



SHIRE OF MENZIES

Minutes

OF THE ORDINARY MEETING OF COUNCIL
HELD ON

30 MARCH 2023

Commenced at 9.00am

At the Council Chambers
124 Shenton Street, Menzies

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

Rob Stewart
Acting Chief Executive Officer

DISCLAIMER

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

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

DISCLOSURES OF INTEREST

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

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

Councillor Meeting Information

Shire of Menzies Council Meetings

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

Attending meetings

Elected Members have a duty to attend all 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 ordinary council meetings 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 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 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 Elected Members to make effective assessments of issues and provide constructive input to council debate and decision making. It is recommended that further information be requested if there is insufficient material available to make an informed decision.

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1 DECLARATION OF OPENING

The Shire President declared the meeting open at 9am.

2 ANNOUNCEMENT OF VISITORS

Nil

3 RECORD OF ATTENDANCE

Councillors: Cr G Dwyer, Shire President
Cr I Baird, Deputy Shire President (joined at 9.10am via electronic means)
Cr J Dwyer
Cr P Warner
Cr A Tucker
Cr S Sudhir

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

Apologies: Cr S Baird

4 RESPONSE TO PREVIOUS PUBLIC QUESTIONS TAKEN ON NOTICE

Nil

5 PUBLIC QUESTION TIME

Nil

6 APPROVED LEAVE OF ABSENCE

Nil

9.2 Reival of Notes- Briefing Session 23 March 2023

OFFICER RECOMMENDATION/COUNCIL DECISION:

Council Resolution Number:	0018/23
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Moved: Cr J Dwyer

Seconded: Cr P Warner

That the Notes of the Briefing Session held on 23 March 2023 be received.

Carried	5 / 0
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10 PETITIONS/DEPUTATIONS/PRESENTATIONS

Nil

11 ANNOUNCEMENT BY PRESIDING MEMBER WITHOUT DISCUSSION

SHIRE PRESIDENT'S REPORT – MARCH 2023

Prior to the Audit and Risk Committee Meeting on 23 March, the Acting CEO and I met with Bill Hayes, Event Matrix and Renny Leo, Eastern Goldfields Cycle Club President, for a meeting and an update on the upcoming Goldfields Cyclassic and Community Classic. Two new races will feature in 2023, both happening on Sunday 4 June. The first is the Leonora Woman's Cycling Classic, a stand-alone handicap race from Menzies to Leonora, the second the Classic Criterium, later in the day, over multiple laps of a 900m circuit in the Leonora Town Precinct. This year's Cyclassic maybe an interesting event, as it is the second year of the Cycle Club using an Event Co-ordinator, Event Matrix and a greater push for Corporate Sponsorship and participation.

The Audit and Risk Committee met with full membership with the Mid-Year Budget Review for financial year 2022/2023 and the Compliance Audit Return 2022, the main items on the agenda.

After a short lunch, available Councillors and Staff attended a Briefing Session.

At the Regional Road Group Meeting on 24 March, attended by the Works Manager and myself, the Local Governments were given an assessment of how the funded road project of each Local Governments are tracking leading into the end of the Financial Year 2022/23.

On Monday, 27 March the Councillors, Staff and other guests attended a dinner at Menzies Hotel for Carol McAllan's retirement. Carol was presented with a portrait of the Shire Administration Building/Town Hall and gift cards in recognition of her 17 years of service to the Shire and the Community as well as living and working in Kookynie and Menzies for 25 years. Carol is to retire to her home in Ravensthorpe to be near her daughter Deanne and Grandchildren.

Greg Dwyer
Shire President

OFFICER RECOMMENDATION/COUNCIL DECISION:

Council Resolution Number:	019/23
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Moved: Cr P Warner Seconded: Cr J Dwyer

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

Carried	5 / 0
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12 REPORTS OF COMMITTEES

12.1 Mid-year Budget Review Financial Year 2022/23

12.1	Mid-year Budget Review Financial Year 2022/23
LOCATION	Nil
APPLICANT	Internal
DOCUMENT REF	NAM1061
DATE OF REPORT	14 March 2023
AUTHOR	Kristy Van Kuyl, Chief Financial Officer
RESPONSIBLE OFFICER	Acting Chief Executive Officer, Rob Stewart
OFFICER DISCLOSURE OF INTEREST	Nil
ATTACHMENT	Mid-Year Budget Review Report Financial Year 2022/23 [12.2.1 - 12 pages]

SUMMARY:

To consider the Shire of Menzies' financial position as at 28 February 2023 and performance for the period 1 July 2022 to 28 February 2023 in relation to the adopted Annual Budget and projections estimated for the remainder of the Financial Year (FY).

BACKGROUND:

The budget review has been prepared to include information required by the *Local Government Act 1995*, *Local Government (Financial Management) Regulations 1996* and Australian Accounting Standards. The report for the period 1 July 2022 to 28 February 2023 shown in the attachment has been prepared incorporating year to date budget variations and forecasts to 30 June 2023 and is presented for the Council's consideration.

Consideration of the status of various projects and programs was undertaken to ensure any anticipated variances were captured within the review document where possible.

The material variance levels which have been reported for the budget review are based upon management judgement where explanations are considered appropriate.

COMMENT:

The budget review report includes at 'Note 4' in the attachment, a summary of predicted variances by nature and type activities contained within the rate setting statement, including whether variances are considered to be permanent (where a difference is likely between the current budget and the expected outcome to 30 June) or due to timing (e.g. where a project is likely to be delayed).

Features of the budget review include:

Increase in fee and charges of Building License applications	\$22,000
Increase in interest earning from term depot and operational municipal	\$169,500
Minor increase from other revenue including reimbursement and credit from Goldfields Record Storage Financial Year (FY) 2021/22	\$11,000
Increase of employee costs for training and recruitment fees requirement	(\$4,500)
Revisions relating to materials and contract expenses considered within all reporting programs, including adjustment to reclassify expenditure where required. Including consultant fee, CRC operational, staff housing general maintenance, Caravan Park operational and maintenance, Elected Member's reimbursement	(\$144,907)
Reduce works in land and building capital projects: unlikely to be undertaken in this reporting period. Project was deferred until the next financial year following contaminated sites report	\$500,000
Reduce of works in land and building capital projects: unlikely to be undertaken in this reporting period	\$100,000
Increase of works in land and building capital projects for staff housing renovation	(\$25,000)
Minor increase in plant and equipment for CEO vehicle replacement and reduce relocation for plant and equipment including and software and IT system upgrade unlikely undertaken in this reporting period	\$150,000
Reduction in other infrastructure: others have been deferred until next FY following other grant	\$28,755
Transfer to commercial enterprise reserve	\$952,700
Increase in net current assets brought forward upon receipt of audited annual financial statement	(\$108,942)
Loss on disposal/depreciation of asset (non-cash write back)	\$12,000
Capital projects carry over to Annual Budget FY 2023/24	\$790,000
Overall Change (Surplus)	\$2,452,606

In considering the above variances and projections within the attached budget review, the closing position has increased from \$0 to \$2,452,606 reflected in the Statement of Budget Review by Nature or Type.

Following completion of the budget review and to properly consider the impact of estimated projections at 30 June 2023, some items have been identified as requiring a budget amendment to properly account for these variances where appropriate. Required budget amendments which are proposed have been included in 'Note 5' of the attached budget review document for information, and also presented as a separate recommendation to the budget review for the Council consideration.

Further budget amendments may be required to be presented to the Council at future meetings as projects are continually reviewed and monitored

CONSULTATION:

Moore Australia

STATUTORY AUTHORITY:

Regulation 33A of the *Local Government (Financial Management) Regulations 1996* requires:

- (1) Between 1 January and 31 March in each year a local government is to carry out a review of its annual budget for that year.
- (2A) (a) Consideration and review is to be given to a local government's financial performance in the period beginning on 1 July and ending no earlier than 31 December in that financial year
- (b) Consideration and review is to be given to the local government's financial position as at the review date
- (c) Review of the outcomes for the end of the financial year that are forecast in the budget is to be undertaken
- (2) Within 30 days after a review of the annual budget of a local government is carried out it is to be submitted to the Council
- (3) A Council is to consider a review submitted to it and is to determine* whether or not to adopt the review, any parts of the review or any recommendations made in the review

*Absolute Majority required

- (4) Within 30 days after a Council has made a determination, a copy of the review and determination is to be provided to the Department

Section 6.8(1) (b) of the *Local Government Act 1995* provides that expenditure can be incurred when not included in the annual budget provided it is authorised in advance by resolution (absolute majority required).

POLICY IMPLICATIONS:

There are no known policy implications arising from this report.

FINANCIAL IMPLICATIONS:

Authorisation of expenditure through budget amendments recommended. Other specific financial implications are as outlined in the body of this report.

RISK ASSESSMENT:

Risk Statement	Level of Risk	Risk Mitigation Strategy
This item has been evaluated against the Shire of Menzies' Risk Management Strategy and Risk Assessment Matrix	The perceived level of risk is high prior to treatment	Adoption of recommendations as presented will reduce the risk to low

STRATEGIC IMPLICATIONS:

The budget review has been developed having regard for the Shire's integrated planning and reporting documents adopted by the Council.

VOTING REQUIREMENTS:

Absolute Majority

OFFICER RECOMMENDATION/COUNCIL DECISION:

Council Resolution Number:	020/23
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Moved: Cr J Dwyer **Seconded:** Cr P Warner

That:

- 1. The attached Mid-year Budget Review of Financial Year 2022/23 be adopted**
- 2. The budget amendments to the adopted Annual Budget of Financial Year 2022/23, as contained in the attached 'Note 5' of the Mid-year Budget Review of Financial Year 2022/23 be adopted.**

Carried	5 / 0
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SHIRE OF MENZIES

BUDGET REVIEW REPORT

FOR THE PERIOD ENDED 28 FEBRUARY 2023

LOCAL GOVERNMENT ACT 1995

LOCAL GOVERNMENT (FINANCIAL MANAGEMENT) REGULATIONS 1996

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SHIRE OF MENZIES
STATEMENT OF BUDGET REVIEW
(NATURE OR TYPE)
FOR THE PERIOD ENDED 28 FEBRUARY 2023

Note	Budget v Actual		Predicted			
	Adopted Budget (a)	YTD Actual (b)	Variance Permanent (c)	Variance Timing (Carryover) (d)	Year End (a)+(c)+(d)	
	\$	\$	\$	\$	\$	
OPERATING ACTIVITIES						
Net current assets at start of financial year surplus/(deficit)	4.5.2	4,059,160	3,950,218	(108,942)	0	3,950,218 ▼
Revenue from operating activities (excluding rates)						
Operating grants, subsidies and contributions	4.1.2	3,406,392	1,026,558	0	0	3,406,392 ▲
Fees and charges	4.1.3	242,085	224,087	22,000	0	264,085 ▲
Interest earnings	4.1.6	101,500	125,198	169,500	0	271,000 ▲
Other revenue	4.1.7	30,451	19,504	11,000	0	41,451 ▲
Profit on asset disposals	4.1.8	4,231	0	0	0	4,231 ▲
		3,784,659	1,395,347	202,500	0	3,987,159
Expenditure from operating activities						
Employee costs	4.2.1	(2,562,797)	(1,478,713)	(4,500)	0	(2,567,297) ▲
Materials and contracts	4.2.2	(2,770,434)	(1,436,981)	(122,907)	0	(2,893,341) ▲
Utility charges	4.2.3	(114,910)	(68,383)	0	0	(114,910) ▲
Depreciation on non-current assets	4.2.4	(1,961,063)	(1,506,486)	(12,000)	0	(1,973,063) ▲
Insurance expenses	4.2.6	(135,278)	(115,163)	0	0	(135,278) ▲
Other expenditure	4.2.7	(454,410)	(162,475)	(10,000)	0	(464,410) ▲
Loss on asset disposals	4.2.8	(20,827)	(10,910)	0	0	(20,827) ▲
		(8,019,719)	(4,779,111)	(149,407)	0	(8,169,126)
Non-cash amounts excluded from operating activities		1,977,659	1,518,370	12,000	0	1,989,659 ▲
Amount attributable to operating activities		1,801,759	2,084,824	(43,849)	0	1,757,910
INVESTING ACTIVITIES						
Non-operating grants, subsidies and contributions	4.3.1	3,648,940	155,214	0	0	3,648,940 ▼
Purchase land and buildings	4.4.2	(4,778,021)	(238,540)	575,000	500,000	(3,703,021) ▼
Purchase plant and equipment	4.4.3	(655,000)	(37,749)	150,000	290,000	(215,000) ▼
Purchase and construction of infrastructure-roads	4.4.5	(4,995,830)	(639,990)	0	0	(4,995,830) ▼
Purchase and construction of infrastructure-other	4.4.6	(2,141,124)	(190,356)	28,755	0	(2,112,369) ▼
Proceeds from disposal of assets	4.3.2	40,000	19,090	0	0	40,000
Amount attributable to investing activities		(8,881,035)	(932,331)	753,755	790,000	(7,337,280)
FINANCING ACTIVITIES						
Transfers to cash backed reserves (restricted assets)	4.5.10	(1,315,921)	(53,525)	952,700	0	(363,221) ▼
Transfers from cash backed reserves (restricted assets)	4.5.11	4,294,927	0	0	0	4,294,927
Amount attributable to financing activities		2,979,006	(53,525)	952,700	0	3,931,706
Budget deficiency before general rates		(4,100,270)	1,098,968	1,662,606	790,000	(1,647,664)
Estimated amount to be raised from general rates	4.5.1	4,100,270	4,176,984	0	0	4,100,270
Closing funding surplus(deficit)	3 (c)	0	5,275,952	1,662,606	790,000	2,452,606 ▲

SHIRE OF MENZIES
NOTES TO AND FORMING PART OF THE BUDGET REVIEW REPORT
FOR THE PERIOD ENDED 28 FEBRUARY 2023

1. BASIS OF PREPARATION

The budget review comprises financial statements which have been prepared in accordance with the *Local Government Act 1995* and accompanying regulations.

Local Government Act 1995 requirements

Local Government (Financial Management) Regulations 1996 prescribe that the budget review be prepared in accordance with the *Local Government Act 1995* and, to the extent that they are not inconsistent with the Act, the Australian Accounting Standards. The Australian Accounting Standards (as they apply to local governments and not-for-profit entities) and Interpretations of the Australian Accounting Standards Board were applied where no inconsistencies exist.

The *Local Government (Financial Management) Regulations 1996* specify that vested land is a right-of-use asset to be measured at cost. All right-of-use assets (other than vested improvements) under zero cost concessionary leases are measured at zero cost rather than at fair value. The exception is vested improvements on concessionary land leases such as roads, buildings or other infrastructure which continue to be reported at fair value, as opposed to the vested land which is measured at zero cost. The measurement of vested improvements at fair value is a departure from *AASB 16* which would have required the Shire of Menzies to measure any vested improvements at zero cost.

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

Financial reporting disclosures in relation to assets and liabilities required by the Australian Accounting Standards have not been made unless considered important for the understanding of the budget review or required by legislation.

The local government reporting entity

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

All monies held in the Trust Fund are excluded from the financial statements.

Rounding off figures

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

2022-23 actual balances

Balances shown in this budget review report as YTD Actual are as forecast at the time of budget review preparation and are subject to final adjustments.

Budget comparative figures

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

Judgements, estimates and assumptions

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

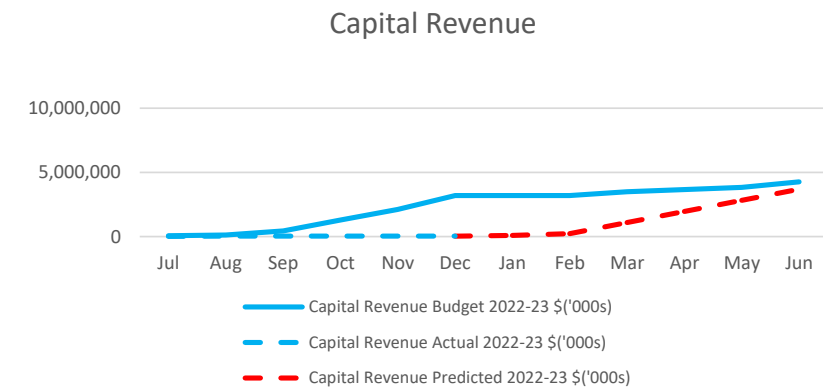
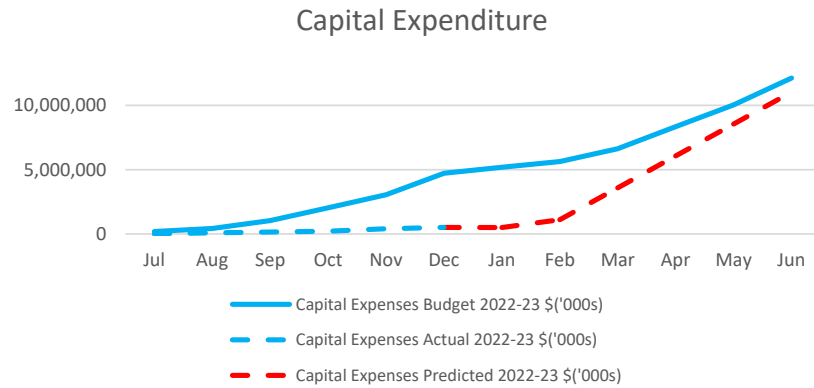
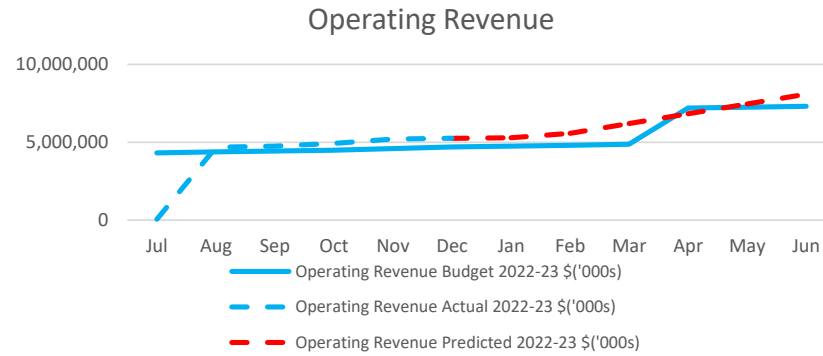
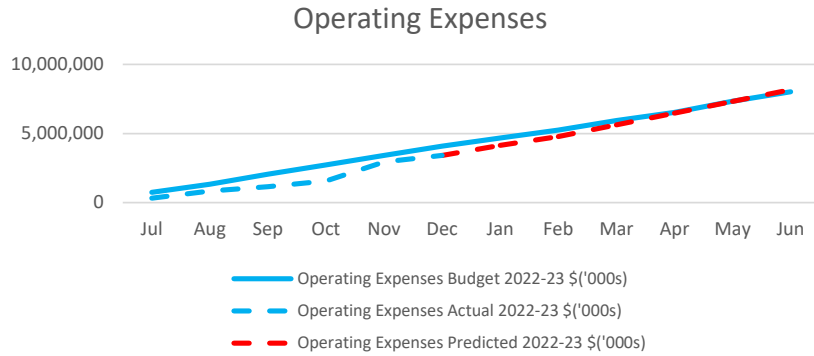
The estimates and associated assumptions are based on historical experience and various other factors that are believed to be reasonable under the circumstances; the results of which form the basis of making the judgements about carrying values of assets and liabilities that are not readily apparent from other sources. Actual results may differ from these estimates.

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

- estimated fair value of certain financial assets
- estimation of fair values of land and buildings and investment property
- impairment of financial assets
- estimation uncertainties and judgements made in relation to lease accounting
- estimated useful life of assets

SHIRE OF MENZIES
 SUMMARY GRAPHS - BUDGET REVIEW
 FOR THE PERIOD ENDED 28 FEBRUARY 2023

2. SUMMARY GRAPHS - BUDGET REVIEW



This information is to be read in conjunction with the accompanying financial statements and notes.

SHIRE OF MENZIES
NOTES TO THE BUDGET REVIEW REPORT
FOR THE PERIOD ENDED 28 FEBRUARY 2023

3 NET CURRENT FUNDING POSITION

EXPLANATION OF DIFFERENCE IN NET CURRENT ASSETS AND SURPLUS/(DEFICIT)

Operating activities excluded from budgeted deficiency

When calculating the budget deficiency for the purpose of Section 6.2 (2)(c) of the *Local Government Act 1995* the following amounts have been excluded as provided by *Local Government (Financial Management) Regulation 32* which will not fund the budgeted expenditure.

(a) Operating activities excluded from budgeted deficiency

The following non-cash revenue or expenditure has been excluded from operating activities within the Rate Setting Statement.

	Actual - Used for Budget 30 June 2022	Audited Actual 30 June 2022	Budget 30 June 2023	Actual 28 February 2023
Adjustments to operating activities			\$	\$
Less: Profit on asset disposals	0	(2,031)	(4,231)	0
Less: Fair value adjustments to financial assets at fair value through profit and loss	0	(999)	0	0
Add: Movement in liabilities associated with restricted cash	0	13,869	0	974
Add: Loss on asset disposals	835	835	20,827	10,910
Add: Depreciation on non-current assets	2,127,668	2,130,098	1,961,063	1,506,486
Add: Employee benefit provisions	0	9,652	0	0
Non-cash amounts excluded from operating activities	2,128,503	2,151,424	1,977,659	1,518,370

(b) Current assets and liabilities excluded from budgeted deficiency

The following current assets and liabilities have been excluded from the net current assets used in the Rate Setting Statement.

Adjustments to net current assets				
Less: Restricted cash	(11,335,846)	(11,335,845)	(8,356,840)	(11,389,370)
Add: Provisions - employee	192,238	206,107	192,238	207,082
Total adjustments to net current assets	(11,143,608)	(11,129,738)	(8,164,602)	(11,182,288)

(c) Composition of estimated net current assets

Current assets

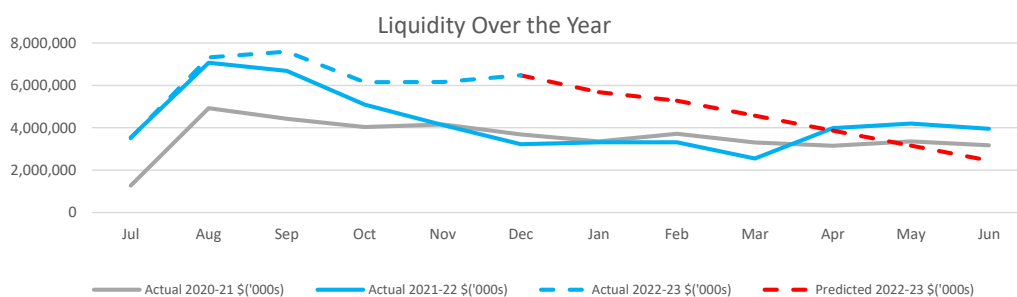
Cash unrestricted	3,272,349	3,266,152	121,189	4,994,514
Cash restricted	12,187,905	12,194,102	8,403,899	12,389,370
Receivables - other	986,213	811,678	451,213	655,216
Contract assets	57,622	273,723	37,122	273,723
Inventories	15,211	16,438	17,711	16,438
	16,519,300	16,562,093	9,031,134	18,329,261

Less: current liabilities

Payables	(272,235)	(416,056)	(627,235)	(395,273)
Contract liabilities	(220,984)	(215,464)	(20,984)	(262,145)
Unspent non-operating grants	(631,075)	(642,793)	(26,075)	(1,005,779)
Provisions	(192,238)	(207,824)	(192,238)	(207,824)
	(1,316,532)	(1,482,137)	(866,532)	(1,871,021)

Net current assets

	15,202,768	15,079,956	8,164,602	16,458,240
Less: Total adjustments to net current assets	(11,143,608)	(11,129,738)	(8,164,602)	(11,182,288)
Closing funding surplus / (deficit)	4,059,160	3,950,218	0	5,275,952



**SHIRE OF MENZIES
NOTES TO THE BUDGET REVIEW REPORT
FOR THE PERIOD ENDED 28 FEBRUARY 2023**

3 COMMENTS/NOTES - NET CURRENT FUNDING POSITION (CONTINUED)

SIGNIFICANT ACCOUNTING POLICIES

CASH AND CASH EQUIVALENTS

Cash and cash equivalents include cash on hand, cash at bank, deposits available on demand with banks, 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 shown as short term borrowings in current liabilities.

FINANCIAL ASSETS AT AMORTISED COST

The Shire of Menzies 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.

TRADE AND OTHER RECEIVABLES

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

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

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

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

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

INVENTORIES

General

Inventories are measured at the lower of cost and net realisable value. Net realisable value is the estimated selling price in the ordinary course of business less the estimated costs of completion and the estimated costs necessary to make the sale.

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.

CURRENT AND NON-CURRENT CLASSIFICATION

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

TRADE AND OTHER PAYABLES

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

PREPAID RATES

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

EMPLOYEE BENEFITS

Short-Term Employee Benefits

Provision is made for the Shire of Menzies'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 of Menzies's obligations for short-term employee benefits such as wages, salaries and sick leave are recognised as a part of current of financial trade and other payables in the statement position. Shire of Menzies's obligations for employees' annual leave and long service leave entitlements are recognised as provisions in the statement of financial position.

PROVISIONS

Provisions are recognised when the Shire of Menzies has a 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.

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 be controlled by the Shire of Menzies are recognised as a liability until such time as the Shire of Menzies satisfies its obligations under the agreement.

SHIRE OF MENZIES
 NOTES TO THE REVIEW OF THE ANNUAL BUDGET
 FOR THE PERIOD ENDED 28 FEBRUARY 2023

4. PREDICTED VARIANCES

Comments/Reason for Variance	Variance \$	
	Permanent	Timing
4.1 OPERATING REVENUE (EXCLUDING RATES)		
4.1.1 SPECIFIED AREA RATES		
No material variance	0	0
4.1.2 OPERATING GRANTS, SUBSIDIES AND CONTRIBUTIONS		
No material variance	0	0
4.1.3 FEES AND CHARGES		
Increase in revenue from building licence applications	22,000	0
4.1.4 OPERATING GRANTS, SUBSIDIES AND CONTRIBUTIONS		
No material variance	0	0
4.1.5 SERVICE CHARGES		
No material variance	0	0
4.1.6 INTEREST EARNINGS		
Increase in revenue from term deposit interest and general municipal interest earned	169,500	0
4.1.7 OTHER REVENUE		
Credits received from GRS annual meeting FY 21/22. Increase in reimbursements received.	11,000	0
4.1.8 PROFIT ON ASSET DISPOSAL		
No material variance	0	0
Predicted Variances Carried Forward	202,500	0

SHIRE OF MENZIES
 NOTES TO THE REVIEW OF THE ANNUAL BUDGET
 FOR THE PERIOD ENDED 28 FEBRUARY 2023

4. PREDICTED VARIANCES

Comments/Reason for Variance	Variance \$	
	Permanent	Timing
Predicted Variances Brought Forward	202,500	0
4.2 OPERATING EXPENSES		
4.2.1 EMPLOYEE COSTS		
Training for new Finance/Rates Officer. Costs for recruitment fees.	(4,500)	0
4.2.2 MATERIAL AND CONTRACTS		
Debt collection with AMPAC increased. Consulting fees for rates billing and end of financial year assistance. staff and elected member travel expenses. Consultants engaged for IPR strategic review. Town pest control expenses. Furniture for staff housing and accommodation. General staff housing maintenance. Increase engineering consultants fee. additional promotions for Community Resource Centre operation. Lake Ballard and Caravan Park operation. Community Resource Centre Engagement Officer vacant. General rubbish tip maintenance	(435,500)	0
	312,593	0
4.2.3 UTILITY CHARGES		
No material variance		
4.2.4 DEPRECIATION (NON CURRENT ASSETS)		
Additional new asset depreciation from FY 21/22	(12,000)	0
4.2.5 INTEREST EXPENSES		
No material variance	0	0
4.2.6 INSURANCE EXPENSES		
No material variance	0	0
4.2.7 OTHER EXPENDITURE		
Additional for travel reimbursement up to June 2023	(10,000)	0
4.2.8 LOSS ON ASSET DISPOSAL		
No material variance	0	0
Predicted Variances Carried Forward	53,093	0

SHIRE OF MENZIES
 NOTES TO THE REVIEW OF THE ANNUAL BUDGET
 FOR THE PERIOD ENDED 28 FEBRUARY 2023

4. PREDICTED VARIANCES

Comments/Reason for Variance	Variance \$	
	Permanent	Timing
Predicted Variances Brought Forward	53,093	0
4.3 CAPITAL REVENUE		
4.3.1 NON OPERATING GRANTS, SUBSIDIES AND CONTRIBUTIONS		
No material variance	0	0
4.3.2 PROCEEDS FROM DISPOSAL OF ASSETS		
No material variance	0	0
4.3.3 PROCEEDS FROM NEW DEBENTURES		
No material variance	0	0
4.3.4 PROCEEDS FROM SALE OF INVESTMENT		
No material variance	0	0
4.3.5 PROCEEDS FROM ADVANCES		
No material variance	0	0
4.3.6 SELF-SUPPORTING LOAN PRINCIPAL		
No material variance	0	0
4.3.7 TRANSFER FROM RESERVES (RESTRICTED ASSETS)		
No material variance	0	0
Predicted Variances Carried Forward	53,093	0

SHIRE OF MENZIES
NOTES TO THE REVIEW OF THE ANNUAL BUDGET
FOR THE PERIOD ENDED 28 FEBRUARY 2023

4. PREDICTED VARIANCES

Comments/Reason for Variance	Variance \$	
	Permanent	Timing
Predicted Variances Brought Forward	53,093	0
4.4 CAPITAL EXPENSES		
4.4.1 LAND HELD FOR RESALE		
No material variance	0	0
4.4.2 LAND AND BUILDINGS		
Arts Centre and Community Shed projects on hold. Kitchen renovations for 57, 12A and 12B Walsh Street.	575,000	500,000
4.4.3 PLANT AND EQUIPMENT		
Software and IT systems upgrade project on hold. ERP software project on hold. CEO vehicle replacement. Rubbish truck with compactor project on hold.	150,000	290,000
4.4.4 FURNITURE AND EQUIPMENT		
No material variance	0	0
4.4.5 INFRASTRUCTURE ASSETS - ROADS		
No material variance	0	0
4.4.6 INFRASTRUCTURE ASSETS - OTHER		
Marmion Village improvements. Drink fountain and hand wash at BBQ area on hold for LRCI Phase 4. Bores to support road works.	28,755	0
4.4.7 PURCHASES OF INVESTMENT		
No material variance	0	0
4.4.8 REPAYMENT OF DEBENTURES		
No material variance	0	0
4.4.9 ADVANCES TO COMMUNITY GROUPS		
No material variance	0	0
Predicted Variances Carried Forward	806,848	790,000

SHIRE OF MENZIES
 NOTES TO THE REVIEW OF THE ANNUAL BUDGET
 FOR THE PERIOD ENDED 28 FEBRUARY 2023

4. PREDICTED VARIANCES

Comments/Reason for Variance	Variance \$	
	Permanent	Timing
Predicted Variances Brought Forward	806,848	790,000
4.5 OTHER ITEMS		
4.5.10 TRANSFER TO RESERVES (RESTRICTED ASSETS)		
Transfers to Commercial Enterprise Reserve	952,700	0
4.5.11 TRANSFER FROM RESERVES (RESTRICTED ASSETS)		
No material variance	0	0
4.5.1 RATE REVENUE		
No material variance	0	0
4.5.2 OPENING FUNDING SURPLUS(DEFICIT)		
Difference between adopted 22/23 budget and closing balance of 21/22 audited statements.	(108,942)	0
4.5.3 NON-CASH WRITE BACK OF PROFIT (LOSS)		
Depreciation for additional asset	12,000	0
Total Predicted Variances as per Annual Budget Review	1,662,606	790,000

SHIRE OF MENZIES
NOTES TO THE BUDGET REVIEW REPORT
FOR THE PERIOD ENDED 28 FEBRUARY 2023

5. BUDGET AMENDMENTS

Amendments to original budget since budget adoption. Surplus/(Deficit)

Description	Council Resolution	Classification	No Change - (Non Cash Items) Adjust.	Increase in Available Cash	Decrease in Available Cash	Amended Budget Running Balance
			\$	\$	\$	\$
Budget Adoption		Opening Surplus(Deficit)	0	0	(108,942)	(108,942)
Transfers to cash backed reserves (restricted assets)	CM - 292	Capital Expenses	0	34,200	0	(74,742)
Transfers to cash backed reserves (restricted assets)	CM - 278	Capital Expenses	0	18,500	0	(56,242)
Transfers to cash backed reserves (restricted assets)	CM - 309	Capital Expenses	0	900,000	0	843,758
Purchase land and buildings	CM - 309	Capital Expenses	0	500,000	0	1,343,758
Purchase and construction of infrastructure-other	CM - 292	Capital Expenses	0	0	(34,200)	1,309,558
Purchase and construction of infrastructure-other	CM - 278	Capital Expenses	0	0	(18,500)	1,291,058
Fees and charges		Operating Revenue	0	22,000	0	1,313,058
Interest earnings		Operating Revenue	0	169,500	0	1,482,558
Other revenue		Operating Revenue	0	11,000	0	1,493,558
Employee costs		Operating Expenses	0	0	(4,500)	1,489,058
Materials and contracts		Operating Expenses	0	312,593	(435,500)	1,366,151
Depreciation on non-current assets		Operating Expenses	(12,000)	0	0	1,366,151
Other expenditure		Operating Expenses	0	0	(10,000)	1,356,151
Purchase land and buildings		Capital Expenses	0	860,371	(285,371)	1,931,151
Purchase plant and equipment		Capital Expenses	0	490,000	(50,000)	2,371,151
Purchase and construction of infrastructure-other		Capital Expenses	0	122,700	(41,245)	2,452,606
Amended Budget Cash Position as per Council Resolution			(12,000)	3,440,864	(988,258)	2,452,606

12.2 Compliance Audit Return 2022

12.2	Compliance Audit Return 2022
LOCATION	Not applicable
APPLICANT	Internal
DOCUMENT REF	NAM1062
DATE OF REPORT	9 March 2023
AUTHOR	Tanya Browning, Consultant-Moore Australia
RESPONSIBLE OFFICER	Acting Chief Executive Officer, Rob Stewart
OFFICER DISCLOSURE OF INTEREST	Nil
ATTACHMENT	1. Compliance Audit Return [12.2.1 - 11 pages] 2. Summary of Issues [12.2.2 - 1 page]

SUMMARY:

Each year, the Council is required to complete an annual Compliance Audit Return (CAR) for the calendar year immediately preceding (1 January to 31 December) as published by the Department of Local Government, Sport and Cultural Industries (DLGSCI). The CAR is then to be reviewed by the Audit and Risk Committee and a report presented to the Council prior to the adoption of the CAR.

BACKGROUND:

This year, the CAR was reviewed and completed by Moore Australia. Tanya Browning, Associate Director, and Jessica Spark, Senior Project Officer, Local Government Services from Moore Australia attended the Shire offices on 1 February 2023, during which time the CAR was completed through interviews with senior staff and the inspection of various documents and records including:

- Minute books
- Tender Register
- Financial Interest and Return Register
- Complaints Register
- Delegations Register
- Council website

The CAR is one of the tools that allow the Council to monitor how the organisation is functioning in regard to compliance with the *Local Government Act 1995* and provides the Audit and Risk Committee the opportunity to report to the Council any cases of non-compliance or where full compliance was not achieved.

This process also provides an opportunity for the Audit and Risk Committee to consider matters that may require further review within ongoing risk framework assessments and actions.

COMMENT:

The Audit and Risk Committee reviewed the CAR at its meeting held 23 March 2023 and resolved to recommend the adoption of the report to the Council and that the Shire President and Chief Executive Officer be authorised to sign the Compliance Audit Return 2022 for submission to the Department of Local Government, Sport and Cultural Industries. The 2022 CAR is attached to this report.

Through the completion of the 2022 CAR, there was an instance of non-compliance noted, relating to procurement under \$250,000. Whilst systems and processes are in place in an effort to maintain compliance with the purchasing policy, it is impossible to certify compliance in every instance without a complete examination of all purchases. It was noted with management that it is very difficult to declare during the review period the appropriate number of quotations had been obtained for every purchase (particularly low value purchases) in accordance with the purchasing policy.

A summary of matters noted during the completion of the 2022 CAR is attached for information. The attached summary also notes general improvement opportunities to systems and processes identified through the completion of the CAR. These improvements may assist the Shire in its risk management activities and continual improvement of administrative and compliance functions.

CONSULTATION:

Moore Australia

STATUTORY AUTHORITY:

Regulation 14 of the *Local Government (Audit) Regulations 1996* provides:

(1) A local government is to carry out a compliance audit for the period 1 January to 31 December in each year.

(2) After carrying out a compliance audit the local government is to prepare a compliance audit return in a form approved by the Minister.

(3A) The local government's audit committee is to review the compliance audit return and is to report to the Council the results of that review.

(3) After the audit committee has reported to the Council under subregulation (3A), the compliance audit return is to be —

(a) presented to the Council at a meeting of the Council; and

(b) adopted by the Council; and

(c) recorded in the minutes of the meeting at which it is adopted.

Regulation 14 of the *Local Government (Audit) Regulations 1996* details the requirements with regard to certifying the CAR and issuing to the Departmental CEO

Section 7.13(1)(i) of the *Local Government Act 1995* refers to the provisions within regulations with regard to audits.

POLICY IMPLICATIONS:

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

FINANCIAL IMPLICATIONS:

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

RISK ASSESSMENT:

Risk Statement	Level of Risk	Risk Mitigation Strategy
This item has been evaluated against the Shire’s Risk Management Strategy and Risk Assessment Matrix	The perceived level of risk is medium prior to treatment	Implementation of improvements as noted in attached summary

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

4.1.1 Provide strategic leadership and governance.

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:	021/23
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Moved: Cr P Warner

Seconded: Cr J Dwyer

That:

- 1. The attached Compliance Audit Return for 2022 be adopted**
- 2. The Shire President and Chief Executive Officer be authorised to sign the Compliance Audit Return 2022 for submission to the Department of Local Government, Sport and Cultural Industries.**

Carried	5 / 0
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Department of Local Government, Sport and Cultural Industries - Compliance Audit Return - Menzies



Menzies – Compliance Audit Return

Commercial Enterprises by Local Governments				
No	Reference	Question	Response	Comments
1	s3.59(2)(a) F&G Regs 7,9,10	Has the local government prepared a business plan for each major trading undertaking that was not exempt in 2022?	N/A	
2	s3.59(2)(b) F&G Regs 7,8A, 8, 10	Has the local government prepared a business plan for each major land transaction that was not exempt in 2022?	N/A	
3	s3.59(2)(c) F&G Regs 7,8A, 8,10	Has the local government prepared a business plan before entering into each land transaction that was preparatory to entry into a major land transaction in 2022?	N/A	
4	s3.59(4)	Has the local government complied with public notice and publishing requirements for each proposal to commence a major trading undertaking or enter into a major land transaction or a land transaction that is preparatory to a major land transaction for 2022?	N/A	
5	s3.59(5)	During 2022, did the council resolve to proceed with each major land transaction or trading undertaking by absolute majority?	N/A	

Delegation of Power/Duty				
No	Reference	Question	Response	Comments
1	s5.16	Were all delegations to committees resolved by absolute majority?	N/A	
2	s5.16	Were all delegations to committees in writing?	N/A	
3	s5.17	Were all delegations to committees within the limits specified in section 5.17 of the Local Government Act 1995?	N/A	
4	s5.18	Were all delegations to committees recorded in a register of delegations?	N/A	
5	s5.18	Has council reviewed delegations to its committees in the 2021/2022 financial year?	N/A	
6	s5.42(1) & s5.43 Admin Reg 18G	Did the powers and duties delegated to the CEO exclude those listed in section 5.43 of the Local Government Act 1995?	Yes	

Department of Local Government, Sport and Cultural Industries - Compliance Audit Return - Menzies



7	s5.42(1)	Were all delegations to the CEO resolved by an absolute majority?	Yes	Item 13.2.1 OMC 24/11/2022 res. CM-366
8	s5.42(2)	Were all delegations to the CEO in writing?	Yes	
9	s5.44(2)	Were all delegations by the CEO to any employee in writing?	Yes	
10	s5.16(3)(b) & s5.45(1)(b)	Were all decisions by the Council to amend or revoke a delegation made by absolute majority?	N/A	
11	s5.46(1)	Has the CEO kept a register of all delegations made under Division 4 of the Act to the CEO and to employees?	Yes	
12	s5.46(2)	Were all delegations made under Division 4 of the Act reviewed by the delegator at least once during the 2021/2022 financial year?	Yes	
13	s5.46(3) Admin Reg 19	Did all persons exercising a delegated power or duty under the Act keep, on all occasions, a written record in accordance with Local Government (Administration) Regulations 1996, regulation 19?	Yes	

Disclosure of Interest				
No	Reference	Question	Response	Comments
1	s5.67	Where a council member disclosed an interest in a matter and did not have participation approval under sections 5.68 or 5.69 of the Local Government Act 1995, did the council member ensure that they did not remain present to participate in discussion or decision making relating to the matter?	Yes	
2	s5.68(2) & s5.69(5) Admin Reg 21A	Were all decisions regarding participation approval, including the extent of participation allowed and, where relevant, the information required by the Local Government (Administration) Regulations 1996 regulation 21A, recorded in the minutes of the relevant council or committee meeting?	Yes	Item 13.2.1 OMC 28/04/2022
3	s5.73	Were disclosures under sections 5.65, 5.70 or 5.71A(3) of the Local Government Act 1995 recorded in the minutes of the meeting at which the disclosures were made?	Yes	
4	s5.75 Admin Reg 22, Form 2	Was a primary return in the prescribed form lodged by all relevant persons within three months of their start day?	Yes	
5	s5.76 Admin Reg 23, Form 3	Was an annual return in the prescribed form lodged by all relevant persons by 31 August 2022?	Yes	
6	s5.77	On receipt of a primary or annual return, did the CEO, or the mayor/president, give written acknowledgment of having received the return?	Yes	

Department of Local Government, Sport and Cultural Industries - Compliance Audit Return - Menzies



7	s5.88(1) & (2)(a)	Did the CEO keep a register of financial interests which contained the returns lodged under sections 5.75 and 5.76 of the Local Government Act 1995?	Yes	
8	s5.88(1) & (2)(b) Admin Reg 28	Did the CEO keep a register of financial interests which contained a record of disclosures made under sections 5.65, 5.70, 5.71 and 5.71A of the Local Government Act 1995, in the form prescribed in the Local Government (Administration) Regulations 1996, regulation 28?	Yes	
9	s5.88(3)	When a person ceased to be a person required to lodge a return under sections 5.75 and 5.76 of the Local Government Act 1995, did the CEO remove from the register all returns relating to that person?	Yes	
10	s5.88(4)	Have all returns removed from the register in accordance with section 5.88(3) of the Local Government Act 1995 been kept for a period of at least five years after the person who lodged the return(s) ceased to be a person required to lodge a return?	Yes	
11	s5.89A(1), (2) & (3) Admin Reg 28A	Did the CEO keep a register of gifts which contained a record of disclosures made under sections 5.87A and 5.87B of the Local Government Act 1995, in the form prescribed in the Local Government (Administration) Regulations 1996, regulation 28A?	Yes	
12	s5.89A(5) & (5A)	Did the CEO publish an up-to-date version of the gift register on the local government's website?	Yes	
13	s5.89A(6)	When people cease to be a person who is required to make a disclosure under section 5.87A or 5.87B of the Local Government Act 1995, did the CEO remove from the register all records relating to those people?	N/A	
14	s5.89A(7)	Have copies of all records removed from the register under section 5.89A(6) Local Government Act 1995 been kept for a period of at least five years after the person ceases to be a person required to make a disclosure?	N/A	
15	s5.70(2) & (3)	Where an employee had an interest in any matter in respect of which the employee provided advice or a report directly to council or a committee, did that person disclose the nature and extent of that interest when giving the advice or report?	Yes	
16	s5.71A & s5.71B(5)	Where council applied to the Minister to allow the CEO to provide advice or a report to which a disclosure under section 5.71A(1) of the Local Government Act 1995 relates, did the application include details of the nature of the interest disclosed and any other information required by the Minister for the purposes of the application?	N/A	

Department of Local Government, Sport and Cultural Industries - Compliance Audit Return - Menzies



17	s5.71B(6) & s5.71B(7)	Was any decision made by the Minister under section 5.71B(6) of the Local Government Act 1995, recorded in the minutes of the council meeting at which the decision was considered?	N/A	
18	s5.104(1)	Did the local government prepare and adopt, by absolute majority, a code of conduct to be observed by council members, committee members and candidates within 3 months of the prescribed model code of conduct coming into operation (3 February 2021)?	Yes	Item 12.5.2 OMC 25/03/2021 resolution 2128
19	s5.104(3) & (4)	Did the local government adopt additional requirements in addition to the model code of conduct? If yes, does it comply with section 5.104(3) and (4) of the Local Government Act 1995?	N/A	
20	s5.104(7)	Has the CEO published an up-to-date version of the code of conduct for council members, committee members and candidates on the local government's website?	Yes	
21	s5.51A(1) & (3)	Has the CEO prepared and implemented a code of conduct to be observed by employee of the local government? If yes, has the CEO published an up-to-date version of the code of conduct for employees on the local government's website?	Yes	Item 12.2.7 OMC 29/04/2021 resolution 2153

Disposal of Property				
No	Reference	Question	Response	Comments
1	s3.58(3)	Where the local government disposed of property other than by public auction or tender, did it dispose of the property in accordance with section 3.58(3) of the Local Government Act 1995 (unless section 3.58(5) applies)?	N/A	
2	s3.58(4)	Where the local government disposed of property under section 3.58(3) of the Local Government Act 1995, did it provide details, as prescribed by section 3.58(4) of the Act, in the required local public notice for each disposal of property?	N/A	

Department of Local Government, Sport and Cultural Industries - Compliance Audit Return - Menzies



Elections				
No	Reference	Question	Response	Comments
1	Elect Regs 30G(1) & (2)	Did the CEO establish and maintain an electoral gift register and ensure that all disclosure of gifts forms completed by candidates and donors and received by the CEO were placed on the electoral gift register at the time of receipt by the CEO and in a manner that clearly identifies and distinguishes the forms relating to each candidate in accordance with regulations 30G(1) and 30G(2) of the Local Government (Elections) Regulations 1997?	N/A	
2	Elect Regs 30G(3) & (4)	Did the CEO remove any disclosure of gifts forms relating to an unsuccessful candidate, or a successful candidate that completed their term of office, from the electoral gift register, and retain those forms separately for a period of at least two years in accordance with regulation 30G(4) of the Local Government (Elections) Regulations 1997?	N/A	
3	Elect Regs 30G(5) & (6)	Did the CEO publish an up-to-date version of the electoral gift register on the local government's official website in accordance with regulation 30G(5) of the Local Government (Elections) Regulations 1997?	N/A	

Finance				
No	Reference	Question	Response	Comments
1	s7.1A	Has the local government established an audit committee and appointed members by absolute majority in accordance with section 7.1A of the Local Government Act 1995?	Yes	Item 12.2.1 OMC 28/10/2021 resolution CM-81
2	s7.1B	Where the council delegated to its audit committee any powers or duties under Part 7 of the Local Government Act 1995, did it do so by absolute majority?	N/A	Audit Committee has no delegated authority
3	s7.9(1)	Was the auditor's report for the financial year ended 30 June 2022 received by the local government by 31 December 2022?	Yes	Received 16/12/2022
4	s7.12A(3)	Where the local government determined that matters raised in the auditor's report prepared under section 7.9(1) of the Local Government Act 1995	N/A	Matters reported in audit management letter were reported to the audit committee and

Department of Local Government, Sport and Cultural Industries - Compliance Audit Return - Menzies



		required action to be taken, did the local government ensure that appropriate action was undertaken in respect of those matters?		Council December 2022. No significant audit findings were noted in the audit report.
5	s7.12A(4)(a) & (4)(b)	Where matters identified as significant were reported in the auditor's report, did the local government prepare a report that stated what action the local government had taken or intended to take with respect to each of those matters? Was a copy of the report given to the Minister within three months of the audit report being received by the local government?	N/A	As per question 4.
6	s7.12A(5)	Within 14 days after the local government gave a report to the Minister under section 7.12A(4)(b) of the Local Government Act 1995, did the CEO publish a copy of the report on the local government's official website?	N/A	
7	Audit Reg 10(1)	Was the auditor's report for the financial year ending 30 June 2022 received by the local government within 30 days of completion of the audit?	Yes	

Local Government Employees				
No	Reference	Question	Response	Comments
1	s5.36(4) & s5.37(3) Admin Reg 18A	Were all CEO and/or senior employee vacancies advertised in accordance with Local Government (Administration) Regulations 1996, regulation 18A?	Yes	
2	Admin Reg 18E	Was all information provided in applications for the position of CEO true and accurate?	N/A	CEO recruitment remained ongoing at end of reporting period
3	Admin Reg 18F	Was the remuneration and other benefits paid to a CEO on appointment the same remuneration and benefits advertised for the position under section 5.36(4) of the Local Government Act 1995?	N/A	
4	s5.37(2)	Did the CEO inform council of each proposal to employ or dismiss senior employee?	Yes	Item 13.2.6 OMC 20/12/2022 resolution CM-396
5	s5.37(2)	Where council rejected a CEO's recommendation to employ or dismiss a senior employee, did it inform the CEO of the reasons for doing so?	N/A	

Official Conduct				
No	Reference	Question	Response	Comments

Department of Local Government, Sport and Cultural Industries - Compliance Audit Return - Menzies



1	s5.120	Has the local government designated an employee to be its complaints officer?	Yes	CEO is complaints officer Item 14.1 OMC 25/02/2021 resolution 2114
2	s5.121(1) & (2)	Has the complaints officer for the local government maintained a register of complaints which records all complaints that resulted in a finding under section 5.110(2)(a) of the Local Government Act 1995?	Yes	
3	S5.121(2)	Does the complaints register include all information required by section 5.121(2) of the Local Government Act 1995?	Yes	
4	s5.121(3)	Has the CEO published an up-to-date version of the register of the complaints on the local government's official website?	Yes	

Tenders for Providing Goods and Services				
No	Reference	Question	Response	Comments
1	F&G Reg 11A(1) & (3)	Did the local government comply with its current purchasing policy, adopted under the Local Government (Functions and General) Regulations 1996, regulations 11A(1) and (3) in relation to the supply of goods or services where the consideration under the contract was, or was expected to be, \$250,000 or less or worth \$250,000 or less?	No	Cannot guarantee compliance has occurred with all purchasing activities below \$250,000. Systems updated to minimise risk of non compliance.
2	s3.57 F&G Reg 11	Subject to Local Government (Functions and General) Regulations 1996, regulation 11(2), did the local government invite tenders for all contracts for the supply of goods or services where the consideration under the contract was, or was expected to be, worth more than the consideration stated in regulation 11(1) of the Regulations?	Yes	
3	F&G Regs 11(1), 12(2), 13, & 14(1), (3), and (4)	When regulations 11(1), 12(2) or 13 of the Local Government Functions and General) Regulations 1996, required tenders to be publicly invited, did the local government invite tenders via Statewide public notice in accordance with Regulation 14(3) and (4)?	Yes	
4	F&G Reg 12	Did the local government comply with Local Government (Functions and General) Regulations 1996, Regulation 12 when deciding to enter into multiple contracts rather than a single contract?	Yes	

Department of Local Government, Sport and Cultural Industries - Compliance Audit Return - Menzies



5	F&G Reg 14(5)	If the local government sought to vary the information supplied to tenderers, was every reasonable step taken to give each person who sought copies of the tender documents, or each acceptable tenderer notice of the variation?	N/A	
6	F&G Regs 15 & 16	Did the local government's procedure for receiving and opening tenders comply with the requirements of Local Government (Functions and General) Regulations 1996, Regulation 15 and 16?	Yes	
7	F&G Reg 17	Did the information recorded in the local government's tender register comply with the requirements of the Local Government (Functions and General) Regulations 1996, Regulation 17 and did the CEO make the tenders register available for public inspection and publish it on the local government's official website?	Yes	
8	F&G Reg 18(1)	Did the local government reject any tenders that were not submitted at the place, and within the time, specified in the invitation to tender?	N/A	
9	F&G Reg 18(4)	Were all tenders that were not rejected assessed by the local government via a written evaluation of the extent to which each tender satisfies the criteria for deciding which tender to accept?	Yes	
10	F&G Reg 19	Did the CEO give each tenderer written notice containing particulars of the successful tender or advising that no tender was accepted?	Yes	
11	F&G Regs 21 & 22	Did the local government's advertising and expression of interest processes comply with the requirements of the Local Government (Functions and General) Regulations 1996, Regulations 21 and 22?	N/A	
12	F&G Reg 23(1) & (2)	Did the local government reject any expressions of interest that were not submitted at the place, and within the time, specified in the notice or that failed to comply with any other requirement specified in the notice?	N/A	
13	F&G Reg 23(3) & (4)	Were all expressions of interest that were not rejected under the Local Government (Functions and General) Regulations 1996, Regulation 23(1) & (2) assessed by the local government? Did the CEO list each person as an acceptable tenderer?	N/A	
14	F&G Reg 24	Did the CEO give each person who submitted an expression of interest a notice in writing of the outcome in accordance with Local Government (Functions and General) Regulations 1996, Regulation 24?	N/A	

Department of Local Government, Sport and Cultural Industries - Compliance Audit Return - Menzies



15	F&G Regs 24AD(2) & (4) and 24AE	Did the local government invite applicants for a panel of pre-qualified suppliers via Statewide public notice in accordance with Local Government (Functions & General) Regulations 1996 regulations 24AD(4) and 24AE?	N/A	
16	F&G Reg 24AD(6)	If the local government sought to vary the information supplied to the panel, was every reasonable step taken to give each person who sought detailed information about the proposed panel or each person who submitted an application notice of the variation?	N/A	
17	F&G Reg 24AF	Did the local government's procedure for receiving and opening applications to join a panel of pre-qualified suppliers comply with the requirements of Local Government (Functions and General) Regulations 1996, Regulation 16, as if the reference in that regulation to a tender were a reference to a pre-qualified supplier panel application?	N/A	
18	F&G Reg 24AG	Did the information recorded in the local government's tender register about panels of pre-qualified suppliers comply with the requirements of Local Government (Functions and General) Regulations 1996, Regulation 24AG?	N/A	
19	F&G Reg 24AH(1)	Did the local government reject any applications to join a panel of pre-qualified suppliers that were not submitted at the place, and within the time, specified in the invitation for applications?	N/A	
20	F&G Reg 24AH(3)	Were all applications that were not rejected assessed by the local government via a written evaluation of the extent to which each application satisfies the criteria for deciding which application to accept?	N/A	
21	F&G Reg 24AI	Did the CEO send each applicant written notice advising them of the outcome of their application?	N/A	
22	F&G Regs 24E & 24F	Where the local government gave regional price preference, did the local government comply with the requirements of Local Government (Functions and General) Regulations 1996, Regulation 24E and 24F?	Yes	

Integrated Planning and Reporting				
No	Reference	Question	Response	Comments
1	Admin Reg 19C	Has the local government adopted by absolute majority a strategic community plan?	Yes	25/02/2021

Department of Local Government, Sport and Cultural Industries - Compliance Audit Return - Menzies



		If Yes, please provide the adoption date or the date of the most recent review in the Comments section?		Item 12.5.4 OMC 25/02/2021 resolution 2105
2	Admin Reg 19DA(1) & (4)	Has the local government adopted by absolute majority a corporate business plan? If Yes, please provide the adoption date or the date of the most recent review in the Comments section?	Yes	8/06/2022 Item 9.2.1 SMC 08/06/2022 resolution CM-230
3	Admin Reg 19DA(2) & (3)	Does the corporate business plan comply with the requirements of Local Government (Administration) Regulations 1996 19DA(2) & (3)?	Yes	

Optional Questions				
No	Reference	Question	Response	Comments
1	Financial Management Reg 5(2)(c)	Did the CEO review the appropriateness and effectiveness of the local government's financial management systems and procedures in accordance with the Local Government (Financial Management) Regulations 1996 regulations 5(2)(c) within the three financial years prior to 31 December 2022? If yes, please provide the date of council's resolution to accept the report.	Yes	21/12/2021 Item 6.3 ARC Meeting decision ARC-15 & Item 12.1.3 OMC 21/12/2021 resolution CM-121
2	Audit Reg 17	Did the CEO review the appropriateness and effectiveness of the local government's systems and procedures in relation to risk management, internal control and legislative compliance in accordance with Local Government (Audit) Regulations 1996 regulation 17 within the three financial years prior to 31 December 2022? If yes, please provide date of council's resolution to accept the report.	Yes	21/12/2021 Item 6.3 ARC Meeting decision ARC-15 & Item 12.1.3 OMC 21/12/2021 resolution CM-121
3	s5.87C	Where a disclosure was made under sections 5.87A or 5.87B of the Local Government Act 1995, were the disclosures made within 10 days after receipt of the gift? Did the disclosure include the information required by section 5.87C of the Act?	N/A	No gifts recorded
4	s5.90A(2) & (5)	Did the local government prepare, adopt by absolute majority and publish an up-to-date version on the local government's website, a policy dealing with the attendance of council members and the CEO at events?	Yes	Item 12.2.8 OMC 25/03/2021 resolution 2134

Department of Local Government, Sport and Cultural Industries - Compliance Audit Return - Menzies



5	s5.96A(1), (2), (3) & (4)	Did the CEO publish information on the local government's website in accordance with sections 5.96A(1), (2), (3), and (4) of the Local Government Act 1995?	Yes	
6	s5.128(1)	Did the local government prepare and adopt (by absolute majority) a policy in relation to the continuing professional development of council members?	Yes	Item 12.2.9 OMC 25/03/2021 resolution 2135
7	s5.127	Did the local government prepare a report on the training completed by council members in the 2021/2022 financial year and publish it on the local government's official website by 31 July 2022?	Yes	
8	s6.4(3)	By 30 September 2022, did the local government submit to its auditor the balanced accounts and annual financial report for the year ending 30 June 2022?	Yes	
9	s.6.2(3)	When adopting the annual budget, did the local government take into account all its expenditure, revenue and income?	Yes	

Chief Executive Officer

Date

Mayor/President

Date

Shire of Menzies 2022 Compliance Audit Return – Summary of Matters Noted

Question No.	Section/Topic	Matters Identified / Improvements	Reportable in CAR (Y/N)
1	Tenders for Providing Goods and Services	<p>Non-compliance between procurement thresholds and purchasing requirements for low value purchases has possibly occurred during the review period. It was noted with management it is very difficult to declare during the review period the appropriate number of quotations had been obtained for every purchase (particularly low value purchases) in accordance with the purchasing policy.</p> <p>Improvement: Review systems and controls to minimise risks of non compliance with adopted purchasing policy.</p>	Y
-	Tenders	<p>We noted during periods of senior staff turnover, the practice of maintaining some record keeping related to tender documentation and correspondence had not been updated to the central record keeping system at the time of our review. Previous checklists used to monitor tender compliance had not been updated as per established systems and processes.</p> <p>Improvement: Ensure systems and processes established to assist with compliance are maintained, reviewed and monitored. Consider including in routine reviews/monthly processes etc.</p>	N

Cr I Baird requested permission to participate in the meeting by electronic means from Paupiyala Tjarutja Aboriginal Corporation (PTAC) CEO's Residence, Tjuntjuntjara.

Cr I Baird confirmed that he is in a secure and private location for when confidential items are discussed.

The Shire President is satisfied that Cr I Baird is in a secure site and allowed his participation in the meeting at 9:10am.

13 REPORTS OF OFFICERS

13.1 Finance Reports

13.1.1	Finance Report - February 2023
LOCATION	Not Applicable
APPLICANT	Internal
DOCUMENT REF	NAM1063
DATE OF REPORT	09 March 2023
AUTHOR	Chief Financial Officer, Kristy Van Kuyl
RESPONSIBLE OFFICER	Acting Chief Executive Officer, Rob Stewart
OFFICER DISCLOSURE OF INTEREST	Council officers contributing to the preparation and approval of this report have no conflicts of interest to declare
ATTACHMENT	<ol style="list-style-type: none">1. Financial Information Statement - February 2023 [13.1.1.1 - 11 pages]2. Statement of Financial Activity - Menzies - February 2023 [13.1.1.2 - 28 pages]

SUMMARY:

Statutory Financial Reports are submitted to the Council as a record of financial activity for the year to 28 February 2023

BACKGROUND:

The *Local Government (Financial Management) Regulations r34* requires Local Government entities to prepare each month a Statement of Financial Activity reporting on the sources and application of funds, as set out in the Annual Budget under *r22(1)(d)*:

- The annual budget estimates;
- Budget estimates to the end of the month to which the statement relates. Actual amounts of expenditure, revenue and income to the end of the month to which the statement relates;

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

COMMENT:

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

CONSULTATION:

Bob Waddell and Associates

STATUTORY AUTHORITY:

Local Government Act 1995 s6.4

Local Government (Financial Management) Regulations 1996, r34

POLICY IMPLICATIONS:

Nil

FINANCIAL IMPLICATIONS:

As detailed in the Attachment.

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:	022/23
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Moved: Cr S Sudhir

Seconded: Cr J Dwyer

That the Statement of Financial Activity for the period ending 28 February 2023 as attached be received.

Carried	6 / 0
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SHIRE OF MENZIES
F.I.S
FINANCIAL INFORMATION
SCHEDULE AS
@ 28/02/2023



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.

28/02/2023	COA	Description	Current Budget FY 22/23	YTD Budget 28/02/2023	YTD Actual 28/02/2023
		General Purpose Funding			
		Rates			
		Operating Income			
	3030120	RATES - Instalment Admin Fee Received	-\$7,000.00	-\$7,000.00	-\$5,650.00
	3030121	RATES - Account Enquiry Charges	-\$100.00	-\$64.00	\$0.00
	3030122	RATES - Reimbursement of Debt Collection Costs	-\$5,000.00	-\$3,328.00	-\$1,187.88
	3030130	RATES - Rates Levied - Synergy	-\$4,100,270.33	-\$4,100,270.33	-\$4,176,984.41
	3030145	RATES - Penalty Interest Received	-\$40,000.00	-\$40,000.00	-\$25,997.33
	3030146	RATES - Instalment Interest Received	-\$7,000.00	-\$7,000.00	-\$8,831.74
		Operating IncomeCheck	-\$4,159,370.33	-\$4,157,662.33	-\$4,218,651.36
		Other General Purpose Funding			
		Operating Income			
	3030201	GEN PUR - Reimbursements	-\$100.00	-\$64.00	\$0.00
	3030210	GEN PUR - Financial Assistance Grant - General	-\$1,544,728.00	\$0.00	-\$431,584.00
	3030211	GEN PUR - Financial Assistance Grant - Roads	-\$731,061.00	\$0.00	-\$333,141.50
	3030214	GEN PUR - Grant Funding	\$0.00	\$0.00	-\$41,243.90
	3030220	GEN PUR - Charges - Photocopying / Faxing	-\$205.00	-\$136.00	\$0.00
	3030235	GEN PUR - Other Income	\$0.00	\$0.00	-\$3,368.48
	3030245	GEN PUR - Interest Earned - Reserve Funds	-\$50,000.00	-\$33,328.00	-\$53,525.47
	3030246	GEN PUR - Interest Earned - Municipal Funds	-\$500.00	-\$328.00	-\$34,424.20
		Operating IncomeCheck	-\$2,326,594.00	-\$33,856.00	-\$897,287.55
		Rates			
		Operating Expenditure			
	2030100	RATES - Employee Costs	\$73,130.66	\$47,805.00	\$36,681.70
	2030104	RATES - Training & Development	\$2,500.00	\$1,500.00	\$0.00
	2030105	RATES - Recruitment	\$0.00	\$0.00	\$2,250.80
	2030112	RATES - Valuation Expenses	\$10,000.00	\$6,664.00	\$1,328.56
	2030113	RATES - Title/Company Searches	\$100.00	\$60.00	\$0.00
	2030114	RATES - Debt Collection Expenses	\$14,000.00	\$9,328.00	\$16,750.89
	2030115	RATES - Printing and Stationery	\$500.00	\$328.00	\$0.00
	2030116	RATES - Postage and Freight	\$1,000.00	\$664.00	\$1,065.57
	2030118	RATES - Rates Write Off	\$220,000.00	\$132,000.00	\$67,188.29
	2030119	RATES - Seizure of Land	\$5,000.00	\$3,000.00	\$311.28
	2030152	RATES - Consultants	\$10,000.00	\$0.00	\$10,000.00
	2030187	RATES - Other Expenses Relating To Rates	\$500.00	\$328.00	\$0.00
	2030199	RATES - Administration Allocated	\$51,541.00	\$34,360.00	\$28,311.33
		Operating ExpenditureCheck	\$388,271.66	\$236,037.00	\$163,888.42
		Other General Purpose Funding			
		Operating Expenditure			
	2030211	GEN PUR - Bank Fees & Charges	\$5,000.00	\$3,328.00	\$5,761.59
	2030214	GEN PUR - Rounding	\$10.00	\$0.00	\$1.35
	2030299	GEN PUR - Administration Allocated	\$34,361.00	\$22,904.00	\$18,874.28
		Operating ExpenditureCheck	\$39,371.00	\$26,232.00	\$24,637.22
		General Purpose Funding Total Income	-\$6,485,964.33	-\$4,191,518.33	-\$5,115,938.91
		General Purpose Funding Total Expenditure	\$427,642.66	\$262,269.00	\$188,525.64
		Governance			
		Members Of Council			
		Operating Income			
	3040101	MEMBERS - Reimbursements	\$0.00	\$0.00	\$0.00
		Operating IncomeCheck	\$0.00	\$0.00	\$0.00
		Other Governance			
		Operating Income			
	3040201	OTH GOV - Reimbursements	\$0.00	\$0.00	\$6,055.11
		Operating IncomeCheck	\$0.00	\$0.00	\$6,055.11
		Members Of Council			
		Operating Expenditure			
	2040104	MEMBERS - Training & Development	\$45,000.00	\$29,957.00	\$12,422.73
	2040109	MEMBERS - Members Travel and Accommodation	\$30,000.00	\$19,984.00	\$36,722.27
	2040111	MEMBERS - Mayors/Presidents Allowance	\$19,864.00	\$13,240.00	\$13,242.64
	2040112	MEMBERS - Deputy Mayors/Presidents Allowance	\$4,966.00	\$3,304.00	\$3,310.64
	2040113	MEMBERS - Members Sitting Fees	\$75,870.00	\$50,576.00	\$50,580.12
	2040114	MEMBERS - Communications Allowance	\$7,700.00	\$5,128.00	\$5,133.32
	2040115	MEMBERS - Printing and Stationery	\$400.00	\$264.00	\$0.00
	2040116	MEMBERS - Election Expenses	\$4,000.00	\$0.00	\$0.00
	2040120	MEMBERS - Communication Expenses	\$0.00	\$0.00	\$0.00
	2040121	MEMBERS - Information Systems	\$3,000.00	\$2,000.00	\$0.00

28/02/2023	COA	Description	Current Budget FY 22/23	YTD Budget 28/02/2023	YTD Actual 28/02/2023
	2040129	MEMBERS - Donations to Community Groups	\$30,000.00	\$18,000.00	\$5,136.58
	2040130	MEMBERS - Insurance Expenses	\$10,058.00	\$6,704.00	\$7,543.50
	2040186	MEMBERS - Expensed Minor Asset Purchases	\$5,000.00	\$3,328.00	\$0.00
	2040187	MEMBERS - Other Expenses	\$0.00	\$0.00	\$0.00
	2040199	MEMBERS - Administration Allocated	\$343,606.00	\$229,064.00	\$188,742.05
		Operating ExpenditureCheck	\$579,464.00	\$381,549.00	\$322,833.85
		Other Governance			
		Operating Expenditure			
	2040200	OTH GOV - Employee Costs	\$337,783.98	\$220,847.00	\$257,930.60
	2040204	OTH GOV - Training & Development	\$15,000.00	\$9,000.00	\$1,675.29
	2040205	OTH GOV - Recruitment	\$25,000.00	\$15,000.00	\$5,547.33
	2040206	OTH GOV - Fringe Benefits Fax (FBT)	\$0.00	\$0.00	\$0.00
	2040208	OTH GOV - Other Employee Expenses	\$0.00	\$0.00	\$0.00
	2040209	OTH GOV - Travel and Accommodation	\$0.00	\$0.00	\$4,037.29
	2040210	OTH GOV - Motor Vehicle Expenses	\$15,857.00	\$10,568.00	\$15,650.53
	2040211	OTH GOV - Civic Functions, Refreshments & Receptions	\$4,000.00	\$2,664.00	\$3,440.26
	2040215	OTH GOV - Printing and Stationery	\$0.00	\$0.00	\$222.00
	2040216	OTH GOV - Postage and Freight	\$0.00	\$0.00	\$270.55
	2040220	OTH GOV - Communication Expenses	\$0.00	\$0.00	\$0.00
	2040221	OTH GOV - Information Systems	\$4,080.00	\$2,720.00	\$0.00
	2040240	OTH GOV - Advertising & Promotion	\$2,000.00	\$1,328.00	\$358.91
	2040241	OTH GOV - Subscriptions & Memberships	\$74,452.00	\$74,452.00	\$25,937.99
	2040250	OTH GOV - Consultancy - Statutory	\$11,000.00	\$6,600.00	\$0.00
	2040251	OTH GOV - Consultancy - Strategic	\$1,000.00	\$600.00	\$12,833.33
	2040252	OTH GOV - Other Consultancy	\$15,000.00	\$10,000.00	\$5,351.36
	2040285	OTH GOV - Legal Expenses	\$15,000.00	\$10,000.00	\$3,491.27
	2040286	OTH GOV - Expensed Minor Asset Purchases	\$5,000.00	\$3,328.00	\$6,955.41
	2040298	OTH GOV - Staff Housing Allocated	\$9,906.00	\$6,600.00	\$34,449.93
	2040299	OTH GOV - Administration Allocated	\$34,361.00	\$22,904.00	\$18,874.28
		Operating ExpenditureCheck	\$569,439.98	\$396,611.00	\$397,026.33
		Governance Total Income	\$0.00	\$0.00	\$6,055.11
		Governance Total Expenditure	\$1,148,903.98	\$778,160.00	\$719,860.18
		Law, Order & Public Safety			
		Animal Control			
		Operating Income			
	3050110	FIRE - Grants	\$0.00	\$0.00	\$0.00
		Operating IncomeCheck	\$0.00	\$0.00	\$0.00
		Animal Control			
		Operating Income			
	3050220	ANIMAL - Pound Fees	-\$50.00	-\$32.00	\$0.00
	3050221	ANIMAL - Animal Registration Fees	-\$100.00	-\$64.00	-\$160.00
		Operating IncomeCheck	-\$150.00	-\$96.00	-\$160.00
		Emergency Services Levy - Bush Fire Brigade			
		Operating Income			
	3050502	ESL BFB - Admin Fee/Commission	-\$4,000.00	-\$2,664.00	-\$4,000.00
	3050510	ESL BFB - Operating Grant	-\$8,000.00	-\$5,328.00	-\$12,870.03
	3050545	ESL BFB - Non-Payment Penalty Interest	-\$4,000.00	-\$4,000.00	-\$2,419.32
		Operating IncomeCheck	-\$16,000.00	-\$11,992.00	-\$19,289.35
		Fire Prevention			
		Operating Expenditure			
	2050110	FIRE - Motor Vehicle Expenses	\$7.00	\$7.00	\$4.74
	2050113	FIRE - Fire Prevention and Planning	\$500.00	\$328.00	\$0.00
	2050115	FIRE - Printing and Stationery	\$0.00	\$0.00	\$0.00
	2050188	FIRE - Building Operations	\$795.00	\$520.00	\$2,817.53
	2050189	FIRE - Building Maintenance	\$961.00	\$632.00	\$181.82
	2050192	FIRE - Depreciation	\$3,268.00	\$2,176.00	\$2,166.65
		Operating ExpenditureCheck	\$5,531.00	\$3,663.00	\$5,170.74
		Animal Control			
		Operating Expenditure			
	2050252	ANIMAL - Consultants	\$0.00	\$0.00	\$0.00
	2050253	ANIMAL - Contract Services	\$30,000.00	\$20,000.00	\$22,150.00
	2050265	ANIMAL - Animal Care Day Menzies	\$5,000.00	\$3,328.00	\$3,250.40
	2050288	ANIMAL - Animal Pound Operations	\$100.00	\$64.00	\$0.00
	2050289	ANIMAL - Animal Pound Maintenance	\$100.00	\$64.00	\$0.00
	2050292	ANIMAL - Depreciation	\$1,259.00	\$832.00	\$834.96
	2050299	ANIMAL - Administration Allocated	\$34,361.00	\$22,904.00	\$18,874.28

28/02/2023	COA	Description	Current Budget FY 22/23	YTD Budget 28/02/2023	YTD Actual 28/02/2023
		Operating Expenditure Check	\$70,820.00	\$47,192.00	\$45,109.64
		Other Law, Order & Public Safety			
		Operating Expenditure			
	2050312	OLOPS - LEMC Support	\$1,000.00	\$664.00	\$0.00
	2050313	OLOPS - Community Emergency Services	\$8,975.00	\$5,936.00	\$0.00
	2050392	OLOPS - Depreciation	\$0.00	\$0.00	\$17,728.09
	2050399	OLOPS - Administration Allocated	\$8,590.00	\$5,720.00	\$4,718.57
		Operating Expenditure Check	\$18,565.00	\$12,320.00	\$22,446.66
		Emergency Services Levy - Bush Fire Brigade			
		Operating Expenditure			
	2050530	ESL BFB - Insurance Expenses	\$1,500.00	\$1,000.00	\$2,209.50
	2050565	ESL BFB - Maintenance Plant & Equipment	\$7,209.50	\$4,800.00	\$10,660.53
	2050589	ESL BFB - Maintenance Land & Buildings	\$7,223.00	\$4,787.00	\$0.00
	2050599	ESL BFB - Administration Allocated	\$8,590.00	\$5,720.00	\$4,718.57
		Operating Expenditure Check	\$24,522.50	\$16,307.00	\$17,588.60
		Law, Order & Public Safety Total Income	-\$16,150.00	-\$12,088.00	-\$19,449.35
		Law, Order & Public Safety Total Expenditure	\$119,438.50	\$79,482.00	\$90,315.64
		Health			
		Preventative Services - Inspection/Admin			
		Operating Income			
	3070410	HEALTH - Grants	-\$100,000.00	-\$100,000.00	\$0.00
	3070420	HEALTH - Health Regulatory Fees & Charges	-\$300.00	-\$200.00	-\$772.25
		Operating Income Check	-\$100,300.00	-\$100,200.00	-\$772.25
		Preventative Services - Inspection/Admin			
		Operating Expenditure			
	2070411	HEALTH - Contract EHO	\$40,000.00	\$26,664.00	\$20,908.37
	2070412	HEALTH - Analytical Expenses	\$400.00	\$264.00	\$360.00
	2070485	HEALTH - Legal Expenses	\$3,000.00	\$2,000.00	\$0.00
	2070487	HEALTH - Other Expenses	\$100,000.00	\$60,000.00	\$42,061.06
	2070499	HEALTH - Administration Allocated	\$8,590.00	\$5,720.00	\$4,718.57
		Operating Expenditure Check	\$151,990.00	\$94,648.00	\$68,048.00
		Other Health			
		Operating Expenditure			
	2070750	OTH HEALTH - Nurse Expenses	\$3,000.00	\$2,000.00	\$0.00
		Operating Expenditure Check	\$3,000.00	\$2,000.00	\$0.00
		Health Total Income	-\$100,300.00	-\$100,200.00	-\$772.25
		Health Total Expenditure	\$154,990.00	\$96,648.00	\$68,048.00
		Education & Welfare			
		Other Welfare			
		Operating Expenditure			
	2080700	WELFARE - Employee Costs	\$50,513.69	\$33,016.00	\$6,784.07
	2080712	WELFARE - Youth Services	\$4,000.00	\$2,656.00	\$1,164.46
		Operating Expenditure Total	\$54,513.69	\$35,672.00	\$7,948.53
		Education & Welfare Total Expenditure	\$54,513.69	\$35,672.00	\$7,948.53
		Housing			
		Staff Housing			
		Operating Income			
	3090101	STF HOUSE - Staff Rental Reimbursements	-\$21,000.00	-\$14,000.00	-\$20,622.50
	3090120	STF HOUSE - Fees & Charges	\$0.00	\$0.00	\$0.00
		Operating Income Check	-\$21,000.00	-\$14,000.00	-\$20,622.50
		Other Housing			
		Operating Income			
	3090220	OTH HOUSE - Fees & Charges	-\$24,180.00	-\$16,120.00	-\$22,944.40
	3090235	OTH HOUSE - Other Income	-\$200.00	-\$128.00	\$0.00
		Operating Income Check	-\$24,380.00	-\$16,248.00	-\$22,944.40

28/02/2023	COA	Description	Current Budget FY 22/23	YTD Budget 28/02/2023	YTD Actual 28/02/2023
		Staff Housing			
		Operating Expenditure			
	2090186	STF HOUSE - Expensed Minor Asset Purchases	\$0.00	\$0.00	\$540.91
	2090188	STF HOUSE - Staff Housing Building Operations	\$19,767.00	\$13,096.00	\$17,585.92
	2090189	STF HOUSE - Staff Housing Building Maintenance	\$55,079.00	\$36,432.00	\$73,884.54
	2090192	STF HOUSE - Depreciation	\$57,462.00	\$38,304.00	\$43,918.81
	2090198	STF HOUSE - Staff Housing Costs Recovered	-\$62,676.00	-\$41,784.00	-\$53,151.69
		Operating ExpenditureCheck	\$69,632.00	\$46,048.00	\$82,778.49
		Other Housing			
		Operating Expenditure			
	2090285	OTH HOUSE - Legal Expenses	\$4,000.00	\$2,664.00	\$0.00
	2090288	OTH HOUSE - Building Operations	\$14,213.00	\$9,408.00	\$14,789.26
	2090289	OTH HOUSE - Building Maintenance	\$31,194.00	\$20,625.00	\$43,177.56
	2090292	OTH HOUSE - Depreciation	\$35,694.00	\$23,792.00	\$24,619.55
	2090298	OTH HOUSE - Staff Housing Costs Recovered	-\$20,290.00	-\$13,520.00	-\$36,705.22
	2090299	OTH HOUSE - Administration Allocated	\$34,361.00	\$22,904.00	\$37,748.37
		Operating ExpenditureCheck	\$99,172.00	\$65,873.00	\$83,629.52
		Housing Total Income	-\$45,380.00	-\$30,248.00	-\$43,566.90
		Housing Total Expenditure	\$168,804.00	\$111,921.00	\$166,408.01
		Community Amenities			
		Sanitation - General			
		Operating Income			
	3100120	SAN - Domestic Refuse Collection Charges	-\$10,000.00	-\$6,664.00	-\$11,672.54
		Operating IncomeCheck	-\$10,000.00	-\$6,664.00	-\$11,672.54
		Sanitation - Other			
		Operating Income			
	3100200	SAN OTH - Commercial Collection Charge	-\$5,000.00	-\$3,328.00	\$0.00
		Operating IncomeCheck	-\$5,000.00	-\$3,328.00	\$0.00
		Sewerage			
		Operating Income			
	3100321	SEW - Septic Tank Inspection Fees	-\$700.00	-\$464.00	\$0.00
	3100335	SEW - Other Income	-\$1,000.00	-\$664.00	-\$472.00
		Operating IncomeCheck	-\$1,700.00	-\$1,128.00	-\$472.00
		Town Planning & Regional Development			
		Operating Income			
	3100620	PLAN - Planning Application Fees	-\$500.00	-\$328.00	-\$911.00
		Operating IncomeCheck	-\$500.00	-\$328.00	-\$911.00
		Other Community Amenities			
		Operating Income			
	3100710	COM AMEN - Grants	-\$170,000.00	-\$85,000.00	-\$35,000.00
	3100735	COM AMEN - Other Income	\$0.00	\$0.00	\$0.00
		Operating IncomeCheck	-\$170,000.00	-\$85,000.00	-\$35,000.00
		Sanitation - General			
		Operating Expenditure			
	2100111	SAN - Waste Collection	\$94,464.00	\$62,692.00	\$49,849.86
	2100117	SAN - General Tip Maintenance	\$83,568.00	\$55,552.00	\$31,135.68
	2100118	SAN - Purchase of Bins (Sulo and Other)	\$2,000.00	\$1,328.00	\$0.00
	2100119	SAN - Landfill Closure	\$26,000.00	\$17,000.00	\$22,450.00
	2100192	SAN - Depreciation	\$8,672.00	\$5,776.00	\$5,749.87
	2100199	SAN - Administration Allocated	\$34,361.00	\$22,904.00	\$18,874.28
		Operating ExpenditureCheck	\$249,065.00	\$165,252.00	\$128,059.69
		Sanitation - Other			
		Operating Expenditure			
	2100211	SAN OTH - Waste Collection	\$0.00	\$0.00	\$0.00
	2100212	SAN OTH - Waste Disposal	\$1,300.00	\$1,300.00	\$0.00
	2100214	SAN OTH - Purchase of Street Bins	\$500.00	\$500.00	\$0.00
		Operating ExpenditureCheck	\$1,800.00	\$1,800.00	\$0.00
		Sewerage			
		Operating Expenditure			
	2100365	SEW - Maintenance/Operations	\$6,340.00	\$4,190.00	\$0.00
	2100399	SEW - Administration Allocated	\$34,361.00	\$22,904.00	\$18,874.28
		Operating ExpenditureCheck	\$40,701.00	\$27,094.00	\$18,874.28

28/02/2023	COA	Description	Current Budget FY 22/23	YTD Budget 28/02/2023	YTD Actual 28/02/2023
		Town Planning & Regional Development			
		Operating Expenditure			
	2100615	PLAN - Printing and Stationery	\$1,000.00	\$664.00	\$0.00
	2100640	PLAN - Advertising & Promotion	\$5,000.00	\$3,328.00	\$2,201.82
	2100650	PLAN - Contract Town Planning	\$2,880.00	\$1,920.00	\$0.00
	2100652	PLAN - Consultants	\$25,000.00	\$16,664.00	\$11,735.00
	2100653	PLAN - Scheme Amendments	\$1,000.00	\$664.00	\$0.00
	2100699	PLAN - Administration Allocated	\$8,590.00	\$5,720.00	\$4,718.57
		Operating ExpenditureCheck	\$43,470.00	\$28,960.00	\$18,655.39
		Other Community Amenities			
		Operating Expenditure			
	2100711	COM AMEN - Cemetery Maintenance/Operations	\$6,961.00	\$4,582.00	\$1,062.58
	2100788	COM AMEN - Public Conveniences Operations	\$72,120.00	\$47,715.00	\$56,980.33
	2100789	COM AMEN - Public Conveniences Maintenance	\$19,130.00	\$12,612.00	\$10,311.41
	2100792	COM AMEN - Depreciation	\$0.00	\$0.00	\$9,253.19
	2100799	COM AMEN - Administration Allocated	\$8,590.00	\$5,720.00	\$4,718.57
		Operating ExpenditureCheck	\$106,801.00	\$70,629.00	\$82,326.08
		Community Amenities Total Income	-\$187,200.00	-\$96,448.00	-\$48,055.54
		Community Amenities Total Expenditure	\$441,837.00	\$293,735.00	\$247,915.44
		Recreation & Culture			
		Public Halls And Civic Centres			
		Operating Income			
	3110120	HALLS - Town Hall Hire	-\$200.00	-\$128.00	-\$147.28
	3110135	HALLS - Other Income	-\$100.00	-\$64.00	\$0.00
		Operating IncomeCheck	-\$300.00	-\$192.00	-\$147.28
		Other Recreation And Sport			
		Operating Income			
	3110320	REC - Fees & Charges	-\$100.00	-\$64.00	\$0.00
	3110335	REC - Other Income	-\$100.00	-\$64.00	\$0.00
		Operating IncomeCheck	-\$200.00	-\$128.00	\$0.00
		Libraries			
		Operating Income			
	3110501	LIBRARY - Reimbursements Lost Books	\$100.00	\$64.00	\$0.00
	3110540	LIBRARY - Fines & Penalties	-\$100.00	-\$64.00	\$0.00
		Operating IncomeCheck	\$0.00	\$0.00	\$0.00
		Other Culture			
		Operating Income			
	3110700	OTH CUL - Contributions & Donations - Other Culture	-\$20,000.00	-\$13,328.00	-\$2,818.18
	3110710	OTH CUL - Grants - Other Culture	-\$8,000.00	-\$7,998.00	-\$6,903.56
	3110720	OTH CUL - Fees & Charges	-\$100.00	-\$64.00	\$0.00
	3110735	OTH CUL - Other Income	-\$100.00	-\$64.00	-\$938.18
		Operating IncomeCheck	-\$28,200.00	-\$21,454.00	-\$10,659.92
		Public Halls And Civic Centres			
		Operating Expenditure			
	2110186	HALLS - Expensed Minor Asset Purchases	\$5,000.00	\$3,328.00	\$0.00
	2110188	HALLS - Town Halls and Public Bldg Operations	\$9,792.00	\$6,521.00	\$6,748.55
	2110189	HALLS - Town Halls and Public Bldg Maintenance	\$3,538.00	\$2,333.00	\$3,338.14
	2110199	HALLS - Administration Allocated	\$85,902.00	\$57,264.00	\$47,185.50
		Operating ExpenditureCheck	\$104,232.00	\$69,446.00	\$57,272.19
		Other Recreation And Sport			
		Operating Expenditure			
	2110300	REC - Employee Costs	\$0.00	\$0.00	\$0.00
	2110353	REC - Sports Courts Maintenance/Operations	\$9,684.00	\$6,421.00	\$10,021.33
	2110355	REC - Water Park Maintenance/Operations	\$64,563.00	\$42,847.00	\$40,130.95
	2110365	REC - Parks & Gardens Maintenance/Operations	\$187,472.00	\$124,441.00	\$108,937.00
	2110366	REC - Town Sports Oval Maintenance/Operations	\$100,000.00	\$100,000.00	\$5,074.70
	2110367	REC - Rodeo Grounds Maintenance/Operations	\$13,050.00	\$9,247.00	\$1,061.05
	2110368	REC - Playground Equipment Mtce	\$6,869.00	\$4,547.00	\$3,336.94
	2110386	REC - Expensed Minor Asset Purchases	\$20,000.00	\$20,000.00	\$0.00
	2110388	REC - Youth Centre Building Operations	\$15,631.00	\$10,350.00	\$3,579.25
	2110389	REC - Youth Centre Building Maintenance	\$6,020.00	\$3,981.00	\$7,619.31
	2110392	REC - Depreciation	\$39,226.00	\$26,144.00	\$46,530.98
	2110399	REC - Administration Allocated	\$137,443.00	\$91,624.00	\$75,496.83

28/02/2023	COA	Description	Current Budget FY 22/23	YTD Budget 28/02/2023	YTD Actual 28/02/2023
		Operating ExpenditureCheck	\$599,958.00	\$439,602.00	\$301,788.34
		Tv And Radio Re-Broadcasting			
		Operating Expenditure			
	2110465	TV RADIO - Re-Broadcasting Maintenance/Operations	\$12,566.00	\$8,040.00	\$270.41
	2110492	TV RADIO - Depreciation	\$42,732.00	\$28,488.00	\$28,333.33
	2110499	TV RADIO - Administration Allocated	\$34,361.00	\$22,904.00	\$18,874.28
		Operating ExpenditureCheck	\$89,659.00	\$59,432.00	\$47,478.02
		Libraries			
		Operating Expenditure			
	2110512	LIBRARY - Book Purchases	\$1,000.00	\$664.00	\$0.00
	2110515	LIBRARY - Printing and Stationery	\$200.00	\$128.00	\$0.00
	2110516	LIBRARY - Postage and Freight	\$200.00	\$128.00	\$350.64
	2110541	LIBRARY - Subscriptions & Memberships	\$1,460.00	\$968.00	\$150.00
	2110586	LIBRARY - Expensed Minor Asset Purchases	\$2,000.00	\$2,000.00	\$0.00
	2110588	LIBRARY - Library Building Operations	\$1,000.00	\$664.00	\$0.00
	2110599	LIBRARY - Administration Allocated	\$8,590.00	\$5,720.00	\$4,718.57
		Operating ExpenditureCheck	\$14,450.00	\$10,272.00	\$5,219.21
		Heritage			
		Operating Expenditure			
	2110688	HERITAGE - Building Operations	\$3,719.00	\$2,461.00	\$1,477.06
	2110689	HERITAGE - Building Maintenance	\$12,848.00	\$8,493.00	\$3,218.53
		Operating ExpenditureCheck	\$16,567.00	\$10,954.00	\$4,695.59
		Other Culture			
		Operating Expenditure			
	2110711	OTH CUL - Australia Day	\$1,857.00	\$1,221.00	\$657.90
	2110712	OTH CUL - ANZAC Day	\$1,000.00	\$664.00	\$0.00
	2110714	OTH CUL - Christmas Events	\$5,000.00	\$3,328.00	\$6,121.00
	2110716	OTH CUL - Postage and Freight	\$50.00	\$32.00	\$0.00
	2110718	OTH CUL - Community Grants Scheme	\$9,500.00	\$6,328.00	\$0.00
	2110719	OTH CUL - Menzies School Programs	\$50,000.00	\$33,328.00	\$50,000.00
	2110723	OTH CUL - Outback Graves	\$25,000.00	\$16,664.00	\$25,000.00
	2110725	OTH CUL - Festival & Events	\$46,340.00	\$44,190.00	\$31,234.58
	2110760	OTH CUL - Tjuntjunjara Community Programs & Events	\$62,000.00	\$41,320.00	\$15,042.57
	2110799	OTH CUL - Administration Allocated	\$34,361.00	\$22,904.00	\$18,874.28
		Operating ExpenditureCheck	\$235,108.00	\$169,979.00	\$146,930.33
		Recreation & Culture Total Income	-\$28,700.00	-\$21,774.00	-\$10,807.20
		Recreation & Culture Total Expenditure	\$1,059,974.00	\$759,685.00	\$563,383.68
		Transport			
		Construction - Streets, Roads, Bridges & Depots			
		Operating Income			
	3120110	ROADC - Regional Road Group Grants (MRWA)	-\$2,288,312.00	-\$2,193,312.00	-\$78,970.00
	3120111	ROADC - Roads to Recovery Grant	-\$700,628.00	-\$510,628.00	\$0.00
	3120117	ROADC - Other Grants - Aboriginal Roads	-\$240,000.00	\$0.00	\$0.00
		Operating IncomeCheck	-\$3,228,940.00	-\$2,703,940.00	-\$78,970.00
		Maintenance - Streets, Roads, Bridges & Depots			
		Operating Income			
	3120200	ROADM - Street Lighting Subsidy	-\$1,713.00	-\$1,136.00	-\$2,784.80
	3120210	ROADM - Direct Road Grant (MRWA)	-\$190,000.00	-\$126,664.00	-\$206,730.00
	3120235	ROADM - Other Income	-\$500.00	-\$328.00	-\$9,929.09
		Operating IncomeCheck	-\$192,213.00	-\$128,128.00	-\$219,443.89
		Maintenance - Streets, Roads, Bridges & Depots			
		Operating Expenditure			
	2120211	ROADM - Road Maintenance - Built Up Areas	\$88,182.00	\$58,771.00	\$45,249.21
	2120212	ROADM - Road Maintenance - Sealed Outside BUA	\$12,445.00	\$8,240.00	\$0.00
	2120213	ROADM - Road Maintenance - Gravel Outside BUA	\$326,120.00	\$217,079.00	\$63,547.00
	2120214	ROADM - Road Maintenance - Formed Outside BUA	\$452,278.00	\$300,075.00	\$170,212.54
	2120217	ROADM - Ancillary Maintenance - Built Up Areas	\$327,859.00	\$183,472.00	\$54,301.85
	2120232	ROADM - Crossover Council Contribution	\$18,975.00	\$12,632.00	\$0.00
	2120234	ROADM - Street Lighting	\$10,200.00	\$6,800.00	\$7,251.64
	2120235	ROADM - Traffic Signs/Equipment (Safety)	\$500.00	\$328.00	\$310.55
	2120236	ROADM - Bores for Roadworks Maintenance/Operations	\$1,321.00	\$872.00	\$0.00
	2120237	ROADM - Road Grids Maintenance	\$6,880.00	\$4,571.00	\$0.00
	2120252	ROADM - Consultants	\$15,000.00	\$10,000.00	\$112,128.18
	2120285	ROADM - Legal Expenses	\$5,000.00	\$3,328.00	\$0.00
	2120286	ROADM - Workshop/Depot Expensed Equipment	\$15,000.00	\$10,000.00	\$0.00

28/02/2023	COA	Description	Current Budget FY 22/23	YTD Budget 28/02/2023	YTD Actual 28/02/2023
	2120287	ROADM - Other Expenses	\$0.00	\$0.00	\$0.00
	2120288	ROADM - Depot Building Operations	\$16,284.00	\$10,809.00	\$13,401.24
	2120289	ROADM - Depot Building Maintenance	\$31,551.00	\$20,914.00	\$28,669.42
	2120292	ROADM - Depreciation	\$1,215,439.00	\$810,288.00	\$836,419.59
	2120299	ROADM - Administration Allocated	\$68,721.00	\$45,808.00	\$37,748.37
		Operating ExpenditureCheck	\$2,611,755.00	\$1,703,987.00	\$1,369,239.59
		Road Plant Purchases			
		Operating Expenditure			
	2120391	PLANT - Loss on Disposal of Assets	\$20,826.80	\$0.00	\$0.00
		Operating ExpenditureCheck	\$20,826.80	\$0.00	\$0.00
		Aerodromes			
		Operating Expenditure			
	2120665	AERO - Airstrip & Grounds Maintenance/Operations	\$12,020.00	\$7,983.00	\$14,438.45
		Operating ExpenditureCheck	\$12,020.00	\$7,983.00	\$14,438.45
		Water Transport Facilities			
		Operating Expenditure			
	2120765	WATER - Town Dam Maintenance/Operations	\$17,633.00	\$11,707.00	\$3,237.89
		Operating ExpenditureCheck	\$17,633.00	\$11,707.00	\$3,237.89
		Transport Total Income	-\$3,421,153.00	-\$2,832,068.00	-\$298,413.89
		Transport Total Expenditure	\$2,662,234.80	\$1,723,677.00	\$1,386,915.93
		Economic Services			
		Tourism And Area Promotion			
		Operating Income			
	3130202	TOUR - Commission	-\$500.00	-\$328.00	\$0.00
	3130221	TOUR - Caravan Park Fees	-\$100,000.00	-\$66,664.00	-\$92,603.56
	3130222	TOUR - Caravan Park Laundry Fees	-\$4,500.00	-\$3,000.00	-\$3,409.09
	3130225	TOUR - Visitors Centre Lady Shenton Income	-\$25,000.00	-\$16,664.00	-\$17,101.59
	3130235	TOUR - Other Income Relating to Tourism & Area Promotion	-\$500.00	-\$328.00	-\$220.91
		Operating IncomeCheck	-\$130,500.00	-\$86,984.00	-\$113,335.15
		Building Control			
		Operating Income			
	3130302	BUILD - Commission - BSL & CTF	-\$150.00	-\$96.00	-\$25.00
	3130320	BUILD - Fees & Charges (including Licences)	-\$18,000.00	-\$12,000.00	-\$35,003.21
		Operating IncomeCheck	-\$18,150.00	-\$12,096.00	-\$35,028.21
		Other Economic Services			
		Operating Income			
	3130821	OTH ECON - Standpipe Income	-\$9,000.00	-\$6,000.00	-\$1,407.56
	3130823	OTH ECON - Community Resource Centre Contributions	-\$38,000.00	-\$25,328.00	-\$29,724.66
	3130824	OTH ECON - Community Resource Centre Grants	-\$80,000.00	-\$80,000.00	\$0.00
	3130825	OTH ECON - Community Resource Centre Other Income	\$0.00	\$0.00	-\$200.00
	3130826	OTH ECON - Post Office Income	-\$9,000.00	-\$6,000.00	-\$4,196.68
		Operating IncomeCheck	-\$136,000.00	-\$117,328.00	-\$35,528.90
		Rural Services			
		Operating Expenditure			
	2130111	RURAL - Noxious Weed Control	\$32,162.00	\$3,600.00	\$8,106.72
	2130160	RURAL - Dog Health Program Tjuntunjara	\$20,000.00	\$13,328.00	\$0.00
		Operating ExpenditureCheck	\$52,162.00	\$16,928.00	\$8,106.72
		Tourism And Area Promotion			
		Operating Expenditure			
	2130200	TOUR - Employee Costs	\$94,588.35	\$62,025.00	\$54,537.36
	2130205	TOUR - Recruitment	\$0.00	\$0.00	\$779.32
	2130211	TOUR - Visitor Centre Operations	\$80,430.90	\$52,918.00	\$48,483.86
	2130215	TOUR - Printing and Stationery	\$0.00	\$0.00	\$520.30
	2130230	TOUR - Insurance Expenses	\$47.00	\$24.00	\$35.25
	2130235	TOUR - Signage	\$10,000.00	\$6,664.00	\$1,438.00
	2130236	TOUR - Tour Guide	\$100.00	\$64.00	\$0.00
	2130240	TOUR - Public Relations & Area Promotion	\$3,500.00	\$2,328.00	\$8,087.18
	2130241	TOUR - Subscriptions & Memberships	\$14,145.00	\$13,707.00	\$12,020.80
	2130242	TOUR - Events Other	\$17,000.00	\$10,328.00	\$0.00
	2130243	TOUR - Cyclical Event	\$90,000.00	\$0.00	\$1,320.70
	2130244	TOUR - Rodeo Event	\$90,000.00	\$60,000.00	\$0.00
	2130245	TOUR - Astrotourism & Black Sky Projects	\$20,000.00	\$13,328.00	\$0.00
	2130258	TOUR - Kookynie Townsite and Info Bay Maintenance/Operations	\$5,143.00	\$3,416.00	\$2,097.31
	2130259	TOUR - Goongarrie Cottages Maintenance/Operations	\$13,419.00	\$8,875.00	\$8,735.50

28/02/2023	COA	Description	Current Budget FY 22/23	YTD Budget 28/02/2023	YTD Actual 28/02/2023
	2130260	TOUR - Niagra Dam Maintenance/Operations	\$19,558.00	\$12,993.00	\$366.28
	2130261	TOUR - Golden Quest Trail Maintenance/Operations	\$11,869.00	\$7,875.00	\$5,000.00
	2130265	TOUR - Lake Ballard Maintenance/Operations	\$10,648.00	\$7,047.00	\$837.75
	2130266	TOUR - Caravan Park General Maintenance/Operations	\$254,421.82	\$167,243.00	\$270,507.55
	2130286	TOUR - Expensed Minor Asset Purchases	\$10,000.00	\$6,664.00	\$338.80
	2130288	TOUR - Building Operations	\$64,597.00	\$42,839.00	\$27,114.25
	2130289	TOUR - Building Maintenance	\$119,474.00	\$79,284.00	\$6,572.10
	2130292	TOUR - Depreciation	\$167,997.00	\$111,992.00	\$127,376.54
	2130299	TOUR - Administration Allocated	\$163,213.00	\$108,808.00	\$89,652.49
		Operating ExpenditureCheck	\$1,260,151.07	\$778,422.00	\$665,821.34
		Building Control			
		Operating Expenditure			
	2130350	BUILD - Contract Building Services	\$18,000.00	\$12,000.00	\$10,777.50
	2130385	BUILD - Legal Expenses	\$5,000.00	\$3,328.00	\$0.00
	2130399	BUILD - Administration Allocated	\$34,361.00	\$22,904.00	\$18,874.28
		Operating ExpenditureCheck	\$57,361.00	\$38,232.00	\$40,561.78
		Economic Development			
		Operating Expenditure			
	2130630	ECON DEV - Insurance Expenses	\$1,213.00	\$808.00	\$909.75
	2130651	ECON DEV - NGWG	\$20,000.00	\$13,328.00	\$0.00
		Operating ExpenditureCheck	\$21,213.00	\$14,136.00	\$909.75
		Other Economic Services			
		Operating Expenditure			
	2130855	OTH ECON - Community Bus	\$5,680.50	\$3,784.00	\$8,644.53
	2130860	OTH ECON - Community Resource Centre Operations	\$227,114.46	\$148,584.00	\$145,730.29
	2130863	OTH ECON - Post Office Operations	\$9,202.31	\$6,042.00	\$2,683.90
	2130886	OTH ECON - Expensed Minor Asset Purchases	\$4,000.00	\$2,664.00	\$0.00
	2130887	OTH ECON - Other Expenditure	\$0.00	\$0.00	\$0.00
	2130888	OTH ECON - Building Operations	\$1,738.00	\$1,152.00	\$1,523.38
	2130889	OTH ECON - Building Maintenance	\$3,872.00	\$2,568.00	\$9,060.59
	2130899	OTH ECON - Administration Allocated	\$8,590.00	\$5,720.00	\$4,718.57
		Operating ExpenditureCheck	\$260,197.27	\$170,514.00	\$172,361.26
		Economic Services Total Income	-\$284,650.00	-\$216,408.00	-\$183,892.26
		Economic Services Total Expenditure	\$1,651,084.34	\$1,018,232.00	\$887,760.85
		Other Property & Services			
		Private Works			
		Operating Income			
	3140120	PRIVATE - Private Works Income	\$0.00	\$0.00	-\$2,782.00
		Operating IncomeCheck	\$0.00	\$0.00	-\$2,782.00
		General Administration Overheads			
		Operating Income			
	3140201	ADMIN - Reimbursements	\$0.00	\$0.00	-\$1,392.72
	3140220	ADMIN - Fees & Charges	-\$250.00	-\$160.00	\$0.00
	3140235	ADMIN - Other Income Relating to Administration	\$0.00	\$0.00	\$0.00
		Operating IncomeCheck	-\$250.00	-\$160.00	-\$1,392.72
		Plant Operating Costs			
		Operating Income			
	3140410	POC - Fuel Tax Credits Grant Scheme	-\$25,000.00	-\$16,664.00	-\$7,960.00
	3140420	POC - Fees & Charges	\$0.00	\$0.00	-\$568.73
		Operating IncomeCheck	-\$25,000.00	-\$16,664.00	-\$8,528.73
		Private Works			
		Operating Expenditure			
	2140187	PRIVATE - Private Works Expenses	\$3,935.00	\$2,601.00	\$0.00
		Operating ExpenditureCheck	\$3,935.00	\$2,601.00	\$0.00
		General Administration Overheads			
		Operating Expenditure			
	2140200	ADMIN - Employee Costs	\$545,145.46	\$356,715.00	\$312,280.22
	2140203	ADMIN - Uniforms	\$6,750.00	\$4,496.00	\$2,220.56
	2140204	ADMIN - Training & Development	\$22,000.00	\$14,664.00	\$8,422.92
	2140205	ADMIN - Recruitment	\$14,200.00	\$9,328.00	\$3,569.00
	2140206	ADMIN - Fringe Benefits Tax (FBT)	\$9,656.00	\$6,308.00	\$5,147.96
	2140207	ADMIN - Protective Clothing	\$0.00	\$0.00	\$0.00
	2140208	ADMIN - Other Employee Expenses	\$5,000.00	\$3,311.00	\$85.25
	2140209	ADMIN - Travel & Accommodation	\$12,000.00	\$7,200.00	\$8,375.37

SHIRE OF MENZIES

as at 31/03/2022

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28/02/2023	COA	Description	Current Budget FY 22/23	YTD Budget 28/02/2023	YTD Actual 28/02/2023
	2140210	ADMIN - Motor Vehicle Expenses	\$29,296.00	\$19,528.00	\$13,880.33
	2140215	ADMIN - Printing and Stationery	\$50,000.00	\$33,328.00	\$30,754.73
	2140216	ADMIN - Postage and Freight	\$2,500.00	\$1,664.00	\$624.08
	2140220	ADMIN - Communication Expenses	\$70,000.00	\$46,664.00	\$30,223.87
	2140221	ADMIN - Information Technology	\$60,700.00	\$40,464.00	\$40,031.37
	2140226	ADMIN - Office Equipment Mtce	\$1,000.00	\$664.00	\$240.00
	2140227	ADMIN - Records Management	\$2,600.00	\$1,728.00	\$0.00
	2140228	ADMIN - Title Searches	\$100.00	\$64.00	\$0.00
	2140230	ADMIN - Insurance Expenses (Other than Bld and W/Comp)	\$34,748.64	\$23,160.00	\$31,937.03
	2140240	ADMIN - Advertising and Promotion	\$12,400.00	\$8,264.00	\$1,368.01
	2140241	ADMIN - Subscriptions and Memberships	\$7,000.00	\$4,664.00	\$3,925.93
	2140252	ADMIN - Consultants	\$200,000.00	\$133,328.00	\$109,051.90
	2140265	ADMIN - Software Licences/Upgrades	\$100,000.00	\$66,664.00	\$56,114.49
	2140271	ADMIN - Lease Interest Repayments	\$0.00	\$0.00	\$0.00
	2140284	ADMIN - Audit Fees	\$65,000.00	\$43,328.00	\$67,700.00
	2140285	ADMIN - Legal Expenses	\$45,000.00	\$30,000.00	\$7,655.07
	2140286	ADMIN - Expensed Minor Asset Purchases	\$15,000.00	\$10,000.00	\$12,529.91
	2140287	ADMIN - Other Expenses	\$1,000.00	\$664.00	\$0.00
	2140288	ADMIN - Building Operations	\$101,809.00	\$67,584.00	\$30,953.50
	2140289	ADMIN - Building Maintenance	\$94,853.00	\$62,839.00	\$20,840.16
	2140292	ADMIN - Depreciation	\$147,935.00	\$98,616.00	\$99,158.13
	2140298	ADMIN - Admin Staff Housing Costs Allocated	\$62,343.00	\$41,560.00	\$48,308.64
	2140299	ADMIN - Administration Overheads Recovered	-\$1,718,036.00	-\$1,145,352.00	-\$943,710.35
		Operating ExpenditureCheck	\$0.10	-\$8,555.00	\$1,688.08
		Public Works Overheads			
		Operating Expenditure			
	2140300	PWO - Employee Costs	\$285,420.00	\$186,610.00	\$416,466.35
	2140303	PWO - Uniforms	\$7,500.00	\$5,000.00	\$1,483.53
	2140304	PWO - Training & Development	\$20,000.00	\$13,328.00	\$908.86
	2140305	PWO - Recruitment	\$4,000.00	\$2,664.00	\$516.26
	2140307	PWO - Protective Clothing	\$2,000.00	\$1,328.00	\$0.00
	2140308	PWO - Other Employee Expenses	\$750.00	\$485.00	\$0.00
	2140310	PWO - Motor Vehicle Expenses	\$84,996.50	\$56,664.00	\$30,761.77
	2140316	PWO - Postage and Freight	\$2,000.00	\$1,328.00	\$52.07
	2140320	PWO - Communication Expenses	\$8,000.00	\$5,328.00	\$2,782.94
	2140321	PWO - Information Technology	\$8,000.00	\$5,328.00	\$9,529.64
	2140323	PWO - Sick Pay	\$23,376.00	\$15,283.00	\$24,119.47
	2140324	PWO - Annual Leave	\$46,753.00	\$30,566.00	\$28,901.97
	2140325	PWO - Public Holidays	\$31,206.00	\$20,400.00	\$0.00
	2140326	PWO - Long Service Leave	\$0.00	\$0.00	-\$538.58
	2140329	PWO - Insurance Expenses (Except Workers Comp)	\$16,212.00	\$10,808.00	\$12,159.00
	2140330	PWO - OHS and Toolbox Meetings	\$35,820.00	\$23,800.00	\$7,637.43
	2140341	PWO - Subscriptions & Memberships	\$9,000.00	\$6,000.00	\$0.00
	2140352	PWO - Consultants	\$10,000.00	\$6,664.00	\$0.00
	2140365	PWO - Maintenance/Operations	\$120,162.00	\$79,294.00	\$57,577.75
	2140371	PWO Bldg Mtce - Employee Costs	\$40,422.00	\$26,419.00	\$54,462.85
	2140372	PWO Bldg Mtce - Uniforms	\$500.00	\$323.00	\$0.00
	2140373	PWO Bldg Mtce - Training & Development	\$1,000.00	\$664.00	\$0.00
	2140376	PWO Bldg Mtce - Protective Clothing	\$1,000.00	\$647.00	\$0.00
	2140380	PWO Bldg Mtce - Expendable Tools	\$1,000.00	\$664.00	\$0.00
	2140381	PWO Bldg Mtce - Minor Expenses	\$500.00	\$328.00	\$0.00
	2140386	PWO - Expensed Minor Asset Purchases	\$20,000.00	\$13,328.00	\$6,856.46
	2140387	PWO - Other Expenses	\$0.00	\$0.00	\$15.78
	2140392	PWO - Depreciation	\$16,101.00	\$10,728.00	\$10,675.60
	2140393	PWO - LESS Allocated to Works (PWO's)	-\$1,270,306.00	-\$846,864.00	-\$676,416.25
	2140398	PWO - Staff Housing Costs Allocated	\$10,717.00	\$7,144.00	\$7,098.34
	2140399	PWO - Administration Allocated	\$463,870.00	\$309,240.00	\$254,801.18
		Operating ExpenditureCheck	-\$0.50	-\$6,501.00	\$249,852.42
		Plant Operating Costs			
		Operating Expenditure			
	2140400	POC - Internal Plant Repairs - Wages & O/Head	\$232,877.00	\$154,299.00	\$52,534.75
	2140411	POC - External Parts & Repairs	\$71,400.00	\$47,600.00	\$22,595.93
	2140412	POC - Fuels and Oils	\$156,431.25	\$104,280.00	\$48,537.55
	2140413	POC - Tyres and Tubes	\$28,140.00	\$18,760.00	\$2,640.00
	2140416	POC - Licences/Registrations	\$6,929.00	\$4,616.00	\$6,558.79
	2140417	POC - Insurance Expenses	\$18,224.00	\$12,144.00	\$14,272.64
	2140492	POC - Depreciation	\$225,278.00	\$150,184.00	\$253,720.94
	2140494	POC - LESS Plant Operation Costs Allocated to Works	-\$739,279.25	-\$492,848.00	-\$200,371.94
		Operating ExpenditureCheck	\$0.00	-\$965.00	\$200,488.66

SHIRE OF MENZIES

as at 31/03/2022

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28/02/2023	COA	Description	Current Budget FY 22/23	YTD Budget 28/02/2023	YTD Actual 28/02/2023
		Salaries And Wages			
		Operating Expenditure			
	2140500	SAL - Gross Salary and Wages	\$2,245,082.74	\$1,467,934.00	\$1,242,276.82
	2140501	SAL - LESS Salaries & Wages Allocated	-\$2,245,082.74	-\$1,467,934.00	-\$1,242,276.82
		Operating ExpenditureCheck	\$0.00	\$0.00	\$0.00
		Other Property & Services Total Income	-\$25,250.00	-\$16,824.00	-\$12,703.45
		Other Property & Services Total Expenditure	\$3,934.60	-\$13,420.00	\$452,029.16
		Total Income	-\$10,594,747.33	-\$7,517,576.33	-\$5,727,544.64
		Total Expenditure	\$7,838,843.88	\$5,110,389.00	\$4,779,111.06



SHIRE OF MENZIES

**MONTHLY FINANCIAL REPORT
(Containing the Statement of Financial Activity)
For the Period Ended 28 February 2023**

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

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SHIRE OF MENZIES
MONTHLY FINANCIAL REPORT
FOR THE PERIOD ENDED 28 FEBRUARY 2023

KEY INFORMATION

Items of Significance

The material variance adopted by the Shire for the 2022/23 year is \$25,000 and 10%. The following selected items have been highlighted due to the amount of the variance to the budget or due to the nature of the revenue/expenditure. A full listing and explanation of all items considered of significant/material variance is disclosed in Note 15.

	% Collected / Completed	Amended Annual Budget	Amended YTD Budget	YTD Actual	Variance (Under)/Over
Significant Projects					
Arts Centre	0%	269,369	269,364	1,320	268,044
Community Shed	0%	300,000	0	0	0
New 2x1 Staff House - Building (Capital)	3%	226,691	0	7,000	(7,000)
New 2x1 Staff House (21-22)	0%	520,000	0	0	0
Old Post Office House Lot 102 (33) Walsh St - Building (Capital)	4%	932,746	0	38,185	(38,185)
PLAN - Building (Capital)	0%	260,371	0	0	0
Town Hall (Hall) - Building (Capital)	5%	106,825	71,216	5,000	66,216
Lady Shenton/CRC Lot 41 (37) Shenton St - Building (Capital)	18%	308,192	308,190	56,031	252,159
Goongarrie Cottage South - Building (Capital)	0%	50,000	33,332	0	33,332
Goongarrie Cottage North - Building (Capital)	0%	50,000	33,332	0	33,332
Mercer Street Caravan Park Infrastructure	0%	818,827	0	0	0
Town Hall (Admin) - Building (Capital)	14%	175,000	174,095	24,418	149,677
Software and IT Systems	0%	100,000	0	0	0
ERP (Accounts/Records maintenance system upgrade)	0%	100,000	0	0	0
LRCI Menzies CCTV Expenditure	0%	90,000	45,000	0	45,000
Rubbish Truck with Compactor	0%	290,000	290,000	0	290,000
Program Reseal	0%	200,000	133,328	0	133,328
Niagara Dam Rd (Capital)	0%	330,000	0	0	0
Kookynie Malcom Rd (Capital)	0%	300,000	200,000	0	200,000
Lake Ballard Entrance Rd/Carpark	100%	200,000	199,998	200,000	(2)
Tjuntjunjarra Internal Roads Program (20-21)	0%	100,000	66,666	0	66,666
Davyhurst Road Resheet/upgrade 5klm	0%	250,000	166,666	0	166,666
Tjuntjunjarra Access Road (R2R 22-23)	0%	190,000	126,664	0	126,664
Evanston Menzies Rd (R2R)	71%	510,628	255,314	361,020	(105,706)
Yarri Road (RRG 21-22)	0%	95,000	0	0	0
Menzies North West Resurfacing SLK 5 - 10 (RRG 22/23)	16%	480,000	480,000	78,970	401,030
Menzies North West 6 Klm to Lake Ballard turn-off (RRG 22/23)	0%	1,332,000	1,332,000	0	1,332,000
Evanston Menzies Road (RRG 21-22)	0%	283,312	283,311	0	283,311
Tjuntjunjarra Access Road (Indigenous Community Access Rd)	0%	240,000	160,000	0	160,000
LRCI Kookynie road sealing 3 KLM (Dust suppression) Expenditur	0%	484,890	242,444	0	242,444
Footpath Construction General (Budgeting Only)	0%	50,000	33,328	0	33,328
Marmion Village Reserve Improvements	Unbudgeted	0	0	41,244	(41,244)
LRCI Rodeo Site Development Expenditure	0%	50,000	25,000	0	25,000
LRCI Meeting Structure Tjuntjunjarra Expenditure	91%	70,000	35,000	64,048	(29,048)
LRCI Sealing of Parking Menzies Public Toilets Expenditure	0%	100,000	53,956	0	53,956
Total - Community Amenities	38%	170,000	88,956	65,003	23,953
Water Park Infrastructure Expenditure	0%	50,000	50,000	0	50,000
Kookynie Fencing	0%	484,750	0	298	(298)
Bores to Support Road Works	0%	50,000	33,328	0	33,328
Main Street (Shenton) Streetscaping	0%	50,000	33,332	0	33,332
Grids Capital	0%	50,000	33,320	0	33,320
Niagara Dam Capital Works	9%	936,374	0	83,812	(83,812)
LRCI Tourism Signage (district wide) Expenditure	0%	200,000	100,000	0	100,000
Grants, Subsidies and Contributions					
Operating Grants, Subsidies and Contributions	36%	2,831,502	436,454	1,026,557	590,103
Non-operating Grants, Subsidies and Contributions	4%	4,223,830	3,201,386	155,214	(3,046,172)
	17%	7,055,332	3,637,840	1,181,771	(2,456,069)
Rates Levied	102%	4,100,270	4,100,270	4,176,984	76,714

% Compares current ytd actuals to annual budget

Financial Position		Prior Year	
		28 February 2022	Current Year 28 February 2023
Adjusted Net Current Assets	186%	\$ 2,838,951	\$ 5,275,952
Cash and Equivalent - Unrestricted	277%	\$ 3,607,040	\$ 9,994,514
Cash and Equivalent - Restricted	63%	\$ 11,764,049	\$ 7,389,370
Receivables - Rates	80%	\$ 917,245	\$ 737,509
Receivables - Other	320%	\$ 92,116	\$ 294,769
Payables	55%	\$ 685,267	\$ 378,383

% 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 28 FEBRUARY 2023**

SUMMARY INFORMATION

PREPARATION TIMING AND REVIEW

Date prepared: All known transactions up to 28 February 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

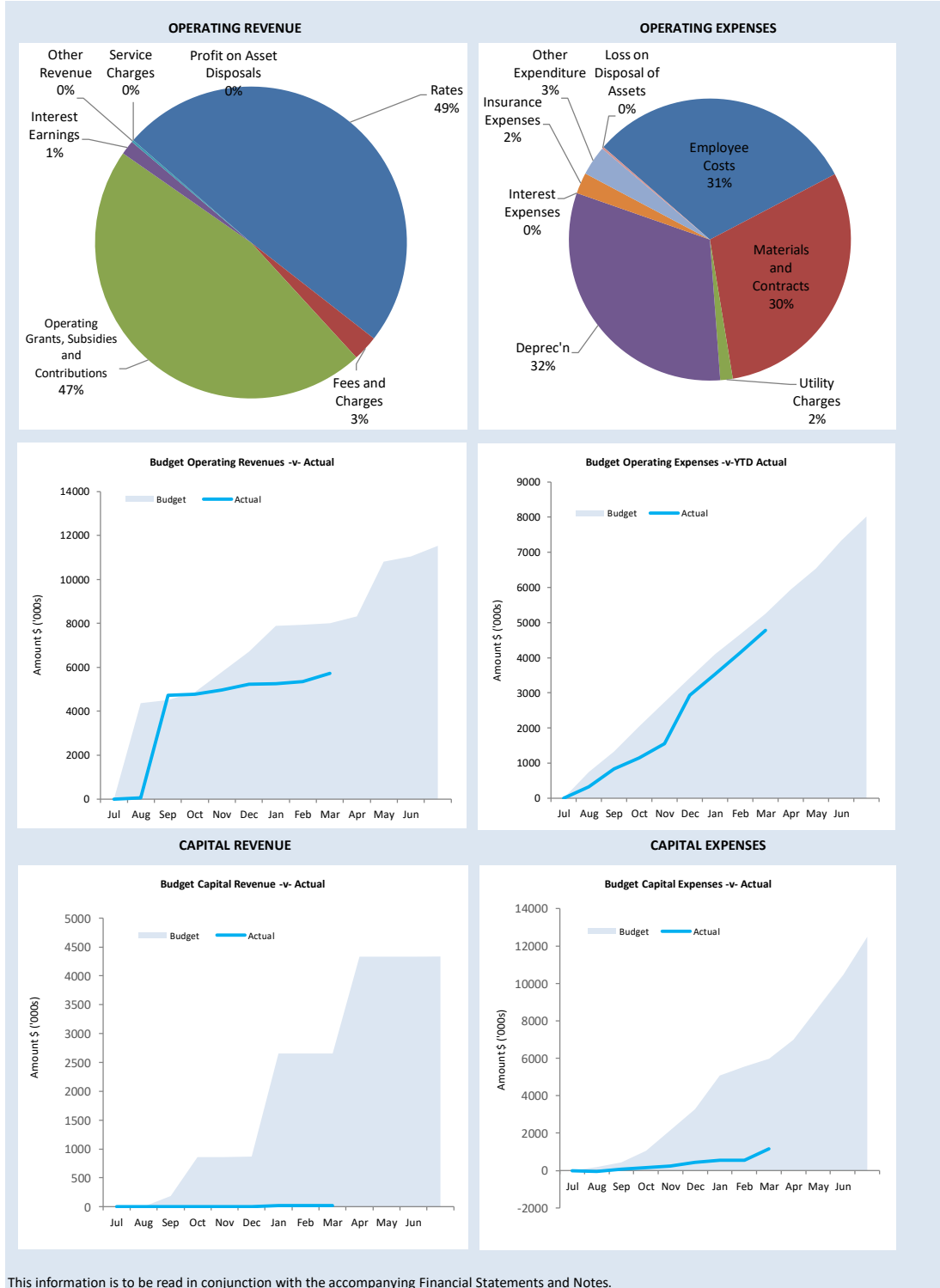
The preparation of a financial report in conformity with Australian Accounting Standards requires management to make judgements, estimates and assumptions that effect the application of policies and reported amounts of assets and liabilities, income and expenses. The estimates and associated assumptions 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 28 FEBRUARY 2023**

SUMMARY GRAPHS



SHIRE OF MENZIES
KEY TERMS AND DESCRIPTIONS
FOR THE PERIOD ENDED 28 FEBRUARY 2023

Shire operations as disclosed in these financial statements €

GOVERNANCE

To provide a decision making process for the efficient allocation of scarce resources.

GENERAL PURPOSE FUNDING

To collect revenue to allow for the provision of services.

LAW, ORDER, PUBLIC SAFETY

To provide services to help ensure a safer and environmentally conscious community.

HEALTH

To provide an operational framework for environmental and community health.

EDUCATION AND WELFARE

To provide services to disadvantaged persons, the elderly, children and youth.

HOUSING

To provide and maintain housing.

COMMUNITY AMENITIES

To provide services required by the community.

RECREATION AND CULTURE

To establish and effectively manage infrastructure and resources that help the social wellbeing of the community.

TRANSPORT

To provide effective and efficient transport services to the community.

ECONOMIC SERVICES

To help promote the Shire and improve its economic wellbeing.

OTHER PROPERTY AND SERVICES

To monitor and control overheads and operating accounts.

STATUTORY REPORTING PROGRAMS

encompass the following service orientated activities/programs.

ACTIVITIES

Includes the members of council and the administrative support available to the council for the provision of the governance of the district. Other costs relate to the task of assisting elected members and ratepayers on matters which do not concern specific council services.

The reporting of the Shire's general rating income and the recognition of the Western Australian Grants Commission payment together with interest on investments and costs associated with the collection of funds.

Supervision and enforcement of various local laws relating to fire prevention, animal control and other aspects of public safety including emergency services.

Inspection of food outlets and their control, provision of meat inspection services, noise control and waste disposal compliance.

Expenditure to assist in the education of the children and youth within the Shire.

Income and expenditure associated with the provision of housing to staff and others.

Rubbish collection services, operation of rubbish disposal sites, litter control, construction and maintenance of urban storm water drains, protection of the environment and administration of town planning schemes, cemetery and public conveniences.

The reporting of income and expenditure associated with the Town Hall, library and recreation area, oval and reserves operated by Council.

Construction and maintenance of roads, grids, footpaths, depots, cycle ways, parking facilities and traffic control. Cleaning of streets and maintenance of street trees, street lighting and the maintenance of the Council's airstrips.

The reporting of income and expenditure including the operation of Council's caravan park and administration of the Building Code of Australia.

Involves the expenditure and allocation of employee overheads and plant costs. Also included is the accounting for private works, salary and wages reconciliation and other incomes and expenditure not included elsewhere.

SHIRE OF MENZIES
STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 28 FEBRUARY 2023

STATUTORY REPORTING PROGRAMS

Note	Amended		Amended YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)	Var. % (b)-(a)/(a)	Var. ▲▼	Significant Var. \$
	Adopted Annual Budget	Annual Budget (d)						
	\$	\$	\$	\$	\$	%		
Opening Funding Surplus(Deficit)	1	4,059,160	3,950,217	3,950,217	3,950,217	0	0%	
Revenue from operating activities								
Governance		0	0	0	(6,055)	(6,055)	▼	
General Purpose Funding - Rates	6	4,100,270	4,100,270	4,100,270	4,176,984	76,714	2%	▲
General Purpose Funding - Other		2,385,694	2,385,694	91,248	897,711	806,463	884%	▲ S
Law, Order and Public Safety		16,150	16,150	12,088	19,449	7,361	61%	▲
Health		100,300	100,300	100,200	772	(99,428)	(99%)	▼ S
Education and Welfare		0	0	0	0	0		
Housing		45,380	45,380	30,248	43,567	13,319	44%	▲
Community Amenities		17,200	17,200	11,448	13,056	1,608	14%	▲
Recreation and Culture		38,700	38,700	31,774	10,807	(20,967)	(66%)	▼
Transport		296,444	296,444	194,800	219,444	24,644	13%	▲
Economic Services		284,650	284,650	216,408	183,892	(32,516)	(15%)	▼ S
Other Property and Services		25,250	25,250	16,824	12,703	(4,121)	(24%)	▼
		7,310,038	7,310,038	4,805,308	5,572,331			
Expenditure from operating activities								
Governance		(1,148,904)	(1,148,904)	(778,160)	(719,860)	58,300	7%	▲
General Purpose Funding		(427,643)	(427,643)	(262,269)	(188,526)	73,743	28%	▲ S
Law, Order and Public Safety		(119,439)	(119,439)	(79,482)	(90,316)	(10,834)	(14%)	▼
Health		(154,990)	(154,990)	(96,648)	(68,048)	28,600	30%	▲ S
Education and Welfare		(54,514)	(54,514)	(35,672)	(7,949)	27,723	78%	▲ S
Housing		(203,165)	(203,165)	(134,825)	(166,408)	(31,583)	(23%)	▼ S
Community Amenities		(441,837)	(441,837)	(293,735)	(247,915)	45,820	16%	▲ S
Recreation and Culture		(1,119,974)	(1,119,974)	(811,685)	(563,384)	248,301	31%	▲ S
Transport		(2,662,235)	(2,662,235)	(1,723,677)	(1,386,916)	336,761	20%	▲ S
Economic Services		(1,683,084)	(1,683,084)	(1,050,230)	(887,761)	162,469	15%	▲ S
Other Property and Services		(3,935)	(3,935)	13,420	(452,029)	(465,449)	3468%	▼
		(8,019,719)	(8,019,719)	(5,252,963)	(4,779,111)			
Operating activities excluded from budget								
Add back Depreciation		1,961,063	1,961,063	1,307,320	1,506,486	199,166	15%	▲ S
Adjust (Profit)/Loss on Asset Disposal	7	16,596	16,596	0	10,910	10,910		▲
Movement in Leave Reserve (Added Back)		0	0	0	974	974		▲
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		
Amount attributable to operating activities		1,267,979	1,267,979	859,665	2,311,590			
Investing Activities								
Non-operating Grants, Subsidies and Contributions	13	4,223,830	4,223,830	3,201,386	155,214	(3,046,172)	(95%)	▼ S
Proceeds from Disposal of Assets	7	40,000	40,000	0	19,090	19,090		▲
Land Held for Resale	8	0	0	0	0	0		
Land and Buildings	8	(4,778,021)	(4,278,021)	(1,086,148)	(238,540)	847,608	78%	▲ S
Plant and Equipment	8	(655,000)	(655,000)	(392,664)	(37,749)	354,915	90%	▲ S
Infrastructure Assets - Roads	8	(4,995,830)	(4,995,830)	(3,646,391)	(639,990)	3,006,401	82%	▲ S
Infrastructure Assets - Footpaths	8	(50,000)	(50,000)	(33,328)	0	33,328	100%	▲ S
Infrastructure Assets - Parks and Ovals	8	(70,000)	(122,700)	(97,700)	(41,244)	56,456	58%	▲ S
Infrastructure Assets - Other	8	(2,021,124)	(2,021,124)	(365,577)	(149,112)	216,465	59%	▲ S
Amount attributable to investing activities		(8,306,145)	(7,858,845)	(2,420,422)	(932,330)			
Financing Activities								
Proceeds from New Debentures	9	0	0	0	0	0		
Repayment of Debentures	9	0	0	0	0	0		
Repayment of Lease Financing	9	0	0	0	0	0		
Advances to Community Groups		0	0	0	0	0		
Transfer from Reserves	10	4,294,927	4,294,927	2,657,939	0	(2,657,939)	(100%)	▼ S
Transfer to Reserves	10	(1,315,921)	(363,221)	(362,894)	(53,525)	309,369	85%	▲ S
Amount attributable to financing activities		2,979,006	3,931,706	2,295,045	(53,525)			
Closing Funding Surplus(Deficit)	1	(0)	1,291,057	4,684,506	5,275,952			

KEY INFORMATION

▲▼ 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 2022/23 year is \$25,000 and 10%.

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

SHIRE OF MENZIES**KEY TERMS AND DESCRIPTIONS****FOR THE PERIOD ENDED 28 FEBRUARY 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.

OPERATING GRANTS, SUBSIDIES AND CONTRIBUTIONS

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

NON-OPERATING 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 EARNINGS

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 / INCOME

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.

INTEREST EXPENSES

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 28 FEBRUARY 2023

BY NATURE OR TYPE

	Note	Adopted Annual Budget	Amended Annual Budget	Amended YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)	Var. % (b)-(a)/(a)	Var. ▲▼	Significant Var. \$
		\$	\$	\$	\$	\$	%		
Opening Funding Surplus (Deficit)	1	4,059,160	3,950,217	3,950,217	3,950,217	0	0%		
Revenue from operating activities									
Rates	6	4,100,270	4,100,270	4,100,270	4,176,984	76,714	2%	▲	
Operating Grants, Subsidies and Contributions	12	2,831,502	2,831,502	436,454	1,026,557	590,103	135%	▲	\$
Fees and Charges		242,085	242,085	163,656	224,087	60,431	37%	▲	\$
Service Charges		0	0	0	0	0			
Interest Earnings		101,500	101,500	84,656	125,198	40,542	48%	▲	\$
Other Revenue		30,450	30,450	20,272	19,504	(768)	(4%)	▼	
Profit on Disposal of Assets	7	4,231	4,231	0	0	0			
Gain FV Valuation of Assets		0	0	0	0	0			
		7,310,038	7,310,038	4,805,308	5,572,331				
Expenditure from operating activities									
Employee Costs		(2,562,798)	(2,562,798)	(1,670,015)	(1,478,713)	191,302	11%	▲	\$
Materials and Contracts		(2,770,434)	(2,770,434)	(1,823,838)	(1,436,981)	386,857	21%	▲	\$
Utility Charges		(114,910)	(114,910)	(76,464)	(68,384)	8,081	11%	▲	
Depreciation on Non-Current Assets		(1,961,063)	(1,961,063)	(1,307,320)	(1,506,486)	(199,166)	(15%)	▼	\$
Interest Expenses		0	0	0	0	0			
Insurance Expenses		(135,278)	(135,278)	(90,102)	(115,163)	(25,061)	(28%)	▼	\$
Other Expenditure		(454,410)	(454,410)	(285,224)	(162,475)	122,749	43%	▲	\$
Loss on Disposal of Assets	7	(20,827)	(20,827)	0	(10,910)	(10,910)		▼	
Loss FV Valuation of Assets		0	0	0	0	0			
		(8,019,719)	(8,019,719)	(5,252,963)	(4,779,111)				
Operating activities excluded from budget									
Add back Depreciation		1,961,063	1,961,063	1,307,320	1,506,486	199,166	15%	▲	\$
Adjust (Profit)/Loss on Asset Disposal	7	16,596	16,596	0	10,910	10,910		▲	
Movement in Leave Reserve (Added Back)		0	0	0	974	974		▲	
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			
Amount attributable to operating activities		1,267,979	1,267,979	859,665	2,311,590				
Investing activities									
Non-Operating Grants, Subsidies and Contributions	13	4,223,830	4,223,830	3,201,386	155,214	(3,046,172)	(95%)	▼	\$
Proceeds from Disposal of Assets	7	40,000	40,000	0	19,090	19,090		▲	
Land Held for Resale	8	0	0	0	0	0			
Land and Buildings	8	(4,778,021)	(4,278,021)	(1,086,148)	(238,540)	847,608	78%	▲	\$
Plant and Equipment	8	(655,000)	(655,000)	(392,664)	(37,749)	354,915	90%	▲	\$
Infrastructure Assets - Roads	8	(4,995,830)	(4,995,830)	(3,646,391)	(639,990)	3,006,401	82%	▲	\$
Infrastructure Assets - Footpaths	8	(50,000)	(50,000)	(33,328)	0	33,328	100%	▲	\$
Infrastructure Assets - Parks and Ovals	8	(70,000)	(122,700)	(97,700)	(41,244)	56,456	58%	▲	\$
Infrastructure Assets - Other	8	(2,021,124)	(2,021,124)	(365,577)	(149,112)	216,465	59%	▲	\$
Amount attributable to investing activities		(8,306,145)	(7,858,845)	(2,420,422)	(932,330)				
Financing Activities									
Proceeds from New Debentures		0	0	0	0	0			
Repayment of Debentures	9	0	0	0	0	0			
Repayment of Lease Financing	9	0	0	0	0	0			
Transfer from Reserves	10	4,294,927	4,294,927	2,657,939	0	(2,657,939)	(100%)	▼	\$
Transfer to Reserves	10	(1,315,921)	(363,221)	(362,894)	(53,525)	309,369	85%	▲	\$
Amount attributable to financing activities		2,979,006	3,931,706	2,295,045	(53,525)				
Closing Funding Surplus (Deficit)	1	(0)	1,291,057	4,684,506	5,275,952				

▲ ▼ 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 2022/23 year is \$25,000 and 10%.

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

SHIRE OF MENZIES

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 28 FEBRUARY 2023

OPERATING ACTIVITIES

NOTE 1

ADJUSTED NET CURRENT ASSETS

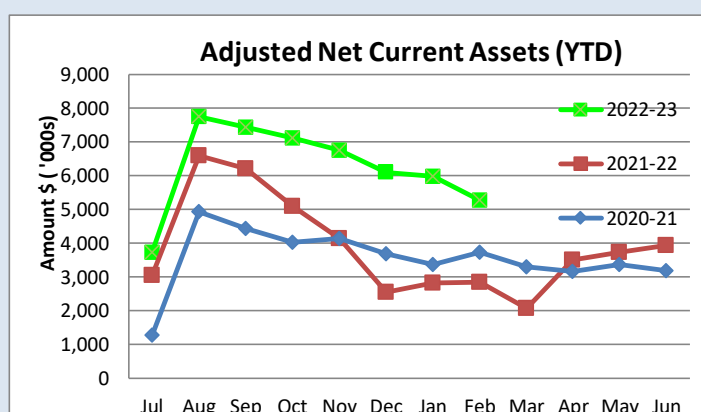
Adjusted Net Current Assets	Note	Last Years Closing 30/06/2022	This Time Last Year 28/02/2022	Year to Date Actual 28/02/2023
		\$	\$	\$
Current Assets				
Cash Unrestricted	2	4,124,409	3,607,040	9,994,514
Cash Restricted - Reserves	2	11,335,845	11,764,049	7,389,370
Cash Restricted - Bonds & Deposits	2	0	0	0
Receivables - Rates	3	594,451	917,245	737,509
Receivables - Other	3	594,287	92,116	294,769
Impairment of Receivables	3	(377,062)	(320,812)	(377,062)
Other Assets Other Than Inventories	4	273,723	57,622	273,723
Inventories	4	16,438	15,211	16,438
		16,562,091	16,132,470	18,329,261
Less: Current Liabilities				
Payables	5	(406,516)	(685,267)	(378,383)
Contract Liabilities	11	(858,255)	(851,418)	(1,267,924)
Bonds & Deposits	14	(9,541)	(6,629)	(16,890)
Loan and Lease Liability	9	0	(2,363)	0
Provisions	11	(207,824)	(192,238)	(207,824)
		(1,482,136)	(1,737,915)	(1,871,021)
Less: Cash Reserves	10	(11,335,845)	(11,764,049)	(11,389,370)
Add Back: Component of Leave Liability not Required to be funded		206,107	206,081	207,082
Add Back: Loan and Lease Liability		0	2,363	0
Less : Loan Receivable - clubs/institutions		0	0	0
Net Current Funding Position		3,950,217	2,838,951	5,275,952

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)

\$5.28 M

Last Year YTD

Surplus(Deficit)

\$2.84 M

SHIRE OF MENZIES

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 28 FEBRUARY 2023

OPERATING ACTIVITIES
NOTE 2
CASH AND FINANCIAL ASSETS

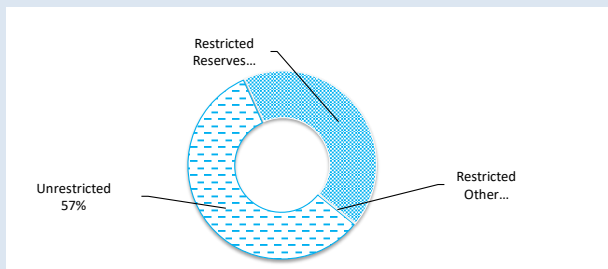
	Unrestricted	Restricted Reserves	Restricted Muni	Total Amount	Institution	Interest Rate	Maturity Date
	\$	\$	\$	\$			
Cash on Hand							
Cash On Hand - Admin	830			830	Cash on Hand	Nil	On Hand
At Call Deposits							
Municipal Bank Account	263,779			263,779	NAB	0.20%	Ongoing
Reserve Bank Account		2,389,370		2,389,370	NAB	0.95%	Ongoing
Trust Cash at Bank			0	0	NAB		
Term Deposits							
Municipal Maximiser Investment Account	4,729,905			4,729,905	NAB	0.95%	Ongoing
Term Deposit Municipal Investments	0			0	NAB		
Reserve Bank - Term Deposit Investments	5,000,000	5,000,000		10,000,000	NAB	3.60%	Ongoing
Investments							
Total	9,994,514	7,389,370	0	17,383,884			

SIGNIFICANT ACCOUNTING POLICIES

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

KEY INFORMATION

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



Total Cash	Unrestricted
\$17.38 M	\$7.39 M

SHIRE OF MENZIES

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 28 FEBRUARY 2023

OPERATING ACTIVITIES
NOTE 3
RECEIVABLES

Receivables - Rates & Rubbish	30 June 2022	28 Feb 23
	\$	\$
Opening Arrears Previous Years	663,136	594,451
Levied this year	3,641,762	4,188,657
Less Collections to date	(3,710,447)	(4,045,599)
Equals Current Outstanding	594,451	737,509
Net Rates Collectable	594,451	737,509
% Collected	86.19%	84.58%

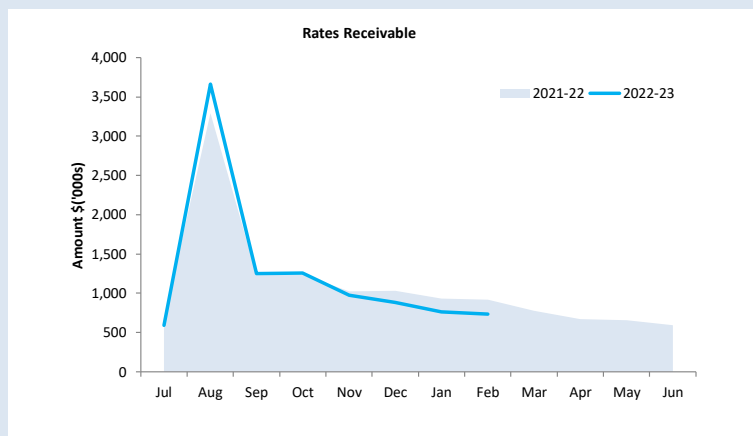
Receivables - General	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$
Receivables - General	16,200	1,206	932	13,393	31,732
Percentage	51%	4%	3%	42%	
Balance per Trial Balance					31,732
Sundry Debtors					(377,062)
Impairment of Receivables					263,037
Receivables - Other					(82,293)
Total Receivables General Outstanding					(82,293)
Amounts shown above include GST (where applicable)					

KEY INFORMATION

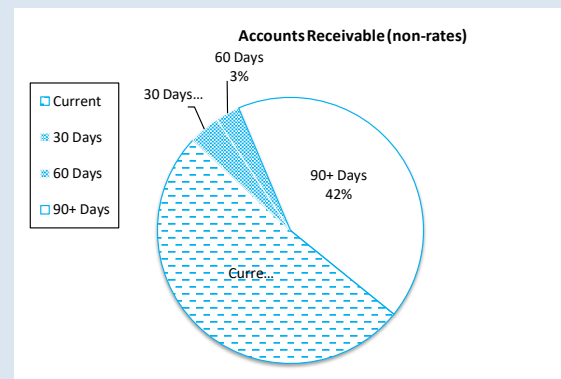
Trade and other receivables include amounts due from ratepayers for unpaid rates and service charges and other amounts due from third parties for goods sold and services performed in the ordinary course of business.

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
85%	\$737,509



Debtors Due
-\$82,293
Over 30 Days
49%
Over 90 Days
42%

SHIRE OF MENZIES
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 28 FEBRUARY 2023

OPERATING ACTIVITIES
NOTE 4
OTHER CURRENT ASSETS

Other Current Assets	Opening Balance 1 Jul 2022	Asset Increase	Asset Reduction	Closing Balance 28 Feb 2023
	\$	\$	\$	\$
Inventory				
Fuel, Oil & Materials on hand	16,438	0	0	16,438
Contract assets				
Contract assets	273,723	0	0	273,723
Total Other Current assets				290,161
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 28 FEBRUARY 2023

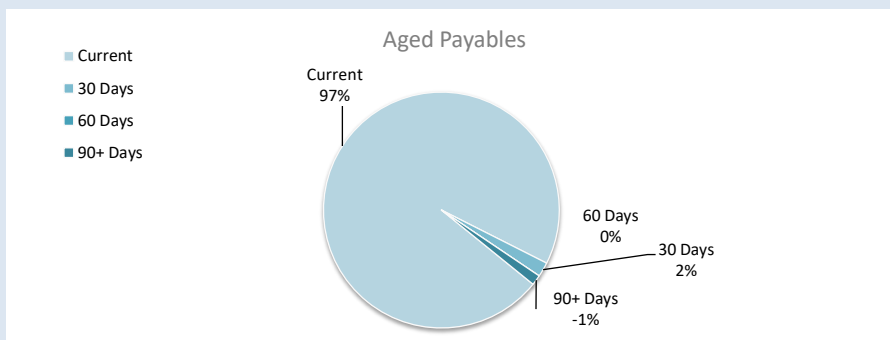
OPERATING ACTIVITIES
NOTE 5
Payables

Payables - General	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$
Payables (Sundry Creditors) - General	135,524	2,803	0	(1,960)	136,368
Percentage	99.4%	2.1%	0%	-1.4%	
Balance per Trial Balance					
Sundry creditors - General					136,551
ATO liabilities					205,373
Other accruals/payables					2,575
Prepaid rates					33,883
Total Payables General Outstanding					378,383

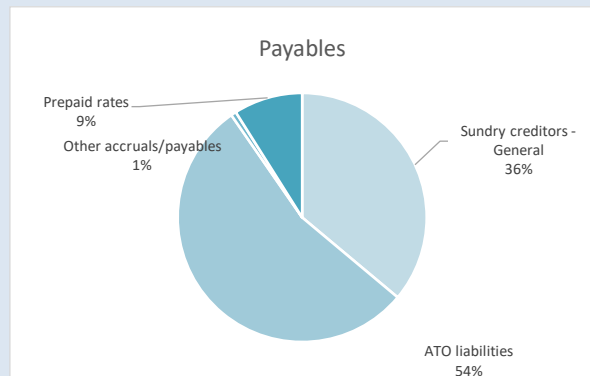
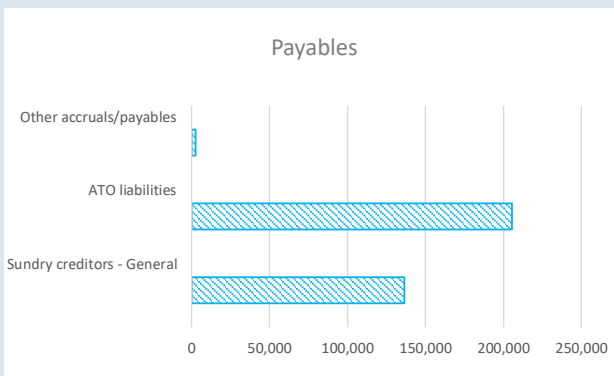
Amounts shown above include GST (where applicable)

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
\$378,383
Over 30 Days
1%
Over 90 Days
-1.4%



SHIRE OF MENZIES

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY

FOR THE PERIOD ENDED 28 FEBRUARY 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	0.089400	2	10,712	958	0	0	958	958	(6)	0	952
Residential	0.089200	31	1,696,196	151,301	0	0	151,301	151,301	0	0	151,301
Unimproved valuations											
Mining lease	0.171300	230	17,306,859	2,964,665	0	0	2,964,665	2,964,665	(1,367)	0	2,963,298
Exploration lease	0.155300	342	4,256,136	643,896	0	0	643,896	660,978	52,145	1,809	714,932
Prospecting lease	0.152900	240	659,607	96,960	0	0	96,960	100,854	1,561	597	103,012
Pastoral lease	0.085800	20	665,453	57,096	0	0	57,096	57,096	0	0	57,096
Other	0.085800	68	333,500	28,614	0	0	28,614	28,614	0	0	28,614
Non-Rateable							0	0	484	(31)	453
Sub-Totals		933	24,928,463	3,943,490	0	0	3,943,490	3,964,466	52,817	2,375	4,019,657
Minimum Payment											
Minimum											
\$											
Gross rental valuations											
Vacant	200	200	41,663	40,000	0	0	40,000	40,000	0	0	40,000
Residential	328	11	15,863	3,608	0	0	3,608	3,608	0	0	3,608
Unimproved valuations											
Mining lease	328	60	19,680	19,680	0	0	19,680	19,680	0	0	19,680
Exploration lease	290	227	244,357	65,540	0	0	65,540	65,830	0	0	65,830
Prospecting lease	257	97	67,473	24,672	0	0	24,672	24,929	0	0	24,929
Pastoral lease	328	7	12,265	2,296	0	0	2,296	2,296	0	0	2,296
Other	328	3	6,700	984	0	0	984	984	0	0	984
Sub-Totals		605	408,001	156,780	0	0	156,780	157,327	0	0	157,327
		1,538	25,336,464	4,100,270	0	0	4,100,270	4,121,793	52,817	2,375	4,176,984
Amount from General Rates											
Ex-Gratia Rates							0				0
Total Rates							4,100,270				4,176,984

SHIRE OF MENZIES

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY

FOR THE PERIOD ENDED 28 FEBRUARY 2023

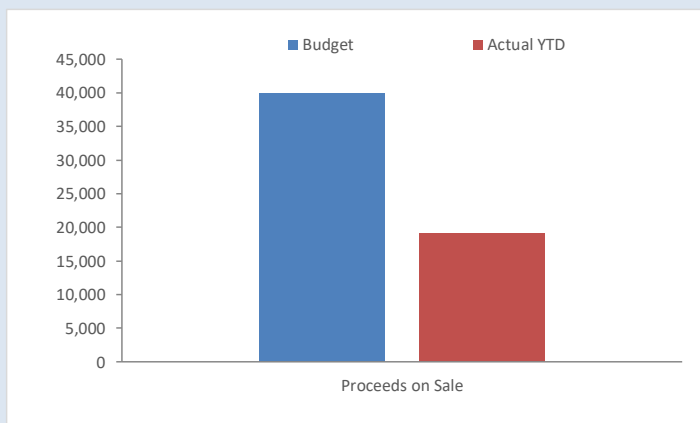
OPERATING ACTIVITIES

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)
		\$	\$	\$	\$	\$	\$	\$	\$
	Land - Vacant Freehold (Level 2)								
399	Menzies Lot 81 (21 Reid St)	0	0			15,000	9,545		(5,455)
400	Menzies Lot 82 (23 Reid St)	0	0			15,000	9,545		(5,455)
	Plant and Equipment								
53	Diesel Transfer Pump 4" Varisco P0222	5,769	10,000	4,231		0	0		
515	P0207 Hino 300 Series 816 Medium Auto Rubbish	50,827	30,000		(20,827)	0	0		
		56,596	40,000	4,231	(20,827)	30,000	19,090	0	(10,910)

KEY INFORMATION



Proceeds on Sale		
Budget	YTD Actual	%
\$40,000	\$19,090	48%

SHIRE OF MENZIES

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY

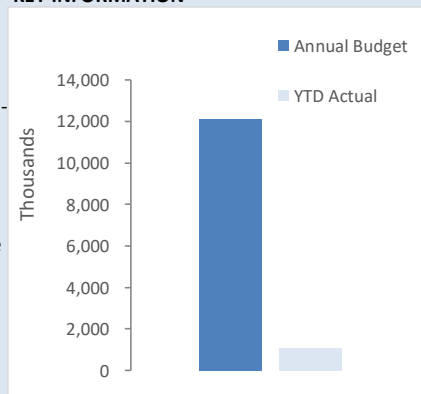
FOR THE PERIOD ENDED 28 FEBRUARY 2023

INVESTING ACTIVITIES
NOTE 8
CAPITAL ACQUISITIONS

Capital Acquisitions	Adopted	Amended		YTD Actual Total	YTD Budget Variance
	Annual Budget	YTD Budget	Annual Budget		
	\$	\$	\$	\$	\$
Land Held for Resale	0	0	0	0	0
Land and Buildings	4,778,021	1,086,148	4,278,021	238,540	(847,608)
Plant and Equipment	655,000	392,664	655,000	37,749	(354,915)
Furniture and Equipment	0	0	0	0	0
Infrastructure Assets - Roads	4,995,830	3,646,391	4,995,830	639,990	(3,006,401)
Infrastructure Assets - Footpaths	50,000	33,328	50,000	0	(33,328)
Infrastructure Assets - Parks and Ovals	70,000	97,700	122,700	41,244	(56,456)
Infrastructure Assets - Other	2,021,124	365,577	2,021,124	149,112	(216,465)
Capital Expenditure Totals	12,569,975	5,621,808	12,122,675	1,106,634	(4,515,174)
Capital acquisitions funded by:					
	\$	\$	\$	\$	\$
Capital Grants and Contributions	4,223,830	3,201,386	4,223,830	155,214	(3,046,172)
Borrowings	0	0	0	0	0
Other (Disposals & C/Fwd)	40,000	0	40,000	19,090	19,090
Council contribution - Cash Backed Reserves					
Various Reserves	4,294,927	2,657,939	4,294,927	0	(2,657,939)
Council contribution - operations	4,011,218	-237,517	3,563,918	932,330	1,169,847
Capital Funding Total	12,569,975	5,621,808	12,122,675	1,106,634	(4,515,174)

SIGNIFICANT ACCOUNTING POLICIES

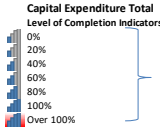
All assets are initially recognised at cost. Cost is determined as the fair value of the assets given as consideration plus costs incidental to the acquisition. For assets acquired at no cost or for nominal consideration, cost is determined as fair value at the date of acquisition. The cost of non-current assets constructed by the local government includes the cost of all materials used in the construction, direct labour on the project and an appropriate proportion of variable and fixed overhead. Certain asset classes may be revalued on a regular basis such that the carrying values are not materially different from fair value. Assets carried at fair value are to be revalued with sufficient regularity to ensure the carrying amount does not differ materially from that determined using fair value at reporting date.

KEY INFORMATION

Acquisitions	Annual Budget	YTD Actual	% Spent
	\$12.12 M	\$1.11 M	9%
Capital Grant	Annual Budget	YTD Actual	% Received
	\$4.22 M	\$0.16 M	4%

SHIRE OF MENZIES
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 28 FEBRUARY 2023

INVESTING ACTIVITIES
NOTE 8
CAPITAL ACQUISITIONS

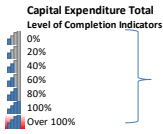


Percentage YTD Actual to Annual Budget
Expenditure over budget highlighted in red.

Assets	Account Number	Balance Sheet Category	Job Number	Adopted		Amended		Total YTD	Variance (Under)/Over
				Annual Budget	YTD Budget	Annual Budget	YTD Budget		
				\$	\$	\$	\$	\$	
Buildings									
Education & Welfare									
0.00	Arts Centre	4080410	510	BC060	(269,369)	(269,369)	(269,364)	(1,320)	268,044
0.00	Community Shed	4080410	510	BC060A	(300,000)	(300,000)	0	0	0
	Total - Education & Welfare				(569,369)	(569,369)	(269,364)	(1,320)	268,044
Housing									
0.00	Duplex Lot 12a Walsh St (North Unit) - Building (Capital)	4090110	510	BC007	(20,000)	(20,000)	(19,995)	0	19,995
0.16	Duplex Lot 12b Walsh St (South Unit) - Building (Capital)	4090110	510	BC008	(35,000)	(35,000)	(34,995)	(5,500)	29,495
0.03	New 2x1 Staff House - Building (Capital)	4090110	510	BC010	(226,691)	(226,691)	0	(7,000)	(7,000)
0.00	New 2x1 Staff House (21-22)	4090110	510	BC011	(520,000)	(520,000)	0	0	0
0.14	Lot 1089 (57) Walsh St Rental - Building (Capital)	4090210	510	BC019	(35,000)	(35,000)	(23,301)	(5,000)	18,301
0.04	Old Post Office House Lot 102 (33) Walsh St - Building (Capital)	4090210	510	BC020	(932,746)	(932,746)	0	(38,185)	(38,185)
	Total - Housing				(1,769,437)	(1,769,437)	(78,291)	(55,685)	22,606
Community Amenities									
0.00	PLAN - Building (Capital)	4100610	510		(760,371)	(260,371)	0	0	0
	Total - Community Amenities				(760,371)	(260,371)	0	0	0
Recreation And Culture									
0.05	Town Hall (Hall) - Building (Capital)	4110110	510	BC026	(106,825)	(106,825)	(71,216)	(5,000)	66,216
1.08	Old Butcher Shop Lot 1094 (53) Shenton St - Building (Capital)	4110610	510	BC029	(15,000)	(15,000)	(15,000)	(16,275)	(1,275)
	Total - Recreation And Culture				(121,825)	(121,825)	(86,216)	(21,275)	64,941
Transport									
0.96	Depot Office (Capital)	4120110	510	BC037B	(55,000)	(55,000)	(36,664)	(52,684)	(16,020)
	Total - Transport				(55,000)	(55,000)	(36,664)	(52,684)	(16,020)
Economic Services									
0.25	Building not specified	4130210	510	BC000	(100,000)	(100,000)	(66,664)	(24,607)	42,057
0.18	Lady Shenton/CRC Lot 41 (37) Shenton St - Building (Capital)	4130210	510	BC028	(308,192)	(308,192)	(308,190)	(56,031)	252,159
0.00	Goongarrie Cottage South - Building (Capital)	4130210	510	BC032	(50,000)	(50,000)	(33,332)	0	33,332
0.00	Goongarrie Cottage North - Building (Capital)	4130210	510	BC033	(50,000)	(50,000)	(33,332)	0	33,332
0.00	Mercer Street Caravan Park Infrastructure	4130210	510	BC050	(818,827)	(818,827)	0	0	0
1.00	Church Hall Lot 8 (50) Shenton St - Building (Capital)	4130210	510	BC030	0	0	0	(2,520)	(2,520)
	Total - Economic Services				(1,327,019)	(1,327,019)	(441,518)	(83,158)	358,360
Other Property & Services									
0.14	Town Hall (Admin) - Building (Capital)	4140210	510	BC027	(175,000)	(175,000)	(174,095)	(24,418)	149,677
	Total - Other Property & Services				(175,000)	(175,000)	(174,095)	(24,418)	149,677
0.06	Total - Buildings				(4,778,021)	(4,278,021)	(1,086,148)	(238,540)	847,608
Plant & Equipment									
Governance									
0.00	Administration Communications Equipment	4040230	530	C0141	(10,000)	(10,000)	(6,664)	0	6,664
0.00	Software and IT Systems	4040230	530	C0142	(100,000)	(100,000)	0	0	0
0.00	ERP (Accounts/Records maintenance system upgrade)	4040230	530	C0143	(100,000)	(100,000)	0	0	0
0.00	Vehicle Replacement CEO	4040230	530	CP001	(30,000)	(30,000)	(30,000)	0	30,000
	Total - Governance				(240,000)	(240,000)	(36,664)	0	36,664
Other Law, Order & Public Safety									
0.00	LRCI Menzies CCTV Expenditure	4050330	530	LRC0118	(90,000)	(90,000)	(45,000)	0	45,000
	Total - Other Law, Order & Public Safety				(90,000)	(90,000)	(45,000)	0	45,000
Transport									
0.73	Minor Plant Purchases	4120330	530	C0127	(20,000)	(20,000)	(12,000)	(14,500)	(2,500)
0.00	Banners and Signage	4120330	530	C0128	(15,000)	(15,000)	(9,000)	0	9,000
0.00	Rubbish Truck with Compactor	4120330	530	CP006	(290,000)	(290,000)	(290,000)	0	290,000
1.00	Emulsion Sprayer	4120330	530	PA162	0	0	0	(23,249)	(23,249)
	Total - Transport				(325,000)	(325,000)	(311,000)	(37,749)	273,251
0.06	Total - Plant & Equipment				(655,000)	(655,000)	(392,664)	(37,749)	354,915
Infrastructure - Roads									
Transport									
0.00	Program Reseal	4120140	540	C1213	(200,000)	(200,000)	(133,328)	0	133,328
0.00	Niagara Dam Rd (Capital)	4120141	540	RC059	(330,000)	(330,000)	0	0	0
0.00	Kookynie Malcom Rd (Capital)	4120142	540	RC038	(300,000)	(300,000)	(200,000)	0	200,000
1.00	Lake Ballard Entrance Rd/Carpark	4120142	540	RC075	(200,000)	(200,000)	(199,998)	(200,000)	(2)
0.00	Tjuntjuntjara Internal Roads Program (20-21)	4120142	540	RC249	(100,000)	(100,000)	(66,666)	0	66,666
0.00	Davyhurst Road Resheet/upgrade 5km	4120143	540	RC010	(250,000)	(250,000)	(166,666)	0	166,666
0.00	Tjuntjuntjara Access Road (R2R 21-23)	4120146	540	R2R049C	(190,000)	(190,000)	(126,664)	0	126,664
0.71	Evanston Menzies Rd (R2R)	4120147	540	R2R008	(510,628)	(510,628)	(255,314)	(361,020)	(105,706)
0.00	Yarri Road (RRG 21-22)	4120150	540	RRG039A	(95,000)	(95,000)	0	0	0
0.16	Menzies North West Resurfacing SLK 5 - 10 (RRG 22/23)	4120151	540	RRG007D	(480,000)	(480,000)	(480,000)	(78,970)	401,030
0.00	Menzies North West 6 Km to Lake Ballard turn-off (RRG 22/23)	4120151	540	RRG007E	(1,332,000)	(1,332,000)	(1,332,000)	0	1,332,000
0.00	Evanston Menzies Road (RRG 21-22)	4120151	540	RRG008A	(283,312)	(283,312)	(283,311)	0	283,311
0.00	Tjuntjuntjara Access Road (Indigenous Community Access Rd)	4120164	540	ICA049	(240,000)	(240,000)	(160,000)	0	160,000
0.00	LRCI Kookynie road sealing 3 KLM (Dust suppression) Expenditure	4120164	540	LRC0119	(484,890)	(484,890)	(242,444)	0	242,444
	Total - Transport				(4,995,830)	(4,995,830)	(3,646,391)	(639,990)	3,006,401
0.13	Total - Infrastructure - Roads				(4,995,830)	(4,995,830)	(3,646,391)	(639,990)	3,006,401

SHIRE OF MENZIES
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 28 FEBRUARY 2023

INVESTING ACTIVITIES
NOTE 8
CAPITAL ACQUISITIONS



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

% of Completion	Level of completion indicator, please see table at the top of this note for further detail.	Assets	Account Number	Balance Sheet Category	Job Number	Adopted		Amended		Variance (Under)/Over
						Annual Budget	Annual Budget	YTD Budget	Total YTD	
						\$	\$	\$	\$	\$
		Infrastructure - Footpaths								
		Transport								
0.00		Footpath Construction General (Budgeting Only)	4120170	560	FC000	(50,000)	(50,000)	(33,328)	0	33,328
		Total - Transport				(50,000)	(50,000)	(33,328)	0	33,328
0.00		Total - Infrastructure - Footpaths				(50,000)	(50,000)	(33,328)	0	33,328
		Infrastructure - Parks & Ovals								
		Recreation And Culture								
1.00		Marmion Village Reserve Improvements	4110370	570	PC005	0	0	0	(41,244)	(41,244)
0.00		LRCI Rodeo Site Development Expenditure	4110370	570	LRC0113	(50,000)	(50,000)	(25,000)	0	25,000
0.00		Drink Fountain in Park	4110370	570	PC036	(10,000)	(10,000)	(10,000)	0	10,000
0.00		Hand Wash at BBQ Area Water Park	4110370	570	PC112	(10,000)	(10,000)	(10,000)	0	10,000
0.00		Tjuntjuntjara Playground	4110370	570	PC113	0	(52,700)	(52,700)	0	52,700
		Total - Recreation And Culture				(70,000)	(122,700)	(97,700)	(41,244)	56,456
0.34		Total - Infrastructure - Parks & Ovals				(70,000)	(122,700)	(97,700)	(41,244)	56,456
		Infrastructure - Other								
		Community Amenities								
0.91		LRCI Meeting Structure Tjuntjuntjara Expenditure	4100790	590	LRC0114	(70,000)	(70,000)	(35,000)	(64,048)	(29,048)
0.00		LRCI Sealing of Parking Menzies Public Toilets Expenditure	4100790	590	LRC0116	(100,000)	(100,000)	(53,956)	0	53,956
1.00		Cometvale Cemetery Fence	4100790	590	C0103	0	0	0	(955)	(955)
		Total - Community Amenities				(170,000)	(170,000)	(88,956)	(65,003)	23,953
		Recreation And Culture								
0.00		Water Park Infrastructure Expenditure	4110390	590	PC002	(50,000)	(50,000)	(50,000)	0	50,000
0.00		Kookynie Fencing	4110390	590	IO040	(484,750)	(484,750)	0	(298)	(298)
		Total - Recreation And Culture				(534,750)	(534,750)	(50,000)	(298)	49,703
		Transport								
0.00		Bores to Support Road Works	4120190	590	C0123	(50,000)	(50,000)	(33,328)	0	33,328
0.00		Main Street (Shenton) Streetscaping	4120190	590	C100	(50,000)	(50,000)	(33,332)	0	33,332
0.00		Truck Bay Wilson and Shenton	4120190	590	C1211	(10,000)	(10,000)	(6,643)	0	6,643
0.00		Grids Capital	4120190	590	GRIDCAP	(50,000)	(50,000)	(33,320)	0	33,320
0.00		Town Dam Upgrade	4120790	590	C0121	(20,000)	(20,000)	(19,998)	0	19,998
		Total - Transport				(180,000)	(180,000)	(126,621)	0	126,621
		Economic Services								
0.09		Niagara Dam Capital Works	4130290	590	C0131	(936,374)	(936,374)	0	(83,812)	(83,812)
0.00		LRCI Tourism Signage (district wide) Expenditure	4130290	590	LRC0117	(200,000)	(200,000)	(100,000)	0	100,000
		Total - Economic Services				(1,136,374)	(1,136,374)	(100,000)	(83,812)	16,188
0.07		Total - Infrastructure - Other				(2,021,124)	(2,021,124)	(365,577)	(149,112)	216,465
0.09		Grand Total				(12,569,975)	(12,122,675)	(5,621,808)	(1,106,634)	4,515,174

SHIRE OF MENZIES
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 28 FEBRUARY 2023

FINANCING ACTIVITIES
NOTE 9
LOAN DEBENTURE BORROWINGS AND FINANCING

(a) Information on Loan Debenture Borrowings

The Shire of Menzies do not have any loan debenture borrowings to be reported.

All debenture repayments were financed by general purpose revenue.

(b) Information on Financing

The Shire of Menzies do not have any lease financing to be reported.

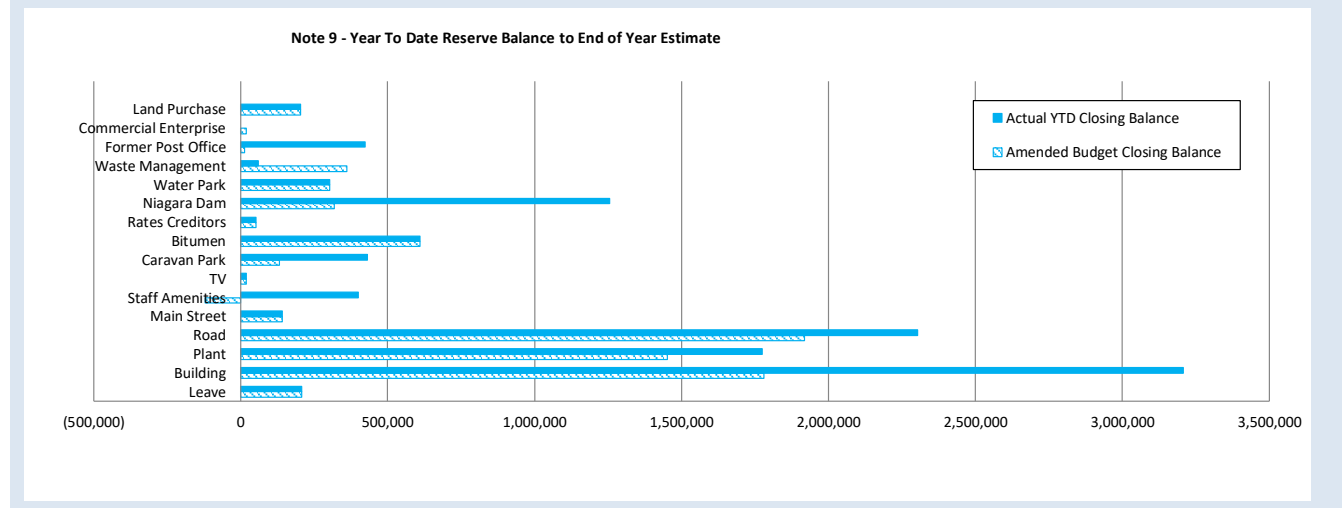
SHIRE OF MENZIES
 NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
 FOR THE PERIOD ENDED 28 FEBRUARY 2023

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	206,107	822	974	0	0	0	0	206,929	207,082
Building	3,192,928	12,735	15,074	0	0	(1,425,241)	0	1,780,422	3,208,002
Plant	1,765,297	7,041	8,334	0	0	(320,000)	0	1,452,338	1,773,631
Road	2,293,174	9,146	10,829	0	0	(383,312)	0	1,919,008	2,304,003
Main Street	141,160	563	669	0	0	0	0	141,723	141,829
Staff Amenities	397,322	1,585	1,879	0	0	(520,000)	0	(121,093)	399,201
TV	17,979	72	85	0	0	0	0	18,051	18,064
Caravan Park	429,588	1,713	2,027	0	0	(300,000)	0	131,301	431,615
Bitumen	606,885	2,421	2,864	0	0	0	0	609,306	609,749
Rates Creditors	51,401	205	240	0	0	0	0	51,606	51,641
Niagara Dam	1,248,915	4,981	5,899	0	0	(936,374)	0	317,522	1,254,814
Water Park	301,323	1,202	1,423	0	0	0	0	302,525	302,745
Waste Management	59,814	239	285	300,000	0	0	0	360,053	60,098
Former Post Office	420,512	1,677	1,986	0	0	(410,000)	0	12,189	422,497
Commercial Enterprise	0	4,787	0	13,221	0	0	0	18,008	0
Land Purchase	203,441	811	959	0	0	0	0	204,252	204,399
	11,335,845	50,000	53,525	313,221	0	(4,294,927)	0	7,404,139	11,389,370

KEY INFORMATION



SHIRE OF MENZIES
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 28 FEBRUARY 2023

OPERATING ACTIVITIES
NOTE 11
OTHER CURRENT LIABILITIES

Other Current Liabilities	Note	Opening Balance 1 Jul 2022	Liability Increase	Liability Reduction	Closing Balance 28 Feb 2023
		\$	\$	\$	\$
Contract Liabilities					
Unspent grants, contributions and reimbursements					
- operating	12	215,463	111,465	(29,783)	297,146
- non-operating	13	642,792	483,200	(155,214)	970,778
Total unspent grants, contributions and reimbursements		858,255	594,665	(184,997)	1,267,924
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					1,475,748
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 BENEFITS

Short-term employee benefits

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

The Shire's obligations for short-term employee benefits such as wages, salaries and sick leave are recognised as a part of current trade and other payables in the 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 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 28 FEBRUARY 2023

NOTE 12

OPERATING GRANTS AND CONTRIBUTIONS

Provider	Unspent Operating Grant, Subsidies and Contributions Liability					Operating Grants, Subsidies and Contributions Revenue			
	Liability 1 Jul 2022	Increase in Liability	Liability Reduction (As revenue)	Liability 28 Feb 2023	Current Liability 28 Feb 2023	Adopted Budget Revenue	Amended Annual Budget	Amended YTD Budget	YTD Actual Revenue
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Operating Grants and Subsidies									
General purpose funding									
Grants Commission - General (WALGGC)	0	0	0	0	0	1,544,728	1,544,728	0	431,584
Grants Commission - Roads (WALGGC)	0	0	0	0	0	731,061	731,061	0	333,142
Law, order, public safety									
DFES Grant - Operating Bush Fire Brigade	0	21,456	(12,870)	8,586	8,586	8,000	8,000	5,328	12,870
Health									
WAPHA - LGA Suicide Prevention Grant Income	75,560	0	0	75,560	75,560	100,000	100,000	100,000	0
Recreation and culture									
Regional Library Services Grant	0	0	0	0	0	10,000	10,000	10,000	0
Menzies Discovery Day Grant	6,904	0	(6,904)	0	0	8,000	8,000	7,998	6,904
Transport									
Direct Grant (MRWA)	0	0	0	0	0	190,000	190,000	126,664	206,730
Street Lighting Subsidy (MRWA)	0	0	0	0	0	1,713	1,713	1,136	2,785
LRCIP Grant - Menzies Town Greening	50,000	0	0	50,000	50,000	100,000	100,000	66,672	0
Economic services									
WACRN Community Resource Centre Grant	83,000	80,000	0	163,000	163,000	80,000	80,000	80,000	0
	215,463	101,456	(19,774)	297,146	297,146	2,773,502	2,773,502	397,798	994,014
Operating Contributions									
Recreation and culture									
Menzies Discovery Day Contributions	0	0	0	0	0	20,000	20,000	13,328	2,818
Economic services									
INDUE Cashless Debit Card Contribution	0	10,009	(10,009)	0	0	38,000	38,000	25,328	29,725
	0	10,009	(10,009)	0	0	58,000	58,000	38,656	32,543
TOTALS	215,463	111,465	(29,783)	297,146	297,146	2,831,502	2,831,502	436,454	1,026,557

SHIRE OF MENZIES
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 28 FEBRUARY 2023

NOTE 13

NON-OPERATING GRANTS AND CONTRIBUTIONS

Provider	Unspent Non Operating Grants, Subsidies and Contributions Liability					Non Operating Grants, Subsidies and Contributions Revenue			
	Liability 1 Jul 2022	Increase in Liability	Liability Reduction (As revenue)	Liability 28 Feb 2023	Current Liability 28 Feb 2023	Adopted Budget Revenue	Amended Annual Budget	Amended YTD Budget	YTD Actual Revenue
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Non-Operating Grants and Subsidies									
Law, order, public safety									
LRCIP Grant - Menzies CCTV	45,000	0	0	45,000	45,000	90,000	90,000	45,000	0
Community amenities									
LRCIP Grant - Meeting Structure Tjuntjuntjara	35,000	0	(35,000)	0	0	70,000	70,000	35,000	35,000
LRCIP Grant - Sealing of Parking Menzies Public Toilets	50,000	0	0	50,000	50,000	100,000	100,000	50,000	0
LRCIP Grant - Rodeo site development	25,000	0	0	25,000	25,000	50,000	50,000	25,000	0
LRCIP Grant - Marmion Village Reserve Improvements	55,848	0	(41,244)	14,604	14,604	0	0	0	41,244
Transport									
RTR Grant Funded - Tjuntjuntjara Access Road	0	0	0	0	0	190,000	190,000	0	0
RTR Grant Funded - Evanston Menzies Rd	0	0	0	0	0	510,628	510,628	510,628	0
RRG Grant Funded -Menzies North West Road Improvements (RRG 21-22)	9,500	0	0	9,500	9,500	0	0	0	0
RRG Grant Funded -Menzies North West Road Improvements (RRG 21-22)	0	0	0	0	0	198,000	198,000	198,000	0
RRG Grant Funded -Menzies North West Road Resurfacing SLK 5 - 10 (RRG 22-23)	0	128,000	(78,970)	49,030	49,030	480,000	480,000	480,000	78,970
RRG Grant Funded -Menzies North West Road 6 Km to Lake Ballard (RRG 22-23)	0	355,200	0	355,200	355,200	1,332,000	1,332,000	1,332,000	0
RRG Grant Funded -Evanston Menzies Road (RRG 21-22)	0	0	0	0	0	183,312	183,312	183,312	0
RRG Grant Funded -Tjuntjuntjara Access Rd	79,999	0	0	79,999	79,999	0	0	0	0
RRG Grant Funded -Yarri Road (RRG 21-22)	0	0	0	0	0	95,000	95,000	0	0
WALGGC Special Road Grant - Tjuntjuntjara Access Road	0	0	0	0	0	240,000	240,000	0	0
LRCIP Grant - Kookynie road sealing 3 KLM (Dust suppression)	242,445	0	0	242,445	242,445	484,890	484,890	242,446	0
Economic services									
LRCIP Grant - Tourism Signage (district wide)	100,000	0	0	100,000	100,000	200,000	200,000	100,000	0
	642,792	483,200	(155,214)	970,778	970,778	4,223,830	4,223,830	3,201,386	155,214
Total Non-operating grants, subsidies and contributions	642,792	483,200	(155,214)	970,778	970,778	4,223,830	4,223,830	3,201,386	155,214

SHIRE OF MENZIES

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 28 FEBRUARY 2023

NOTE 14

BONDS & DEPOSITS AND TRUST FUNDS

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

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

Description	Opening Balance 01 Jul 2022	Amount Received	Amount Paid	Closing Balance 28 Feb 2023
	\$	\$	\$	\$
Restricted Cash - Bonds and Deposits				
Pet Bonds	200.00	102.50	0.00	302.50
Staff Housing Bonds	3,520.00	410.00	0.00	3,930.00
BCITF	(608.25)	2,140.19	(1,991.94)	(460.00)
Building Levy	(15.00)	24,158.09	(22,705.76)	1,437.33
Nomination Fees	0.00	0.00	0.00	0.00
Unclaimed Moines	400.00	0.00	0.00	400.00
Hall Hire Bond	100.00	0.00	0.00	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	5,744.25	0.00	0.00	5,744.25
Sub-Total	9,541.00	26,810.78	(24,697.70)	11,654.08
Trust Funds				
Nil				
Sub-Total	0.00	0.00	0.00	0.00
	9,541.00	26,810.78	(24,697.70)	11,654.08

KEY INFORMATION

SHIRE OF MENZIES

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 28 FEBRUARY 2023

NOTE 15

EXPLANATION OF SIGNIFICANT VARIANCES

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

The material variance adopted by Council for the 2022/23 year is \$25,000 and 10%.

Reporting Program	Var. \$	Var. %	Significant		Timing/ Permanent	Explanation of Variance
			Var. ▲▼	Var. \$		
Revenue from operating activities	\$	%				
General Purpose Funding - Other	806,463	884%	▲	\$	Timing	Timing - allocation budget FY 22/23
Health	(99,428)	(99%)	▼	\$	Timing	Variance due to Wapha - Lga Suicide Prevention Grant Income not yet received.
Expenditure from operating activities						
General Purpose Funding	73,743	28%	▲	\$	Timing	Positive variance due to Rates Write Offs tracking lower the budgeted.
Health	28,600	30%	▲	\$	Timing	Positive variance due to Wapha - Lga Suicide Prevention and Contract EHO expenditure tracking lower the budgeted.
Education and Welfare	27,723	78%	▲	\$	Timing	Positive variance due to Other Welfare Employment Cost tracking lower than budgeted.
Housing	(31,583)	(23%)	▼	\$	Timing	Negative variance on both Staff and Other Housing maintenance expenditure tracking higher than budgeted.
Community Amenities	45,820	16%	▲	\$	Timing	Positive variance due to expenditure tracking lower than budgeted across all programs with the expectation of Other Community Amenities which is tracking higher than budgeted for both Operational and Maintenance Expenditure.
Recreation and Culture	248,301	31%	▲	\$	Timing	Positive variance due to expenditure tracking lower than budgeted across all programs
Transport	336,761	20%	▲	\$	Timing	Positive variance due to Transport Maintenance expenditure tracking lower than budgeted, however Consultants cost have exceeded budgeted amount by \$90,000.
Economic Services	162,469	15%	▲	\$	Timing	Positive variance due to both Tourism & Area Promotion and Other Economic Services tracking lower than budgeted with cost yet to be incurred for subscription & membership and NGWG. However Maintenance/Operational cost at the Caravan Park are substantially exceeding budget.
Other Property and Services	(465,449)	3468%	▼		Timing	Negative variance due to Public Works Overhead & Plant Operating Cost tracking substantially higher than budgeted.
Investing Activities						
Non-operating Grants, Subsidies and Contributions	(3,046,172)	(95%)	▼	\$	Timing	Budget Allocations for completed project grant related to this FY
Land and Buildings	847,608	78%	▲	\$	Timing	Capital works - Refer to Note 8 Capital details
Plant and Equipment	354,915	90%	▲	\$	Timing	Capital works - Refer to Note 8 Capital details
Infrastructure Assets - Roads	3,006,401	82%	▲	\$	Timing	Capital works - Refer to Note 8 Capital details
Infrastructure Assets - Footpaths	33,328	100%	▲	\$	Timing	Capital works - Refer to Note 8 Capital details
Infrastructure Assets - Parks and Ovals	56,456	58%	▲	\$	Timing	Capital works - Refer to Note 8 Capital details
Infrastructure Assets - Other	216,465	59%	▲	\$	Timing	Capital works - Refer to Note 8 Capital details
Financing Activities						
Transfer from Reserves	(2,657,939)	(100%)	▼	\$	Timing	The allocation transfer from reserve to operating account
Transfer to Reserves	309,369	85%	▲	\$	Timing	Interest reserve allocation to operating account

SHIRE OF MENZIES
 NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
 FOR THE PERIOD ENDED 28 FEBRUARY 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)			(108,943)	(108,943)
4110370	PC113	Tjuntjunjarra Playground	CM-278	Capital Expenses			(18,500)	(127,443)
4130881		OTH ECON - Transfers to Commercial Enterprise Reserve	CM-278	Capital Expenses		18,500		(108,943)
4110370	PC113	Tjuntjunjarra Playground	CM-292	Capital Expenses			(34,200)	(143,143)
4130881		OTH ECON - Transfers to Commercial Enterprise Reserve	CM-292	Capital Expenses		34,200		(108,943)
4130881		OTH ECON - Transfers to Commercial Enterprise Reserve	CM-309	Capital Expenses		900,000		791,057
4100610		PLAN - Building (Capital)	CM-309	Capital Expenses		500,000		1,291,057
								1,291,057
								1,291,057

13.1.2	List of Monthly Payments - February 2023
LOCATION	Not Applicable
APPLICANT	Internal
DOCUMENT REF	NAM1064
DATE OF REPORT	09 March 2023
AUTHOR	Chief Financial Officer, Kristy Van Kuyl
RESPONSIBLE OFFICER	Acting Chief Executive Officer, Rob Stewart
OFFICER DISCLOSURE OF INTEREST	Council officers contributing to the preparation and approval of this report have no conflicts of interest to declare
ATTACHMENT	1. List of Payments for Council - February 2023 [13.1.2.1 - 7 pages]

SUMMARY:

To recommend the list of payments made for the month of February 2023 be received by the Council.

BACKGROUND:

Payments have been made by 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 EFT, Direct Debit, Credit Card and Payroll payments that have been made for the month of February 2023 are attached.

CONSULTATION:

Nil

STATUTORY AUTHORITY:

Local Government (Financial Management) Regulations 1996 r13.

POLICY IMPLICATIONS:

Policy 4.7 – Creditors Preparation for Payment.

FINANCIAL IMPLICATIONS:

\$1,066,461.08 withdrawn from Municipal Bank Account.

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:	023/23
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Moved: Cr J Dwyer Seconded: Cr P Warner

That the list of payments for the month of February 2023 totalling \$1,066,461.08 being:

- 1. Electronic Funds Transfer from EFT 7811 to EFT 7891, payments from Municipal Fund totalling \$897,550.99**
- 2. Direct Debit payments from the Municipal Fund totalling \$43,975.84**
- 3. Payroll payments from the Municipal Fund totalling \$123,988.43**
- 4. Credit Card payments for the Statement Month of January 2023 from the Municipal Fund totalling \$945.82**

be received.

Carried	6 / 0
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**Shire of Menzies
Payments for the Month of February 2023**

Chq/EFT	Date	Name	Description	Amount
		Cheques		\$ -
		EFT		\$ 897,550.99
		Direct Debit		\$ 43,975.84
		Credit Card Payments		\$ 945.82
		Payroll		\$ 123,988.43
		<u>Total Payments</u>		<u>\$ 1,066,461.08</u>

Shire of Menzies
Payments for the Month of February 2023

Chq/EFT	Date	Name	Description	Amount
EFT7811	03/02/2023	CORE BUSINESS AUSTRALIA PTY LTD	PROVIDE OF ENGINEERING AND TECHNICAL SERVICES RFQ3/22 - CLAIM 4 FOR THE MONTHS OF NOVEMBER 2022 INCLUDING RRG SUBMISSION, TJUNTJUNTJARA ACCESS ROAD, CUT ROAD TENDER, WORK PROGRAMS	\$ 24,933.57
EFT7812	07/02/2023	CANINE CONTROL	RANGER SERVICE ON 12 JANUARY 2023	\$ 1,600.50
EFT7813	07/02/2023	CUBIC PROMOTIONS PTY LTD T/AS CUBIC PROMOTE	100 CARD HOLDING SMART WALLET SAME COLOURS AND BREAKDOWN.	\$ 335.50
EFT7814	07/02/2023	TRADELINK PTY LIMITED	020150 - TANK TAP LOCKING LEVER NICKEL 20MM	\$ 126.90
EFT7815	07/02/2023	PICCADILLY BUTCHERS	CRC EVENT SUPPLIES - SAUSAGES, BACON & EGGS	\$ 279.60
EFT7816	07/02/2023	XSTRA GLOBAL IT AND COMMUNICATION SOLUTIONS	FY 22/23 MONTHLY PBX RENTAL AND SERVICES JANUARY 2023	\$ 321.67
EFT7817	07/02/2023	AMPAC DEBT RECOVERY (WA) PTY LTD	AMPACT DEBT RECOVERY FOR THE MONTH OF JANUARY 23	\$ 517.66
EFT7818	07/02/2023	BOB WADDELL & ASSOCIATES PTY LTD	FINANCIAL CONSULTANCY DECEMBER 2022 MONTHLY FINANCIAL STATEMENT	\$ 660.00
EFT7819	07/02/2023	HARVEY NORMAN AV/IT	JBL PARTYBOX 1000 BLUETOOTH SPEAKER	\$ 1,295.00
EFT7820	07/02/2023	MEDIA JUNCTION WA	CARAVAN & CAMPING WA - SINGLE STORY SPONSOR - 2.5 MINUTES STORY BROADCAST GWN7 OF MENZIES (LAKE BALLARD & NIAGARA DAM)	\$ 3,025.00
EFT7821	07/02/2023	RARE EARTHS M&C PTY LTD	REFRESHMENT FOR WORKS MANAGER & ACEO - ROADS MENZIES INSPECTION	\$ 30.00
EFT7822	07/02/2023	WA LOCAL GOVERNMENT ASSOCIATION (WALGA)	MEETING PRACTICES FOR GOOD GOVERNANCE OUTCOMES ONLINE - M MERTYN	\$ 638.00
EFT7823	07/02/2023	AIR LIQUIDE AUSTRALIA LTD	RENTAL ON OXYGEN CYLINDERS FROM 01/01/2023 TO 31/03/2023	\$ 28.16
EFT7824	07/02/2023	BEAUREPAIRS	2 NEW BATTERIES - FIRE TRUCK	\$ 275.00
EFT7825	07/02/2023	WESTFARMERS LTD T/AS BUNNINGS	LAWN FERTILISER, IRRIGATIONS MATERIALS SUPPLIES 23 ONSLOW STREET	\$ 2,057.00
EFT7826	07/02/2023	TOLL TRANSPORT PTY LTD	FREIGHT ON LIBRARY BOXES JANUARY 2023	\$ 46.50
EFT7827	07/02/2023	GOLDFIELDS TOYOTA	VEHICLE SERVICE 15MN CARRYOUT 72MONTHS/120000KM SERVICE	\$ 3,330.22
EFT7828	07/02/2023	NETLOGIC INFORMATION TECHNOLOGY	IT SUPPORT CONSULTING LABOUR FROM 20/01/2023 TO 29/01/2023	\$ 450.00
EFT7829	07/02/2023	MOORE STEPHENS T/AS MOORE AUSTRALIA	SINGLE TOUCH PAYROLL SUPPORT FOR FY 22/23	\$ 220.00
EFT7830	07/02/2023	TIES N CUFFS	100 GOLD BASED HAT PINS WITH ENAMEL	\$ 517.00
EFT7831	07/02/2023	GOLDFIELDS LOCKSMITHS	KEY CUTS VARIOUS PROPERTIES, DEPOT ACCOMODATIONS, PADLOCK 19MM SHACKLE	\$ 997.84
EFT7832	07/02/2023	JB AUOTO ELECTRICS	SUPPLY AND INSTALL - 15MN (INSTALL DUAL BATTERY SYSTEM, INSTALL LED LIGHT BAR OR SPOTLIGHTS TO VEHICLE)	\$ 3,218.27
EFT7833	07/02/2023	SOURCE MACHINERY PTY LTD	PURCHASE OF NEW KUBOTA KJ-S130-AU-B (12.5K VA SINGLE PHASE GENERATOR)	\$ 15,950.00
EFT7834	07/02/2023	BEAUREPAIRS	2 NEW BATTERIES FOR HINO TRUCK - TOWN TIPPER	\$ 248.60
EFT7835	07/02/2023	NETLOGIC INFORMATION TECHNOLOGY	IT SUPPORT CONSULTING LABOUR MONTHLY SERVER AND PC MONITORING	\$ 179.00
EFT7836	08/02/2023	CHILD SUPPORT	PAYROLL DEDUCTIONS PPE 07/02/2023	\$ 123.88
EFT7837	08/02/2023	SHIRE OF MENZIES SOCIAL CLUB	PAYROLL DEDUCTIONS PPE 07/02/2023	\$ 160.00
EFT7838	08/02/2023	MENZIES ABORIGINAL CORPORATION	PAYROLL DEDUCTIONS PPE 07/02/2023	\$ 360.00
EFT7839	08/02/2023	SHIRE OF MENZIES	PAYROLL DEDUCTIONS PPE 07/02/2023	\$ 25.00

Shire of Menzies
Payments for the Month of February 2023

Chq/EFT	Date	Name	Description	Amount
EFT7840	16/02/2023	CANINE CONTROL	RANGER SERVICES ON 01 FEBRUARY 2023	\$ 1,600.50
EFT7841	16/02/2023	LEONORA PHARMACY	PHARMACY ITEMS SOLD ON CONSIGNMENT FOR THE MONTH OF JANUARY 2023	\$ 505.98
EFT7842	16/02/2023	LEONORA PAINTING SERVICE	BUILDING MAINTENANCE - BUTCHER SHOP/TEAROOMS - PAINTING	\$ 9,762.00
EFT7843	16/02/2023	XSTRA GLOBAL IT AND COMMUNICATION SOLUTIONS	COMMUNICATION EXPENSES - PABX	\$ 321.12
EFT7844	16/02/2023	SPARTAN FIRST PTY LTD	PRE-EMPLOYMENT MEDICAL - MARK WARNER	\$ 605.00
EFT7845	16/02/2023	DONNA'S DINNER & TAKEAWAY	CATERING MENTAL HEALTH FIRST AID - DAY 2	\$ 372.80
EFT7846	16/02/2023	BOB WADDELL & ASSOCIATES PTY LTD	FINANCIAL CONSULTANCY ANNUAL BUDGET REVIEW AND EOY ASSETS REVALUATION	\$ 1,196.25
EFT7847	16/02/2023	HI CONSTRUCTIONS (AUST) PTY LTD	ASSISTANCE TO STRUCTURAL ENGINEER ON LADY SHENTON WORKS	\$ 4,915.59
EFT7848	16/02/2023	A&K BUILDING AND PROPETY MAINTENANCE	BUILDING MAINTENANCE - 23 ONSLOW STREET	\$ 4,285.00
EFT7849	16/02/2023	AXON, STEPHEN JACK T/AS REMOTE CONSTRUCTION &	RESTORATION WORK BUTCHER SHOP/TEAROOMS	\$ 990.00
EFT7850	16/02/2023	JOHN MERTYN	BUILDING MAINTENANCE - 41 MERCER STREET - AIRCONDITIONING	\$ 800.00
EFT7851	16/02/2023	SOMERVILLE, SHANE ROBERT T/A SOMERVILLE PEST &	TERMITE MANAGEMENT AND TREATMENT TOWNHALL	\$ 2,563.00
EFT7852	16/02/2023	LORRAINE SEWARD	REIMBURSE TRAVLE BUSSELTON-MENZIES RETURN - TEMPORARY EMPLOYMENT	\$ 1,294.08
EFT7853	16/02/2023	PRECISE PROJECTS W.A PTY LTD	TRAVEL FROM KALGOORLIE TO INSPECT AND PROVIDE QUOTE FOR CARAVAN PARK ELECTRIC GATE	\$ 330.00
EFT7854	16/02/2023	ORA BANDA MINING	RATES REFUND FOR ASSESSMENT A2720 P30/00999 MINING TENEMENT	\$ 63.48
EFT7855	16/02/2023	YIJUN ZHU	RATES REFUND FOR ASSESSMENT A6017 E40/00385 MINING TENEMENT	\$ 341.95
EFT7856	16/02/2023	AUSTRALIAN POTASH LIMITED	RATES REFUND FOR ASSESSMENT A4124 P39/05085 MINING TENEMENT	\$ 19.92
EFT7857	16/02/2023	MICHAEL DANIEL KRPEZ	RATES REFUND FOR ASSESSMENT A5590 P31/02114 MINING TENEMENT	\$ 34.96
EFT7858	16/02/2023	AUTOBARN KALGOORLIE	ALUMINIUM 900MM UPRIGHT TOOLBOX	\$ 534.30
EFT7859	16/02/2023	ZEUS RESOURCES LIMITED	RATES REFUND FOR ASSESSMENT A2730 E39/01173 MINING TENEMENT	\$ 266.38
EFT7860	16/02/2023	NORTHERN MINERALS LIMITED	RATES REFUND FOR ASSESSMENT A3759 E77/01404 MINING TENEMENT	\$ 1,085.08
EFT7861	16/02/2023	CONSTRUCTION TRAINING FUND (BCITF)	CTF PAYMENT BUILDING PERMIT 6/22 - EDJUDINA VILLAGE EXPANSION	\$ 1,991.94
EFT7862	16/02/2023	BLACKWOODS	CARAVAN PARK LAUNDRY POWDER FOR RESALE	\$ 118.27
EFT7863	16/02/2023	WESTFARMERS LTD T/AS BUNNINGS	BUILDING MAINTENANCE SUPPLIES - CABLE PROTECTORS, DRILL BITS, SAFETY TAPE, DANGER TAPE	\$ 590.78
EFT7864	16/02/2023	CANNING POOL & PUMP CENTRE PTY	CHLORINE AND TABLETS FOR WATER PARK	\$ 281.95
EFT7865	16/02/2023	CORE BUSINESS AUSTRALIA PTY LTD	PROVIDING OF ENGINEERUNG AND TECHICAL SERVICES - INVESTIGATION & SCOPING - CLAIM 4 - MENZIES POST OFFICE FOR THE MONTH OF JANUARY 2023	\$ 12,804.00
EFT7866	16/02/2023	CYBERSECURE	IT EXPENSES CLOUD BACKUP	\$ 495.28
EFT7867	16/02/2023	GOLDLINE DISTRIBUTORS	CRC SUPPLIES FOR SALE WATER, POTATO CHIPS AND CARAVAN PARK CLEANING SUPPLIES DISINFECTENT	\$ 191.01
EFT7868	16/02/2023	LANDGATE	MINING TENEMENT SCHEDULE M2023/1	\$ 102.00

Shire of Menzies
Payments for the Month of February 2023

Chq/EFT	Date	Name	Description	Amount
EFT7869	16/02/2023	NETLOGIC INFORMATION TECHNOLOGY	IT SUPPORT CONSULTING LABOUR FROM 03/02/2023 TO 10/02/2023	\$ 525.00
EFT7870	16/02/2023	OFFICE NATIONAL	OFFICE FURNITURE - CABINET FOR CEO OFFICE	\$ 1,454.18
EFT7871	16/02/2023	SHIRE OF LEONORA	HEALTH/BUILDING SEVICE FROM 11 TO 24 JANUARY 2023	\$ 3,285.60
EFT7872	16/02/2023	MOORE STEPHENS T/AS MOORE AUSTRALIA	EMPLOYEE TERMINATION CALCULATIONS - MICHAEL WESTBROOK	\$ 495.00
EFT7873	20/02/2023	AUSTRALIAN TAXATION OFFICE	IAS JANUARY 2023	\$ 31,374.00
EFT7874	23/02/2023	CHILD SUPPORT	PAYROLL DEDUCTIONS PPE 22/02/2023	\$ 123.88
EFT7875	23/02/2023	3E ADVANTAGE	ADMIN AND CRC PRINTER USAGE FOR THE MONTH OF JANUARY 2023	\$ 2,123.79
EFT7876	23/02/2023	SHIRE OF MENZIES SOCIAL CLUB	PAYROLL DEDUCTIONS PPE 22/02/2023	\$ 160.00
EFT7877	23/02/2023	MENZIES ABORIGINAL CORPORATION	PAYROLL DEDUCTIONS PPE 22/02/2023	\$ 360.00
EFT7878	27/02/2023	MONARCH VENTURES PTY LTD T/AS ROADTECH CIVIL &	RFT 01/2022 - SECTIONAL UPGRADE OF SHIRE OF MENZIES ROAD TO SEALED STANDARD - CLAIM #1	\$ 703,989.00
EFT7879	27/02/2023	MARKET CREATIONS	VARIANCE TO PO 6306 (PUBLIC RELATION CONTRACT 22/23)	\$ 3,041.50
EFT7880	27/02/2023	DEPARTMENT OF MINES INDUSTRY REGULATION AND	BSL - 8/21 - NARNOO MINING	\$ 132.00
EFT7881	27/02/2023	BOB WADDELL & ASSOCIATES PTY LTD	FINANCIAL CONSULTANCY - JANUARY 2023 MONTHLY FINANCIAL STATEMENT AND EOY ASSETS REVALUATION	\$ 2,763.75
EFT7882	27/02/2023	PSCP INVESTMENTS PTY LTD T/A FINISHING WA	BINDING OF COUNCIL MINUTE INCLUDING POSTAGE	\$ 242.00
EFT7883	27/02/2023	SOMERVILLE, SHANE ROBERT T/A SOMERVILLE PEST &	COUNCIL PROPERTIES - ANNUAL PEST CONTROL INSPECTION AND BAITING	\$ 12,210.00
EFT7884	27/02/2023	DESIGN SENSE GRAPHICS AND WEB	CRC RESALE- FRIDGE MAGNETS - LAKE BALLARD	\$ 456.50
EFT7885	27/02/2023	WESTFARMERS LTD T/AS BUNNINGS	CARAVAN PARK AND DEPOT ACCOMMODATION CLEANING SUPPLIES - DISINFECTANTS CLEANERS, SPRAY ODOURLES, BROOM, BRUSH	\$ 504.32
EFT7886	27/02/2023	TOLL TRANSPORT PTY LTD	OFFICE FURNITURE - FREIGHT CHARGE	\$ 382.09
EFT7887	27/02/2023	DEPARTMENT OF FIRE AND EMERGENCY SERVICES	FY 22/23 ESL 3RD QUARTER PAYMENT	\$ 17,549.10
EFT7888	27/02/2023	LOCAL GOVERNMENT PROFESSIONALS AUSTRALIA	MAUREEN MERTYN - LG PROFESSIONAL - 2022/23 FULL MEMBERSHIP	\$ 265.51
EFT7889	27/02/2023	NETLOGIC INFORMATION TECHNOLOGY	IT SUPPORT CONSULTING LABOUR FROM 13/02/2023 TO 17/02/2023	\$ 450.00
EFT7890	27/02/2023	OFFICE NATIONAL	INITIATIVE FILING CABINET 475X600X1320MM	\$ 937.74
EFT7891	27/02/2023	WATER CORPORATION	WATER USAGE VARIOUS PROPERTIES FROM 07/12/2022 TO 08/02/2023	\$ 4,313.54
TOTAL EFT PAYMENT				\$ 897,550.99

Shire of Menzies
Payments for the Month of February 2023

Direct Debit	Date	Name	Description	Amount
DD5286.1	01/02/2023	WESTNET	CRC PUBLIC INTERNET FEBRUARY 2023	\$ 54.99
DD5289.1	01/02/2023	NAB	BANK FEES - NAB CONNECT	\$ 34.49
DD5306.1	07/02/2023	AWARE SUPER PTY LTD	SUPERANNUATION CONTRIBUTION PPE 07/02/2023	\$ 11,146.18
DD5306.2	07/02/2023	CBUS	SUPERANNUATION CONTRIBUTION PPE 07/02/2023	\$ 941.77
DD5306.3	07/02/2023	AUSTRALIAN SUPER	SUPERANNUATION CONTRIBUTION PPE 07/02/2023	\$ 1,538.66
DD5306.4	07/02/2023	HESTA	SUPERANNUATION CONTRIBUTION PPE 07/02/2023	\$ 761.81
DD5306.5	07/02/2023	THE TRUSTEE FOR AUSTRALIAN	SUPERANNUATION CONTRIBUTION PPE 07/02/2023	\$ 538.12
DD5309.1	07/02/2023	POWER ICT PTY LTD	COMMUNICATION EXPENSES MESSAGES ON HOLD	\$ 75.90
DD5311.1	08/02/2023	TELSTRA	SATELLITE PHONE USAGE FROM 20/01/2023 TO 19/02/2023	\$ 180.00
DD5315.1	09/02/2023	TELSTRA	SHIRE OF MENZIES OFFICE, CRC, INTERNET AND MOBILE PHONE FROM 17/01/2023 TO 16/02/2023	\$ 3,161.29
DD5324.1	13/02/2023	TELSTRA	ADMIN AND WORKS MOBILE PHONE USAGE FROM 22/01/2023 TO 21/02/2023	\$ 368.99
DD5330.1	17/02/2023	HORIZON POWER	ELECTRICITY - 161515 - STREET LIGHT - USAGE FROM 01/01/2023 TO 31/01/2023	\$ 1,020.78
DD5335.1	21/02/2023	AWARE SUPER PTY LTD	SUPERANNUATION CONTRIBUTION PPE 07/02/2023	\$ 10,236.39
DD5335.2	21/02/2023	CBUS	SUPERANNUATION CONTRIBUTIONS PPE 21/02/2023	\$ 936.97
DD5335.3	21/02/2023	AUSTRALIAN SUPER	SUPERANNUATION CONTRIBUTIONS PPE 21/02/2023	\$ 1,521.62
DD5335.4	21/02/2023	HESTA	SUPERANNUATION CONTRIBUTIONS PPE 21/02/2023	\$ 666.36
DD5335.5	21/02/2023	THE TRUSTEE FOR AUSTRALIAN	SUPERANNUATION CONTRIBUTIONS PPE 21/02/2023	\$ 538.12
DD5335.6	21/02/2023	THE TRUSTEE FOR TWU	SUPERANNUATION CONTRIBUTIONS PPE 21/02/2023	\$ 506.17
DD5340.1	21/02/2023	PIVOTEL SATELLITE PTY LTD	COMMUNICATION EXPENSES - TRACKING DEVICES FOR THE MONTH OF JANUARY 2023	\$ 46.47
DD5340.2	24/02/2023	AUSTRALIA POST	SHIRE OF MENZIES STAMPS AND INSTALLMENTS	\$ 514.86
DD5348.1	27/02/2023	GREGORY DWYER	PRESIDENT ALLOWANCE - FEBRUARY 2023	\$ 3,364.49
DD5348.2	27/02/2023	IAN BAIRD	DEPUTY PRESIDENT ALLOWANCE - FEBRUARY 2023	\$ 1,289.67
DD5348.3	27/02/2023	PAUL WARNER	COUNCILLORS SITTING FEES - FEBRUARY 2023	\$ 875.84
DD5348.4	27/02/2023	SUDHIR	COUNCILLORS SITTING FEES - FEBRUARY 2023	\$ 875.84
DD5348.5	27/02/2023	ANDREW TUCKER	COUNCILLORS SITTING FEES - FEBRUARY 2023	\$ 875.84
DD5348.6	27/02/2023	ROHAN S BAIRD	COUNCILLORS SITTING FEES - FEBRUARY 2023	\$ 875.83
DD5348.7	27/02/2023	JILLIAN DWYER	COUNCILLORS SITTING FEES - FEBRUARY 2023	\$ 875.83

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

Direct Debit	Date	Name	Description	Amount
DD5352.1	28/02/2023	NAB	BANK FEES - EFTPOS MACHINE 6854150	\$ 91.68
DD5354.1	28/02/2023	THE WEST AUSTRALIAN	SUBSCRIPTION TO NEWSPAPERS ONLINE MARCH 2023	\$ 28.00
DD5356.1	28/02/2023	NAB	BANK FEES - BPAY	\$ 22.88
DD5358.1	28/02/2023	NAB	BANK FEES - ACCOUNT MONTHLY FEE	\$ 10.00
TOTAL DIRECT DEBIT PAYMENT				\$ 43,975.84

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

Date	Name	Description	Amount
		CARD NO: **** * 2547	
19/01/2023	QANTAS	CEO FLIGHT RETURN FROM KALGOORLIE TO PERTH	401.92
23/01/2023	HARVEY NORMAN	CLEANING EQUIPMENT FOR 39 MERCER STREET	210.00
24/01/2023	ADOBE	MONTHLY SUBSCRIPTION - JANUARY 2023	324.90
27/01/2023	NAB	MONTHLY CARD FEE	9.00
		TOTAL CREDIT CARD	\$ 945.82
08/02/2023		PAYROLL PAYMENT PPE 07/02/2023	52,689.57
22/02/2023		PAYROLL PAYMENT PPE 21/02/2023	71,298.86
		TOTAL PAYROL	\$ 123,988.43

13.1.3	Rates Debtor Report February 2023
LOCATION	Not Applicable
APPLICANT	Internal
DOCUMENT REF	NAM1065
DATE OF REPORT	14 March 2023
AUTHOR	Chief Financial Officer, Kristy Van Kuyl
RESPONSIBLE OFFICER	Acting Chief Executive Officer, Rob Stewart
OFFICER DISCLOSURE OF INTEREST	Council officers contributing to the preparation and approval of this report have no conflicts of interest to declare
ATTACHMENT	1. CONFIDENTIAL - Rates Debtor Report February 2023 [13.1.3.1 - 8 pages]

SUMMARY:

To present a list of overdue rates of more than 12 months, through to three years plus, as of 28 February 2023.

BACKGROUND:

Unpaid overdue rates comprise 178 properties, totaling \$371,610.96 with the following breakdown:

- 12 months arrears, totaling \$51,338.13
- 2 years arrears, totaling \$52,173.73
- 3 years plus arrears, totaling \$268,099.10

Twenty one rates assessments totalling \$70,388.83 are with debt collector AMPAC for collection.

COMMENT:

The Shire is progressing overdue rate payments for the 178 properties noted above, which total \$1,000 or more, to debt collectors for collection.

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, hence needs to be treated as confidential.

Collection in some cases is difficult or not possible due to the tenements becoming 'dead tenements'.

Finance Officer Rates is continually progressing actions and processes as per policy to have overdue rates paid.

CONSULTATION:

Nil

STATUTORY AUTHORITY:

Local Government (Financial Management) Regulations 1996 – Part 5 Rates and Service Charges r71.

POLICY IMPLICATIONS:

Policy – 4.6 Debt Recovery – Outstanding Rates and Sundry Debtors

FINANCIAL IMPLICATIONS:

Unpaid Overdue Rates total \$371,610.96 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 Councils' 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:	024/23
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Moved: Cr P Warner Seconded: Cr J Dwyer

That the list of overdue rates for the month of February 2023 totaling \$371,610.96 be received.

Carried	6 / 0
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13.1.4	Rates Write Off
LOCATION	Nil
APPLICANT	Internal
DOCUMENT REF	NAM1066
DATE OF REPORT	10 March 2023
AUTHOR	Chief Financial Officer, Kristy Van Kuyl
RESPONSIBLE OFFICER	Acting Chief Executive Officer, Rob Stewart
OFFICER DISCLOSURE OF INTEREST	Council officers contributing to the preparation and approval of this report have no conflicts of interest to declare
ATTACHMENT	1. CONFIDENTIAL - A 4696 Rates Outstanding as at 31 March 2023 [13.1.4.1 - 1 page]

SUMMARY:

For the Council to consider writing off rates relating to a dead mining tenement.

BACKGROUND:

These rates have been outstanding for many years. The tenement was forfeited by the Department of Mines, Industry and Regulation on 5 April 2019 for non-payment of rent.

Mail relating to the outstanding rates is consistently returned to the Shire. Outstanding rates and debt affect the Shire's balance sheet and sustainability ratios.

COMMENT:

The Assessment is A4696 - \$36,760.07 owing as at 31 March 2023.

AMPAC suggested Write off as they were unable to locate this person and they hold no property in Western Australia. They found he owns a business, but the tenement is in his personal name, not the business name.

CONSULTATION:

AMPAC Debt Collection Agency

STATUTORY AUTHORITY:

Local Government Act 1995
Debt Collectors Licensing Act 1964

POLICY IMPLICATIONS:

4.6 Debt Recovery – Outstanding Rates and Sundry Debtors

FINANCIAL IMPLICATIONS:

Outstanding Rates as at 31 March 2023 \$36,760.07

RISK ASSESSMENT:

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

STRATEGIC IMPLICATIONS:

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

Outcome

4.2 An efficient and effective organization.

Strategies

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

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

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

VOTING REQUIREMENTS:

Absolute Majority

13.1.5	Changing Methods of Valuation of Land
LOCATION	Riverina Gold Mine
APPLICANT	Shire Of Menzies
DOCUMENT REF	NAM1067
DATE OF REPORT	10 March 2023
AUTHOR	Glenn Bone, Consultant
RESPONSIBLE OFFICER	Acting Chief Executive Officer, Rob Stewart
OFFICER DISCLOSURE OF INTEREST	Nil
ATTACHMENT	<ol style="list-style-type: none"> 1. CONFIDENTIAL - Register of Tenement M 30-256 [13.1.5.1 - 1 page] 2. CONFIDENTIAL - Tenement Map [13.1.5.2 - 1 page]

SUMMARY:

To endorse a proposal to apply 'spot rating' principles to the mine site accommodation village at the Riverina Gold Mine situated on tenement M 30/256.

BACKGROUND:

In the past the Council has agreed to the principle of 'spot rating' to the accommodation village at the Tropicana and Davyhurst mine sites. This opportunity now extends to the Riverina Mining Village (Ora Banda Mining) located on Tenement M 30/256 and held by Carnegie Gold Pty Ltd.

COMMENT:

The Council is required to resolve to commence formalities for changing the method of valuation for the accommodation village and associated infrastructure on M 30/256 Carnegie Gold Pty Ltd. The resolution is required as a part of the official notification to the owner of the mine site.

On the basis the Council will accept the officer's recommendation, it is then the intent to notify the company of the proposed valuation method and to seek their comment within a 28-day period. This is a requirement of the Departmental Guidelines.

CONSULTATION:

Glenn Bone, Consultant

STATUTORY AUTHORITY:

Local Government Act 1995

Section 6.28 – Stipulates that the Minister for Local Government is responsible for determining the method of valuation to be used by a local government as the basis for a rate.

In determining the method of valuation, the Minister is to have regard to the general principle that the basis for a rate is to be:

- Where the land is used predominantly for rural purposes, the UV of the land; and
- Where the land is used predominantly for non-rural purposes, the GRV of the land.

Section 6.31 – Enables a local government to phase-in valuations in accordance with the provisions of Schedule 6.1.

Schedule 6.1(2) – Deals with phasing-in valuations where a determination is made by the Minister under section 6.28 to change the method of valuing land from UV to GRV. A local government may phase-in the impact (cost) of the change over a three-year period.

POLICY IMPLICATIONS:

The Council has no policy in respect to this matter.

Minister for Local Government – Valuation of Land – Mining.

FINANCIAL IMPLICATIONS:

Currently the land on which the Riverina Gold Mine is located, is rated on unimproved valuations. This takes no account of the infrastructure sitting on the land. A change to Gross Rental Value (GRV) will provide an increase in rate revenue when the infrastructure is brought to account. The accommodation at the Riverina mine site can accommodate up to 52 persons and is therefore a much smaller operation than Tropicana (up to 600 persons).

At this stage we do not have a notional valuation for the Riverina village to make a forecast as to rating potential. However, as a rough comparison the Tropicana village yielded rates of \$133,893 in 2022/23.

With the mining village situated on part of M 30/256, (Assessment A5456), this is currently on Unimproved Value (UV) rating with the whole of the assessment yielding rates of \$141,115. In due course a very small part of the 7,489ha area will be converted to a GRV assessment to cover the mining village. A request has already been made to Landgate – Property and Valuations to obtain a notional GRV valuation for the mining village. This will then enable the Shire to calculate indicative GRV rating for the new assessment.

Also, part of the administrative process in seeking a valuation change includes obtaining survey information that will be used for the formal gazettal of the relevant area. In the past Local Governments needed to engage the services of a licensed surveyor to obtain the formal description and this tended to be a rather expensive venture. This is no longer the case however, as Landgate – Property & Valuations is now able to provide this service at around \$700 per description.

RISK ASSESSMENT:

Risk Statement	Level of Risk	Risk Mitigation Strategy
Risk 1 Legislative and policy compliance	Unlikely	Rigorously comply with legislative requirements and the Departmental Guidelines.
Risk 2 Reputation	Unlikely	Pursuing consistency to ensure all mining village operators are rated in a like manner to those who have been previously GRV rated.

STRATEGIC IMPLICATIONS:

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

Outcome
 2.1 An innovative, diverse and prosperous economy

Strategies
 2.1.2 Continue to work with industry and stakeholders for the economic development of the district
 2.1.3 Advocate for reliable essential utility services to the district

Outcome
 4.2 An efficient and effective organisation

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

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

13.2 Administration Reports

13.2.1	Council Elections 2023
LOCATION	Not applicable
APPLICANT	Internal
DOCUMENT REF	NAM1068
DATE OF REPORT	27 February 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. Shire of Menzies Postal Election cost estimate [13.2.1.1 - 2 pages]2. Shire of Menzies In Person Election cost estimate [13.2.1.2 - 2 pages]

SUMMARY:

To consider the method by which normal Council elections will be held in 2023 and to declare the Electoral Commissioner to be responsible in the conduct of the election.

BACKGROUND:

The Shire has received a letter from the Western Australian Electoral Commission advising of the estimated costs for the Electoral Commission to run the next local government ordinary elections, as well as the Commission's agreement to undertake the elections.

Local Government elections are held on the third Saturday of October every two years. Elections in 2023 will be held on 21 October.

COMMENT:

The CEO of a local government is the returning officer for each election, unless another person or the Electoral Commissioner is appointed. In either case, permission of the Electoral Commission must be sought.

Estimates have been obtained to undertake the elections either in person or postal.

CONSULTATION:

WA Electoral Commission

STATUTORY AUTHORITY:

Local Government Act 1995

4.20(4)

A local government may, having first obtained the written agreement of the Electoral Commissioner, declare the Electoral Commissioner to be responsible for the conduct of an election, or all elections conducted within a particular period of time, and, if such declaration is made, the Electoral Commissioner is to appoint a person to be the returning officer of the local government for the election or elections.*

**Absolute majority required*

4.61(2)

*The local government may decide * to conduct the election as a postal election.*

**Absolute majority required*

POLICY IMPLICATIONS:

There are no Council policies that relate to a matter of this nature

FINANCIAL IMPLICATIONS:

The estimated cost for the Electoral Commission to conduct the local government elections (in person) is \$22,000 (GST inclusive).

The estimated cost for the Electoral Commission to run the election as a postal election is \$13,000 (GST inclusive).

RISK ASSESSMENT:

Risk Statement	Level of Risk	Risk Mitigation Strategy
Council elections are run in an efficient, cost effective and transparent manner	Medium	Engage the WA electoral commission to undertake Council elections Appoint an appropriately qualified and experienced returning officer to undertake Council elections. The appointment of the Electoral Commissioner decreases reputational risk should the CEO be seen as less than impartial.

STRATEGIC IMPLICATIONS:

The Shire of Menzies Strategic Community Plan 2021-2031 includes the following Strategies and Outcomes:

Outcome

4.1 A strategically focused Council, leading our community.

Strategies

4.1.1 Provide strategic leadership and governance.

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

4.1.3 Encourage and support community engagement and collaboration.

Outcome

4.2 An efficient and effective organisation.

Strategies

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

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

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

VOTING REQUIREMENTS:

Absolute Majority

OFFICER RECOMMENDATION 1:

That:

1. Pursuant to Section 4.61(2) of the Local Government Act 1995, the ordinary election to be held on 21 October 2023 be conducted as a postal election
2. Pursuant to Section 4.20(4) of the Local Government Act 1995, the Electoral Commissioner be responsible for the conduct of the election referred to in point (1) above together with any other elections or polls which may also be required.



WESTERN AUSTRALIAN
Electoral Commission

LGE 028

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

Attention: Ms Maureen Mertyn

Dear Mr Stewart

Local Government Ordinary Election: 2023

I refer to your email of 24 February 2023 in which you request a cost estimate for the Shire of Menzies 2023 Local Government Election to be conducted as a postal election.

The estimated cost for the 2023 election if conducted as a postal ballot is \$13,000 inc GST, which has been based on the following assumptions:

- 200 electors
- response rate of approximately 50%
- 3 vacancies
- count to be conducted at the offices of the Shire of Menzies
- appointment of a local Returning Officer
- regular Australia Post delivery service to apply for the lodgement of the election packages.

An additional amount of \$45 will be incurred if your Council decides to opt for the Australia Post Priority Service for the lodgement of election packages.

The Commission is required by the *Local Government Act 1995* to conduct local government elections on a full cost recovery basis and you should note that this is an estimate only and may vary depending on a range of factors.

Costs not incorporated in this estimate include:

- any legal expenses other than those that are determined to be borne by the Western Australian Electoral Commission incurred as part of an invalidity complaint lodged with the Court of Disputed Returns
 - the cost of any casual staff to assist the Returning Officer on election day or night
- any unanticipated costs arising from public health requirements for the COVID-19 pandemic.

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Level 2, 111 St Georges Terrace PERTH WA 6000
GPO Box F316 PERTH WA 6841

T | (08) 9214 0400
F | (08) 9226 0577

E | waec@waec.wa.gov.au
W | www.elections.wa.gov.au



As you are aware, the Government is currently considering reforms to the *Local Government Act 1995*, which include how elections are to be conducted. In order to assist with your local government's budget planning, we have included, to the best of our knowledge, costs that will arise from the changes proposed in legislation. These include increased costs from the Commission arising from improved processing procedures and additional resources to supplement the Commission's education, complaints management, investigation and legal efforts.

In order for the Commission to be responsible for the conduct of your election, the first step required by the *Local Government Act 1995* is my written agreement to undertake the election.

As such, you may take this letter as my agreement to be responsible for the conduct of the ordinary elections in 2023 for the Shire of Menzies in accordance with section 4.20(4) of the *Local Government Act 1995*, together with any other elections or polls that may also be required. My agreement is subject to the proviso that the Shire of Menzies also wishes to have the election undertaken by the Western Australian Electoral Commission as a postal election.

In order to achieve this, your council would need to pass the following two motions by absolute majority:

- Declare, in accordance with section 4.20(4) of the *Local Government Act 1995*, the Electoral Commissioner to be responsible for the conduct of the 2023 ordinary elections together with any other elections or polls which may be required
- Decide, in accordance with section 4.61(2) of the *Local Government Act 1995* that the method of conducting the election will be as a postal election.

It would be greatly appreciated if this item was considered at your March 2023 council meeting, to enable the Commission to have sufficient time to work with you to effectively conduct the election.

I look forward to conducting this election for the Shire of Menzies in anticipation of an affirmative vote by Council. If you have any further queries please contact Shani Wood Director, Election Operations on 9214 0400.

Yours sincerely



Robert Kennedy
ELECTORAL COMMISSIONER

3 March 2023

LGE 028

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

Dear Mr Stewart

Local Government Ordinary Election: 2023

The next local government ordinary elections will be held on 21 October 2023. While this is still some distance in the future, I have enclosed an estimate for your next ordinary election to assist in your 2023/2024 budget preparations.

The estimated cost for a 2023 voting in person election is \$22,000 inc GST which has been based on the following assumptions:.

- 220 electors
- response rate of approximately 40%
- 3 vacancies
- count to be conducted at the offices of the Shire of Menzies
- appointment of a local Returning Officer.

The Commission is required by the *Local Government Act 1995* to conduct local government elections on a full cost recovery basis. The price you have been quoted is an estimate only, and the final cost incurred may vary depending on a range of factors.

Costs not incorporated in this estimate include:

- any legal expenses other than those that are determined to be borne by the Western Australian Electoral Commission incurred as part of an invalidity complaint lodged with the Court of Disputed Returns
- the cost of any casual staff to assist the Returning Officer on election day or night
- any unanticipated costs arising from public health requirements for the COVID-19 pandemic.

179918

As you are aware, the Government is currently considering reforms to the *Local Government Act 1995*, which include how elections are to be conducted. In order to assist with your local government's budget planning, we have included, to the best of our knowledge, costs that will arise from the changes proposed in legislation. For example, if under the amendments your local government will be required to conduct a mayoral/presidential election this has been included.

Some local governments may also note an increase in costs from their 2021 ordinary costs. These include increases arising from inflation in recent years affecting salaries for Returning Officers and other staff, printing and packaging costs as well as the increase in postage announced by Australia Post. Additional costs from the Commission have been included arising from improved processing procedures and additional resources to supplement the Commission's education, complaints management, investigation and legal efforts.

In order for the Commission to be responsible for the conduct of your election, the first step required by the *Local Government Act 1995* is my written agreement to undertake the election.

As such, you may take this letter as my agreement to be responsible for the conduct of the ordinary elections in 2023 for the Shire of Menzies in accordance with section 4.20(4) of the *Local Government Act 1995*, together with any other elections or polls that may also be required.

In order to have the 2023 ordinary election conducted by the Commission as a voting in person election, the next step will be for your council to pass the following motion by absolute majority:

- Declare, in accordance with section 4.20(4) of the *Local Government Act 1995*, the Electoral Commissioner to be responsible for the conduct of the 2023 ordinary election together with any other elections or polls which may also be required.

It would be greatly appreciated if this item was considered at your March council meeting, to enable the Commission to have sufficient time to work with you to effectively conduct the election.

I look forward to conducting this election for the Shire of Menzies in anticipation of an affirmative vote by Council. If you have any further queries please contact Shani Wood Director, Election Operations on 9214 0400.

Yours sincerely



Robert Kennedy
ELECTORAL COMMISSIONER

9 February 2023

13.2.2	Tourism and Economic Development Advisory Committee - Membership Review
LOCATION	Not applicable
APPLICANT	Internal
DOCUMENT REF	NAM1069
DATE OF REPORT	26 February 2023
AUTHOR	Acting Chief Executive Officer, Robert Stewart
RESPONSIBLE OFFICER	Acting Chief Executive Officer, Rob Stewart
OFFICER DISCLOSURE OF INTEREST	Nil
ATTACHMENT	Nil

SUMMARY:

To review the membership of the Tourism and Economic Development Advisory Committee.

BACKGROUND:

At its meeting held on 29 September 2022, the Council created the Tourism and Economic Development Advisory Committee. The committee initially was created with a membership of seven, comprising four members of the Council, two staff members and one community member (other person).

At its meeting held on 24 November 2022, the Council considered the appointment of the community member and resolved:

‘That the community member nominations be noted, and a community member is not appointed to the Tourism and Economic Development Committee and the committee structure be amended accordingly.’

A Council absolute majority resolution is now needed to effect the 24 November resolution.

COMMENT:

It will be suggested that the Committee should be reconstituted pursuant to Section 5.9 (2)(a) of the Local Government Act 1995 so that the Committee has only Councillor members and that those members number three.

The Council has already noted it would be more effective to co-opt members of the community to advise the Committee from time to time. Further, the Community Service Manager has left the employ of the Council. Also, it is the opinion of the Acting CEO that

membership of a Committee by the Acting CEO, allowing that officer to vote, creates a potential conflict of interest regarding any report considered by the Committee that the officer may have prepared or influenced.

CONSULTATION:

Although no external consultation has occurred, elected members are reminded that the constitution of this Committee was raised at the General Meeting of Electors held on 14 February 2023 at which time it was resolved:

‘That Committees of the Council, whenever possible, be appointed pursuant to Section 5.9 (2) (c) (d) (e) or (f) of the Local Government Act 1995.’

STATUTORY AUTHORITY:

Local Government Act 1995

Section 5.9 of the Act sets out the different membership of Committees appointed by the Council.

POLICY IMPLICATIONS:

Council Policy 1.1.1 Code of Conduct refers to behaviour of Committee Members.

FINANCIAL IMPLICATIONS:

There are no financial implications relating to the appointment of committee members.

RISK ASSESSMENT:

Reputational risk is assessed as low.

STRATEGIC IMPLICATIONS:

The Shire of Menzies Strategic Community Plan 2021-2031 includes the following Strategies and Outcomes:

Outcome

2.1 An innovative, diverse and prosperous economy.

Strategies

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

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

2.1.3 Advocate for reliable essential utility services to the district.

Outcome

2.2 An attractive destination for visitors.

Strategies

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

2.2.2 Maintain and enhance our local attractions.

2.2.3 Continue to provide and maintain visitor support services.

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

VOTING REQUIREMENTS:

Absolute Majority

OFFICER RECOMMENDATION/COUNCIL DECISION:

Council Resolution Number:	030/23
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Moved: Cr J Dwyer

Seconded: Cr P Warner

That:

- 1. The Tourism and Economic Development Advisory Committee be reconstituted under Section 5.9 (2) (a) of the Local Government Act 1995 comprising Council members only**
- 2. Committee membership be set at three (3)**
- 3. Cr I Baird, Cr S Sudhir and Cr J Dwyer be appointed as members of the Committee.**

Carried	6 / 0
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13.2.3	Organisation Chart
LOCATION	Not applicable
APPLICANT	Internal
DOCUMENT REF	NAM1070
DATE OF REPORT	27 February 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. Organisational Chart [13.2.3.1 - 1 page] 2. Organisation Chart - approved in March 2020 [13.2.3.2 - 2 pages] 3. Organisation Chart - tabled March 2021 [13.2.3.3 - 1 page]

SUMMARY:

An Organisation Chart was presented to the Council at its Ordinary Meeting held on 26 March 2020. A copy of this chart is attached. At that meeting the Council resolved:

‘That Council accept the ongoing staff structure review 2020’

However, this Organisation Chart only partially represented the entire staff cohort and effectively was a mechanism to create the position of Deputy CEO.

The matter of an Organisation Chart was again considered by the Council at its meeting held on 21 March 2021. At the meeting the item was ‘tabled’, effectively deferring consideration.

Subsequently, at its meeting held on 11 May 2021, the Council postponed approving changes to the existing Organisation Chart under the mistaken belief that an Organisation Chart had been adopted in March 2020. In effect, only direct reports to the CEO were then endorsed, as shown in the attachment.

This report will therefore recommend to the Council the adoption of an Organisation Chart representing the existing funded structure of permanent and part-time permanent staff. It does not represent casual staff or contractors, such as Planning Officer, Information Technology Officer, Ranger Officer or Health/Building Officer.

If adopted, no further changes to the Organisation Chart should occur without the Council’s approval by resolution.

BACKGROUND:

There does not appear to be any record of an Organisation Chart being adopted for the Shire of Menzies.

COMMENT:

It is preferable to have an adopted Organisation Chart so that the administration and the Council agree on funded staff positions.

Existing (funded) positions both filled and vacant are:

Chief Executive Officer 1.0 Full time equivalent (FTE)
Executive Officer 1.0FTE
Manager of Works 1.0FTE
Chief Financial Officer 1.0FTE
Community Development Manager 1.0FTE (vacant)
Projects and Building Maintenance Coordinator 1.0FTE (vacant)
Works Foreman 1.0FTE
Mechanic 1.0FTE
Grader Operator 1.0FTE
General Hand 3.0FTE
Depot Admin/Cleaner 1.0FTE
Senior Finance Officer 1.0FTE (vacant)
Finance Officer (Debtor/Creditor) 1.0FTE
Finance Officer (Payroll) 1.0FTE
Finance Officer (Rates) 1.0FTE
Customer Service/CRC Officer 1.0FTE
Community Engagement Officer 1.0FTE (vacant)
Caravan Park Caretaker 1.0FTE
CRC Officer/ General Hand 0.8 FTE
Work, Health and Safety Officer 0.2FTE

The Acting CEO believes some changes to this Organisation Chart are necessary to better reflect the needs of the organisation.

The position of Executive Officer will have the Position Description amended with the addition of Human Resource Management, Naturalisations and Records Management responsibilities.

Cleaning staff will all come under the line authority of the Manager of Works

The Projects and Building Maintenance Coordinator will be amended to the position of Building Maintenance Officer and report to the Manager of Works.

The council may wish to discuss some of these changes as these recommendations may cause a reduction in some service areas. For example, there is no capacity in these

suggestions for the Shire of Menzies to continue secretarial support for the Golden Quest Discovery Trail (GQDT).

CONSULTATION:

Consultation has occurred with affected staff.

STATUTORY AUTHORITY:

Pursuant to Section 5.36 (1)(b) of the Local Government Act 1995 a local government is to employ (other than a Chief Executive Officer) ‘...such persons as the Council believes are necessary to enable the functions of the local government and the functions of the council to be performed.’

Further, Section 5.41 of the Act provides that the Chief Executive Officer’s functions are to (among other things) ‘...be responsible for the employment, management, supervision, directions and dismissal of other employees.’

POLICY IMPLICATIONS:

Policy 3.5 Staff Recruitment

The above policy may require some amendment to ensure there is no doubt that new positions created will require a resolution of the council to amend the Organisation Chart. This ensures that any growth of the staff establishment is done with the approval of the Council.

Of course, once adopted by the Council, Section 5.41 above applies.

FINANCIAL IMPLICATIONS:

If adopted there will be no impact on the budget as the recommendation reflects the current (funded) positions in the organisation.

RISK ASSESSMENT:

It is suggested that this review of the workforce is simply the first step in ensuring that the Council’s Workforce Plan strategies are met. The Workforce Plan acknowledges the difficulties in attracting and retaining staff due to competition with other industries.

The Workforce Plan also acknowledges difficulties in retaining workforce knowledge and emphasises training and workforce succession planning.

Staff turnover at 34% is not considered a problem in the Workforce Plan, however this rate exacerbates the ability of the organisation to retain knowledge and means a greater amount of time is spent recruiting/inducting/training.

Finally, the Workforce Plan sets out a Workforce Risk Assessment as follows:

Risk Issues	Likelihood	Consequences			Risk Category	Cross Ref: Workforce Strategies And objectives
		Strategic	Operational	Combined		
Knowledge loss due to staff turnover	Likely	Minor	Major	Major	High	2.3.1 3.4.1 4.2.1
Physical and financial constraints limit staff numbers	Likely	Minor	Major	Major	High	1.1.1 1.2.1 4.2.1
Sudden unplanned loss of a high number of key staff	Possible	Major	Major	Major	Moderate	3.4.1 4.2.1
Organisational capacity insufficient to meet future needs	Possible	Major	Major	Major	Moderate	1.1.1 2.2.1 4.1.1 4.2.1
High staff turnover due to organisational cultural issues	Possible	Major	Major	Major	Moderate	2.1.1 2.2.1 2.3.1
Selection, recruitment and training costs increase	Possible	Insignificant	Minor	Minor	Moderate	1.2.1 1.4.1 1.5.1 3.2.1
Operational procedures not followed due to lack of staff training	Unlikely	Minor	Major	Major	Low	1.3.1 3.1.1 3.2.1
Long leave absences of key staff due to large accrued leave entitlement	Unlikely	Minor	Minor	Minor	Low	3.4.1 4.1.1 4.2.1

STRATEGIC IMPLICATIONS:

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

Outcome

4.2 An efficient and effective organisation.

Strategies

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

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

4.2.3 Provide a positive and safe workplace.

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

VOTING REQUIREMENTS:

Simple Majority

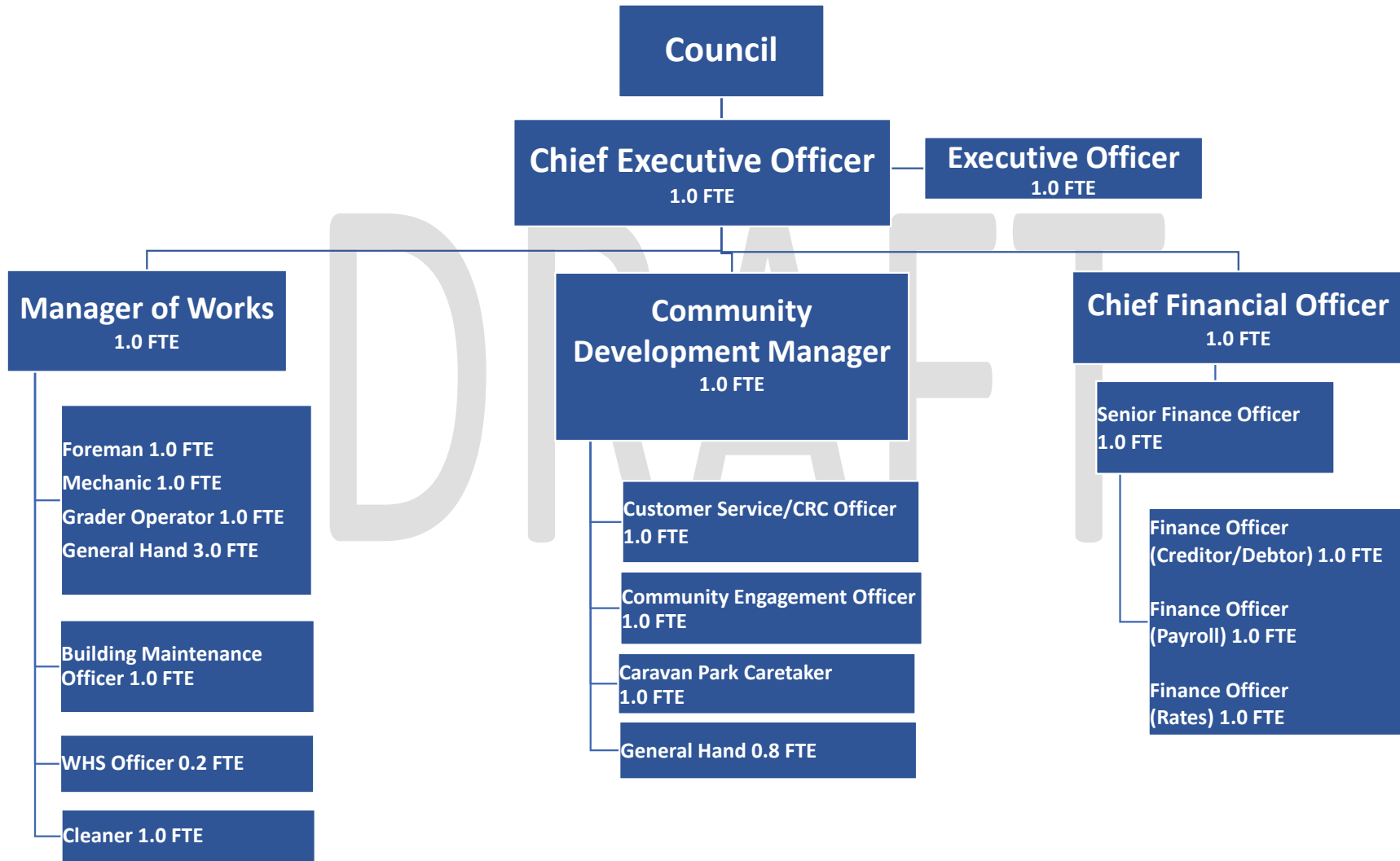
OFFICER RECOMMENDATION/COUNCIL DECISION:

Council Resolution Number:	031/23
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Moved: Cr P Warner **Seconded:** Cr I Baird

That the attached Organisation Chart, showing a total Full Time Equivalent Staff Cohort of 21 be adopted.

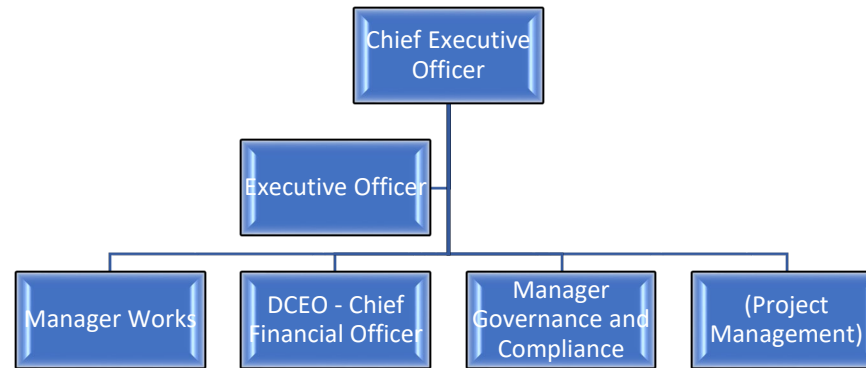
Carried	6 / 0
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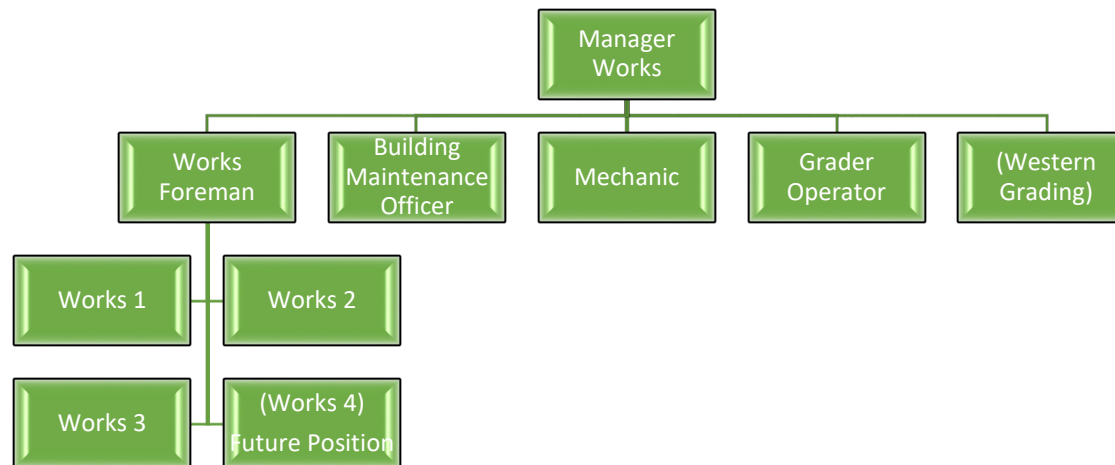
Total Number of Staff: 21.0 FTE

Attachment A to Item 12.2.7 – Organisational Structure Diagram

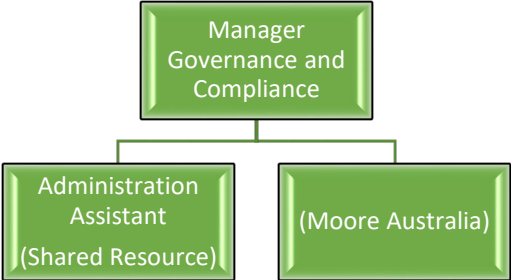
Level 1 – CEO and Direct Reports



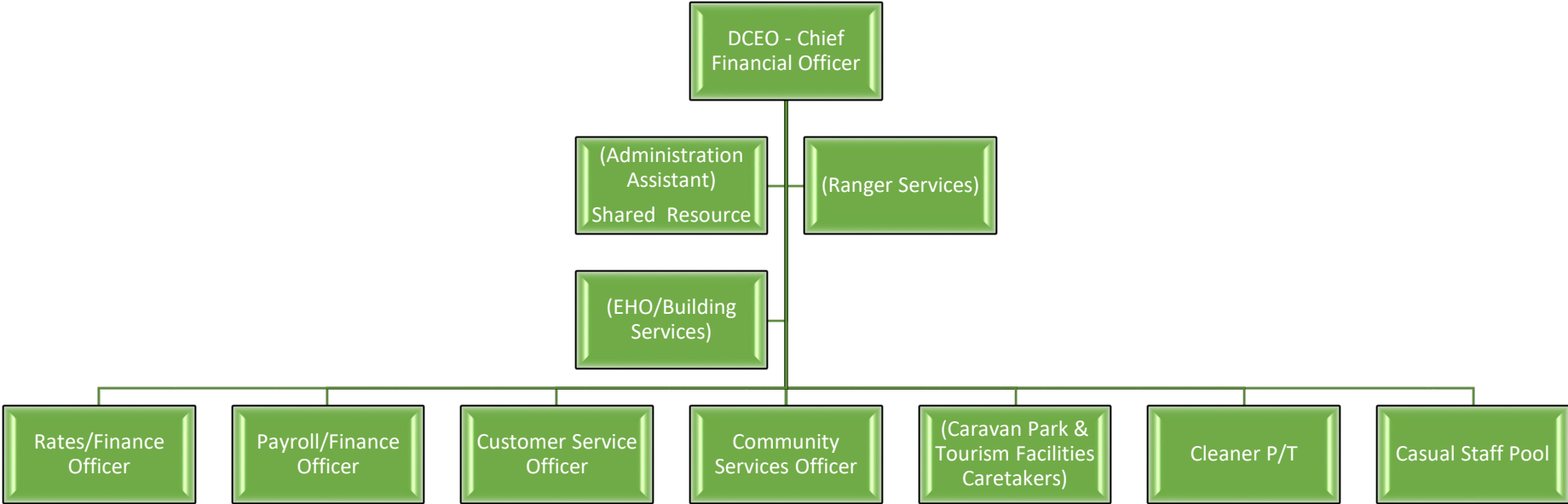
Level 2 – Manager Works and Direct Reports



Level 2 – Manager Governance and Compliance and Direct Reports

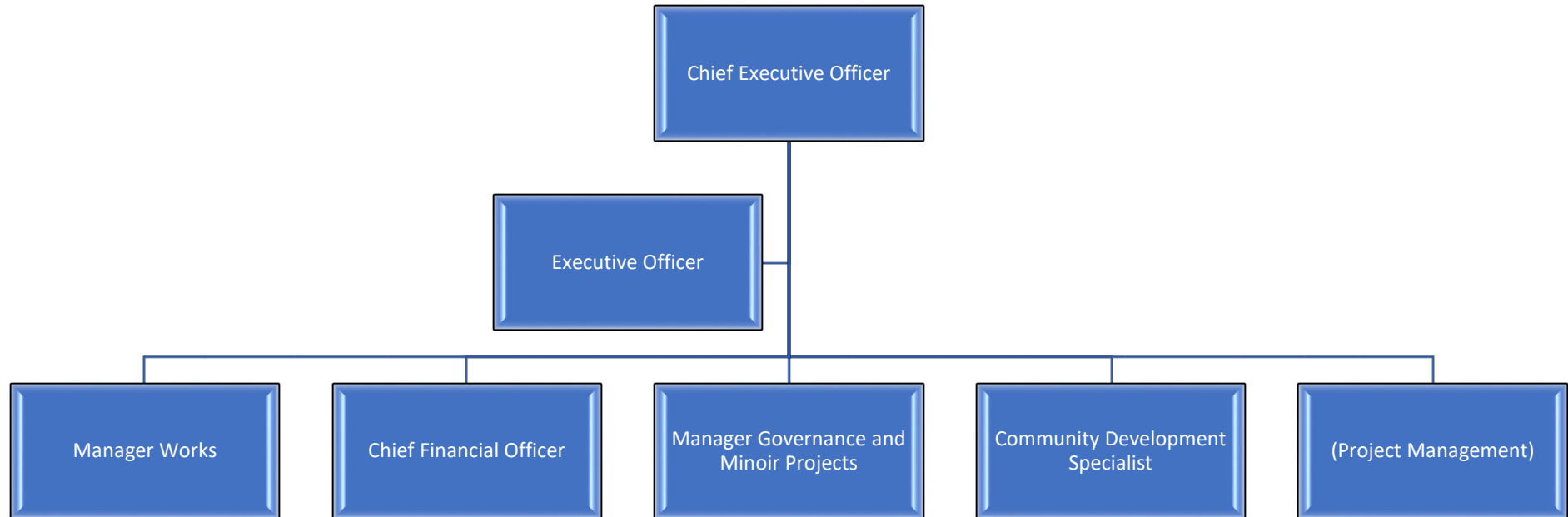


Level 2 – DCEO/CFO and Direct Reports



Attachment 1 to Item 12.2.10 – Changes to Senior Management Positions

Level 1 – CEO and Direct Reports



13.2.4	Niagara Dam Maintenance Works - Tender Consideration RFT 02/22
LOCATION	Niagara Dam
APPLICANT	Internal
DOCUMENT REF	NAM1071
DATE OF REPORT	07 March 2023
AUTHOR	Acting Chief Executive Officer, Rob Stewart
RESPONSIBLE OFFICER	Acting Chief Executive Officer, Rob Stewart
OFFICER DISCLOSURE OF INTEREST	Nil
ATTACHMENT	1. CONFIDENTIAL – Selection Matrix [13.2.4.1 - 1 page]

SUMMARY:

To consider tenders received relating to Tender RFT 02/22 Niagara Dam Maintenance Works.

BACKGROUND:

Tenders were invited for Niagara Dam Maintenance Works by advertisement placed in the West Australian newspaper on 10 December 2022. The Request for Tender was initially advertised to close on 27 January 2023, extended to 17 February 2023 and extended once more to 3 March 2023.

An external organisation was engaged to oversee the Tender process.

COMMENT:

The tender opening occurred on 3 March 2023 in the Council Office, witnessed by the Acting CEO, the Chief Financial Officer and the Executive Officer.

One complying tender was received.

A confidential selection matrix is attached based on the following criteria which formed part of the tender process:

Table 1: Weighted Price Criteria

Criteria Weighting

Tendered Price 50%

Key Personnel Skills and Experience 20%

Tenderers Resources 10%

Local Knowledge and Previous Experience 20%

CONSULTATION:

Consultation has occurred with Bluemar, which is an engineering firm appointed to oversee the tender process operating out of Esperance.

Further consultation occurred with Core Business Australia; a firm appointed to provide engineering advice to the Council.

STATUTORY AUTHORITY:

The tender process was undertaken in accordance with the Local Government (Functions and General) Regulations 1996 Part 4.

POLICY IMPLICATIONS:

Policy 4.2 Purchasing and Tenders applies.

FINANCIAL IMPLICATIONS:

The adopted 2022 – 2023 Budget provides an amount of \$936,374.00 at budget line CO131 for Niagara Dam Capital Works.

RISK ASSESSMENT:

There exists a low risk that if the capital works are not undertaken, the dam will deteriorate to such an extent that the structure may become unsafe.

STRATEGIC IMPLICATIONS:

The Council's Strategic Community Plan 2021 – 2031 provides at Outcome 2.2 (An attractive destination for visitors), the following strategy:

'Maintain and enhance our local attractions'.

Further, Outcome 3.1 (A well maintained attractive built environment servicing the needs of the community) notes the following strategies:

'Maintain the integrity of our cultural and heritage assets and places.'

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

Accordingly, the proposal to seek tenders for works to Niagara Dam aligns with the Strategic Community Plan.

VOTING REQUIREMENTS:

Simple Majority

OFFICER RECOMMENDATION/COUNCIL DECISION:

Council Resolution Number:	032/23
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Moved: Cr P Warner **Seconded:** Cr J Dwyer

That:

- 1. With regard to Tender 02/22 Niagara Dam Maintenance Works, no tender be accepted**
- 2. The provisions of Regulation 19 of the *Local Government (Functions and General) Regulations 1996* be implemented.**

Carried	6 / 0
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13.2.5	Road Closure - Mt. Ida Road Diversion
LOCATION	Mt Ida Road
APPLICANT	Red Dirt Metals
DOCUMENT REF	NAM1072
DATE OF REPORT	08 March 2023
AUTHOR	Acting Chief Executive Officer, Rob Stewart
RESPONSIBLE OFFICER	Acting Chief Executive Officer, Rob Stewart
OFFICER DISCLOSURE OF INTEREST	Nil
ATTACHMENT	1. 11112- C 1- D G- R D-0001- A [13.2.5.1 - 1 page]

SUMMARY:

To consider a request from Red Dirt Metals for the closure of a portion of Mt Ida Road and the creation of a permanent diversion road around mining tenements.

BACKGROUND:

The applicants note that Mt Ida Road currently passes directly through the planned Mt Ida mining area and the applicant's mining tenements. The applicant proposes to divert the road around the eastern side of the project. This will involve intersection modification.

The proposal is shown on the attached plan 11112-C1-DG-001A.

COMMENT:

The Manager of Works has discussed the proposal with the proponents, and undertaken a site inspection. Further, the then Acting CEO and the current Acting CEO met with the proponents in Perth in December 2022.

It will be necessary to advertise the proposal and seek submissions so that the matter can be then presented to the Council.

CONSULTATION:

Consultation has occurred with the proponents.

STATUTORY AUTHORITY:

Land Administration Act 1997

Section 58 of the Act precludes a local government from asking the Minister to close a road permanently until a period of 35 days has elapsed after advertising and consideration of any submissions.

POLICY IMPLICATIONS:

No council policy relates to the permanent closure of roads.

FINANCIAL IMPLICATIONS:

All costs associated with the proposal will be met by the proponent.

RISK ASSESSMENT:

No particular risk is identified.

If the road isn't closed there will be an impact on the proponent who will be unable to extend mining operations.

If the road is closed there will be some minor inconvenience to road users who will be required to use the diversion road to be constructed to the east of the operations.

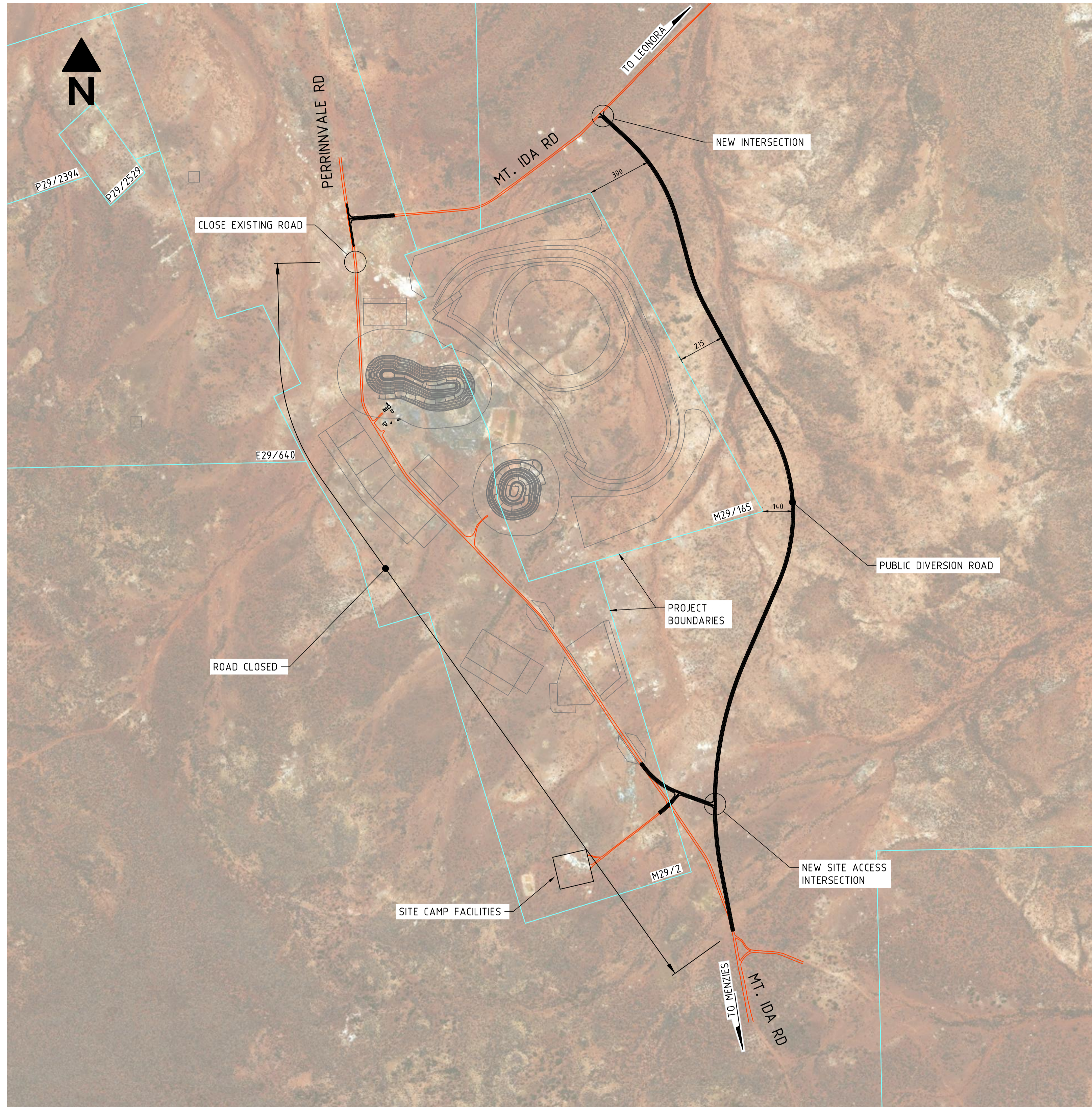
STRATEGIC IMPLICATIONS:

The Council's Strategic Community Plan 2021 – 2031 provides at Outcome 3.1 (A well maintained attractive built environment servicing the needs of the community) the following strategy:

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

VOTING REQUIREMENTS:

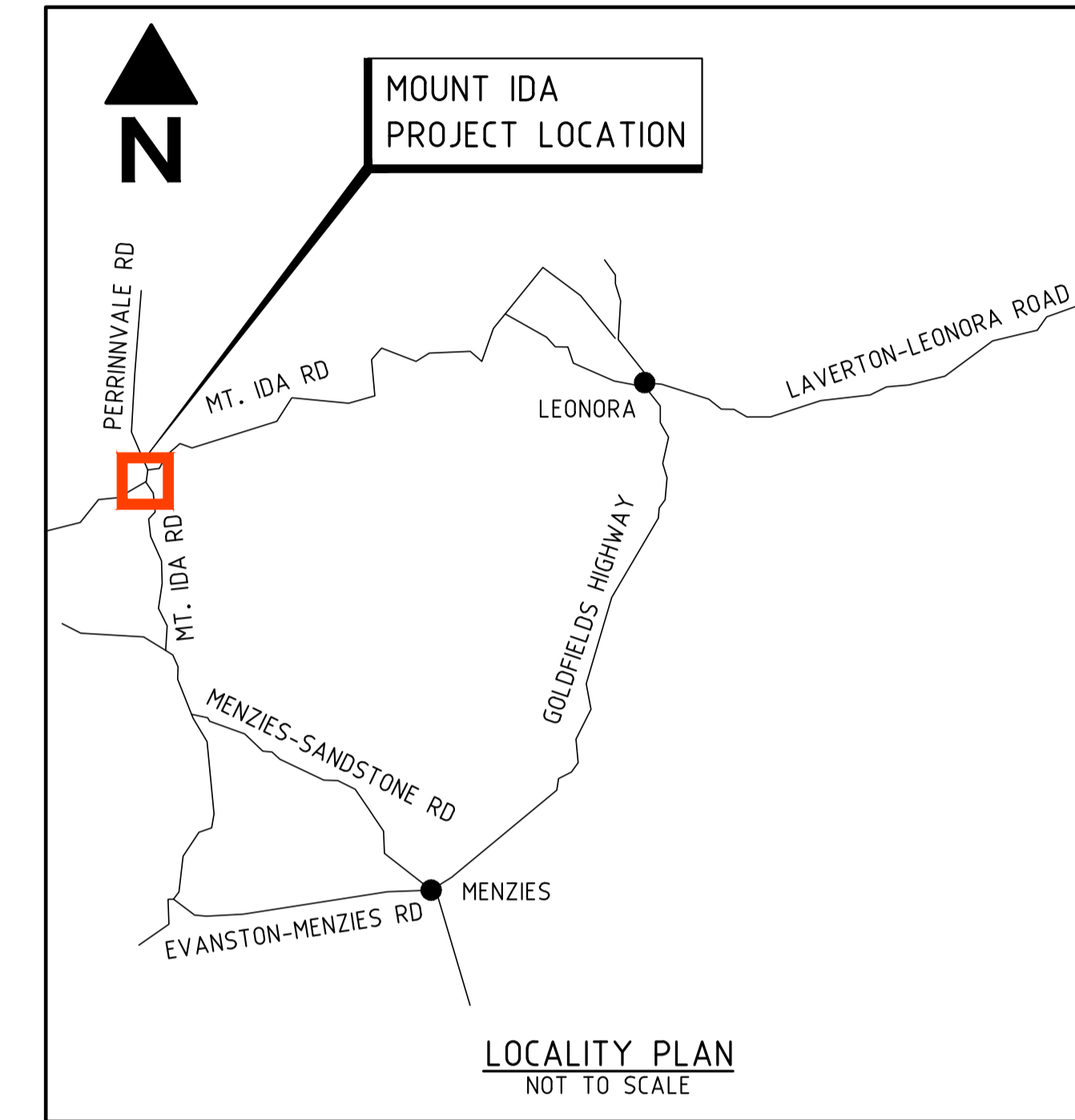
Simple Majority



PLAN
1:10000

GENERAL NOTES

1. ALL DIMENSIONS ARE IN METRES UNLESS OTHERWISE NOTED.
2. ALL CO-ORDINATES AND LEVELS ARE IN METRES, UNLESS OTHERWISE NOTED.



SCALE 1:10000
0 100 200 300 400 500 600 700 800 900 1000 1100 1200 1300 1400 1500

INFORMATION ONLY

A1

WML

BUNBURY
PO BOX 3823
BUNBURY WA 6230
+61 8 9321 3544

KALGOORLE
PO BOX 4339
KALGOORLE WA 6430
+61 8 9521 8811

MANDURAH
1/19 BRIDGMAN TERRACE
MANDURAH WA 6215
+61 8 9321 3544

WML.COM.AU

REVISIONS				
N°	DESCRIPTION	APPROVED	DATE	DRAWN
A	ISSUED FOR INFORMATION	G. TOMASINI	07/03/23	C. HICK

RedDirt METALS

NAMES PRINTED IN FULL		DATE	CLIENT
DESIGNED	G. TOMASINI	MAR' 23	RED DIRT METALS PTY LTD
DRAWN	C. HICK	MAR' 23	
VERIFIED			
APPROVED			

PROJECT	
MOUNT IDA PROJECT	PUBLIC DIVERSION ROAD

DRAWING TITLE
**MOUNT IDA PROJECT
CONCEPT ALIGNMENT PLAN**

THIS DRAWING SHALL BE TREATED AS PRELIMINARY AND IS NOT TO BE USED FOR CONSTRUCTION PURPOSES UNLESS SIGNED AS APPROVED.

DRAWING NUMBER
11112-C1-DG-001A

REVISION

14 MOTIONS OF WHICH PREVIOUS NOTICE HAS BEEN GIVEN

Nil

15 NEW BUSINESS OF AN URGENT NATURE

15.1	Consideration of Late Items
LOCATION	Not applicable
APPLICANT	Not applicable
DOCUMENT REF	NAM1075
DATE OF REPORT	27 March 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:

The 2023 Cycclassic event will take place on the first weekend of June; therefore, this matter must be considered urgently to allow sufficient preparation time of all activities involved in the event.

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:

Nil

FINANCIAL IMPLICATIONS:

Nil

RISK ASSESSMENT:

There is a medium risk of reputational damage should the Council fail to consider this matter with urgency.

STRATEGIC IMPLICATIONS:

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

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:	034/23
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Moved: Cr J Dwyer

Seconded: Cr I Baird

That Item 15.2 Cyclclassic – Sponsorship 2023 Event be accepted as ‘urgent business’.

Carried	6 / 0
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15.2	Cyclclassic - Sponsorship 2023 Event
LOCATION	Not applicable
APPLICANT	Internal
DOCUMENT REF	NAM1076
DATE OF REPORT	27 March 2023
AUTHOR	Acting Chief Executive Officer, Rob Stewart
RESPONSIBLE OFFICER	Acting Chief Executive Officer, Rob Stewart
DISCLOSURE OF INTEREST	Nil
ATTACHMENT	1. Policy 4.4 Donations, Sponsorship and Contributions [15.2.1 - 2 pages]

SUMMARY:

To consider sponsorship of the 2023 Goldfields Cyclclassic event.

BACKGROUND:

From its inauguration in 1928, the event we now know as the 'Cyclclassic' was known as the Menzies-Kalgoorlie Road Race. Initially, the starting point was Menzies, but is now Kalgoorlie to Menzies to Leonora.

Last Thursday 23 March 2023, the Shire President and Acting CEO met with representatives of the Eastern Goldfields Cycle Club Inc to discuss this year's event and Sponsorship support by the Shire of Menzies. The Cyclclassic will be held over the weekend of Saturday 3 June and Sunday 4 June 2023. Those discussions revolved around not only support from the Shire of Menzies but also the nature of the event, use of the Town Hall for presentations, the need or otherwise for a marquee, community breakfast and the Menzies Hotel being used for the dinner on the night of Saturday 3 June 2023.

COMMENT:

The organising club is seeking a donation of \$65,000.00 from the Shire of Menzies for this year's event.

In past years the Shire has not only donated to the Club for the event but has also organised a fireworks event, paid for the hire of a marquee and provided a community breakfast.

This report is presented to the Council to give direction and authority to the Acting CEO as to the quantum of any donation towards the running of the event in 2023.

CONSULTATION:

External consultation has taken place with the Eastern Goldfields Cycle Club Inc.

STATUTORY AUTHORITY:

In this instance the statutory authority lies with the Council's adopted budget.

POLICY IMPLICATIONS:

The Council's Policy Manual is silent regarding the Cyclassic event. However, Council Policy 4.4 Donations, Sponsorships and Contributions applies. This policy is attached in full for the information of Councillors.

It is assumed that there exists a Council intention to make a donation to the 2023 event as funds are included in the 2022 – 2023 adopted budget. Further, the Policy authorises the CEO to make a donation upon request where that donation is recorded in the budget and the request complies with the Policy.

FINANCIAL IMPLICATIONS:

The 2022 – 2023 adopted Council Budget provides an amount of \$90,000.00 for the Cyclassic event. In the previous financial year, a total amount of \$107,000.00 was charged to the Cyclassic budget line, including a donation of \$65,000.000. Therefore, other expenditure relating to the event was \$42,000.00 (107,000 – 65,000). Should similar expenditure toward the running of the event occur in 2023, it follows that the maximum sponsorship that could occur in 2023 is \$48,000.00 (90,000-42,000).

RISK ASSESSMENT:

Should a donation not occur there exists a medium to high risk that the event may not be held.

STRATEGIC IMPLICATIONS:

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

Outcome

1.1 An engaged and inclusive community.

Strategy

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

Outcome

2.1 An innovative, diverse and prosperous economy.

Strategy

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

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

VOTING REQUIREMENTS:

Simple Majority

OFFICER RECOMMENDATION:

That:

1. The Acting CEO be authorised to donate a sum of \$48,000.00 to the Eastern Goldfields Cycle Club to assist with the holding of the 2023 Goldfields Cyclclassic Event to be held on 3 -4 June 2023.
2. The Council's future sponsorship of the Goldfields Cyclclassic Event be referred to the Tourism and Economic Development Advisory Committee for examination and report back to the Council by August 2023 with specific reference to the economic, tourism and reputation benefits that accrue or may accrue to the Shire of Menzies through support of such events.



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	

RESUMPTION OF STANDING ORDERS:

COUNCIL DECISION:

Council Resolution Number:	036/23
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Moved: Cr P Warner Seconded: Cr I Baird

That Standing Orders be resumed.

Carried	6/0
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Cr A Tucker left the meeting at 11:01am.

Cr A Tucker returned to the meeting at 11:03am.

16 BEHIND CLOSED DOORS - CONFIDENTIAL REPORTS

Cr P Warner declared an impartiality interest on Item 16.1 Review of Lease – 53 Shenton Street, Menzies. Cr P Warner left the meeting at 10.20am.

Cr S Sudhir declared an indirect financial interest on Item 16.1 Review of Lease – 53 Shenton Street, Menzies. Cr S Sudhir left the meeting at 10.20am.

Item 16.1 Review of Lease – 53 Shenton Street, Menzies

This Item is 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:	037/23
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Moved: Cr J Dwyer

Seconded: Cr I Baird

That in accordance with Section 5.23(2) the meeting be closed to members of the public to consider Item 16.1 Review of Lease – 53 Shenton Street, Menzies.

Carried	4 / 0
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MEETING TO PROCEED WITH OPEN DOORS:

COUNCIL DECISION:

Council Resolution Number:	038/23
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Moved: Cr J Dwyer **Seconded:** Cr I Baird

That the meeting be opened to members of the public.

Carried	4/0
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Cr P Warner and Cr S Sudhir returned to the meeting at 10.53am.

Item 16.1 Review of Lease – 53 Shenton Street, Menzies

OFFICER RECOMMENDATION/COUNCIL DECISION:

Council Resolution Number:	039/23
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Moved: Cr J Dwyer **Seconded:** Cr I Baird

That:

- 1. As the terms of the lease related to Lot 1094 (53) Shenton Street, Menzies have largely been met by both the lessor and lessee, the rent-free period concluding 30 April 2023 be confirmed**
- 2. The matter be again reviewed by the Council at its meeting scheduled for 31 August 2023.**

Lost	0 / 4
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17 NEXT MEETING

The next meeting is to be held on 27 April 2023 at Tjuntjuntjara commencing at 9am.

18 CLOSURE OF MEETING

The Shire President declared the meeting closed at 11:40am.