%
		Total Operating Income	\$-41,088.00	\$-8,217.00	\$0.00	\$8,217.00	-100.00%
		Members Of Council					
		Operating Expenditure					
	2040104	MEMBERS - Training & Development	\$30,000.00	\$5,000.00	\$-741.36	\$-5,741.36	-114.83%
	2040109	MEMBERS - Members Travel and Accommodation	\$70,000.00	\$11,666.00	\$15,424.50	\$3,758.50	32.22%
	2040111	MEMBERS - Mayors/Presidents Allowance	\$20,666.00	\$3,444.00	\$3,444.34	\$0.34	0.01%
	2040112	MEMBERS - Deputy Mayors/Presidents Allowance	\$5,167.00	\$860.00	\$861.16	\$1.16	0.13%
	2040113	MEMBERS - Members Sitting Fees	\$78,868.00	\$13,144.00	\$13,144.58	\$0.58	0.00%
	2040114	MEMBERS - Communications Allowance	\$7,700.00	\$1,282.00	\$1,283.38	\$1.38	0.11%
	2040115	MEMBERS - Printing and Stationery	\$400.00	\$66.00	\$0.00	\$-66.00	-100.00%
	2040116	MEMBERS - Election Expenses	\$22,000.00	\$0.00	\$0.00	\$0.00	
	2040121	MEMBERS - Information Systems	\$3,000.00	\$500.00	\$0.00	\$-500.00	-100.00%
	2040129	MEMBERS - Donations to Community Groups	\$30,000.00	\$6,000.00	\$0.00	\$-6,000.00	-100.00%
	2040130	MEMBERS - Insurance Expenses	\$11,959.00	\$1,992.00	\$5,979.49	\$3,987.49	200.18%
	2040186	MEMBERS - Expensed Minor Asset Purchases	\$5,000.00	\$832.00	\$0.00	\$-832.00	-100.00%
	2040199	MEMBERS - Administration Allocated	\$335,648.00	\$55,940.00	\$48,529.62	\$-7,410.38	-13.25%
		Total Operating Expenditure	\$620,408.00	\$100,726.00	\$87,925.71	\$-12,800.29	-12.71%
		Other Governance					
		Operating Expenditure					
	2040200	OTH GOV - Employee Costs	\$513,607.53	\$79,014.00	\$63,093.77	\$-15,920.23	-20.15%
	2040204	OTH GOV - Training & Development	\$15,000.00	\$3,000.00	\$1,262.99	\$-1,737.01	-57.90%
	2040205	OTH GOV - Recruitment	\$25,000.00	\$25,000.00	\$5,745.89	\$-19,254.11	-77.02%
	2040209	OTH GOV - Travel and Accommodation	\$10,000.00	\$1,666.00	\$398.86	\$-1,267.14	-76.06%
	2040210	OTH GOV - Motor Vehicle Expenses	\$17,103.00	\$2,848.00	\$1,224.89	\$-1,623.11	-56.99%
	2040211	OTH GOV - Civic Functions, Refreshments & Receptions	\$5,000.00	\$832.00	\$799.13	\$-32.87	-3.95%
	2040215	OTH GOV - Printing and Stationery	\$500.00	\$82.00	\$0.00	\$-82.00	-100.00%
	2040216	OTH GOV - Postage and Freight	\$500.00	\$82.00	\$0.00	\$-82.00	-100.00%
	2040221	OTH GOV - Information Systems	\$5,000.00	\$832.00	\$0.00	\$-832.00	-100.00%
	2040240	OTH GOV - Advertising & Promotion	\$2,000.00	\$332.00	\$1,224.16	\$892.16	268.72%
	2040241	OTH GOV - Subscriptions & Memberships	\$90,000.00	\$18,000.00	\$63,393.69	\$45,393.69	252.19%
	2040250	OTH GOV - Consultancy - Statutory	\$11,000.00	\$2,200.00	\$0.00	\$-2,200.00	-100.00%
	2040251	OTH GOV - Consultancy - Strategic	\$26,000.00	\$5,200.00	\$0.00	\$-5,200.00	-100.00%
	2040252	OTH GOV - Other Consultancy	\$8,000.00	\$1,332.00	\$0.00	\$-1,332.00	-100.00%
	2040285	OTH GOV - Legal Expenses	\$15,000.00	\$2,500.00	\$0.00	\$-2,500.00	-100.00%
	2040286	OTH GOV - Expensed Minor Asset Purchases	\$5,000.00	\$832.00	\$0.00	\$-832.00	-100.00%
	2040298	OTH GOV - Staff Housing Allocated	\$0.00	\$0.00	\$0.00	\$0.00	
	2040299	OTH GOV - Administration Allocated	\$33,564.00	\$5,594.00	\$4,852.98	\$-741.02	-13.25%
		Total Operating Expenditure	\$782,274.53	\$149,346.00	\$141,996.36	\$-7,349.64	-4.92%

31/08/2023	COA	Description	Budget 23/24	YTD Budget 31/08/2023	YTD Actual 31/08/2023	Variance (\$)	Variance (%)
		Total Operating Income	-\$41,088.00	-\$8,217.00	\$0.00	\$8,217.00	-100.00%
		Total Operating Expenditure	\$1,402,682.53	\$250,072.00	\$229,922.07	-\$20,149.93	-8.06%
		Law, Order & Public Safety					
		Animal Control, Law, Order & Public Safety					
		Operating Income					
	3050220	ANIMAL - Pound Fees	-\$50.00	-\$8.00	\$0.00	\$8.00	-100.00%
	3050221	ANIMAL - Animal Registration Fees	-\$100.00	-\$16.00	\$0.00	\$16.00	-100.00%
	3050310	OLOPS - Grants	-\$90,000.00	\$0.00	\$0.00	\$0.00	
		Total Operating Income	-\$90,150.00	-\$24.00	\$0.00	\$24.00	-100.00%
		Emergency Services Levy - Bush Fire Brigade					
		Operating Income					
	3050502	ESL BFB - Admin Fee/Commission	-\$4,000.00	-\$666.00	\$0.00	\$666.00	-100.00%
	3050510	ESL BFB - Operating Grant	-\$8,000.00	-\$1,332.00	-\$2,521.91	-\$1,189.91	89.33%
	3050545	ESL BFB - Non-Payment Penalty Interest	-\$4,000.00	\$0.00	-\$574.73	-\$574.73	
		Total Operating Income	-\$16,000.00	-\$1,998.00	-\$3,096.64	-\$1,098.64	54.99%
		Fire Prevention					
		Operating Expenditure					
	2050110	FIRE - Motor Vehicle Expenses	\$0.00	\$0.00	\$105.46	\$105.46	
	2050113	FIRE - Fire Prevention and Planning	\$500.00	\$82.00	\$0.00	-\$82.00	-100.00%
	2050188	FIRE - Building Operations	\$3,665.00	\$572.00	\$240.18	-\$331.82	-58.01%
	2050189	FIRE - Building Maintenance	\$998.00	\$162.00	\$0.00	-\$162.00	-100.00%
	2050192	FIRE - Depreciation	\$3,250.00	\$540.00	\$0.00	-\$540.00	-100.00%
		Total Operating Expenditure	\$8,413.00	\$1,356.00	\$345.64	-\$1,010.36	-74.51%
		Animal Control					
		Operating Expenditure					
	2050253	ANIMAL - Contract Services	\$30,000.00	\$5,000.00	\$6,600.00	\$1,600.00	32.00%
	2050265	ANIMAL - Animal Care Day Menzies	\$5,000.00	\$832.00	\$0.00	-\$832.00	-100.00%
	2050288	ANIMAL - Animal Pound Operations	\$100.00	\$16.00	\$188.70	\$172.70	1079.38%
	2050289	ANIMAL - Animal Pound Maintenance	\$100.00	\$16.00	\$0.00	-\$16.00	-100.00%
	2050292	ANIMAL - Depreciation	\$1,252.00	\$208.00	\$0.00	-\$208.00	-100.00%
	2050299	ANIMAL - Administration Allocated	\$33,564.00	\$5,594.00	\$4,852.98	-\$741.02	-13.25%
		Total Operating Expenditure	\$70,016.00	\$11,666.00	\$11,641.68	-\$24.32	-0.21%
		Other Law, Order & Public Safety					
		Operating Expenditure					
	2050311	OLOPS - CCTV Maintenance	\$1,000.00	\$166.00	\$0.00	-\$166.00	-100.00%
	2050312	OLOPS - LEMC Support	\$1,000.00	\$166.00	\$0.00	-\$166.00	-100.00%
	2050313	OLOPS - Community Emergency Services	\$4,000.00	\$652.00	\$0.00	-\$652.00	-100.00%
	2050392	OLOPS - Depreciation	\$26,592.00	\$4,432.00	\$0.00	-\$4,432.00	-100.00%
	2050399	OLOPS - Administration Allocated	\$8,391.00	\$1,398.00	\$1,213.24	-\$184.76	-13.22%
		Total Operating Expenditure	\$40,983.00	\$6,814.00	\$1,213.24	-\$5,600.76	-82.19%
		Emergency Services Levy - Bush Fire Brigade					
		Operating Expenditure					
	2050530	ESL BFB - Insurance Expenses	\$3,250.00	\$540.00	\$1,625.00	\$1,085.00	200.93%
	2050565	ESL BFB - Maintenance Plant & Equipment	\$8,671.50	\$1,444.00	\$896.91	-\$547.09	-37.89%
	2050589	ESL BFB - Maintenance Land & Buildings	\$5,545.00	\$900.00	\$0.00	-\$900.00	-100.00%
	2050599	ESL BFB - Administration Allocated	\$8,391.00	\$1,398.00	\$1,213.24	-\$184.76	-13.22%
		Total Operating Expenditure	\$25,857.50	\$4,282.00	\$3,735.15	-\$546.85	-12.77%
		Total Operating Income	-\$106,150.00	-\$2,022.00	-\$3,096.64	-\$1,074.64	53.15%
		Total Operating Expenditure	\$145,269.50	\$24,118.00	\$16,935.71	-\$7,182.29	-29.78%
		Health					
		Preventative Services - Inspection/Admin					
		Operating Income					
	3070420	HEALTH - Health Regulatory Fees & Charges	-\$300.00	-\$50.00	-\$2.00	\$48.00	-96.00%
		Total Operating Income	-\$300.00	-\$50.00	-\$2.00	\$48.00	-96.00%
		Preventative Services - Inspection/Admin					
		Operating Expenditure					
	2070411	HEALTH - Contract EHO	\$40,000.00	\$6,666.00	\$2,986.91	-\$3,679.09	-55.19%
	2070412	HEALTH - Analytical Expenses	\$400.00	\$66.00	\$360.00	\$294.00	445.45%
	2070485	HEALTH - Legal Expenses	\$3,000.00	\$500.00	\$0.00	-\$500.00	-100.00%
	2070499	HEALTH - Administration Allocated	\$8,391.00	\$1,398.00	\$1,213.24	-\$184.76	-13.22%
	2070553	PEST - Pest Control Programs	\$5,000.00	\$1,000.00	\$0.00	-\$1,000.00	-100.00%
		Total Operating Expenditure	\$56,791.00	\$9,630.00	\$4,560.15	-\$5,069.85	-52.65%
		Other Health					
		Operating Expenditure					
	2070750	OTH HEALTH - Nurse Expenses	\$3,000.00	\$500.00	\$0.00	-\$500.00	-100.00%
		Total Operating Expenditure	\$3,000.00	\$500.00	\$0.00	-\$500.00	-100.00%
		Total Operating Income	-\$300.00	-\$50.00	-\$2.00	\$48.00	-96.00%
		Total Operating Expenditure	\$59,791.00	\$10,130.00	\$4,560.15	-\$5,569.85	-54.98%
		Community Amenities					
		Other Welfare					
		Operating Expenditure					
	2080700	WELFARE - Employee Costs	\$49,437.89	\$7,602.00	\$256.84	-\$7,345.16	-96.62%
	2080712	WELFARE - Youth Services	\$4,000.00	\$664.00	\$0.00	-\$664.00	-100.00%
		Total Operating Expenditure	\$53,437.89	\$8,266.00	\$256.84	-\$8,009.16	-96.89%
		Total Operating Expenditure	\$53,437.89	\$8,266.00	\$256.84	-\$8,009.16	-96.89%

31/08/2023	COA	Description	Budget 23/24	YTD Budget 31/08/2023	YTD Actual 31/08/2023	Variance (\$)	Variance (%)
		Housing					
		Staff and Other Housing					
		Operating Income					
	3090101	STF HOUSE - Staff Rental Reimbursements	-\$25,000.00	-\$4,166.00	-\$4,783.00	-\$617.00	14.81%
	3090220	OTH HOUSE - Fees & Charges	-\$24,300.00	-\$4,050.00	-\$5,202.75	-\$1,152.75	28.46%
	3090235	OTH HOUSE - Other Income	-\$200.00	-\$32.00	\$0.00	\$32.00	-100.00%
		Total Operating Income	-\$49,500.00	-\$8,248.00	-\$9,985.75	-\$1,737.75	21.07%
		Staff Housing					
		Operating Expenditure					
	2090186	STF HOUSE - Expensed Minor Asset Purchases	\$10,000.00	\$1,666.00	\$0.00	-\$1,666.00	-100.00%
	2090188	STF HOUSE - Staff Housing Building Operations	\$24,451.00	\$4,056.00	\$9,051.13	\$4,995.13	123.15%
	2090189	STF HOUSE - Staff Housing Building Maintenance	\$104,670.00	\$17,298.00	\$1,652.78	-\$15,645.22	-90.45%
	2090192	STF HOUSE - Depreciation	\$65,878.00	\$10,978.00	\$0.00	-\$10,978.00	-100.00%
	2090198	STF HOUSE - Staff Housing Costs Recovered	-\$129,121.00	-\$21,520.00	-\$10,703.91	\$10,816.09	-50.26%
	2090199	STF HOUSE - Administration Allocated	\$33,564.00	\$5,594.00	\$0.00	-\$5,594.00	-100.00%
		Total Operating Expenditure	\$109,442.00	\$18,072.00	\$0.00	\$0.00	-100.00%
		Other Housing					
		Operating Expenditure					
	2090270	OTH HOUSE - Loan Interest Repayments	\$26,084.59	\$5,216.00	\$0.00	-\$5,216.00	-100.00%
	2090285	OTH HOUSE - Legal Expenses	\$4,000.00	\$666.00	\$0.00	-\$666.00	-100.00%
	2090288	OTH HOUSE - Building Operations	\$16,630.00	\$2,754.00	\$4,277.00	\$1,523.00	55.30%
	2090289	OTH HOUSE - Building Maintenance	\$65,942.00	\$10,892.00	\$1,197.33	-\$9,694.67	-89.01%
	2090292	OTH HOUSE - Depreciation	\$36,929.00	\$6,154.00	\$0.00	-\$6,154.00	-100.00%
	2090298	OTH HOUSE - Staff Housing Costs Recovered	-\$44,313.00	-\$7,384.00	-\$2,082.45	\$5,301.55	-71.80%
	2090299	OTH HOUSE - Administration Allocated	\$33,564.00	\$5,594.00	\$9,705.93	\$4,111.93	73.51%
		Total Operating Expenditure	\$138,836.59	\$23,892.00	\$13,097.81	-\$10,794.19	-45.18%
		Total Operating Income	-\$49,500.00	-\$8,248.00	-\$9,985.75	-\$1,737.75	21.07%
		Total Operating Expenditure	\$248,278.59	\$41,964.00	\$13,097.81	-\$10,794.19	-68.79%
		Community Amenities					
		Community Amenities					
		Operating Income					
	3100120	SAN - Domestic Refuse Collection Charges	-\$10,000.00	-\$1,666.00	-\$9,740.00	-\$8,074.00	484.63%
	3100200	SAN OTH - Commercial Collection Charge	-\$5,000.00	-\$832.00	\$0.00	\$832.00	-100.00%
	3100321	SEW - Septic Tank Inspection Fees	-\$700.00	-\$116.00	\$0.00	\$116.00	-100.00%
	3100335	SEW - Other Income	-\$1,000.00	-\$166.00	-\$225.27	-\$59.27	35.70%
	3100620	PLAN - Planning Application Fees	-\$500.00	-\$82.00	\$0.00	\$82.00	-100.00%
	3100710	COM AMEN - Grants	-\$150,000.00	\$0.00	-\$3,500.00	-\$3,500.00	
		Total Operating Income	-\$167,200.00	-\$2,862.00	-\$13,465.27	-\$10,603.27	370.48%
		Sanitation - General					
		Operating Expenditure					
	2100111	SAN - Waste Collection	\$99,023.00	\$16,244.00	\$12,110.93	-\$4,133.07	-25.44%
	2100117	SAN - General Tip Maintenance	\$78,934.00	\$13,044.00	\$3,880.50	-\$9,163.50	-70.25%
	2100118	SAN - Purchase of Bins (Sulo and Other)	\$2,000.00	\$332.00	\$1,875.00	\$1,543.00	464.76%
	2100119	SAN - Landfill Closure	\$0.00	\$0.00	\$0.00	\$0.00	
	2100192	SAN - Depreciation	\$8,625.00	\$1,436.00	\$0.00	-\$1,436.00	-100.00%
	2100199	SAN - Administration Allocated	\$33,564.00	\$5,594.00	\$4,852.98	-\$741.02	-13.25%
		Total Operating Expenditure	\$222,146.00	\$36,650.00	\$22,719.41	-\$13,930.59	-38.01%
		Sanitation - Other					
		Operating Expenditure					
	2100212	SAN OTH - Waste Disposal	\$1,300.00	\$1,300.00	\$0.00	-\$1,300.00	-100.00%
	2100214	SAN OTH - Purchase of Street Bins	\$500.00	\$500.00	\$0.00	-\$500.00	-100.00%
		Total Operating Expenditure	\$1,800.00	\$1,800.00	\$0.00	-\$1,800.00	-100.00%
		Sewerage					
		Operating Expenditure					
	2100365	SEW - Maintenance/Operations	\$7,142.00	\$1,160.00	\$0.00	-\$1,160.00	-100.00%
	2100399	SEW - Administration Allocated	\$33,564.00	\$5,594.00	\$4,852.98	-\$741.02	-13.25%
		Total Operating Expenditure	\$40,706.00	\$6,754.00	\$4,852.98	-\$1,901.02	-28.15%
		Town Planning & Regional Development					
		Operating Expenditure					
	2100615	PLAN - Printing and Stationery	\$1,000.00	\$166.00	\$0.00	-\$166.00	-100.00%
	2100640	PLAN - Advertising & Promotion	\$5,000.00	\$832.00	\$903.43	\$71.43	8.59%
	2100650	PLAN - Contract Town Planning	\$2,880.00	\$480.00	\$0.00	-\$480.00	-100.00%
	2100652	PLAN - Consultants	\$40,000.00	\$6,666.00	\$0.00	-\$6,666.00	-100.00%
	2100653	PLAN - Scheme Amendments	\$1,000.00	\$166.00	\$0.00	-\$166.00	-100.00%
	2100699	PLAN - Administration Allocated	\$8,391.00	\$1,398.00	\$1,213.24	-\$184.76	-13.22%
		Total Operating Expenditure	\$58,271.00	\$9,708.00	\$2,116.67	-\$7,591.33	-78.20%
		Other Community Amenities					
		Operating Expenditure					
	2100711	COM AMEN - Cemetery Maintenance/Operations	\$12,695.00	\$2,094.00	\$6,631.99	\$4,537.99	216.71%
	2100788	COM AMEN - Public Conveniences Operations	\$95,056.00	\$15,442.00	\$18,576.82	\$3,134.82	20.30%
	2100789	COM AMEN - Public Conveniences Maintenance	\$55,142.00	\$9,062.00	\$3,088.97	-\$5,973.03	-65.91%
	2100792	COM AMEN - Depreciation	\$13,880.00	\$2,312.00	\$0.00	-\$2,312.00	-100.00%
	2100799	COM AMEN - Administration Allocated	\$8,391.00	\$1,398.00	\$1,213.24	-\$184.76	-13.22%
		Total Operating Expenditure	\$185,164.00	\$30,308.00	\$29,511.02	-\$796.98	-2.63%
		Total Operating Income	-\$167,200.00	-\$2,862.00	-\$13,465.27	-\$10,603.27	370.48%
		Total Operating Expenditure	\$508,087.00	\$85,220.00	\$59,200.08	-\$26,019.92	-30.53%
		Recreation & Culture					
		Recreation & Culture					
		Operating Income					
	3110120	HALLS - Town Hall Hire	-\$200.00	-\$32.00	\$0.00	\$32.00	-100.00%
	3110135	HALLS - Other Income	-\$100.00	-\$16.00	\$0.00	\$16.00	-100.00%
	3110320	REC - Fees & Charges	-\$100.00	-\$16.00	\$0.00	\$16.00	-100.00%

31/08/2023	COA	Description	Budget 23/24	YTD Budget 31/08/2023	YTD Actual 31/08/2023	Variance (\$)	Variance (%)
	3110335	REC - Other Income	-100.00	-116.00	\$0.00	\$16.00	-100.00%
	3110501	LIBRARY - Reimbursements Lost Books	\$100.00	\$16.00	\$0.00	-16.00	-100.00%
	3110540	LIBRARY - Fines & Penalties	-100.00	-116.00	\$0.00	\$16.00	-100.00%
	3110700	OTH CUL - Contributions & Donations - Other Culture	-8,000.00	-5,332.00	-3,500.00	\$1,832.00	-34.36%
	3110720	OTH CUL - Fees & Charges	-100.00	-116.00	\$0.00	\$16.00	-100.00%
	3110735	OTH CUL - Other Income	-100.00	-116.00	\$0.00	\$16.00	-100.00%
		Total Operating Income	-8,700.00	-5,444.00	-3,500.00	\$1,944.00	-35.71%
		Public Halls And Civic Centres					
		Operating Expenditure					
	2110186	HALLS - Expensed Minor Asset Purchases	\$5,000.00	\$832.00	\$0.00	-832.00	-100.00%
	2110188	HALLS - Town Halls and Public Bldg Operations	\$10,000.00	\$1,666.00	\$3,008.12	\$1,342.12	80.56%
	2110189	HALLS - Town Halls and Public Bldg Maintenance	\$10,305.00	\$1,692.00	\$0.00	-1,692.00	-100.00%
	2110199	HALLS - Administration Allocated	\$50,347.00	\$8,390.00	\$12,132.41	\$3,742.41	44.61%
		Total Operating Expenditure	\$75,652.00	\$12,580.00	\$15,140.53	\$2,560.53	20.35%
		Other Recreation And Sport					
		Operating Expenditure					
	2110353	REC - Sports Courts Maintenance/Operations	\$16,349.00	\$2,586.00	\$1,410.01	-1,175.99	-45.48%
	2110355	REC - Water Park Maintenance/Operations	\$55,403.00	\$8,604.00	\$1,632.24	-6,971.76	-81.03%
	2110365	REC - Parks & Gardens Maintenance/Operations	\$162,636.00	\$26,094.00	\$20,737.97	-5,356.03	-20.53%
	2110366	REC - Town Sports Oval Maintenance/Operations	\$16,799.00	\$2,610.00	\$532.26	-2,077.74	-79.61%
	2110367	REC - Rodeo Grounds Maintenance/Operations	\$1,396.00	\$212.00	\$0.00	-212.00	-100.00%
	2110368	REC - Playground Equipment Mtce	\$7,261.00	\$1,116.00	\$788.76	-337.24	-29.32%
	2110386	REC - Expensed Minor Asset Purchases	\$10,000.00	\$1,666.00	\$0.00	-1,666.00	-100.00%
	2110388	REC - Youth Centre Building Operations	\$7,299.00	\$1,190.00	\$672.18	-517.82	-43.51%
	2110389	REC - Youth Centre Building Maintenance	\$8,261.00	\$1,346.00	\$9.34	-1,336.66	-99.31%
	2110392	REC - Depreciation	\$69,796.00	\$11,632.00	\$0.00	-11,632.00	-100.00%
	2110399	REC - Administration Allocated	\$83,911.00	\$13,984.00	\$19,411.86	\$5,427.86	38.81%
		Total Operating Expenditure	\$439,111.00	\$71,040.00	\$45,194.62	-\$25,845.38	-36.38%
		Tv And Radio Re-Broadcasting					
		Operating Expenditure					
	2110465	TV RADIO - Re-Broadcasting Maintenance/Operations	\$8,074.00	\$1,344.00	\$36.89	-1,307.11	-97.26%
	2110492	TV RADIO - Depreciation	\$42,500.00	\$7,082.00	\$0.00	-7,082.00	-100.00%
	2110499	TV RADIO - Administration Allocated	\$33,564.00	\$5,594.00	\$4,852.98	-\$741.02	-13.25%
		Total Operating Expenditure	\$84,138.00	\$14,020.00	\$4,889.87	-\$9,130.13	-65.12%
		Libraries					
		Operating Expenditure					
	2110512	LIBRARY - Book Purchases	\$1,000.00	\$166.00	\$77.95	-\$88.05	-53.04%
	2110516	LIBRARY - Postage and Freight	\$400.00	\$64.00	\$0.00	-\$64.00	-100.00%
	2110541	LIBRARY - Subscriptions & Memberships	\$1,460.00	\$242.00	\$10.00	-\$232.00	-95.87%
	2110586	LIBRARY - Expensed Minor Asset Purchases	\$2,000.00	\$332.00	\$0.00	-\$332.00	-100.00%
	2110588	LIBRARY - Library Building Operations	\$1,000.00	\$166.00	\$0.00	-\$166.00	-100.00%
	2110599	LIBRARY - Administration Allocated	\$8,391.00	\$1,398.00	\$1,213.24	-\$184.76	-13.22%
		Total Operating Expenditure	\$14,251.00	\$2,368.00	\$1,301.19	-\$1,066.81	-45.05%
		Heritage					
		Operating Expenditure					
	2110688	HERITAGE - Building Operations	\$3,470.00	\$576.00	\$1,090.65	\$514.65	89.35%
	2110689	HERITAGE - Building Maintenance	\$17,723.00	\$2,880.00	\$264.07	-\$2,615.93	-90.83%
		Total Operating Expenditure	\$21,193.00	\$3,456.00	\$1,354.72	-\$2,101.28	-60.80%
		Other Culture					
		Operating Expenditure					
	2110711	OTH CUL - Australia Day	\$2,117.00	\$346.00	\$0.00	-\$346.00	-100.00%
	2110712	OTH CUL - ANZAC Day	\$1,000.00	\$166.00	\$0.00	-\$166.00	-100.00%
	2110714	OTH CUL - Christmas Events	\$7,000.00	\$1,166.00	\$0.00	-\$1,166.00	-100.00%
	2110716	OTH CUL - Postage and Freight	\$50.00	\$8.00	\$0.00	-\$8.00	-100.00%
	2110717	OTH CUL - Community Arts	\$20,000.00	\$0.00	\$0.00	\$0.00	
	2110719	OTH CUL - Menzies School Programs	\$20,000.00	\$3,332.00	\$0.00	-\$3,332.00	-100.00%
	2110723	OTH CUL - Outback Graves	\$25,000.00	\$4,166.00	\$0.00	-\$4,166.00	-100.00%
	2110725	OTH CUL - Festival & Events	\$22,959.00	\$13,816.00	\$1,704.55	-\$12,114.45	-87.66%
	2110743	OTH CUL - Other Festival Events	\$5,000.00	\$1,000.00	\$4,829.31	\$3,829.31	382.93%
	2110760	OTH CUL - Tjuntjunjara Community Programs & Events	\$134,300.00	\$22,380.00	\$0.00	-\$22,380.00	-100.00%
	2110799	OTH CUL - Administration Allocated	\$33,564.00	\$5,594.00	\$4,852.98	-\$741.02	-13.25%
		Total Operating Expenditure	\$270,990.00	\$51,974.00	\$11,386.84	-\$40,587.16	-78.09%
		Total Operating Income	-\$8,700.00	-\$5,444.00	-\$3,500.00	\$1,944.00	-35.71%
		Total Operating Expenditure	\$905,335.00	\$155,438.00	\$79,267.77	-\$76,170.23	-49.00%
		Transport					
		Transport					
		Operating Income					
	3120110	ROADC - Regional Road Group Grants (MRWA)	-1,113,275.00	\$0.00	-\$31,999.80	-\$31,999.80	
	3120111	ROADC - Roads to Recovery Grant	-\$510,627.00	\$0.00	\$0.00	\$0.00	
	3120117	ROADC - Other Grants - Aboriginal Roads	-\$1,020,000.00	\$0.00	-\$233,786.84	-\$233,786.84	
	3120133	ROADC - Other Contrib & Donations - Roads/Streets	-\$3,033,000.00	-\$505,500.00	\$0.00	\$505,500.00	-100.00%
	3120200	ROADM - Street Lighting Subsidy	-\$1,713.00	-\$284.00	\$0.00	\$284.00	-100.00%
	3120210	ROADM - Direct Road Grant (MRWA)	-\$190,000.00	-\$31,666.00	-\$230,243.00	-\$198,577.00	627.10%
	3120211	ROADM - Other Grants	-\$96,460.00	\$0.00	\$0.00	\$0.00	
	3120235	ROADM - Other Income	-\$500.00	-\$82.00	\$0.00	\$82.00	-100.00%
	3120390	PLANT - Profit on Disposal of Assets	-\$2,806.00	\$0.00	\$0.00	\$0.00	
		Total Operating Income	-\$5,968,381.00	-\$537,532.00	-\$496,029.64	\$41,502.36	-7.72%
		Maintenance - Streets, Roads, Bridges & Depots					
		Operating Expenditure					
	2120211	ROADM - Road Maintenance - Built Up Areas	\$179,191.00	\$29,854.00	\$9,542.38	-\$20,311.62	-68.04%
	2120212	ROADM - Road Maintenance - Sealed Outside BUA	\$12,535.00	\$2,088.00	\$1,829.19	-\$258.81	-12.40%
	2120213	ROADM - Road Maintenance - Gravel Outside BUA	\$406,074.00	\$66,956.00	\$2,537.35	-\$64,418.65	-96.21%
	2120214	ROADM - Road Maintenance - Formed Outside BUA	\$423,180.00	\$69,438.00	\$89,350.75	\$19,912.75	28.68%
	2120217	ROADM - Ancillary Maintenance - Built Up Areas	\$331,358.00	\$21,942.00	\$20,989.82	-\$952.18	-4.34%

31/08/2023	COA	Description	Budget 23/24	YTD Budget 31/08/2023	YTD Actual 31/08/2023	Variance (\$)	Variance (%)
	2120232	ROADM - Crossover Council Contribution	\$2,896.00	\$480.00	\$0.00	-\$480.00	-100.00%
	2120234	ROADM - Street Lighting	\$10,200.00	\$1,700.00	\$1,880.80	\$180.80	10.64%
	2120235	ROADM - Traffic Signs/Equipment (Safety)	\$500.00	\$82.00	\$0.00	-\$82.00	-100.00%
	2120236	ROADM - Bores for Roadworks Maintenance/Operations	\$1,396.00	\$224.00	\$0.00	-\$224.00	-100.00%
	2120237	ROADM - Road Grids Maintenance	\$22,924.00	\$3,750.00	\$0.00	-\$3,750.00	-100.00%
	2120252	ROADM - Consultants	\$100,000.00	\$16,666.00	\$0.00	-\$16,666.00	-100.00%
	2120285	ROADM - Legal Expenses	\$5,000.00	\$832.00	\$0.00	-\$832.00	-100.00%
	2120286	ROADM - Workshop/Depot Expensed Equipment	\$15,000.00	\$2,500.00	\$0.00	-\$2,500.00	-100.00%
	2120288	ROADM - Depot Building Operations	\$60,254.00	\$9,820.00	\$3,746.57	-\$6,073.43	-61.85%
	2120289	ROADM - Depot Building Maintenance	\$29,713.00	\$4,846.00	\$0.00	-\$4,846.00	-100.00%
	2120292	ROADM - Depreciation	\$1,254,629.00	\$209,104.00	\$0.00	-\$209,104.00	-100.00%
	2120299	ROADM - Administration Allocated	\$67,129.00	\$11,188.00	\$9,705.93	-\$1,482.07	-13.25%
		Total Operating Expenditure	\$2,921,979.00	\$451,470.00	\$139,582.79	-\$311,887.21	-69.08%
		Aerodromes					
		Operating Expenditure					
	2120665	AERO - Airstrip & Grounds Maintenance/Operations	\$16,440.00	\$2,722.00	\$0.00	-\$2,722.00	-100.00%
	2120765	WATER - Town Dam Maintenance/Operations	\$26,812.00	\$4,450.00	\$1,758.34	-\$2,691.66	-60.49%
		Total Operating Expenditure	\$43,252.00	\$7,172.00	\$1,758.34	-\$5,413.66	-75.48%
		Total Operating Income	-\$5,968,381.00	-\$537,532.00	-\$496,029.64	\$41,502.36	-7.72%
		Total Operating Expenditure	\$2,965,231.00	\$458,642.00	\$141,341.13	-\$317,300.87	-69.18%
		Economic Services					
		Economic Services					
		Operating Income					
	3130202	TOUR - Commission	-\$500.00	-\$82.00	\$0.00	\$82.00	-100.00%
	3130210	TOUR - Grants	-\$205,952.00	\$0.00	-\$2,400.00	-\$2,400.00	
	3130221	TOUR - Caravan Park Fees	-\$100,000.00	-\$16,666.00	-\$28,949.24	-\$12,283.24	73.70%
	3130222	TOUR - Caravan Park Laundry Fees	-\$4,500.00	-\$750.00	-\$1,350.92	-\$600.92	80.12%
	3130225	TOUR - Visitors Centre Lady Shenton Income	-\$25,000.00	-\$4,166.00	-\$5,774.97	-\$1,608.97	38.62%
	3130235	TOUR - Other Income Relating to Tourism & Area Promotion	-\$500.00	-\$82.00	-\$106.37	-\$24.37	29.72%
	3130302	BUILD - Commission - BSL & CTF	-\$150.00	-\$24.00	-\$10.00	\$14.00	-58.33%
	3130320	BUILD - Fees & Charges (including Licences)	-\$18,000.00	-\$3,000.00	-\$3,649.28	-\$649.28	21.64%
	3130821	OTH ECON - Standpipe Income	-\$2,000.00	-\$332.00	-\$437.36	-\$105.36	31.73%
	3130824	OTH ECON - Community Resource Centre Grants	-\$119,734.02	-\$46,622.00	-\$2,652.93	\$43,969.07	-94.31%
	3130826	OTH ECON - Post Office Income	-\$9,000.00	-\$1,500.00	-\$2,299.56	-\$799.56	53.30%
		Total Operating Income	-\$485,336.02	-\$73,224.00	-\$47,630.63	\$25,593.37	-34.95%
		Rural Services					
		Operating Expenditure					
	2130111	RURAL - Noxious Weed Control	\$42,589.00	\$2,620.00	\$0.00	-\$2,620.00	-100.00%
	2130160	RURAL - Dog Health Program Tjuntjunjara	\$20,000.00	\$3,332.00	\$0.00	-\$3,332.00	-100.00%
	2130165	RURAL - Maintenance/Operations	\$30,000.00	\$5,000.00	\$0.00	-\$5,000.00	-100.00%
		Total Operating Expenditure	\$92,589.00	\$10,952.00	\$0.00	-\$10,952.00	-100.00%
		Tourism And Area Promotion					
		Operating Expenditure					
	2130200	TOUR - Employee Costs	\$70,120.81	\$10,932.00	\$10,504.31	-\$427.69	-3.91%
	2130205	TOUR - Recruitment	\$0.00	\$0.00	\$0.00	\$0.00	
	2130211	TOUR - Visitor Centre Operations	\$86,130.08	\$13,586.00	\$8,197.22	-\$5,388.78	-39.66%
	2130215	TOUR - Printing and Stationery	\$1,000.00	\$166.00	\$150.34	-\$15.66	-9.43%
	2130230	TOUR - Insurance Expenses	\$52.00	\$8.00	\$25.96	\$17.96	224.50%
	2130235	TOUR - Signage	\$7,000.00	\$1,166.00	\$0.00	-\$1,166.00	-100.00%
	2130236	TOUR - Tour Guide	\$100.00	\$16.00	\$7.99	-\$8.01	-50.06%
	2130240	TOUR - Public Relations & Area Promotion	\$8,500.00	\$1,414.00	\$6.87	-\$1,407.13	-99.51%
	2130241	TOUR - Subscriptions & Memberships	\$12,900.00	\$8,600.00	\$863.18	-\$7,736.82	-89.96%
	2130242	TOUR - Events Other	\$6,000.00	\$0.00	\$0.00	\$0.00	
	2130243	TOUR - Cyclistic Event	\$90,000.00	\$0.00	\$0.00	\$0.00	
	2130258	TOUR - Kookynie Townsite and Info Bay Maintenance/Operations	\$3,094.00	\$504.00	\$961.92	\$457.92	90.86%
	2130259	TOUR - Goongarrie Cottages Maintenance/Operations	\$29,938.00	\$4,884.00	\$2,267.25	-\$2,616.75	-53.58%
	2130260	TOUR - Niagra Dam Maintenance/Operations	\$7,776.00	\$1,270.00	\$3,470.47	\$2,200.47	173.27%
	2130261	TOUR - Golden Quest Trail Maintenance/Operations	\$6,396.00	\$1,056.00	\$0.00	-\$1,056.00	-100.00%
	2130265	TOUR - Lake Ballard Maintenance/Operations	\$7,912.00	\$1,296.00	\$1,353.59	\$57.59	4.44%
	2130266	TOUR - Caravan Park General Maintenance/Operations	\$375,538.03	\$60,684.00	\$50,946.42	-\$9,737.58	-16.05%
	2130286	TOUR - Expensed Minor Asset Purchases	\$5,000.00	\$832.00	\$0.00	-\$832.00	-100.00%
	2130288	TOUR - Building Operations	\$55,322.00	\$9,074.00	\$11,155.78	\$2,081.78	22.94%
	2130289	TOUR - Building Maintenance	\$67,708.00	\$11,132.00	\$527.56	-\$10,604.44	-95.26%
	2130292	TOUR - Depreciation	\$191,065.00	\$31,844.00	\$0.00	-\$31,844.00	-100.00%
	2130299	TOUR - Administration Allocated	\$243,342.00	\$40,556.00	\$23,051.59	-\$17,504.41	-43.16%
		Total Operating Expenditure	\$1,274,893.92	\$199,020.00	\$113,490.45	-\$85,529.55	-42.98%
		Building Control					
		Operating Expenditure					
	2130350	BUILD - Contract Building Services	\$20,000.00	\$3,332.00	\$0.00	-\$3,332.00	-100.00%
	2130385	BUILD - Legal Expenses	\$5,000.00	\$832.00	\$0.00	-\$832.00	-100.00%
	2130399	BUILD - Administration Allocated	\$33,564.00	\$5,594.00	\$4,852.98	-\$741.02	-13.25%
		Total Operating Expenditure	\$58,564.00	\$9,758.00	\$4,852.98	-\$4,905.02	-50.27%
		Economic Development					
		Operating Expenditure					
	2130630	ECON DEV - Insurance Expenses	\$1,476.00	\$246.00	\$738.00	\$492.00	200.00%
	2130641	ECON DEV - Subscriptions & Memberships	\$33,000.00	\$22,000.00	\$32,314.00	\$10,314.00	46.88%
		Total Operating Expenditure	\$34,476.00	\$22,246.00	\$33,052.00	\$10,806.00	48.58%
		Other Economic Services					
		Operating Expenditure					
	2130855	OTH ECON - Community Bus	\$5,759.00	\$958.00	\$632.71	-\$325.29	-33.96%
	2130860	OTH ECON - Community Resource Centre Operations	\$224,384.89	\$35,146.00	\$23,829.19	-\$11,316.81	-32.20%
	2130863	OTH ECON - Post Office Operations	\$10,340.43	\$1,608.00	\$1,132.09	-\$475.91	-29.60%
	2130886	OTH ECON - Expensed Minor Asset Purchases	\$4,000.00	\$666.00	\$0.00	-\$666.00	-100.00%
	2130888	OTH ECON - Building Operations	\$3,432.00	\$570.00	\$1,488.86	\$918.86	161.20%
	2130889	OTH ECON - Building Maintenance	\$8,584.00	\$1,406.00	\$489.54	-\$916.46	-65.18%

31/08/2023	COA	Description	Budget 23/24	YTD Budget 31/08/2023	YTD Actual 31/08/2023	Variance (\$)	Variance (%)
	2130899	OTH EC0N - Administration Allocated	\$8,391.00	\$1,398.00	\$1,213.24	-\$184.76	-13.22%
		Total Operating Expenditure	\$264,891.32	\$41,752.00	\$28,785.63	-\$12,966.37	-31.06%
		Total Operating Income	-\$485,336.02	-\$73,224.00	-\$47,630.63	\$25,593.37	-34.95%
		Total Operating Expenditure	\$1,725,414.24	\$283,728.00	\$180,181.06	-\$103,546.94	-36.50%
		Other Property & Services					
		Other Property & Services					
		Operating Income					
	3140120	PRIVATE - Private Works Income	-\$3,000.00	-\$500.00	-\$3,019.40	-\$2,519.40	503.88%
	3140220	ADMIN - Fees & Charges	-\$250.00	-\$40.00	\$0.00	\$40.00	-100.00%
	3140410	POC - Fuel Tax Credits Grant Scheme	-\$25,000.00	-\$4,166.00	-\$5,770.00	-\$1,604.00	38.50%
		Total Operating Income	-\$28,250.00	-\$4,706.00	-\$8,789.40	-\$4,083.40	86.77%
		Private Works and General Administration Overheads					
		Operating Expenditure					
	2140187	PRIVATE - Private Works Expenses	\$5,805.00	\$942.00	\$0.00	-\$942.00	-100.00%
	2140200	ADMIN - Employee Costs	\$596,726.38	\$92,094.00	\$60,271.86	-\$31,822.14	-34.55%
	2140203	ADMIN - Uniforms	\$6,800.00	\$1,132.00	\$0.00	-\$1,132.00	-100.00%
	2140204	ADMIN - Training & Development	\$17,100.00	\$2,850.00	\$4,513.27	\$1,663.27	58.36%
	2140205	ADMIN - Recruitment	\$9,000.00	\$1,434.00	\$1,070.00	-\$364.00	-25.38%
	2140206	ADMIN - Fringe Benefits Tax (FBT)	\$9,656.00	\$1,484.00	\$1,511.00	\$27.00	1.82%
	2140208	ADMIN - Other Employee Expenses	\$5,000.00	\$818.00	\$16.50	-\$801.50	-97.98%
	2140209	ADMIN - Travel & Accommodation	\$12,000.00	\$2,400.00	\$0.00	-\$2,400.00	-100.00%
	2140210	ADMIN - Motor Vehicle Expenses	\$29,308.00	\$4,884.00	\$2,445.64	-\$2,438.36	-49.93%
	2140215	ADMIN - Printing and Stationery	\$50,000.00	\$8,332.00	\$7,266.08	-\$1,065.92	-12.79%
	2140216	ADMIN - Postage and Freight	\$2,500.00	\$416.00	\$164.08	-\$251.92	-60.56%
	2140220	ADMIN - Communication Expenses	\$48,000.00	\$8,000.00	\$6,714.96	-\$1,285.04	-16.06%
	2140221	ADMIN - Information Technology	\$50,000.00	\$8,332.00	\$3,777.14	-\$4,554.86	-54.67%
	2140226	ADMIN - Office Equipment Mtce	\$1,000.00	\$166.00	\$0.00	-\$166.00	-100.00%
	2140227	ADMIN - Records Management	\$2,600.00	\$432.00	\$0.00	-\$432.00	-100.00%
	2140230	ADMIN - Insurance Expenses (Other than Bld and W/Comp)	\$45,801.16	\$7,632.00	\$36,536.39	\$28,904.39	378.73%
	2140240	ADMIN - Advertising and Promotion	\$15,000.00	\$2,500.00	\$419.76	-\$2,080.24	-83.21%
	2140241	ADMIN - Subscriptions and Memberships	\$7,000.00	\$1,166.00	\$1,489.05	\$323.05	27.71%
	2140252	ADMIN - Consultants	\$150,000.00	\$25,000.00	\$51,062.30	\$26,062.30	104.25%
	2140265	ADMIN - Software Licences/Upgrades	\$100,000.00	\$16,666.00	\$44,141.75	\$27,475.75	164.86%
	2140284	ADMIN - Audit Fees	\$70,000.00	\$11,666.00	\$0.00	-\$11,666.00	-100.00%
	2140285	ADMIN - Legal Expenses	\$20,000.00	\$3,332.00	\$0.00	-\$3,332.00	-100.00%
	2140286	ADMIN - Expensed Minor Asset Purchases	\$15,000.00	\$2,500.00	\$2,660.89	\$160.89	6.44%
	2140287	ADMIN - Other Expenses	\$1,000.00	\$166.00	\$362.73	\$196.73	118.51%
	2140288	ADMIN - Building Operations	\$94,185.00	\$15,392.00	\$11,638.33	-\$3,753.67	-24.39%
	2140289	ADMIN - Building Maintenance	\$24,309.00	\$4,000.00	\$2,558.61	-\$1,441.39	-36.03%
	2140292	ADMIN - Depreciation	\$148,737.00	\$24,788.00	\$0.00	-\$24,788.00	-100.00%
	2140298	ADMIN - Admin Staff Housing Costs Allocated	\$147,498.00	\$24,582.00	\$8,845.37	-\$15,736.63	-64.02%
	2140299	ADMIN - Administration Overheads Recovered	-\$1,678,221.00	-\$279,702.00	-\$242,648.16	\$37,053.84	-13.25%
		Total Operating Expenditure	\$5,804.54	-\$6,596.00	\$4,817.55	\$11,413.55	-173.04%
		Public Works Overheads					
		Operating Expenditure					
	2140300	PWO - Employee Costs	\$267,164.75	\$41,100.00	\$115,187.95	\$74,087.95	180.26%
	2140303	PWO - Uniforms	\$7,500.00	\$1,250.00	\$1,251.96	\$1.96	0.16%
	2140304	PWO - Training & Development	\$10,000.00	\$1,666.00	\$2,069.09	\$403.09	24.20%
	2140305	PWO - Recruitment	\$5,000.00	\$832.00	\$44.50	-\$787.50	-94.65%
	2140307	PWO - Protective Clothing	\$2,000.00	\$332.00	\$0.00	-\$332.00	-100.00%
	2140308	PWO - Other Employee Expenses	\$750.00	\$114.00	\$0.00	-\$114.00	-100.00%
	2140310	PWO - Motor Vehicle Expenses	\$77,595.50	\$12,932.00	\$4,613.77	-\$8,318.23	-64.32%
	2140316	PWO - Postage and Freight	\$2,000.00	\$332.00	\$1,022.95	\$690.95	208.12%
	2140320	PWO - Communication Expenses	\$8,000.00	\$1,332.00	\$917.86	-\$414.14	-31.09%
	2140321	PWO - Information Technology	\$8,000.00	\$1,332.00	\$0.00	-\$1,332.00	-100.00%
	2140323	PWO - Sick Pay	\$28,059.00	\$4,316.00	\$4,731.99	\$415.99	9.64%
	2140324	PWO - Annual Leave	\$65,936.00	\$10,144.00	\$7,283.79	-\$2,860.21	-28.20%
	2140325	PWO - Public Holidays	\$37,003.00	\$5,692.00	\$0.00	-\$5,692.00	-100.00%
	2140329	PWO - Insurance Expenses (Except Workers Comp)	\$19,566.00	\$3,260.00	\$9,782.73	\$6,522.73	200.08%
	2140330	PWO - OHS and Toolbox Meetings	\$45,337.00	\$7,666.00	\$13,264.36	\$5,598.36	73.03%
	2140352	PWO - Consultants	\$10,000.00	\$1,666.00	\$0.00	-\$1,666.00	-100.00%
	2140361	PWO - Engineering & Technical Support	\$50,000.00	\$8,332.00	\$1,000.00	-\$7,332.00	-88.00%
	2140365	PWO - Maintenance/Operations	\$117,960.00	\$18,748.00	\$17,880.08	-\$867.92	-4.63%
	2140371	PWO Bldg Mtce - Employee Costs	\$47,722.00	\$7,348.00	\$1,973.75	-\$5,374.25	-73.14%
	2140372	PWO Bldg Mtce - Uniforms	\$500.00	\$76.00	\$0.00	-\$76.00	-100.00%
	2140373	PWO Bldg Mtce - Training & Development	\$1,000.00	\$166.00	\$0.00	-\$166.00	-100.00%
	2140374	PWO Bldg Mtce - Recruitment	\$0.00	\$0.00	\$0.00	\$0.00	
	2140376	PWO Bldg Mtce - Protective Clothing	\$1,000.00	\$152.00	\$0.00	-\$152.00	-100.00%
	2140380	PWO Bldg Mtce - Expendable Tools	\$1,000.00	\$166.00	\$0.00	-\$166.00	-100.00%
	2140381	PWO Bldg Mtce - Minor Expenses	\$500.00	\$82.00	\$0.00	-\$82.00	-100.00%
	2140386	PWO - Expensed Minor Asset Purchases	\$20,000.00	\$3,332.00	\$0.00	-\$3,332.00	-100.00%
	2140392	PWO - Depreciation	\$16,013.00	\$2,668.00	\$0.00	-\$2,668.00	-100.00%
	2140393	PWO - LESS Allocated to Works (PWO's)	-\$1,328,705.00	-\$221,450.00	-\$200,419.29	\$21,030.71	-9.50%
	2140398	PWO - Staff Housing Costs Allocated	\$25,936.00	\$4,322.00	\$3,940.99	-\$381.01	-8.82%
	2140399	PWO - Administration Allocated	\$453,120.00	\$75,520.00	\$65,514.85	-\$10,005.15	-13.25%
	2140400	POC - Internal Plant Repairs - Wages & O/Head	\$217,106.00	\$35,284.00	\$6,045.13	-\$29,238.87	-82.87%
	2140411	POC - External Parts & Repairs	\$78,960.00	\$13,160.00	\$8,545.71	-\$4,614.29	-35.06%
	2140412	POC - Fuels and Oils	\$163,181.25	\$27,196.00	\$1,405.92	-\$25,790.08	-94.83%
	2140413	POC - Tyres and Tubes	\$29,400.00	\$4,900.00	\$0.00	-\$4,900.00	-100.00%
	2140416	POC - Licences/Registrations	\$6,929.00	\$0.00	\$6,700.97	\$6,700.97	
	2140417	POC - Insurance Expenses	\$21,366.00	\$3,560.00	\$10,682.00	\$7,122.00	200.06%
	2140492	POC - Depreciation	\$261,280.50	\$43,546.00	\$0.00	-\$43,546.00	-100.00%
	2140494	POC - LESS Plant Operation Costs Allocated to Works	-\$778,222.75	-\$129,702.00	-\$64,533.60	\$65,168.40	-50.24%
		Total Operating Expenditure	\$7.25	-\$8,628.00	\$18,907.46	\$27,535.46	-319.14%
		Salaries And Wages					
		Operating Expenditure					
	2140500	SAL - Gross Salary and Wages	\$2,441,406.57	\$375,600.00	\$282,510.47	-\$93,089.53	-24.78%
	2140501	SAL - LESS Salaries & Wages Allocated	-\$2,441,406.57	-\$375,600.00	-\$282,510.47	\$93,089.53	-24.78%
		Total Operating Expenditure	\$0.00	\$0.00	\$0.00	\$0.00	

31/08/2023	COA	Description	Budget 23/24	YTD Budget 31/08/2023	YTD Actual 31/08/2023	Variance (\$)	Variance (%)
		Total Operating Income	-\$28,250.00	-\$4,706.00	-\$8,789.40	-\$4,083.40	86.77%
		Total Operating Expenditure	\$5,811.79	-\$15,224.00	\$23,725.01	\$38,949.01	-255.84%
		Total Operating Income	-\$12,495,852.98	-\$691,537.00	-\$5,002,975.65	-\$4,310,364.01	623.46%
		Total Operating Expenditure	\$8,565,893.44	\$1,400,660.00	\$787,481.92	-\$595,106.08	-43.78%

14.1.2	List of Monthly Payments - August 2023
LOCATION	Not Applicable
APPLICANT	Internal
DOCUMENT REF	NAM1176
DATE OF REPORT	11 September 2023
AUTHOR	Chief Financial Officer, Kristy Van Kuyl
RESPONSIBLE OFFICER	Acting Chief Executive Officer, Rob Stewart
OFFICER DISCLOSURE OF INTEREST	Nil
ATTACHMENT	1. List of Payment For Council - August 2023 [14.1.2.1 - 7 pages]

SUMMARY:

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

BACKGROUND:

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

COMMENT:

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

CONSULTATION:

Nil

STATUTORY AUTHORITY:

Local Government (Financial Management) Regulations 1996 r13

POLICY IMPLICATIONS:

Policy 4.7 – Creditors Preparation for Payment

FINANCIAL IMPLICATIONS:

A total of \$915,707.97 has been withdrawn from Municipal Bank Account.

RISK ASSESSMENT:

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

STRATEGIC IMPLICATIONS:

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

Outcome

4.2 An efficient and effective organisation.

Strategy

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

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

VOTING REQUIREMENTS:

Simple Majority

OFFICER RECOMMENDATION:

That the list of payments for the month of August 2023 totalling \$915,707.97 being:

1. Cheque payment from the Municipal Fund totalling \$7,330.45
2. Electronic Funds Transfer from EFT8316 to EFT8380, payments from Municipal Fund totalling \$766,107.97
3. Direct Debit payments from the Municipal Fund totalling \$42,745.31
4. Payroll payments from the Municipal Fund totalling \$98,877.06
5. Credit Card payments for the Statement Month of July 2023 from the Municipal Fund totalling \$647.18

be received.

COUNCIL DECISION:

Council Resolution Number	
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Moved		Seconded	
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Carried	
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Shire of Menzies
Payments for the Month of August 2023

Date	Name	Description	Amount
		Cheque	\$7,330.45
		EFT	\$766,107.97
		Direct Debit	\$42,745.31
		Credit Card Payment	\$647.18
		Payroll	\$98,877.06
		<u>Total Payments</u>	<u>\$915,707.97</u>

Shire of Menzies
Payments for the Month of August 2023

Cheque	Date	Name	Description	Amount
10512	25/08/2023	DEPARTMENT OF TRANSPORT	FY 23/24 FLEET REGISTRATION FEE	7,330.45
TOTAL CHEQUE PAYMENT				\$7,330.45

Shire of Menzies
Payments for the Month of August 2023

EFT	Date	Name	Description	Amount
EFT8316	9/08/2023	CHILD SUPPORT	PAYROLL DEDUCTIONS 8/08/2023	123.88
EFT8317	9/08/2023	SHIRE OF MENZIES SOCIAL CLUB	PAYROLL DEDUCTIONS 8/08/2023	265.00
EFT8318	9/08/2023	MENZIES ABORIGINAL CORPORATION	PAYROLL DEDUCTIONS 8/08/2023	360.00
EFT8319	9/08/2023	SHIRE OF MENZIES	PAYROLL DEDUCTIONS 8/08/2023	172.72
EFT8320	14/08/2023	CARROLL & RICHARDSON FLAGWORLD PTY LTD	SHIRE TOURISM AND ATTRACTION BANNERS	4,605.70
EFT8321	14/08/2023	CANINE CONTROL	RANGER SERVICE FOR 27 JULY 2023	1,815.00
EFT8322	14/08/2023	ROADTECH CIVIL & CONSTRUCTION	MOBILISATION AND ROAD CONSTRUCTION TJUNTJUNTJARRA	479,920.80
EFT8323	14/08/2023	3E ADVANTAGE	CRC & ADMIN PRINTER USAGE FOR JULY 2023	3,122.47
EFT8324	14/08/2023	XSTRA GLOBAL IT AND COMMUNICATION SOLUTIONS	MONTHLY PBX RENTAL AND SERVICES FOR AUGUST 2023	337.45
EFT8325	14/08/2023	SEEK	COMMUNITY ENGAGEMENT OFFICER ADVERT ON SEEK	401.50
EFT8326	14/08/2023	SPECTRUM SURVEYS PTY LTD	SURVEYING AND PEGGING SHENTON, REID, MERCER STREETS AND CEMETERY	3,465.00
EFT8327	14/08/2023	ASK WASTE MANAGEMENT	LANDFILL CLOSURE MANAGEMENT PLAN KOOKYKNIE AND MENZIES	8,250.00
EFT8328	14/08/2023	KALSEC	DESIGN SERVICES FOR MENZIES DISCOVERY DAY LOGO	500.00
EFT8329	14/08/2023	SUDHIR	CR. SUDHIR - TRAVEL REIMBURSEMENT FOR ALGA CONFERENCE 2023 - RETURN FLIGHT TO CANBERRA	1,516.32
EFT8330	14/08/2023	BOB WADDELL & ASSOCIATES PTY LTD	ASSISTANCE WITH FY 23/24 ANNUAL BUDGET	82.50
EFT8331	14/08/2023	JONES LANG LASALLE ADVISORY SERVICES PTY LTD (JLL)	COMPREHENSIVE VALUATION SERVICES FOR THE SHIRES' LAND AND BUILDING ASSETS - 48 BUILDINGS AND 65 LAND PARCELS	20,900.00
EFT8332	14/08/2023	RARE EARTHS M&C PTY LTD T/A AS MENZIES HOTEL	REFRESHMENTS AND CATERING - JULY 2023 COUNCIL MEETING	105.60
EFT8333	14/08/2023	HARVEY NORMAN AVIT	ADMIN MINOR EQUIPMENT - AIR FYER AND VACUUM CLEANER	1,148.00
EFT8334	14/08/2023	TEAM GLOBAL EXPRESS PTY LTD	FREIGHT CHARGE - FURNITURE DSS PROJECT FROM OFFICE NATIONAL, BIN REPLACEMENT AND STATIONERY	1,174.81
EFT8335	14/08/2023	SEAN MCGAY	REIMBURSEMENT FOR CITY OF KALGOORLIE POUND FEE (LAKE BALLARD CAT)	170.89
EFT8336	14/08/2023	STRETTLE PTY LTD	ADVISOR FOR LAND SEIZURE - TRANSFER OF LAND FOR NON-PAYMENT OF RATES	143.00
EFT8337	14/08/2023	MARKETFORCE	ADVERTISE RFT 3/23 - FLOOD RECOVERY MINOR WORKS, DIFFERENTIAL RATES 23/24	1,427.57
EFT8338	14/08/2023	WA LOCAL GOVERNMENT ASSOCIATION (WALGA)	WALGA ANNUAL SUBSCRIPTION FY 23/24	35,442.34
EFT8339	14/08/2023	IAN BAIRD	TRAVEL CLAIM FOR JULY 2023 OCM FROM TJUNTJUTJARRA TO MENZIES RETURNED	1,544.56
EFT8340	14/08/2023	WESTFARMERS LTD T/AS BUNNINGS	PARKS, GARDEN AND DEPOT - MAINTENANCE CONSUMABLES	1,802.91
EFT8341	14/08/2023	BUSINESS KEY	10,000 INSIDE AUSTRALIA BROCHURES - DL PRINTED 2 SIDES 150GSM FOLDED	1,136.30
EFT8342	14/08/2023	CHRISTOPHER DEAVIN	REIMBURSEMENT FOR 45KG (1.5) GAS BOTTLES	300.00
EFT8343	14/08/2023	DEBRA KAY PIANTO	MEALS REIMBURSEMENT FOR WHS TRAINING - DEBBIE AND MICHAEL P	143.16
EFT8344	14/08/2023	HORIZON POWER	ELECTRICITY - 53A WALSH STREET - USAGE FROM 29/04/2023 TO 28/06/2023	303.27
EFT8345	14/08/2023	KLEENHEAT GAS	10X - 45KG GAS BOTTLES	2,300.10
EFT8346	14/08/2023	NETLOGIC INFORMATION TECHNOLOGY	MONTHLY SERVER AND PC MONITORING FROM AUGUST 2023	3,056.50
EFT8347	14/08/2023	OFFICE NATIONAL	STATIONARY - SUSPENSION FILE FOR BUILDING PERMIT FILLING AND TRAVEL PRINTER MAINTENANCE	335.01

Shire of Menzies
Payments for the Month of August 2023

EFT8348	14/08/2023	PAUPIYALA TJARUTJA ABORIGINAL CORPORATION	CR IAN BAIRD - OCM JULY 2023 ACCOMMODATION FOR 2 NIGHTS	240.00
EFT8349	14/08/2023	TAPS INDUSTRIES	SORRY CAMP 29/06/2023 - PUMP OUT PORTABLE TOILET	556.60
EFT8350	24/08/2023	CANINE CONTROL	RANGER SERVICE 9 AUGUST 2023	1,815.00
EFT8351	24/08/2023	LEONORA PHARMACY	PHARMACY ITEMS SOLD ON CONSIGNMENT	466.10
EFT8352	24/08/2023	CHILD SUPPORT	PAYROLL DEDUCTION PPE 24/08/2023	123.88
EFT8353	24/08/2023	BATTERIES N MORE	CARAVAN PARK GATE - BATTERIES	764.25
EFT8354	24/08/2023	PICCADILLY BUTCHERS	LUNCH FOR CEO FUNCTION	240.00
EFT8355	24/08/2023	DEPARTMENT OF MINES INDUSTRY REGULATION AND SAFETY	BSL COLLECTED FOR JULY 2023 - EJUDINA STATION & EVOKES HOMES	2,058.90
EFT8356	24/08/2023	COOLGARDIE TYRE SERVICE	P0207 RUBBISH TRUCK AND P0202 SERVICE AND TYRE REPLACEMENT	1,996.50
EFT8357	24/08/2023	HERSEY'S SAFETY PTY LTD	JOEL BONE UNIFORM - 4X PANTS, 4X SHIRT, SAFETY BOOTS AND JACKET	768.90
EFT8358	24/08/2023	SPARTAN FIRST PTY LTD	SAMUEL MAZZA - PR EMPLOYMENT MEDICAL - MEDICAL ASSESSMENT, STANDARD AUDIOMETRY AND LAB DRUG AND ALCOHOL	374.00
EFT8359	24/08/2023	BOB WADDELL & ASSOCIATES PTY LTD	FINANCIAL CONSULTANCY AUGUST 2023	2,227.50
EFT8360	24/08/2023	LAMBRON CONTRACTING PTY LTD	MOBILISATION AND ROAD GRADING - CRANKY JACK AND MOUNT CELIA ROAD	16,176.60
EFT8361	24/08/2023	TEAM GLOBAL EXPRESS PTY LTD	ADMIN & CRC FREIGHT CHARGE	226.20
EFT8362	24/08/2023	CONSTRUCTION TRAINING FUND (BCITF)	FEES FOR BUILDING PERMIT 1/23 - EDJUDINA STATION	1,200.00
EFT8363	24/08/2023	WESTFARMERS LTD T/AS BUNNINGS	MAINTENANCE MATERIALS FOR CARAVAN PARK, 25 ON SLOW AND ADMIN BUILDING - RAPID SET, LIGHT, DOOR CLOSER, FLYSCREEN, PAINTING MATERIALS	1,135.26
EFT8364	24/08/2023	CUTTING EDGES EQUIPMENT PARTS	P0234 GRADER PARTS BLADES	1,777.16
EFT8365	24/08/2023	CYBERSECURE	CLOUD STORAGE, BACKUP SUBSCRIPTION FOR AUGUST 2023	549.18
EFT8366	24/08/2023	DAVID GRAY & CO PTY LTD	25X - 240L DARK GREEN RUBBISH BINS	2,062.50
EFT8367	24/08/2023	EAGLE PETROLEUM (W.A) PTY LTD	FUEL USAGE - EAGLE CARD ULP 18.66 LITRE	34.69
EFT8368	24/08/2023	ORE INVESTMENTS PTY LTD T/A GOLDRUSH TOURS, GRT COMMERCIAL PANEL & PAINT	BUS TICKET TO LAVERTON - STEVENS	30.60
EFT8369	24/08/2023	GOLDFIELDS VOLUNTARY REGIONAL ORG (GVROC)	GVROC SUBSCRIPTION FEE FOR FY 23/24	38,500.00
EFT8370	24/08/2023	HEATLEYS SAFETY AND INDUSTRIAL	JOHN WARNER - UNIFORMS	608.27
EFT8371	24/08/2023	LOCAL GOVERNMENT PROFESSIONALS AUSTRALIA WA	LG PROFESSIONALS - GRANT WRITING AND BUSINESS CASE WORKSHOP - S MCGAY	840.00
EFT8372	24/08/2023	SHIRE OF MENZIES SOCIAL CLUB	PAYROLL DEDUCTIONS PPE 24/08/2023	465.00
EFT8373	24/08/2023	MENZIES ABORIGINAL CORPORATION	PAYROLL DEDUCTIONS PPE 24/08/2023	360.00
EFT8374	24/08/2023	NETLOGIC INFORMATION TECHNOLOGY	FY 23/24 IT SUPPORT - CONSULTING LABOUR FROM 07/08/2023 TO 14/08/2023	941.50
EFT8375	24/08/2023	SHIRE OF LEONORA	HEALTH/BUILDING SERVICE - JULY 2023	3,285.60
EFT8376	24/08/2023	SHIRE OF MENZIES	RATES REFUND FOR ASSESSMENT A3772 P31/01966 MINING TENEMENT	467.86
EFT8377	24/08/2023	MOORE STEPHENS T/AS MOORE AUSTRALIA	BUDGET PREPERATION SERVICES, PREPERATION AND LODGEMENT OF IAS FOR OCTOBER 2022	13,585.00

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

EFT8378	24/08/2023	WATER CORPORATION	SHIRE OF MENZIES VARIOUS PROPERTIES - USAGE FROM 08 JUNE 2023 TO 09 AUGUST 2023	3,865.60
EFT8379	24/08/2023	WESTRAC PTY LTD	P0234 GRADER SERVICE AND MATERIALS	3,616.29
EFT8380	31/08/2023	HI CONSTRUCTIONS (AUST) PTY LTD	LADY SHENTON REPAIR RFT 05/2021 -BUILDING REPAIRS AND REMEDIAL WORK	88,376.67
TOTAL EFT				\$766,107.97

Shire of Menzies
Payments for the Month of August 2023

Direct Debit	Date	Name	Description	Amount
DD5786.1	1/08/2023	WESTNET	CRC PUBLIC INTERNET JULY 2023	54.99
DD5788.1	7/08/2023	POWER ICT PTY LTD	MESSAGES ON HOLD - JULY 2023	75.90
DD5790.1	8/08/2023	AWARE SUPER PTY LTD	SUPERANNUATION CONTRIBUTION PPE 08/08/2023	9,637.91
DD5790.2	8/08/2023	AUSTRALIAN SUPER	SUPERANNUATION CONTRIBUTION PPE 08/08/2023	1,381.26
DD5790.3	8/08/2023	THE TRUSTEE FOR AUSTRALIAN RETIREMENT TRUST	SUPERANNUATION CONTRIBUTION PPE 08/08/2023	563.75
DD5790.4	8/08/2023	TWU SUPER FUND	SUPERANNUATION CONTRIBUTION PPE 08/08/2023	544.22
DD5790.5	8/08/2023	SIMPLE CHOICE	SUPERANNUATION CONTRIBUTION PPE 08/08/2023	362.14
DD5790.6	8/08/2023	CBUS	SUPERANNUATION CONTRIBUTION PPE 08/08/2023	402.17
DD5793.1	8/08/2023	TELSTRA	SHIRE OF MENZIES, CRC, INTERNET, SPEED SIGN USAGE FROM 17 JULY TO 16 AUGUST 2023	3,133.28
DD5795.1	8/08/2023	TELSTRA	SATELITE PHONE USAGE FROM 20 JULY TO 19 AUGUST 2023	242.50
DD5797.1	9/08/2023	NAB	NAB CONNECT FEE JULY 2023	24.49
DD5804.1	11/08/2023	TELSTRA	MANAGERS, ADMIN SPARE MOBILE PHONE, INTERNET USAGE FROM 23 JULY TO 22 AUGUST 2023	705.49
DD5808.1	15/08/2023	THE WEST AUSTRALIAN	SUBSCRIPTION TO NEWSPAPER ONLINE AUGUST 2023	28.00
DD5813.1	17/08/2023	HORIZON POWER	ELECTRICITY - 161515 - STREET LIGHT - USAGE FROM 1/07/2023 TO 31/07/2023	1,081.01
	21/08/2023	PIVOTEL SATELLITE PTY LTD	SPOT TRACKING CHARGE ACCOUNT 40063522 FOR THE MONTH OF AUGUST 2023	31.00
DD5816.1	22/08/2023	AWARE SUPER PTY LTD	SUPERANNUATION CONTRIBUTION PPE 22/08/2023	10,271.03
DD5818.1	22/08/2023	AUSTRALIAN SUPER	SUPERANNUATION CONTRIBUTION PPE 22/08/2023	1,407.86
DD5818.2	22/08/2023	THE TRUSTEE FOR AUSTRALIAN RETIREMENT TRUST	SUPERANNUATION CONTRIBUTION PPE 22/08/2023	563.75
DD5818.4	22/08/2023	TWU SUPER FUND	SUPERANNUATION CONTRIBUTION PPE 22/08/2023	547.01
DD5818.5	22/08/2023	CBUS	SUPERANNUATION CONTRIBUTION PPE 22/08/2023	401.23
DD5829.1	24/08/2023	NAB	NAB CONNECT FEE FOR THE MONTH OF AUGUST 2023	32.99
DD5834.1	28/08/2023	GREGORY DWYER	MEMBER SITTING FEE CR. GREG DWYER FOR THE MONTH OF AUGUST 2023	3,490.67
DD5834.2	28/08/2023	IAN BAIRD	MEMBER SITTING FEE CR. IAN BAIRD FOR THE MONTH OF AUGUST 2023	1,338.16
DD5834.3	28/08/2023	JILLIAN DWYER	MEMBER SITTING FEE CR. JILL DWYER FOR THE MONTH OF AUGUST 2023	907.58
	28/08/2023	ROHAN S BAIRD	MEMBER SITTING FEE CR. ROHAN S BAIRD FOR THE MONTH OF AUGUST 2023	907.58
DD5834.4	28/08/2023	ANDREW TUCKER	MEMBER SITTING FEE CR. ANDREW TUCKER FOR THE MONTH OF AUGUST 2023	907.58
DD5834.6	28/08/2023	SUDHIR	MEMBER SITTING FEE CR. SUDHIR FOR THE MONTH OF AUGUST 2023	907.58
DD5834.7	28/08/2023	PAUL WARNER	MEMBER SITTING FEE CR. PAUL WARNER FOR THE MONTH OF AUGUST 2023	907.58
DD5836.1	29/08/2023	WRIGHT EXPRESS AUSTRALIA PTY LTD	SHIRE OF MENZIES VEHICLE FUEL USAGE FOR THE MONTH AUGUST 2023	946.71
DD5842.1	31/08/2023	NAB	ACCOUNT FEES A.K.F AUGUST 2023	437.54
DD5844.1	31/08/2023	WATER CORPORATION	WATER - 9007529987 - STANDPIPE AT NO.2 SAM PUMP LINE - LOT STANDPIPE - USAGE FROM 8/06/2023 TO 9/08/2023	502.35
TOTAL DIRECT DEBIT				\$42,745.31

Shire of Menzies			
Payments for the Month of August 2023			
Date	Name	Description	Amount
		CEO CARD NO: **** * 2547	
30/06/2023	ALGA	REFUND ALGA REGISTRATION FEE - CR. ANDREW TUCKER	-1,155.00
28/07/2023	NAB	MONTHLY CARD FEE - JULY 2023	9.00
		TOTAL CEO CREDIT CARD	-\$1,146.00
		CFO CARD NO: **** * 6310	
04/07/2023	FACEBOOK	SHIRE OF MENZIES FACEBOOK ADVERTISING	3.43
14/07/2023	CARAVAN & CAMPING INDUSTRY ASSOCIATION	CARAVAN PARK MENTORING PROGRAM	695.00
17/07/2023	FACEBOOK	SHIRE OF MENZIES FACEBOOK ADVERTISING	4.10
19/07/2023	CARAVAN & CAMPING INDUSTRY ASSOCIATION	CARAVAN PARK MENTORING PROGRAM	695.00
24/07/2023	ADOBE	ADOBE SUBSCRIPTION - 22 JUNE TO 21 JULY 2023	386.65
28/07/2023	NAB	MONTHLY CARD FEE - JULY 2023	9.00
		TOTAL CFO CREDIT CARD	\$1,793.18
		TOTAL CREDIT CARD	<u>\$647.18</u>
09/08/2023		PAYROLL PAYMENT PPE 8/08/2023	49,091.04
23/08/2023		PAYROLL PAYMENT PPE 22/08/2023	49,786.02
		TOTAL PAYROL	\$98,877.06

14.1.3	Rates Debtor Report August 2023
LOCATION	Not Applicable
APPLICANT	Internal
DOCUMENT REF	NAM1177
DATE OF REPORT	11 September 2023
AUTHOR	Chief Financial Officer, Kristy Van Kuyl
RESPONSIBLE OFFICER	Acting Chief Executive Officer, Rob Stewart
OFFICER DISCLOSURE OF INTEREST	Nil
ATTACHMENT	1. CONFIDENTIAL - Rates Outstanding Report - August 2023 [14.1.3.1 - 6 pages]

SUMMARY:

To present a list of overdue rates of more than 12 months, through to three years plus, as at 31 August 2023.

BACKGROUND:

Unpaid overdue rates comprise 349 properties, totaling \$465,650.42 with the following breakdown:

- 12 months arrears, totaling \$101,007.87
- 2 years arrears, totaling \$49,436.62
- 3 years plus arrears, totaling \$315,205.93

Nineteen rates assessments totalling \$63,040.91 are with debt collector AMPAC for collection.

COMMENT:

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

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

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

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

CONSULTATION:

Consultation occurs with the appointed Debt Collection Agency.

STATUTORY AUTHORITY:

Local Government Act 1995

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

POLICY IMPLICATIONS:

Policy – 4.6 Debt Recovery – Outstanding Rates and Sundry Debtors

FINANCIAL IMPLICATIONS:

Unpaid Overdue Rates total \$465,650.42 While these remain unpaid, financial implications, apart from possible cashflow implications, are the ongoing costs associated with debt collection, staff time and an unacceptable ratio of rates not collected on an ongoing basis.

RISK ASSESSMENT:

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

STRATEGIC IMPLICATIONS:

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

Outcome
4.2 An efficient and effective organisation.

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

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

VOTING REQUIREMENTS:

Simple Majority

OFFICER RECOMMENDATION:

That the list of overdue rates showing:

- i. 12 months arrears, totaling \$101,007.87
- ii. 2 years arrears, totaling \$49,436.62
- iii. 3 years plus arrears, totaling \$315,205.93

be received.

COUNCIL DECISION:

Council Resolution Number	
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Moved		Seconded	
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Carried	
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14.2 Administration Reports

14.2.1	2023 Christmas Shutdown
LOCATION	Not Applicable
APPLICANT	Internal
DOCUMENT REF	NAM1178
DATE OF REPORT	06 September 2023
AUTHOR	Chief Financial Officer, Kristy Van Kuyl
RESPONSIBLE OFFICER	Acting Chief Executive Officer, Rob Stewart
OFFICER DISCLOSURE OF INTEREST	Nil
ATTACHMENT	Nil

SUMMARY:

To recommend the closure date of the Administration Office, Works Depot and Community Resources Centre for the 2023 Christmas / New Year period.

BACKGROUND:

The Council generally closes the Administration Office, Works Depot, and Community Resources Centre during the Christmas / New Year period as it is generally quiet with minimal public visitations and phone enquiries.

COMMENT:

The requirements for Shire services reduce over the Christmas period.

This year Christmas falls on a Monday. It is recommended that the Administration Office be closed from 4.30pm Thursday 21 December 2023 and reopening on Tuesday 2 January 2024 at 8.30am.

Minor maintenance, watering, rubbish collection and cleaning is still required, and this will result in work crew members being rostered for the period.

The Community Resources Centre would still be operating in limited hours from 9am to 2pm on days other than public holidays or weekends. A staff member will be rostered for any bookings or support required. The limited opening hours is due to the service agreement with Australia Post which requires two hours daily and the agreement with Department of Primary Industries and Regional Development (DPIRD) requiring of five hours daily excluding public holiday and weekends.

Closure days for Administration Office, Works Depot and Community Resources Centre are as follows:

- Friday 22 December 2023 - Roster Days Off (RDO)/Annual Leave
- Monday 25 December 2023 - Public Holiday (Christmas Day)
- Tuesday 26 December 2023 - Public Holiday (Boxing Day)
- Wednesday 27 December 2023 - Local Government Day in Lieu 2023
- Thursday 28 December 2023 - Local Government Day in Lieu 2023
- Friday 29 December 2023 - Roster Days Off (RDO)/Annual Leave
- Monday 1 January 2024 - Public Holiday (New Year’s Day)

General rubbish collection for Menzies and Kookynie scheduled on Wednesday 27 December 2023 and Tuesday 2 January 2024.

CONSULTATION:

No external consultation has taken place.

STATUTORY AUTHORITY:

There are no statutory implications for this report.

POLICY IMPLICATIONS:

No Council policy relates to the subject matter.

FINANCIAL IMPLICATIONS:

No additional costs accrue to the Council as staff will take appropriate rostered days off (RDO), days in lieu or accrued annual leave entitlement.

RISK ASSESSMENT:

Risk Statement	Level of Risk	Risk Mitigation Strategy
People may object to the Christmas shutdown of the administration office, works depot and Community Resources Centre.	Low	The community will be informed about the CRC limited operating hours and schedule of rubbish collection during the Christmas shutdown period.

STRATEGIC IMPLICATIONS:

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

Outcome:
4.2 An efficient and effective organisation.

Strategy:
4.2.3 Provide a positive and safe workplace.

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

VOTING REQUIREMENTS:

Simple Majority

OFFICER RECOMMENDATION:

That:

- 1. The Shire Administration Office, Community Resources Centre and Work Depot be closed from 4.30pm Thursday 21 December 2023 and reopening on Tuesday 2 January 2024 at 8.30am, except as noted in part (2) below
- 2. The Community Resources Centre be open in limited hours from 9am to 2pm over the Christmas period
- 3. General rubbish collection for Menzies and Kookynie be scheduled on Wednesday 27 December 2023 and Tuesday 2 January 2024.

COUNCIL DECISION:

Council Resolution Number	
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Moved		Seconded	
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Carried	
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14.2.2	Lot 8 Shenton Street Menzies: Expressions of Interest to Lease
LOCATION	Lot 8 Shenton Street Menzies
APPLICANT	Internal
DOCUMENT REF	NAM1179
DATE OF REPORT	5 September 2023
AUTHOR	Acting Chief Executive Officer, Rob Stewart
RESPONSIBLE OFFICER	Acting Chief Executive Officer, Rob Stewart
OFFICER DISCLOSURE OF INTEREST	Nil
ATTACHMENT	1. Map of Lot 8 Shenton Street Menzies [14.2.2.1 - 1 page]

SUMMARY:

To recommend that expressions of interest be sought from incorporated not-for-profit organisations for the leasing of lot 8 Shenton Street Menzies.

BACKGROUND:

This report will also seek guidance from the Council relating to proposed uses of lots 9 and 10 to the immediate north of lot 8.

For example, it is assumed that Lot 8, which is the lot which has a former church building on it, is intended to be used for community purposes and therefore could be leased to an incorporated not for profit organisation.

However, lots 9 and 10 are designated for a different purpose, that is: housing.

The Council is at present in the process of purchasing (contiguous with lot 8) lot 9 which has a condition that it must be amalgamated with lot 10 (contiguous to the north). Lot 9 is at present known as Reserve 38437 and is vested in the Shire of Menzies for the purpose of Housing. The intention that was communicated to the Department of Lands, Planning and Heritage was that the two blocks would be amalgamated for housing.

Any lease of lots 9 and 10 would create an issue with any ultimate use of those blocks for housing if indeed this is the proposed use. However, there is a perception by community members that lots 8, 9 and 10 will be available for community use.

Both lots 8 and 9 are going through a process of decontamination. Possibly this will be completed by the end of October 2023.

COMMENT:

Should lots 9 and 10 be proposed for future housing, an argument exists that only lot 8 should be made available for community purposes. Although lots 9 and 10 (to become one amalgamated lot) could be offered, if a community group installed infrastructure or a garden, pressure could be placed on a future council to undertake housing development elsewhere, even if this potential use was acknowledged from the outset.

Therefore, it is recommended that only lot 8 be advertised, seeking expressions of interest from incorporated not-for-profit organisations.

CONSULTATION:

One community group has already met with the Acting CEO seeking information about the lots and another community group has applied to become incorporated and has sought information about the blocks.

STATUTORY AUTHORITY:

Local Government Act (1995):

Section 3.58 of the Act relates to disposition of property. A disposition to a not-for-profit organisation is an exempt disposition. A lease is a disposition.

POLICY IMPLICATIONS:

None applicable

FINANCIAL IMPLICATIONS:

If land is leased to a not-for-profit organisation, it is likely to be a 'peppercorn' lease. Some funds have been set aside in the current budget to assist any not for profit that may lease the land.

RISK ASSESSMENT:

Risk Statement	Level of Risk	Risk Mitigation Strategy
Insufficient and/or inconsistent procedures in relation to procurement processes	High	Develop procurement processes to guide and direct staff.
There may be community opposition or concerns about the organisation's activities or the lease itself.	Low	The process of accepting expressions of interest from incorporated not-for-profit community

		<p>associations should show impartiality.</p> <p>The selected not-for-profit community association should demonstrate how its activities will benefit the community, and the Council should ensure that these benefits are realised as intended.</p>
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STRATEGIC IMPLICATIONS:

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

1.1 An engaged and inclusive community.

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

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

1.1.3 Provide, maintain and improve community facilities.

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

VOTING REQUIREMENTS:

Simple Majority

OFFICER RECOMMENDATION:

That:

1. Expressions of interest be sought from incorporated not-for-profit organisations for the leasing from the Council of lot 8 Shenton Street for community purposes which would incorporate the existing structure on that lot
2. Interested parties be advised that lots 9 and 10 Shenton Street are not able to be leased, however the Council may be prepared to enter into short term licence arrangements for those lots
3. A further report be prepared for the November 2023 ordinary meeting of the Council.

COUNCIL DECISION:

Council Resolution Number	
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Moved		Seconded	
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Carried	
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14.2.3	Review of Policy 2.5 Land Under Roads
LOCATION	Not Applicable
APPLICANT	Internal
DOCUMENT REF	NAM1180
DATE OF REPORT	7 September 2023
AUTHOR	Chief Financial Officer, Kristy Van Kuyl
RESPONSIBLE OFFICER	Acting Chief Executive Officer, Rob Stewart
OFFICER DISCLOSURE OF INTEREST	Nil
ATTACHMENT	Nil

SUMMARY:

To review the Land Under Roads Policy in accordance with the Council’s annual rolling review of all policies.

BACKGROUND:

At its meeting held on 25 May 2023, the Council resolved:

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

COMMENT:

The current policy has not been reviewed since August 2018.

This report will recommend that the current policy relating to Land Under Roads be repealed as Regulation 16 of the Local Government (Financial Management) Regulations 1996, which it is based on, was deleted on 6 November 2020.

Further, Australian Accounting Standard Board (AASB) 16 now provides that although the exemption for land under roads has been removed, it is still to be valued at zero.

CONSULTATION:

No external consultation occurred during the preparation of this report.

STATUTORY AUTHORITY:

There are no statutory implications for this report.

POLICY IMPLICATIONS:

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

FINANCIAL IMPLICATIONS:

There are no financial implications for this report.

RISK ASSESSMENT:

There are no risk assessments for this report.

STRATEGIC IMPLICATIONS:

The Council's Community Strategic Plan 2021 – 2031 outlines the following outcome and strategy:

Outcome

4.2: An efficient and effective organisation.

Strategy

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

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

VOTING REQUIREMENTS:

Simple Majority

OFFICER RECOMMENDATION:

That current Policy 2.5 Land Under Roads be repealed.

COUNCIL DECISION:

Council Resolution Number	
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Moved		Seconded	
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Carried	
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14.2.4	Review of Policy 2.6 Depreciation of Non-Current Assets
LOCATION	Not Applicable
APPLICANT	Internal
DOCUMENT REF	NAM1181
DATE OF REPORT	7 September 2023
AUTHOR	Chief Financial Officer, Kristy Van Kuyl
RESPONSIBLE OFFICER	Acting Chief Executive Officer, Rob Stewart
OFFICER DISCLOSURE OF INTEREST	Nil
ATTACHMENT	Nil

SUMMARY:

To review Policy 2.6 Depreciation of Non-Current Assets in accordance with the Council's annual rolling review of all policies.

BACKGROUND:

At its meeting held on 25 May 2023, the Council resolved:

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

COMMENT:

The current policy has not been reviewed since November 2021. The purpose of this policy is to provide consistent standards for accounting for depreciation of non-current assets.

This report will recommend that the existing Depreciation of Non-Current Assets policy be repealed and replaced.

CONSULTATION:

No external consultation occurred during the preparation of this report.

STATUTORY AUTHORITY:

Local Government (Financial Management) Regulations 1996:

Regulation 27 provides that notes to the annual budget for a financial year must include the disposal of class assets, depreciation on non-current assets for the financial year included in the operating expenditure for each program in the income statement.

POLICY IMPLICATIONS:

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

FINANCIAL IMPLICATIONS:

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

RISK ASSESSMENT:

If the officer's recommendation is endorsed, the financial implications for Depreciation of Non-Current Assets are met.

STRATEGIC IMPLICATIONS:

The Council's Community Strategic Plan 2021 – 2031 outlines the following outcome and strategy:

Outcome

4.2: An efficient and effective organisation.

Strategy

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

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

VOTING REQUIREMENTS:

Simple Majority

OFFICER RECOMMENDATION:

That:

1. Current Policy 2.6 Depreciation of Non-Current Assets be repealed.
2. New Policy 2.6 Depreciation of Non-Current Assets as follows:

'Objective

The purpose of this policy is to provide consistent standards for accounting for depreciation method of non-current assets.

Policy Statement

In accordance with the Australian Accounting Standards Board (AASB) 116 non-current asset are depreciated on a straight-line basis over the individual asset's useful life from the time the asset is held ready for use. The estimation of the useful life of the asset is a matter of judgement based on the experience of the entity with similar assets.

The current depreciation of non-current assets for each class are:

Buildings	20 to 50 years
Furniture and Equipment	4 to 10 years
Plant and Equipment	5 to 10 years
Infrastructure – roads	20 to 50 years
Infrastructure – footpaths	20 years
Infrastructure – parks and ovals	10 to 50 years
Infrastructure Other	75 to 100 years'

be adopted.

COUNCIL DECISION:

Council Resolution Number	
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Moved		Seconded	
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Carried	
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14.2.5	Review of Policy 4.4 Donations, Sponsorship and Contributions
LOCATION	Not Applicable
APPLICANT	Internal
DOCUMENT REF	NAM1182
DATE OF REPORT	5 September 2023
AUTHOR	Acting Chief Executive Officer, Rob Stewart
RESPONSIBLE OFFICER	Acting Chief Executive Officer, Rob Stewart
OFFICER DISCLOSURE OF INTEREST	Nil
ATTACHMENT	1. Current Policy 4.4 Donations, Sponsorship and Contributions [14.2.5.1 - 2 pages]

SUMMARY:

To review the Council's Donations, Sponsorship and Contributions Policy.

BACKGROUND:

At its meeting held on 25 May 2023, the Council resolved:

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

COMMENT:

The current policy has not been reviewed since August 2018. Further, the policy does not appear to have been adhered to for the most recent budget process.

CONSULTATION:

Nil

STATUTORY AUTHORITY:

Local Government Act (1995):

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

POLICY IMPLICATIONS:

It is recommended that the existing policy is repealed and a new policy adopted.

FINANCIAL IMPLICATIONS:

If the new policy is adopted the Council will endorse all donations prior to budget adoption. The proposed policy also limits the funding of donations.

RISK ASSESSMENT:

Risk Statement	Level of Risk	Risk Mitigation Strategy
Public perception of fairness, integrity and responsible stewardship of public funds is crucial to maintaining a positive reputation.	Medium	Ensure that the applicant receiving assistance aligns with the Council's values, mission and objectives.

STRATEGIC IMPLICATIONS:

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

4.2 An efficient and effective organisation.

4.2.2 Provide appropriate services to the community in a professional and efficient manner.

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

VOTING REQUIREMENTS:

Simple Majority

OFFICER RECOMMENDATION:

That policy 4.4 be repealed and new policy 4.4, as follows:

OBJECTIVE:

To assist incorporated clubs and organisations in meeting their objectives for the benefit of the residents of Menzies.

POLICY:

1. The Council's Community Assistance (operating) Grants are advertised in March of each year and assessed in May with funding available to successful applicants commencing in July.
2. Applications will be prioritised based on what the Council believes will provide the greatest overall benefit to the quality of life of the residents of the Shire of Menzies.
3. Applications from incorporated organisations or clubs must meet the following criteria to be considered:
 - a. The group is to be based in the Shire of Menzies, or benefit residents within the Shire.
 - b. Applications should clearly identify the Shire of Menzies group(s) who will benefit from the funding.
 - c. The group should be actively operating and meeting on a regular basis. Applications should advise the number of active members or participants.
 - d. Applications should include a copy of the audited financial statements of the organisation for the last financial year. If these are not available, the minimum requirement is the organisation's most recent profit and loss statement and balance sheet. Applicants should advise the funds held by the Group which could be accessed for the project (that is, the financial need for a Community Grant).
 - e. Applications must be made in full with supporting documentation and must be received by the due date. Incomplete applications or applications not received by the advertised deadline, will not be considered.
 - f. Applications must state the reason for funding and amount required. Applicants should also provide details of the group's own contribution to the project, where applicable.
 - g. Applications from groups that operate a facility with sale of alcohol are likely to receive increased scrutiny over other applications.
 - h. Applicants are where possible requested to show that they are actively seeking assistance from other funding bodies. Applicants must also disclose if they are seeking grant funding from other donors for this application.
 - i. Where funding relates to a recurrent event, applicants should advise number of attendees at the previous event.
4. The following category limits be set to guide the community in its expectations and the administration in making a recommendation.

Expenditure Category	Cap (\$)
Regional event (event aimed at and capable of attracting people from outside the Shire boundary)	\$5,000
Local event	\$1,500
Community group – Project This can include maintenance and upgrades to equipment or programs that benefit residents.	Up to one third of the project cost with a maximum limit of \$5,000
Community group – Operating costs or other support such as minor equipment and skills development and / or governance training for volunteers	\$2,000

5. Approved grants will not be disbursed until the organisation's GST status has been determined and proof of expenditure/purchase of approved grant has been provided, where applicable.
6. The Council will determine its total financial commitment to community funding for the upcoming financial year, as part of its budget preparation, and may exclude projects on the basis that it cannot be accommodated in the budget.
7. Organisations and clubs will be notified of the result of their application immediately following the adoption of the Council's annual budget.'

be adopted.

COUNCIL DECISION:

Council Resolution Number	
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Moved		Seconded	
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Carried	
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POLICY – 4.4 – Donations, Sponsorship and Contributions

Relevant Delegation

N/A

1. Objective

To establish a framework for the consideration of requests for donations, sponsorship or in-kind support.

2. Policy Statement

2.1 As a general practice, Council will restrict making donations of cash, materials and/or works to organisations which benefit the local community.

2.2 Sponsorship of individuals will not be considered, unless it is determined by Council that–

- the person is representing the Shire as a community,
- is acting for the Shire's benefit to some extent, and
- is authorised by a non-profit and non-government organisation which benefits the community.

2.3 Criteria for consideration of donation or sponsorship –

- a) Applicants should note that donations will be made at the absolute discretion of Council.
- b) Donation requests will not be considered where the applicant is –
 - i) a private and for profit organisation or association
 - ii) an individual person
 - iii) in relation to general fundraising
 - iv) for funding for conferences and conventions
- c) Priority will be given where –
 - i) The applicant is a registered not for profit organisation and has a base or visible presence in the Shire.
 - ii) The applicant is a community group based in the Shire or has visible presence within the Shire or has a significant impact on residents of the Shire.
 - iii) The applicant can demonstrate that the funds will provide some benefit to the Shire residents.
 - iv) The funds are required for a new initiative or significant once off project.
 - v) The applicant has not received a donation from Council within the previous two years.

- vi) If the donation is for an event, entry to the event is free of charge to Shire residents to attend and participate.
 - vii) The application is made in the financial year prior to the funds being required in time for inclusion in the coming year's budget deliberations.
- 2.4 On request, the Chief Executive Officer may make a donation or meet the sponsorship request where the donation or sponsorship is disclosed within the Budget documents.
- 2.5 The Chief Executive Officer may refuse applications that do not meet the criteria of (2) or (3)(b) above without further reference to Council, but if considered appropriate, may refer non-complying requests to Council for decision.
- 2.6 Contributions to regional organisations, shall take into account, amongst other things, the relevant populations and revenues of the Shires participating.

– End of Policy

COMMENT

Formerly	Policy 2.6, 3.3	
New Policy	Replaced	
Last Reviewed	30 August 2018	
Next Review Date	February 2021	
Amended		
Adopted	30 August 2018	25 June 2015 29 November 2012
Version	1	

14.2.6	Review of Policy 5.16 CEO Recruitment and Selection, Performance Review and Termination
LOCATION	Not Applicable
APPLICANT	Internal
DOCUMENT REF	NAM1183
DATE OF REPORT	6 September 2023
AUTHOR	Acting Chief Executive Officer, Rob Stewart
RESPONSIBLE OFFICER	Acting Chief Executive Officer, Rob Stewart
OFFICER DISCLOSURE OF INTEREST	Nil
ATTACHMENT	1. Policy 5.16 CEO Recruitment and Selection Performance Review and Termination [14.2.6.1 - 7 pages]

SUMMARY:

To review Policy 5.16: CEO Recruitment and Selection, Performance Review and Termination in accordance with the Council's rolling review of all policies.

BACKGROUND:

At its meeting held on 25 May 2023, the Council resolved:

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

COMMENT:

All Local Governments are required to adopt a policy setting out the procedures that will be followed when recruiting, selecting, reviewing and terminating the CEO.

A model policy has previously been adopted by the Council and the model has not been amended through legislation and therefore the existing policy can be endorsed without change. A council may amend the model standards providing that the amendments include additional provisions and are not inconsistent with the model standards.

CONSULTATION:

None required or undertaken.

STATUTORY AUTHORITY:

Local Government Act (1995):

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

Section 5.39A of the Act provides that regulations must prescribe model standards for CEO recruitment, selection, performance review and termination.

Section 5.39B of the Act provides that a local government must adopt standards to be observed by the local government that incorporate the model standards.

POLICY IMPLICATIONS:

This report recommends the endorsement of an existing policy.

FINANCIAL IMPLICATIONS:

None

RISK ASSESSMENT:

Risk Statement	Level of Risk	Risk Mitigation Strategy
Operational activities conducted erroneously or not performed within the required timeframe.	Medium	Compliance calendars established and reviewed and/or documented procedures for core compliance functions.

STRATEGIC IMPLICATIONS:

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

4.2 An efficient and effective organisation.

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

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

VOTING REQUIREMENTS:

Simple Majority

OFFICER RECOMMENDATION:

That Policy 5.16 CEO Recruitment and Selection, Performance Review and Termination be endorsed without amendment.

COUNCIL DECISION:

Council Resolution Number	
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Moved		Seconded	
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Carried	
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POLICY – 5.16 – CEO Recruitment and Selection, Performance Review and Termination

Relevant Delegation
N/A

Policy Statement

This Policy is adopted in accordance with section 5.39B of the *Local Government Act 1995*.

1. Division 1 — Preliminary Provisions

1.1 1. Citation

These are the Shire of Menzies Standards for CEO (Chief Executive Officer) Recruitment, Performance and Termination.

1.2 2. Terms Used

(1) In these standards —

Act means the Local Government Act 1995;

additional performance criteria means performance criteria agreed by the local government and the CEO under clause 16(1)(b);

applicant means a person who submits an application to the local government for the position of CEO;

contract of employment means the written contract, as referred to in section 5.39 of the Act, that governs the employment of the CEO;

contractual performance criteria means the performance criteria specified in the CEO's contract of employment as referred to in section 5.39(3)(b) of the Act;

job description form means the job description form for the position of CEO approved by the local government under clause 5(2);

local government means the Shire of Menzies;

selection criteria means the selection criteria for the position of CEO determined by the local government under clause 5(1) and set out in the job description form;

selection panel means the selection panel established by the local government under clause 8 for the employment of a person in the position of CEO.

(2) Other terms used in these standards that are also used in the Act have the same meaning as they have in the Act unless the contrary intention appears.

2. Division 2 — Standards for Recruitment of CEOs

2.1 3. Overview of Division

This Division sets out standards to be observed by the local government in relation to the recruitment of CEOs.

2.2 4. Application of Division

- (1) Except as provided in subclause (2), this Division applies to any recruitment and selection process carried out by the local government for the employment of a person in the position of CEO.
- (2) This Division does not apply —
 - (a) if it is proposed that the position of CEO be filled by a person in a class prescribed for the purposes of section 5.36(5A) of the Act; or
 - (b) in relation to a renewal of the CEO's contract of employment, except in the circumstances referred to in clause 13(2).

2.3 5. Determination of Selection Criteria and Approval of Job Description Form

- (1) The local government must determine the selection criteria for the position of CEO, based on the local government's consideration of the knowledge, experience, qualifications and skills necessary to effectively perform the duties and responsibilities of the position of CEO of the local government.
- (2) The local government must, by resolution of an absolute majority of the council, approve a job description form for the position of CEO which sets out —
 - (a) the duties and responsibilities of the position; and
 - (b) the selection criteria for the position determined in accordance with subclause (1).

2.4 6. Advertising Requirements

- (1) If the position of CEO is vacant, the local government must ensure it complies with section 5.36(4) of the Act and the Local Government (Administration) Regulations 1996 regulation 18A.
- (2) If clause 13 applies, the local government must advertise the position of CEO in the manner referred to in the Local Government (Administration) Regulations 1996 regulation 18A as if the position was vacant.

2.5 7. Job Description Form to be made Available by Local Government

If a person requests the local government to provide to the person a copy of the job description form, the local government must —

- (a) inform the person of the website address referred to in the Local Government (Administration) Regulations 1996 regulation 18A(2)(da); or
- (b) if the person advises the local government that the person is unable to access that website address —
 - (i) email a copy of the job description form to an email address provided by the person; or
 - (ii) mail a copy of the job description form to a postal address provided by the person.

2.6 8. Establishment of Selection Panel for Employment of CEO

- (1) In this clause —

independent person means a person other than any of the following —

- (a) a council member;
 - (b) an employee of the local government;
 - (c) a human resources consultant engaged by the local government.
- (2) The local government must establish a selection panel to conduct the recruitment and selection process for the employment of a person in the position of CEO.
- (3) The selection panel must comprise —
- (a) council members (the number of which must be determined by the local government); and
 - (b) at least 1 independent person.

2.7 9. Recommendation by Selection Panel

- (1) Each applicant's knowledge, experience, qualifications and skills must be assessed against the selection criteria by or on behalf of the selection panel.
- (2) Following the assessment referred to in subclause (1), the selection panel must provide to the local government —
- (a) a summary of the selection panel's assessment of each applicant; and
 - (b) unless subclause (3) applies, the selection panel's recommendation as to which applicant or applicants are suitable to be employed in the position of CEO.
- (3) If the selection panel considers that none of the applicants are suitable to be employed in the position of CEO, the selection panel must recommend to the local government —
- (a) that a new recruitment and selection process for the position be carried out in accordance with these standards; and
 - (b) the changes (if any) that the selection panel considers should be made to the duties and responsibilities of the position or the selection criteria.
- (4) The selection panel must act under subclauses (1), (2) and (3) —
- (a) in an impartial and transparent manner; and
 - (b) in accordance with the principles set out in section 5.40 of the Act.
- (5) The selection panel must not recommend an applicant to the local government under subclause (2)(b) unless the selection panel has —
- (a) assessed the applicant as having demonstrated that the applicant's knowledge, experience, qualifications and skills meet the selection criteria; and
 - (b) verified any academic, or other tertiary level, qualifications the applicant claims to hold; and
 - (c) whether by contacting referees provided by the applicant or making any other inquiries the selection panel considers appropriate, verified the applicant's character, work history, skills, performance and any other claims made by the applicant.
- (6) The local government must have regard to, but is not bound to accept, a recommendation made by the selection panel under this clause.

2.8 10. Application of Clause 5 where New Process Carried Out

- (1) This clause applies if the local government accepts a recommendation by the selection panel under clause 9(3)(a) that a new recruitment and selection process for the position of CEO be carried out in accordance with these standards.
- (2) Unless the local government considers that changes should be made to the duties and responsibilities of the position or the selection criteria —
 - (a) clause 5 does not apply to the new recruitment and selection process; and
 - (b) the job description form previously approved by the local government under clause 5(2) is the job description form for the purposes of the new recruitment and selection process.

2.9 11. Offer of Employment in Position of CEO

Before making an applicant an offer of employment in the position of CEO, the local government must, by resolution of an absolute majority of the council, approve —

- (a) the making of the offer of employment to the applicant; and
- (b) the proposed terms of the contract of employment to be entered into by the local government and the applicant.

2.10 12. Variations to Proposed Terms of Contract of Employment

- (1) This clause applies if an applicant who is made an offer of employment in the position of CEO under clause 11 negotiates with the local government a contract of employment (the negotiated contract) containing terms different to the proposed terms approved by the local government under clause 11(b).
- (2) Before entering into the negotiated contract with the applicant, the local government must, by resolution of an absolute majority of the council, approve the terms of the negotiated contract.

2.11 13. Recruitment to be Undertaken on Expiry of Certain CEO Contracts

- (1) In this clause —

commencement day means the day on which the Local Government (Administration) Amendment Regulations 2021 regulation 6 comes into operation.
- (2) This clause applies if —
 - (a) upon the expiry of the contract of employment of the person (the incumbent CEO) who holds the position of CEO —
 - (i) the incumbent CEO will have held the position for a period of 10 or more consecutive years, whether that period commenced before, on or after commencement day; and
 - (ii) a period of 10 or more consecutive years has elapsed since a recruitment and selection process for the position was carried out, whether that process was carried out before, on or after commencement day;

and

 - (b) the incumbent CEO has notified the local government that they wish to have their contract of employment renewed upon its expiry.

- (3) Before the expiry of the incumbent CEO's contract of employment, the local government must carry out a recruitment and selection process in accordance with these standards to select a person to be employed in the position of CEO after the expiry of the incumbent CEO's contract of employment.
- (4) This clause does not prevent the incumbent CEO's contract of employment from being renewed upon its expiry if the incumbent CEO is selected in the recruitment and selection process referred to in subclause (3) to be employed in the position of CEO.

2.12 14. Confidentiality of Information

The local government must ensure that information provided to, or obtained by, the local government in the course of a recruitment and selection process for the position of CEO is not disclosed, or made use of, except for the purpose of, or in connection with, that recruitment and selection process.

3. Division 3 — Standards for Review of Performance of CEOs

3.1 15. Overview of Division

This Division sets out standards to be observed by the local government in relation to the review of the performance of CEOs.

3.2 16. Performance Review Process to be Agreed between Local Government and CEO

- (1) The local government and the CEO must agree on —
 - (a) the process by which the CEO's performance will be reviewed; and
 - (b) any performance criteria to be met by the CEO that are in addition to the contractual performance criteria.
- (2) Without limiting subclause (1), the process agreed under subclause (1)(a) must be consistent with clauses 17, 18 and 19.
- (3) The matters referred to in subclause (1) must be set out in a written document.

3.3 17. Carrying Out a Performance Review

- (1) A review of the performance of the CEO by the local government must be carried out in an impartial and transparent manner.
- (2) The local government must —
 - (a) collect evidence regarding the CEO's performance in respect of the contractual performance criteria and any additional performance criteria in a thorough and comprehensive manner; and
 - (b) review the CEO's performance against the contractual performance criteria and any additional performance criteria, based on that evidence.

3.4 18. Endorsement of Performance Review by Local Government

Following a review of the performance of the CEO, the local government must, by resolution of an absolute majority of the council, endorse the review.

3.5 19. CEO to be Notified of Results of Performance Review

After the local government has endorsed a review of the performance of the CEO under clause 18, the local government must inform the CEO in writing of —

- (a) the results of the review; and

- (b) if the review identifies any issues about the performance of the CEO — how the local government proposes to address and manage those issues.

4. Division 4 — Standards for Termination of Employment of CEOs

4.1 20. Overview of Division

This Division sets out standards to be observed by the local government in relation to the termination of the employment of CEOs.

4.2 21. General Principles Applying to any Termination

- (1) The local government must make decisions relating to the termination of the employment of a CEO in an impartial and transparent manner.
- (2) The local government must accord a CEO procedural fairness in relation to the process for the termination of the CEO's employment, including —
 - (a) informing the CEO of the CEO's rights, entitlements and responsibilities in relation to the termination process; and
 - (b) notifying the CEO of any allegations against the CEO; and
 - (c) giving the CEO a reasonable opportunity to respond to the allegations; and
 - (d) genuinely considering any response given by the CEO in response to the allegations.

4.3 22. Additional Principles Applying to Termination for Performance Related Reasons

- (1) This clause applies if the local government proposes to terminate the employment of a CEO for reasons related to the CEO's performance.
- (2) The local government must not terminate the CEO's employment unless the local government has —
 - (a) in the course of carrying out the review of the CEO's performance referred to in subclause (3) or any other review of the CEO's performance, identified any issues (the performance issues) related to the performance of the CEO; and
 - (b) informed the CEO of the performance issues; and
 - (c) given the CEO a reasonable opportunity to address, and implement a plan to remedy, the performance issues; and
 - (d) determined that the CEO has not remedied the performance issues to the satisfaction of the local government.
- (3) The local government must not terminate the CEO's employment unless the local government has, within the preceding 12 month period, reviewed the performance of the CEO under section 5.38(1) of the Act.

4.4 23. Decision to Terminate

Any decision by the local government to terminate the employment of a CEO must be made by resolution of an absolute majority of the council.

4.5 24. Notice of Termination of Employment

- (1) If the local government terminates the employment of a CEO, the local government must give the CEO notice in writing of the termination.

- (2) The notice must set out the local government's reasons for terminating the employment of the CEO.

– *End of Policy*

COMMENT

A copy of this Policy is to be placed on the local government's official website, pursuant to Section 5.39B(6) of the Local Government Act 1995.

ADOPTED: 29 APRIL 2021
REVIEWED: 28 SEPTEMBER 2023

14.2.7	Review of Policy 1.8 Official Communication
LOCATION	Not Applicable
APPLICANT	Internal
DOCUMENT REF	NAM1184
DATE OF REPORT	11 September 2023
AUTHOR	Executive Officer, Maureen Mertyn
RESPONSIBLE OFFICER	Acting Chief Executive Officer, Rob Stewart
OFFICER DISCLOSURE OF INTEREST	Nil
ATTACHMENT	1. Current Policy 1.8 Official Communication [14.2.7.1 - 2 pages]

SUMMARY:

To review Policy 1.8 Official Communication, in accordance with the Council's annual rolling review of all policies.

BACKGROUND:

At its meeting held on 25 May 2023, the Council resolved:

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

COMMENT:

The Official Communication policy was adopted by the Council on 30 August 2018.

This report will recommend that the Council's current policy relating to Official Communication be repealed and replaced with a new policy.

The current policy requires significant changes for the following reasons:

- a. The Social Media policy has already addressed issues related to social media, so this section can be removed
- b. The recommended new policy will include guidelines on how elected members can make public comments.

CONSULTATION:

No external consultation

STATUTORY AUTHORITY:

Local Government Act (1995):

Section 2.8 (1) (d) of the Act provides that 'the mayor or president speaks on behalf of the local government'

Section 2.9 of the Act provides that 'the deputy mayor or deputy president performs the functions of the mayor or president when authorised to do so under section 5.34'

Section 5.34 of the Act provides 'when the deputy mayors and deputy presidents can act'

Section 5.41 (f) of the Act provides 'the function of the CEO to speak on behalf of the local government if the mayor or president agrees'

POLICY IMPLICATIONS:

This report will recommend the repeal and replacement of a policy.

FINANCIAL IMPLICATIONS:

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

RISK ASSESSMENT:

Risk Statement	Level of Risk	Risk Mitigation Strategy
Staff and elected members might convey conflicting information, which can confuse stakeholders and the public.	Medium	Take measures to ensure that staff and elected members are fully aware and adhere to the policy.

STRATEGIC IMPLICATIONS:

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

- 4.1 A strategically focused Council, leading our community.
 - 4.1.2 Effectively represent, promote and advocate for the community and district.
- 4.2 An efficient and effective organisation.
 - 4.2.1 Maintain a high level of corporate governance, responsibility and accountability.

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

VOTING REQUIREMENTS:

Simple Majority

OFFICER RECOMMENDATION:

That:

1. Policy 1.8 Official Communication be repealed.
2. New Policy 1.8 Official Communication, as follows:

'Objective

This policy establishes protocols for official communications of the Shire of Menzies with the community to ensure the Shire is professionally and accurately represented and to maximise a positive public perception of the Shire.

Policy Statement

1. Official Communications

The objectives of the Shire's official communications include:

- a. Sharing information required by law to be publicly available;
- b. Sharing information that is of interest and benefit to the community;
- c. Promoting local events and services;
- d. Promoting Public Notices and community consultation / engagement opportunities;
- e. Answering questions and responding to requests for information relevant to the role of the Shire;
- f. Receiving and responding to community feedback, ideas, comments, compliments and complaints.

All official communications will be consistent with relevant legislation, policies, standards and the positions adopted by the Council. Communications will always be respectful and professional.

The Shire will use a combination of different communication modes to suit the type of information to be communicated and the requirements of the community or specific audience, including but not limited to, website, advertising and promotional materials, media releases, social media, community newsletters and letter drops.

2. Speaking on behalf of the Shire of Menzies

The Shire President is the official spokesperson for the Shire of Menzies and may represent the Shire of Menzies in official communications, including speeches, comment, print, electronic and social media. [s.2.8(1)(d) of the *Local Government Act 1995*].

Where the Shire President is unavailable, the Deputy Shire President may act as the spokesperson. [s.2.9 and s.5.34 of the *Local Government Act 1995*]

The CEO may speak on behalf of the Shire, where authorised to do so by the Shire President. [s.5.41(f) of the *Local Government Act 1995*]

3. Responding to the Media

All media enquiries relating to Shire business must be directed to the CEO (or a person authorised by the CEO) for information to be collated to assist the President or CEO in forming an official response on behalf of the Shire.

Where media directly approach an elected member for a personal statement, they must comply with section 4 of this policy.

4. Personal Communications and Statements on Shire Matters

The provisions of the *Local Government Act 1995* essentially direct that only the Shire President, or the Chief Executive Officer if authorised, may speak on behalf of the Local Government. It is respectful and courteous to the office of Shire President to refrain from commenting publicly, particularly on recent decisions or contemporary issues, until such time as the Shire President had opportunity to speak on behalf of the Shire of Menzies.

Any public statement made by an elected member other than the President, or the CEO where authorised, (in a personal or official capacity) must ensure:

- a. They have clearly stated the view is personal and not representative of the Shire;
- b. Comments comply with legislation, the code of conduct and policies;
- c. Statements are factual;
- d. Reasonable measures are taken to protect the reputation of the Shire;
- e. Statements do not denigrate any decision of the Council, or the character or actions of elected members or employees; and
- f. Communications do not contain offensive or distasteful representations toward elected members, staff, community members or the Shire's reputation.

Elected members and staff should maintain awareness that personal comments made privately have the potential to be made public and must ensure all communications do not breach this policy, legislation or the Code of Conduct.'

be adopted.

COUNCIL DECISION:

Council Resolution Number	
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Moved		Seconded	
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Carried	
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POLICY – 1.8 – Official Communication

Relevant Delegation

N/A

1. Objective

- 1.1 These guidelines are intended for use by Councillors, staff members and other representatives of the Shire of Menzies to apply to any online medium where information may reflect on the image of the Shire of Menzies.

2. Policy Statement

The Shire of Menzies recognizes the importance of the internet and social media as a modern and widely popular tool for community engagement.

To ensure responsible use of social media for official business whilst protecting the interests of the Shire of Menzies and to give guidelines for engaging in online conversations as representatives of the Shire of Menzies regardless of private or work-related access.

Elected member communications must comply with the Code of Conduct and the Local Government (Rules of Conduct) Regulations 2007.

As a Local Government agency, the Shire of Menzies and its representatives must follow certain rules when participating in social media. This policy applies to:

1. Communications initiated or responded to by the Shire of Menzies with our community; and
2. Elected Members when making comment in either their Shire of Menzies role or in a personal capacity.

Members and staff must be aware that any comments or interactions they perform on a social media platform will be perceived by the public that their comments and views are that of the Shire of Menzies. Elected Members and staff should therefore ensure that their positions are in line with shire policies and positions.

Most conversations on social media platforms are held in an informal manner, so the normal professional writing style is not required for social media communications; however, professional discourse is expected.

If the Shire of Menzies is referenced in any media by its representatives these guidelines apply.

As in all interactions, whether face to face or virtual, elected members and staff are representatives of the Shire of Menzies.

Official Communications

The Shire President is the official spokesperson for the Shire of Menzies and may represent the Shire of Menzies in official communications, including; speeches, comment, print, electronic and social media. [s.2.8(1)(d) of the Local Government Act 1995].

Where the Shire President / Mayor is unavailable, the Deputy Shire President may act as the spokesperson. [s.2.9 and s.5.34 of the Local Government Act 1995].

The Chief Executive Officer may speak on behalf of the Shire of Menzies, where authorised to do so by the Shire President. [s.5.41(f) of the Local Government Act 1995].

The provisions of the Local Government Act 1995 essentially direct that only the Shire President, or the Chief Executive Officer if authorised, may speak on behalf of the Local Government. It is respectful and courteous to the office of Shire President to refrain from commenting publicly, particularly on recent decisions or contemporary issues, until such time as the Shire President has had opportunity to speak on behalf of the Shire of Menzies. Communications by Elected Members, whether undertaken in an authorised official capacity or as a personal communication, must not:

- bring the Shire of Menzies into disrepute,
- compromise the person's effectiveness in their role with the Shire of Menzies,
- imply the Shire of Menzies endorsement of personal views, or
- disclose, without authorisation, confidential information.

Social media accounts or unsecured website forums must not be used to transact meetings which relate to the official business of the Shire of Menzies.

Elected member communications must comply with the Code of Conduct and the Local Government (Rules of Conduct) Regulations 2007.

– End of Policy

COMMENT

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

14.2.8	Review of Policy 1.9 Internal Control
LOCATION	Not Applicable
APPLICANT	Internal
DOCUMENT REF	NAM1185
DATE OF REPORT	12 September 2023
AUTHOR	Executive Officer, Maureen Mertyn
RESPONSIBLE OFFICER	Acting Chief Executive Officer, Rob Stewart
OFFICER DISCLOSURE OF INTEREST	Nil
ATTACHMENT	1. Current Policy 1.9 Internal Control [14.2.8.1 - 2 pages]

SUMMARY:

To review Policy 1.9 Internal Control, in accordance with the Council's annual rolling review of all policies.

BACKGROUND:

At its meeting held on 25 May 2023, the Council resolved:

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

COMMENT:

The Internal Control policy was adopted by the Council in April 2021.

This report will recommend that the Council's current policy relating to Internal Control be repealed and replaced with a new policy for the following reasons:

- a. The legislative citation requires correction
- b. Changes in formatting are necessary
- c. Minor grammar issues need to be addressed

CONSULTATION:

No external consultation has been conducted.

STATUTORY AUTHORITY:

Local Government (Audit) Regulations (1996):

Regulation 17 (1) provides that: 'The CEO is to review the appropriateness and effectiveness of a local government’s systems and procedures in relation to-

- a. risk management; and
- b. internal control; and
- c. legislative compliance'

Regulation 17 (2) provides that: 'The review may relate to any or all of the matters referred to in subregulation (1)(a), (b) and (c), but each of those matters is to be the subject of a review not less than once in every 3 financial years.'

Local Government Act (Financial Management) Regulations 1996:

Regulation 5 (2) (c) provides that: 'The CEO is to undertake reviews of the appropriateness and effectiveness of the financial management systems and procedures of the local government regularly (and not less than once in every 3 financial years) and report to the local government the results of those reviews.'

POLICY IMPLICATIONS:

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

FINANCIAL IMPLICATIONS:

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

RISK ASSESSMENT:

Risk Statement	Level of Risk	Risk Mitigation Strategy
If there is no policy on internal control it can lead to financial mismanagement, compliance violations, asset loss and operational inefficiencies.	High	Monitor the effectiveness of the internal control framework and make necessary adjustments based on audit findings, changing regulations and emerging risks.

STRATEGIC IMPLICATIONS:

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

4.1 A strategically focused Council, leading our community.

4.1.1 Provide strategic leadership and governance.

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

VOTING REQUIREMENTS:

Simple Majority

OFFICER RECOMMENDATION:

That:

1. Policy 1.9 Internal Control be repealed
2. New Policy 1.9 Internal Control, as follows:

'Objective

To evidence the Council's commitment to appropriate and effective internal controls and their importance to the organisation through the implementation of policies, procedures and processes designed to promote compliance, encourage effective and efficient operations and to protect the Shire's assets as follows:

- a. Implement and maintain risk management activities to consider and address the risk of loss caused by fraud, error and / or misstatement;
- b. Protect the Shire's assets, including people, property, reputation, finances and information;
- c. Continually monitor, review and address gaps / weaknesses with internal controls;
- d. Ensure appropriateness of internal controls to meet compliance with regulations, good governance principles and achievement of strategic objectives; and
- e. Maintain adequate safeguards and supervision to any update or changes to established internal controls.

Policy Statement

The Shire is committed to maintaining an emphasis on integrity, ethical values and competence.

The Council is responsible for mandating a strong internal control framework be implemented to ensure the Council's objectives are achieved efficiently and effectively and the principles of good governance are applied throughout the organisation.

The Chief Executive Officer is responsible for developing and maintaining an internal control framework and will report periodically through the Audit and Risk Committee on the appropriateness, effectiveness, monitoring and evaluation of internal controls. All employees are accountable for documenting and implementing systems, controls, processes and procedures in their own area of responsibility and will play a part in the internal control framework.

Elements of an Internal Control Framework

The essential elements and examples of an effective internal control framework include:

Controlled environment

- a. Structure and culture of Council
- b. Senior management compliance
- c. Proper tone at the top

Risk Assessment

- a. Risk identification and evaluation
- b. Assessment of impact and likelihood
- c. Implementing safeguards to treat risks

Controlled activities

- a. Delegations of Authority
- b. Policies and procedures
- c. Trained and properly qualified staff

Information and communication

- a. IT controls
- b. Liaising with auditors and legal advisors
- c. Consultation and organisational communication

Monitoring

- a. Review process e.g. internal audits
- b. Self-assessment and continuous improvement
- c. Evaluation and reporting

Monitoring, Reviewing and Reporting

Procedures are to be established to allow for the appropriate development, review, amendment and authorisation of internal control documentation (such as processes and checklists). This is intended to reduce the risk of breakdowns in controls through unilateral undocumented changes to authorised established procedures.

Internal controls will be reviewed and assessed through risk management activities aligned with the Risk Management Policy and Strategy and reported through the appropriate channels as detailed in these documents.

In line with Regulation 17 of the Local Government (Audit) Regulations 1996, the CEO is required to report on a review of risk management, internal control and legislative compliance not less than once in every three financial years.

In addition to this, Regulation 5(2)(c) of the Local Government (Financial Management) Regulations 1996 requires that the CEO undertake reviews of the appropriateness and effectiveness of the financial management systems and procedures of the local government regularly (and not less than once in every three financial years).'

be adopted.

COUNCIL DECISION:

Council Resolution Number	
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Moved		Seconded	
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Carried	
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POLICY – 1.9 – Internal Control

Relevant Delegation

N/A

Objective

To evidence Council's commitment to appropriate and effective internal controls and their importance to the organisation through the implementation of policies, procedures and processes designed to promote compliance, encourage effective and efficient operations and to protect the Shire's assets as follows:

- a) Implement and maintain risk management activities to consider and address the risk of loss caused by fraud, error and / or misstatement;
- b) Protect the Shire's assets, including people, property, reputation, finances and information;
- c) Continually monitor, review and address gaps / weaknesses with internal controls;
- d) Ensure appropriateness of internal controls to meet compliance with regulations, good governance principles and achievement of strategic objectives; and
- e) Maintain adequate safeguards and supervision to any update or changes to established internal controls.

Policy Statement

The Shire is committed to maintaining an emphasis on integrity, ethical values and competence.

The Council is responsible for mandating a strong internal control framework be implemented to ensure Council objectives are achieved efficiently and effectively and the principles of good governance are applied throughout the organisation.

The Chief Executive Officer is responsible for developing and maintaining an internal control framework and will report periodically through the Audit and Risk Committee on the appropriateness, effectiveness, monitoring and evaluation of internal controls. All employees are accountable for documenting and implementing systems, controls, processes and procedures in their own area of responsibility and will play a part in the internal control framework.

Elements of an Internal Control Framework:

The essential elements and examples of an effective internal control framework includes:

1. Control environment

- Structure and culture of Council
- Senior management compliance
- Proper tone at the top

2. Risk Assessment

- Risk identification and evaluation
- Assessment of impact and likelihood
- Implementing safeguards to treat risks

Elements of an Internal Control Framework: (Continued)**3. Control activities**

- Delegations of Authority
- Policies and procedures
- Trained and properly qualified staff

4. Information and communication

- IT controls
- Liaising with auditors and legal advisors
- Consultation and organisational communication

5. Monitoring

- Review process e.g. internal audits
- Self-assessment and continuous improvement
- Evaluation and reporting

Monitoring, Reviewing and Reporting:

Procedures are to be established to allow for the appropriate development, review, amendment and authorisation of internal control documentation (such as processes and checklists). This is intended to reduce the risk of breakdowns in controls through unilateral undocumented changes to authorised established procedures.

Internal controls will be reviewed and assessed through risk management activities aligned with the Risk Management Policy and Strategy and reported through the appropriate channels as detailed in these documents.

In line with Regulation 17 of the *Local Government (Audit) Regulations 1996*, the Chief Executive Officer is required to report on a review of risk management, internal controls and legislative compliance every three calendar years. This is in addition to the three yearly review required by Regulation 5(2)(c) of the *Local Government (Financial Management) Regulations 1996* which also includes a review of the Shire's financial internal controls.

– End of Policy

COMMENT**Amendments to this Policy**

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

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

14.2.9	Review of Policy 5.15 - Use of Mobile Phones and GPS Satellite Devices
LOCATION	Shire of Menzies
APPLICANT	Internal
DOCUMENT REF	NAM1186
DATE OF REPORT	12 September 2023
AUTHOR	Community Development Manager Sean McGay
RESPONSIBLE OFFICER	Acting Chief Executive Officer, Rob Stewart
OFFICER DISCLOSURE OF INTEREST	Nil
ATTACHMENT	1. Policy 5.15 Use of Mobile Phones and GPS Satellite Devices track changes [14.2.9.1 - 3 pages]

SUMMARY:

To review the Council's Use of Mobile Phones and GPS Satellite Devices.

BACKGROUND:

At its meeting held on 30 August 2018 the Council resolved:

‘That Council recind [sic] the previous Policy Manual and resolve to adopt the Policy Manual 2018 noting the new policies as stated in this report with the exception of 14.3 Community Engagement Policy which is to be removed.’

The aforementioned Policy Manual included Policy 5.1.5 - Use of Mobile Phones and GPS Satellite Devices.

The purpose of adopting such policy was to provide guidelines around the use of ubiquitous personal mobile phones and work-issued mobile phones, along with ensuring the safety of isolated Shire workers.

COMMENT:

The Use of Mobile Phones and GPS Satellite Devices policy was adopted by the Council on 30 August 2018.

The policy has not been reviewed since adoption. Though technology has progressed since then, the guidelines need little updating.

Syntax, grammar and spelling will be updated as necessary.

The Occupational Safety and Health Regulations 1996 has been replaced with the Work Health and Safety (General) Regulations 2022. Reference to the former will be removed and reference to the latter is not necessary in the policy itself, as it is covered by legislation.

Procedures relating to Daily Safety Checks will be changed to reflect recent practical use in the field.

Reference to specific brands of GPS locator devices will be removed in case the Shire replaces the current (2023) system.

The Shire of Menzies logo will be updated to the official logo.

CONSULTATION:

Works Manager – Shire of Menzies

STATUTORY AUTHORITY:

Local Government Act (1995):

Section 2.7 of the Act provides that: ‘the council is to determine the local government’s policies’.

WA Road Traffic Code 2000:

Section 265 of the Code outlines specific regulations for the use of mobile phones while operating a vehicle.

Work Health and Safety (General) Regulations 2022:

Section 48 of the Regulations outlines specific regulations for organisations to deal with remote workers.

POLICY IMPLICATIONS:

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

FINANCIAL IMPLICATIONS:

Possible fines relate to illegal use of work-issued mobile phones and non-compliance with safe usage of GPS locator devices for isolated workers.

RISK ASSESSMENT:

Risk Statement	Level of Risk	Risk Mitigation Strategy
Injury to workers not concentrating due to use of mobile phones while working or operating a motor vehicle.	Low	Ensure disciplinary action is taken where necessary if non-compliance with Shire policy
Injury or death of isolated workers who do not have or use a GPS locator device according to Shire policy	Medium	Run regular safety workshops and seminars with managers and staff to reiterate the dangers of not using GPS locator devices.

STRATEGIC IMPLICATIONS:

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

- 1.2 A healthy and safe community.
 - 1.2.1 Support provision of emergency and essential services.

- 4.2 An efficient and effective organisation.
 - 4.2.1 Maintain a high level of corporate governance, responsibility and accountability.
 - 4.2.3 Provide a positive and safe workplace.

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

VOTING REQUIREMENTS:

Simple Majority

OFFICER RECOMMENDATION:

That amended Policy 5.15 Use of Mobile Phones and GPS Satellite Devices, as follows:

‘Objective:

To ensure responsible use of mobile phones and GPS locator devices so that the health and safety of staff members and others is not endangered and the efficiency of Shire of Menzies workforce is kept at optimal levels.

Policy Statement

To provide staff with clear guidelines on use of mobile electronic devices such as mobile phones and GPS Spot Satellite Messengers to ensure the safety of workers.

These guidelines are intended for use by Councillors, staff members and other representatives of the Shire of Menzies to apply to any device which is used for Shire business.

Electronic Communications

1. Mobile Phones

Safe Usage

Mobile phones are to be used in a safe manner

A mobile phone is not to be used in the following situations:

- a. Whilst driving, unless using a hands-free system (SMS text messaging not permitted while driving);
- b. Whilst refuelling a vehicle, plant or equipment;
- c. Whilst dealing with chemicals;
- d. Whilst using any equipment or machinery.

An employee allocated a mobile phone is to make themselves familiar with the owner's guide and specifically the safety guidelines pertaining to its use.

Use of personal mobile phones

Where practicable:

- a. Personal mobile phones are to be set to 'silent mode' or turned off during work hours, and usage should be kept to a minimum.
- b. Personal mobile phones should not be used to make business calls. The Shire does not reimburse any business calls made on personal mobiles.

2. GPS Locator Devices

Consideration of the regulations must be given by managers and supervisors when determining the allocation of GPS locator devices.

Daily Safety Checks

Staff who are designated to be an isolated employee and are allocated a GPS locator device must ensure that this is attached to their body at all times and that they comply with the following guidelines.

- a. Prior to leaving their designated '*accommodation spot*' they should send an electronic alert to the Chief Executive Officer and Works Manager by using the pre-recorded message on their GPS locator device:

'Daily Check in from Staff Member – All OK'

- b. Upon returning to their designated '*accommodation spot*' at the end of the day they should send an electronic alert to the Chief Executive Officer and Works Manager by using the pre-recorded message on their GPS locator device:

'Daily Check in from Staff Member – All OK'

This procedure allows the Chief Executive Officer or the Works Manager to verify the location of the employee at the designated times and in the event of an emergency assist in pin-pointing a location to send assistance to.

Emergency Alerts

In the event of requiring medical or other urgent assistance staff who are designated as an isolated employee and who are allocated a GPS locator device, such devices have the capacity to summon assistance by using the designated 'help' button.

This will send a message to the Chief Executive Officer and the Works Manager immediately stating:

'HELP message from Staff Member'

The Chief Executive Officer or Works Manager will immediately locate the exact position of the staff member and can dispatch assistance to the exact location of the staff member.

There is no message to edit for the S.O.S. alert. S.O.S. alerts along with the GPS coordinates are routed directly to GEOS International Emergency Response Coordination Centre.

The S.O.S. button should only be used in *life-threatening situations*.

The ability to send S.O.S. alerts to GEOS is covered in the device's service plan. However, the cost associated with rescue efforts are substantial, so this alert should only be used as stated above. For all other situations, the help button is adequate coverage to provide assistance.'

be endorsed.

COUNCIL DECISION:

Council Resolution Number	
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Moved		Seconded	
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Carried	
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POLICY – 5.15 – Use of Mobile Phones and GPS Satellite Devices

Relevant Delegation

N/A

Objective:

To ensure responsible use of mobile phones and GPS ~~satellite locator~~ devices ~~to ensure so~~ that ~~work of the Shire of Menzies is not impacted and the~~ health and safety of staff members ~~or~~ and others is not endangered ~~and the efficiency of Shire of Menzies workforce is kept at optimal levels.~~

Policy Statement

To provide staff with clear guidelines on use of mobile electronic devices such as mobile phones and GPS Spot Satellite Messengers to ensure the safety of workers.

These guidelines are intended for use by Councillors, staff members and other representatives of the Shire of Menzies to apply to any device which is used for Shire business.

Electronic Communications

1 Mobile Phones

Safe Usage

Mobile phones are to be used in a safe manner. ~~The following guidelines are to be observed at all times.~~

- A mobile phone ~~(including SMS text messaging)~~ is not to be used in the following situations:
 - Whilst driving, unless using a hands-free system (SMS text messaging not permitted while driving);
 - Whilst refuelling a vehicle, plant or equipment;
 - Whilst dealing with chemicals;
 - Whilst using any equipment or machinery.

An employee allocated a mobile phone is to make themselves familiar with the owner's guide and specifically the safety guidelines pertaining to its use.

Use of personal mobile phones

Where practicable:

- a) Personal mobile phones are to be set to ~~“silent mode”~~ “silent mode” or turned off during work hours, and usage should be kept to a minimum.

- b) Personal mobile phones should not ~~normally~~ be used to make business calls. The Shire does not ~~undertake to refund~~ reimburse any business calls made on personal mobiles.

2 GPS ~~Spot~~ ~~3-electronic locator~~ Locator Devices

~~Section 3.3 of the Occupational Safety and Health Regulations 1996 requires that an employee isolated from other persons, because of time, location or nature of the work, have a means of communication in the event of an emergency, or alternatively there is a procedure in place for regular contact to be made.~~

Consideration of the regulations must be given by managers and supervisors when determining the allocation of GPS ~~Spot Satellite Messengers~~ locator devices.

Daily Safety Checks

Staff who are designated to be an isolated employee and are allocated a GPS ~~Spot Satellite Messenger~~ locator device must ensure that this is attached to their body at all times and that they comply with the following guidelines.

- a) Prior to leaving their designated ~~“accommodation spot”~~ spot they should send an electronic alert to the Chief Executive Officer and Works ~~Supervisor~~ Manager by using the pre-recorded message on their GPS ~~Spot Satellite Messenger~~ locator device:

“Daily Check in from Staff Member – All OK”

- ~~b) At midday or as close to as possible they should send an electronic alert to the Chief Executive Officer and Works Supervisor by using the pre-recorded message on their GPS Spot Satellite Messenger.~~

~~*“Daily Check in from Staff Member – All OK”*~~

- ~~c) Upon returning to their designated “accommodation spot”~~ spot at the end of the day they should send an electronic alert to the Chief Executive Officer and Works ~~Supervisor~~ Manager by using the pre-recorded message on their GPS ~~Spot Satellite Messenger~~ locator device:

~~*“Daily Check in from Staff Member – All OK”*~~

~~*“Daily Check in from Staff Member – All OK”*~~

This procedure ~~provides~~ allows the Chief Executive Officer or the Works ~~Supervisor~~ Manager to verify the location of the employee at the designated times and in the event of an emergency assist in pin pointing a location to send assistance to.

Emergency Alerts – ~~HELP~~ Spot

In the event of requiring medical or other urgent assistance staff who are designated ~~to be~~ as an isolated employee and ~~who~~ are allocated a GPS ~~Spot Satellite~~

~~Messenger~~ locator device, such devices have the capacity to summon assistance by using the ~~HELP Spot~~ designated ‘help’ button.

This ~~will~~ sends a message to the Chief Executive Officer and the Works ~~Supervisor~~ Manager immediately stating:-

“HELP message from Staff Member”

The Chief Executive Officer or Works ~~Supervisor can~~ Manager will immediately locate the exact position of the staff member and can dispatch assistance to the exact location of the staff member.

Emergency Alerts – HELP Spot

There is no message to edit for the S.O.S. alert. S.O.S. alerts along with ~~your~~the GPS coordinates are routed directly to GEOS International Emergency Response Coordination Centre.

The S.O.S. button should only be used in **life-threatening situations**.

The ability to send S.O.S. alerts to GEOS is covered in the ~~SPOT~~device's service plan. However, the cost associated with rescue efforts are ~~billed directly to the users~~substantial, so this alert should only be used as stated above. –For all other situations, the ~~HELP Spot~~help button is adequate coverage to provide assistance.

– End of Policy

COMMENT

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

14.2.10	Western Australian Local Government Association (WALGA) RoadWise Council Invitation
LOCATION	Not Applicable
APPLICANT	WALGA RoadWise
DOCUMENT REF	NAM1189
DATE OF REPORT	14 September 2023
AUTHOR	Acting Chief Executive Officer, Rob Stewart
RESPONSIBLE OFFICER	Acting Chief Executive Officer, Rob Stewart
OFFICER DISCLOSURE OF INTEREST	Nil
ATTACHMENT	<ol style="list-style-type: none"> 1. Invitation to Register as RoadWise Council [14.2.10.1 - 1 page] 2. Road Wise Council Registration Form [14.2.10.2 - 1 page]

SUMMARY:

To recommend that the Shire of Menzies accepts an invitation to become a RoadWise Council.

BACKGROUND:

Correspondence has been received from the Western Australian Local Government Association (WALGA) inviting the Shire to register as a RoadWise Council.

The RoadWise Councils Framework relates to the approach of WALGA's road safety team in supporting local governments in working towards delivering best practice road safety. The Framework considers the elements which determine the level of safety of the road transport system as applying to local governments.

COMMENT:

Not all local governments have been invited to register. Initially seventy-six (76) local governments were invited to ensure that the support offered is not diluted. As support through the RoadWise Council program is available to a limited number of local governments, there is a requirement to formalise the relationship. The invitation can be accepted by a Council resolution providing a commitment to road safety.

The benefits for Local Governments that register as RoadWise Councils include:

- a. use of the RoadWise logo
- b. priority access to WALGA's road safety services and products
- c. exclusive quarterly meetings and support from a Road Safety Advisor

- d. priority access to participate in WALGA’s road safety policy development, training, professional development forums and knowledge-sharing workshops offered by WALGA
- e. access to incentives and sponsored programs, and
- f. participation in the new RoadWise Recognised initiative.

CONSULTATION:

Western Australian Local Government Association (WALGA) - RoadWise Program

STATUTORY AUTHORITY:

Local Government Act (1995)

Section 3.1(1) of the Act provides that: ‘the general function of a local government is to provide for the good government of persons in its district.’

POLICY IMPLICATIONS:

None applicable

FINANCIAL IMPLICATIONS:

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

RISK ASSESSMENT:

Risk Statement	Level of Risk	Risk Mitigation Strategy
Declining the invitation can result in missed opportunities to collaborate on road safety initiatives.	Low	Accept invitation

STRATEGIC IMPLICATIONS:

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

1.2 A healthy and safe community.

1.2.2 Advocate for appropriate medical and health services.

2.1 An innovative, diverse and prosperous economy.

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

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

VOTING REQUIREMENTS:

Simple Majority

OFFICER RECOMMENDATION:

That:

1. The Western Australian Local Government Association's invitation to the Shire of Menzies to register as RoadWise Council be accepted
2. The nominated contacts be Cr Greg Dwyer, Shire President, Robert Stewart, Acting Chief Executive Officer and Garth Marland, Manager of Works.

COUNCIL DECISION:

Council Resolution Number	
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Moved		Seconded	
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Carried	
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8 August 2023

Our Ref: 560335\NS:BB

Via email: ceo@menzies.wa.gov.au

Mr Rob Stewart
Chief Executive Officer
Shire of Menzies
PO Box 4
MENZIES WA 6436

Dear Mr Stewart

I am pleased to invite the Shire of Menzies to become a RoadWise Council. This new initiative has been developed to encourage, motivate and support Local Governments to incorporate best practice road safety principles and policy across their business services to reduce the number of people killed and seriously injured on local roads.

By becoming a RoadWise Council you will:

- Demonstrate a commitment to improve road safety outcomes within your community using the resources available to you.
- Have access to the RoadWise Council logo for use on Shire of Menzies promotional communications or infrastructure.
- Gain priority access to WALGA's road safety services and products.
- Be eligible for formal recognition for road safety management and actions, including support in benchmarking and monitoring progress of road safety outcomes through the RoadWise Recognised initiative.

To register as a RoadWise Council please complete the following steps:

1. Obtain a Council resolution in support of becoming a RoadWise Council OR provide a declaration signed by the Chief Executive Officer and the Mayor/Shire President.
2. Nominate at least two personnel (Officers and/or Elected Members) to be the primary point of contact for road safety matters.

We welcome your registration by submitting the attached form, together with supporting documentation, to roadwise@walga.asn.au.

If you require further information or assistance, including sample resolution or declaration wording, please contact your assigned Road Safety Advisor, Michelle Blackhurst, phone 0437 783 744, or email mblackhurst@walga.asn.au.

Yours sincerely

Nick Sloan
Chief Executive Officer

Enclosure



Registration Form

Shire of Menzies

Date:

Supporting documents: (please supply at least one)

- Resolution of Council: attach copy of minutes.
- Declaration of Commitment to Road Safety signed by the CEO and Mayor/President
- Other documented evidence of whole of Council agreement to commit to road safety.

Nominated contacts (minimum of two)

Local Government Officers

Name	Position	Preferred contact: phone/email
Rob Stewart	Acting CEO	ceo@menzies.wa.gov.au
Garth Marland	Manager of Works	works@menzies.wa.gov.au

Elected Members

Name	Position	Preferred contact: phone/email
Cr Greg Dwyer	Shire President	cr.greg.dwyer@menzies.wa.gov.au

Please return all documents to: roadwise@walga.asn.au



15 MOTIONS OF WHICH PREVIOUS NOTICE HAS BEEN GIVEN

16 NEW BUSINESS OF AN URGENT NATURE

17 BEHIND CLOSED DOORS - CONFIDENTIAL REPORTS

Item 17.1 Tenancy of Former Post Office: corner Shenton and Brown Streets

Item 17.2 Lease of 53 Shenton Street Menzies: Diner

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

- b. the personal affairs of any person.
- c. a contract entered into, or which may be entered into, by the local government and which relates to a matter to be discussed at the meeting.
- e. a matter that if disclosed, would reveal: i) a trade secret; ii) information that has a commercial value to a person; or iii) information about the business, professional, commercial or financial affairs of a person. Where the trade secret or information is held by, or is about, a person other than the local government.

OFFICER RECOMMENDATION:

That in accordance with Section 5.23(2) of the Local Government Act 1995 the meeting be closed to members of the public to consider Item 17.1 Tenancy of Former Post Office: corner Shenton and Brown Streets and Item 17.2 Lease of 53 Shenton Street Menzies: Diner.

COUNCIL DECISION:

Council Resolution Number	
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Moved		Seconded	
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Carried	
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MEETING OPENED TO THE PUBLIC:

COUNCIL DECISION:

Council Resolution Number	
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Moved		Seconded	
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That the meeting be opened to the Members of the Public.

Carried	
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18 NEXT MEETING

The next meeting is to be held on 26 October 2023 at the Shire Offices in Menzies commencing at 1.00pm.

19 CLOSURE OF MEETING

The Shire President declared the meeting closed at _____pm.