



SHIRE OF MENZIES

Minutes

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

28 SEPTEMBER 2023

Commencing at 1.00 pm

**At the Tjuntjuntjara Meeting Room,
Tjuntjuntjara**

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

**Rob Stewart
Acting Chief Executive Officer**

Resolution Numbers 134/23 to 155/23

DISCLAIMER

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

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

DISCLOSURES OF INTEREST

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

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

Councillor Meeting Information

Shire of Menzies Council Meetings

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

Attending meetings

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

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

Voting at meetings

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

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

TABLE OF CONTENTS

- 1 DECLARATION OF OPENING.....6
- 2 ANNOUNCEMENT OF VISITORS.....6
- 3 MEMBERS OF PUBLIC PRESENT.....6
- 4 RECORD OF ATTENDANCE6
- 5 RESPONSE TO PREVIOUS PUBLIC QUESTIONS TAKEN ON NOTICE.....7
- 6 PUBLIC QUESTION TIME.....7
- 7 APPROVED LEAVE OF ABSENCE.....8
- 8 DISCLOSURES OF INTEREST.....9
- 9 NOTICE OF ITEMS TO BE DISCUSSED BEHIND CLOSED DOORS9
- 10 CONFIRMATION/RECEIVAL OF MINUTES9
 - 10.1 CONFIRMATION OF MINUTES - ORDINARY MEETING 31 AUGUST 20239
- 11 PETITIONS/DEPUTATIONS/PRESENTATIONS10
- 12 ANNOUNCEMENT BY PRESIDING MEMBER WITHOUT DISCUSSION10
- 13 REPORTS OF COMMITTEES13
- 14 REPORTS OF OFFICERS14
 - 14.1 FINANCE REPORTS14
 - 14.1.1 Finance Report - August 202314
 - 14.1.2 List of Monthly Payments - August 2023.....51
 - 14.1.3 Rates Debtor Report August 202361
 - 14.2 ADMINISTRATION REPORTS64
 - 14.2.1 2023 Christmas Shutdown.....64
 - 14.2.2 Lot 8 Shenton Street Menzies: Expressions of Interest to Lease67
 - 14.2.3 Review of Policy 2.5 Land Under Roads72
 - 14.2.4 Review of Policy 2.6 Depreciation of Non-Current Assets75
 - 14.2.5 Review of Policy 4.4 Donations, Sponsorship and Contributions78
 - 14.2.6 Review of Policy 5.16 CEO Recruitment and Selection, Performance
Review and Termination84
 - 14.2.7 Review of Policy 1.8 Official Communication94
 - 14.2.8 Review of Policy 1.9 Internal Control.....101
 - 14.2.9 Review of Policy 5.15 - Use of Mobile Phones and GPS Satellite Devices
.....108
 - 14.2.10 Western Australian Local Government Association (WALGA) Roadwise
Council Invitation.....117
- 15 MOTIONS OF WHICH PREVIOUS NOTICE HAS BEEN GIVEN122

16 NEW BUSINESS OF AN URGENT NATURE122
 16.1 CONSIDERATION OF LATE ITEMS122
17 BEHIND CLOSED DOORS - CONFIDENTIAL REPORTS126
 17.1 TENANCY OF FORMER POST OFFICE: CORNER SHENTON AND BROWN
 STREETS127
 17.2 LEASE OF 53 SHENTON STREET MENZIES: CAFE.....127
18 NEXT MEETING129
19 CLOSURE OF MEETING129

1 DECLARATION OF OPENING

Cr P Warner requested permission to participate in the meeting by electronic means from 22 Tower Street, Leonora WA 6438.

Cr S Sudhir requested permission to participate in the meeting by electronic means from Council Chambers, Lot 124 Shenton Street, Menzies.

Cr A Tucker requested permission to participate in the meeting by electronic means from Council Chambers, Lot 124 Shenton Street, Menzies.

The Shire President was satisfied that Cr P Warner, Cr S Sudhir and Cr A Tucker were in a secure site and allowed their participation in the meeting.

The Shire President declared the meeting open at 1.03pm.

2 ANNOUNCEMENT OF VISITORS

Nil

3 MEMBERS OF PUBLIC PRESENT

There were two members of the public present, via electronic communication.

4 RECORD OF ATTENDANCE

Councillors: Cr G Dwyer, Shire President

Cr I Baird, Deputy Shire President

Cr J Dwyer

Cr P Warner (joined electronically at 1.03pm)
(left 2.56pm, returned 3.06pm)

Cr A Tucker (joined electronically at 1.03pm)
(left 2.25pm, returned 2.27pm)

Cr S Sudhir (joined electronically at 1.03pm)
(left 2.25pm, returned 2.27pm) (left 2.54pm, returned 3.11pm)

Staff: Mr R Stewart, Acting Chief Executive Officer

Ms K Van Kuyl (joined electronically at 1.03pm)
(left 1.54pm, returned 2.27pm)

Mr G Marland (left 1.54pm, returned 2.27pm)

Mr S McGay (joined electronically at 2.27pm)
(left 2.54pm, returned 2.58pm)

Ms M Mertyn, Executive Officer (Minutes)
(joined electronically at 1.03pm) (left 2.24pm, returned 2.26pm)

Apology: Cr S Baird

5 RESPONSE TO PREVIOUS PUBLIC QUESTIONS TAKEN ON NOTICE

Nil

6 PUBLIC QUESTION TIME

Question from Mr R Parfitt (Member of the Public):

I have a personal concern related to the increased mining activity in Menzies. There is a problem with dust in my kitchen that hasn't occurred before, and this is due to the additional traffic on Jowett Street. I'm aware that the Road Board has a maintenance program, and I would like to request that this issue be addressed. It's crucial to seal the road up to the reservoir because a failure in that road could leave the town without water. Additionally, I'd like to include Gill Street up to the private properties in the maintenance request. The same problem is also occurring on the west side of town.

Response from the Acting CEO:

This will be recorded in the minutes as a statement rather than a question.

Follow up statement from Mr R Parfitt:

I am expecting the shire to seal the road.

Question from Mr R Parfitt (Member of the Public):

Can the shire use its community bus to travel to Kalgoorlie at least once a week to save a lot of community members' money? Can one of the shire staff be allocated to drive the bus once a week or once a fortnight?

Response from the Shire President:

I appreciate your suggestion. I believe starting with volunteers could be an effective way to find a driver. The other Councillors or the Acting CEO might come up with a better solution on how we can service the community using the bus.

Response from the Acting CEO:

I can take the question on notice. I believe it has significant merit. I will prepare a report to the Council next month detailing how the service could be implemented.

Additionally, we will seek input from the community through Menzies Matters to gather ideas.

Response from Cr P Warner:

I think the community should not be charged as long as the community bus is kept clean.

Question from Mrs C Poole (Member of the Public):

Cr S Baird is not in attendance and has put forward his apologies. Could you tell me if he is in country at this particular time? I see that he has a lot of apologies in the last 18 months.

Response from Cr I Baird:

He is not in country.

Question from Mrs C Poole (Member of the Public)

This question is from the residents on the west side. Has the Council placed any conditions on the Selkirk mining operation regarding dust mitigation control? Does the Council have any control over the dust coming from that mine?

Response from the Shire President:

In my understanding, no. The Acting CEO can set up a meeting with the mining company to discuss this.

Response from the Acting CEO:

I am not aware of any particular power in regard to dust control as the normal mining application does not go through a development application process which we normally get. Their application goes through the Department of Mines, Industry Regulation and Safety.

Question from Mrs C Poole (Member of the Public):

My second question is about the behind closed-door item regarding the tenancy of the Old Post Office building. There are concerns from residents that the current rental is an inadequate return of the Council's money, particularly when that tenant is relocated and then reinstated into a \$1.5 million to \$2 million dollar renovated building. Where is the business case that proves this is a good Council decision?

Response from the Acting CEO: This case is a legacy situation when the tenant was a former employee of the shire and there is no business case.

7 APPROVED LEAVE OF ABSENCE

Nil

8 DISCLOSURES OF INTEREST

| Name | Item No | Interest | Nature |
|-------------|---|--------------|--|
| Cr J Dwyer | 17.1 Tenancy of Former Post Office: corner Shenton and Brown Street | Impartiality | The tenant is a friend of Cr J Dwyer |
| Cr G Dwyer | 17.1 Tenancy of Former Post Office: corner Shenton and Brown Street | Impartiality | The tenant is a friend of Cr G Dwyer |
| Cr S Sudhir | 17.2 Lease of 53 Shenton Street Menzies | Financial | One applicant has a business relationship with Cr S Sudhir |

9 NOTICE OF ITEMS TO BE DISCUSSED BEHIND CLOSED DOORS

Item 16.2 Chief Executive Officer Recruitment

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

Item 17.2 Lease of 53 Shenton Street Menzies: Cafe

10 CONFIRMATION/RECEIVAL OF MINUTES

10.1 Confirmation of Minutes - Ordinary Meeting 31 August 2023

OFFICER RECOMMENDATION/COUNCIL DECISION:

| | |
|-----------------------------------|---------------|
| Council Resolution Number: | 134/23 |
|-----------------------------------|---------------|

Moved: Cr J Dwyer

Seconded: Cr I Baird

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

| | |
|----------------|--------------|
| Carried | 6 / 0 |
|----------------|--------------|

For: Cr G Dwyer, Cr I Baird, Cr J Dwyer, Cr P Warner, Cr A Tucker and Cr S Sudhir

Against: Nil

11 PETITIONS/DEPUTATIONS/PRESENTATIONS

Nil

12 ANNOUNCEMENT BY PRESIDING MEMBER WITHOUT DISCUSSION

PRESIDENT'S REPORT SEPTEMBER 2023

Cr Ian Baird and I attended the 2023 National Local Roads, Transport and Infrastructure Congress on 6 and 7 September.

On Wednesday 6 September, Senator the Honourable Carol Brown, Assistant Minister for Infrastructure and Transport, delivered an address. Also present were Cr Patrick Hill, President, the CEO and Councillors of the Shire of Laverton who were at Parliament House attempting to arrange a meeting with her or the department regarding Aboriginal Business Roads within the Shire of Menzies, Laverton, and Ngaanyatjaraku. Unfortunately, the meeting could not be arranged, but a video conference may take place.

Day 1 of the Congress featured two keynote addresses. The Grattan Institute Transport and Cities Program presented 'Data is the Key', which contains relevant information for our regions, in this case the Shire of Menzies, concerning traffic monitoring, Automatic Traffic Counters/Classifiers, and shared resources for the road network. Simon Baxter, Manager of Heavy Vehicle Access at the Department of State Growth Tasmania, introduced the online accessible system HVAMS, which automates the road and structure assessment function of heavy vehicle assess decisions under the Heavy Vehicle National Law, currently applicable to Tasmania and being assessed in some other states at present.

A Congress Dinner was held at the National Arboretum, Molonglo Valley, a building fitting of our National Capital.

On Day 2, (Thursday) there were two keynote addresses. The first, presented by Charlie Emery, Managing Director of Soilco, discussed 'Developments in Waste and Recycling'. An interesting presentation regarding waste, which is also being seen on TV and other media forums as we transition to recycling and sustainability. In between the Keynote Addresses, there was a very interesting session on Telecommunications Infrastructure, with speakers including Warren Sharpe OAM, Warren Sharpe Strategic Services Pty Ltd, who spoke about his role at Eurobodalla Shire as the Local Emergency Management Officer and other roles for 38 years there, during the devastating 2019/20 bushfires and numerous flood and storm disasters over more than 20 years including COVID 19 pandemic. Riveting to say the least. Christine Cawkell, Regional Engagement Manager at Telstra, discussed telecommunications during disasters and current availabilities like low orbit satellites for mobile phones in two years. Telstra and Starlink have an agreement to provide voice only and voice plus broadband in rural Australia, pricing and device details expected late 2023. Jennifer Medway, Manager of the Regional Tech Hub, talked about the hub's services, offering independent, free

advice regarding telecommunication services for regional, rural and remote Australians. With the cessation of 3G in 2024 the service may be a good choice for those of us who live in the Menzies Shire and beyond.

The second Keynote address was given by Dr Ian Faulks, partner Safety and Policy Analysis International. I have heard Dr Faulks presenting before in like-minded forums, twice before over the last decade and find his statistics interesting regarding traffic safety and offender management, road policing and human factor aspects, new automotive and digital technologies, of particular interest, as a generated input from the Assembly delegates reflected. I have included information of a slide from the presentation.

‘Unsafe Seven’ factors involved in traffic offences and road crashes

There are seven main reasons why people commit traffic offences and get killed and injured in road crashes:

1. ALCOHOL
2. Other Drugs (illicit, prescription, over-the-counter)
3. Speed
4. Not using seat belts/helmet and protective clothing
5. Fatigue
6. Distraction and inattention
7. Illegal manoeuvres

Cr Jill Dwyer and I drove to Perth on Sunday 17 September, arriving in time to attend Welcome Drinks and the Awards of the Western Australian Local Government Association (WALGA) Convention at Crown Towers, Burswood.

Monday began with the official opening and speeches from the Premier, WALGA President and after lunch the WALGA AGM. Throughout the day, delegates could visit the Convention Exhibition for morning/afternoon tea, lunch and speak with suppliers at the booths.

On Tuesday 19 September, along with WALGA President Karen Chapple, we signed the Climate Change Declaration Certificate for the Shire of Menzies. The Convention Supplier Showcase, opened in Carpark P8, where delegates could browse equipment and plant. This was a welcome addition, which has been missing from the Convention in recent years.

The Convention concluded at 3pm, reflecting a shorter but sharper event.

The WA Midwest Yilgarn Iron Ore Infrastructure Group Inc. held a General Meeting via video conference on Thursday 21 September. This was something of a low-keyed event following on from the AUSIMM Iron Ore Conference on 18-20 September 2023. An Esperance Port update from Scott Bates started General Business. The Guest Speaker was David Trotter, Mineral Research Institute of WA, who spoke on Project characterisation, decarb of magnetite, the AUSIMM Conference summary and some discussion on the Leonora Esperance Rail.

RECOMMENDATION/COUNCIL DECISION:

| | |
|-----------------------------------|---------------|
| Council Resolution Number: | 135/23 |
|-----------------------------------|---------------|

Moved: Cr I Baird Seconded: Cr J Dwyer

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

| | |
|----------------|--------------|
| Carried | 6 / 0 |
|----------------|--------------|

For: Cr G Dwyer, Cr I Baird, Cr J Dwyer, Cr P Warner, Cr A Tucker and
 Cr S Sudhir
 Against: Nil

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/COUNCIL DECISION:

| | |
|-----------------------------------|---------------|
| Council Resolution Number: | 136/23 |
|-----------------------------------|---------------|

Moved: Cr P Warner Seconded: Cr J Dwyer

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

| | |
|----------------|--------------|
| Carried | 6 / 0 |
|----------------|--------------|

For: Cr G Dwyer, Cr I Baird, Cr J Dwyer, Cr P Warner, Cr A Tucker and
Cr S Sudhir

Against: Nil



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

TABLE OF CONTENTS

| | |
|--|-------|
| Monthly Summary Information | 3 - 5 |
| Key Terms and Descriptions - Nature or Type Descriptions | 6 |
| Statement of Financial Activity by Nature or Type | 7 |
| Statement of Financial Position | 8 |
| Note 1 Adjusted Net Current Assets | 9 |
| Note 2 Cash and Financial Assets | 10 |
| Note 3 Receivables | 11 |
| Note 4 Other Current Assets | 12 |
| Note 5 Payables | 13 |
| Note 6 Rating Revenue | 14 |
| Note 7 Disposal of Assets | 15 |
| Note 8 Capital Acquisitions | 16-18 |
| Note 9 Borrowings and Financing | 19 |
| Note 10 Reserves | 20 |
| Note 11 Other Current Liabilities | 21 |
| Note 12 Operating Grants and Contributions | 22 |
| Note 13 Non-Operating Grants and Contributions | 23 |
| Note 14 Bonds & Deposits and Trust Fund | 24 |
| Note 15 Explanation of Material Variances | 25 |
| Note 16 Budget Amendments | 26 |

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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

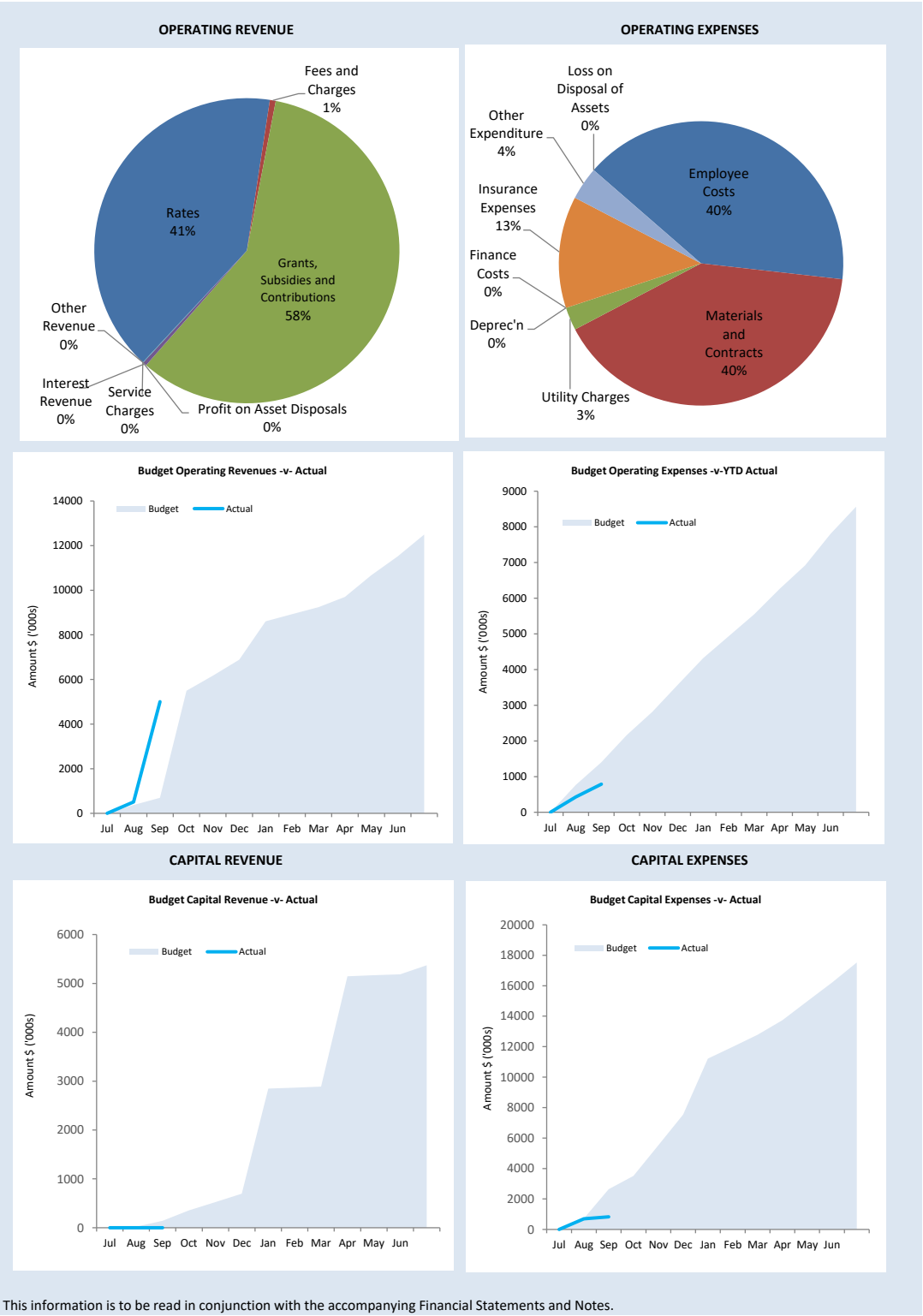
The preparation of a financial report in conformity with Australian Accounting Standards requires management to make judgements, estimates and assumptions that effect the application of policies and reported amounts of assets and liabilities, income and expenses. The estimates and associated assumptions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

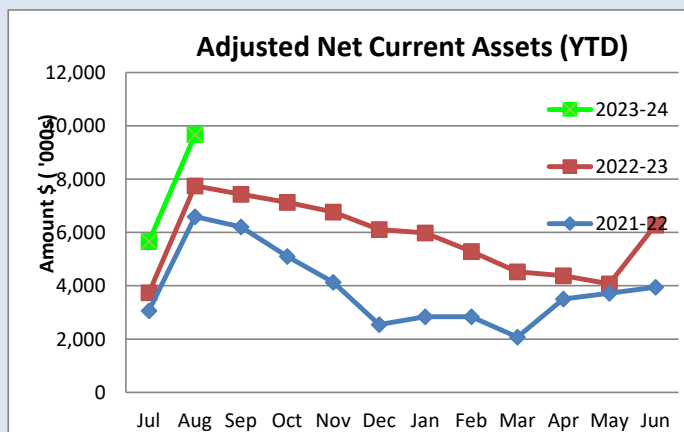
| Adjusted Net Current Assets | Note | Last Years Closing 30/06/2023 | This Time Last Year 31/08/2022 | Year to Date Actual 31/08/2023 |
|---|------|-------------------------------------|--------------------------------------|--------------------------------------|
| | | \$ | \$ | \$ |
| Current Assets | | | | |
| 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

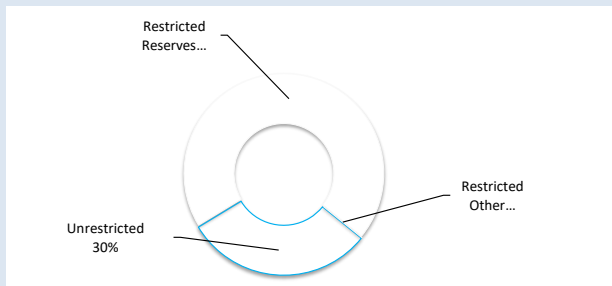
| | Unrestricted | Restricted Reserves | Restricted Muni | Total Amount | Institution | Interest Rate | Maturity Date |
|--|------------------|---------------------|-----------------|-------------------|--------------|---------------|---------------|
| | \$ | \$ | \$ | \$ | | | |
| Cash on Hand | | | | | | | |
| 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% |

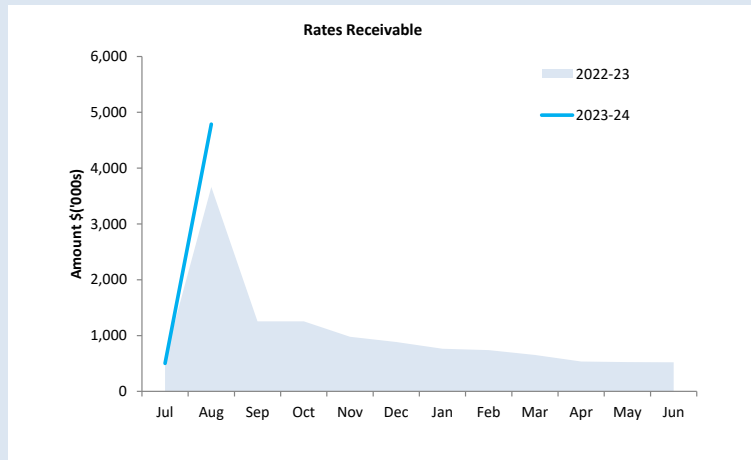
| Receivables - General | Current | 30 Days | 60 Days | 90+ Days | Total |
|--|---------|---------|---------|----------|----------------|
| | \$ | \$ | \$ | \$ | \$ |
| Receivables - General | 385,934 | 3,352 | 400 | 2,667 | 392,352 |
| Percentage | 98% | 1% | 0% | 1% | |
| Balance per Trial Balance | | | | | |
| 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

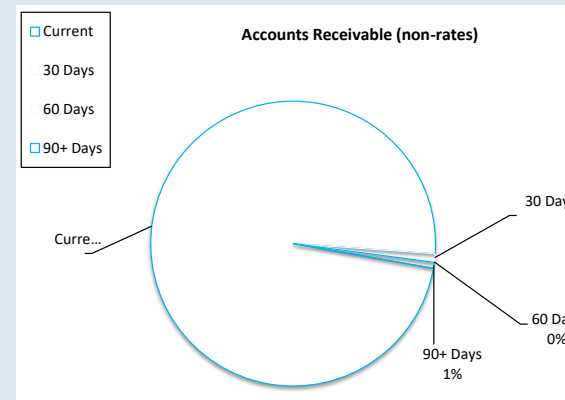
Trade and other receivables include amounts due from ratepayers for unpaid rates and service charges and other amounts due from third parties for goods sold and services performed in the ordinary course of business.

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

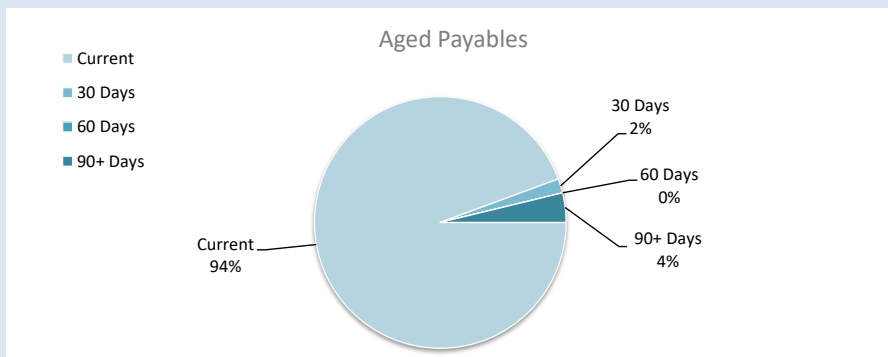
OPERATING ACTIVITIES
NOTE 5
Payables

| 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 |

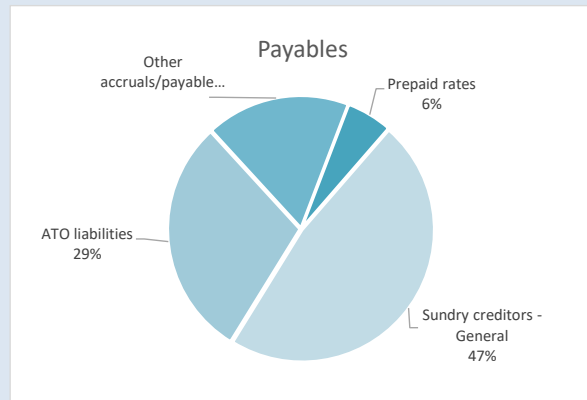
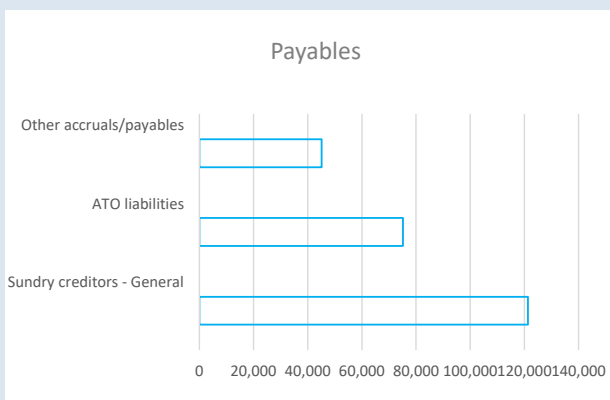
Amounts shown above include GST (where applicable)

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

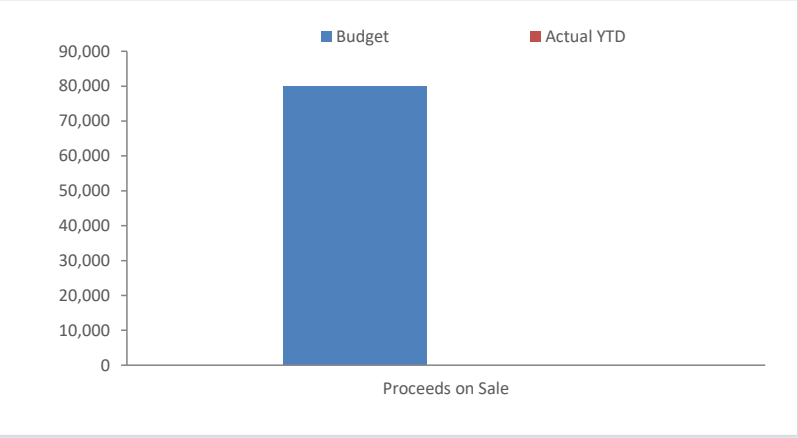
| RATE TYPE | Budget | | | | | | YTD Actual | | | | |
|----------------------------------|----------|----------------------|----------------------|---------------------|--------------|-------------|------------------|---------------------|-----------------|-----------------|---------------------|
| | 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 | | | | | | | | | | | |
| \$ | | | | | | | | | | | |
| 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

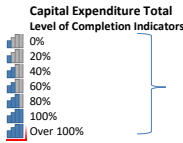
KEY INFORMATION

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

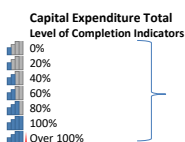


Percentage YTD Actual to Annual Budget
Expenditure over budget highlighted in red.

| 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.

| Completion | Level of completion indicator, please see table at the top of this note for further detail. | Balance | | Adopted | | Amended | | Total YTD | Variance (Under)/Over |
|------------|---|-----------------------------------|----------------|------------|---------------------|---------------------|--------------------|------------------|--------------------------|
| | | Account Number | Sheet Category | Job Number | Annual Budget | Annual Budget | YTD Budget | | |
| | | | | | \$ | \$ | \$ | \$ | \$ |
| | | Infrastructure - Footpaths | | | | | | | |
| | | Transport | | | | | | | |
| 0.00 | | | | | (50,000) | (50,000) | (8,332) | 0 | 8,332 |
| | | | | | | | | | |
| | | | | | (50,000) | (50,000) | (8,332) | 0 | 8,332 |
| 0.00 | | | | | (50,000) | (50,000) | (8,332) | 0 | 8,332 |
| | | Infrastructure - Other | | | | | | | |
| | | Community Amenities | | | | | | | |
| 0.02 | | | | | (143,350) | (143,350) | 0 | (3,500) | (3,500) |
| | | | | | | | | | |
| | | | | | (143,350) | (143,350) | 0 | (3,500) | (3,500) |
| | | Recreation And Culture | | | | | | | |
| 0.00 | | | | | (150,000) | (150,000) | 0 | 0 | 0 |
| 0.00 | | | | | (863,223) | (863,223) | 0 | 0 | 0 |
| | | | | | | | | | |
| | | | | | (1,013,223) | (1,013,223) | 0 | 0 | 0 |
| | | Transport | | | | | | | |
| 0.00 | | | | | (50,000) | (50,000) | (8,332) | 0 | 8,332 |
| 0.00 | | | | | (50,000) | (50,000) | 0 | 0 | 0 |
| 0.00 | | | | | (10,000) | (10,000) | (1,044) | 0 | 1,044 |
| | | | | | | | | | |
| | | | | | (110,000) | (110,000) | (9,376) | 0 | 9,376 |
| | | Economic Services | | | | | | | |
| 0.00 | | | | | (850,762) | (850,762) | 0 | 0 | 0 |
| 0.01 | | | | | (205,952) | (205,952) | (34,324) | (2,400) | 31,924 |
| | | | | | | | | | |
| | | | | | (1,056,714) | (1,056,714) | (34,324) | (2,400) | 31,924 |
| 0.00 | | | | | (2,323,287) | (2,323,287) | (43,700) | (5,900) | 37,800 |
| 0.05 | | | | | (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 | | | | | |

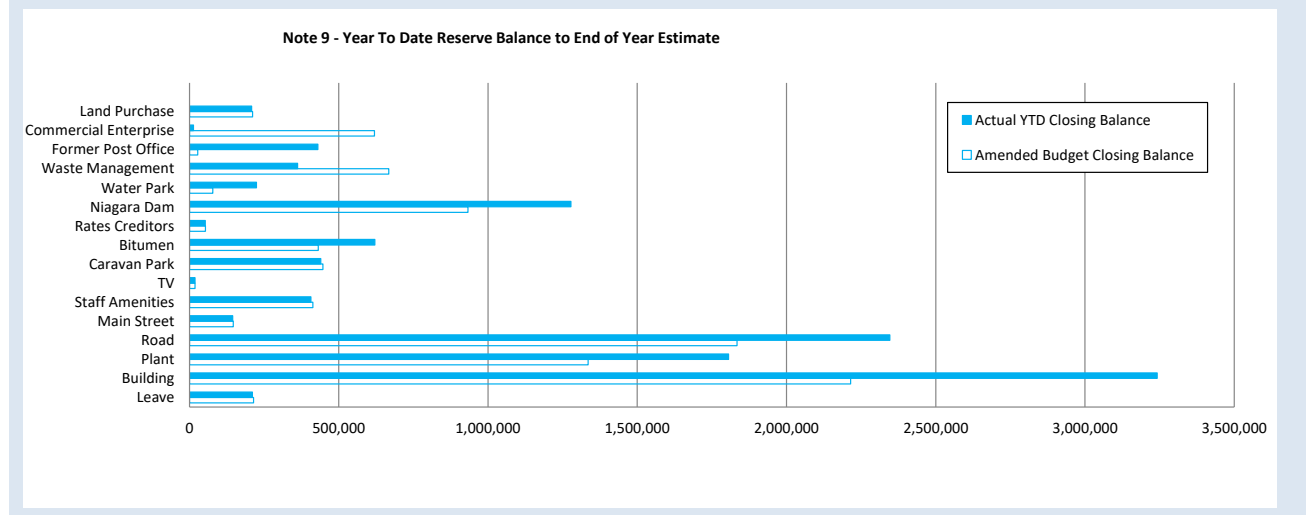
SHIRE OF MENZIES
 NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
 FOR THE PERIOD ENDED 31 AUGUST 2023

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 2023NOTE 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 |
| | | | | | 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 | \$-335.60 | -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 | -\$16.00 | \$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 | -\$16.00 | \$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 | -\$16.00 | \$0.00 | \$16.00 | -100.00% |
| | 3110735 | OTH CUL - Other Income | -\$100.00 | -\$16.00 | \$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 | -\$327.24 | -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 | -\$12,111.45 | -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 - Tjuntjuntjara 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

| | |
|----------------|--------------|
| Carried | 6 / 0 |
|----------------|--------------|

For: Cr G Dwyer, Cr I Baird, Cr J Dwyer, Cr P Warner, Cr A Tucker and
Cr S Sudhir
Against: Nil

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 |
| | | Total Payments | \$915,707.97 |

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 |
| DD5818.3 | 22/08/2023 | TWU SUPER FUND | SUPERANNUATION CONTRIBUTION PPE 22/08/2023 | 547.01 |
| DD5818.4 | 22/08/2023 | CBUS | SUPERANNUATION CONTRIBUTION PPE 22/08/2023 | 401.23 |
| DD5818.5 | 22/08/2023 | NAB | NAB CONNECT FEE FOR THE MONTH OF AUGUST 2023 | 32.99 |
| DD5829.1 | 24/08/2023 | GREGORY DWYER | MEMBER SITTING FEE CR. GREG DWYER FOR THE MONTH OF AUGUST 2023 | 3,490.67 |
| DD5834.1 | 28/08/2023 | IAN BAIRD | MEMBER SITTING FEE CR. IAN BAIRD FOR THE MONTH OF AUGUST 2023 | 1,338.16 |
| DD5834.2 | 28/08/2023 | JILLIAN DWYER | MEMBER SITTING FEE CR. JILL DWYER FOR THE MONTH OF AUGUST 2023 | 907.58 |
| DD5834.3 | 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 |
| DD5834.5 | 28/08/2023 | SUDHIR | MEMBER SITTING FEE CR. SUDHIR FOR THE MONTH OF AUGUST 2023 | 907.58 |
| DD5834.6 | 28/08/2023 | PAUL WARNER | MEMBER SITTING FEE CR. PAUL WARNER FOR THE MONTH OF AUGUST 2023 | 907.58 |
| DD5834.7 | 28/08/2023 | WRIGHT EXPRESS AUSTRALIA PTY LTD | SHIRE OF MENZIES VEHICLE FUEL USAGE FOR THE MONTH AUGUST 2023 | 946.71 |
| DD5836.1 | 29/08/2023 | NAB | ACCOUNT FEES A.K.F AUGUST 2023 | 437.54 |
| DD5842.1 | 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 |
| DD5844.1 | 31/08/2023 | | | |
| 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 REDACTED - 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/COUNCIL DECISION:

| | |
|-----------------------------------|---------------|
| Council Resolution Number: | 138/23 |
|-----------------------------------|---------------|

Moved: Cr J Dwyer **Seconded:** Cr P Warner

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.

| | |
|----------------|--------------|
| Carried | 6 / 0 |
|----------------|--------------|

For: Cr G Dwyer, Cr I Baird, Cr J Dwyer, Cr P Warner, Cr A Tucker and
Cr S Sudhir
Against: Nil

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/COUNCIL DECISION:

| | |
|-----------------------------------|---------------|
| Council Resolution Number: | 139/23 |
|-----------------------------------|---------------|

Moved: Cr S Sudhir **Seconded:** Cr J Dwyer

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.

| | |
|----------------|--------------|
| Carried | 6 / 0 |
|----------------|--------------|

For: Cr G Dwyer, Cr I Baird, Cr J Dwyer, Cr P Warner, Cr A Tucker and Cr S Sudhir
Against: Nil

| | |
|---------------------------------------|---|
| 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> |
|--|--|--|

STRATEGIC IMPLICATIONS:

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

Outcome:

1.1 An engaged and inclusive community.

Strategy:

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

Outcome:

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

Strategy:

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/COUNCIL DECISION:

| | |
|-----------------------------------|---------------|
| Council Resolution Number: | 140/23 |
|-----------------------------------|---------------|

Moved: Cr S Sudhir

Seconded: Cr P Warner

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.**

| | |
|----------------|--------------|
| Carried | 6 / 0 |
|----------------|--------------|

For: Cr G Dwyer, Cr I Baird, Cr J Dwyer, Cr P Warner, Cr A Tucker and Cr S Sudhir
Against: Nil



| | |
|---------------------------------------|--|
| 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/COUNCIL DECISION:

| | |
|-----------------------------------|---------------|
| Council Resolution Number: | 141/23 |
|-----------------------------------|---------------|

Moved: Cr J Dwyer **Seconded:** Cr I Baird

That current Policy 2.5 Land Under Roads be repealed.

| | |
|----------------|--------------|
| Carried | 6 / 0 |
|----------------|--------------|

For: Cr G Dwyer, Cr I Baird, Cr J Dwyer, Cr P Warner, Cr A Tucker and
Cr S Sudhir
Against: Nil

| | |
|---------------------------------------|--|
| 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/COUNCIL DECISION:

| | |
|-----------------------------------|---------------|
| Council Resolution Number: | 142/23 |
|-----------------------------------|---------------|

Moved: Cr I Baird Seconded: Cr J Dwyer

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.

| | |
|----------------|--------------|
| Carried | 6 / 0 |
|----------------|--------------|

For: Cr G Dwyer, Cr I Baird, Cr J Dwyer, Cr P Warner, Cr A Tucker and Cr S Sudhir
Against: Nil

| | |
|---------------------------------------|---|
| 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:

Outcome:
4.2 An efficient and effective organisation.

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

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

VOTING REQUIREMENTS:

Simple Majority

OFFICER RECOMMENDATION/COUNCIL DECISION:

| | |
|-----------------------------------|---------------|
| Council Resolution Number: | 143/23 |
|-----------------------------------|---------------|

Moved: Cr P Warner

Seconded: Cr S Sudhir

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.

| | |
|----------------|--------------|
| Carried | 6 / 0 |
|----------------|--------------|

For: Cr G Dwyer, Cr I Baird, Cr J Dwyer, Cr P Warner, Cr A Tucker and
Cr S Sudhir
Against: Nil



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:

Outcome:
4.2 An efficient and effective organisation.

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

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

VOTING REQUIREMENTS:

Simple Majority

OFFICER RECOMMENDATION/COUNCIL DECISION:

| | |
|-----------------------------------|---------------|
| Council Resolution Number: | 144/23 |
|-----------------------------------|---------------|

Moved: Cr J Dwyer **Seconded:** Cr I Baird

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

| | |
|----------------|--------------|
| Carried | 6 / 0 |
|----------------|--------------|

For: Cr G Dwyer, Cr I Baird, Cr J Dwyer, Cr P Warner, Cr A Tucker and
Cr S Sudhir
Against: Nil



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 Outcomes and Strategies:

Outcome:
4.1 A strategically focused Council, leading our community.

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

Outcome:
4.2 An efficient and effective organisation.

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.

| | |
|----------------|--------------|
| Carried | 6 / 0 |
|----------------|--------------|

For: Cr G Dwyer, Cr I Baird, Cr J Dwyer, Cr P Warner, Cr A Tucker and
Cr S Sudhir
Against: Nil



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. |

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.

| | |
|----------------|--------------|
| Carried | 5 / 0 |
|----------------|--------------|

For: Cr G Dwyer, Cr I Baird, Cr J Dwyer, Cr P Warner and Cr A Tucker
Against: Nil

Cr S Sudhir left the meeting at 1:38 pm.

Cr S Sudhir returned to the meeting at 1:39 pm.



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. 5 15 Use of Mobile Phones and GPS Satellite Devices track changes (1) [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 Outcomes and Strategies:

Outcome:

1.2 A healthy and safe community.

Strategy:

1.2.1 Support provision of emergency and essential services.

Outcome:

4.2 An efficient and effective organisation.

Strategies:

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/ COUNCIL DECISION:

| | |
|-----------------------------------|---------------|
| Council Resolution Number: | 147/23 |
|-----------------------------------|---------------|

Moved: Cr J Dwyer

Seconded: Cr I Baird

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.

| | |
|----------------|--------------|
| Carried | 6 / 0 |
|----------------|--------------|

For: Cr G Dwyer, Cr I Baird, Cr J Dwyer, Cr P Warner, Cr A Tucker and
Cr S Sudhir
Against: Nil



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 send 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 Outcomes and Strategies:

Outcome:

1.2 A healthy and safe community.

Strategy:

1.2.2 Advocate for appropriate medical and health services.



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



ROADWISE COUNCILS

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



RoadWise®



WALGA

RoadWise is funded by the State Government and supported by Local Governments
www.roadwise.asn.au

15 MOTIONS OF WHICH PREVIOUS NOTICE HAS BEEN GIVEN

Nil

16 NEW BUSINESS OF AN URGENT NATURE

| | |
|------------------------|---|
| 16.1 | Consideration of Late Items |
| LOCATION | Not Applicable |
| APPLICANT | Internal |
| DOCUMENT REF | NAM1191 |
| DATE OF REPORT | 27 September 2023 |
| AUTHOR | Acting Chief Executive Officer, Rob Stewart |
| RESPONSIBLE OFFICER | Acting Chief Executive Officer, Rob Stewart |
| DISCLOSURE OF INTEREST | Nil |
| ATTACHMENT | Nil |

SUMMARY:

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

BACKGROUND:

Late items should not be considered at Council meetings unless the matter is of an urgent nature.

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

COMMENT:

This matter must be considered urgently as the Chief Executive Officer's position is vacant or about to become vacant because the Acting CEO's tenure is limited, which will create a leadership gap in the organisation. A timely appointment is crucial to ensure continuity in decision-making and strategic direction.

CONSULTATION:

Nil

STATUTORY AUTHORITY:

Shire of Menzies Meeting Procedure Local Law 2021:

Part 5 clause 5.4 New business of an urgent nature

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

POLICY IMPLICATIONS:

No Council policy is applicable.

FINANCIAL IMPLICATIONS:

Nil

RISK ASSESSMENT:

The CEO selection process has already concluded, and there is a potential risk that the chosen candidate might find another opportunity if not confirmed promptly.

STRATEGIC IMPLICATIONS:

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

4.2 An efficient and effective organisation.

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

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

VOTING REQUIREMENTS:

Simple Majority

OFFICER RECOMMENDATION/COUNCIL DECISION:

| | |
|-----------------------------------|---------------|
| Council Resolution Number: | 149/23 |
|-----------------------------------|---------------|

Moved: Cr G Dwyer

Seconded: Cr I Baird

That Item 16.2 Chief Executive Officer Recruitment be accepted as 'urgent business'.

| | |
|----------------|--------------|
| Carried | 6 / 0 |
|----------------|--------------|

For: Cr G Dwyer, Cr I Baird, Cr J Dwyer, Cr P Warner, Cr A Tucker and
Cr S Sudhir
Against: Nil

BEHIND CLOSED DOORS – CONFIDENTIAL REPORTS

Item 16.2 Chief Executive Officer Recruitment

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

Item 17.2 Lease of 53 Shenton Street Menzies: Cafe

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/COUNCIL DECISION:

| | |
|----------------------------------|---------------|
| Council Resolution Number | 150/23 |
|----------------------------------|---------------|

Moved: Cr J Dwyer

Seconded: Cr P Warner

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 Items 16.2 Chief Executive Officer Recruitment, Item 17.1 Tenancy of Former Post Office: corner Shenton and Brown Streets and Item 17.2 Lease of 53 Shenton Street Menzies: Cafe.

| | |
|----------------|------------|
| Carried | 6/0 |
|----------------|------------|

For: Cr G Dwyer, Cr I Baird, Cr J Dwyer, Cr P Warner, Cr A Tucker and
Cr S Sudhir

Against: Nil

All Members of the Public left the meeting at 1.51pm

Ms K Van Kuyl left the meeting at 1.54pm

Mr G Marland left the meeting at 1.54pm

17 BEHIND CLOSED DOORS - CONFIDENTIAL REPORTS

ITEM 16.2 CHIEF EXECUTIVE OFFICER RECRUITMENT

COMMITTEE RECOMMENDATION/COUNCIL DECISION:

| | |
|----------------------------------|---------------|
| Council Resolution Number | 151/23 |
|----------------------------------|---------------|

Moved: Cr I Baird

Seconded: Cr J Dwyer

That:

- 1. The Summary Report, marked as Confidential Attachment A be noted**
- 2. The Human Resources Consultant, Beilby Downing Teal be requested to thank all the applicants who expressed their interest in the position of Chief Executive Officer of the Shire of Menzies**

| | |
|----------------|------------|
| Carried | 6/0 |
|----------------|------------|

For: Cr G Dwyer, Cr I Baird, Cr J Dwyer, Cr P Warner, Cr A Tucker and
Cr S Sudhir
Against: Nil

COUNCIL DECISION:

| | |
|----------------------------------|---------------|
| Council Resolution Number | 152/23 |
|----------------------------------|---------------|

Moved: Cr J Dwyer

Seconded: Cr P Warner

That:

- 1. Candidate D as recorded in the Confidential Attachment A be approved as the most suitable candidate for the position of Chief Executive Officer of the Shire of Menzies**
- 2. The Presiding Member of the CEO Selection Committee be authorised making an offer of employment and progressing contract offer with Candidate D, as recorded in Confidential Attachment A, within the salary range agreed by the Council, as per Council Resolution 068/23, marked as Confidential Attachment B.**

| | |
|-------------------------------------|------------|
| Carried by Absolute Majority | 6/0 |
|-------------------------------------|------------|

For: Cr G Dwyer, Cr I Baird, Cr J Dwyer, Cr P Warner, Cr A Tucker and
Cr S Sudhir
Against: Nil

Ms K Van Kuyl returned to the meeting at 2.27pm.
Mr G Marland returned to the meeting at 2.27pm.

ITEM 17.1 TENANCY OF FORMER POST OFFICE: CORNER SHENTON AND BROWN STREETS

Cr G Dwyer and Cr Jill Dwyer both declared an impartiality interest on Item 17.1 Tenancy of Former Post Office: corner Shenton and Brown Streets.

The association with the applicant pertains to both Elected Members being friends with the applicant.

Cr G Dwyer and Cr J Dwyer both stayed in the room, participated in the debate and voted.

COUNCIL DECISION:

| | |
|-----------------------------------|---------------|
| Council Resolution Number: | 153/23 |
|-----------------------------------|---------------|

Moved: Cr S Sudhir **Seconded:** Cr J Dwyer

That authority be granted to the Shire President and the Acting CEO to affix the Common Seal of the Shire of Menzies to the lease agreement (as attached) between the Shire of Menzies and Chris Deavin for a period of one year, with an option to renew for two additional one-year periods, for portion of lot 102 Shenton Street SE cnr Brown Street Menzies (former post office).

| | |
|----------------|--------------|
| Carried | 5 / 1 |
|----------------|--------------|

For: Cr I Baird, Cr J Dwyer, Cr P Warner, Cr A Tucker and Cr S Sudhir
Against: Cr G Dwyer

ITEM 17.2 LEASE OF 53 SHENTON STREET MENZIES: CAFE

Cr S Sudhir declared a financial interest on Item 17.2 Lease of 53 Shenton Street Menzies: Cafe.

Cr S Sudhir left the meeting at 2:54pm.

COUNCIL DECISION:

| | |
|-----------------------------------|---------------|
| Council Resolution Number: | 154/23 |
|-----------------------------------|---------------|

Moved: Cr J Dwyer **Seconded:** Cr I Baird

18 NEXT MEETING

The next meeting will 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 3.19pm.