

# **SHIRE OF MT MARSHALL**



## **Local Emergency Management Committee**

**Minutes of the Mt Marshall Local Emergency  
Management Committee meeting held in Council  
Chambers, 80 Monger St, Bencubbin on Tuesday 16  
February 2021,  
commencing at 4.07pm.**

Attachment 11.1.1

---

Cr ARC Sachse      Chairman

This page has  
been left blank intentionally

---

# **DISCLAIMER**

## **MEMBERS OF THE PUBLIC ARE REQUESTED TO READ THROUGH AND FAMILIARISE THEMSELVES WITH THE DISCLAIMER**

No responsibility whatsoever is implied or accepted by the Shire of Mt Marshall for any act, omission or statement or intimation occurring during Council or Committee meetings. The Shire of Mt Marshall 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 or Committee meetings. Any person or legal entity who acts or fails to act in reliance upon any statement, act or omission made in a Council or Committee meeting 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 license, any statement or intimation of approval made by a member or officer of the Shire of Mt Marshall during the course of any meeting is not intended to be and is not to be taken as notice of approval from the Shire of Mt Marshall. The Shire of Mt Marshall warns that anyone who has an application lodged with the Shire of Mt Marshall must obtain and should only rely on written confirmation of the outcome of the application, and any conditions attaching to the decision made by the Shire of Mt Marshall in respect of the application.

**Minutes of the Mt Marshall Local Emergency Management Committee Meeting**  
**held on Tuesday 16<sup>th</sup> February 2021**

**TABLE OF CONTENTS**

- 1. Declaration of Opening**
- 2. Record of Attendance/Apologies/Approved Leave of Absence**
- 3. Confirmation of Minutes of Previous Meetings**
  - 3.1 Minutes of the Mt Marshall Local Emergency Management Committee Meeting held on Tuesday 10 November 2020.**
- 4. Reports of Officers**
- 5. Other Reports**
- 6. General Business**
- 7. New Business of an Urgent Nature Introduced by Decision of the Meeting**
- 8. Next Meeting – Tuesday 11 May 2021, commencing at 4.00pm**
- 9. Meeting Closure**

**Minutes of the Mt Marshall Local Emergency Management Committee Meeting  
held on Tuesday 16<sup>th</sup> February 2021**

**1.0 Declaration of Opening / Announcement of Visitors**

Cr Sachse welcomed committee members to the meeting and declared the meeting open at 4.07pm.

**2.0 Record of Attendance / Apologies**

**In Attendance**

Cr Anthony Sachse	Shire President/Chair
Mr John Nuttall	Chief Executive Officer
Mr Peter Geraghty	SJA Co-ordinator Kununoppin SC
Ms Sue Scully	Bencubbin Silver Chain RAN
Miss Meg Wyatt	Regulatory Officer
A/Sgt Robert Duffey	Acting Deputy Chair/WAPOL 4:20 – 5:28pm
Ms Sandra Sutton	Beacon Silver Chain RAN
Mr Daniel Hendriksen	Area Officer DFES

**Apologies**

Ms Jo Spadaccini	DESO – Dept of Communities
Mrs Leah Boehme	Principal – Bencubbin PS
Mrs Yvette Grigg	DEM Advisor DFES
Mr Noel Miguel	Captain Beacon VESU
Cr Ian Sanders	Councillor
Ms Karen Horsley	Operations Manager East WACHS
Mr Scott Rastall	SJA Community Paramedic
Miss Rebecca Watson	Community Development Officer
Mr Damian Tomas	Chief Bushfire Control Officer
Mr Craig Lewington	Principal – Beacon PS

**3.0 Confirmation of Minutes**

**3.1 Minutes of the Mt Marshall Local Emergency Management Committee Meeting held Tuesday 10 November 2020 be confirmed as a true and correct record of proceedings**

**LEMC2021/001 OFFICER RECOMMENDATION / COMMITTEE DECISION:**

***That the minutes of the Mt Marshall Local Emergency Management Committee meeting held on Tuesday 10<sup>th</sup> November 2020 be confirmed as a true and correct record of proceedings.***

***Moved: P Geraghty***

***Seconded: M Wyatt***

***Carried 7/0***

## **4.0 Reports of Officers**

### **4.1 Regulatory Officer**

Regulatory Officer, Meg Wyatt advised the committee that they will need to start thinking about what they would like to do for the LEMC exercise for 2021. The committee was asked for suggestions to allow for the exercise to be budgeted in the new financial year. Chief Executive Officer, John Nuttall suggested a school evacuation at the Beacon Primary School as it had been previously suggested but not done. Cr Sachse asked Chief Executive Officer, John Nuttall to write to the Beacon Primary School with the suggestion to get their approval.

#### **4.1.2 Information for the Committee**

##### **Proposed meeting Dates:**

Proposed meeting dates for the 2021/2022 financial year are as follows:

Tuesday 10<sup>th</sup> August 2021  
Tuesday 9<sup>th</sup> November 2021  
Tuesday 15<sup>th</sup> February 2022  
Tuesday 10<sup>th</sup> May 2022

Peter Geraghty suggested sending the meeting dates to other Shires so that there are no clashes. Peter also suggested that LEMC meetings be held on the same day as each to make it easier on those that travel. Chief Executive Officer, John Nuttall advised that he will speak to the other Shire's at NEWROC regarding this. Regulatory Officer, Meg Wyatt advised she will send out the dates to the other Shires.

COVID 19 – Welfare Centre Guide – Version V1.02\_231220 (Attached)  
NEWROC Exercise Report 28 October 2020 (Attached)

##### **LEMC Chairperson Report**

Cr Sachse spoke to DFES DEM Advisor, Yvette Grigg at the recent GECZ meeting regarding the quick response of volunteers at the recent Red Gully and Wooroloo fires. Brigade members from the Shire of Mt Marshall were called upon and attended. Cr Sachse thanked DFES Area Officer, Daniel Hendriksen for arranging volunteers to attend the fires.

## **5.0 Other Reports**

### **5.1 Chief Bush Fire Control Officer**

Chief Bush Fire Control Officer was not present.

Councillor Sachse held general discussion on fatigue among bush fire volunteers when attending fires and PPE for bush fire volunteers.

Acting Sgt Robert Duffey entered the meeting at 4:20pm.

## **5.2 St John Ambulance Services**

St John Volunteers are still completing quite a few jobs. There is currently no community paramedic as Mr Scott Rastall is no longer in the area. The new community paramedic should be arriving 7<sup>th</sup> March 2021 and will be based in Merredin allowing for their resources to be utilised on major jobs, giving the volunteers extra assistance. Beacon's new van will arrive soon, and the new defibrillators are due in July 2021. Volunteer recruitment in Mt Marshall is still proving difficult however there is currently a dedicated crew.

Sandra Sutton held general discussion regarding volunteers and Silver Chain involvement with St John volunteers on major jobs.

## **5.3 Department of Fire & Emergency Services**

Area Officer, Daniel Hendriksen thanked the Shire for their support on the Red Gully and Wooroloo incidents. Thank you to all volunteers that attended, it was a good experience for volunteers for different scenarios and it was good to see Wheatbelt volunteers in attendance. The application period for the Local Government Grants Scheme is currently open and we are hopeful of 1 new truck and at least 2 new facilities within the Shire of Mt Marshall.

There is a road crash rescue drill being held on the Bencubbin-Koorda Road on the 23<sup>rd</sup> February 2021. This is a chance for volunteers to get together, allowing them to enhance their skills on how to cut open cars. It will be more based around road crash rescue so multiple VFES units will be attending.

### **5.3.1 Bushfires**

Nil.

### **5.3.2 Emergency Management**

Wheatbelt District Advisor Report First Quarter 2021

#### **Wheatbelt District Exercise Project**

##### **Tools available**

- How to plan an exercise Handbook
  - This guide will be an amalgamation of all State exercise papers reduced to suit the needs of local level exercising, while ensuring all key components are captured.
- Exercise report template
- Exercise Scenarios and bank of questions to pick and choose from.
- Data base of exercises previously run.

##### **Background**

These tools will assist LGs and their LEMCs to develop exercises against the capability framework. You will be asked to select the capabilities from;

- Previous Capability survey responses

**Minutes of the Mt Marshall Local Emergency Management Committee Meeting  
held on Tuesday 16<sup>th</sup> February 2021**

- Lessons identified from previous exercises or experiences,
- Local and district risk assessments
- Issues raised at your LEMC
- District Emergency Management Advisor (DEMA) input and discussion

By doing this you can ensure you are raising awareness of risks and particular challenges or issues as well as allowing members to practice and improve existing processes and procedures that will in turn provide feedback and improvements into planning.

So, what exactly are these capabilities that are referred to?

They are the capabilities as described in the capability framework against which the resilience of the state is measured. (They underpin the Capability/Preparedness Survey that you will be asked to fill out by June 2021). There are 7 capability areas and 33 core capabilities. Each core capability within the framework is underpinned by achievement objectives.

To view the full capability framework click here:  
<https://www.semc.wa.gov.au/capability-and-preparedness/capability-framework>.  
 See the table below for a summary of capabilities;

Governance	Legislation	Planning and mitigation	Land use planning	Emergency response	Command, control and coordination
	Policies		Ecosystem management		Situational assessment
	EM plans		Infrastructure protection		Evacuation
Analysis and continuous improvement	Risk assessment		Essential services protection		Public protection
	Horizon scanning		Minimise single points of failure		Agency interoperability
	Lessons management		Remoteness planning		Mass casualty management
Community involvement	Alerts and warnings		Business continuity planning	Impact management and recovery coordination	Mass fatality management
	Public information	Resources	Community activities		Welfare
	Risk awareness and understanding		People		Impact assessment
	Shared ownership		Volunteering		Recovery coordination
	Sector information sharing		Finance and administration		
			Equipment/critical resources		

I will be available this year to assist you to become familiar with these tools. Please just contact me if you'd like me to assist.

**Incidents to date in the Wheatbelt – learnings, outcomes**

We have had three major fires to date in the Wheatbelt;

- Wundowie (Shire of Northam) Level 2

**Minutes of the Mt Marshall Local Emergency Management Committee Meeting**  
**held on Tuesday 16<sup>th</sup> February 2021**

- Red Gully (Shire of Gingin) Level 3
- Daliak (Shire of York) Level 1

Debriefs are currently being arranged but some general observations that may assist other LGs in preparedness.

### **Communications**

- Communications, and in particular public information into the community remain a major challenge during power outage.
- The use of social media alone was proven not to be adequate. There were a number of areas where internet connections were poor, and a number of travelers who weren't familiar with WA and didn't know where to look online. Developing communication strategies, where key messages from DFES (or any HMA) can be dispersed quickly through existing LG networks is ideal. For example, LGs sending messages to all visitors centres and caravan parks for them to print out and display prominently.

### **Operational Area Support Group (OASG) Meetings for COVID 19**

The OASGS being chaired by the Dept of Health are currently being held Monthly.

A great deal of work is still occurring on testing outbreak plans and planning for the vaccination rollout.

An additional project is underway to collate data on the location of vulnerable people and the level of care needed. Clearly some confidentiality issues, however WACHS are working on that, and confident they will have a comprehensive list soon so that they will be able to share relevant data with an HMA if a major incident occurs.

The setup of Welfare centres in the immediate term remains of concern should this occur during a COVID outbreak/lockdown. Agencies agree that early actions may require a multi-agency approach as smaller and more remote LGs may not have capacity until Dept of Communities arrive.

Yvette Grigg

Wheatbelt -- District EM Advisor

## **5.4 Department of Communities – Emergency Services Unit**

### **District Emergency Services Officer – Wheatbelt Update: February 2021**

#### **Local Emergency Welfare Plans**

The process to update the Local Emergency Welfare Plans (LEWP) is continuing and I hope to attend as many shires as I can when I am in the area. In the meantime, I will be in contact with the Shires to ensure that the details in the LEWPs are up to date and to make any changes to services available in the shire, if required.

If any there are any changes to contact details or suppliers within your Shire please send them through to [joanne.spadaccini@communities.wa.gov.au](mailto:joanne.spadaccini@communities.wa.gov.au) and they will be updated in the new version.

Due to the continually changing COVID environment we are now living in, the LEWP will be in draft form, however the contact details and facility details will be up to date according to information supplied to DC at the date listed in the footer.

### **Social Distancing (SD) in Evacuation Centres**

In the event of an evacuation centre being required we will need to address the social distancing requirements in play at that time. This may involve looking at more than one facility to avoid overcrowding or requesting people to stay with family or friends if available (that also adheres to SD rules). The estimated capacity for each centre listed in the LEWP are being revised and will be shown in two sections. Non COVID and COVID capacities. I will have discussions with the Shires around this and what other resources are available if required.

A copy of the COVID – 19 Welfare Centre Guide (V1.02 23 December 2020) has been distributed to the Local Governments in the Wheatbelt in preparation should a Welfare Centre be required.

The key points:

- Travelers, visitors and tourists to leave the evacuation area if safe to do so
- Shelter in Place if safe to do so
- Shelter with family and friends if safe to do so
- Utilise commercial/alternative accommodation options if available
- Use welfare centres as a last resort

Department of Communities - Wheatbelt District - Contact arrangement for welfare support in emergencies.

In an emergency, if welfare support services are required during business hours, please contact the Department of Communities office listed in your LEWP or after hours contact Crisis Care on 1800 199 008 to activate Communities.

During business hours the District Emergency Services Officer is contactable for non-activation enquiries on 0429 102 614, but as I am often on the road and out of phone service range, please leave a message and I will return your call as soon as I can.

If you would like any further information please call my mobile 0429 102 614 or email me [joanne.spadaccini@communities.wa.gov.au](mailto:joanne.spadaccini@communities.wa.gov.au).

Jo Spadaccini

District Emergency Services Officer - Wheatbelt

Department of Communities - Emergency Services Unit

## **5.5 Bencubbin Police**

Robert Duffey advised that he is currently the only staff member however David Tapscott will be joining the Bencubbin Police in mid-March. Robert will be taking sick leave from the 26<sup>th</sup> February 2021 meaning there will be a period of two weeks with no police in Beacon and Bencubbin, however police from neighbouring towns have been notified and will be doing patrols. It has been very busy lately with COVID-19, which has involved checking on people that are self-isolating to make sure they are doing the right thing. Robert advised he has also been utilised in other locations recently.

## **5.6 Acting Operations Manager Eastern WACHS**

Nil.

## **5.7 Silver Chain Nursing Association**

### **Beacon Silver Chain RAN**

Silver Chain staff have received notification in regard to transferring patients to the Beacon Airstrip. It is now a requirement to wear a mask when transferring patients. In regard to the COVID-19 vaccine Silver Chain nurses will be unable to administer the first release Pfizer vaccine to the community however when they receive the second release AstraZenec vaccine they will be able to vaccinate community members. There is a mental health first aid course available which may be useful for volunteers and Shire staff to complete.

### **Bencubbin Silver Chain RAN**

Silver Chain nurses are currently concentrating on administering flu vaccinations. Patients who receive the flu vaccine are required to wait a period of two weeks before receiving the COVID-19 vaccine. Both Silver Chain nurses will keep the community updated on the COVID-19 vaccine and will be encouraging everyone in the community to receive it. The Silver Chain Committee has recently bought emergency packs for the nurses in emergency situations, these are a lot more user friendly. There will be advertising in The Gimlet regarding the counsellor that will be attending Bencubbin fortnightly.

## **5.8 Education Department**

Nil.

## **5.9 Community Development**

Nil.

## **5.10 Beacon Volunteer Emergency Services Brigade**

Captain of Beacon VESU was not present.

DFES Area Officer, Daniel Hendriksen noted that the new Beacon VFES facility is now complete however they are hoping for more upgrades to come.

## **6.0 General Business**

Nil.

## **7.0 New Business of an Urgent Nature Introduced by Decision of the Meeting**

Nil.

Minutes of the Mt Marshall Local Emergency Management Committee Meeting  
held on Tuesday 16<sup>th</sup> February 2021

**8.0 Next Meeting – Tuesday 11 May 2021 commencing at 4.00pm in Council Chambers, 80 Monger Street, Bencubbin**

**9.0 Closure of Meeting**

There being no further business the meeting closed at 5.28pm

**These Minutes were confirmed at the Local Emergency Management Committee Meeting held on Tuesday 11 May 2021.**

---

Date

---

Cr ARC Sachse

---

Chair

# **SHIRE OF MT MARSHALL**



## **Mt Marshall Audit Committee**

**Minutes of the  
Mt Marshall Audit Committee Meeting  
held on Monday 8 March 2020  
in Council Chambers,  
80 Monger St, Bencubbin  
commencing at 3:00pm.**

Attachment 11.2.1a

---

Chairperson

**This page has  
been left blank  
intentionally**

---

# **DISCLAIMER**

## **MEMBERS OF THE PUBLIC ARE REQUESTED TO READ THROUGH AND FAMILIARISE THEMSELVES WITH THE DISCLAIMER**

No responsibility whatsoever is implied or accepted by the Shire of Mt Marshall for any act, omission or statement or intimation occurring during Council or Committee meetings. The Shire of Mt Marshall 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 or Committee meetings. Any person or legal entity who acts or fails to act in reliance upon any statement, act or omission made in a Council or Committee meeting 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 license, any statement or intimation of approval made by a member or officer of the Shire of Mt Marshall during the course of any meeting is not intended to be and is not to be taken as notice of approval from the Shire of Mt Marshall. The Shire of Mt Marshall warns that anyone who has an application lodged with the Shire of Mt Marshall must obtain and should only rely on written confirmation of the outcome of the application, and any conditions attaching to the decision made by the Shire of Mt Marshall in respect of the application.

**TABLE OF CONTENTS**

- 1.0 Declaration of Opening / Announcement of Visitors**
- 2.0 Record of Attendance / Apologies**
- 3.0 Standing Orders**
- 4.0 Confirmation of Minutes of Previous Meetings**
  - 4.1 Minutes of Audit Committee Meeting held Thursday 16 July 2020**
- 5.0 Reports of Officers**
  - 5.1 Finance and Administration Manager**
    - 5.1.1 2019/2020 Annual Financial Report and Audit Report**
- 6.0 New Business of an Urgent Nature Introduced by Decision of the Meeting**
  - 6.1 2020 Compliance Audit Return**
- 7.0 Next Meeting – to be advised**
- 8.0 Closure of Meeting**

## **1.0 Declaration of Opening / Announcement of Visitors**

The Chairperson declared the meeting open at 3:00pm.

## **2.0 Record of Attendance / Apologies**

### **Attendance**

Cr ARC Sachse	Councillor / Chairperson
Cr SR Putt	Councillor / Committee Member
Cr NR Gillett	Councillor / Committee Member
Mr John Nuttall	Chief Executive Officer
Ms Nadine Richmond	Executive Assistant
Ms Tanika McLennan	Finance and Administration Manager

### **Apologies**

Nil

## **3.0 Standing Orders**

### **Audit2021/001 COMMITTEE DECISION:**

*That Standing Order number 9.2 - Limitation of Number of Speeches be suspended for the duration of the meeting to allow for greater debate on items in the agenda.*

*Moved Cr SR Putt*

*Seconded Cr NR Gillett*

*Carried 3/0*

## **4.0 Confirmation of Minutes of Previous Meetings**

### **4.1 Minutes of Mt Marshall Audit Committee Meeting held Thursday 16 July 2020**

### **Audit2021/002 COMMITTEE DECISION:**

*That the Minutes of the Audit Committee Meeting held on Thursday 16 July 2020 be confirmed as a true and correct record of proceedings.*

*Moved Cr SR Putt*

*Seconded Cr NR Gillett*

*Carried 3/0*

## **5.0 Reports of Officers**

### **5.1 Finance and Administration Manager**

#### **5.1.1 2019/2020 Annual Financial Report and Audit Report**

<b>File No:</b>	4.0187
<b>Location/Address:</b>	N/A
<b>Name of Applicant:</b>	N/A
<b>Name of Owner:</b>	N/A
<b>Author:</b>	Tanika McLennan – Finance and Administration Manager
<b>Attachments:</b>	5.1.1a – Audited Financial Report to 30 June 2020
	5.1.1b – Independent Auditors Report and Management Letter
<b>Declaration of Interest:</b>	Nil
<b>Voting Requirements:</b>	Absolute Majority
<b>Previously Considered:</b>	Nil

---

#### **Background:**

Moore Australia has conducted the annual financial audit of the Shire of Mt Marshall on behalf of and in conjunction with the Office of the Auditor General for the period 1 July 2019 to 30 June 2020. A copy of the audited Financial Statement is attached, along with the Independent Audit Report and Management Letter, for consideration by the Audit Committee.

#### **Consultation:**

Bob Waddell – Contract Accountant  
John Nuttall - CEO

#### **Statutory Environment:**

*Local Government Act 1995*

#### *5.54. Acceptance of annual reports*

(1) Subject to subsection (2), the annual report for a financial year is to be accepted\* by the local government no later than 31 December after that financial year.

\* Absolute majority required.

**Agenda for the Audit Committee Meeting on Monday 8 March 2021**

(2) If the auditor's report is not available in time for the annual report for a financial year to be accepted by 31 December after that financial year, the annual report is to be accepted by the local government no later than 2 months after the auditor's report becomes available.

**7.1A. Audit committee**

- (1) A local government is to establish an audit committee of 3 or more persons to exercise the powers and discharge the duties conferred on it.
- (2) The members of the audit committee of a local government are to be appointed\* by the local government and at least 3 of the members, and the majority of the members, are to be council members.

*\* Absolute majority required.*

- (3) A CEO is not to be a member of an audit committee and may not nominate a person to be a member of an audit committee or have a person to represent him or her as a member of an audit committee.
- (4) An employee is not to be a member of an audit committee.  
[Section 7.1A inserted by No. 49 of 2004 s. 5.]

**Division 3 — Conduct of audit**

**7.9. Audit to be conducted**

- (1) An auditor is required to examine the accounts and annual financial report submitted for audit and, by the 31 December next following the financial year to which the accounts and report relate or such later date as may be prescribed, to prepare a report thereon and forward a copy of that report to —
  - (a) the mayor or president; and
  - (b) the CEO of the local government; and
  - (c) the Minister.
- (2) Without limiting the generality of subsection (1), where the auditor considers that —
  - (a) there is any error or deficiency in an account or financial report submitted for audit; or
  - (b) any money paid from, or due to, any fund or account of a local government has been or may have been misapplied to purposes not authorised by law; or
  - (c) there is a matter arising from the examination of the accounts and annual financial report that needs to be addressed by the local government,  
details of that error, deficiency, misapplication or matter, are to be included in the report by the auditor.
- (3) The Minister may direct the auditor of a local government to examine a particular aspect of the accounts and the annual financial report submitted for audit by that local government and to —
  - (a) prepare a report thereon; and
  - (b) forward a copy of that report to the Minister,

and that direction has effect according to its terms.

**Agenda for the Audit Committee Meeting on Monday 8 March 2021**

- (4) If the Minister considers it appropriate to do so, the Minister is to forward a copy of the report referred to in subsection (3), or part of that report, to the CEO of the local government to be dealt with under section 7.12A.

*[Section 7.9 amended by No. 49 of 2004 s. 7.]*

**Relevant Plans and Policy:**

Nil

**Financial Implications:**

There are no financial implications associated with accepting the annual financial report.

**Risk Assessment:**

Although the Auditor General's report has been received very late, failure to receive it in a timely manner risks further reputational harm.

**Community & Strategic Objectives:**

*Governance and Leadership*

Implement systems and processes that meet our legal and audit obligations and the needs of the community.

**Comment:**

The audit is considered to be a "clean" audit, in that the auditors did not find any uncorrected misstatements, errors or omissions. However, a significant finding relating to Asset Renewal Funding Ratio has been made. This relates to the Shire having an out of date Long Term Financial Plan (a new plan is in the process of being prepared) meaning the funding ratio could not properly be calculated. The Audit Committee will note the management comment regarding this finding.

**Audit2021/003 OFFICER'S RECOMMENDATION / COMMITTEE DECISION:**

***That the Audit Committee recommend to Council that it adopt the:***

- 1. Audited Financial Report for the year ended 30 June 2020;***
- 2. Independent Audit Report for the year ended 30 June 2020 and;***
- 3. Management Letter for the year ended 30 June 2020.***

***Moved Cr NR Gillett  
Absolute Majority***

***Seconded Cr SR Putt***

***Carried 3/0***

**6.0 New Business of an Urgent Nature Introduced by Decision of the Meeting**

**Audit2021/004 OFFICER RECOMMENDATION / COMMITTEE DECISION**

***That the Audit Committee consider Late Item 6.1 – 2020 Compliance Audit Return.***

***Moved Cr SR Putt***

***Seconded Cr NR Gillett***

***Carried 3/0***

**6.1 2020 Compliance Audit Return**

<b>File No:</b>	4.0140
<b>Location/Address:</b>	N/A
<b>Name of Applicant:</b>	Nil
<b>Name of Owner:</b>	N/A
<b>Author:</b>	John Nuttall – Chief Executive Officer
<b>Attachments:</b>	6.1 - 2020 Compliance Audit Return
<b>Declaration of Interest:</b>	Nil
<b>Voting Requirements:</b>	Simple Majority
<b>Previously Considered:</b>	Nil

---

**Background:**

The Local Government (Audit) Regulations 1996 require that the Shire carry out a Compliance Audit Return (CAR) for the period 1 January to 31 December each year, and after carrying out the Audit prepare a Compliance Audit Return in a form approved by the Minister.

The Audit Committee is required to review the annual CAR and report to the Council the results of that review prior to adoption of the CAR by Council.

The CAR is then to be presented to the Council for adoption and recorded in the minutes of the meeting at which it is adopted.

The return, once adopted by Council is to be certified by the Shire President and the Chief Executive Officer and forwarded to the Director General of the Department of Local Government and Regional Development.

**Consultation:**

Tanika McLennan – Finance and Administration Manager

**Statutory Environment:**

*Local Government Act 1995*

*Local Government (Audit) Regulations 1996*

**Relevant Plans and Policy:**

Nil

**Financial Implications:**

Nil

**Risk Assessment:**

Failure to fulfil compliance requirements (Statutory and Regulatory)

**Community & Strategic Objectives:**

*Governance and Leadership*

Implement systems and processes that meet our legal and audit obligations and the needs of the community.

**Comment:**

The compliance audit is comprehensive and gives the Council an indication of the Shire's level of compliance with legislative requirements. The audit has been completed by the Chief Executive Officer and the Finance and Administration Manager and the Shire is compliant in all areas.

**Audit2021/005 OFFICER'S RECOMMENDATION / COMMITTEE DECISION**

***That the Audit Committee adopt the Compliance Audit Return (as per attachment 6.1) for the period from 1 January 2020 to 31 December 2020, being recorded as required by the Local Government (Audit) Regulations 1996.***

***Moved Cr SR Putt***

***Seconded Cr NR Gillett***

***Carried 3/0***

**7.0 Next Meeting – to be advised**

**8.0 Closure of Meeting**

The Chairman declared the meeting closed at 3.21pm.

These Minutes were confirmed by the Mt Marshall Audit Committee at its meeting held

---

Date

---

Chairman

IN REPLY PLEASE QUOTE: JN21 - XXX  
ENQUIRIES TO: Mr John Nuttall

FILE:

16 March 2021

Hon David Templeman MLA  
Minister for Local Government; Heritage; Culture and the Arts  
7<sup>th</sup> Floor  
Dumas House  
2 Havelock Street  
WEST PERTH WA 6005

Dear Minister Templeman,

### **SHIRE OF MT MARSHALL ANNUAL AUDIT 2019/20**

This letter is in response to the audit report prepared by the Auditor General on behalf of the Shire of Mt Marshall for the financial year 2019/20.

In the section headed 'Report on other Legal and Regulatory Requirements' the following is stated:

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

- (i) In my opinion, there is a significant adverse trend in the financial position of the Shire as the Operating Surplus Ratio has been below the Department of Local Government, Sport and Cultural Industries' standard for the past 3 years.*

This issue was discussed with the auditors during the 'exit meeting', and was presented to the audit committee at the meeting held on 8 March 2021.

It is extremely important to note that in the view of the Mt Marshall Audit Committee, and supported by the Shire's auditors, the reason behind this adverse finding is due to the way in which the ratios are to be calculated. Explained simply Local Governments are required to show depreciation charge as part of operating expenditure, however non-operational grants (such as those provided for road funding in order to maintain those assets being depreciated) are not able to be shown as operating income.

For that reason the majority of regional Local Governments (who are reliant upon grants) show an operating expenditure greater than an operating income. It is impossible for Local Governments reliant upon grants to have a positive ratio.

We contend that if our non-operational grants are taken into account appropriately (that is as part of operating income) we would meet the relevant standards. We therefore urge the department to re-think the way in which these ratios are calculated and to therefore allow Local Government to 'compare apples with apples'.

On the basis of the above reasoning, and as it is impossible to believe that a small regional Local Government could survive without grant funding (for information we are a Shire that is 10,000 square kilometres in size, have a road network of 2,000kms to maintain and a population of around 550 people) at this point in time the Council of Mt Marshall does not intend to take any action in relation to the ratios, as if Capital Grants were included in the ratio calculation the Shire would meet the DLGSCI standard. We will continue to work in a responsible way having regard to the finances available, and the needs of the community.

The details presented in this letter were adopted by the full Council of Mt Marshall at a meeting held on 16 March 2021.

Should there be any queries please do not hesitate to contact the Chief Executive Officer for further details.

Yours faithfully,

John Nuttall  
Chief Executive Officer



## Mount Marshall - Compliance Audit Return 2020

### Certified Copy of Return

Please submit a signed copy to the Director General of the Department of Local Government, Sport and Cultural Industries together with a copy of the relevant minutes.

Commercial Enterprises by Local Governments					
No	Reference	Question	Response	Comments	Respondent
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 2020?	N/A		John Nuttall
2	s3.59(2)(b) F&G Regs 7,8,10	Has the local government prepared a business plan for each major land transaction that was not exempt in 2020?	N/A		John Nuttall
3	s3.59(2)(c) F&G Regs 7,8,10	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 2020?	N/A		John Nuttall
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 2020?	N/A		John Nuttall
5	s3.59(5)	During 2020, did the council resolve to proceed with each major land transaction or trading undertaking by absolute majority?	N/A		John Nuttall

Delegation of Power/Duty					
No	Reference	Question	Response	Comments	Respondent
1	s5.16	Were all delegations to committees resolved by absolute majority?	Yes		John Nuttall
2	s5.16	Were all delegations to committees in writing?	N/A		John Nuttall
3	s5.17	Were all delegations to committees within the limits specified in section 5.17?	N/A		John Nuttall
4	s5.18	Were all delegations to committees recorded in a register of delegations?	N/A		John Nuttall
5	s5.18	Has council reviewed delegations to its committees in the 2019/2020 financial year?	Yes		John Nuttall
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 Act?	Yes		John Nuttall
7	s5.42(1)	Were all delegations to the CEO resolved by an absolute majority?	Yes		John Nuttall
8	s5.42(2)	Were all delegations to the CEO in writing?	Yes		John Nuttall



Department of  
**Local Government, Sport  
and Cultural Industries**

9	s5.44(2)	Were all delegations by the CEO to any employee in writing?	Yes	John Nuttall
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?	Yes	John Nuttall
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	John Nuttall
12	s5.46(2)	Were all delegations made under Division 4 of the Act reviewed by the delegator at least once during the 2019/2020 financial year?	Yes	John Nuttall
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 Admin Reg 19?	Yes	John Nuttall

### Disclosure of Interest

No	Reference	Question	Response	Comments	Respondent
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, did the council member ensure that they did not remain present to participate in discussion or decision making relating to the matter?	Yes		John Nuttall
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 Admin Reg 21A, recorded in the minutes of the relevant council or committee meeting?	Yes		John Nuttall
3	s5.73	Were disclosures under section sections 5.65, 5.70 or 5.71A(3) recorded in the minutes of the meeting at which the disclosures were made?	Yes		John Nuttall
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		John Nuttall
5	s5.76 Admin Reg 23, Form 3	Was an annual return in the prescribed form lodged by all relevant persons by 31 August 2020?	Yes		John Nuttall
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		John Nuttall
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?	Yes		John Nuttall
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, in the form prescribed in Admin Reg 28?	Yes		John Nuttall



Department of  
**Local Government, Sport  
and Cultural Industries**

9	s5.88(3)	When a person ceased to be a person required to lodge a return under sections 5.75 and 5.76, did the CEO remove from the register all returns relating to that person?	Yes	John Nuttall
10	s5.88(4)	Have all returns removed from the register in accordance with section 5.88(3) 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	John Nuttall
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, in the form prescribed in Admin Reg 28A?	Yes	John Nuttall
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	John Nuttall
13	s5.89A(6)	When a person ceases to be a person who is required to make a disclosure under section 5.87A or 5.87B, did the CEO remove from the register all records relating to that person?	Yes	John Nuttall
14	s5.89A(7)	Have copies of all records removed from the register under section 5.89A(6) been kept for a period of at least five years after the person ceases to be a person required to make a disclosure?	Yes	John Nuttall
15	Rules of Conduct Reg 11(1), (2) & (4)	Where a council member had an interest that could, or could reasonably be perceived to, adversely affect the impartiality of the person, did they disclose the interest in accordance with Rules of Conduct Reg 11(2)?	Yes	John Nuttall
16	Rules of Conduct Reg 11(6)	Where a council member disclosed an interest under Rules of Conduct Reg 11(2) was the nature of the interest recorded in the minutes?	Yes	John Nuttall
17	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	John Nuttall
18	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 s5.71A(1) 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	John Nuttall
19	s5.71B(6) & s5.71B(7)	Was any decision made by the Minister under subsection 5.71B(6) recorded in the minutes of the council meeting at which the decision was considered?	N/A	John Nuttall
20	s5.103 Admin Regs 34B & 34C	Has the local government adopted a code of conduct in accordance with Admin Regs 34B and 34C to be observed by council members, committee members and employees?	Yes	John Nuttall



Department of  
**Local Government, Sport  
and Cultural Industries**

21	Admin Reg 34B(5)	Has the CEO kept a register of notifiable gifts in accordance with Admin Reg 34B(5)?	Yes	John Nuttall
----	------------------	--	-----	--------------

### Disposal of Property

No	Reference	Question	Response	Comments	Respondent
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) (unless section 3.58(5) applies)?	N/A		John Nuttall
2	s3.58(4)	Where the local government disposed of property under section 3.58(3), did it provide details, as prescribed by section 3.58(4), in the required local public notice for each disposal of property?	N/A		John Nuttall

### Elections

No	Reference	Question	Response	Comments	Respondent
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?	Yes		John Nuttall



Department of  
**Local Government, Sport  
and Cultural Industries**

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?	Yes		John Nuttall
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 Elect Reg 30G(6)?	Yes		John Nuttall

## Finance

No	Reference	Question	Response	Comments	Respondent
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 Act?	Yes		Tanika McLennan
2	s7.1B	Where the council delegated to its audit committee any powers or duties under Part 7 of the Act, did it do so by absolute majority?	Yes		Tanika McLennan
3	s7.3(1) & s7.6(3)	Was the person or persons appointed by the local government to be its auditor appointed by an absolute majority decision of council?	Yes		Tanika McLennan
4	s7.3(3)	Was the person(s) appointed by the local government under s7.3(1) to be its auditor a registered company auditor or an approved auditor?	Yes		Tanika McLennan
5	s7.9(1)	Was the auditor's report for the financial year ended 30 June 2020 received by the local government by 31 December 2020?	No		Tanika McLennan
6	s7.12A(3)	Where the local government determined that matters raised in the auditor's report prepared under s7.9(1) of the Act required action to be taken, did the local government ensure that appropriate action was undertaken in respect of those matters?	Yes		Tanika McLennan
7	s7.12A(4)(a)	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?	Yes		Tanika McLennan
8	s7.12A(4)(b)	Where the local government was required to prepare a report under s.7.12A(4)(a), 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	Not yet received by LG	Tanika McLennan
9	s7.12A(5)	Within 14 days after the local government gave a report to the Minister under s7.12A(4)(b), did the CEO publish a copy of the report on the local government's official website?	N/A		Tanika McLennan
10	Audit Reg 7	Did the agreement between the local government and its auditor include the	Yes		Tanika McLennan



Department of  
**Local Government, Sport  
and Cultural Industries**

		objectives and scope of the audit, a plan for the audit, details of the remuneration and expenses paid to the auditor, and the method to be used by the local government to communicate with the auditor?		
11	Audit Reg 10(1)	Was the auditor's report for the financial year ending 30 June received by the local government within 30 days of completion of the audit?	Yes	Tanika McLennan

### Integrated Planning and Reporting

No	Reference	Question	Response	Comments	Respondent
1	Admin Reg 19C	Has the local government adopted by absolute majority a strategic community plan? If Yes, please provide the adoption date or the date of the most recent review in the Comments section?	Yes	15.12.2020	John Nuttall
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	September 2017	John Nuttall
3	Admin Reg 19DA(2) & (3)	Does the corporate business plan comply with the requirements of Admin Reg 19DA(2) & (3)?	Yes		John Nuttall

### Local Government Employees

No	Reference	Question	Response	Comments	Respondent
1	Admin Reg 18C	Did the local government approve a process to be used for the selection and appointment of the CEO before the position of CEO was advertised?	N/A		John Nuttall
2	s5.36(4) & s5.37(3) Admin Reg 18A	Were all CEO and/or senior employee vacancies advertised in accordance with Admin Reg 18A?	N/A		John Nuttall
3	Admin Reg 18E	Was all information provided in applications for the position of CEO true and accurate?	N/A		John Nuttall
4	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)?	N/A		John Nuttall



Department of  
**Local Government, Sport  
and Cultural Industries**

5	s5.37(2)	Did the CEO inform council of each proposal to employ or dismiss senior employee?	N/A	John Nuttall
6	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	John Nuttall

### Official Conduct

No	Reference	Question	Response	Comments	Respondent
1	s5.120	Has the local government designated a senior employee as defined by section 5.37 to be its complaints officer?	Yes		John Nuttall
2	s5.121(1)	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)?	Yes		John Nuttall
3	s5.121(2)	Does the complaints register include all information required by section 5.121(2)?	Yes		John Nuttall
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		John Nuttall

### Optional Questions

No	Reference	Question	Response	Comments	Respondent
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 Financial Management Reg 5(2)(c) within the three years prior to 31 December 2020? If yes, please provide the date of council's resolution to accept the report.	Yes		John Nuttall
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 Audit Reg 17 within the three years prior to 31 December 2020? If yes, please provide date of council's resolution to accept the report.	Yes		John Nuttall
3	s5.87C(2)	Where a disclosure was made under sections 5.87A or 5.87B, was the disclosure made within 10 days after receipt of the gift?	Yes		John Nuttall



Department of  
**Local Government, Sport  
and Cultural Industries**

4	s5.87C	Where a disclosure was made under sections 5.87A or 5.87B, did the disclosure include the information required by section 5.87C?	Yes	John Nuttall
5	s5.90A(2)	Did the local government prepare and adopt by absolute majority a policy dealing with the attendance of council members and the CEO at events?	Yes	John Nuttall
6	s.5.90A(5)	Did the CEO publish an up-to-date version of the attendance at events policy on the local government's official website?	Yes	John Nuttall
7	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)?	N/A	Nadine Richmond
8	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	John Nuttall
9	s5.127	Did the local government prepare a report on the training completed by council members in the 2019/2020 financial year and publish it on the local government's official website by 31 July 2020?	Yes	John Nuttall
10	s6.4(3)	By 30 September 2020, did the local government submit to its auditor the balanced accounts and annual financial report for the year ending 30 June 2020?	Yes	Nadine Richmond



## Tenders for Providing Goods and Services

No	Reference	Question	Response	Comments	Respondent
1	F&G Reg 11A(1) & (3)	Does the local government have a current purchasing policy that complies with F&G Reg 11A(3) in relation to contracts for other persons to supply goods or services where the consideration under the contract is, or is expected to be, \$250,000 or less or worth \$250,000 or less?	Yes		John Nuttall
2	F&G Reg 11A(1)	Did the local government comply with its current purchasing policy 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?	Yes		John Nuttall
3	s3.57 F&G Reg 11	Subject to F&G Reg 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 F&G Reg 11(1)?	Yes		John Nuttall
4	F&G Regs 11(1), 12(2), 13, & 14(1), (3), and (4)	When regulations 11(1), 12(2) or 13 required tenders to be publicly invited, did the local government invite tenders via Statewide public notice in accordance with F&G Reg 14(3) and (4)?	Yes		John Nuttall
5	F&G Reg 12	Did the local government comply with F&G Reg 12 when deciding to enter into multiple contracts rather than a single contract?	N/A		John Nuttall
6	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?	Yes		John Nuttall
7	F&G Regs 15 & 16	Did the local government's procedure for receiving and opening tenders comply with the requirements of F&G Regs 15 and 16?	Yes		John Nuttall
8	F&G Reg 17	Did the information recorded in the local government's tender register comply with the requirements of F&G Reg 17 and did the CEO make the tenders register available for public inspection and publish it on the local government's official website?	Yes		John Nuttall
9	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		John Nuttall
10	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		John Nuttall
11	F&G Reg 19	Did the CEO give each tenderer written notice containing particulars of the	Yes		John Nuttall



Department of  
**Local Government, Sport  
and Cultural Industries**

		successful tender or advising that no tender was accepted?		
12	F&G Regs 21 & 22	Did the local government's advertising and expression of interest processes comply with the requirements of F&G Regs 21 and 22?	Yes	John Nuttall
13	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?	Yes	John Nuttall
14	F&G Reg 23(3)	Were all expressions of interest that were not rejected assessed by the local government?	Yes	John Nuttall
15	F&G Reg 23(4)	After the local government considered expressions of interest, did the CEO list each person considered capable of satisfactorily supplying goods or services as an acceptable tenderer?	Yes	John Nuttall
16	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 F&G Reg 24?	Yes	John Nuttall
17	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 F&G Reg 24AD(4) and 24AE?	N/A	John Nuttall
18	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	John Nuttall
19	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 F&G Reg 16, as if the reference in that regulation to a tender were a reference to a pre-qualified supplier panel application?	N/A	John Nuttall
20	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 F&G Reg 24AG?	N/A	John Nuttall
21	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	John Nuttall
22	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?	Yes	John Nuttall
23	F&G Reg 24AI	Did the CEO send each applicant written notice advising them of the outcome of their application?	Yes	John Nuttall



Department of  
**Local Government, Sport  
and Cultural Industries**

24	F&G Regs 24E & 24F	Where the local government gave regional price preference, did the local government comply with the requirements of F&G Regs 24E and 24F?	Yes	John Nuttall
----	--------------------	---	-----	--------------

I certify this Compliance Audit Return has been adopted by council at its meeting on \_\_\_\_\_

\_\_\_\_\_  
Signed Mayor/President, Mount Marshall

\_\_\_\_\_  
Signed CEO, Mount Marshall

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

**TABLE OF CONTENTS**

Statement by Chief Executive Officer	2
Statement of Comprehensive Income by Nature or Type	3
Statement of Comprehensive Income by Program	4
Statement of Financial Position	5
Statement of Changes in Equity	6
Statement of Cash Flows	7
Rate Setting Statement	8
Index of Notes to the Financial Report	9
Independent Auditor's Report	59

**COMMUNITY VISION**

Build an active, safe and vibrant community with shared social values based on mutual respect and fairness.

Principal place of business:  
80 Monger Street  
Bencubbin  
WA 6477

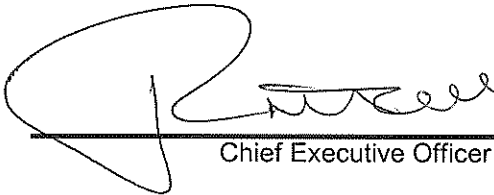
**SHIRE OF MT MARSHALL  
FINANCIAL REPORT  
FOR THE YEAR ENDED 30 JUNE 2020**

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

**STATEMENT BY CHIEF EXECUTIVE OFFICER**

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

Signed on the 24<sup>th</sup> day of FEBRUARY 2021

  
\_\_\_\_\_  
Chief Executive Officer

John Nuttal  
\_\_\_\_\_  
Name of Chief Executive Officer



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

Certified by Moore Australia

	NOTE	2020 Actual \$	2020 Budget \$	2019 Actual \$
<b>Revenue</b>				
Rates	26(a)	1,497,428	1,465,964	1,407,637
Operating grants, subsidies and contributions	2(a)	2,891,077	1,846,166	2,709,255
Fees and charges	2(a)	498,551	493,697	460,976
Interest earnings	2(a)	70,204	103,249	112,487
Other revenue	2(a)	289,358	259,133	358,315
		5,246,618	4,168,209	5,048,670
<b>Expenses</b>				
Employee costs		(1,589,503)	(1,722,949)	(1,455,698)
Materials and contracts		(1,182,472)	(1,429,092)	(1,436,166)
Utility charges		(234,060)	(211,366)	(195,848)
Depreciation on non-current assets	11(d)	(2,834,573)	(2,700,134)	(2,698,069)
Interest expenses	2(b)	(43,448)	(41,654)	(45,917)
Insurance expenses		(215,788)	(176,968)	(175,613)
Other expenditure	2(b)	(113,208)	(108,100)	(103,543)
		(6,213,052)	(6,390,263)	(6,110,854)
		(966,434)	(2,222,054)	(1,062,184)
Non-operating grants, subsidies and contributions	2(a)	1,544,266	1,389,444	1,236,253
Profit on asset disposals	11(a)	14,373	0	13,926
(Loss) on asset disposals	11(a)	(16,933)	(15,000)	(189,039)
Fair value adjustments to financial assets at fair value through profit or loss		1,153	0	0
		1,542,859	1,374,444	1,061,140
<b>Net result for the period</b>		<b>576,425</b>	<b>(847,610)</b>	<b>(1,044)</b>
<b>Other comprehensive income</b>				
Nil items that will not be reclassified subsequently to profit or loss		0	0	0
<b>Total other comprehensive income for the period</b>		<b>0</b>	<b>0</b>	<b>0</b>
<b>Total comprehensive income for the period</b>		<b>576,425</b>	<b>(847,610)</b>	<b>(1,044)</b>

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



**SHIRE OF MT MARSHALL**  
**STATEMENT OF COMPREHENSIVE INCOME**  
**BY PROGRAM**  
**FOR THE YEAR ENDED 30 JUNE 2020**

Certified by Moore Australia

	NOTE	2020 Actual \$	2020 Budget \$	2019 Actual \$
<b>Revenue</b>	2(a)			
Governance		33,223	20,499	19,333
General purpose funding		4,092,306	2,772,560	3,924,440
Law, order, public safety		50,448	28,933	28,853
Health		175,945	200,740	175,158
Education and welfare		101,529	105,517	86,948
Housing		127,006	158,700	198,211
Community amenities		148,362	129,745	148,362
Recreation and culture		47,427	550,763	62,030
Transport		215,790	6,100	197,373
Economic services		187,976	145,252	145,016
Other property and services		66,606	49,400	62,946
		5,246,618	4,168,209	5,048,670
<b>Expenses</b>	2(b)			
Governance		(382,521)	(406,134)	(382,126)
General purpose funding		(76,415)	(93,989)	(84,693)
Law, order, public safety		(186,204)	(177,993)	(179,568)
Health		(318,219)	(323,446)	(289,975)
Education and welfare		(293,045)	(360,715)	(232,851)
Housing		(257,450)	(248,430)	(319,225)
Community amenities		(265,760)	(295,379)	(229,499)
Recreation and culture		(1,074,716)	(1,130,810)	(1,070,558)
Transport		(2,818,748)	(2,806,367)	(2,834,696)
Economic services		(455,585)	(484,708)	(418,189)
Other property and services		(40,941)	(20,638)	(23,557)
		(6,169,604)	(6,348,609)	(6,064,937)
<b>Finance Costs</b>	2(b)			
Governance		(50)	0	0
General purpose funding		0	0	(192)
Housing		0	0	(2,740)
Community amenities		(2,034)	0	0
Recreation and culture		(41,364)	(41,654)	(42,985)
		(43,448)	(41,654)	(45,917)
		(966,434)	(2,222,054)	(1,062,184)
Non-operating grants, subsidies and contributions	2(a)	1,544,266	1,389,444	1,236,253
Profit on disposal of assets	11(a)	14,373	0	13,926
(Loss) on disposal of assets	11(a)	(16,933)	(15,000)	(189,039)
Fair value adjustments to financial assets at fair value through profit or loss		1,153	0	0
		1,542,859	1,374,444	1,061,140
<b>Net result for the period</b>		<b>576,425</b>	<b>(847,610)</b>	<b>(1,044)</b>
<b>Other comprehensive income</b>				
Nil items that will not be reclassified subsequently to profit or loss		0	0	0
<b>Total other comprehensive income for the period</b>		<b>0</b>	<b>0</b>	<b>0</b>
<b>Total comprehensive income for the period</b>		<b>576,425</b>	<b>(847,610)</b>	<b>(1,044)</b>

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

**SHIRE OF MT MARSHALL  
STATEMENT OF FINANCIAL POSITION  
AS AT 30 JUNE 2020**

Certified by Moore Australia

	NOTE	2020 \$	2019 \$
<b>CURRENT ASSETS</b>			
Cash and cash equivalents	3	3,595,948	4,320,722
Trade and other receivables	6	188,186	310,134
Other financial assets	5(a)	9,524	9,167
Inventories	7	14,385	11,396
Other assets	8	5,476	4,244
<b>TOTAL CURRENT ASSETS</b>		<b>3,813,519</b>	<b>4,655,663</b>
<b>NON-CURRENT ASSETS</b>			
Trade and other receivables	6	1,078	773
Other financial assets	5(b)	285,211	293,582
Property, plant and equipment	9	19,480,669	19,558,836
Infrastructure	10	90,217,920	89,487,422
Right of use assets	12(a)	148,098	0
<b>TOTAL NON-CURRENT ASSETS</b>		<b>110,132,976</b>	<b>109,340,613</b>
<b>TOTAL ASSETS</b>		<b>113,946,495</b>	<b>113,996,276</b>
<b>CURRENT LIABILITIES</b>			
Trade and other payables	14	455,245	822,865
Contract liabilities	15	5,129	0
Lease liabilities	16(a)	10,533	0
Borrowings	17(a)	44,720	43,047
Employee related provisions	18	249,325	202,333
Other provisions	19	0	0
<b>TOTAL CURRENT LIABILITIES</b>		<b>764,952</b>	<b>1,068,245</b>
<b>NON-CURRENT LIABILITIES</b>			
Lease liabilities	16(a)	87,021	0
Borrowings	17(a)	1,004,811	1,049,531
Employee related provisions	18	38,120	23,594
Other provisions	19	52,530	0
<b>TOTAL NON-CURRENT LIABILITIES</b>		<b>1,182,482</b>	<b>1,073,125</b>
<b>TOTAL LIABILITIES</b>		<b>1,947,434</b>	<b>2,141,370</b>
<b>NET ASSETS</b>		<b>111,999,061</b>	<b>111,854,906</b>
<b>EQUITY</b>			
Retained surplus		82,120,454	80,699,670
Reserves - cash backed	4	1,458,563	2,363,135
Revaluation surplus	13	28,420,044	28,792,101
<b>TOTAL EQUITY</b>		<b>111,999,061</b>	<b>111,854,906</b>

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



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

	NOTE	RETAINED SURPLUS \$	RESERVES CASH BACKED \$	REVALUATION SURPLUS \$	TOTAL EQUITY \$
<b>Balance as at 1 July 2018</b>		<b>80,394,688</b>	<b>2,669,161</b>	<b>28,792,101</b>	<b>111,855,950</b>
Comprehensive income					
Net result for the period		(1,044)	0	0	(1,044)
Total comprehensive income		(1,044)	0	0	(1,044)
Transfers from reserves	4	640,059	(640,059)	0	0
Transfers to reserves	4	(334,033)	334,033	0	0
<b>Balance as at 30 June 2019</b>		<b>80,699,670</b>	<b>2,363,135</b>	<b>28,792,101</b>	<b>111,854,906</b>
Change in accounting policy	31(b)	(60,213)	0	(372,057)	(432,270)
<b>Restated total equity at 1 July 2019</b>		<b>80,639,457</b>	<b>2,363,135</b>	<b>28,420,044</b>	<b>111,422,636</b>
Comprehensive income					
Net result for the period		576,425	0	0	576,425
Total comprehensive income		576,425	0	0	576,425
Transfers from reserves	4	940,688	(940,688)	0	0
Transfers to reserves	4	(36,116)	36,116	0	0
<b>Balance as at 30 June 2020</b>		<b>82,120,454</b>	<b>1,458,563</b>	<b>28,420,044</b>	<b>111,999,061</b>

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

**SHIRE OF MT MARSHALL  
STATEMENT OF CASH FLOWS  
FOR THE YEAR ENDED 30 JUNE 2020**

	NOTE	2020 Actual \$	2020 Budget \$	2019 Actual \$
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>				
<b>Receipts</b>				
Rates		1,453,499	1,475,964	1,415,673
Operating grants, subsidies and contributions		2,997,194	1,851,166	2,712,426
Fees and charges		498,551	493,697	460,976
Interest received		70,204	103,249	112,487
Goods and services tax received		438,390	318,065	318,065
Other revenue		289,358	259,133	358,315
		5,747,196	4,501,274	5,377,942
<b>Payments</b>				
Employee costs		(1,507,064)	(1,722,949)	(1,490,995)
Materials and contracts		(1,584,086)	(1,466,092)	(1,324,167)
Utility charges		(234,060)	(211,366)	(195,848)
Interest expenses		(43,448)	(39,654)	(45,917)
Insurance paid		(215,788)	(176,968)	(175,613)
Goods and services tax paid		(425,167)	(318,065)	(271,949)
Other expenditure		(113,208)	(108,100)	(103,543)
		(4,122,821)	(4,043,194)	(3,608,032)
<b>Net cash provided by (used in) operating activities</b>	20	1,624,375	458,080	1,769,910
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>				
Payments for financial assets at amortised cost - self supporting loans		0	0	(3,144)
Payments for purchase of property, plant & equipment	9(a)	(1,381,031)	(1,542,700)	(1,402,975)
Payments for construction of infrastructure	10(a)	(2,659,859)	(3,362,707)	(2,117,441)
Non-operating grants, subsidies and contributions	2(a)	1,544,266	1,389,444	1,236,253
Proceeds from financial assets at amortised cost - self supporting loans		9,167	9,167	17,411
Proceeds from sale of property, plant & equipment	11(a)	190,053	231,000	300,871
<b>Net cash provided by (used in) investment activities</b>		(2,297,404)	(3,275,796)	(1,969,025)
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>				
Repayment of borrowings	17(b)	(43,047)	(43,046)	(109,182)
Payments for principal portion of lease liabilities	16(b)	(8,698)	0	0
<b>Net cash provided by (used in) financing activities</b>		(51,745)	(43,046)	(109,182)
<b>Net increase (decrease) in cash held</b>		(724,774)	(2,860,762)	(308,297)
Cash at beginning of year		4,320,722	4,280,574	4,629,019
<b>Cash and cash equivalents at the end of the year</b>	20	3,595,948	1,419,812	4,320,722

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

**SHIRE OF MT MARSHALL  
RATE SETTING STATEMENT  
FOR THE YEAR ENDED 30 JUNE 2020**

	NOTE	2020 Actual \$	2020 Budget \$	2019 Actual \$
<b>OPERATING ACTIVITIES</b>				
Net current assets at start of financial year - surplus/(deficit)	27 (b)	1,295,961	1,376,554	1,483,330
		1,295,961	1,376,554	1,483,330
<b>Revenue from operating activities (excluding rates)</b>				
Governance		43,566	20,499	33,259
General purpose funding		2,646,393	1,353,203	2,541,127
Law, order, public safety		50,448	28,933	28,853
Health		175,945	200,740	175,158
Education and welfare		101,529	105,517	86,948
Housing		127,006	158,700	198,211
Community amenities		148,362	129,745	148,362
Recreation and culture		47,427	550,763	62,030
Transport		220,973	6,100	197,373
Economic services		187,976	145,252	145,016
Other property and services		66,606	49,400	62,946
		3,816,231	2,748,852	3,679,283
<b>Expenditure from operating activities</b>				
Governance		(383,583)	(416,134)	(384,562)
General purpose funding		(76,415)	(93,989)	(84,885)
Law, order, public safety		(186,204)	(177,993)	(179,568)
Health		(321,026)	(323,446)	(294,434)
Education and welfare		(300,867)	(365,715)	(232,851)
Housing		(257,450)	(248,430)	(383,953)
Community amenities		(267,794)	(295,379)	(229,599)
Recreation and culture		(1,116,080)	(1,172,464)	(1,113,543)
Transport		(2,824,040)	(2,806,367)	(2,954,752)
Economic services		(455,585)	(484,708)	(418,189)
Other property and services		(40,941)	(20,638)	(23,557)
		(6,229,985)	(6,405,263)	(6,299,893)
Non-cash amounts excluded from operating activities	27(a)	2,851,805	2,715,134	2,882,322
<b>Amount attributable to operating activities</b>		1,734,012	435,277	1,745,042
<b>INVESTING ACTIVITIES</b>				
Non-operating grants, subsidies and contributions	2(a)	1,544,266	1,389,444	1,236,253
Proceeds from disposal of assets	11(a)	190,053	231,000	300,871
Proceeds from financial assets at amortised cost - self supporting loans		9,167	9,167	17,411
Payments for financial assets at amortised cost - self supporting loans		0	0	(3,144)
Purchase of property, plant and equipment	9(a)	(1,381,031)	(1,542,700)	(1,402,975)
Purchase and construction of infrastructure	10(a)	(2,659,859)	(3,362,707)	(2,117,441)
<b>Amount attributable to investing activities</b>		(2,297,404)	(3,275,796)	(1,969,025)
<b>FINANCING ACTIVITIES</b>				
Repayment of borrowings	17(b)	(43,047)	(43,046)	(109,182)
Payments for principal portion of lease liabilities	16(b)	(8,698)	0	0
Transfers to reserves (restricted assets)	4	(36,116)	(59,076)	(334,033)
Transfers from reserves (restricted assets)	4	940,688	1,523,284	640,059
<b>Amount attributable to financing activities</b>		852,827	1,421,162	196,844
<b>Surplus/(deficit) before imposition of general rates</b>		289,435	(1,419,357)	(27,139)
<b>Total amount raised from general rates</b>	26(a)	1,445,913	1,419,357	1,383,313
<b>Surplus/(deficit) after imposition of general rates</b>	27(b)	<b>1,735,348</b>	<b>0</b>	<b>1,356,174</b>

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

**SHIRE OF MT MARSHALL**  
**INDEX OF NOTES TO THE FINANCIAL REPORT**  
**FOR THE YEAR ENDED 30 JUNE 2020**

Note 1	Basis of Preparation	10
Note 2	Revenue and Expenses	11
Note 3	Cash and Cash Equivalents	15
Note 4	Reserves - Cash backed	16
Note 5	Other Financial Assets	17
Note 6	Trade and Other Receivables	18
Note 7	Inventories	19
Note 8	Other Assets	20
Note 9	Property, Plant and Equipment	21
Note 10	Infrastructure	23
Note 11	Fixed Assets	25
Note 12	Leases	28
Note 13	Revaluation Surplus	29
Note 14	Trade and Other Payables	30
Note 15	Contract Liabilities	31
Note 16	Lease Liabilities	32
Note 17	Information on Borrowings	33
Note 18	Employee Provisions	35
Note 19	Other Provisions	36
Note 20	Notes to the Statement of Cash Flows	37
Note 21	Total Assets Classified by Function and Activity	38
Note 22	Contingent Assets & Liabilities	39
Note 23	Commitments	40
Note 24	Related Party Transactions	41
Note 25	Investment in Associates	43
Note 26	Rating Information	44
Note 27	Rate Setting Statement Information	47
Note 28	Financial Risk Management	48
Note 29	Events occurring after the end of the Reporting Period	51
Note 30	Initial Application of Australian Accounting Standards	52
Note 31	Change in Accounting Policies	54
Note 32	Trust Funds	55
Note 33	Other Significant Accounting Policies	56
Note 34	Activites/Programs	57
Note 35	Financial Ratios	58

## 1. BASIS OF PREPARATION

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

### AMENDMENTS TO LOCAL GOVERNMENT (FINANCIAL MANAGEMENT) REGULATIONS 1996

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

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

The Shire has accounted for the removal of the vested land values associated with vested land previously recognised by removing the land value and associated revaluation reserve as at 1 July 2019. The comparative year amounts have been retained as AASB 16 does not require comparatives to be restated in the year of transition.

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

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

### NEW ACCOUNTING STANDARDS FOR APPLICATION IN FUTURE YEARS

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

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

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

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

### CRITICAL ACCOUNTING ESTIMATES

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

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

### THE LOCAL GOVERNMENT REPORTING ENTITY

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

In the process of reporting on the local government as a single unit, all transactions and balances between those funds (for example, loans and transfers between funds) have been eliminated.

All monies held in the Trust Fund are excluded from the financial statements. A separate statement of those monies appears at Note 32 to these financial statements.

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

**2. REVENUE AND EXPENSES**

**REVENUE RECOGNITION POLICY**

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

Revenue Category	Nature of goods and services	When obligations typically satisfied	Payment terms	Returns/Refunds/Warranties	Determination of transaction price	Allocating transaction price	Measuring obligations for returns	Timing of revenue recognition
Rates	General Rates	Over time	Payment dates adopted by Council during the year	None	Adopted by council annually	When taxable event occurs	Not applicable	When rates notice is issued
Specified area rates	Rates charge for specific defined purpose	Over time	Payment dates adopted by Council during the year	Refund in event monies are unspent	Adopted by council annually	When taxable event occurs	Not applicable	When rates notice is issued
Service charges	Charge for specific service	Over time	Payment dates adopted by Council during the year	Refund in event monies are unspent	Adopted by council annually	When taxable event occurs	Not applicable	When rates notice is issued
Grant contracts with customers	Community events, minor facilities, research, design, planning evaluation and services	Over time	Fixed terms transfer of funds based on agreed milestones and reporting	Contract obligation if project not complete	Set by mutual agreement with the customer	Based on the progress of works to match performance obligations	Returns limited to repayment of transaction price of terms breached	Output method based on project milestones and/or completion date matched to performance obligations as inputs are shared
Grants, subsidies or contributions for the construction of non-financial assets	Construction or acquisition of recognisable non-financial assets to be controlled by the local government	Over time	Fixed terms transfer of funds based on agreed milestones and reporting	Contract obligation if project not complete	Set by mutual agreement with the customer	Based on the progress of works to match performance obligations	Returns limited to repayment of transaction price of terms breached	Output method based on project milestones and/or completion date matched to performance obligations as inputs are shared
Grants with no contract commitments	General appropriations and contributions with no reciprocal commitment	No obligations	Not applicable	Not applicable	Cash received	On receipt of funds	Not applicable	When assets are controlled
Licences/ Registrations/ Approvals	Building, planning, development and animal management, having the same nature as a licence regardless of naming.	Single point in time	Full payment prior to issue	None	Set by State legislation or limited by legislation to the cost of provision	Based on timing of issue of the associated rights	No refunds	On payment and issue of the licence, registration or approval
Pool inspections	Compliance safety check	Single point in time	Equal proportion based on an equal annually fee	None	Set by State legislation	Apportioned equally across the inspection cycle	No refunds	After inspection complete based on a 4 year cycle
Other inspections	Regulatory Food, Health and Safety	Single point in time	Full payment prior to inspection	None	Set by State legislation or limited by legislation to the cost of provision	Applied fully on timing of inspection	Not applicable	Revenue recognised after inspection event occurs
Waste management collections	Kerbside collection service	Over time	Payment on an annual basis in advance	None	Adopted by council annually	Apportioned equally across the collection period	Not applicable	Output method based on regular weekly and fortnightly period as proportionate to collection service
Waste management entry fees	Waste treatment, recycling and disposal service at disposal sites	Single point in time	Payment in advance at gate or on normal trading terms if credit provided	None	Adopted by council annually	Based on timing of entry to facility	Not applicable	On entry to facility
Property hire and entry	Use of halls and facilities	Single point in time	In full in advance	Refund if event cancelled within 7 days	Adopted by council annually	Based on timing of entry to facility	Returns limited to repayment of transaction price	On entry or at conclusion of hire
Memberships	Gym and pool membership	Over time	Payment in full in advance	Refund for unused portion on application	Adopted by council annually	Apportioned equally across the access period	Returns limited to repayment of transaction price	Output method Over 12 months matched to access right
Fees and charges for other goods and services	Cemetery services, library fees, reinstatements and private works	Single point in time	Payment in full in advance	None	Adopted by council annually	Applied fully based on timing of provision	Not applicable	Output method based on provision of service or completion of works
Commissions	Commissions on licencing and ticket sales	Over time	Payment in full on sale	None	Set by mutual agreement with the customer	On receipt of funds	Not applicable	When assets are controlled
Reimbursements	Insurance claims	Single point in time	Payment in arrears for claimable event	None	Set by mutual agreement with the customer	When claim is agreed	Not applicable	When claim is agreed

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

**2. REVENUE AND EXPENSES**

**(a) Grant revenue**

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

Note	2020 Actual \$	2020 Budget \$	2019 Actual \$
<b>Operating grants, subsidies and contributions</b>			
Governance	1,459	4,000	1,735
General purpose funding	2,521,430	1,191,217	2,393,912
Law, order, public safety	47,975	26,933	26,055
Education and welfare	40,517	40,517	39,930
Housing	0	18,900	
Community amenities	27,960	9,000	24,624
Recreation and culture	0	515,309	0
Transport	211,659	0	182,497
Economic services	0	890	4,940
Other property and services	40,077	39,400	35,562
	2,891,077	1,846,166	2,709,255
<b>Non-operating grants, subsidies and contributions</b>			
Recreation and culture	366,481	0	0
Transport	1,177,785	1,389,444	1,236,253
	1,544,266	1,389,444	1,236,253
<b>Total grants, subsidies and contributions</b>	4,435,343	3,235,610	3,945,508
<b>Fees and charges</b>			
Governance	1,566	1,300	1,367
General purpose funding	1,548	1,500	1,548
Law, order, public safety	2,154	1,500	2,082
Health	8,974	8,840	2,380
Education and welfare	61,012	65,000	45,636
Housing	120,894	139,800	139,394
Community amenities	120,402	119,245	117,831
Recreation and culture	8,374	7,650	7,539
Economic services	171,293	144,362	134,149
Other property and services	2,334	4,500	9,050
	498,551	493,697	460,976

**SIGNIFICANT ACCOUNTING POLICIES**

**Grants, subsidies and contributions**

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

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

**Fees and Charges**

Revenue (other than service charges) from the use of facilities and charges made for local government services, sewerage rates, rentals, hire charges, fee for service, photocopying charges, licences, sale of goods or information, fines, penalties and administration fees.

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

**2. REVENUE AND EXPENSES (Continued)**

<b>(a) Revenue (Continued)</b>		<b>2020 Actual</b>	<b>2020 Budget</b>	<b>2019 Actual</b>
		<b>\$</b>	<b>\$</b>	<b>\$</b>
<b>Contracts with customers and transfers for recognisable non-financial assets</b>				
Revenue from contracts with customers and transfers to enable the acquisition or construction of recognisable non-financial assets to be controlled by the Shire was recognised during the year for the following nature or types of goods or services:				
Operating grants, subsidies and contributions		117,911	107,117	279,781
Fees and charges		496,057	492,197	458,782
Other revenue		7,773	12,099	27,875
Non-operating grants, subsidies and contributions		1,544,266	1,389,444	1,236,253
		<b>2,166,007</b>	<b>2,000,857</b>	<b>2,002,691</b>
Revenue from contracts with customers and transfers to enable the acquisition or construction of recognisable non-financial assets to be controlled by the Shire is comprised of:				
Contracts with customers included as a contract liability at the start of the period		28,634	0	0
Other revenue from contracts with customers recognised during the year		621,741	611,413	766,438
Other revenue from performance obligations satisfied during the year		1,515,632	1,389,444	1,236,253
		<b>2,166,007</b>	<b>2,000,857</b>	<b>2,002,691</b>
Information about receivables, contract assets and contract liabilities from contracts with customers along with financial assets and associated liabilities arising from transfers to enable the acquisition or construction of recognisable non financial assets is:				
Trade and other receivables from contracts with customers	6	39,248	0	0
Contract liabilities from contracts with customers	15	(5,129)	0	0

Impairment of assets associated with contracts with customers are detailed at note 2 (b) under 'Other expenditure'.

Contract liabilities for contracts with customers primarily relate to grants with performance obligations received in advance, for which revenue is recognised over time as the performance obligations are met.

Information is not provided about remaining performance obligations for contracts with customers that had an original expected duration of one year or less.

Consideration from contracts with customers is included in the transaction price.

Performance obligations in relation to contract liabilities from transfers for recognisable non financial assets are satisfied as project milestones are met or completion of construction or acquisition of the asset. All associated performance obligations are expected to be met over the next 12 months.

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

**2. REVENUE AND EXPENSES (Continued)**

**(a) Revenue (Continued)**

**Revenue from statutory requirements**

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

	2020 Actual \$	2020 Budget \$	2019 Actual \$
General rates	1,445,913	1,419,357	1,383,313
Specified area rates	35,412	35,449	35,356
Statutory permits and licences	2,290	1,500	1,594
Fines	204	0	600
	<b>1,483,819</b>	<b>1,456,306</b>	<b>1,420,863</b>

**Other revenue**

Reimbursements and recoveries	281,585	247,034	330,440
Other	7,773	12,099	27,875
	<b>289,358</b>	<b>259,133</b>	<b>358,315</b>

**Interest earnings**

Financial assets at amortised cost - self supporting loans	8,809	8,871	12,490
Interest on reserve funds	36,116	59,076	64,707
Rates instalment and penalty interest (refer Note 26(d))	13,427	16,600	16,606
Other interest earnings	11,852	18,702	18,684
	<b>70,204</b>	<b>103,249</b>	<b>112,487</b>

**SIGNIFICANT ACCOUNTING POLICIES**

**Interest earnings**

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

**Interest earnings (continued)**

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

**(b) Expenses**

**Auditors remuneration**

Office Of The Auditor General			
- Audit of the Annual Financial Report	45,620	40,000	24,170
Moore Australia (WA) Pty Ltd			
- Other services	1,550	0	11,950
	<b>47,170</b>	<b>40,000</b>	<b>36,120</b>

**Interest expenses (finance costs)**

Borrowings	41,364	41,654	45,917
Lease liabilities	2,084	0	0
	<b>43,448</b>	<b>41,654</b>	<b>45,917</b>

**Other expenditure**

Impairment loss on trade and other receivables	815	0	7,221
Sundry expenses	112,393	108,100	96,322
	<b>113,208</b>	<b>108,100</b>	<b>103,543</b>

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

3. CASH AND CASH EQUIVALENTS

	NOTE	2020 \$	2019 \$
Cash at bank and on hand		2,137,385	1,957,587
Term deposits		1,458,563	2,363,135
<b>Total cash and cash equivalents</b>		<b>3,595,948</b>	<b>4,320,722</b>

**Restrictions**

The following classes of assets have restrictions imposed by regulations or other externally imposed requirements which limit or direct the purpose for which the resources may be used:

- Cash and cash equivalents		1,477,385	2,431,917
		<b>1,477,385</b>	<b>2,431,917</b>

The restricted assets are a result of the following specific purposes to which the assets may be used:

Reserves - cash backed	4	1,458,563	2,363,135
Contract liabilities from contracts with customers	15	5,129	0
Unspent grants, subsidies and contributions		0	28,634
Bonds and deposits held	14	13,693	40,148
<b>Total restricted assets</b>		<b>1,477,385</b>	<b>2,431,917</b>

**SIGNIFICANT ACCOUNTING POLICIES**

**Cash and cash equivalents**

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

**Restricted assets**

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

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

**4. RESERVES - CASH BACKED**

	2020 Actual Opening Balance	2020 Actual Transfer to	2020 Actual Transfer (from)	2020 Actual Closing Balance	2020 Budget Opening Balance	2020 Budget Transfer to	2020 Budget Transfer (from)	2020 Budget Closing Balance	2019 Actual Opening Balance	2019 Actual Transfer to	2019 Actual Transfer (from)	2019 Actual Closing Balance
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
(a) Employee entitlements	98,011	1,604	0	99,615	98,010	2,450	0	100,460	95,669	2,342	0	98,011
(b) Plant Replacement	420,497	6,067	(73,284)	353,280	420,497	10,512	(73,284)	357,725	645,180	70,867	(295,550)	420,497
(c) Aged Care Units	44,443	727	0	45,170	44,443	1,111	0	45,554	91,017	1,943	(48,517)	44,443
(d) Housing	403,137	5,394	(400,000)	8,531	403,137	10,078	(400,000)	13,215	291,450	111,687	0	403,137
(e) Public Amenities & Buildings	209,073	2,866	(50,000)	161,939	209,073	5,227	(50,000)	164,300	254,808	5,932	(51,667)	209,073
(f) Mt Marshall Aquatic Centre Development	1,074,448	17,598	(417,404)	674,642	1,074,449	26,861	(1,000,000)	101,310	940,024	134,424	0	1,074,448
(g) Community Bus	20,138	330	0	20,468	20,138	503	0	20,641	117,847	2,291	(100,000)	20,138
(h) Bencubbin Recreation Complex	4,183	70	0	4,253	4,183	105	0	4,288	4,081	102	0	4,183
(j) Economic Development	77,451	1,269	0	78,720	77,451	1,936	0	79,387	75,602	1,849	0	77,451
(k) Beacon Accommodation	3,645	59	0	3,704	3,644	91	0	3,735	121,384	2,261	(120,000)	3,645
(l) Medical Enhancement	7,818	128	0	7,946	7,818	195	0	8,013	7,633	185	0	7,818
(m) Bencubbin Community Resource Centre	291	4	0	295	292	7	0	299	8,141	150	(8,000)	291
	2,363,135	36,116	(940,688)	1,458,563	2,363,135	59,076	(1,523,284)	898,927	2,669,161	334,033	(640,059)	2,363,135

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

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

<b>Name of Reserve</b>	<b>Anticipated date of use</b>	<b>Purpose of the reserve</b>
(a) Employee entitlements	Ongoing	to fund Long Service Leave required/other accrued leave.
(b) Plant Replacement	Ongoing	to fund the purchase of road construction plant, so as to avoid undue heavy burden in a single year.
(c) Aged Care Units	Ongoing	to fund capital works on existing Aged Care Units or construction of new Aged Care Units.
(d) Housing	Ongoing	to fund the replacement of housing and any major maintenance.
(e) Public Amenities & Buildings	Ongoing	to help fund future building maintenance requirements to the shire's buildings.
(f) Mt Marshall Aquatic Centre Development	June 2021	to finance future capital and maintenance upgrades for the Bencubbin Aquatic centre.
(g) Community Bus	Ongoing	to finance the replacement of the community bus.
(h) Bencubbin Recreation Complex	Ongoing	to provide funding for future extensions to the Bencubbin Complex.
(j) Economic Development	Ongoing	to set aside funds for Economic Development initiatives.
(k) Beacon Accommodation	Ongoing	to set aside funds for reconstruction or major maintenance on the Beacon Barracks.
(l) Medical Enhancement	Ongoing	to be used for projects that may arise through the NEWROC Health Strategy.
(m) Bencubbin Community Resource Centre	Ongoing	to be used for refurbishment of the Bencubbin Community Resource Centre.

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

**5. OTHER FINANCIAL ASSETS**

**(a) Current assets**

Financial assets at amortised cost

**Other financial assets at amortised cost**

Self supporting loans

**(b) Non-current assets**

Financial assets at amortised cost

Financial assets at fair value through profit and loss

**Financial assets at amortised cost**

Self supporting loans

**Financial assets at fair value through profit and loss**

Units in Local Government House Trust

	2020	2019
	\$	\$
	9,524	9,167
	9,524	9,167
	9,524	9,167
	9,524	9,167
	213,990	223,514
	71,221	70,068
	285,211	293,582
	213,990	223,514
	213,990	223,514
	71,221	70,068
	71,221	70,068

Loans receivable from clubs/institutions have the same terms and conditions as the related borrowing disclosed in Note 17(b) as self supporting loans.

**SIGNIFICANT ACCOUNTING POLICIES**

**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.

**Financial assets at fair value through profit and loss**

The Shire classifies the following financial assets at fair value through profit and loss:

- debt investments which do not qualify for measurement at either amortised cost or fair value through other comprehensive income.
- equity investments which the Shire has not elected to recognise fair value gains and losses through other comprehensive income.

**Impairment and risk**

Information regarding impairment and exposure to risk can be found at Note 28.

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

## 6. TRADE AND OTHER RECEIVABLES

### Current

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

### Non-current

Pensioner's rates and ESL deferred	
------------------------------------	--

2020	2019
\$	\$
123,892	102,995
39,248	175,276
25,861	39,084
(815)	(7,221)
188,186	310,134
1,078	773
1,078	773

### SIGNIFICANT ACCOUNTING POLICIES

#### Trade and other receivables

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

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

#### Impairment and risk exposure

Information about the impairment of trade receivables and their exposure to credit risk and interest rate risk can be found in Note 28.

### SIGNIFICANT ACCOUNTING POLICIES (Continued)

#### Classification and subsequent measurement

Receivables expected to be collected within 12 months of the end of the reporting period are classified as current assets. All other receivables are classified as non-current assets.

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

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

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

## 7. INVENTORIES

### Current

Fuel and materials

2020	2019
\$	\$
14,385	11,396
14,385	11,396
11,396	10,554
2,989	842
14,385	11,396

The following movements in inventories occurred during the year:

Carrying amount at beginning of period

Additions to inventory

Carrying amount at end of period

### SIGNIFICANT ACCOUNTING POLICIES

#### General

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

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

## 8. OTHER ASSETS

	2020	2019
	\$	\$
<b>Other assets - current</b>		
Prepayments	295	0
Accrued income	5,181	4,244
	<b>5,476</b>	<b>4,244</b>

### SIGNIFICANT ACCOUNTING POLICIES

#### Other current assets

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

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

9. PROPERTY, PLANT AND EQUIPMENT

(a) Movements in Carrying Amounts

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

	Land - freehold land	Land - vested in and under the control of Council	Total land	Buildings - non- specialised	Buildings - specialised	Total buildings	Total land and buildings	Furniture and equipment	Plant and equipment	Motor vehicles	Total property, plant and equipment
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Balance at 1 July 2018	750,489	372,057	1,122,546	2,203,453	12,675,801	14,879,254	16,001,800	32,025	2,968,679	429,438	19,431,942
Additions	0	0	0	292,325	124,128	416,453	416,453	0	773,411	213,111	1,402,975
(Disposals)	(14,000)	0	(14,000)	(85,231)	(100)	(85,331)	(99,331)	(9,643)	(208,975)	(158,035)	(475,984)
Depreciation (expense)	0	0	0	(90,893)	(360,295)	(451,188)	(451,188)	(6,944)	(288,913)	(53,052)	(800,097)
Carrying amount at 30 June 2019	736,489	372,057	1,108,546	2,319,654	12,439,534	14,759,188	15,867,734	15,438	3,244,202	431,462	19,558,836
Comprises:											
Gross carrying amount at 30 June 2019	736,489	372,057	1,108,546	2,490,722	13,061,614	15,552,336	16,660,882	186,861	3,814,091	498,083	21,159,917
Accumulated depreciation at 30 June 2019	0	0	0	(171,068)	(622,080)	(793,148)	(793,148)	(171,423)	(569,889)	(66,621)	(1,601,081)
Carrying amount at 30 June 2019	736,489	372,057	1,108,546	2,319,654	12,439,534	14,759,188	15,867,734	15,438	3,244,202	431,462	19,558,836
Change in accounting policy (refer note 31)	0	(372,057)	(372,057)	0	0	0	(372,057)	0	0	0	(372,057)
Carrying amount at 1 July 2019	736,489	0	736,489	2,319,654	12,439,534	14,759,188	15,495,677	15,438	3,244,202	431,462	19,186,779
Additions	0	0	0	551,549	149,750	701,299	701,299	0	439,417	240,315	1,381,031
(Disposals)	0	0	0	0	0	0	0	0	(22,920)	(169,693)	(192,613)
Depreciation (expense)	0	0	0	(98,057)	(362,190)	(460,247)	(460,247)	(3,859)	(373,046)	(57,376)	(894,528)
Carrying amount at 30 June 2020	736,489	0	736,489	2,773,146	12,227,094	15,000,240	15,736,729	11,579	3,287,653	444,708	19,480,669
Comprises:											
Gross carrying amount at 30 June 2020	736,489	0	736,489	3,042,271	13,211,364	16,253,635	16,990,124	186,861	4,216,507	531,427	21,924,919
Accumulated depreciation at 30 June 2020	0	0	0	(269,125)	(984,270)	(1,253,395)	(1,253,395)	(175,282)	(928,854)	(86,719)	(2,444,250)
Carrying amount at 30 June 2020	736,489	0	736,489	2,773,146	12,227,094	15,000,240	15,736,729	11,579	3,287,653	444,708	19,480,669

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

9. PROPERTY, PLANT AND EQUIPMENT (Continued)

(b) Fair Value Measurements

Asset Class	Fair Value Hierarchy	Valuation Technique	Basis of Valuation	Date of Last Valuation	Inputs Used
<b>Land and buildings</b>					
Land - freehold land	2	Market approach using recent observable market data for similar properties	Independent registered valuers	June 2017	Price per hectare
Land - freehold land	3	Improvements to land valued using cost approach using depreciated replacement cost	Independent registered valuers	June 2017	Improvements to land using construction costs and current condition (Level 2), residual values and remaining useful life assessments (Level 3) inputs
Buildings - non-specialised	2	Market approach using recent observable market data for similar properties	Independent registered valuers	June 2017	Price per square metre
Buildings - specialised	3	Improvements to land valued using cost approach using depreciated replacement cost	Independent registered valuers	June 2017	Improvements to land using construction costs and current condition (Level 2), residual values and remaining useful life assessments (Level 3) inputs
<b>Furniture and equipment</b>	3	Cost approach using depreciated replacement cost	Management valuation	June 2016	Purchase costs and current condition (Level 2), residual values and remaining useful life assessments (Level 3) inputs
<b>Plant and equipment</b>					
- Independent valuation 2016	2	Market approach using recent observable market data for similar items	Independent registered valuers	June 2016	Price per item
- Management valuation 2016	3	Cost approach using depreciated replacement cost	Management valuation	June 2016	Purchase costs and current condition (Level 2), residual values and remaining useful life assessments (Level 3) inputs
<b>Motor vehicles</b>	2	Market approach using recent observable market data for similar items	Independent registered valuers	June 2016	Price per item

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

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

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

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

## 10. INFRASTRUCTURE

### (a) Movements in Carrying Amounts

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

	Infrastructure - roads	Infrastructure - footpaths	Infrastructure - parks and ovals	Infrastructure - playground equipment	Infrastructure - airports	Infrastructure - other	Total Infrastructure
	\$	\$	\$	\$	\$	\$	\$
Balance at 1 July 2018	84,219,182	827,985	460,377	125,503	645,438	2,989,468	89,267,953
Additions	1,664,860	50,601	0	0	401,980	0	2,117,441
Depreciation (expense)	(1,691,992)	(21,585)	(63,470)	(5,149)	(34)	(115,742)	(1,897,972)
Carrying amount at 30 June 2019	84,192,050	857,001	396,907	120,354	1,047,384	2,873,726	89,487,422
Comprises:							
Gross carrying amount at 30 June 2019	116,877,516	1,199,938	945,450	190,934	1,053,118	5,759,480	126,026,436
Accumulated depreciation at 30 June 2019	(32,685,466)	(342,937)	(548,543)	(70,580)	(5,734)	(2,885,754)	(36,539,014)
Carrying amount at 30 June 2019	84,192,050	857,001	396,907	120,354	1,047,384	2,873,726	89,487,422
Additions	1,827,627	13,613	0	0	19,978	798,641	2,659,859
Depreciation (expense)	(1,702,011)	(21,607)	(63,470)	(5,149)	(20,070)	(117,054)	(1,929,361)
Carrying amount at 30 June 2020	84,317,666	849,007	333,437	115,205	1,047,292	3,555,313	90,217,920
Comprises:							
Gross carrying amount at 30 June 2020	118,705,143	1,213,551	945,450	190,934	1,073,096	6,558,121	128,686,295
Accumulated depreciation at 30 June 2020	(34,387,477)	(364,544)	(612,013)	(75,729)	(25,804)	(3,002,808)	(38,468,375)
Carrying amount at 30 June 2020	84,317,666	849,007	333,437	115,205	1,047,292	3,555,313	90,217,920

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

10. INFRASTRUCTURE (Continued)

(b) Fair Value Measurements

Asset Class	Fair Value Hierarchy	Valuation Technique	Basis of Valuation	Date of Last Valuation	Inputs Used
Infrastructure - roads	3	Cost approach using depreciated replacement cost	Management valuation	June 2018	Construction costs and current condition (Level 2), residual values and remaining useful life assessments (Level 3) inputs
Infrastructure - footpaths	3	Cost approach using depreciated replacement cost	Management valuation	June 2018	Construction costs and current condition (Level 2), residual values and remaining useful life assessments (Level 3) inputs
Infrastructure - parks and ovals	3	Cost approach using depreciated replacement cost	Management valuation	June 2018	Construction costs and current condition (Level 2), residual values and remaining useful life assessments (Level 3) inputs
Infrastructure - playground equipment	3	Cost approach using depreciated replacement cost	Management valuation	June 2018	Construction costs and current condition (Level 2), residual values and remaining useful life assessments (Level 3) inputs
Infrastructure - airports	3	Cost approach using depreciated replacement cost	Management valuation	June 2018	Construction costs and current condition (Level 2), residual values and remaining useful life assessments (Level 3) inputs
Infrastructure - other	3	Cost approach using depreciated replacement cost	Management valuation	June 2018	Construction costs and current condition (Level 2), residual values and remaining useful life assessments (Level 3) inputs

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

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

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

**11. FIXED ASSETS**

**SIGNIFICANT ACCOUNTING POLICIES**

**Fixed assets**

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

**Initial recognition and measurement between mandatory revaluation dates**

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

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

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

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

**Revaluation**

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

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

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

**AUSTRALIAN ACCOUNTING STANDARDS - INCONSISTENCY**

**Land under control prior to 1 July 2019**

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

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

**Land under roads prior to 1 July 2019**

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

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

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

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

**Land under roads from 1 July 2019**

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

The Shire has accounted for the removal of the vested land values associated with vested land previously recognised by removing the land value and associated revaluation reserve as at 1 July 2019. The comparatives have not been restated.

**Vested improvements from 1 July 2019**

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

Refer to Note 12 that details the significant accounting policies applying to leases (including right of use assets).

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

**11. FIXED ASSETS**

**(a) Disposals of Assets**

	2020 Actual Net Book Value	2020 Actual Sale Proceeds	2020 Actual Profit	2020 Actual Loss	2020 Budget Net Book Value	2020 Budget Sale Proceeds	2020 Budget Profit	2020 Budget Loss	2019 Actual Net Book Value	2019 Actual Sale Proceeds	2019 Actual Profit	2019 Actual Loss
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Land - freehold land	0	0	0	0	0	0	0	0	14,000	0	0	(14,000)
Buildings - non-specialised	0	0	0	0	0	0	0	0	85,231	37,243	0	(47,988)
Buildings - specialised	0	0	0	0	0	0	0	0	100	0	0	(100)
Furniture and equipment	0	0	0	0	0	0	0	0	9,643	0	0	(9,643)
Plant and equipment	22,920	26,099	5,183	(2,004)	54,000	54,000	0	0	208,975	105,421	0	(103,554)
Motor vehicles	169,693	163,954	9,190	(14,929)	192,000	177,000	0	(15,000)	158,035	158,207	13,926	(13,754)
	192,613	190,053	14,373	(16,933)	246,000	231,000	0	(15,000)	475,984	300,871	13,926	(189,039)

The following assets were disposed of during the year.

	2020 Actual Net Book Value	2020 Actual Sale Proceeds	2020 Actual Profit	2020 Actual Loss
	\$	\$	\$	\$
<b>Plant and Equipment</b>				
<b>Transport</b>				
Stainless Steel Water Tanker	5,740	10,923	5,183	0
John Deere Tractor MM241	8,627	7,100	0	(1,527)
John Deere Tractor MM026	8,553	8,076	0	(477)
	22,920	26,099	5,183	(2,004)
<b>Motor Vehicles</b>				
<b>Governance</b>				
Admin Vehicle - Prado	48,285	47,273	0	(1,012)
Admin Vehicle - Landcruiser	56,128	65,318	9,190	0
<b>Health</b>				
NEW Health Vehicle	37,352	34,545	0	(2,807)
<b>Education and welfare</b>				
CDO Vehicle	16,913	9,091	0	(7,822)
<b>Transport</b>				
Mitsubishi Triton MM279	11,015	7,727	0	(3,288)
	169,693	163,954	9,190	(14,929)
	192,613	190,053	14,373	(16,933)

**(b) Fully Depreciated Assets in Use**

The gross carrying value of assets held by the Shire which are currently in use yet fully depreciated are shown in the table below.

	2020	2019
	\$	\$
Furniture and equipment	148,268	108,815
	148,268	108,815

**(c) Temporarily Idle Assets**

The carrying value of assets held by the Shire which are temporarily idle or retired from active use and not classified as held for sale are shown in the table below.

	2020	2019
	\$	\$
Furniture and equipment	14,999	14,999
	14,999	14,999

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

**11. FIXED ASSETS**

**(d) Depreciation**

	2020 Actual	2020 Budget	2019 Actual
	\$	\$	\$
Buildings - non-specialised	98,057	90,915	90,893
Buildings - specialised	362,190	360,380	360,295
Furniture and equipment	3,859	6,946	6,944
Plant and equipment	373,046	290,407	288,913
Motor vehicles	57,376	53,065	53,052
Infrastructure - roads	1,702,011	1,692,393	1,691,992
Infrastructure - footpaths	21,607	21,590	21,585
Infrastructure - parks and ovals	63,470	63,485	63,470
Infrastructure - playground equipment	5,149	5,150	5,149
Infrastructure - airports	20,070	34	34
Infrastructure - other	117,054	115,769	115,742
Right of use assets - land	9,927	0	0
Right of use assets - furniture and equipment	757	0	0
	<b>2,834,573</b>	<b>2,700,134</b>	<b>2,698,069</b>

**SIGNIFICANT ACCOUNTING POLICIES**

**Depreciation**

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

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

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

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

**Depreciation rates**

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

Asset Class	Useful life	Asset Class	Useful life
Buildings	3 to 50 years	Parks and ovals	8 to 30 years
Furniture and equipment	4 to 10 years	Playground equipment	10 to 50 years
Plant and equipment	4 to 15 years	Airstrips	25 to 50 years
Sealed roads and streets		Other infrastructure	10 to 50 years
formation	not depreciated		
pavement	50 to 60 years		
seal			
- bituminous seals	20 years		
- asphalt surfaces	25 years		
Gravel roads			
formation	not depreciated		
pavement	40 years		
Road signs	15 years		
Footpaths - slab	56 years		
Sewerage piping	100 to 110 years		
Water supply piping and drainage systems	20 to 120 years		
Right of use (land)	Based on the remaining lease		
Right of use (furniture and equipment)	Based on the remaining lease		

**Depreciation on revaluation**

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

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

(b) Eliminated against the gross carrying amount of the asset and the net amount restated to the revalued amount of the asset.

## 12. LEASES

### (a) Right of Use Assets

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

	Right of use assets - land	Right of use assets - furniture and equipment	Right of use assets Total
	\$	\$	
<b>Carrying amount at 30 June 2019</b>	0	0	0
Recognised on initial application of AASB 16	97,190	9,062	106,252
Additions (see note below)	52,530	0	52,530
Depreciation (expense)	(9,927)	(757)	(10,684)
<b>Carrying amount at 30 June 2020</b>	<b>139,793</b>	<b>8,305</b>	<b>148,098</b>
<b>(b) Cash outflow from leases</b>			
Interest expense on lease liabilities	2,034	50	2,084
Lease principal expense	7,966	732	8,698
<b>Total cash outflow from leases</b>	<b>10,000</b>	<b>782</b>	<b>10,782</b>

The Shire has 2 leases relating to landfill sites. The lease term for both leases is 5 years with an option of an additional 5 years.

The Shire has a lease relating to a photocopier. The lease term for this lease is 4 years.

The Shire has recognised a provision for the rehabilitation of the 2 landfill sites as part of the right of use assets. The right of use assets relating the rehabilitation of the landfill sites will be depreciated over a 10 year period, similar to the treatment for the right of use assets relating to the leases recognised above.

The measurement of lease liabilities does not include any future cash outflows associated with leases not yet commenced to which the Shire is committed.

### SIGNIFICANT ACCOUNTING POLICIES

#### Leases

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

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

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

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

#### Right-of-use assets - valuation

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

Refer to Note 11 for details on the significant accounting policies applying to vested improvements.

#### Right-of-use assets - depreciation

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

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

13. REVALUATION SURPLUS

	2020 Opening Balance \$	2020 Change in Accounting Policy \$	2020 Revaluation Increment \$	2020 Revaluation (Decrement) \$	Total Movement on Revaluation \$	2020 Closing Balance \$	2019 Opening Balance \$	2019 Revaluation Increment \$	2019 Revaluation (Decrement) \$	Total Movement on Revaluation \$	2019 Closing Balance \$
Revaluation surplus - Land and Buildings	6,784,657	(372,057)	0	0	0	6,412,600	6,784,657	0	0	0	6,784,657
Revaluation surplus - Infrastructure - roads	18,941,495	0	0	0	0	18,941,495	18,941,495	0	0	0	18,941,495
Revaluation surplus - Infrastructure - footpaths	431,791	0	0	0	0	431,791	431,791	0	0	0	431,791
Revaluation surplus - Infrastructure - parks and ovals	369,597	0	0	0	0	369,597	369,597	0	0	0	369,597
Revaluation surplus - Infrastructure - playground equipment	141,311	0	0	0	0	141,311	141,311	0	0	0	141,311
Revaluation surplus - Infrastructure - airports	692,373	0	0	0	0	692,373	692,373	0	0	0	692,373
Revaluation surplus - Infrastructure - other	1,430,877	0	0	0	0	1,430,877	1,430,877	0	0	0	1,430,877
	28,792,101	(372,057)	0	0	0	28,420,044	28,792,101	0	0	0	28,792,101

Movements on revaluation of property, plant and equipment (including infrastructure) are not able to be reliably attributed to a program as the assets were revalued by class as provided for by AASB 116 Aus 40.1.

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

## 14. TRADE AND OTHER PAYABLES

### Current

Sundry creditors	
Prepaid rates	
Accrued salaries and wages	
ATO liabilities	
Bonds and deposits held	
Accrued interest on long term borrowings	
Accrued expenses	

2020	2019
\$	\$
293,644	703,380
8,852	0
54,010	36,711
38,893	35,271
13,693	40,148
7,066	7,355
39,087	0
455,245	822,865

### SIGNIFICANT ACCOUNTING POLICIES

#### Trade and other payables

Trade and other payables represent liabilities for goods and services provided to the Shire prior to the end of the financial year that are unpaid and arise when the Shire becomes obliged to make future payments in respect of the purchase of these goods and services.

The amounts are unsecured, are recognised as a current liability and are normally paid within 30 days of recognition

#### Prepaid rates

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

## 15. CONTRACT LIABILITIES

### Current

Contract liabilities from contracts with customers

2020	2019
\$	\$
5,129	0
5,129	0

Performance obligations from contracts with customers are expected to be recognised as revenue in accordance with the following time bands:

Less than 1 year

5,129
5,129

### SIGNIFICANT ACCOUNTING POLICIES

#### Contract Liabilities

Contract liabilities represent the the Shire's obligation to transfer goods or services to a customer for which the Shire has received consideration from the customer.

With respect to transfers for recognisable non-financial assets, contract liabilities represent performance obligations which are not yet satisfied.

Contract liabilities are recognised as revenue when the performance obligations in the contract are satisfied.

# SHIRE OF MT MARSHALL

## NOTES TO AND FORMING PART OF THE FINANCIAL REPORT

### FOR THE YEAR ENDED 30 JUNE 2020

#### 16. LEASE LIABILITIES

##### (a) Lease Liabilities

	2020	2019
	\$	\$
Current	10,533	0
Non-current	87,021	0
	97,554	0

##### (b) Movements in Carrying Amounts

Purpose	Lease Number	Institution	Lease Interest Rate	Lease Term	Actual Lease Principal 1 July 2019	30 June 2020 Actual New Leases	30 June 2020 Actual Lease Principal Repayments	30 June 2020 Actual Lease Principal Outstanding	30 June 2020 Actual Lease Interest Repayments	Budget Lease Principal 1 July 2019	30 June 2020 Budget New Leases	30 June 2020 Budget Lease Principal Repayments	30 June 2020 Budget Lease Principal Outstanding	30 June 2020 Budget Lease Interest Repayments	Actual Lease Principal 1 July 2018	30 June 2019 Actual New Loans	30 June 2019 Actual Lease Principal Repayments	30 June 2019 Actual Lease Principal Outstanding	30 June 2019 Actual Lease Interest Repayments
					\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>Governance</b>																			
Fuji Xerox Docucentre	1	BOQ Finance	1.70%	4 years	0	9,062	732	8,330	50	0	0	0	0	0	0	0	0	0	0
<b>Community amenities</b>																			
Bencubbin Landfill Site	2	Paul Anthony Sachse	2.00%	10 years	0	48,595	3,983	44,612	1,017	0	0	0	0	0	0	0	0	0	0
Beacon Landfill Site	3	Faulkner Holdings Pty Ltd	2.00%	10 years	0	48,595	3,983	44,612	1,017	0	0	0	0	0	0	0	0	0	0
					0	106,252	8,698	97,554	2,084	0	0	0	0	0	0	0	0	0	0

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

**17. INFORMATION ON BORROWINGS**

**(a) Borrowings**

	2020	2019
	\$	\$
Current	44,720	43,047
Non-current	1,004,811	1,049,531
	1,049,531	1,092,578

**(b) Repayments - Borrowings**

Particulars	Loan Number	Institution	Interest Rate	Actual	30 June 2020	30 June 2020	30 June 2020	30 June 2020	Budget	30 June 2020	30 June 2020	30 June 2020	30 June 2020	Actual	30 June 2019	30 June 2019	30 June 2019	30 June 2019	
				Principal	Actual	Actual	Actual	Budget	Budget	Budget	Budget	Principal	Actual	Actual	Actual	Principal	Actual	Actual	Actual
				1 July 2019	New Loans	Principal repayments	Interest repayments	Principal outstanding	Principal	New Loans	Principal repayments	Interest repayments	Principal outstanding	1 July 2018	New Loans	Principal repayments	Interest repayments	Principal outstanding	
				\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	
Housing																			
Staff Housing	118	WATC*	6.28%	0	0	0	0	0	0	0	0	0	0	59,160	0	59,160	2,740	0	
Recreation and culture																			
Bencubbin Rec Complex Shire	120	WATC*	3.85%	402,632	0	15,864	15,243	386,768	402,631	0	15,863	15,350	386,768	417,901	0	15,269	15,841	402,632	
Bencubbin Rec SAR	121	WATC*	3.85%	457,265	0	18,016	17,312	439,249	457,265	0	18,016	17,433	439,249	474,607	0	17,342	17,990	457,265	
				859,897	0	33,880	32,555	826,017	859,896	0	33,879	32,783	826,017	951,668	0	91,771	36,571	859,897	
Self Supporting Loans																			
General purpose funding																			
Benny Mart	119	WATC*	5.48%	0	0	0	0	0	0	0	0	0	0	8,586	0	8,586	192	0	
Recreation and culture																			
Bencubbin Recreation Complex CRC	122	WATC*	3.85%	232,681	0	9,167	8,809	223,514	232,682	0	9,167	8,871	223,515	241,506	0	8,825	9,154	232,681	
				232,681	0	9,167	8,809	223,514	232,682	0	9,167	8,871	223,515	250,092	0	17,411	9,346	232,681	
				1,092,578	0	43,047	41,364	1,049,531	1,092,578	0	43,046	41,654	1,049,532	1,201,760	0	109,182	45,917	1,092,578	

\* WA Treasury Corporation

Self supporting loans are financed by payments from third parties. These are shown in Note 5 as other financial assets at amortised cost.  
All other loan repayments were financed by general purpose revenue.

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

**17. INFORMATION ON BORROWINGS (Continued)**

	2020	2019
	\$	\$
<b>(c) Undrawn Borrowing Facilities</b>		
<b>Credit Standby Arrangements</b>		
Credit card limit	20,000	20,000
Credit card balance at balance date	(1,815)	(2,271)
<b>Total amount of credit unused</b>	<b>18,185</b>	<b>17,729</b>
 <b>Loan facilities</b>		
Loan facilities - current	44,720	43,047
Loan facilities - non-current	1,004,811	1,049,531
Lease liabilities - current	10,533	0
Lease liabilities - non-current	87,021	0
<b>Total facilities in use at balance date</b>	<b>1,147,085</b>	<b>1,092,578</b>

**SIGNIFICANT ACCOUNTING POLICIES**

**Financial liabilities**

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

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

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

**Borrowing costs**

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

**Risk**

Information regarding exposure to risk can be found at Note 28.

## 18. EMPLOYEE RELATED PROVISIONS

### (a) Employee Related Provisions

	Provision for Annual Leave \$	Provision for Long Service Leave \$	Total \$
<b>Opening balance at 1 July 2019</b>			
Current provisions	104,797	97,536	202,333
Non-current provisions	0	23,594	23,594
	104,797	121,130	225,927
Additional provision	162,443	41,159	203,602
Amounts used	(131,746)	(10,338)	(142,084)
<b>Balance at 30 June 2020</b>	135,494	151,951	287,445
<b>Comprises</b>			
Current	135,494	113,831	249,325
Non-current	0	38,120	38,120
	135,494	151,951	287,445

### Amounts are expected to be settled on the following basis:

Less than 12 months after the reporting date	111,515	158,796
More than 12 months from reporting date	160,697	51,898
Expected reimbursements (from)/to other WA local governments	15,233	15,233
	287,445	225,927

2020	2019
\$	\$
111,515	158,796
160,697	51,898
15,233	15,233
287,445	225,927

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

### SIGNIFICANT ACCOUNTING POLICIES

#### Employee benefits

##### Short-term employee benefits

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

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

##### Other long-term employee benefits

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

Long-term employee benefits are measured at the present value of the expected future payments to be made to employees. Expected future payments incorporate anticipated future wage and salary levels, durations of service and employee departures and are discounted at

#### Other long-term employee benefits (Continued)

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

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

#### Provisions

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

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

## 19. OTHER PROVISIONS

	Provision for Remediation	
	Costs	Total
	\$	\$
<b>Opening balance at 1 July 2019</b>		
Current provisions	0	0
Non-current provisions	0	0
	0	0
Additional provision	52,530	52,530
<b>Balance at 30 June 2020</b>	52,530	52,530
<b>Comprises</b>		
Non-current	52,530	52,530
	52,530	52,530

### Provision for remediation costs

Under the licence for the operation of the Bencubbin and Beacon landfill sites, the Shire has a legal obligation to restore the sites.

A provision for remediation is recognised when:

- there is a present obligation as a result of waste activities undertaken;
- it is probable that an outflow of economic benefits will be required to settle the obligation; and
- the amount of the provision can be measured reliably.

The estimated future obligations include the costs of restoring the affected areas and continued monitoring of the site.

The provision for future remediation costs is the best estimate of the present value of the expenditure required to settle the remediation obligation at the reporting date. Future remediation costs are reviewed annually and any changes in the estimate are reflected in the present value of the remediation provision at each reporting date.

Amounts which are reliably expected to be paid out within 12 months of the reporting date are classified as current. Exact timing of payment of non-current obligations is unable to be reliably estimated as it is dependent on the remaining life of the waste facility.

## 20. NOTES TO THE STATEMENT OF CASH FLOWS

### Reconciliation of Cash

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

	2020 Actual \$	2020 Budget \$	2019 Actual \$
Cash and cash equivalents	3,595,948	1,419,812	4,320,722
<b>Reconciliation of Net Cash Provided By Operating Activities to Net Result</b>			
Net result	576,425	(847,610)	(1,044)
Non-cash flows in Net result:			
Adjustments to fair value of financial assets at fair value through profit and loss	(1,153)	0	0
Depreciation on non-current assets	2,834,573	2,700,134	2,698,069
(Profit)/loss on sale of asset	2,560	15,000	175,113
Changes in assets and liabilities:			
(Increase)/decrease in receivables	121,643	15,000	57,323
(Increase)/decrease in other assets	(1,232)	0	429
(Increase)/decrease in inventories	(2,989)	(2,000)	(842)
Increase/(decrease) in payables	(399,199)	(33,000)	85,193
Increase/(decrease) in provisions	61,518	0	(8,078)
Increase/(decrease) in contract liabilities	(23,505)	0	0
Non-operating grants, subsidies and contributions	(1,544,266)	(1,389,444)	(1,236,253)
Net cash from operating activities	1,624,375	458,080	1,769,910

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

## 21. TOTAL ASSETS CLASSIFIED BY FUNCTION AND ACTIVITY

	2020	2019
	\$	\$
Governance	1,066,988	1,132,959
General purpose funding	124,970	103,768
Law, order, public safety	1,233,330	1,308,957
Health	117,937	118,459
Education and welfare	1,250,519	1,258,521
Housing	2,245,536	2,165,353
Community amenities	917,569	821,774
Recreation and culture	12,771,789	13,112,622
Transport	88,390,935	88,347,655
Economic services	1,487,189	1,521,525
Other property and services	1,966,403	1,796,268
Unallocated	2,373,330	2,308,415
	113,946,495	113,996,276

## 22. CONTINGENT ASSETS AND LIABILITIES

The Shire does not have any contingent assets or contingent liabilities to report as at 30 June 2020.

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

## 23. CAPITAL COMMITMENTS

### (a) Capital Expenditure Commitments

Contracted for:

- capital expenditure projects

2020

\$

788,281

788,281

2019

\$

0

0

Payable:

- not later than one year

788,281

0

The capital expenditure project outstanding at the end of the current reporting period represents the upgrade of the Shire's aquatic facilities.

## 24. RELATED PARTY TRANSACTIONS

### Elected Members Remuneration

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

	2020 Actual	2020 Budget	2019 Actual
	\$	\$	\$
Meeting fees	32,520	33,000	32,335
President's allowance	5,250	5,500	5,250
Deputy President's allowance	1,312	1,500	1,193
Travelling expenses	8,193	14,000	10,112
Telecommunications allowance	12,076	15,500	12,091
	59,351	69,500	60,981

### Key Management Personnel (KMP) Compensation Disclosure

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

	2020 Actual	2019 Actual
	\$	\$
Short-term employee benefits	457,484	443,840
Post-employment benefits	56,123	54,514
Other long-term benefits	52,966	37,142
	566,573	535,496

#### *Short-term employee benefits*

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

#### *Post-employment benefits*

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

#### *Other long-term benefits*

These amounts represent long service benefits accruing during the year.

## 24. RELATED PARTY TRANSACTIONS (Continued)

### Transactions with related parties

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

The following transactions occurred with related parties:

	2020 Actual	2019 Actual
	\$	\$
Building maintenance contract	240,057	309,062
Lease of the rubbish tip	5,000	1,000
<b>Amounts payable to related parties:</b>		
Trade and other payables	12,099	0

### Related Parties

The Shire's main related parties are as follows:

#### i. Key management personnel

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

#### ii. Other Related Parties

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

#### iii. Entities subject to significant influence by the Shire

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

## 25. INVESTMENT IN ASSOCIATES

The Shire of Mt Marshall has 2 arrangements with the following Shires:-

### NEW Health Group

The Shire of Mt Marshall is part of the NEW Health group which provides health services in the North Eastern Wheatbelt. From 1 July 2017, the Shire of Mt Marshall has managed the income and expenditure for this arrangement.

NEW Health group employs an Environmental Health/Building Surveyor to provide regulatory health and building assessment services to member shires: Wyalkatchem, Trayning, Mukinbudin, Koorda, Nungarin and Mt Marshall.

All associated expenses are attributed to member shires on the following basis:

Wyalkatchem	18.8%
Trayning	18.8%
Mukinbudin	18.8%
Koorda	18.8%
Nungarin	6.0%
Mt Marshall	18.8%

The Shire of Mt Marshall's share of expenses in relation to this arrangement amounted to \$32,498 in 2019/20 and \$36,170 in 2018/19.

### Kununoppin Medical Practice

The Kununoppin Medical Practice employs a General Practitioner to provide medical consultation and accident and emergency services to the member shires: Mount Marshall, Trayning, Mukinbudin and Nungarin. Shire of Mt Marshall's share of expenses in relation to this arrangement amounted to \$41,848 in 2019/20 and \$28,393 in 2018/19. The Shire of Mt Marshall contribute 30% of the total expenses of the Medical Practice.

### **SIGNIFICANT ACCOUNTING POLICIES**

An associate is an entity over which the Shire has significant influence. Significant influence is the power to participate in the financial operating policy decisions of that entity but is not control or joint control of those policies. Investments in associates are accounted for in the financial statements by applying the equity method of accounting, whereby the investments is initially recognised at cost and adjusted thereafter for the post-acquisition change in the Shire's share of net assets of the associate. In addition, the Shire's share of the profit or loss of the associate is included in the Shire's profit or loss.

The carrying amount of the investment includes, where applicable, goodwill relating to the associate. Any discount on acquisition, whereby the Shire's share of the net fair value of the associate exceeds the cost of the investment, is recognised in profit or loss in the period in which the investment is acquired.

When the Shire's share of losses in an associate equals or exceeds its interest in the associate, the Shire discontinues recognising its share of further losses unless it has incurred legal or constructive obligations or made payments on behalf of the associate. When the associate subsequently makes profits, the Shire will resume recognising its share of those profits once its share of the profits equals the share of the losses not recognised.

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

26. RATING INFORMATION

(a) Rates

**RATE TYPE**  
**General rate**

**Gross rental valuations**

Residential

**Unimproved valuations**

Rural

Mining

**Sub-Total**

**Minimum payment**

**Gross rental valuations**

Residential

**Unimproved valuations**

Rural

Mining

**Sub-Total**

Discounts (Note 26(c))

**Total amount raised from general rate**

Concessions (Note 26(c))

Specified Area Rate (Note 26(b))

Ex-gratia rates

Movement in excess rates

**Totals**

	Rate in \$	Number of Properties	2019/20 Actual Rateable Value \$	2019/20 Actual Rate Revenue \$	2019/20 Actual Interim Rates \$	2019/20 Actual Back Rates \$	2019/20 Actual Total Revenue \$	2019/20 Budget Rate Revenue \$	2019/20 Budget Interim Rate \$	2019/20 Budget Back Rate \$	2019/20 Budget Total Revenue \$	2018/19 Actual Total Revenue \$
<b>Gross rental valuations</b>												
Residential	0.132111	131	733,228	96,867	0	0	96,867	96,867	0	0	96,867	94,505
<b>Unimproved valuations</b>												
Rural	0.018059	312	74,564,497	1,346,560	23,151	0	1,369,711	1,346,560	0	0	1,346,560	1,314,399
Mining	0.018059	1	45,067	814	195	0	1,009	814	0	0	814	2,066
<b>Sub-Total</b>		444	75,342,792	1,444,241	23,346	0	1,467,587	1,444,241	0	0	1,444,241	1,410,970
<b>Minimum payment</b>												
<b>Gross rental valuations</b>												
Residential	416	43	29,182	17,888	0	0	17,888	17,888	0	0	17,888	17,458
<b>Unimproved valuations</b>												
Rural	416	24	29,182	9,984	0	0	9,984	9,984	0	0	9,984	9,744
Mining	416	9	29,182	3,744	0	0	3,744	3,744	0	0	3,744	1,624
<b>Sub-Total</b>		76	87,546	31,616	0	0	31,616	31,616	0	0	31,616	28,826
		520	75,430,338	1,475,857	23,346	0	1,499,203	1,475,857	0	0	1,475,857	1,439,796
Discounts (Note 26(c))							(53,290)				(56,500)	(56,483)
<b>Total amount raised from general rate</b>							1,445,913				1,419,357	1,383,313
Concessions (Note 26(c))							(669)				(1,000)	(26,120)
Specified Area Rate (Note 26(b))							35,412				35,449	35,356
Ex-gratia rates							16,772				16,800	16,363
Movement in excess rates							0				(4,642)	(1,275)
<b>Totals</b>							1,497,428				1,465,964	1,407,637

**SIGNIFICANT ACCOUNTING POLICIES**

**Rates**

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

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

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

**26. RATING INFORMATION (Continued)**

**(b) Specified Area Rate**

Specified Area Rate	Basis of Valuation	Rate in \$	2019/20 Rateable Value	2019/20 Rate Revenue	2019/20 Interim Rate Revenue	2019/20 Back Rate Revenue	2019/20 Total Specified Area Rate Revenue	2019/20 Budget Rate Revenue	2019/20 Budget Back Rate Revenue	2019/20 Budget Interim Rate Revenue	2019/20 Total Budget Revenue	2018/19 Total Actual Revenue
		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Bencubbin Multipurpose Complex Redevelopment	GRV	0.005759	482,008	2,776	0	0	2,776	2,776	0	0	2,776	2,776
Bencubbin Multipurpose Complex Redevelopment	UV	0.000959	34,077,960	32,677	(41)	0	32,636	32,673	0	0	32,673	32,580
			34,559,968	35,453	(41)	0	35,412	35,449	0	0	35,449	35,356

Specified Area Rate	Purpose of the rate	Area/properties Rate Imposed	2019/20 Actual Rate Applied to Costs	2019/20 Actual Rate Set Aside to Reserve	2019/20 Actual Reserve Applied to Costs	2019/20 Budget Rate Applied to Costs	2019/20 Budget Rate Set Aside to Reserve	2019/20 Budget Reserve Applied to Costs
			\$	\$	\$	\$	\$	\$
Bencubbin Multipurpose Complex Redevelopment	Servicing a loan for the redevelopment of the Bencubbin Multipurpose Complex	The area to which Specified Area Rates apply is identified on a map of the Shire which is attached as Appendix A.	35,412	0	35,412	35,449	0	35,449
			35,412	0	35,412	35,449	0	35,449

**(c) Discounts, Incentives, Concessions, & Write-offs**

**Rates Discounts**

Rate or Fee Discount Granted	Discount %	Discount \$	2020 Actual	2020 Budget	2019 Actual	Circumstances in which Discount is Granted
General rates	5.00%		53,290	56,500	56,483	Discount applies if rates, (including arrears, waste and service charges) are paid in full within 21 days of the issue date of the rate notice.
			53,290	56,500	56,483	

**Waivers or Concessions**

Rate or Fee and Charge to which the Waiver or Concession is Granted	Type	Discount %	Discount \$	2020 Actual	2020 Budget	2019 Actual
General rates	Write off	0.00%	0	669	1,000	26,120
				669	1,000	26,120
Total discounts/concessions (Note 26(a))				53,959	57,500	82,603

Rate or Fee and Charge to which the Waiver or Concession is Granted	Circumstances in which the Waiver or Concession is Granted and to whom it was available	Objects of the Waiver or Concession	Reasons for the Waiver or Concession
General rates	Small balances appearing on rates debtor accounts	Write off of small balances on rates debtor accounts	Difficult to recover small balances and administratively expensive

## 26. RATING INFORMATION (Continued)

### (d) Interest Charges & Instalments

Instalment Options	Date Due	Instalment Plan Admin Charge \$	Instalment Plan Interest Rate %	Unpaid Rates Interest Rate %
<b>Option One</b>				11.00%
Single full payment	27/09/2019			
<b>Option Two</b>				
First instalment	27/09/2019			11.00%
Second instalment	27/11/2019	12.00	5.00%	11.00%
Third instalment	27/02/2020	12.00	5.00%	11.00%
Fourth instalment	27/04/2020	12.00	5.00%	11.00%

	2020 Actual \$	2020 Budget \$	2019 Actual \$
Interest on unpaid rates	11,086	14,100	14,140
Interest on instalment plan	2,022	2,000	1,988
Charges on instalment plan	1,548	1,500	1,548
DFES penalty interest	319	500	478
	14,975	18,100	18,154

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

**27. RATE SETTING STATEMENT INFORMATION**

		2019/20 Budget	2019/20	2018/19
	2019/20 (30 June 2020 Carried Forward)	(30 June 2020 Carried Forward)	(1 July 2019 Brought Forward)	(30 June 2019 Carried Forward)
Note	\$	\$	\$	\$
<b>(a) Non-cash amounts excluded from operating activities</b>				
The following non-cash revenue or expenditure has been excluded from amounts attributable to operating activities within the Rate Setting Statement in accordance with <i>Financial Management Regulation 32</i> .				
<b>Adjustments to operating activities</b>				
Less: Profit on asset disposals	11(a)	(14,373)	0	(13,926)
Less: Movement in liabilities associated with restricted cash		1,604	2,342	2,342
Less: Fair value adjustments to financial assets at fair value through profit and loss		(1,153)	0	0
Movement in pensioner deferred rates (non-current)		(305)	1,143	1,143
Movement in employee benefit provisions (non-current)		14,526	5,655	5,655
Add: Loss on disposal of assets	11(a)	16,933	189,039	189,039
Add: Depreciation on non-current assets	11(d)	2,834,573	2,700,134	2,698,069
<b>Non cash amounts excluded from operating activities</b>		<b>2,851,805</b>	<b>2,882,322</b>	<b>2,882,322</b>
<b>(b) Surplus/(deficit) after imposition of general rates</b>				
The following current assets and liabilities have been excluded from the net current assets used in the Rate Setting Statement in accordance with <i>Financial Management Regulation 32</i> to agree to the surplus/(deficit) after imposition of general rates.				
<b>Adjustments to net current assets</b>				
Less: Reserves - cash backed	4	(1,458,563)	(898,927)	(2,363,135)
Less: Financial assets at amortised cost - self supporting loans	5(a)	(9,524)	0	(9,167)
Add: Current liabilities not expected to be cleared at end of year				
- Current portion of borrowings	17(a)	44,720	0	43,047
- Current portion of lease liabilities	16(a)	10,533	0	0
- Landfill site provisions	19	0	0	0
- Employee entitlements leave balance	4(a)	99,615	98,010	98,011
<b>Total adjustments to net current assets</b>		<b>(1,313,219)</b>	<b>(2,231,244)</b>	<b>(2,231,244)</b>
<b>Net current assets used in the Rate Setting Statement</b>				
Total current assets		3,813,519	4,655,663	4,655,663
Less: Total current liabilities		(764,952)	(1,128,458)	(1,068,245)
Less: Total adjustments to net current assets		(1,313,219)	(2,231,244)	(2,231,244)
<b>Net current assets used in the Rate Setting Statement</b>		<b>1,735,348</b>	<b>1,295,961</b>	<b>1,356,174</b>
<b>(c) Adjustments to current assets and liabilities at 1 July 2019 on application of new accounting standards</b>				
<b>Total current liabilities at 30 June 2019</b>				
- Contract liabilities from contracts with customers	30(a)			(1,068,245)
- Rates paid in advance	30(b)			(28,634)
<b>Total current liabilities at 1 July 2019</b>				<b>(1,128,458)</b>

## 28. FINANCIAL RISK MANAGEMENT

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

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

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

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

### (a) Interest rate risk

#### Cash and cash equivalents

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

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

	Weighted Average Interest Rate	Carrying Amounts	Fixed Interest Rate	Variable Interest Rate	Non Interest Bearing
	%	\$	\$	\$	\$
<b>2020</b>					
Cash and cash equivalents	0.37%	3,595,948	1,458,563	1,190,799	946,586
<b>2019</b>					
Cash and cash equivalents	1.50%	4,320,722	2,363,135	1,486,775	470,812

#### Sensitivity

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

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

\* Holding all other variables constant

2020	2019
\$	\$
11,908	14,868

#### Borrowings

Borrowings are subject to interest rate risk - the risk that movements in interest rates could adversely affect funding costs. The Shire manages this risk by borrowing long term and fixing the interest rate to the situation considered the most advantageous at the time of negotiation. The Shire does not consider there to be any interest rate risk in relation to borrowings. Details of interest rates applicable to each borrowing may be found at Note 17(b).

## 28. FINANCIAL RISK MANAGEMENT (Continued)

### (b) Credit risk

#### **Trade and Other Receivables**

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

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

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

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

The expected loss rates are based on the payment profiles of rates and fees and charges over a period of 36 months before 1 July 2019 or 1 July 2020 respectively and the corresponding historical losses experienced within this period. Historical credit loss rates are adjusted to reflect current and forward-looking information on macroeconomic factors

The loss allowance as at 30 June 2019 and 1 July 2018 (on adoption of AASB 9) was determined as follows for rates receivable. No expected credit loss was forecast on 30 June 2019 for rates receivable as penalty interest applies to unpaid rates and properties associated with unpaid rates may be disposed of to recover unpaid rates.

	Current	More than 1 year past due	More than 2 years past due	More than 3 years past due	Total
<b>30 June 2020</b>					
Rates receivable					
Expected credit loss	0.00%	0.00%	0.00%	0.00%	
Gross carrying amount	90,566	21,114	8,000	5,290	124,970
Loss allowance	0	0	0	0	0
<b>30 June 2019</b>					
Rates receivable					
Expected credit loss	0.00%	0.00%	0.00%	0.00%	
Gross carrying amount	33,611	60,427	22,607	18,702	135,347
Loss allowance	0	0	0	0	0

The loss allowance as at 30 June 2020 and 30 June 2019 was determined as follows for trade receivables.

	Current	More than 30 days past due	More than 60 days past due	More than 90 days past due	Total
<b>30 June 2020</b>					
Trade and other receivables					
Expected credit loss	0.05%	0.00%	3.08%	46.85%	
Gross carrying amount	30,167	4,983	2,556	1,542	39,248
Loss allowance	14	0	79	722	815
<b>30 June 2019</b>					
Trade and other receivables					
Expected credit loss	0.05%	0.00%	3.08%	80.17%	
Gross carrying amount	129,416	32,115	5,005	8,740	175,276
Loss allowance	60	0	154	7,007	7,221

## 28. FINANCIAL RISK MANAGEMENT (Continued)

### (c) Liquidity risk

#### Payables and borrowings

Payables and borrowings are both subject to liquidity risk – that is the risk that insufficient funds may be on hand to meet payment obligations as and when they fall due. The Shire manages this risk by monitoring its cash flow requirements and liquidity levels and maintaining an adequate cash buffer. Payment terms can be extended and overdraft facilities drawn upon if required and disclosed in Note 17.

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

	Due within 1 year	Due between 1 & 5 years	Due after 5 years	Total contractual cash flows	Carrying values
	\$	\$	\$	\$	\$
<b>2020</b>					
Payables	455,245	0	0	455,245	455,245
Borrowings	84,701	338,803	1,016,409	1,439,913	1,049,531
Contract liabilities	5,129	0	0	5,129	5,129
Lease liabilities	12,545	49,135	46,416	108,096	97,554
	557,620	387,938	1,062,825	2,008,383	1,607,459
<b>2019</b>					
Payables	822,865	0	0	822,865	822,865
Borrowings	84,701	338,803	1,101,109	1,524,613	1,092,578
	907,566	338,803	1,101,109	2,347,478	1,915,443

## 29. EVENTS OCCURRING AFTER THE END OF THE REPORTING PERIOD

The Shire does not have any subsequent events after balance sheet date.

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

**30. INITIAL APPLICATION OF AUSTRALIAN ACCOUNTING STANDARDS**

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

**(a) AASB 15: Revenue from Contracts with Customers**

The Shire adopted AASB 15 Revenue from Contracts with Customers (issued December 2014) on 1 July 2019 resulting in changes in accounting policies. In accordance with the transition provisions AASB 15, the Shire adopted the new rules retrospectively with the cumulative effect of initially applying these rules recognised on 1 July 2019. In summary the following adjustments were made to the amounts recognised in the balance sheet at the date of initial application (1 July 2019):

	Note	AASB 118 carrying amount 30 June 2019 \$	Reclassification \$	AASB 15 carrying amount 01 July 2019 \$
<b>Contract liabilities - current</b>				
Contract liabilities from contracts with customers	15	0	(28,634)	(28,634)
Adjustment to retained surplus from adoption of AASB 15	31(b)	0	(28,634)	(28,634)

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

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

In applying AASB 1058 retrospectively with the cumulative effect of initially applying the Standard on 1 July 2019 changes occurred to the following financial statement line items by application of AASB 1058 as compared to AASB 118: Revenue and AASB 1004: Contributions before the change:

	Note	AASB 118 and AASB 1004 carrying amount 30 June 2019 \$	Reclassification \$	AASB 1058 carrying amount 01 July 2019 \$
<b>Trade and other payables</b>				
Rates paid in advance	14	0	(31,579)	(31,579)
Adjustment to retained surplus from adoption of AASB 1058	31(b)	0	(31,579)	(31,579)

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

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

Volunteer Services in relation to Volunteer Bush Fire Services were not recognised as the fair value of the services cannot be reliably estimated.

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

30. INITIAL APPLICATION OF AUSTRALIAN ACCOUNTING STANDARDS (Continued)

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

		2020 \$	Adjustment due to application of AASB 15 and AASB 1058	2020 \$ Compared to AASB 118 and AASB 1004
	Note	As reported under AASB 15 and AASB 1058		
<b>Statement of Comprehensive Income</b>				
<b>Revenue</b>				
Rates	26(a)	1,497,428	8,852	1,506,280
Operating grants, subsidies and contributions	2(a)	2,891,077	5,129	2,896,206
Fees and charges	2(a)	498,551	0	498,551
Non-operating grants, subsidies and contributions	2(a)	1,544,266	0	1,544,266
Net result		576,425	13,981	590,406
<b>Statement of Financial Position</b>				
Trade and other payables	14	455,245	(8,852)	446,393
Contract liabilities	15	5,129	(5,129)	0
Net assets		111,999,061	13,981	112,013,042
<b>Statement of Changes in Equity</b>				
Net result		576,425	13,981	590,406
Retained surplus		82,120,454	13,981	82,134,435

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

(c) AASB 16: Leases

The Shire adopted AASB 16 retrospectively from 1 July 2019 which resulted in changes in accounting policies. The Shire had no leases in place which required recognition on application of AASB 16.

# SHIRE OF MT MARSHALL

## NOTES TO AND FORMING PART OF THE FINANCIAL REPORT

### FOR THE YEAR ENDED 30 JUNE 2020

#### 31. CHANGE IN ACCOUNTING POLICIES

##### (a) Change in Accounting Policies due to regulation changes

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

In accordance with the changes, the City was required to remove the values attributable to certain crown land assets previously required to be recognised, as well as the associated revaluation surplus at 1 July 2019. These assets have been measured as concessionary lease right-of-use assets at zero cost in accordance with AASB 16. For further details relating to these changes, refer to Note 11.

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

	Note	Carrying amount 30 June 2019 \$	Reclassification \$	Carrying amount 01 July 2019 \$
Property, plant and equipment	9	19,558,836	(372,057)	19,186,779
Revaluation surplus	13	28,792,101	(372,057)	28,420,044

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

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

The impact on the Shire's opening retained surplus due to the adoption of AASB 15 and AASB 1058 as at 1 July 2019 was as follows:

	Note	Adjustments	2019 \$
Retained surplus - 30 June 2019			80,699,670
Adjustment to retained surplus from adoption of AASB 15	30(a)	(28,634)	
Adjustment to retained surplus from adoption of AASB 1058	30(b)	(31,579)	(60,213)
Retained surplus - 1 July 2019			80,639,457

The impact on the Shire's opening revaluation surplus resulting from *Local Government (Financial Management) Regulation 16* being deleted and the amendments to *Local Government (Financial Management) Regulation 17A* as at 1 July 2019 was as follows:

	Note	Adjustments	2019 \$
Revaluation surplus - 30 June 2019			28,792,101
Adjustment to revaluation surplus from deletion of FM Reg 16	31(a)	(372,057)	
Adjustment to revaluation surplus from deletion of FM Reg 17	31(a)	0	(372,057)
Revaluation surplus - 1 July 2019			28,420,044

## 32. TRUST FUNDS

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

	1 July 2019	Amounts Received	Amounts Paid	30 June 2020
	\$	\$	\$	\$
Housing Bonds	0	13,460	(1,660)	11,800
Staff Social Club	0	3,316	(1,202)	2,114
Other	0	10,740	(40)	10,700
	0	27,516	(2,902)	24,614

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

**33. OTHER SIGNIFICANT ACCOUNTING POLICIES**

**a) Goods and services tax (GST)**

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

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

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

**b) Current and non-current classification**

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

**c) Rounding off figures**

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

**d) Comparative figures**

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

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

**e) Budget comparative figures**

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

**f) Superannuation**

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

**g) Fair value of assets and liabilities**

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

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

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

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

**h) Fair value hierarchy**

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

**Level 1**

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

**Level 2**

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

**Level 3**

Measurements based on unobservable inputs for the asset or liability.

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

**Valuation techniques**

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

**Market approach**

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

**Income approach**

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

**Cost approach**

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

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

**i) Impairment of assets**

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

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

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

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

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

**34. ACTIVITIES/PROGRAMS**

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

<b>PROGRAM NAME AND OBJECTIVES</b>	<b>ACTIVITIES</b>
<b>GOVERNANCE</b> To provide a decision making process for the efficient allocation of scarce resources	Administration and operation of facilities and services to members of the Council. Other costs that relate to the tasks of assisting elected members and ratepayers on matters which are which are not directly related to specific shire services.
<b>GENERAL PURPOSE FUNDING</b> To collect revenue to allow for the provision of service Rates, general purpose government grants and interest revenue.	
<b>LAW, ORDER, PUBLIC SAFETY</b> To provide services to help ensure a safer community Supervision of various by-laws, fire prevention, emergency services and animal control.	
<b>HEALTH</b> To provide an operational framework for good commu health.	Food and water quality, pest control, immunisation services, child health services and health education.
<b>EDUCATION AND WELFARE</b> To meet the needs of the community in these areas.	Management and support for families, children, youth and the aged within the community by providing Youth, Aged and Family Centres, Home and Community Aged Care Programs and assistance to schools.
<b>HOUSING</b> To help ensure adequate housing.	Provision of residential housing for council staff. Provision of housing for aged persons, low income families, government and semi government employees.
<b>COMMUNITY AMENITIES</b> Provide services required by the community.	Rubbish collection services and disposal of waste, stormwater drainage, protection of the environment, town planning and regional development and other community amenities (cemeteries and public toilets).
<b>RECREATION AND CULTURE</b> To establish and manage efficiently infrastructure and resources which will help the social wellbeing of the community.	Public halls, recreation and aquatic centres, parks and reserves, libraries, heritage and culture.
<b>TRANSPORT</b> To provide effective and efficient transport services to the community.	Construction and maintenance of roads, footpaths, bridges, street cleaning and lighting, road verges, streetscaping and depot maintenance.
<b>ECONOMIC SERVICES</b> To help promote the Municipality and improve its economic wellbeing.	The regulation and provision of tourism, area promotion, building control, noxious weeds, vermi and standpipes.
<b>OTHER PROPERTY AND SERVICES</b> To monitor and control the Shire's overhead operating accounts.	Private works, public works overheads, plant and equipment operations, town planning schemes and activities not reported in the above programs.

## 35. FINANCIAL RATIOS

	2020 Actual	2019 Actual	2018 Actual
Current ratio	3.61	2.39	2.35
Asset consumption ratio	0.59	0.60	0.65
Asset renewal funding ratio	N/A *	N/A *	N/A *
Asset sustainability ratio	0.97	1.04	1.53
Debt service cover ratio	20.07	9.71	8.89
Operating surplus ratio	(0.41)	(0.53)	(0.47)
Own source revenue coverage ratio	0.38	0.37	0.38

The above ratios are calculated as follows:

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

\* The Shire is unable to calculate the Asset Renewal Funding Ratio at this time as the information is unavailable.



## Auditor General

### INDEPENDENT AUDITOR'S REPORT

To the Councillors of the Shire of Mt Marshall

#### Report on the Audit of the Financial Report

##### **Opinion**

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

In my opinion the annual financial report of the Shire of Mt Marshall:

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

##### **Basis for Opinion**

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

##### **Emphasis of Matter – Basis of Accounting**

I draw attention to Note 1 and 11 to the annual financial report, which describes the basis of accounting. The annual financial report has been prepared for the purpose of fulfilling the Shire's annual financial reporting responsibilities under the Act. Including the Local Government (Financial Management) Regulations 1996 (Regulations). My opinion is not modified in respect of these matters:

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

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

The Chief Executive Officer (CEO) of the Shire is responsible for the preparation and fair presentation of the annual financial report in accordance with the requirements of the Act, the Regulations and, to the extent that they are not inconsistent with the Act, Australian Accounting Standards. The CEO is also responsible for such internal control as the CEO determines is necessary to enable the preparation of the annual financial report that is free from material misstatement, whether due to fraud or error.

In preparing the annual financial report, the CEO is responsible for assessing the Shire's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the State Government has made decisions affecting the continued existence of the Shire.

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

### ***Auditor's Responsibility for the Audit of the Financial Report***

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

A further description of my responsibilities for the audit of the annual financial report is located on the Auditing and Assurance Standards Board website at [https://www.auasb.gov.au/auditors\\_responsibilities/ar4.pdf](https://www.auasb.gov.au/auditors_responsibilities/ar4.pdf). This includes the identification and assessment of the risk of material misstatement due to fraud arising from management override of controls. This description forms part of my auditor's report.

### ***Report on Other Legal and Regulatory Requirements***

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

- (i) In my opinion, there is a significant adverse trend in the financial position of the Shire as the Operating Surplus Ratio has been below the Department of Local Government, Sport and Cultural Industries' standard for the past 3 years.
- (ii) The following matter indicates non-compliance with *Part 6 of the Local Government Act 1985*, the Local Government (Financial Management) Regulations 1996 or applicable financial controls of any other written law was identified during the course of our audit:
  - The Shire has not reported the Asset Renewal Funding Ratio for 2020, 2019 and 2018 in the annual financial report as required by section 50(1)(c) of the Local Government (Financial Management) Regulations 1996 as the information required by management on planned capital renewals and required capital expenditure is unavailable.
- (iii) All required information and explanations were obtained by me.
- (iv) All audit procedures were satisfactorily completed.
- (v) In my opinion, the Asset Consumption Ratio included in the annual financial report was supported by verifiable information and reasonable assumptions.

### ***Other Matter***

The annual financial report of the Shire for the year ended 30 June 2019 was audited by another auditor who expressed an unmodified opinion on that annual financial report. The financial ratios for 2018 and 2019 in Note 35 of the audited annual financial report were included in audited annual financial report for those years.

***Matters Relating to the Electronic Publication of the Audited Financial Report***

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

*Aloha Morrissey.*

ALOHA MORRISSEY  
ASSISTANT AUDITOR GENERAL FINANCIAL AUDIT  
Delegate of the Auditor General for Western Australia  
Perth, Western Australia  
3 March 2021



Our Ref: 8661

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

Mr Tony Sachse  
President  
Shire of Mt Marshall  
PO Box 20  
BENCUBBIN WA 6477

**Mail to:** Perth BC  
PO Box 8489  
PERTH WA 6849

**Tel:** 08 6557 7500  
**Fax:** 08 6557 7600  
**Email:** [info@audit.wa.gov.au](mailto:info@audit.wa.gov.au)

Dear President

### **ANNUAL FINANCIAL REPORT FOR THE YEAR ENDED 30 JUNE 2020**

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

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

Matters of regulatory non-compliance and adverse trends in the financial position are reported on page 2 of the auditor's report.

#### **Management Control Issue**

While the result of the audit was generally satisfactory, I would like to draw your attention to the attached deficiency in internal control that was identified during the audit. This matter has been discussed with management and their comments have been included in the attachment.

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

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

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

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

Feel free to contact me on 6557 7683 if you would like to discuss these matters further.

Yours faithfully

KIEN NEOH  
DIRECTOR  
FINANCIAL AUDIT  
3 March 2021

Attach

## SHIRE OF MT MARSHALL

PERIOD OF AUDIT: YEAR ENDED 30 JUNE 2020

## FINDINGS IDENTIFIED DURING THE FINAL AUDIT

INDEX OF FINDINGS	RATING		
	Significant	Moderate	Minor
1. Asset Renewal Funding Ratio	✓		

**KEY TO RATINGS**

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

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

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

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

## SHIRE OF MT MARSHALL

PERIOD OF AUDIT: YEAR ENDED 30 JUNE 2020

## FINDINGS IDENTIFIED DURING THE FINAL AUDIT

**1. Asset Renewal Funding Ratio****Finding**

The Shire has not reported the Asset Renewal Funding Ratio (ARFR) for 2020, 2019 and 2018 in the annual financial report as required by section 50(1)(c) of the Local Government (Financial Management) Regulation 1996, as the Asset Management Plan (AMP) has not been updated since 2013. The latest Long-Term Financial Plan (LTFP) adopted in 2017 do not have the planned capital renewals for the next 10 years for the calculation of the 2018, 2019 and 2020 Asset Renewal Funding Ratio.

**Rating: Significant****Implication**

Non-compliance with regulation 50(1)(c) of the Local Government (Financial Management) Regulations 1996 as the Shire did not report the ARFR in its annual financial report.

**Recommendation**

We recommend that an updated AMP and LTFP be prepared and approved to ensure that these 2 plans are chronologically aligned and reflect the latest requirements of the Shire. Both plans should also be reviewed regularly to ensure that they remain relevant to the Shire's operational needs and for the calculation of the ARFR ratio every year.

**Management Comment**

The Shire has reported the ARFR in the annual financial reports for 2018 and 2019 those reports being previously accepted by the Audit Team at Moore Stephens. They were also prepared and provided in an original management report for 2020 showing a moderate rating. This rating was challenged (as the AMP is not a document required by current legislation) and subsequently the AG department has determined; we are now unable to calculate the ratios based upon old documentation, they require the removal of all previously calculated ARFR's and they now assess this finding as significant.

It is (and has always been) accepted that an AMP is an important document and the process of preparing a new one is already underway. A new SCP was adopted by council recently, upon which new CBP, AMP and LTFP will be based.

Whilst it is acknowledged that a new AMP and LTFP are required, it is not accepted that the finding relating to the ARFR should be rated significant given, as previously stated, that an AMP is not a legislated document. Additionally, it is important to stress the absence of an ARFR does not in any way adversely affect the Shire's financial operations nor its day-to-day functions.

**Responsible Person:** John Nuttall  
**Completion Date:** 17 February 2021



**SHIRE OF MT MARSHALL**

# **MINUTES**

**Notice is hereby given that a Meeting of the  
Economic Development Grant Fund  
Committee was held on Tuesday 2 March  
2021, in Council Chambers, 80 Monger  
Street, Bencubbin commencing at 9.01am.**

**Attachment 11.3.1a**

---

Chairperson

This page has intentionally  
been left blank

# **DISCLAIMER**

## **MEMBERS OF THE PUBLIC ARE REQUESTED TO READ THROUGH AND FAMILIARISE THEMSELVES WITH THE DISCLAIMER**

No responsibility whatsoever is implied or accepted by the Shire of Mt Marshall for any act, omission or statement or intimation occurring during Council or Committee meetings. The Shire of Mt Marshall 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 or Committee meetings. Any person or legal entity who acts or fails to act in reliance upon any statement, act or omission made in a Council or Committee meeting 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 intimation of approval made by a member or officer of the Shire of Mt Marshall during the course of any meeting is not intended to be and is not to be taken as notice of approval from the Shire of Mt Marshall. The Shire of Mt Marshall warns that anyone who has an application lodged with the Shire of Mt Marshall must obtain and should only rely on written confirmation of the outcome of the application, and any conditions attaching to the decision made by the Shire of Mt Marshall in respect of the application.

John Nuttall  
Chief Executive Officer

**Minutes of the Economic Development Grant Fund Committee Meeting held on Tuesday**  
**2 March 2021**

**TABLE OF CONTENTS**

1. Declaration of Opening
2. Committee Member Attendance by Telephone
3. Record of Attendance / Apologies / Approved Leave of Absence
4. Declarations of Interest
5. Confirmation of Minutes of Previous Meetings
  - 5.1 Minutes of the Economic Development Grant Fund Committee Meeting held on Tuesday 13 October 2020
6. Matters for which Members of the Public to be Excluded
  - 6.1 CONFIDENTIAL - Applications for Economic Development Grant Fund Round 2 – 2020/21 Financial Year
7. Next Meeting
8. Meeting Closure

**Minutes of the Economic Development Grant Fund Committee Meeting held on Tuesday  
2 March 2021**

**1.0 Declaration of Opening**

Chairman, Cr Tony Sachse declared the meeting open at 9.01 am and welcomed all those present.

**2.0 Committee Member Attendance by Telephone**

**EDGFC2021/001 COMMITTEE DECISION:**

***That Committee Member Cr TM Gibson be authorised to attend the Economic Development Grant Fund Committee meeting by way of telephone communication from a non-public environment.***

***Moved CR NR Gillett***

***Seconded Miss S Moug***

***Carried 4/0***

Cr TM Gibson entered the meeting at 9.02am.

**3.0 Record of Attendance and Apologies**

**In Attendance**

Cr ARC Sachse	Committee Member	
Cr NR Gillett	Committee Member	
Cr TM Gibson	Committee Member	9.02 – 9.45am
Mr John Nuttall	Chief Executive Officer	
Miss Sarah Moug	Economic Development Officer	
Ms Nadine Richmond	Executive Assistant	

**Apologies**

Nil

**4.0 Declarations of Interest**

Cr ARC Sachse declared an impartiality interest in item 6.1 being that he is a member of the Bencubbin Sports Club, who have lodged an application to be considered for the Economic Development Grant Fund.

Economic Development Officer, Miss Sarah Moug declared an impartiality interest in item 6.1 being that she is a member of the Bencubbin Sports Club, who have lodged an application to be considered for the Economic Development Grant Fund.

**5.0 Confirmation of Minutes of Previous Meetings**

**Minutes of the Economic Development Grant Fund Committee Meeting held on Tuesday  
2 March 2021**

**5.1 Minutes of the Economic Development Grant Fund Committee Meeting  
held on Tuesday 13 October 2020**

**EDGFC2021/002 OFFICER RECOMMENDATION / COMMITTEE DECISION:**

*That the Minutes of the Economic Development Grant Fund Committee Meeting held on Tuesday 13 October 2020 be confirmed as a true and correct record of proceedings.*

**Moved CR TM Gibson**

**Seconded CR NR Gillett**

**Carried 5/0**

**6.0 Matters for Which Members of the Public to be Excluded**

**EDGFC2021/003 OFFICER RECOMMENDATION / COMMITTEE DECISION:**

*According to Section 5.23(2)(e)(iii) of the Local Government Act 1995 the meeting goes behind closed doors to discuss item 5.1 being that it includes information about the business, professional, commercial or financial affairs of a person.*

**Moved Cr NR Gillett**

**Seconded Miss S Moug**

**Carried 5/0**

Cr ARC Sachse declared an impartiality interest in item 6.1 being that he is a member of the Bencubbin Sports Club, who have lodged an application to be considered for the Economic Development Grant Fund.

Economic Development Officer, Miss Sarah Moug declared an impartiality interest in item 6.1 being that she is a member of the Bencubbin Sports Club, who have lodged an application to be considered for the Economic Development Grant Fund.

**6.1 CONFIDENTIAL ITEM Economic Development Grant Fund Applications  
Round 2 – 2020/21 Financial Year**

**EDGFC2021/004 OFFICER'S RECOMMENDATION/COMMITTEE DECISION:**

*That the Economic Development Grant Fund Committee consider the applications for the Economic Development Grant Fund Round 2 – 2020/21.*

**Moved Cr TM Gibson**

**Seconded Cr NR Gillett**

**Carried 5/0**

**Minutes of the Economic Development Grant Fund Committee Meeting held on Tuesday  
2 March 2021**

**EDGFC2021/005 COMMITTEE DECISION:**

*The Economic Development Grant Fund Committee recommend to Council that*

- 1. The Beacon Co-operative be awarded \$796.00 towards the purchase of computer and office equipment*
- 2. The Bencubbin Sports Club be awarded \$669.92 towards the purchase of a glass door bar fridge (due to the Committee making a determination that the Bencubbin Sports Club falls into the commercial stream), subject to the provision of audited financial reports.*

*Moved NR Gillett*

*Seconded Cr TM Gibson*

*Carried 5/0*

**EDGFC2021/006 COMMITTEE DECISION:**

*That the meeting comes out from behind closed doors.*

*Moved Cr TM Gibson*

*Seconded Miss S Moug*

*Carried 5/0*

**7.0 Next Meeting – To be confirmed**

**8.0 Closure of Meeting**

There being no further business the meeting closed at 9.45am.

These Minutes were confirmed by the Committee at its Meeting held on

---

Date

---

Chairperson

## **CS.3.2 ECONOMIC DEVELOPMENT GRANTS FUND**

### **Objective:**

The Shire of Mt Marshall has established an Economic Development Fund to provide discretionary grants to commercial business and community groups to assist those groups with projects or improvements that will provide a significant benefit to the community of Mt Marshall. Individual amounts will be limited in line with this policy and will require co- contribution from the applicant organisation.

Provide guidelines for staff and elected members when considering economic development grant fund applications from businesses or community groups.

### **Council Policy:**

#### **Commercial Business**

Commercial businesses are eligible to apply for funding. The maximum individual application can be for \$15000. In order for a commercial business to be eligible there needs to be a co-contribution of at least \$2 for every \$1 requested. The minimum amount requested must be \$500.

It will be for the commercial business to demonstrate that the project they are applying for funding will provide a significant benefit to the community. If the project may provide benefit to both the community and the business the applicant must demonstrate a significant benefit to the community and that the community benefit significantly outweighs the benefit to the business.

Note: An application which only brings benefit to the business is unlikely to qualify for grant funding.

#### **Community Groups**

Community groups and similar type organisations are also able to apply for funding. To be classed as a community group, the organisation must demonstrate that they do not operate for profit. The maximum individual application can be for \$10000. In order for a community group to be eligible there needs to be a co-contribution of at least \$1 for every \$1 requested. The minimum amount requested must be \$300.

**All applications will be judged on their individual merits, and Council reserves the right to use its discretion in accepting projects which may not fit all of the criteria when it is felt the project provides significant community benefit.**

### **Operational Guidelines:**

To be eligible the business or organisation must be wholly located within the Shire of Mt Marshall boundaries. The proposed project, work or improvements must be of benefit to the community.

There will be two rounds of grants available during the year. These rounds will be September/October and March/April. Only one application per organisation will be awarded each financial year.

It is up to each applicant to provide the necessary information for Council to be able to make a considered determination. Therefore if plans, sketches, quotes etc. would

improve the application, they should be provided.

**Please note: If the project involves building or improvement works, a Development Application may also need to be obtained from Council. It is for the individual applicant to obtain any planning and building approvals. Grant approval DOES NOT constitute development approval.**

Closing dates for each grant round will be publicised in the local papers and on the Shire website. Applications should be lodged on the application form which will be made available, and should be signed and submitted with supporting documentation by the advertised closing date. Each application will be judged on merit.

A Council appointed panel will assess the applications and recommend successful applicants to the next ordinary Council meeting for approval. They will be processed as quickly as possible and applicants informed of the outcome by letter. There will be no appeal process available.

**Applications must be lodged with the CEO by the closing date, on the correct application form and contain all necessary documentation to allow the panel to assess your request. If the applicant wishes to discuss the application in advance please contact the CEO or the CDO in person or by phone.**

**Date Resolved: 15 August 2017 (Resolution 2017/08-5)**

**Amendment: 2018/2 – 012 March 2018**



# Annual Report 2019/20



This page has  
intentionally been left  
blank

# Contents

---



	Page
General Information	1
Shire History	2
The Council	3
President's Report	5
Chief Executive Officer's Report	11
Annual Financial Report	13
Auditor's Report	70
Notice of Meeting – Annual General Meeting of Electors	73
Minutes of Annual General Meeting of Electors	74
Freedom of Information Statement	79
National Competition Policy	80
Disability Access & Inclusion Plan	81
Record Keeping Plan	82
Employee Remuneration	83
Complaints Register	84

# General Information

---



## Administration Office

Office Hours: Monday – Friday, 9:00am – 4:00pm

### Street Address

80 Monger St  
BENCUBBIN WA 6477

### Postal Address

PO Box 20  
BENCUBBIN WA 6477

Tel: 08 9685 1202

Email: [admin@mtmarshall.wa.gov.au](mailto:admin@mtmarshall.wa.gov.au)

Website: [www.mtmarshall.wa.gov.au](http://www.mtmarshall.wa.gov.au)

Facebook: [www.facebook.com/ShireMtMarshall](https://www.facebook.com/ShireMtMarshall)

Twitter: <https://twitter.com/MtMarshallShire>

## Localities

Bencubbin, Beacon, Cleary, Gabbin, Welbungin and Wialki.

## Economy

The economic activity of the Shire is dominated by agriculture, including the growing of wheat, lupins, barley, peas, oats, canola and the breeding of sheep, pigs and cattle.

Local industries include retail, shearing, grain cleaning and servicing of farm machinery.

## Significant Local Events

- Australia Day Community Breakfast and Shire Citizen of the Year presentation, held in Bencubbin;
- Australia Day Community BBQ held in Beacon;
- Mt Marshall & Districts Agricultural Show held annually in March.
- WAORRA Off Road Rally held annually on the June long weekend.

## Tourist Attractions

Marshall Rock; Pergandes Granite Sheep Yards; Datjoin Well; Billiburning Rock; Wildflower season (August – September); Heritage Walk Trail (Bencubbin), Sandalwood Interpretation Centre (Bencubbin).

## Statistics (2019/20)

Distance from Perth (km)	273
Area (sq km)	10,134
Length of Sealed Roads (km)	307
Length of Unsealed Roads (km)	1,440
Population	527
Number of Electors	382
Number of Dwellings	353
Total Rates Levied (\$)	1,497,428
Total Revenue (\$)	6,790,884
Number of Employees (FTE)	27

# Shire History

---



## **The Sandalwood Shire**

In September and November 1836 the Surveyor General Captain John Septimus Roe led a forty-day expedition out to the unknown east of the settled districts of the Avon Valley. Mt Marshall and Lake McDermott were named after Captain Marshall McDermott, an early settler to the Swan River Colony. Captain Roe was loathe to give any native names as he considered them unpronounceable and impossible to spell.

In 1889 Surveyor HS King fixed Trigg Station at Mt Marshall. When the Wyalkatchem-Mt Marshall Railway Line was built, the siding was not named as there was already a Mt Marshall in Tasmania.

Sandalwooders and graziers were the early settlers in the Mt Marshall area. The first grazing lease was taken up in 1868. Sandalwood was removed from this area from the 1880's through to the 1920's. Permanent settlement and the development and clearing of the land for farms commenced around 1910.

The Mt Marshall Roads Board was formed in 1923.



# The Council

---



The Shire of Mt Marshall Council has an elected body of seven Councillors. The Council: govern the affairs of the Shire; is responsible for the performance of the Shire's functions; oversee the allocation of the Shire's finances and resources; and determine the Shire's policies.

Council is committed to providing open and accountable government that meets the needs of the community and protects and improves the Shire's assets and resources.

The Chief Executive Officer has the responsibility for ensuring all decisions of Council comply with the Local Government Act, other relevant legislation and local laws. The Chief Executive Officer and staff undertake the tasks necessary to implement the decisions of the Council.

## Elections

Elections for Councillors are conducted in October every second year with the term of office being four years. Approximately one half of Council's membership vacates each election. The next election is to be held in October 2021.

The President is elected by the members following each Local Government election, for a two year term.

## President

Cr Tony Sachse

## Deputy President

Cr Nick Gillett

## Elected Members

Name	Contact	Years of Service	Term Expires
Cr Brendan GERAGHTY	T : 0429 484 021 <a href="mailto:crgeraghty@mtmarshall.wa.gov.au">crgeraghty@mtmarshall.wa.gov.au</a>	1	2023
Cr Tanya GIBSON	T: 0427 976 880 <a href="mailto:crgibson@mtmarshall.wa.gov.au">crgibson@mtmarshall.wa.gov.au</a>	1	2023
Cr Nick GILLETT	T: 0427 862 007 <a href="mailto:crgillett@mtmarshall.wa.gov.au">crgillett@mtmarshall.wa.gov.au</a>	4	2021
Cr Leeanne GOBBART	T: 0429 848 042 <a href="mailto:crgobbart@mtmarshall.wa.gov.au">crgobbart@mtmarshall.wa.gov.au</a>	3	2021
Cr Stuart PUTT	T: 0427 862 060 <a href="mailto:crputt@mtmarshall.wa.gov.au">crputt@mtmarshall.wa.gov.au</a>	3	2021
Cr Tony SACHSE	T: 0429 851 257 <a href="mailto:crsachse@mtmarshall.wa.gov.au">crsachse@mtmarshall.wa.gov.au</a>	5	2023
Cr Ian SANDERS	T: 0427 851 213 <a href="mailto:crsanders@mtmarshall.wa.gov.au">crsanders@mtmarshall.wa.gov.au</a>	3	2021

**Wards**

The Shire of Mt Marshall does not operate a ward structure ensuring all Councillors represent the whole of the shire instead of any particular ward which is considered outdated in modern local government environment.

**Council Meetings**

Ordinary meetings of Council are held on the third Tuesday of every month except January, and these meetings are open to the public. Meetings commence at the advertised times (generally 3:00pm) with a period of 15 minutes at the start of the meeting being set aside as public question time as required by the Local Government Act 1995.

**Electors' General Meeting**

An Electors' General Meeting is held each financial year typically in December with notification being provided in the local newspapers, shire notice boards and libraries.

**Committees**

The Shire of Mt Marshall has two standing committees: The Mt Marshall Audit Committee as required by the Local Government Act; and the Local Emergency Management Committee as required by the Emergency Management Act.

The Council has formally resolved to establish the following committees and working groups: Mt Marshall Safety Committee; Bush Fire Advisory Committee; Economic Development Grant Fund Committee; Bencubbin Multipurpose Complex Steering Committee; Off Road Racing Working Group.

**Representation on External Organisations**

There are a number of external organisations on which the Shire is represented including: Great Eastern Zone of WALGA; North Eastern Wheatbelt Organisation of Councils (NEWROC); North Eastern Wheatbelt Health Group Scheme; Wheatbelt North East Sub Regional Road Group; Rural Water Council; Kununoppin Medical Practice; Kununoppin Local Health Advisory Group; Mt Marshall Land Conservation District Committee and Central East Aged Care Alliance (CEACA).

# President's Report

---



It gives me great pleasure to be able to table the Presidents Report for the financial year ended 30 June 2020.

## **Councillors**

Local Government Elections were held in October 2019. Councillor Rachel Kirby and Councillor Stuart Faulkner did not stand for re-election after serving four-year terms. They both served on a range of Committee's, with Councillor Kirby serving as President for two years and Councillor Faulkner as Deputy President for two years. I would like to thank them both for their outstanding contribution during their time on Council. Brendan Geraghty and Tanya Gibson were elected as new Councillors with myself, Anthony Sachse, being re-elected. The President and Deputy President remained unchanged at the October 2019 Ordinary Meeting of Council. I would like to thank Deputy President Councillor Nick Gillett, and all the Councillors who have represented and fulfilled their role as an Elected Member during the year.

Multiple Councillor training days, including Civic Legal's "Project Aware" training, optional training modules, plus some compulsory training for newly elected Councillors have all helped Councillors in their delivery of local government matters. This has unquestionably helped in attaining the high governance levels that have been a focus for our Shire over past years.

## **Chief Executive Officer**

The CEO, John Nuttall, has now completed just under 3½ years as CEO for the Shire. The continuity of the CEO position has helped in maintaining stability, performance and the delivery of services to our residents. Mt Marshall has continued to contribute in a positive and constructive way on our external Committees', and I could not be happier with our reputation in this regard. The continuation of the "open door" policy for everyone to have the opportunity to meet with John has continued to work well.

John has also provided good support to members of the community, staff and Councillors in their understanding of issues, process and other matters affecting our Shire. This has included the challenging power, mobile phone and landline outages that have once again impacted us. The support that John has provided to me as President has been very much appreciated and this has undoubtedly helped me fulfil my role as best that I can.

Finally, and although this will be covered in other parts of the report, it's important to note that John has led the Shire in our response to the COVID -19 State of Emergency. I believe our response has been responsible, measured and most importantly compliant with State and Federal law. Thank you, John.

## **Communities**

By far and away the biggest effect on our Communities has been the COVID-19 Pandemic which began affecting us in February 2020. The pandemic has continued to affect us in so many ways, and although extremely strict laws and guidelines have helped markedly in keeping us safe.

In July 2019 the Shire once again partnered with the Bencubbin Primary School, the Beacon Primary School and the Njaki Njaki people in delivering the Cultural Day. This has become a fixture on our community calendar, and continues to deliver understanding, knowledge and appreciation of indigenous culture.

The 2019 Winter Sports grand finals were held at the Beacon Recreation Complex in September. There was an excellent attendance and community members once again contributed to make this a great day on the sporting calendar.

The Shire of Mt Marshall would like to congratulate the Beacon Progress Association on being a finalist in the RAC Volunteering Award at the Regional Achievement & Community Awards Gala Presentation Dinner held on 18 October 2019.

The 2020 Australia Day Events took place with a breakfast at the Bencubbin Multipurpose Complex and a barbeque at the Beacon Recreation Centre. Both events went off very well with the 2020 Mount Marshall Citizen of the Year Award going to a very deserving Megan Beagley.

The 89th Mt Marshall and Districts Agricultural Show was run in March 2020. The show had excellent numbers attending, with the opening being conducted by the Member for the Central Wheatbelt, Mia Davies MLA. Congratulations to the Society on another signature event. It's worth noting that this was the last large community event to take place this year, due to the COVID-19 Pandemic.

The Shire was able to provide day care services in both towns during the year up until the pandemic. The community value and support for this service has been very high.

Unfortunately, events such as the 2020 Winter Sports, the Annual Community Fox Shoot, the Marsue Transport Bencubbin 400 Off Road Car Rally, and other community and sporting events had to be cancelled due to COVID-19.

Thank you to community members who have taken time to attend community and Council meetings, completed surveys and contacted the Shire to provide information and feedback.

### **Capital Works**

The annual road capital works program is always the major budget item each year. Works were able to be completed with pandemic, weather and other related considerations, which is a great achievement by staff. Road grant funding is provided through the Regional Road Group, Direct Grants, Black Spot and Roads to Recovery.

The Beacon Airstrip Upgrade was opened in November 2019 by the Hon Darren West MLC. The opening went off very well with everyone returning to the Beacon Recreation Centre for morning tea. The upgrade, which allows for night take off and landings, will aid in Royal Flying Doctor Service capability, with improved patient outcomes and reduced St John's Ambulance volunteer's workload. The upgrade will also benefit recreational and private charter flights. A disabled toilet was also completed for the airstrip.

The construction of three Central East Aged Care Alliance Inc (CEACA) aged care units, two of which are in Beacon and one in Bencubbin, were completed and were available for rent in 2020. Council has continued its support for CEACA including research into possible future servicing needs.

The Mt Marshall Aquatic Centre Upgrade tender was awarded to Dynamic Pools in January 2020. Works are still being completed prior to re-opening. Council is very happy with what has been able to be achieved given the available resources. The upgrade was partly funded by the Community Sporting and Recreation Facilities Fund (CSRFF).

### **Regional Collaboration**

Close collaboration has continued with the Western Australia Local Government Association (WALGA). Five Councillors and the CEO attended the WALGA Annual Convention in Perth during August 2019. WALGA have provided many services including reports, elected members training, webinars and considerable advocacy for Local Government. Since the declaration of the State of Emergency with the COVID-19 Pandemic, the CEO and President have attended weekly webinars provided by WALGA on a range of topics relating to the pandemic.

The Kununoppin Medical Practice Committee, of which the Council is part of, has continued support for the local medical practice. Thank you to Dr Brian Walker for his delivery of medical services to the community. Dr Walker moved to Perth in May 2020 and we welcome Dr Adewale Olatunji (Dr Olat) as the new General Practitioner at the Kununoppin Medical Practice. The Medical Practice works well with clinics at the Silver Chain in Bencubbin and Beacon with further services available at the Kununoppin Hospital.

The North Eastern Regional Organisation of Councils (NEWROC), of which Mt Marshall is a member Council, has been involved with matters relating to Telecommunications, Rural Health, Waste, Sustainable Economic Growth for Regional Australia (SEGRA), Childcare, Microgrid Energy, Elected Member Training and COVID-19. The Shire of Dowerin joined the NEWROC in 2020 taking the total number of member Councils to seven.

WALGA Great Eastern Country Zone (GECZ), of which Mt Marshall is a member Council, has been involved with matters relating to the Office of the Auditor General, Main Roads and restricted access vehicle (RAV) operating conditions, Future Drought Fund and the National Drought Response Resilience Plan, local agricultural freight, emergency management, universal training, telecommunication case studies, Government Regional Housing (GROH), Wheatbelt Health, COVID-19 issues and vulnerability analysis, Tier 3 Rail and the Local Government Legislation Act 2019.

The NEWHealth Scheme continued with the employment of an Environmental Health

### **Health**

Although health is addressed in other sections of this report, it is important to note the commitment of Council to work with providers to provide the best possible health services for our residents. Working closely with the Western Australian Country Health Service (WACHS), Silver Chain, St John's Ambulance, the Department of Communities and others is very important. As mentioned previously, the ongoing importance of the Kununoppin Medical Practice and Kununoppin Hospital cannot be underestimated. Health continues to be one of the most important considerations for people living in regional Australia.

## **Economic Development**

The President attended the Australian Government Future Drought Fund Meeting in November 2019. Council continues to follow the implementation of this fund closely and is hopeful that it can help address the impact of drought on our communities in the future.

In responding to the COVID-19 Pandemic Council resolved to incur no increase to the general rate charge and fees and charges in the 2020/2021 budget. Some programs in the 2019/20 budget were reduced to provide for “Response to COVID-19 Pandemic” funds to the amount of \$85,000. In May 2020 the Shire introduced community and economic stimulus grants in response to the COVID-19 Pandemic. Community assistance of up to \$1,000 for each not for profit and sporting group as well as business online presence funding up to a maximum of \$1,000 per business were available. Both were very well received with 11 community, sporting and not for profit recipients and 12 business’s receiving the business online presence funding.

## **Emergency Management**

The Local Emergency Management Committee (LEMC) has continued with planning, compliance and addressing emergency management in the Shire. Flooding caused by high intensity rainfall with associated power and communication outages occurred in February 2020. There has been further communication with both Telstra and Western Power in an attempt to address the reasons for these outages and look at what can be done in the future. In response battery backup services for Crisp Wireless have been installed by the Shire at the Bencubbin Multipurpose Complex and the Beacon Town Hall. It’s hoped that free Wi-Fi can also be provided to help with communication during emergencies.

Council acknowledges all the efforts of local bush fire and volunteer emergency service brigades. In May 2020 appointments included: Damian Tomas Chief Bush Fire Control Officer, Garry Huckstep Deputy Bush Fire Control Officer, 14 Bush Fire Control Officers, 3 Fire Weather Officers and 5 Dual Bush Fire Control Officers. Thank you to all those adhering to the Harvest and Movement of Vehicles Bans imposed by the Shire during the fire season.

## **Tourism**

Membership of NEWTravel with its flagship “Wheatbelt Way” has continued. Visitor numbers have continued to increase, especially during the wildflower season. Both caravan parks have been well patronised with the \$10 voucher scheme being an extra incentive to stay and support local business. The online booking service has also continued to be very popular. Unfortunately, the caravan parks needed to close during a period of the pandemic. Free camping has also been popular within scenic locations within the Shire.

## **Developing Projects**

Hopefully further advancement can be made with Western Power and Telstra in addressing the power and communication outages that have occurred over past years.

As we approach five years since its closure, the re-opening of the Mt Marshall Aquatic Centre after the upgrade will be very much welcomed.

Council will be reviewing our Strategic Community Plan this coming year. This review will allow for updating and improving this important document in meeting the needs of those within the Shire of Mt Marshall, given the resources available.

2019/20 has been a difficult year especially with a pandemic the likes of which the world has not seen for a very long time. While the pandemic is far from over, we will all work together to overcome and respond to the virus. In closing as per last year, I would like to encourage everyone to continue being engaged. By working together, the vision and future aspirations of our community can be maximized within the constraints that we have for the betterment of everyone.

Cr Tony Sachse  
President

# CEO's Report

---



The 2019/20 financial year promised much for the Shire. Due to prudent saving by the Shire over a number of years, and the award of a significant grant from the Department of Local Government, Sport and Cultural Industries Council were finally able to budget to deliver an upgrade to the Mt Marshall Aquatic Facility which had been closed for some five years. Work on this project started in the early part of 2020. Additionally, the significant expenditure on maintaining the road network was budgeted along with improvements to both Beacon Recreation Complex and Bencubbin Multi-purpose Complex.

Who was to know, however, that a global pandemic was about to hit and cause major disruption to the communities and the Shire operations?

I am immensely proud of the way in which the Shire were able to deal with this unusual and unexpected situation. Whilst we were required to close several facilities for a time (including the administration office, gyms, caravan parks and daycare) staff continued to deliver for the community. The outdoor crew willingly changed to staggered shifts to allow them to continue to work to deliver the road program, maintain the streets and gardens and provide improved cleaning of public facilities. The office staff embraced working from home and the use of technology (especially video conferencing). Several Council meetings were held via the Zoom platform.

Fortunately, the virus did not impact our community and once the State Government were able to reopen the internal borders the Shire returned to a 'new normal'. This includes limits on the number of attendees at our facilities and the placing of hand sanitizer in just about every building. The above-mentioned facilities re-opened and I would commend all the Shire staff for working hard to allow this to happen as quickly as it did.

Given the pandemic some of the proposed and budgeted projects unfortunately were either delayed (such as the aquatic facility upgrade) or had to be postponed to a future year. Whilst in itself this is not a good outcome it did allow the freeing up of some funds. Council therefore were able to hold two grant rounds to allow not-for-profit and sporting clubs to apply for some funding to make up for their lost ability to fund raise and for businesses to apply for funding to improve their on-line offerings (particularly important in the post-Covid world). These two funds proved very successful and were well received.

On a regional level the Shire continues to collaborate and work closely with our neighbours. North Eastern Wheatbelt Region Of Councils (NEWROC) welcomed the

Shire of Dowerin who joined the alliance and also undertook strategic planning to determine future priorities. This collaboration is a vital way in which funds can be attracted to the region for major projects (as has been proved in the past with the Crisp Wireless network).

Finally, I take this opportunity to express my gratitude to the Shire staff for their hard work and dedication, particularly evident in this exceptionally challenging year. I also thank the Councillors for their ongoing support of the shire administration – such support being vital to allow the Shire to provide the best support and service for the community.

# Annual Financial Report

---



## **SHIRE OF MT MARSHALL**

### **FINANCIAL REPORT**

### **FOR THE YEAR ENDED 30TH JUNE 2020**

#### **TABLE OF CONTENTS**

Statement by Chief Executive Officer	13
Statement of Comprehensive Income by Nature or Type	14
Statement of Comprehensive Income by Program	15
Statement of Financial Position	16
Statement of Changes in Equity	17
Statement of Cash Flows	18
Rate Setting Statement	19
Notes to and forming part of the Financial Report	20
Independent Auditor's Report	70

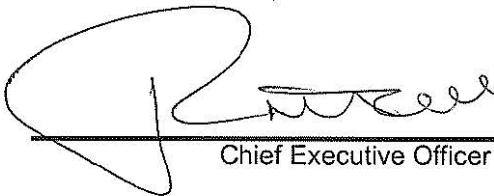
**SHIRE OF MT MARSHALL  
FINANCIAL REPORT  
FOR THE YEAR ENDED 30 JUNE 2020**

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

**STATEMENT BY CHIEF EXECUTIVE OFFICER**

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

Signed on the 24<sup>th</sup> day of FEBRUARY 2021

  
\_\_\_\_\_  
Chief Executive Officer

John Nuttal  
\_\_\_\_\_  
Name of Chief Executive Officer



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

Certified by Moore Australia

	NOTE	2020 Actual \$	2020 Budget \$	2019 Actual \$
<b>Revenue</b>				
Rates	26(a)	1,497,428	1,465,964	1,407,637
Operating grants, subsidies and contributions	2(a)	2,891,077	1,846,166	2,709,255
Fees and charges	2(a)	498,551	493,697	460,976
Interest earnings	2(a)	70,204	103,249	112,487
Other revenue	2(a)	289,358	259,133	358,315
		5,246,618	4,168,209	5,048,670
<b>Expenses</b>				
Employee costs		(1,589,503)	(1,722,949)	(1,455,698)
Materials and contracts		(1,182,472)	(1,429,092)	(1,436,166)
Utility charges		(234,060)	(211,366)	(195,848)
Depreciation on non-current assets	11(d)	(2,834,573)	(2,700,134)	(2,698,069)
Interest expenses	2(b)	(43,448)	(41,654)	(45,917)
Insurance expenses		(215,788)	(176,968)	(175,613)
Other expenditure	2(b)	(113,208)	(108,100)	(103,543)
		(6,213,052)	(6,390,263)	(6,110,854)
		(966,434)	(2,222,054)	(1,062,184)
Non-operating grants, subsidies and contributions	2(a)	1,544,266	1,389,444	1,236,253
Profit on asset disposals	11(a)	14,373	0	13,926
(Loss) on asset disposals	11(a)	(16,933)	(15,000)	(189,039)
Fair value adjustments to financial assets at fair value through profit or loss		1,153	0	0
		1,542,859	1,374,444	1,061,140
<b>Net result for the period</b>		<b>576,425</b>	<b>(847,610)</b>	<b>(1,044)</b>
<b>Other comprehensive income</b>				
Nil items that will not be reclassified subsequently to profit or loss		0	0	0
<b>Total other comprehensive income for the period</b>		<b>0</b>	<b>0</b>	<b>0</b>
<b>Total comprehensive income for the period</b>		<b>576,425</b>	<b>(847,610)</b>	<b>(1,044)</b>

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



**SHIRE OF MT MARSHALL**  
**STATEMENT OF COMPREHENSIVE INCOME**  
**BY PROGRAM**  
**FOR THE YEAR ENDED 30 JUNE 2020**

Certified by Moore Australia

	NOTE	2020 Actual \$	2020 Budget \$	2019 Actual \$
<b>Revenue</b>				
	2(a)			
Governance		33,223	20,499	19,333
General purpose funding		4,092,306	2,772,560	3,924,440
Law, order, public safety		50,448	28,933	28,853
Health		175,945	200,740	175,158
Education and welfare		101,529	105,517	86,948
Housing		127,006	158,700	198,211
Community amenities		148,362	129,745	148,362
Recreation and culture		47,427	550,763	62,030
Transport		215,790	6,100	197,373
Economic services		187,976	145,252	145,016
Other property and services		66,606	49,400	62,946
		5,246,618	4,168,209	5,048,670
<b>Expenses</b>				
	2(b)			
Governance		(382,521)	(406,134)	(382,126)
General purpose funding		(76,415)	(93,989)	(84,693)
Law, order, public safety		(186,204)	(177,993)	(179,568)
Health		(318,219)	(323,446)	(289,975)
Education and welfare		(293,045)	(360,715)	(232,851)
Housing		(257,450)	(248,430)	(319,225)
Community amenities		(265,760)	(295,379)	(229,499)
Recreation and culture		(1,074,716)	(1,130,810)	(1,070,558)
Transport		(2,818,748)	(2,806,367)	(2,834,696)
Economic services		(455,585)	(484,708)	(418,189)
Other property and services		(40,941)	(20,638)	(23,557)
		(6,169,604)	(6,348,609)	(6,064,937)
<b>Finance Costs</b>				
	2(b)			
Governance		(50)	0	0
General purpose funding		0	0	(192)
Housing		0	0	(2,740)
Community amenities		(2,034)	0	0
Recreation and culture		(41,364)	(41,654)	(42,985)
		(43,448)	(41,654)	(45,917)
		(966,434)	(2,222,054)	(1,062,184)
Non-operating grants, subsidies and contributions	2(a)	1,544,266	1,389,444	1,236,253
Profit on disposal of assets	11(a)	14,373	0	13,926
(Loss) on disposal of assets	11(a)	(16,933)	(15,000)	(189,039)
Fair value adjustments to financial assets at fair value through profit or loss		1,153	0	0
		1,542,859	1,374,444	1,061,140
<b>Net result for the period</b>		<b>576,425</b>	<b>(847,610)</b>	<b>(1,044)</b>
<b>Other comprehensive income</b>				
Nil items that will not be reclassified subsequently to profit or loss		0	0	0
<b>Total other comprehensive income for the period</b>		<b>0</b>	<b>0</b>	<b>0</b>
<b>Total comprehensive income for the period</b>		<b>576,425</b>	<b>(847,610)</b>	<b>(1,044)</b>

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

**SHIRE OF MT MARSHALL  
STATEMENT OF FINANCIAL POSITION  
AS AT 30 JUNE 2020**

Certified by Moore Australia

	NOTE	2020 \$	2019 \$
<b>CURRENT ASSETS</b>			
Cash and cash equivalents	3	3,595,948	4,320,722
Trade and other receivables	6	188,186	310,134
Other financial assets	5(a)	9,524	9,167
Inventories	7	14,385	11,396
Other assets	8	5,476	4,244
<b>TOTAL CURRENT ASSETS</b>		<b>3,813,519</b>	<b>4,655,663</b>
<b>NON-CURRENT ASSETS</b>			
Trade and other receivables	6	1,078	773
Other financial assets	5(b)	285,211	293,582
Property, plant and equipment	9	19,480,669	19,558,836
Infrastructure	10	90,217,920	89,487,422
Right of use assets	12(a)	148,098	0
<b>TOTAL NON-CURRENT ASSETS</b>		<b>110,132,976</b>	<b>109,340,613</b>
<b>TOTAL ASSETS</b>		<b>113,946,495</b>	<b>113,996,276</b>
<b>CURRENT LIABILITIES</b>			
Trade and other payables	14	455,245	822,865
Contract liabilities	15	5,129	0
Lease liabilities	16(a)	10,533	0
Borrowings	17(a)	44,720	43,047
Employee related provisions	18	249,325	202,333
Other provisions	19	0	0
<b>TOTAL CURRENT LIABILITIES</b>		<b>764,952</b>	<b>1,068,245</b>
<b>NON-CURRENT LIABILITIES</b>			
Lease liabilities	16(a)	87,021	0
Borrowings	17(a)	1,004,811	1,049,531
Employee related provisions	18	38,120	23,594
Other provisions	19	52,530	0
<b>TOTAL NON-CURRENT LIABILITIES</b>		<b>1,182,482</b>	<b>1,073,125</b>
<b>TOTAL LIABILITIES</b>		<b>1,947,434</b>	<b>2,141,370</b>
<b>NET ASSETS</b>		<b>111,999,061</b>	<b>111,854,906</b>
<b>EQUITY</b>			
Retained surplus		82,120,454	80,699,670
Reserves - cash backed	4	1,458,563	2,363,135
Revaluation surplus	13	28,420,044	28,792,101
<b>TOTAL EQUITY</b>		<b>111,999,061</b>	<b>111,854,906</b>

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



**SHIRE OF MT MARSHALL  
STATEMENT OF CHANGES IN EQUITY  
FOR THE YEAR ENDED 30 JUNE 2020**

	NOTE	RETAINED SURPLUS \$	RESERVES CASH BACKED \$	REVALUATION SURPLUS \$	TOTAL EQUITY \$
<b>Balance as at 1 July 2018</b>		<b>80,394,688</b>	<b>2,669,161</b>	<b>28,792,101</b>	<b>111,855,950</b>
Comprehensive income					
Net result for the period		(1,044)	0	0	(1,044)
Total comprehensive income		(1,044)	0	0	(1,044)
Transfers from reserves	4	640,059	(640,059)	0	0
Transfers to reserves	4	(334,033)	334,033	0	0
<b>Balance as at 30 June 2019</b>		<b>80,699,670</b>	<b>2,363,135</b>	<b>28,792,101</b>	<b>111,854,906</b>
Change in accounting policy	31(b)	(60,213)	0	(372,057)	(432,270)
<b>Restated total equity at 1 July 2019</b>		<b>80,639,457</b>	<b>2,363,135</b>	<b>28,420,044</b>	<b>111,422,636</b>
Comprehensive income					
Net result for the period		576,425	0	0	576,425
Total comprehensive income		576,425	0	0	576,425
Transfers from reserves	4	940,688	(940,688)	0	0
Transfers to reserves	4	(36,116)	36,116	0	0
<b>Balance as at 30 June 2020</b>		<b>82,120,454</b>	<b>1,458,563</b>	<b>28,420,044</b>	<b>111,999,061</b>

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

**SHIRE OF MT MARSHALL  
STATEMENT OF CASH FLOWS  
FOR THE YEAR ENDED 30 JUNE 2020**

	NOTE	2020 Actual \$	2020 Budget \$	2019 Actual \$
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>				
<b>Receipts</b>				
Rates		1,453,499	1,475,964	1,415,673
Operating grants, subsidies and contributions		2,997,194	1,851,166	2,712,426
Fees and charges		498,551	493,697	460,976
Interest received		70,204	103,249	112,487
Goods and services tax received		438,390	318,065	318,065
Other revenue		289,358	259,133	358,315
		5,747,196	4,501,274	5,377,942
<b>Payments</b>				
Employee costs		(1,507,064)	(1,722,949)	(1,490,995)
Materials and contracts		(1,584,086)	(1,466,092)	(1,324,167)
Utility charges		(234,060)	(211,366)	(195,848)
Interest expenses		(43,448)	(39,654)	(45,917)
Insurance paid		(215,788)	(176,968)	(175,613)
Goods and services tax paid		(425,167)	(318,065)	(271,949)
Other expenditure		(113,208)	(108,100)	(103,543)
		(4,122,821)	(4,043,194)	(3,608,032)
<b>Net cash provided by (used in) operating activities</b>	20	1,624,375	458,080	1,769,910
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>				
Payments for financial assets at amortised cost - self supporting loans		0	0	(3,144)
Payments for purchase of property, plant & equipment	9(a)	(1,381,031)	(1,542,700)	(1,402,975)
Payments for construction of infrastructure	10(a)	(2,659,859)	(3,362,707)	(2,117,441)
Non-operating grants, subsidies and contributions	2(a)	1,544,266	1,389,444	1,236,253
Proceeds from financial assets at amortised cost - self supporting loans		9,167	9,167	17,411
Proceeds from sale of property, plant & equipment	11(a)	190,053	231,000	300,871
<b>Net cash provided by (used in) investment activities</b>		(2,297,404)	(3,275,796)	(1,969,025)
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>				
Repayment of borrowings	17(b)	(43,047)	(43,046)	(109,182)
Payments for principal portion of lease liabilities	16(b)	(8,698)	0	0
<b>Net cash provided by (used in) financing activities</b>		(51,745)	(43,046)	(109,182)
<b>Net increase (decrease) in cash held</b>		(724,774)	(2,860,762)	(308,297)
Cash at beginning of year		4,320,722	4,280,574	4,629,019
<b>Cash and cash equivalents at the end of the year</b>	20	3,595,948	1,419,812	4,320,722

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

**SHIRE OF MT MARSHALL  
RATE SETTING STATEMENT  
FOR THE YEAR ENDED 30 JUNE 2020**

	NOTE	2020 Actual \$	2020 Budget \$	2019 Actual \$
<b>OPERATING ACTIVITIES</b>				
Net current assets at start of financial year - surplus/(deficit)	27 (b)	1,295,961	1,376,554	1,483,330
		1,295,961	1,376,554	1,483,330
<b>Revenue from operating activities (excluding rates)</b>				
Governance		43,566	20,499	33,259
General purpose funding		2,646,393	1,353,203	2,541,127
Law, order, public safety		50,448	28,933	28,853
Health		175,945	200,740	175,158
Education and welfare		101,529	105,517	86,948
Housing		127,006	158,700	198,211
Community amenities		148,362	129,745	148,362
Recreation and culture		47,427	550,763	62,030
Transport		220,973	6,100	197,373
Economic services		187,976	145,252	145,016
Other property and services		66,606	49,400	62,946
		3,816,231	2,748,852	3,679,283
<b>Expenditure from operating activities</b>				
Governance		(383,583)	(416,134)	(384,562)
General purpose funding		(76,415)	(93,989)	(84,885)
Law, order, public safety		(186,204)	(177,993)	(179,568)
Health		(321,026)	(323,446)	(294,434)
Education and welfare		(300,867)	(365,715)	(232,851)
Housing		(257,450)	(248,430)	(383,953)
Community amenities		(267,794)	(295,379)	(229,599)
Recreation and culture		(1,116,080)	(1,172,464)	(1,113,543)
Transport		(2,824,040)	(2,806,367)	(2,954,752)
Economic services		(455,585)	(484,708)	(418,189)
Other property and services		(40,941)	(20,638)	(23,557)
		(6,229,985)	(6,405,263)	(6,299,893)
Non-cash amounts excluded from operating activities	27(a)	2,851,805	2,715,134	2,882,322
<b>Amount attributable to operating activities</b>		1,734,012	435,277	1,745,042
<b>INVESTING ACTIVITIES</b>				
Non-operating grants, subsidies and contributions	2(a)	1,544,266	1,389,444	1,236,253
Proceeds from disposal of assets	11(a)	190,053	231,000	300,871
Proceeds from financial assets at amortised cost - self supporting loans		9,167	9,167	17,411
Payments for financial assets at amortised cost - self supporting loans		0	0	(3,144)
Purchase of property, plant and equipment	9(a)	(1,381,031)	(1,542,700)	(1,402,975)
Purchase and construction of infrastructure	10(a)	(2,659,859)	(3,362,707)	(2,117,441)
<b>Amount attributable to investing activities</b>		(2,297,404)	(3,275,796)	(1,969,025)
<b>FINANCING ACTIVITIES</b>				
Repayment of borrowings	17(b)	(43,047)	(43,046)	(109,182)
Payments for principal portion of lease liabilities	16(b)	(8,698)	0	0
Transfers to reserves (restricted assets)	4	(36,116)	(59,076)	(334,033)
Transfers from reserves (restricted assets)	4	940,688	1,523,284	640,059
<b>Amount attributable to financing activities</b>		852,827	1,421,162	196,844
<b>Surplus/(deficit) before imposition of general rates</b>		289,435	(1,419,357)	(27,139)
<b>Total amount raised from general rates</b>	26(a)	1,445,913	1,419,357	1,383,313
<b>Surplus/(deficit) after imposition of general rates</b>	27(b)	<b>1,735,348</b>	<b>0</b>	<b>1,356,174</b>

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

**SHIRE OF MT MARSHALL**  
**INDEX OF NOTES TO THE FINANCIAL REPORT**  
**FOR THE YEAR ENDED 30 JUNE 2020**

Note 1	Basis of Preparation	10
Note 2	Revenue and Expenses	11
Note 3	Cash and Cash Equivalents	15
Note 4	Reserves - Cash backed	16
Note 5	Other Financial Assets	17
Note 6	Trade and Other Receivables	18
Note 7	Inventories	19
Note 8	Other Assets	20
Note 9	Property, Plant and Equipment	21
Note 10	Infrastructure	23
Note 11	Fixed Assets	25
Note 12	Leases	28
Note 13	Revaluation Surplus	29
Note 14	Trade and Other Payables	30
Note 15	Contract Liabilities	31
Note 16	Lease Liabilities	32
Note 17	Information on Borrowings	33
Note 18	Employee Provisions	35
Note 19	Other Provisions	36
Note 20	Notes to the Statement of Cash Flows	37
Note 21	Total Assets Classified by Function and Activity	38
Note 22	Contingent Assets & Liabilities	39
Note 23	Commitments	40
Note 24	Related Party Transactions	41
Note 25	Investment in Associates	43
Note 26	Rating Information	44
Note 27	Rate Setting Statement Information	47
Note 28	Financial Risk Management	48
Note 29	Events occurring after the end of the Reporting Period	51
Note 30	Initial Application of Australian Accounting Standards	52
Note 31	Change in Accounting Policies	54
Note 32	Trust Funds	55
Note 33	Other Significant Accounting Policies	56
Note 34	Activites/Programs	57
Note 35	Financial Ratios	58

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

## 1. BASIS OF PREPARATION

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

### AMENDMENTS TO LOCAL GOVERNMENT (FINANCIAL MANAGEMENT) REGULATIONS 1996

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

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

The Shire has accounted for the removal of the vested land values associated with vested land previously recognised by removing the land value and associated revaluation reserve as at 1 July 2019. The comparative year amounts have been retained as AASB 16 does not require comparatives to be restated in the year of transition.

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

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

### NEW ACCOUNTING STANDARDS FOR APPLICATION IN FUTURE YEARS

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

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

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

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

### CRITICAL ACCOUNTING ESTIMATES

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

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

### THE LOCAL GOVERNMENT REPORTING ENTITY

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

In the process of reporting on the local government as a single unit, all transactions and balances between those funds (for example, loans and transfers between funds) have been eliminated.

All monies held in the Trust Fund are excluded from the financial statements. A separate statement of those monies appears at Note 32 to these financial statements.

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

**2. REVENUE AND EXPENSES**

**REVENUE RECOGNITION POLICY**

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

Revenue Category	Nature of goods and services	When obligations typically satisfied	Payment terms	Returns/Refunds/Warranties	Determination of transaction price	Allocating transaction price	Measuring obligations for returns	Timing of revenue recognition
Rates	General Rates	Over time	Payment dates adopted by Council during the year	None	Adopted by council annually	When taxable event occurs	Not applicable	When rates notice is issued
Specified area rates	Rates charge for specific defined purpose	Over time	Payment dates adopted by Council during the year	Refund in event monies are unspent	Adopted by council annually	When taxable event occurs	Not applicable	When rates notice is issued
Service charges	Charge for specific service	Over time	Payment dates adopted by Council during the year	Refund in event monies are unspent	Adopted by council annually	When taxable event occurs	Not applicable	When rates notice is issued
Grant contracts with customers	Community events, minor facilities, research, design, planning evaluation and services	Over time	Fixed terms transfer of funds based on agreed milestones and reporting	Contract obligation if project not complete	Set by mutual agreement with the customer	Based on the progress of works to match performance obligations	Returns limited to repayment of transaction price of terms breached	Output method based on project milestones and/or completion date matched to performance obligations as inputs are shared
Grants, subsidies or contributions for the construction of non-financial assets	Construction or acquisition of recognisable non-financial assets to be controlled by the local government	Over time	Fixed terms transfer of funds based on agreed milestones and reporting	Contract obligation if project not complete	Set by mutual agreement with the customer	Based on the progress of works to match performance obligations	Returns limited to repayment of transaction price of terms breached	Output method based on project milestones and/or completion date matched to performance obligations as inputs are shared
Grants with no contract commitments	General appropriations and contributions with no reciprocal commitment	No obligations	Not applicable	Not applicable	Cash received	On receipt of funds	Not applicable	When assets are controlled
Licences/ Registrations/ Approvals	Building, planning, development and animal management, having the same nature as a licence regardless of naming.	Single point in time	Full payment prior to issue	None	Set by State legislation or limited by legislation to the cost of provision	Based on timing of issue of the associated rights	No refunds	On payment and issue of the licence, registration or approval
Pool inspections	Compliance safety check	Single point in time	Equal proportion based on an equal annually fee	None	Set by State legislation	Apportioned equally across the inspection cycle	No refunds	After inspection complete based on a 4 year cycle
Other inspections	Regulatory Food, Health and Safety	Single point in time	Full payment prior to inspection	None	Set by State legislation or limited by legislation to the cost of provision	Applied fully on timing of inspection	Not applicable	Revenue recognised after inspection event occurs
Waste management collections	Kerbside collection service	Over time	Payment on an annual basis in advance	None	Adopted by council annually	Apportioned equally across the collection period	Not applicable	Output method based on regular weekly and fortnightly period as proportionate to collection service
Waste management entry fees	Waste treatment, recycling and disposal service at disposal sites	Single point in time	Payment in advance at gate or on normal trading terms if credit provided	None	Adopted by council annually	Based on timing of entry to facility	Not applicable	On entry to facility
Property hire and entry	Use of halls and facilities	Single point in time	In full in advance	Refund if event cancelled within 7 days	Adopted by council annually	Based on timing of entry to facility	Returns limited to repayment of transaction price	On entry or at conclusion of hire
Memberships	Gym and pool membership	Over time	Payment in full in advance	Refund for unused portion on application	Adopted by council annually	Apportioned equally across the access period	Returns limited to repayment of transaction price	Output method Over 12 months matched to access right
Fees and charges for other goods and services	Cemetery services, library fees, reinstatements and private works	Single point in time	Payment in full in advance	None	Adopted by council annually	Applied fully based on timing of provision	Not applicable	Output method based on provision of service or completion of works
Commissions	Commissions on licencing and ticket sales	Over time	Payment in full on sale	None	Set by mutual agreement with the customer	On receipt of funds	Not applicable	When assets are controlled
Reimbursements	Insurance claims	Single point in time	Payment in arrears for claimable event	None	Set by mutual agreement with the customer	When claim is agreed	Not applicable	When claim is agreed

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

**2. REVENUE AND EXPENSES**

**(a) Grant revenue**

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

Note	2020 Actual \$	2020 Budget \$	2019 Actual \$
<b>Operating grants, subsidies and contributions</b>			
Governance	1,459	4,000	1,735
General purpose funding	2,521,430	1,191,217	2,393,912
Law, order, public safety	47,975	26,933	26,055
Education and welfare	40,517	40,517	39,930
Housing	0	18,900	
Community amenities	27,960	9,000	24,624
Recreation and culture	0	515,309	0
Transport	211,659	0	182,497
Economic services	0	890	4,940
Other property and services	40,077	39,400	35,562
	<b>2,891,077</b>	<b>1,846,166</b>	<b>2,709,255</b>
<b>Non-operating grants, subsidies and contributions</b>			
Recreation and culture	366,481	0	0
Transport	1,177,785	1,389,444	1,236,253
	<b>1,544,266</b>	<b>1,389,444</b>	<b>1,236,253</b>
<b>Total grants, subsidies and contributions</b>	<b>4,435,343</b>	<b>3,235,610</b>	<b>3,945,508</b>
<b>Fees and charges</b>			
Governance	1,566	1,300	1,367
General purpose funding	1,548	1,500	1,548
Law, order, public safety	2,154	1,500	2,082
Health	8,974	8,840	2,380
Education and welfare	61,012	65,000	45,636
Housing	120,894	139,800	139,394
Community amenities	120,402	119,245	117,831
Recreation and culture	8,374	7,650	7,539
Economic services	171,293	144,362	134,149
Other property and services	2,334	4,500	9,050
	<b>498,551</b>	<b>493,697</b>	<b>460,976</b>

**SIGNIFICANT ACCOUNTING POLICIES**

**Grants, subsidies and contributions**

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

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

**Fees and Charges**

Revenue (other than service charges) from the use of facilities and charges made for local government services, sewerage rates, rentals, hire charges, fee for service, photocopying charges, licences, sale of goods or information, fines, penalties and administration fees.

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

**2. REVENUE AND EXPENSES (Continued)**

(a) Revenue (Continued)		2020 Actual \$	2020 Budget \$	2019 Actual \$
<b>Contracts with customers and transfers for recognisable non-financial assets</b>				
Revenue from contracts with customers and transfers to enable the acquisition or construction of recognisable non-financial assets to be controlled by the Shire was recognised during the year for the following nature or types of goods or services:				
Operating grants, subsidies and contributions		117,911	107,117	279,781
Fees and charges		496,057	492,197	458,782
Other revenue		7,773	12,099	27,875
Non-operating grants, subsidies and contributions		1,544,266	1,389,444	1,236,253
		2,166,007	2,000,857	2,002,691
Revenue from contracts with customers and transfers to enable the acquisition or construction of recognisable non-financial assets to be controlled by the Shire is comprised of:				
Contracts with customers included as a contract liability at the start of the period		28,634	0	0
Other revenue from contracts with customers recognised during the year		621,741	611,413	766,438
Other revenue from performance obligations satisfied during the year		1,515,632	1,389,444	1,236,253
		2,166,007	2,000,857	2,002,691
Information about receivables, contract assets and contract liabilities from contracts with customers along with financial assets and associated liabilities arising from transfers to enable the acquisition or construction of recognisable non financial assets is:				
Trade and other receivables from contracts with customers	6	39,248	0	0
Contract liabilities from contracts with customers	15	(5,129)	0	0

Impairment of assets associated with contracts with customers are detailed at note 2 (b) under 'Other expenditure'.

Contract liabilities for contracts with customers primarily relate to grants with performance obligations received in advance, for which revenue is recognised over time as the performance obligations are met.

Information is not provided about remaining performance obligations for contracts with customers that had an original expected duration of one year or less.

Consideration from contracts with customers is included in the transaction price.

Performance obligations in relation to contract liabilities from transfers for recognisable non financial assets are satisfied as project milestones are met or completion of construction or acquisition of the asset. All associated performance obligations are expected to be met over the next 12 months.

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

**2. REVENUE AND EXPENSES (Continued)**

**(a) Revenue (Continued)**

**Revenue from statutory requirements**

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

	2020 Actual \$	2020 Budget \$	2019 Actual \$
General rates	1,445,913	1,419,357	1,383,313
Specified area rates	35,412	35,449	35,356
Statutory permits and licences	2,290	1,500	1,594
Fines	204	0	600
	<b>1,483,819</b>	<b>1,456,306</b>	<b>1,420,863</b>

**Other revenue**

Reimbursements and recoveries	281,585	247,034	330,440
Other	7,773	12,099	27,875
	<b>289,358</b>	<b>259,133</b>	<b>358,315</b>

**Interest earnings**

Financial assets at amortised cost - self supporting loans	8,809	8,871	12,490
Interest on reserve funds	36,116	59,076	64,707
Rates instalment and penalty interest (refer Note 26(d))	13,427	16,600	16,606
Other interest earnings	11,852	18,702	18,684
	<b>70,204</b>	<b>103,249</b>	<b>112,487</b>

**SIGNIFICANT ACCOUNTING POLICIES**

**Interest earnings**

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

**Interest earnings (continued)**

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

**(b) Expenses**

**Auditors remuneration**

Office Of The Auditor General			
- Audit of the Annual Financial Report	45,620	40,000	24,170
Moore Australia (WA) Pty Ltd			
- Other services	1,550	0	11,950
	<b>47,170</b>	<b>40,000</b>	<b>36,120</b>

**Interest expenses (finance costs)**

Borrowings	41,364	41,654	45,917
Lease liabilities	2,084	0	0
	<b>43,448</b>	<b>41,654</b>	<b>45,917</b>

**Other expenditure**

Impairment loss on trade and other receivables	815	0	7,221
Sundry expenses	112,393	108,100	96,322
	<b>113,208</b>	<b>108,100</b>	<b>103,543</b>

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

**3. CASH AND CASH EQUIVALENTS**

NOTE	2020 \$	2019 \$
Cash at bank and on hand	2,137,385	1,957,587
Term deposits	1,458,563	2,363,135
<b>Total cash and cash equivalents</b>	<b>3,595,948</b>	<b>4,320,722</b>
<b>Restrictions</b>		
The following classes of assets have restrictions imposed by regulations or other externally imposed requirements which limit or direct the purpose for which the resources may be used:		
- Cash and cash equivalents	1,477,385	2,431,917
	<b>1,477,385</b>	<b>2,431,917</b>

The restricted assets are a result of the following specific purposes to which the assets may be used:

Reserves - cash backed	4	1,458,563	2,363,135
Contract liabilities from contracts with customers	15	5,129	0
Unspent grants, subsidies and contributions		0	28,634
Bonds and deposits held	14	13,693	40,148
<b>Total restricted assets</b>		<b>1,477,385</b>	<b>2,431,917</b>

**SIGNIFICANT ACCOUNTING POLICIES**

**Cash and cash equivalents**

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

**Restricted assets**

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

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

**4. RESERVES - CASH BACKED**

	2020 Actual Opening Balance	2020 Actual Transfer to	2020 Actual Transfer (from)	2020 Actual Closing Balance	2020 Budget Opening Balance	2020 Budget Transfer to	2020 Budget Transfer (from)	2020 Budget Closing Balance	2019 Actual Opening Balance	2019 Actual Transfer to	2019 Actual Transfer (from)	2019 Actual Closing Balance
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
(a) Employee entitlements	98,011	1,604	0	99,615	98,010	2,450	0	100,460	95,669	2,342	0	98,011
(b) Plant Replacement	420,497	6,067	(73,284)	353,280	420,497	10,512	(73,284)	357,725	645,180	70,867	(295,550)	420,497
(c) Aged Care Units	44,443	727	0	45,170	44,443	1,111	0	45,554	91,017	1,943	(48,517)	44,443
(d) Housing	403,137	5,394	(400,000)	8,531	403,137	10,078	(400,000)	13,215	291,450	111,687	0	403,137
(e) Public Amenities & Buildings	209,073	2,866	(50,000)	161,939	209,073	5,227	(50,000)	164,300	254,808	5,932	(51,667)	209,073
(f) Mt Marshall Aquatic Centre Development	1,074,448	17,598	(417,404)	674,642	1,074,449	26,861	(1,000,000)	101,310	940,024	134,424	0	1,074,448
(g) Community Bus	20,138	330	0	20,468	20,138	503	0	20,641	117,847	2,291	(100,000)	20,138
(h) Bencubbin Recreation Complex	4,183	70	0	4,253	4,183	105	0	4,288	4,081	102	0	4,183
(j) Economic Development	77,451	1,269	0	78,720	77,451	1,936	0	79,387	75,602	1,849	0	77,451
(k) Beacon Accommodation	3,645	59	0	3,704	3,644	91	0	3,735	121,384	2,261	(120,000)	3,645
(l) Medical Enhancement	7,818	128	0	7,946	7,818	195	0	8,013	7,633	185	0	7,818
(m) Bencubbin Community Resource Centre	291	4	0	295	292	7	0	299	8,141	150	(8,000)	291
	2,363,135	36,116	(940,688)	1,458,563	2,363,135	59,076	(1,523,284)	898,927	2,669,161	334,033	(640,059)	2,363,135

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

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

Name of Reserve	Anticipated date of use	Purpose of the reserve
(a) Employee entitlements	Ongoing	to fund Long Service Leave required/other accrued leave.
(b) Plant Replacement	Ongoing	to fund the purchase of road construction plant, so as to avoid undue heavy burden in a single year.
(c) Aged Care Units	Ongoing	to fund capital works on existing Aged Care Units or construction of new Aged Care Units.
(d) Housing	Ongoing	to fund the replacement of housing and any major maintenance.
(e) Public Amenities & Buildings	Ongoing	to help fund future building maintenance requirements to the shire's buildings.
(f) Mt Marshall Aquatic Centre Development	June 2021	to finance future capital and maintenance upgrades for the Bencubbin Aquatic centre.
(g) Community Bus	Ongoing	to finance the replacement of the community bus.
(h) Bencubbin Recreation Complex	Ongoing	to provide funding for future extensions to the Bencubbin Complex.
(j) Economic Development	Ongoing	to set aside funds for Economic Development initiatives.
(k) Beacon Accommodation	Ongoing	to set aside funds for reconstruction or major maintenance on the Beacon Barracks.
(l) Medical Enhancement	Ongoing	to be used for projects that may arise through the NEWROC Health Strategy.
(m) Bencubbin Community Resource Centre	Ongoing	to be used for refurbishment of the Bencubbin Community Resource Centre.

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

**5. OTHER FINANCIAL ASSETS**

**(a) Current assets**

Financial assets at amortised cost

**Other financial assets at amortised cost**

Self supporting loans

**(b) Non-current assets**

Financial assets at amortised cost

Financial assets at fair value through profit and loss

**Financial assets at amortised cost**

Self supporting loans

**Financial assets at fair value through profit and loss**

Units in Local Government House Trust

	2020	2019
	\$	\$
	9,524	9,167
	9,524	9,167
	9,524	9,167
	9,524	9,167
	213,990	223,514
	71,221	70,068
	285,211	293,582
	213,990	223,514
	213,990	223,514
	71,221	70,068
	71,221	70,068

Loans receivable from clubs/institutions have the same terms and conditions as the related borrowing disclosed in Note 17(b) as self supporting loans.

**SIGNIFICANT ACCOUNTING POLICIES**

**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.

**Financial assets at fair value through profit and loss**

The Shire classifies the following financial assets at fair value through profit and loss:

- debt investments which do not qualify for measurement at either amortised cost or fair value through other comprehensive income.
- equity investments which the Shire has not elected to recognise fair value gains and losses through other comprehensive income.

**Impairment and risk**

Information regarding impairment and exposure to risk can be found at Note 28.

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

## 6. TRADE AND OTHER RECEIVABLES

### Current

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

### Non-current

Pensioner's rates and ESL deferred	
------------------------------------	--

2020	2019
\$	\$
123,892	102,995
39,248	175,276
25,861	39,084
(815)	(7,221)
188,186	310,134
1,078	773
1,078	773

### SIGNIFICANT ACCOUNTING POLICIES

#### Trade and other receivables

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

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

#### Impairment and risk exposure

Information about the impairment of trade receivables and their exposure to credit risk and interest rate risk can be found in Note 28.

### SIGNIFICANT ACCOUNTING POLICIES (Continued)

#### Classification and subsequent measurement

Receivables expected to be collected within 12 months of the end of the reporting period are classified as current assets. All other receivables are classified as non-current assets.

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

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

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

## 7. INVENTORIES

### Current

Fuel and materials

	2020	2019
	\$	\$
	14,385	11,396
	14,385	11,396
	11,396	10,554
	2,989	842
	14,385	11,396

The following movements in inventories occurred during the year:

Carrying amount at beginning of period

Additions to inventory

Carrying amount at end of period

### SIGNIFICANT ACCOUNTING POLICIES

#### General

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

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

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

## 8. OTHER ASSETS

	2020	2019
	\$	\$
<b>Other assets - current</b>		
Prepayments	295	0
Accrued income	5,181	4,244
	<b>5,476</b>	<b>4,244</b>

### SIGNIFICANT ACCOUNTING POLICIES

#### Other current assets

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

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

9. PROPERTY, PLANT AND EQUIPMENT

(a) Movements in Carrying Amounts

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

	Land - freehold land	Land - vested in and under the control of Council	Total land	Buildings - non- specialised	Buildings - specialised	Total buildings	Total land and buildings	Furniture and equipment	Plant and equipment	Motor vehicles	Total property, plant and equipment
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Balance at 1 July 2018	750,489	372,057	1,122,546	2,203,453	12,675,801	14,879,254	16,001,800	32,025	2,968,679	429,438	19,431,942
Additions	0	0	0	292,325	124,128	416,453	416,453	0	773,411	213,111	1,402,975
(Disposals)	(14,000)	0	(14,000)	(85,231)	(100)	(85,331)	(99,331)	(9,643)	(208,975)	(158,035)	(475,984)
Depreciation (expense)	0	0	0	(90,893)	(360,295)	(451,188)	(451,188)	(6,944)	(288,913)	(53,052)	(800,097)
Carrying amount at 30 June 2019	736,489	372,057	1,108,546	2,319,654	12,439,534	14,759,188	15,867,734	15,438	3,244,202	431,462	19,558,836
Comprises:											
Gross carrying amount at 30 June 2019	736,489	372,057	1,108,546	2,490,722	13,061,614	15,552,336	16,660,882	186,861	3,814,091	498,083	21,159,917
Accumulated depreciation at 30 June 2019	0	0	0	(171,068)	(622,080)	(793,148)	(793,148)	(171,423)	(569,889)	(66,621)	(1,601,081)
Carrying amount at 30 June 2019	736,489	372,057	1,108,546	2,319,654	12,439,534	14,759,188	15,867,734	15,438	3,244,202	431,462	19,558,836
Change in accounting policy (refer note 31)	0	(372,057)	(372,057)	0	0	0	(372,057)	0	0	0	(372,057)
Carrying amount at 1 July 2019	736,489	0	736,489	2,319,654	12,439,534	14,759,188	15,495,677	15,438	3,244,202	431,462	19,186,779
Additions	0	0	0	551,549	149,750	701,299	701,299	0	439,417	240,315	1,381,031
(Disposals)	0	0	0	0	0	0	0	0	(22,920)	(169,693)	(192,613)
Depreciation (expense)	0	0	0	(98,057)	(362,190)	(460,247)	(460,247)	(3,859)	(373,046)	(57,376)	(894,528)
Carrying amount at 30 June 2020	736,489	0	736,489	2,773,146	12,227,094	15,000,240	15,736,729	11,579	3,287,653	444,708	19,480,669
Comprises:											
Gross carrying amount at 30 June 2020	736,489	0	736,489	3,042,271	13,211,364	16,253,635	16,990,124	186,861	4,216,507	531,427	21,924,919
Accumulated depreciation at 30 June 2020	0	0	0	(269,125)	(984,270)	(1,253,395)	(1,253,395)	(175,282)	(928,854)	(86,719)	(2,444,250)
Carrying amount at 30 June 2020	736,489	0	736,489	2,773,146	12,227,094	15,000,240	15,736,729	11,579	3,287,653	444,708	19,480,669

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

9. PROPERTY, PLANT AND EQUIPMENT (Continued)

(b) Fair Value Measurements

Asset Class	Fair Value Hierarchy	Valuation Technique	Basis of Valuation	Date of Last Valuation	Inputs Used
<b>Land and buildings</b>					
Land - freehold land	2	Market approach using recent observable market data for similar properties	Independent registered valuers	June 2017	Price per hectare
Land - freehold land	3	Improvements to land valued using cost approach using depreciated replacement cost	Independent registered valuers	June 2017	Improvements to land using construction costs and current condition (Level 2), residual values and remaining useful life assessments (Level 3) inputs
Buildings - non-specialised	2	Market approach using recent observable market data for similar properties	Independent registered valuers	June 2017	Price per square metre
Buildings - specialised	3	Improvements to land valued using cost approach using depreciated replacement cost	Independent registered valuers	June 2017	Improvements to land using construction costs and current condition (Level 2), residual values and remaining useful life assessments (Level 3) inputs
<b>Furniture and equipment</b>	3	Cost approach using depreciated replacement cost	Management valuation	June 2016	Purchase costs and current condition (Level 2), residual values and remaining useful life assessments (Level 3) inputs
<b>Plant and equipment</b>					
- Independent valuation 2016	2	Market approach using recent observable market data for similar items	Independent registered valuers	June 2016	Price per item
- Management valuation 2016	3	Cost approach using depreciated replacement cost	Management valuation	June 2016	Purchase costs and current condition (Level 2), residual values and remaining useful life assessments (Level 3) inputs
<b>Motor vehicles</b>	2	Market approach using recent observable market data for similar items	Independent registered valuers	June 2016	Price per item

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

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

Following a change to Local Government (Financial Management) Regulation 17A, plant and equipment type assets (being plant and equipment and furniture and equipment) are to be measured under the cost model, rather than at fair value. This change is effective from 1 July 2019 and represents a change in accounting policy.

Revaluations carried out previously were not reversed as it was deemed fair value approximates cost at the date of change.

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

10. INFRASTRUCTURE

(a) Movements in Carrying Amounts

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

	Infrastructure - roads	Infrastructure - footpaths	Infrastructure - parks and ovals	Infrastructure - playground equipment	Infrastructure - airports	Infrastructure - other	Total Infrastructure
	\$	\$	\$	\$	\$	\$	\$
Balance at 1 July 2018	84,219,182	827,985	460,377	125,503	645,438	2,989,468	89,267,953
Additions	1,664,860	50,601	0	0	401,980	0	2,117,441
Depreciation (expense)	(1,691,992)	(21,585)	(63,470)	(5,149)	(34)	(115,742)	(1,897,972)
Carrying amount at 30 June 2019	84,192,050	857,001	396,907	120,354	1,047,384	2,873,726	89,487,422
Comprises:							
Gross carrying amount at 30 June 2019	116,877,516	1,199,938	945,450	190,934	1,053,118	5,759,480	126,026,436
Accumulated depreciation at 30 June 2019	(32,685,466)	(342,937)	(548,543)	(70,580)	(5,734)	(2,885,754)	(36,539,014)
Carrying amount at 30 June 2019	84,192,050	857,001	396,907	120,354	1,047,384	2,873,726	89,487,422
Additions	1,827,627	13,613	0	0	19,978	798,641	2,659,859
Depreciation (expense)	(1,702,011)	(21,607)	(63,470)	(5,149)	(20,070)	(117,054)	(1,929,361)
Carrying amount at 30 June 2020	84,317,666	849,007	333,437	115,205	1,047,292	3,555,313	90,217,920
Comprises:							
Gross carrying amount at 30 June 2020	118,705,143	1,213,551	945,450	190,934	1,073,096	6,558,121	128,686,295
Accumulated depreciation at 30 June 2020	(34,387,477)	(364,544)	(612,013)	(75,729)	(25,804)	(3,002,808)	(38,468,375)
Carrying amount at 30 June 2020	84,317,666	849,007	333,437	115,205	1,047,292	3,555,313	90,217,920

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

10. INFRASTRUCTURE (Continued)

(b) Fair Value Measurements

Asset Class	Fair Value Hierarchy	Valuation Technique	Basis of Valuation	Date of Last Valuation	Inputs Used
Infrastructure - roads	3	Cost approach using depreciated replacement cost	Management valuation	June 2018	Construction costs and current condition (Level 2), residual values and remaining useful life assessments (Level 3) inputs
Infrastructure - footpaths	3	Cost approach using depreciated replacement cost	Management valuation	June 2018	Construction costs and current condition (Level 2), residual values and remaining useful life assessments (Level 3) inputs
Infrastructure - parks and ovals	3	Cost approach using depreciated replacement cost	Management valuation	June 2018	Construction costs and current condition (Level 2), residual values and remaining useful life assessments (Level 3) inputs
Infrastructure - playground equipment	3	Cost approach using depreciated replacement cost	Management valuation	June 2018	Construction costs and current condition (Level 2), residual values and remaining useful life assessments (Level 3) inputs
Infrastructure - airports	3	Cost approach using depreciated replacement cost	Management valuation	June 2018	Construction costs and current condition (Level 2), residual values and remaining useful life assessments (Level 3) inputs
Infrastructure - other	3	Cost approach using depreciated replacement cost	Management valuation	June 2018	Construction costs and current condition (Level 2), residual values and remaining useful life assessments (Level 3) inputs

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

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

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

**11. FIXED ASSETS**

**SIGNIFICANT ACCOUNTING POLICIES**

**Fixed assets**

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

**Initial recognition and measurement between mandatory revaluation dates**

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

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

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

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

**Revaluation**

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

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

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

**AUSTRALIAN ACCOUNTING STANDARDS - INCONSISTENCY**

**Land under control prior to 1 July 2019**

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

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

**Land under roads prior to 1 July 2019**

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

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

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

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

**Land under roads from 1 July 2019**

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

The Shire has accounted for the removal of the vested land values associated with vested land previously recognised by removing the land value and associated revaluation reserve as at 1 July 2019. The comparatives have not been restated.

**Vested improvements from 1 July 2019**

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

Refer to Note 12 that details the significant accounting policies applying to leases (including right of use assets).

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

**11. FIXED ASSETS**

**(a) Disposals of Assets**

	2020 Actual Net Book Value	2020 Actual Sale Proceeds	2020 Actual Profit	2020 Actual Loss	2020 Budget Net Book Value	2020 Budget Sale Proceeds	2020 Budget Profit	2020 Budget Loss	2019 Actual Net Book Value	2019 Actual Sale Proceeds	2019 Actual Profit	2019 Actual Loss
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Land - freehold land	0	0	0	0	0	0	0	0	14,000	0	0	(14,000)
Buildings - non-specialised	0	0	0	0	0	0	0	0	85,231	37,243	0	(47,988)
Buildings - specialised	0	0	0	0	0	0	0	0	100	0	0	(100)
Furniture and equipment	0	0	0	0	0	0	0	0	9,643	0	0	(9,643)
Plant and equipment	22,920	26,099	5,183	(2,004)	54,000	54,000	0	0	208,975	105,421	0	(103,554)
Motor vehicles	169,693	163,954	9,190	(14,929)	192,000	177,000	0	(15,000)	158,035	158,207	13,926	(13,754)
	192,613	190,053	14,373	(16,933)	246,000	231,000	0	(15,000)	475,984	300,871	13,926	(189,039)

The following assets were disposed of during the year.

	2020 Actual Net Book Value	2020 Actual Sale Proceeds	2020 Actual Profit	2020 Actual Loss
	\$	\$	\$	\$
<b>Plant and Equipment</b>				
<b>Transport</b>				
Stainless Steel Water Tanker	5,740	10,923	5,183	0
John Deere Tractor MM241	8,627	7,100	0	(1,527)
John Deere Tractor MM026	8,553	8,076	0	(477)
	22,920	26,099	5,183	(2,004)
<b>Motor Vehicles</b>				
<b>Governance</b>				
Admin Vehicle - Prado	48,285	47,273	0	(1,012)
Admin Vehicle - Landcruiser	56,128	65,318	9,190	0
<b>Health</b>				
NEW Health Vehicle	37,352	34,545	0	(2,807)
<b>Education and welfare</b>				
CDO Vehicle	16,913	9,091	0	(7,822)
<b>Transport</b>				
Mitsubishi Triton MM279	11,015	7,727	0	(3,288)
	169,693	163,954	9,190	(14,929)
	192,613	190,053	14,373	(16,933)

**(b) Fully Depreciated Assets in Use**

The gross carrying value of assets held by the Shire which are currently in use yet fully depreciated are shown in the table below.

	2020	2019
	\$	\$
Furniture and equipment	148,268	108,815
	148,268	108,815

**(c) Temporarily Idle Assets**

The carrying value of assets held by the Shire which are temporarily idle or retired from active use and not classified as held for sale are shown in the table below.

	2020	2019
	\$	\$
Furniture and equipment	14,999	14,999
	14,999	14,999

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

**11. FIXED ASSETS**

**(d) Depreciation**

	2020 Actual	2020 Budget	2019 Actual
	\$	\$	\$
Buildings - non-specialised	98,057	90,915	90,893
Buildings - specialised	362,190	360,380	360,295
Furniture and equipment	3,859	6,946	6,944
Plant and equipment	373,046	290,407	288,913
Motor vehicles	57,376	53,065	53,052
Infrastructure - roads	1,702,011	1,692,393	1,691,992
Infrastructure - footpaths	21,607	21,590	21,585
Infrastructure - parks and ovals	63,470	63,485	63,470
Infrastructure - playground equipment	5,149	5,150	5,149
Infrastructure - airports	20,070	34	34
Infrastructure - other	117,054	115,769	115,742
Right of use assets - land	9,927	0	0
Right of use assets - furniture and equipment	757	0	0
	<b>2,834,573</b>	<b>2,700,134</b>	<b>2,698,069</b>

**SIGNIFICANT ACCOUNTING POLICIES**

**Depreciation**

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

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

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

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

**Depreciation rates**

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

Asset Class	Useful life	Asset Class	Useful life
Buildings	3 to 50 years	Parks and ovals	8 to 30 years
Furniture and equipment	4 to 10 years	Playground equipment	10 to 50 years
Plant and equipment	4 to 15 years	Airstrips	25 to 50 years
Sealed roads and streets		Other infrastructure	10 to 50 years
formation	not depreciated		
pavement	50 to 60 years		
seal			
- bituminous seals	20 years		
- asphalt surfaces	25 years		
Gravel roads			
formation	not depreciated		
pavement	40 years		
Road signs	15 years		
Footpaths - slab	56 years		
Sewerage piping	100 to 110 years		
Water supply piping and drainage systems	20 to 120 years		
Right of use (land)	Based on the remaining lease		
Right of use (furniture and equipment)	Based on the remaining lease		

**Depreciation on revaluation**

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

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

(b) Eliminated against the gross carrying amount of the asset and the net amount restated to the revalued amount of the asset.

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

## 12. LEASES

### (a) Right of Use Assets

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

	Right of use assets - land \$	Right of use assets - furniture and equipment \$	Right of use assets Total
<b>Carrying amount at 30 June 2019</b>	0	0	0
Recognised on initial application of AASB 16	97,190	9,062	106,252
Additions (see note below)	52,530	0	52,530
Depreciation (expense)	(9,927)	(757)	(10,684)
<b>Carrying amount at 30 June 2020</b>	139,793	8,305	148,098
<b>(b) Cash outflow from leases</b>			
Interest expense on lease liabilities	2,034	50	2,084
Lease principal expense	7,966	732	8,698
<b>Total cash outflow from leases</b>	10,000	782	10,782

The Shire has 2 leases relating to landfill sites. The lease term for both leases is 5 years with an option of an additional 5 years.

The Shire has a lease relating to a photocopier. The lease term for this lease is 4 years.

The Shire has recognised a provision for the rehabilitation of the 2 landfill sites as part of the right of use assets. The right of use assets relating the rehabilitation of the landfill sites will be depreciated over a 10 year period, similar to the treatment for the right of use assets relating to the leases recognised above.

The measurement of lease liabilities does not include any future cash outflows associated with leases not yet commenced to which the Shire is committed.

### SIGNIFICANT ACCOUNTING POLICIES

#### Leases

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

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

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

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

#### Right-of-use assets - valuation

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

Refer to Note 11 for details on the significant accounting policies applying to vested improvements.

#### Right-of-use assets - depreciation

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

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

13. REVALUATION SURPLUS

	2020 Opening Balance \$	2020 Change in Accounting Policy \$	2020 Revaluation Increment \$	2020 Revaluation (Decrement) \$	Total Movement on Revaluation \$	2020 Closing Balance \$	2019 Opening Balance \$	2019 Revaluation Increment \$	2019 Revaluation (Decrement) \$	Total Movement on Revaluation \$	2019 Closing Balance \$
Revaluation surplus - Land and Buildings	6,784,657	(372,057)	0	0	0	6,412,600	6,784,657	0	0	0	6,784,657
Revaluation surplus - Infrastructure - roads	18,941,495	0	0	0	0	18,941,495	18,941,495	0	0	0	18,941,495
Revaluation surplus - Infrastructure - footpaths	431,791	0	0	0	0	431,791	431,791	0	0	0	431,791
Revaluation surplus - Infrastructure - parks and ovals	369,597	0	0	0	0	369,597	369,597	0	0	0	369,597
Revaluation surplus - Infrastructure - playground equipment	141,311	0	0	0	0	141,311	141,311	0	0	0	141,311
Revaluation surplus - Infrastructure - airports	692,373	0	0	0	0	692,373	692,373	0	0	0	692,373
Revaluation surplus - Infrastructure - other	1,430,877	0	0	0	0	1,430,877	1,430,877	0	0	0	1,430,877
	28,792,101	(372,057)	0	0	0	28,420,044	28,792,101	0	0	0	28,792,101

Movements on revaluation of property, plant and equipment (including infrastructure) are not able to be reliably attributed to a program as the assets were revalued by class as provided for by AASB 116 Aus 40.1.

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

**14. TRADE AND OTHER PAYABLES**

**Current**

Sundry creditors	
Prepaid rates	
Accrued salaries and wages	
ATO liabilities	
Bonds and deposits held	
Accrued interest on long term borrowings	
Accrued expenses	

2020	2019
\$	\$
293,644	703,380
8,852	0
54,010	36,711
38,893	35,271
13,693	40,148
7,066	7,355
39,087	0
455,245	822,865

**SIGNIFICANT ACCOUNTING POLICIES**

**Trade and other payables**

Trade and other payables represent liabilities for goods and services provided to the Shire prior to the end of the financial year that are unpaid and arise when the Shire becomes obliged to make future payments in respect of the purchase of these goods and services.

The amounts are unsecured, are recognised as a current liability and are normally paid within 30 days of recognition

**Prepaid rates**

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

## 15. CONTRACT LIABILITIES

### Current

Contract liabilities from contracts with customers

2020	2019
\$	\$
5,129	0
5,129	0

Performance obligations from contracts with customers are expected to be recognised as revenue in accordance with the following time bands:

Less than 1 year

5,129
5,129

### SIGNIFICANT ACCOUNTING POLICIES

#### Contract Liabilities

Contract liabilities represent the the Shire's obligation to transfer goods or services to a customer for which the Shire has received consideration from the customer.

With respect to transfers for recognisable non-financial assets, contract liabilities represent performance obligations which are not yet satisfied.

Contract liabilities are recognised as revenue when the performance obligations in the contract are satisfied.

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

**16. LEASE LIABILITIES**

**(a) Lease Liabilities**

	2020	2019
	\$	\$
Current	10,533	0
Non-current	87,021	0
	97,554	0

**(b) Movements in Carrying Amounts**

Purpose	Lease Number	Institution	Lease Interest Rate	Lease Term	Actual Lease Principal 1 July 2019	30 June 2020 Actual New Leases	30 June 2020 Actual Lease Principal Repayments	30 June 2020 Actual Lease Principal Outstanding	30 June 2020 Actual Lease Interest Repayments	Budget Lease Principal 1 July 2019	30 June 2020 Budget New Leases	30 June 2020 Budget Lease Principal Repayments	30 June 2020 Budget Lease Principal Outstanding	30 June 2020 Budget Lease Interest Repayments	Actual Lease Principal 1 July 2018	30 June 2019 Actual New Loans	30 June 2019 Actual Lease Principal Repayments	30 June 2019 Actual Lease Principal Outstanding	30 June 2019 Actual Lease Interest Repayments
					\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>Governance</b>																			
Fuji Xerox Docucentre	1	BOQ Finance	1.70%	4 years	0	9,062	732	8,330	50	0	0	0	0	0	0	0	0	0	0
<b>Community amenities</b>																			
Bencubbin Landfill Site	2	Paul Anthony Sachse	2.00%	10 years	0	48,595	3,983	44,612	1,017	0	0	0	0	0	0	0	0	0	0
Beacon Landfill Site	3	Faulkner Holdings Pty Ltd	2.00%	10 years	0	48,595	3,983	44,612	1,017	0	0	0	0	0	0	0	0	0	0
					0	106,252	8,698	97,554	2,084	0	0	0	0	0	0	0	0	0	0

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

**17. INFORMATION ON BORROWINGS**

**(a) Borrowings**

	2020	2019
	\$	\$
Current	44,720	43,047
Non-current	1,004,811	1,049,531
	1,049,531	1,092,578

**(b) Repayments - Borrowings**

Particulars	Loan Number	Institution	Interest Rate	Actual	30 June 2020	30 June 2020	30 June 2020	30 June 2020	Budget	30 June 2020	30 June 2020	30 June 2020	30 June 2020	Actual	30 June 2019	30 June 2019	30 June 2019	30 June 2019
				Principal	Actual	Actual	Actual	Actual		Budget	Budget	Budget	Budget		Actual	Actual	Actual	Actual
				1 July 2019	New Loans	Principal repayments	Interest repayments	Principal outstanding		Principal 1 July 2019	New Loans	Principal repayments	Interest repayments		Principal 1 July 2018	New Loans	Principal repayments	Interest repayments
				\$	\$	\$	\$	\$		\$	\$	\$	\$		\$	\$	\$	\$
<b>Housing</b>																		
Staff Housing	118	WATC*	6.28%	0	0	0	0	0		0	0	0	0		59,160	0	59,160	2,740
<b>Recreation and culture</b>																		
Bencubbin Rec Complex Shire	120	WATC*	3.85%	402,632	0	15,864	15,243	386,768		402,631	0	15,863	15,350		417,901	0	15,269	15,841
Bencubbin Rec SAR	121	WATC*	3.85%	457,265	0	18,016	17,312	439,249		457,265	0	18,016	17,433		474,607	0	17,342	17,990
				859,897	0	33,880	32,555	826,017		859,896	0	33,879	32,783		951,668	0	91,771	36,571
<b>Self Supporting Loans</b>																		
<b>General purpose funding</b>																		
Benny Mart	119	WATC*	5.48%	0	0	0	0	0		0	0	0	0		8,586	0	8,586	192
<b>Recreation and culture</b>																		
Bencubbin Recreation Complex CRC	122	WATC*	3.85%	232,681	0	9,167	8,809	223,514		232,682	0	9,167	8,871		241,506	0	8,825	9,154
				232,681	0	9,167	8,809	223,514		232,682	0	9,167	8,871		250,092	0	17,411	9,346
				1,092,578	0	43,047	41,364	1,049,531		1,092,578	0	43,046	41,654		1,201,760	0	109,182	45,917

\* WA Treasury Corporation

Self supporting loans are financed by payments from third parties. These are shown in Note 5 as other financial assets at amortised cost.  
All other loan repayments were financed by general purpose revenue.

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

**17. INFORMATION ON BORROWINGS (Continued)**

	2020	2019
	\$	\$
<b>(c) Undrawn Borrowing Facilities</b>		
<b>Credit Standby Arrangements</b>		
Credit card limit	20,000	20,000
Credit card balance at balance date	(1,815)	(2,271)
<b>Total amount of credit unused</b>	<b>18,185</b>	<b>17,729</b>
 <b>Loan facilities</b>		
Loan facilities - current	44,720	43,047
Loan facilities - non-current	1,004,811	1,049,531
Lease liabilities - current	10,533	0
Lease liabilities - non-current	87,021	0
<b>Total facilities in use at balance date</b>	<b>1,147,085</b>	<b>1,092,578</b>

**SIGNIFICANT ACCOUNTING POLICIES**

**Financial liabilities**

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

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

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

**Borrowing costs**

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

**Risk**

Information regarding exposure to risk can be found at Note 28.

## 18. EMPLOYEE RELATED PROVISIONS

### (a) Employee Related Provisions

#### Opening balance at 1 July 2019

Current provisions

Non-current provisions

Additional provision

Amounts used

#### Balance at 30 June 2020

#### Comprises

Current

Non-current

	Provision for Annual Leave \$	Provision for Long Service Leave \$	Total \$
Opening balance at 1 July 2019			
Current provisions	104,797	97,536	202,333
Non-current provisions	0	23,594	23,594
	104,797	121,130	225,927
Additional provision	162,443	41,159	203,602
Amounts used	(131,746)	(10,338)	(142,084)
Balance at 30 June 2020	135,494	151,951	287,445
Comprises			
Current	135,494	113,831	249,325
Non-current	0	38,120	38,120
	135,494	151,951	287,445

#### Amounts are expected to be settled on the following basis:

Less than 12 months after the reporting date

More than 12 months from reporting date

Expected reimbursements (from)/to other WA local governments

	2020 \$	2019 \$
Less than 12 months after the reporting date	111,515	158,796
More than 12 months from reporting date	160,697	51,898
Expected reimbursements (from)/to other WA local governments	15,233	15,233
	287,445	225,927

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

### SIGNIFICANT ACCOUNTING POLICIES

#### Employee benefits

##### Short-term employee benefits

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

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

##### Other long-term employee benefits

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

Long-term employee benefits are measured at the present value of the expected future payments to be made to employees. Expected future payments incorporate anticipated future wage and salary levels, durations of service and employee departures and are discounted at

##### Other long-term employee benefits (Continued)

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

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

##### Provisions

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

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

## 19. OTHER PROVISIONS

	Provision for Remediation	
	Costs	Total
	\$	\$
<b>Opening balance at 1 July 2019</b>		
Current provisions	0	0
Non-current provisions	0	0
	0	0
Additional provision	52,530	52,530
<b>Balance at 30 June 2020</b>	52,530	52,530
<b>Comprises</b>		
Non-current	52,530	52,530
	52,530	52,530

### Provision for remediation costs

Under the licence for the operation of the Bencubbin and Beacon landfill sites, the Shire has a legal obligation to restore the sites.

A provision for remediation is recognised when:

- there is a present obligation as a result of waste activities undertaken;
- it is probable that an outflow of economic benefits will be required to settle the obligation; and
- the amount of the provision can be measured reliably.

The estimated future obligations include the costs of restoring the affected areas and continued monitoring of the site.

The provision for future remediation costs is the best estimate of the present value of the expenditure required to settle the remediation obligation at the reporting date. Future remediation costs are reviewed annually and any changes in the estimate are reflected in the present value of the remediation provision at each reporting date.

Amounts which are reliably expected to be paid out within 12 months of the reporting date are classified as current. Exact timing of payment of non-current obligations is unable to be reliably estimated as it is dependent on the remaining life of the waste facility.

## 20. NOTES TO THE STATEMENT OF CASH FLOWS

### Reconciliation of Cash

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

	2020 Actual \$	2020 Budget \$	2019 Actual \$
Cash and cash equivalents	3,595,948	1,419,812	4,320,722
<b>Reconciliation of Net Cash Provided By Operating Activities to Net Result</b>			
Net result	576,425	(847,610)	(1,044)
Non-cash flows in Net result:			
Adjustments to fair value of financial assets at fair value through profit and loss	(1,153)	0	0
Depreciation on non-current assets	2,834,573	2,700,134	2,698,069
(Profit)/loss on sale of asset	2,560	15,000	175,113
Changes in assets and liabilities:			
(Increase)/decrease in receivables	121,643	15,000	57,323
(Increase)/decrease in other assets	(1,232)	0	429
(Increase)/decrease in inventories	(2,989)	(2,000)	(842)
Increase/(decrease) in payables	(399,199)	(33,000)	85,193
Increase/(decrease) in provisions	61,518	0	(8,078)
Increase/(decrease) in contract liabilities	(23,505)	0	0
Non-operating grants, subsidies and contributions	(1,544,266)	(1,389,444)	(1,236,253)
Net cash from operating activities	1,624,375	458,080	1,769,910

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

## 21. TOTAL ASSETS CLASSIFIED BY FUNCTION AND ACTIVITY

	2020	2019
	\$	\$
Governance	1,066,988	1,132,959
General purpose funding	124,970	103,768
Law, order, public safety	1,233,330	1,308,957
Health	117,937	118,459
Education and welfare	1,250,519	1,258,521
Housing	2,245,536	2,165,353
Community amenities	917,569	821,774
Recreation and culture	12,771,789	13,112,622
Transport	88,390,935	88,347,655
Economic services	1,487,189	1,521,525
Other property and services	1,966,403	1,796,268
Unallocated	2,373,330	2,308,415
	113,946,495	113,996,276

## 22. CONTINGENT ASSETS AND LIABILITIES

The Shire does not have any contingent assets or contingent liabilities to report as at 30 June 2020.

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

## 23. CAPITAL COMMITMENTS

### (a) Capital Expenditure Commitments

Contracted for:

- capital expenditure projects

2020

\$

2019

\$

788,281

0

788,281

0

Payable:

- not later than one year

788,281

0

The capital expenditure project outstanding at the end of the current reporting period represents the upgrade of the Shire's aquatic facilities.

## 24. RELATED PARTY TRANSACTIONS

### Elected Members Remuneration

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

	2020 Actual	2020 Budget	2019 Actual
	\$	\$	\$
Meeting fees	32,520	33,000	32,335
President's allowance	5,250	5,500	5,250
Deputy President's allowance	1,312	1,500	1,193
Travelling expenses	8,193	14,000	10,112
Telecommunications allowance	12,076	15,500	12,091
	59,351	69,500	60,981

### Key Management Personnel (KMP) Compensation Disclosure

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

	2020 Actual	2019 Actual
	\$	\$
Short-term employee benefits	457,484	443,840
Post-employment benefits	56,123	54,514
Other long-term benefits	52,966	37,142
	566,573	535,496

#### *Short-term employee benefits*

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

#### *Post-employment benefits*

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

#### *Other long-term benefits*

These amounts represent long service benefits accruing during the year.

## 24. RELATED PARTY TRANSACTIONS (Continued)

### Transactions with related parties

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

The following transactions occurred with related parties:

	2020 Actual	2019 Actual
	\$	\$
Building maintenance contract	240,057	309,062
Lease of the rubbish tip	5,000	1,000
<b>Amounts payable to related parties:</b>		
Trade and other payables	12,099	0

### Related Parties

The Shire's main related parties are as follows:

#### *i. Key management personnel*

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

#### *ii. Other Related Parties*

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

#### *iii. Entities subject to significant influence by the Shire*

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

## 25. INVESTMENT IN ASSOCIATES

The Shire of Mt Marshall has 2 arrangements with the following Shires:-

### NEW Health Group

The Shire of Mt Marshall is part of the NEW Health group which provides health services in the North Eastern Wheatbelt. From 1 July 2017, the Shire of Mt Marshall has managed the income and expenditure for this arrangement.

NEW Health group employs an Environmental Health/Building Surveyor to provide regulatory health and building assessment services to member shires: Wyalkatchem, Trayning, Mukinbudin, Koorda, Nungarin and Mt Marshall.

All associated expenses are attributed to member shires on the following basis:

Wyalkatchem	18.8%
Trayning	18.8%
Mukinbudin	18.8%
Koorda	18.8%
Nungarin	6.0%
Mt Marshall	18.8%

The Shire of Mt Marshall's share of expenses in relation to this arrangement amounted to \$32,498 in 2019/20 and \$36,170 in 2018/19.

### Kununoppin Medical Practice

The Kununoppin Medical Practice employs a General Practitioner to provide medical consultation and accident and emergency services to the member shires: Mount Marshall, Trayning, Mukinbudin and Nungarin. Shire of Mt Marshall's share of expenses in relation to this arrangement amounted to \$41,848 in 2019/20 and \$28,393 in 2018/19. The Shire of Mt Marshall contribute 30% of the total expenses of the Medical Practice.

### **SIGNIFICANT ACCOUNTING POLICIES**

An associate is an entity over which the Shire has significant influence. Significant influence is the power to participate in the financial operating policy decisions of that entity but is not control or joint control of those policies. Investments in associates are accounted for in the financial statements by applying the equity method of accounting, whereby the investments is initially recognised at cost and adjusted thereafter for the post-acquisition change in the Shire's share of net assets of the associate. In addition, the Shire's share of the profit or loss of the associate is included in the Shire's profit or loss.

The carrying amount of the investment includes, where applicable, goodwill relating to the associate. Any discount on acquisition, whereby the Shire's share of the net fair value of the associate exceeds the cost of the investment, is recognised in profit or loss in the period in which the investment is acquired.

When the Shire's share of losses in an associate equals or exceeds its interest in the associate, the Shire discontinues recognising its share of further losses unless it has incurred legal or constructive obligations or made payments on behalf of the associate. When the associate subsequently makes profits, the Shire will resume recognising its share of those profits once its share of the profits equals the share of the losses not recognised.

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

**26. RATING INFORMATION**

**(a) Rates**

**RATE TYPE**  
**General rate**

**Gross rental valuations**

Residential

**Unimproved valuations**

Rural

Mining

**Sub-Total**

**Minimum payment**

**Gross rental valuations**

Residential

**Unimproved valuations**

Rural

Mining

**Sub-Total**

Discounts (Note 26(c))

**Total amount raised from general rate**

Concessions (Note 26(c))

Specified Area Rate (Note 26(b))

Ex-gratia rates

Movement in excess rates

**Totals**

	Rate in \$	Number of Properties	2019/20 Actual Rateable Value \$	2019/20 Actual Rate Revenue \$	2019/20 Actual Interim Rates \$	2019/20 Actual Back Rates \$	2019/20 Actual Total Revenue \$	2019/20 Budget Rate Revenue \$	2019/20 Budget Interim Rate \$	2019/20 Budget Back Rate \$	2019/20 Budget Total Revenue \$	2018/19 Actual Total Revenue \$
<b>Gross rental valuations</b>												
Residential	0.132111	131	733,228	96,867	0	0	96,867	96,867	0	0	96,867	94,505
<b>Unimproved valuations</b>												
Rural	0.018059	312	74,564,497	1,346,560	23,151	0	1,369,711	1,346,560	0	0	1,346,560	1,314,399
Mining	0.018059	1	45,067	814	195	0	1,009	814	0	0	814	2,066
<b>Sub-Total</b>		444	75,342,792	1,444,241	23,346	0	1,467,587	1,444,241	0	0	1,444,241	1,410,970
<b>Minimum payment</b>												
<b>Gross rental valuations</b>												
Residential	416	43	29,182	17,888	0	0	17,888	17,888	0	0	17,888	17,458
<b>Unimproved valuations</b>												
Rural	416	24	29,182	9,984	0	0	9,984	9,984	0	0	9,984	9,744
Mining	416	9	29,182	3,744	0	0	3,744	3,744	0	0	3,744	1,624
<b>Sub-Total</b>		76	87,546	31,616	0	0	31,616	31,616	0	0	31,616	28,826
		520	75,430,338	1,475,857	23,346	0	1,499,203	1,475,857	0	0	1,475,857	1,439,796
Discounts (Note 26(c))							(53,290)				(56,500)	(56,483)
<b>Total amount raised from general rate</b>							1,445,913				1,419,357	1,383,313
Concessions (Note 26(c))							(669)				(1,000)	(26,120)
Specified Area Rate (Note 26(b))							35,412				35,449	35,356
Ex-gratia rates							16,772				16,800	16,363
Movement in excess rates							0				(4,642)	(1,275)
<b>Totals</b>							1,497,428				1,465,964	1,407,637

**SIGNIFICANT ACCOUNTING POLICIES**

**Rates**

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

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

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

**26. RATING INFORMATION (Continued)**

**(b) Specified Area Rate**

Specified Area Rate	Basis of Valuation	Rate in \$	2019/20 Rateable Value	2019/20 Rate Revenue	2019/20 Interim Rate Revenue	2019/20 Back Rate Revenue	2019/20 Total Specified Area Rate Revenue	2019/20 Budget Rate Revenue	2019/20 Budget Back Rate Revenue	2019/20 Budget Interim Rate Revenue	2019/20 Total Budget Revenue	2018/19 Total Actual Revenue
			\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Bencubbin Multipurpose Complex Redevelopment	GRV	0.005759	482,008	2,776	0	0	2,776	2,776	0	0	2,776	2,776
Bencubbin Multipurpose Complex Redevelopment	UV	0.000959	34,077,960	32,677	(41)	0	32,636	32,673	0	0	32,673	32,580
			34,559,968	35,453	(41)	0	35,412	35,449	0	0	35,449	35,356

Specified Area Rate	Purpose of the rate	Area/properties Rate Imposed	2019/20 Actual Rate Applied to Costs	2019/20 Actual Rate Set Aside to Reserve	2019/20 Actual Reserve Applied to Costs	2019/20 Budget Rate Applied to Costs	2019/20 Budget Rate Set Aside to Reserve	2019/20 Budget Reserve Applied to Costs
			\$	\$	\$	\$	\$	\$
Bencubbin Multipurpose Complex Redevelopment	Servicing a loan for the redevelopment of the Bencubbin Multipurpose Complex	The area to which Specified Area Rates apply is identified on a map of the Shire which is attached as Appendix A.	35,412	0	35,412	35,449	0	35,449
			35,412	0	35,412	35,449	0	35,449

**(c) Discounts, Incentives, Concessions, & Write-offs**

**Rates Discounts**

Rate or Fee Discount Granted	Discount %	Discount \$	2020 Actual	2020 Budget	2019 Actual	Circumstances in which Discount is Granted
General rates	5.00%		53,290	56,500	56,483	Discount applies if rates, (including arrears, waste and service charges) are paid in full within 21 days of the issue date of the rate notice.
			53,290	56,500	56,483	

**Waivers or Concessions**

Rate or Fee and Charge to which the Waiver or Concession is Granted	Type	Discount %	Discount \$	2020 Actual	2020 Budget	2019 Actual
General rates	Write off	0.00%	0	669	1,000	26,120
				669	1,000	26,120
Total discounts/concessions (Note 26(a))				53,959	57,500	82,603

Rate or Fee and Charge to which the Waiver or Concession is Granted	Circumstances in which the Waiver or Concession is Granted and to whom it was available	Objects of the Waiver or Concession	Reasons for the Waiver or Concession
General rates	Small balances appearing on rates debtor accounts	Write off of small balances on rates debtor accounts	Difficult to recover small balances and administratively expensive

## 26. RATING INFORMATION (Continued)

### (d) Interest Charges & Instalments

Instalment Options	Date Due	Instalment Plan Admin Charge \$	Instalment Plan Interest Rate %	Unpaid Rates Interest Rate %
<b>Option One</b>				11.00%
Single full payment	27/09/2019			
<b>Option Two</b>				
First instalment	27/09/2019			11.00%
Second instalment	27/11/2019	12.00	5.00%	11.00%
Third instalment	27/02/2020	12.00	5.00%	11.00%
Fourth instalment	27/04/2020	12.00	5.00%	11.00%

	2020 Actual \$	2020 Budget \$	2019 Actual \$
Interest on unpaid rates	11,086	14,100	14,140
Interest on instalment plan	2,022	2,000	1,988
Charges on instalment plan	1,548	1,500	1,548
DFES penalty interest	319	500	478
	14,975	18,100	18,154

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

**27. RATE SETTING STATEMENT INFORMATION**

		2019/20 Budget	2019/20	2018/19
		(30 June 2020	(1 July 2019	(30 June 2019
		Carried	Brought	Carried
Note		Forward)	Forward)	Forward
		\$	\$	\$
<b>(a) Non-cash amounts excluded from operating activities</b>				
The following non-cash revenue or expenditure has been excluded from amounts attributable to operating activities within the Rate Setting Statement in accordance with <i>Financial Management Regulation 32</i> .				
<b>Adjustments to operating activities</b>				
Less: Profit on asset disposals	11(a)	(14,373)	0	(13,926)
Less: Movement in liabilities associated with restricted cash		1,604	2,342	2,342
Less: Fair value adjustments to financial assets at fair value through profit and loss		(1,153)	0	0
Movement in pensioner deferred rates (non-current)		(305)	1,143	1,143
Movement in employee benefit provisions (non-current)		14,526	5,655	5,655
Add: Loss on disposal of assets	11(a)	16,933	189,039	189,039
Add: Depreciation on non-current assets	11(d)	2,834,573	2,698,069	2,698,069
<b>Non cash amounts excluded from operating activities</b>		<b>2,851,805</b>	<b>2,882,322</b>	<b>2,882,322</b>
<b>(b) Surplus/(deficit) after imposition of general rates</b>				
The following current assets and liabilities have been excluded from the net current assets used in the Rate Setting Statement in accordance with <i>Financial Management Regulation 32</i> to agree to the surplus/(deficit) after imposition of general rates.				
<b>Adjustments to net current assets</b>				
Less: Reserves - cash backed	4	(1,458,563)	(898,927)	(2,363,135)
Less: Financial assets at amortised cost - self supporting loans	5(a)	(9,524)	0	(9,167)
Add: Current liabilities not expected to be cleared at end of year				
- Current portion of borrowings	17(a)	44,720	0	43,047
- Current portion of lease liabilities	16(a)	10,533	0	0
- Landfill site provisions	19	0	0	0
- Employee entitlements leave balance	4(a)	99,615	98,010	98,011
<b>Total adjustments to net current assets</b>		<b>(1,313,219)</b>	<b>(2,231,244)</b>	<b>(2,231,244)</b>
<b>Net current assets used in the Rate Setting Statement</b>				
Total current assets		3,813,519	1,775,443	4,655,663
Less: Total current liabilities		(764,952)	(974,526)	(1,068,245)
Less: Total adjustments to net current assets		(1,313,219)	(800,917)	(2,231,244)
<b>Net current assets used in the Rate Setting Statement</b>		<b>1,735,348</b>	<b>0</b>	<b>1,356,174</b>
<b>(c) Adjustments to current assets and liabilities at 1 July 2019 on application of new accounting standards</b>				
<b>Total current liabilities at 30 June 2019</b>				
- Contract liabilities from contracts with customers	30(a)			(1,068,245)
- Rates paid in advance	30(b)			(28,634)
<b>Total current liabilities at 1 July 2019</b>				<b>(1,128,458)</b>

## 28. FINANCIAL RISK MANAGEMENT

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

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

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

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

### (a) Interest rate risk

#### Cash and cash equivalents

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

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

	Weighted Average Interest Rate %	Carrying Amounts \$	Fixed Interest Rate \$	Variable Interest Rate \$	Non Interest Bearing \$
<b>2020</b>					
Cash and cash equivalents	0.37%	3,595,948	1,458,563	1,190,799	946,586
<b>2019</b>					
Cash and cash equivalents	1.50%	4,320,722	2,363,135	1,486,775	470,812

#### Sensitivity

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

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

\* Holding all other variables constant

	2020	2019
	\$	\$
	11,908	14,868

#### Borrowings

Borrowings are subject to interest rate risk - the risk that movements in interest rates could adversely affect funding costs. The Shire manages this risk by borrowing long term and fixing the interest rate to the situation considered the most advantageous at the time of negotiation. The Shire does not consider there to be any interest rate risk in relation to borrowings. Details of interest rates applicable to each borrowing may be found at Note 17(b).

## 28. FINANCIAL RISK MANAGEMENT (Continued)

### (b) Credit risk

#### **Trade and Other Receivables**

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

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

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

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

The expected loss rates are based on the payment profiles of rates and fees and charges over a period of 36 months before 1 July 2019 or 1 July 2020 respectively and the corresponding historical losses experienced within this period. Historical credit loss rates are adjusted to reflect current and forward-looking information on macroeconomic factors

The loss allowance as at 30 June 2019 and 1 July 2018 (on adoption of AASB 9) was determined as follows for rates receivable. No expected credit loss was forecast on 30 June 2019 for rates receivable as penalty interest applies to unpaid rates and properties associated with unpaid rates may be disposed of to recover unpaid rates.

	Current	More than 1 year past due	More than 2 years past due	More than 3 years past due	Total
<b>30 June 2020</b>					
Rates receivable					
Expected credit loss	0.00%	0.00%	0.00%	0.00%	
Gross carrying amount	90,566	21,114	8,000	5,290	124,970
Loss allowance	0	0	0	0	0

<b>30 June 2019</b>					
Rates receivable					
Expected credit loss	0.00%	0.00%	0.00%	0.00%	
Gross carrying amount	33,611	60,427	22,607	18,702	135,347
Loss allowance	0	0	0	0	0

The loss allowance as at 30 June 2020 and 30 June 2019 was determined as follows for trade receivables.

	Current	More than 30 days past due	More than 60 days past due	More than 90 days past due	Total
<b>30 June 2020</b>					
Trade and other receivables					
Expected credit loss	0.05%	0.00%	3.08%	46.85%	
Gross carrying amount	30,167	4,983	2,556	1,542	39,248
Loss allowance	14	0	79	722	815

<b>30 June 2019</b>					
Trade and other receivables					
Expected credit loss	0.05%	0.00%	3.08%	80.17%	
Gross carrying amount	129,416	32,115	5,005	8,740	175,276
Loss allowance	60	0	154	7,007	7,221

## 28. FINANCIAL RISK MANAGEMENT (Continued)

### (c) Liquidity risk

#### Payables and borrowings

Payables and borrowings are both subject to liquidity risk – that is the risk that insufficient funds may be on hand to meet payment obligations as and when they fall due. The Shire manages this risk by monitoring its cash flow requirements and liquidity levels and maintaining an adequate cash buffer. Payment terms can be extended and overdraft facilities drawn upon if required and disclosed in Note 17.

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

	Due within 1 year	Due between 1 & 5 years	Due after 5 years	Total contractual cash flows	Carrying values
	\$	\$	\$	\$	\$
<b>2020</b>					
Payables	455,245	0	0	455,245	455,245
Borrowings	84,701	338,803	1,016,409	1,439,913	1,049,531
Contract liabilities	5,129	0	0	5,129	5,129
Lease liabilities	12,545	49,135	46,416	108,096	97,554
	557,620	387,938	1,062,825	2,008,383	1,607,459
<b>2019</b>					
Payables	822,865	0	0	822,865	822,865
Borrowings	84,701	338,803	1,101,109	1,524,613	1,092,578
	907,566	338,803	1,101,109	2,347,478	1,915,443

## 29. EVENTS OCCURRING AFTER THE END OF THE REPORTING PERIOD

The Shire does not have any subsequent events after balance sheet date.

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

**30. INITIAL APPLICATION OF AUSTRALIAN ACCOUNTING STANDARDS**

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

**(a) AASB 15: Revenue from Contracts with Customers**

The Shire adopted AASB 15 Revenue from Contracts with Customers (issued December 2014) on 1 July 2019 resulting in changes in accounting policies. In accordance with the transition provisions AASB 15, the Shire adopted the new rules retrospectively with the cumulative effect of initially applying these rules recognised on 1 July 2019. In summary the following adjustments were made to the amounts recognised in the balance sheet at the date of initial application (1 July 2019):

	Note	AASB 118 carrying amount 30 June 2019 \$	Reclassification \$	AASB 15 carrying amount 01 July 2019 \$
<b>Contract liabilities - current</b>				
Contract liabilities from contracts with customers	15	0	(28,634)	(28,634)
Adjustment to retained surplus from adoption of AASB 15	31(b)	0	(28,634)	(28,634)

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

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

In applying AASB 1058 retrospectively with the cumulative effect of initially applying the Standard on 1 July 2019 changes occurred to the following financial statement line items by application of AASB 1058 as compared to AASB 118: Revenue and AASB 1004: Contributions before the change:

	Note	AASB 118 and AASB 1004 carrying amount 30 June 2019 \$	Reclassification \$	AASB 1058 carrying amount 01 July 2019 \$
<b>Trade and other payables</b>				
Rates paid in advance	14	0	(31,579)	(31,579)
Adjustment to retained surplus from adoption of AASB 1058	31(b)	0	(31,579)	(31,579)

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

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

Volunteer Services in relation to Volunteer Bush Fire Services were not recognised as the fair value of the services cannot be reliably estimated.

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

**30. INITIAL APPLICATION OF AUSTRALIAN ACCOUNTING STANDARDS (Continued)**

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

		2020 \$		2020 \$
	Note	As reported under AASB 15 and AASB 1058	Adjustment due to application of AASB 15 and AASB 1058	Compared to AASB 118 and AASB 1004
<b>Statement of Comprehensive Income</b>				
<b>Revenue</b>				
Rates	26(a)	1,497,428	8,852	1,506,280
Operating grants, subsidies and contributions	2(a)	2,891,077	5,129	2,896,206
Fees and charges	2(a)	498,551	0	498,551
Non-operating grants, subsidies and contributions	2(a)	1,544,266	0	1,544,266
Net result		576,425	13,981	590,406
<b>Statement of Financial Position</b>				
Trade and other payables	14	455,245	(8,852)	446,393
Contract liabilities	15	5,129	(5,129)	0
Net assets		111,999,061	13,981	112,013,042
<b>Statement of Changes in Equity</b>				
Net result		576,425	13,981	590,406
Retained surplus		82,120,454	13,981	82,134,435

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

**(c) AASB 16: Leases**

The Shire adopted AASB 16 retrospectively from 1 July 2019 which resulted in changes in accounting policies. The Shire had no leases in place which required recognition on application of AASB 16.

# SHIRE OF MT MARSHALL

## NOTES TO AND FORMING PART OF THE FINANCIAL REPORT

### FOR THE YEAR ENDED 30 JUNE 2020

#### 31. CHANGE IN ACCOUNTING POLICIES

##### (a) Change in Accounting Policies due to regulation changes

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

In accordance with the changes, the City was required to remove the values attributable to certain crown land assets previously required to be recognised, as well as the associated revaluation surplus at 1 July 2019. These assets have been measured as concessionary lease right-of-use assets at zero cost in accordance with AASB 16. For further details relating to these changes, refer to Note 11.

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

	Note	Carrying amount 30 June 2019 \$	Reclassification \$	Carrying amount 01 July 2019 \$
Property, plant and equipment	9	19,558,836	(372,057)	19,186,779
Revaluation surplus	13	28,792,101	(372,057)	28,420,044

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

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

The impact on the Shire's opening retained surplus due to the adoption of AASB 15 and AASB 1058 as at 1 July 2019 was as follows:

	Note	Adjustments	2019 \$
Retained surplus - 30 June 2019			80,699,670
Adjustment to retained surplus from adoption of AASB 15	30(a)	(28,634)	
Adjustment to retained surplus from adoption of AASB 1058	30(b)	(31,579)	(60,213)
Retained surplus - 1 July 2019			80,639,457

The impact on the Shire's opening revaluation surplus resulting from *Local Government (Financial Management) Regulation 16* being deleted and the amendments to *Local Government (Financial Management) Regulation 17A* as at 1 July 2019 was as follows:

	Note	Adjustments	2019 \$
Revaluation surplus - 30 June 2019			28,792,101
Adjustment to revaluation surplus from deletion of FM Reg 16	31(a)	(372,057)	
Adjustment to revaluation surplus from deletion of FM Reg 17	31(a)	0	(372,057)
Revaluation surplus - 1 July 2019			28,420,044

## 32. TRUST FUNDS

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

	1 July 2019	Amounts Received	Amounts Paid	30 June 2020
	\$	\$	\$	\$
Housing Bonds	0	13,460	(1,660)	11,800
Staff Social Club	0	3,316	(1,202)	2,114
Other	0	10,740	(40)	10,700
	0	27,516	(2,902)	24,614

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

**33. OTHER SIGNIFICANT ACCOUNTING POLICIES**

**a) Goods and services tax (GST)**

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

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

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

**b) Current and non-current classification**

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

**c) Rounding off figures**

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

**d) Comparative figures**

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

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

**e) Budget comparative figures**

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

**f) Superannuation**

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

**g) Fair value of assets and liabilities**

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

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

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

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

**h) Fair value hierarchy**

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

**Level 1**

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

**Level 2**

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

**Level 3**

Measurements based on unobservable inputs for the asset or liability.

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

**Valuation techniques**

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

**Market approach**

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

**Income approach**

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

**Cost approach**

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

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

**i) Impairment of assets**

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

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

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

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

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

**34. ACTIVITIES/PROGRAMS**

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

<b>PROGRAM NAME AND OBJECTIVES</b>	<b>ACTIVITIES</b>
<b>GOVERNANCE</b> To provide a decision making process for the efficient allocation of scarce resources	Administration and operation of facilities and services to members of the Council. Other costs that relate to the tasks of assisting elected members and ratepayers on matters which are which are not directly related to specific shire services.
<b>GENERAL PURPOSE FUNDING</b> To collect revenue to allow for the provision of service Rates, general purpose government grants and interest revenue.	
<b>LAW, ORDER, PUBLIC SAFETY</b> To provide services to help ensure a safer community Supervision of various by-laws, fire prevention, emergency services and animal control.	
<b>HEALTH</b> To provide an operational framework for good commu health.	Food and water quality, pest control, immunisation services, child health services and health education.
<b>EDUCATION AND WELFARE</b> To meet the needs of the community in these areas.	Management and support for families, children, youth and the aged within the community by providing Youth, Aged and Family Centres, Home and Community Aged Care Programs and assistance to schools.
<b>HOUSING</b> To help ensure adequate housing.	Provision of residential housing for council staff. Provision of housing for aged persons, low income families, government and semi government employees.
<b>COMMUNITY AMENITIES</b> Provide services required by the community.	Rubbish collection services and disposal of waste, stormwater drainage, protection of the environment, town planning and regional development and other community amenities (cemeteries and public toilets).
<b>RECREATION AND CULTURE</b> To establish and manage efficiently infrastructure and resources which will help the social wellbeing of the community.	Public halls, recreation and aquatic centres, parks and reserves, libraries, heritage and culture.
<b>TRANSPORT</b> To provide effective and efficient transport services to the community.	Construction and maintenance of roads, footpaths, bridges, street cleaning and lighting, road verges, streetscaping and depot maintenance.
<b>ECONOMIC SERVICES</b> To help promote the Municipality and improve its economic wellbeing.	The regulation and provision of tourism, area promotion, building control, noxious weeds, vermi and standpipes.
<b>OTHER PROPERTY AND SERVICES</b> To monitor and control the Shire's overhead operating accounts.	Private works, public works overheads, plant and equipment operations, town planning schemes and activities not reported in the above programs.

### 35. FINANCIAL RATIOS

	2020 Actual	2019 Actual	2018 Actual
Current ratio	3.61	2.39	2.35
Asset consumption ratio	0.59	0.60	0.65
Asset renewal funding ratio	N/A *	N/A *	N/A *
Asset sustainability ratio	0.97	1.04	1.53
Debt service cover ratio	20.07	9.71	8.89
Operating surplus ratio	(0.41)	(0.53)	(0.47)
Own source revenue coverage ratio	0.38	0.37	0.38

The above ratios are calculated as follows:

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

\* The Shire is unable to calculate the Asset Renewal Funding Ratio at this time as the information is unavailable.

# Auditor's Report

---



Auditor General

## INDEPENDENT AUDITOR'S REPORT

To the Councillors of the Shire of Mt Marshall

### Report on the Audit of the Financial Report

#### **Opinion**

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

In my opinion the annual financial report of the Shire of Mt Marshall:

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

#### **Basis for Opinion**

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

#### **Emphasis of Matter – Basis of Accounting**

I draw attention to Note 1 and 11 to the annual financial report, which describes the basis of accounting. The annual financial report has been prepared for the purpose of fulfilling the Shire's annual financial reporting responsibilities under the Act. Including the Local Government (Financial Management) Regulations 1996 (Regulations). My opinion is not modified in respect of these matters:

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

land, including land under roads, as assets in the annual financial report.

**Responsibilities of the Chief Executive Officer and Council for the Financial Report** The Chief Executive Officer (CEO) of the Shire is responsible for the preparation and fair presentation of the annual financial report in accordance with the requirements of the Act, the Regulations and, to the extent that they are not inconsistent with the Act, Australian Accounting Standards. The CEO is also responsible for such internal control as the CEO determines is necessary to enable the preparation of the annual financial report that is free from material misstatement, whether due to fraud or error.

In preparing the annual financial report, the CEO is responsible for assessing the Shire's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the State Government has made decisions affecting the continued existence of the Shire.

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

**Auditor's Responsibility for the Audit of the Financial Report**

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

A further description of my responsibilities for the audit of the annual financial report is located on the Auditing and Assurance Standards Board website at [https://www.auasb.gov.au/auditors\\_responsibilities/ar4.pdf](https://www.auasb.gov.au/auditors_responsibilities/ar4.pdf). This includes the identification and assessment of the risk of material misstatement due to fraud arising from management override of controls. This description forms part of my auditor's report.

**Report on Other Legal and Regulatory Requirements**

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

- (i) In my opinion, there is a significant adverse trend in the financial position of the Shire as the Operating Surplus Ratio has been below the Department of Local Government, Sport and Cultural Industries' standard for the past 3 years.
- (ii) The following matter indicates non-compliance with *Part 6 of the Local Government Act 1985*, the Local Government (Financial Management) Regulations 1996 or applicable financial controls of any other written law was identified during the course of our audit:
  - The Shire has not reported the Asset Renewal Funding Ratio for 2020, 2019 and 2018 in the annual financial report as required by section 50(1)(c) of the Local Government (Financial Management) Regulations 1996 as the information required by management on planned capital renewals and required capital expenditure is unavailable.
- (iii) All required information and explanations were obtained by me.
- (iv) All audit procedures were satisfactorily completed.
- (v) In my opinion, the Asset Consumption Ratio included in the annual financial report was supported by verifiable information and reasonable assumptions.

***Other Matter***

The annual financial report of the Shire for the year ended 30 June 2019 was audited by another auditor who expressed an unmodified opinion on that annual financial report. The financial ratios for 2018 and 2019 in Note 35 of the audited annual financial report were included in audited annual financial report for those years.

***Matters Relating to the Electronic Publication of the Audited Financial Report***

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



ALOHA MORRISSEY  
ASSISTANT AUDITOR GENERAL FINANCIAL AUDIT  
Delegate of the Auditor General for Western Australia  
Perth, Western Australia  
3 March 2021

# Notice of Meeting

## Annual General Meeting of Electors

---



Notice is hereby given that the Annual General Meeting of Electors of the Shire of Mt Marshall will be held on Tuesday 16 March 2021, in the Council Chambers, Bencubbin, commencing at 5:00pm.

### Order of Business

1. Attendance and Apologies.
2. Confirmation of Minutes of the Annual General Meeting of electors held on Tuesday, 17 December 2019
3. Reading of the Auditors Report for 2019/2020.
4. Reading of the President's Report for the year ended 30 June 2020.
5. Receiving of the Annual Report for 2019/2020.
6. General Business as the President thinks fit or as the majority of the electors present may decide.

By order of Council

John Nuttall  
Chief Executive Officer

# Minutes of the Annual General Meeting of Electors

---



## SHIRE OF MT MARSHALL



## MINUTES

## Electors' General Meeting

**Minutes of Annual General Meeting of Electors  
held on Tuesday 17 December 2019, in Council  
Chambers, 80 Monger Street, Bencubbin  
commencing at 5:00pm**

## **TABLE OF CONTENTS**

- 1. Declaration of Opening**
- 2. Attendance and Apologies**
- 3. Confirmation of Minutes of the Electors' General Meeting held on Tuesday 12 February 2019**
- 4. Reading of the Auditor's Report for 2018/2019**
- 5. Reading of the President's Report for the year ended 30 June 2019**
- 6. Receiving of Annual Report for the year ending 30 June 2019.**
- 7. General business as the President thinks fit or as the majority of the electors present may decide.**
- 8. Closure of Meeting**

## **1.0 Declaration of Opening / Announcement of Visitors**

The Presiding Member declared the meeting open at 5:00pm

## **2.0 Record of Attendance / Apologies / Approved Leave of Absence**

### **In Attendance**

Cr ARC Sachse	President / Presiding Member / Elector
Cr NR Gillett	Deputy President / Elector
Cr BC Geraghty	Councillor / Elector
Cr LN Gobbart	Councillor / Elector
Cr IC Sanders	Councillor / Elector
Cr TM Gibson	Councillor / Elector
Mr John Nuttall	Chief Executive Officer
Ms Nadine Richmond	Executive Assistant / Elector
Ms Tanika McLennan	Finance Administration Manager / Elector
Mr Len Cargeeg	Elector
Mrs Margo Sachse	Elector
Mr Ben Sachse	Elector
Mr Peter Waters	Elector

### **Apologies**

Cr SR Putt	Councillor / Elector
------------	----------------------

## **3.0 Confirmation of Minutes of Previous Electors' General Meeting**

### **3.1 Minutes of the Electors' General Meeting held 12 February 2019**

#### **2019/11-016 ELECTORS RESOLUTION:**

***That the Minutes of the Electors' General Meeting held on Tuesday 12 February 2019 be confirmed as a true and correct record of proceedings.***

***Moved Mr L Cargeeg***

***Seconded Ms T McLennan***

***Carried***

## **4.0 Reading of the Auditor's Report for 2019/2020**

## **5.0 Reading of the President's Report for the Year Ended 30 June 2020**

## **6.0 Receiving of Annual Report for the year ending 30 June 2019**

### **2019/11-017 ELECTORS RESOLUTION:**

***That the Annual Report for the year ended 30 June 2019 as previously adopted by Council incorporating;***

- ***The Financial Statements***
- ***Auditors Report***
- ***President's Report***
- ***CEO's Report***

***Be received by the Electors of the Shire of Mt Marshall.***

***Moved Cr IC Sanders***

***Seconded Cr LN Gobbart***

***Carried***

## **7.0 General business as the President thinks fit or as the majority of the Electors present may decide**

### **Summary of question from Mr Peter Waters:**

Is there a timeline as to when the pool refurbishment will be completed and will we have a pool this summer?

### **Summary of response from the Presiding Member:**

The Presiding Member advised Mr Waters that the Tender process is still ongoing and negotiations are underway with a preferred tenderer. The conditions of the CSRF Funding of \$488,642 require the project to be completed before 30 June 2020. The aquatic facility refurbishment will be completed in time for the next pool season.

### **Summary of question from Mr Peter Waters:**

Use of the Bencubbin-Kununoppin Rd by traffic including the school bus and trucks has increased and as such the condition of the road has deteriorated, especially near the intersection of Marshall Rock South Rd. It is highly corrugated. Can something be done about the road's condition?

### **Summary of response from the Presiding Member:**

The Chief Executive Officer advised Mr Waters that while he does not know off the top of his head whether the road is included in the Shire's works program, he will speak with the Works Supervisor regarding having the road's condition assessed.

### **Summary of question from Mr Len Cargeeg:**

Could I please have a copy of the President's report?

### **Summary of response from the Presiding Member:**

The Presiding Member advised Mr Cargeeg that a copy can be arranged after the meeting concludes.

## **8.0 Closure of Meeting**

The Presiding Member thanked everyone for their attendance and declared the meeting closed at 5:09pm.

These Minutes were confirmed at the Electors' General Meeting held on

---

Date

---

President

# Freedom of Information Statement

---



The Shire of Mt Marshall maintains records relating to each property within the Shire and also records relating to the function and administration of the Shire including minutes of meetings, a financial interests register, register of delegations, rates book, electoral roll, financial statements, and local laws. These documents amongst others, can be inspected (or copies of which may be made available for purchase) at the Shire Office, 80 Monger St, Bencubbin during business hours.

The Shire of Mt Marshall will provide information held to people requesting it. Should a request not be met satisfactorily, then a Freedom of Information Application can be lodged. Requests for information under the Freedom of Information Act can be lodged with the Freedom of Information Co-ordinator, Ms Nadine Richmond – Executive Assistant, Shire of Mt Marshall, 80 Monger St, Bencubbin.

Requests for changes to personal information must be made in writing.

The Shire's full Freedom of Information Statement may be found on the Shire's website [www.mtmarshall.wa.gov.au](http://www.mtmarshall.wa.gov.au) or a copy may be obtained by contacting the Shire Office by telephone on 08 9685 1202 or via email to [admin@mtmarshall.wa.gov.au](mailto:admin@mtmarshall.wa.gov.au)

During the year ended 30 June 2020, no Freedom of Information applications were received.

# National Competition Policy

---



National Competition Policy (NCP) is designed to enhance the effectiveness of public sector agencies and lead to more efficient use of all economic resources. There are a number of specific requirements placed on local government in the areas of competitive neutrality, legislation review and structural reform.

## **1. Competitive Neutrality**

The principle of competitive neutrality is that government businesses should not enjoy a competitive advantage, or disadvantage, simply as a result of their public sector ownership. Measures should be introduced to effectively neutralise any net competitive advantage flowing from government ownership.

Competitive neutrality should apply to all business activities, which generate a users-pay income of over \$200,000 unless it can be shown it is not in the public interest. Public benefit tests are used to determine if competitive neutrality is in the public interest.

The Shire of Mt Marshall does not operate a business activity, which generates a user-pays income over \$200,000 per annum.

Consequently, the Shire of Mt Marshall is not required to implement competitive neutrality.

## **2. Legislation Review**

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

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

## **3. Structural Reform**

Before local governments privatise a monopoly business or introduce competition into a sector dominated by a monopoly or near monopoly, the regulatory and commercial activities must be separated and a review undertaken.

The Shire of Mt Marshall did not privatise any activities in 2019/20, consequently there were no obligations for structural reform. Nevertheless, the Shire of Mt Marshall is committed to the principles of structural reform under National Competition Policy.

# Disability Access & Inclusion Plan

---



The Shire of Mt Marshall Disability Plan has been in place since 1996. The Shire's Disability and Access Plan is required to be reviewed every five years. A review of the Shire's 2012-2017 plan began in 2018 and was endorsed by Council in June of 2020. The plan is valid from 2020 – 2025.

All the Shire's functions, facilities and services are reviewed annually to ensure they meet the needs of people with disabilities.

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

The Shire of Mt Marshall believes that people with disabilities, their families and carers who live in country areas should be supported to remain in the community of their choice.

The Shire of Mt Marshall is committed to consulting with people with disabilities, their families and carers and where required, disability organizations to ensure that barriers to access are addressed appropriately.

The Shire of Mt Marshall aims to ensure that all new constructions are designed incorporating disability access.

The Shire of Mt Marshall is committed to achieving the following outcomes:

- Outcome 1: Existing functions, facilities and services are adapted to meet the needs of people with disabilities.
- Outcome 2: Access to buildings and facilities is improved.
- Outcome 3: Information about functions, facilities and services is provided in formats, which meet the communication requirements of people with disabilities.
- Outcome 4: Staff awareness of the needs of people with disabilities and skill in delivering advice and services are improved.
- Outcome 5: Opportunities for people with disabilities to participate in public consultation, grievance mechanisms and decision-making processes are provided.
- Outcome 6: People with disabilities have the same opportunities as other people to participate in any public consultation by the Shire of Mt Marshall.
- Outcome 7: People with disabilities have the same opportunities as other people to obtain and maintain employment with a public authority.

Copies of the Disability Services Plan and the Disability Access & Inclusion Plan (DAIP) are available upon request by contacting the Shire Office by telephone on 08 9685 1202 or via email to [admin@mtmarshall.wa.gov.au](mailto:admin@mtmarshall.wa.gov.au)

# Record Keeping Plan

---



The State Records Act 2000 requires that the Shire maintains and disposes of all records in the prescribed manner. The Shire of Mt Marshall maintains a Record Keeping Plan, which was reviewed in early 2018 and approved by the State Records Office.

## **Evaluation**

Evaluation of the efficiency and effectiveness of the shire's record keeping plan is ongoing and considered each time a function is carried out. Internal performance indicators such as spot checks for accuracy of stored records are undertaken, and on the basis of response times the record keeping system is assessed as being appropriate.

## **Staff Training**

Staff members responsible for the management of records receive external record keeping training with a focus on local government records, including the retention and disposal methods.

All administrative staff receive an introduction to record keeping and the shire's record keeping system as part of their induction program ensuring compliance with the record keeping plan. In addition, staff information sessions and presentations are conducted as required.

Internal performance indicators such as spot checks for accuracy of stored records are undertaken, and on the basis of response times the effectiveness of staff training is assessed as being appropriate.

# Employee Remuneration

---



As per Section 19B of the Local Government (Administration) Regulations 1996, the annual report must contain information on the number of employees entitled to an annual salary of \$100,000 or more. It also must be reported the number of employees in each band of \$10,000 over \$100,000.

One employee received a salary between \$120,000 and \$130,000 during the year ended 30 June 2020.

One employee received a salary between \$150,000 and \$160,000 during the year ended 30 June 2020

# Complaints Register

---




As per Section 5.53(2)(hb) of the Local Government Act 1995, the annual report must contain details of entries made under section 5.121 during the financial year in the register of complaints, including —

- (i) the number of complaints recorded in the register of complaints; and
- (ii) how the recorded complaints were dealt with.



During the year ended 30 June 2020, no complaints were recorded in the register of complaints.

**From:** [John Nuttall](#)  
**To:** [Nadine Richmond](#)  
**Subject:** FW: Anglican Diocese of Perth return two blocks of Crown Land to the State  
**Date:** Tuesday, 9 March 2021 1:45:19 PM

---



**John Nuttall**  
Chief Executive Officer  
80 Monger Street  
PO Box 20 BENCUBBIN WA 6477  
T: (08) 9685 1202 F: (08) 9685 1299  
M: 0427 851 202 E: [ceo@mtmarshall.wa.gov.au](mailto:ceo@mtmarshall.wa.gov.au)

The information contained in this email communication may be confidential. You should only read, disclose, re-transmit, copy, distribute, act in reliance on or commercialise the information if you are authorised by the Shire of Mt Marshall to do so. If you are not the intended recipient of this email communication, please notify us immediately by email to [admin@mtmarshall.wa.gov.au](mailto:admin@mtmarshall.wa.gov.au) or reply by email direct to the sender and then destroy any electronic or paper copy of this message. Any views expressed in this email communication are those of the individual sender, except where the sender specifically states them to be the views of the Shire of Mt Marshall. While every effort has been made to ensure the integrity of this email the Shire of Mt Marshall does not represent, warrant or guarantee that the integrity of this communication has been maintained nor that the communication is free of errors, virus or interference.

---

**From:** Maria Hann <[mhann@perth.anglican.org](mailto:mhann@perth.anglican.org)>  
**Sent:** Friday, 26 February 2021 3:24 PM  
**To:** John Nuttall <[John.Nuttall@mtmarshall.wa.gov.au](mailto:John.Nuttall@mtmarshall.wa.gov.au)>  
**Subject:** Anglican Diocese of Perth return two blocks of Crown Land to the State

Good afternoon

The Perth Diocesan Trustees are in the process of applying to return the following land to the State:

37 Lucas Street BEACON – (Lot 57) Vol/Folio 3137/182 DP 154962  
39 Lucas Street BEACON – (Lot 58) Vol/Folio 3137/183 DP 154962

Reference Lease document N105611. Nearest crossroad corner of Lucas and Hamilton Streets BEACON.

Would there be any interest to transfer the land to the Shire?

Maria

**Maria Hann | Property Co-ordinator**

Anglican Diocese of Perth  
L5, Church House, 3 Pier Street, PERTH | GPO Box W2067 | PERTH WA 6846  
+61 8 9425 7220  
[mhann@perth.anglican.org](mailto:mhann@perth.anglican.org) | [property@perth.anglican.org](mailto:property@perth.anglican.org)

**DISCLAIMER**

This e-mail is private and confidential. If you are not the intended recipient, please advise us by return e-mail immediately and delete the e-mail and any attachments without using or disclosing the contents in any way. The views expressed in this e-mail are those of the

**CHIEF EXECUTIVE OFFICER - JOHN NUTTALL**

REF	DECISION	STATUS	COMMENT	ESTIMATED COMPLETION
2021/1-004 Feb 2021	<b>That Council:</b> <b>1. 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 2021 ordinary elections together with any other elections or polls that may be required; and</b> <b>2. Decide, in accordance with section 4.61(2) of the Local Government Act 1995 that the method of conducting the 2021 election will be as a postal election.</b>	<b>Complete</b>		
2020/11-017 November 2020	<b>That Council:</b> 1. Subject to Sections 5.36(2) and 5.39 Local Government Act 1995 renew the contract of employment of Mr John Nuttall as the Chief Executive Officer for a period of two (2) years from 1 February 2021 to 31 January 2023 2. Subject to Sections 5.36(2) 5.39 Local Government Act 1995 determine that renewal should be on the same terms and conditions as the current contract of employment as amended at the Chief Executive Officer annual review held in February 2020.	<b>Complete</b>		Feb 2021

<b>CHIEF EXECUTIVE OFFICER - JOHN NUTTALL</b>				
<b>REF</b>	<b>DECISION</b>	<b>STATUS</b>	<b>COMMENT</b>	<b>ESTIMATED COMPLETION</b>
2020/3-009 March 2020	That Council: 1. Resolve that correspondence should be sent to Telstra head office expressing the displeasure of Council and the community at the telecommunication outages which continue to occur; 2. Resolve that correspondence be sent to Western Power inviting them to meet with the Shire President and Chief Executive Officer to discuss any potential solutions, such as the one installed at Perenjori for the town of Beacon which suffers the worst and longest lasting power outages; 3. Resolve that copies of the above correspondence be sent to appropriate State and Federal politicians with an invitation to them to assist with the issues; 4. Subject to the Local Government Act 1995, Section 6.8(1)(b) authorise non budgeted expenditure of \$4,000 to install battery back-up systems for the Crisp Wireless service at Bencubbin Multipurpose Complex and Beacon Town Hall; and 5. Subject to the Local Government Act 1995, Section 6.8(1)(b) reduce 1433001 Shed Gates Bencubbin Depot by \$4,000 to allow for the expenditure authorised in resolution 4 above.	Ongoing	Delayed due to COVID-19 crisis.  Will undertake further work in the near future.  Awaiting confirmation of a meeting date with Western Power.  Meeting was held in August 2020 and potential solutions discussed.	
		Complete	Awaiting Western Power to provide further details.	

<b>CHIEF EXECUTIVE OFFICER - JOHN NUTTALL</b>				
<b>REF</b>	<b>DECISION</b>	<b>STATUS</b>	<b>COMMENT</b>	<b>ESTIMATED COMPLETION</b>
2019/3-003 April 2019	That Council: 1. Direct the Chief Executive Officer to arrange for the preparation of an agreement between the Shire of Mt Marshall and the Bencubbin Golf Club for the use of the Bencubbin Golf Course. The agreement is to set the annual lease fee at \$1 payable on demand; and 2. Authorise the Chief Executive Officer to undertake the necessary arrangements to effect and complete the agreement, including the use of the Shire Common Seal if necessary.	Ongoing	Discussions with lawyers are being had.	
2019/1-008 February 2019	That Council: 1. Subject to section 3.58(2)(a) Local Government Act 1995 award the tender for the lease of Bencubbin Town Hall as a grocery store to Ms Jacinta Smith at the weekly rental of \$75 for a period of five (5) years; and 2. Authorise the Chief Executive Officer to undertake the necessary negotiations and arrangements to effect and complete a lease of the Bencubbin Town Hall to Ms Jacinta Smith, including the use of the Shire Common Seal on any necessary contract documentation.	Complete          Ongoing	Lease being drafted. Building being vacated and cleaned by current tenant.  Vacating inspection completed with previous tenant. Minor maintenance being carried out before new tenant goes in.  Negotiations are continuing with Department of Lands regarding the use of the building.  Valuation provided and awaiting offer document from Dept of Lands.  <b>Please see item in March agenda.</b>	March 2021

**CHIEF EXECUTIVE OFFICER - JOHN NUTTALL**

REF	DECISION	STATUS	COMMENT	ESTIMATED COMPLETION
2018/11-004 December 2018	<p>That Council accept the offer from Water Corporation of the transfer of ownership from the Water Corporation to the Shire of Mt Marshall of the following AA Dams:</p> <ul style="list-style-type: none"><li>• Warkutting Tank</li><li>• Gabbing Tank</li><li>• Marindo Rocks</li><li>• Beebeegnying Tank</li><li>• Sand Soak Dam</li><li>• Snake Soak Dam</li></ul>	Ongoing	<p>Application made to the Department of Lands regarding Snake Soak Dam.</p> <p>Awaiting Native Title Clearance</p>	
2017/022 February 2017	<p>That:</p> <ol style="list-style-type: none"><li>1. Council Acknowledge an historic equity imbalance in the provision of facilities between the towns of Beacon and Bencubbin;</li><li>2. A desktop review be undertaken on proposed infrastructure upgrades for Beacon and that a further report be made to Council with a view to implementing a 5 year development program for the town;</li><li>3. That the Shire's Community Development Officer investigate and report on other local government models for the development and support of volunteers in both communities; and</li><li>4. That any agreed infrastructure development program and volunteer support program be incorporated into the Shire's Community Strategic Plan</li></ol>	Ongoing	<p>Strategic Community Plan to be adopted in December and the Corporate Business Plan in 2021.</p>	

ENVIRONMENTAL HEALTH OFFICER – PETER TOBOSS				
REF	DECISION	STATUS	COMMENT	ESTIMATED COMPLETION
2009/081 April 2009	That the dwelling located on Lot 94, Lindsay St, Beacon being of weather board walls over wooden stud frames, suspended timber floors and timber framed iron clad roof be declared unfit for human habitation from immediate effect of date of notification and also the Council place a work order on the said dwelling to bring the dwelling up to a standard deemed by the Environmental Health Officer/Building Surveyor to be compliant with the Health Act 1911, Shire of Mt Marshall Health Local Laws 2007 and Local Government (Miscellaneous Provisions) 1960 and that a period of time being 90 days of notification of dwelling unfit for habitation to be allowed to do such works and in the event of works not commenced to bring the dwelling to the said standard that a demolition order be placed on the said dwelling.	Ongoing	<p>Works inspected by EHO/BS and are acceptable. House Unfit for habitation to stay in effect until rear plumbing is confirmed done. Discussions with Ruth DeJong said they were keen to fix plumbing so they could get workers into the house BUT were out on jobs Statewide. House inspected on 10/08/2016. The house remains unfit for habitation by the owner's workers. The owner has been informed that the house needs to be made good before the order can be lifted and used for habitation.</p> <p>November 2017 - PEHO conducted site inspection; property is vacant with no person living in it. Health Notice on the door at the time of inspection. PEHO is yet to establish contact with the owner/owners.</p> <p>Owner has been identified. Property remains unoccupied so no additional input from Officers at this time (Oct 2020). Will be monitored</p>	Ongoing.

**REGULATORY OFFICER – MEG WYATT**

REF	DECISION	STATUS	COMMENT	ESTIMATED COMPLETION
<b>2021/1-010 Feb 2021</b>	<b>That Council:</b> <b>1. Resolve that the new Bencubbin Fire Shed be located at the Bencubbin Industrial Land Site</b> <b>2. Resolve that the purchase of a block of land at the Bencubbin Industrial Land Site be included in the 2021/22 annual budget for the purposes of building the new Bencubbin Fire Shed</b> <b>3. Resolve that the new Welbungin Fire Shed be located at the site of the existing Welbungin Fire Shed.</b> <b>4. Resolve that \$5,000 towards site works at the new Welbungin Fire Shed be budgeted for in the Shire's 2021/2022 annual budget.</b>	<b>Ongoing</b>		

## REGULATORY OFFICER – MEG WYATT

REF	DECISION	STATUS	COMMENT	ESTIMATED COMPLETION
2020/10-013 October 2020	That: <ol style="list-style-type: none"> <li>1. Council reject the recommendation from the Bush Fire Advisory Committee meeting regarding campfire signage.</li> <li>2. Council resolve that all Camping and Cooking fires be prohibited in the Shire of Mt Marshall during the Prohibited Burning Period (1 November to 31 January) with the exception of wood &amp; charcoal fuelled BBQ's and wood fired pizza ovens which are only prohibited if the fire danger index for the day is very high or above.</li> <li>3. Council's Firebreak Order be amended to include cooking and campfire restrictions and the notice be advertised in the Government Gazette.</li> <li>4. appropriate signage be installed at all known popular camping sites.</li> </ol>	Ongoing	Signage being prepared.	
2016/155 Oct 2016 Continued	h) Consent is given to the Department of Fire and Emergency Services to issue identity cards to Mt Marshall Fire Brigade members.	Ongoing	<p>Instructions as how to process photos has been obtained and staff will commence the process.</p> <p>Commence project in February during Bush Fire training.</p> <p>Photos of members are required.</p> <p>Letters have been written and sent to all volunteers requesting they attend the Shire office to have their photo taken.</p>	

# REGULATORY OFFICER – MEG WYATT

REF	DECISION	STATUS	COMMENT	ESTIMATED COMPLETION
2008/083 April 2008	<p>That the Shire of Mt Marshall Local Law Relating to Dogs be amended as follows:</p> <p>15    2)    Remove (e) Beacon Recreation Reserve No 36172</p> <p>15    (2)    Remove (f) Bencubbin Recreation Reserve No 21535</p> <p>15    (2)    Amend (g) to be denoted (e)</p> <p>Insert 15 (3) Fouling of Streets and Public Places</p> <p>Any person liable for the control of a dog as defined in Section 3(1) of the Act, who permits the dog to excrete on any street or public place or on any land within the District without the consent of the occupier commits an offence unless the excreta is removed forthwith and disposed of either on private land with the consent of the occupier or in such other manner as the local government may approve.</p> <p>16    (2)    Remove (a) All freehold land owned by the Shire of Mt Marshall.</p> <p>16    (2)    Remove (b) All reserves owned by the Shire of Mt Marshall or under the care control and management of the Shire.</p> <p>Insert 16 (2) (a) Beacon Recreation Reserve No 36172 (outside the fenced oval area) providing there are no organised activities upon this reserve.</p> <p>Insert 16 (2) (b) Bencubbin Recreation Reserve No 29824.</p>	Ongoing	<p>Proposed changes to be advertised.</p> <p>This item never progressed. CEO will undertake a review of current local laws in conjunction with contract ranger services and if any changes are required this will be progressed.</p>	September 2009

**EXECUTIVE ASSISTANT – NADINE RICHMOND**

REF	DECISION	STATUS	COMMENT	ESTIMATED COMPLETION
2019/9-008 Oct 2019	<ol style="list-style-type: none"><li>1. That Council endorse dissolving the following committees:<ul style="list-style-type: none"><li>• Bencubbin Multipurpose Complex Steering Committee</li><li>• Drainage Reference Group</li></ul></li><li>2. That Council in accordance with Section 5.10 of the Local Government Act 1995, endorse the following committees, Working Groups and External Organisations with appointed Elected Member and Staff representation as listed below: <i>See Minutes for details</i></li><li>3. Where community positions exist:<ol style="list-style-type: none"><li>a. Current members be approached inviting them to continue their membership;</li><li>b. Where vacancies exist/occur, advertising take place seeking expressions of interest.</li></ol></li></ol>	Ongoing	<p>Waiting for responses from community members for some groups.</p> <p>Responses we are waiting on relate to the Off Road Racing Group. I can only assume this would be due to the WAORRA event not going ahead this year due to COVID-19. Will follow up to make sure a committee is in place for the event in 2021.</p>	

COMMUNITY DEVELOPMENT OFFICER – REBECCA WATSON				
REF	DECISION	STATUS	COMMENT	ESTIMATED COMPLETION
2020/11-014 November 2020	<ol style="list-style-type: none"> <li>1. The Beacon Progress Association be awarded \$6640.81</li> <li>2. The Lake McDermott Catchment Group be awarded \$5744.45</li> <li>3. The Bencubbin Sports Club not be made an award</li> </ol>	Ongoing	Lake McDermott Catchment Group and Beacon Progress Association have provided invoice and payment of the grant has been made.	
2017/022 February 2017	<p>That:</p> <ol style="list-style-type: none"> <li>1. Council Acknowledge an historic equity imbalance in the provision of facilities between the towns of Beacon and Bencubbin;</li> <li>2. A desktop review be undertaken on proposed infrastructure upgrades for Beacon and that a further report be made to Council with a view to implementing a 5 year development program for the town;</li> <li>3. That the Shire's Community Development Officer investigate and report on other local government models for the development and support of volunteers in both communities; and</li> <li>4. That any agreed infrastructure development program and volunteer support program be incorporated into the Shire's Community Strategic Plan</li> </ol>	Ongoing	CDO liaising with Volunteers WA Wheatbelt Hub to source information that will assist with the development of the report.	

ECONOMIC DEVELOPMENT OFFICER – SARAH MOUG				
REF	DECISION	STATUS	COMMENT	ESTIMATED COMPLETION
2020/10-003 Oct 2020	<p>That Council:</p> <ol style="list-style-type: none"> <li>1. Receive the minutes from the Economic Development Committee of 13 October 2020 at attachment 11.1.1a;</li> <li>2. Endorse the recommendations (as detailed above) of the Economic Development Committee by making the following awards: <ol style="list-style-type: none"> <li>a) Beacon Central be awarded \$1,077.72 towards the purchase of catering type equipment for the wildflower tour;</li> <li>b) Hands on Therapeutic Massage be awarded \$635.18 towards a launch event for the new gifts business;</li> <li>c) Beacon Country Club be awarded \$986.33 towards the purchase of a shade sail (the Committee feels in line with redefined guidelines Beacon Country Club be classed under commercial stream);</li> <li>d) Lake McDermott Catchment Group be awarded \$3,635.50 towards the installation of a shelter at Lake McDermott;</li> <li>e) Beacon Co-Operative not receive any award as their application did not meet the minimum benefit amount;</li> <li>f) Foley Admin Services be awarded \$3,359.75 towards the purchase of various equipment to set up the “Bubbles and Brew Liquor Store” to be awarded only on condition that a liquor licence is granted; and</li> <li>g) Beacon Silver Chain Branch Committee be awarded \$7,320.00 towards the purchase of a generator for the remote area nurse clinic.</li> </ol> </li> </ol>	Ongoing	<p>Lake McDermott Catchment Group have submitted their acquittal document.</p> <p>Beacon Silver Chain Branch Committee have submitted their acquittal document.</p>	



North Eastern Wheatbelt Regional Organisation of Councils

Dowerin | Koorda | Mt Marshall | Mukinbudin | Nungarin | Trayning | Wyalkatchem

# Council Meeting

Tuesday 8 December 2020

Shire of Koorda Chambers

## MINUTES

3pm NEWROC COUNCIL Meeting

[www.newroc.com.au](http://www.newroc.com.au)

## ANNUAL CALENDAR OF ACTIVITIES

MONTH	ACTIVITY	MEETING
January		Executive
February	<ul style="list-style-type: none"> <li>Council refreshes itself on NEWROC Vision, Mission, Values (review Vision and Mission every other year)</li> <li>Council reviews NEWROC project priorities</li> </ul>	Council
March	<ul style="list-style-type: none"> <li>WDC attendance to respond to NEWROC project priorities</li> <li>Submit priority projects to WDC, Regional Development and WA Planning</li> <li>Discussion regarding portfolios vs projects, current governance structure</li> </ul>	Executive
April	NEWROC Budget Preparation	Council
May	<ul style="list-style-type: none"> <li>NEWROC Draft Budget Presented</li> <li>NEWROC Executive Officer Contract/Hourly Rate Review (current contract expires June 2021)</li> <li>Local Government Week agenda to be discussed at Executive meeting to determine if EA should attend</li> </ul>	Executive
June	NEWROC Budget Adopted	Council
July		Executive
August	<ul style="list-style-type: none"> <li>Information for Councillors pre-election</li> <li>NEWROC Audit</li> </ul>	Council
September		Executive
October	NEWROC CEO and President Handover	Council
November	<ul style="list-style-type: none"> <li>NEWROC Induction of new Council representatives (every other year)</li> <li>Review NEWROC MoU (every other year)</li> </ul>	Executive
December	NEWROC Drinks	Council

### ONGOING ACTIVITIES

Compliance

Media Releases

### NEWROC Chair and CEO Rotation

Shire of Mt Marshall

Shire of Nungarin

Shire of Wyalkatchem

Shire of Koorda (Oct 2019 – Oct 2021)

Shire of Mukinbudin

Shire of Trayning

Shire of Dowerin

## TABLE OF CONTENTS

<b><u>1. OPENING AND ANNOUNCEMENTS.....</u></b>	<b><u>4</u></b>
<b><u>2. RECORD OF ATTENDANCE AND APOLOGIES .....</u></b>	<b><u>4</u></b>
2.1. ATTENDANCE	4
2.2. APOLOGIES	4
2.3. LEAVE OF ABSENCE APPROVALS / APPROVED	4
<b><u>3. DECLARATIONS OF INTEREST AND DELEGATIONS REGISTER .....</u></b>	<b><u>4</u></b>
3.1. DELEGATION REGISTER	4
<b><u>4. PRESENTATIONS .....</u></b>	<b><u>5</u></b>
<b><u>5. MINUTES OF MEETINGS .....</u></b>	<b><u>5</u></b>
5.1. EXECUTIVE MEETING 24 NOVEMBER 2020	5
5.2. BUSINESS ARISING	5
5.3. COUNCIL MEETING 27 OCTOBER 2020	5
5.4. BUSINESS ARISING	5
<b><u>6. FINANCIAL MATTERS .....</u></b>	<b><u>6</u></b>
6.1. INCOME, EXPENDITURE AND PROFIT AND LOSS	6
<b><u>7. MATTERS FOR DECISION.....</u></b>	<b><u>8</u></b>
7.1. WASTE	8
7.2. STRATEGIC PROJECTS – ENERGY	9
7.3. TELECOMMUNICATIONS – DPIRD DIGITAL FARM GRANT	10
7.4. TELECOMMUNICATIONS	11
7.5. CHILDCARE	12
7.6. WORKER AND TOURIST ACCOMMODATION	13
<b><u>8. EMERGING NEWROC ISSUES AS NOTIFIED, INTRODUCED BY DECISION OF THE MEETING .....</u></b>	<b><u>14</u></b>
8.1. WHEATBELT CIVIC LEADERSHIP CONFERENCE - UPDATE	15
8.2. CLARIFICATION - WASTE	15
<b><u>9. 2021 PROPOSED MEETING SCHEDULE .....</u></b>	<b><u>15</u></b>
<b><u>10. CLOSURE .....</u></b>	<b><u>16</u></b>

## NORTH EASTERN WHEATBELT REGIONAL ORGANISATION OF COUNCILS

Minutes for the Council Meeting held at the Shire of Koorda Council Chambers on Tuesday 8 December 2020 commencing at 3pm

### MINUTES

#### 1. OPENING AND ANNOUNCEMENTS

Cr Stratford, NEWROC Chair welcomed everyone and opened the meeting at 3.04pm. Cr Stratford shared the news that the NEWROC was successful in its recent REDS grant for the design and technical specs of the Bencubbin microgrid.

#### 2. RECORD OF ATTENDANCE AND APOLOGIES

##### 2.1. Attendance

Cr Jannah Stratford	NEWROC Chair, President Shire of Koorda
Cr Pippa De Lacy	President, Shire of Nungarin
Cr Quentin Davies	President, Shire of Wyalkatchem
Cr Steve Gamble	Councillor, Shire of Wyalkatchem
Cr Tony Sachse	President, Shire of Mt Marshall
Cr Gary Shadbolt	President, Shire of Mukinbudin
Cr Darrel Hudson	President, Shire of Dowerin
Cr Melanie Brown	President, Shire of Trayning
Darren Simmons	NEWROC CEO, CEO, Shire of Koorda
Lana Foote	Deputy CEO, Shire of Koorda
Peter Klein	CEO, Shire of Wyalkatchem
John Nuttall	CEO, Shire of Mt Marshall
Dirk Sellenger	CEO, Shire of Mukinbudin
Leanne Parola	CEO, Shire of Trayning
Rebecca McCall	CEO, Shire of Dowerin
Leonard Long	CEO, Shire of Nungarin

NEWROC Officer

Caroline Robinson

Executive Officer, NEWROC

##### 2.2. Apologies

Nil

##### 2.3. Leave of Absence Approvals / Approved

Nil

#### 3. Declarations of Interest and Delegations Register

Nil

##### 3.1. Delegation Register

Please find below a delegations register as per the new policy adopted in March 2017:

Description of Delegations	Delegatee	Delegated to	Approval
Records Management	CEO	NEWROC EO	Council

NEWROC Financial Management	CEO	NEWROC EO	Council Dec 2017
Bendigo Bank Signatory (NEWROC)	CEO	NEWROC EO	Council Dec 2017
Bendigo Bank Signatory (Shire of Koorda)	Council	CEO	Council Oct 2019
NEWROC Website	CEO	NEWROC EO	Council June 2017

#### **4. Presentations**

Nil

#### **5. MINUTES OF MEETINGS**

##### **5.1. Executive Meeting 24 November 2020**

Minutes of the Executive Meeting held 24 November 2020 have previously been circulated.

##### **RESOLUTION**

**That the Minutes of the Executive Meeting held on 24 November 2020 be received**

**Moved Cr Davies**

**Seconded Cr Sachse**

**CARRIED 6/0**

##### **5.2. Business Arising**

##### **5.3. Council Meeting 27 October 2020**

Minutes of the Council Meeting held on 27 October 2020 have previously been circulated.

##### **RESOLUTION**



**That the Minutes of the Council Meeting held on 27 October 2020 be received as a true and correct record of proceedings**

**Moved Cr Hudson**

**Seconded Cr Sachse**

**CARRIED 6/0**

##### **5.4. Business Arising**

-  Cr Stratford congratulated the Shire of Mukinbudin on their new childcare centre.
-  Shire of Mukinbudin shared some information on REED and how they operate the centre

**6. FINANCIAL MATTERS****6.1. Income, Expenditure and Profit and Loss**

**FILE REFERENCE:** 42-2 Finance Audit and Compliance  
**REPORTING OFFICER:** Caroline Robinson  
**DISCLOSURE OF INTEREST:** Nil  
**DATE:** 3 December 2020  
**ATTACHMENT NUMBER:** #1P and L  
**CONSULTATION:**  
**STATUTORY ENVIRONMENT:** Nil  
**VOTING REQUIREMENT:** Simple Majority

**COMMENTS**

Account transactions for the period 1 October 2020 to 30 November 2020

**BB NEWROC Funds-5557 Transactions**

North Eastern Wheatbelt Regional Organisation of Councils

For the period 1 October 2020 to 30 November 2020

Date	Description	Reference	Credit	Debit
<b>BB NEWROC Funds-5557</b>				
<b>Opening Balance</b>			<b>112,278.97</b>	<b>0.00</b>
01 Oct 2020	Payment: Solum Wheatbelt Business Solutions	INV-0085	0.00	2,314.00
01 Oct 2020	Payment: Infranomics	INV-0124	0.00	5,500.00
01 Oct 2020	Payment: Solum Wheatbelt Business Solutions	INV-0086	0.00	3,605.50
01 Oct 2020	Payment: Solum Wheatbelt Business Solutions	INV-0087	0.00	242.88
01 Oct 2020	Monitor Books - assistance ATO lodgement		0.00	88.00
01 Oct 2020	Bendigo Bank		0.00	2.95
01 Oct 2020	Payment: Infranomics	INV-0123	0.00	11,000.00
02 Oct 2020	XERO	INV-3267	0.00	50.00
01 Nov 2020	Bendigo Bank		0.00	2.00
02 Nov 2020	Monitor Books - assistance ATO lodgement		0.00	88.00
03 Nov 2020	Payment: XERO	INV-3341	0.00	50.00
10 Nov 2020	Payment: Valenti Commercial Lawyers	029104	0.00	852.50
10 Nov 2020	Payment: Solum Wheatbelt Business Solutions	INV-0088	0.00	3,197.50
13 Oct 2020	Payment: Shire of Koorda	INV-0069	14,300.00	0.00
13 Oct 2020	Payment: Shire of Nungarin	INV-0067	14,300.00	0.00
15 Oct 2020	Payment: Shire of Mt Marshall	INV-0070	14,300.00	0.00
15 Oct 2020	Payment: Shire of Wyalkatchem	INV-0065	14,300.00	0.00
21 Oct 2020	Payment: Shire of Mukinbudin	INV-0068	14,300.00	0.00
22 Oct 2020	Payment: Shire of Trayning	INV-0066	14,300.00	0.00
<b>Total BB NEWROC Funds-5557</b>			<b>85,800.00</b>	<b>26,993.33</b>
<b>Total</b>			<b>85,800.00</b>	<b>26,993.33</b>

# Balance Sheet

North Eastern Wheatbelt Regional Organisation of Councils

As at 30 November 2020

Cash Basis

30 NOV 2020

## Assets

### Bank

BB NEWROC Funds-5557	171,085.64
BB Term Deposit Account-1388	194,242.22
<b>Total Bank</b>	<b>365,327.86</b>

<b>Total Assets</b>	<b>365,327.86</b>
---------------------	-------------------

## Liabilities

### Current Liabilities

GST	(4,293.24)
Unpaid ATO Liabilities	8,527.00
<b>Total Current Liabilities</b>	<b>4,233.76</b>

<b>Total Liabilities</b>	<b>4,233.76</b>
--------------------------	-----------------

<b>Net Assets</b>	<b>361,094.10</b>
-------------------	-------------------

## Equity

Current Year Earnings	42,364.50
Retained Earnings	318,729.60
<b>Total Equity</b>	<b>361,094.10</b>

## RESOLUTION

That the income and expenditure from 1 October 2020 to 30 November 2020 and the P and L and balance sheet as at 30 November 2020 be received.

Moved Cr Davies

Seconded Cr Shadbolt

CARRIED 6/0

## 7. MATTERS FOR DECISION

### 7.1. Waste

<b>FILE REFERENCE:</b>	103-1 Waste Management
<b>REPORTING OFFICER:</b>	Caroline Robinson
<b>DISCLOSURE OF INTEREST:</b>	Nil
<b>DATE:</b>	3 December 2020
<b>ATTACHMENT NUMBER:</b>	#2 Ask Waste Mgt Quote
<b>CONSULTATION:</b>	Member Councils Giles Perryman
<b>STATUTORY ENVIRONMENT:</b>	Nil
<b>VOTING REQUIREMENT:</b>	Simple Majority

#### COMMENT

At the NEWROC Council Meeting in October the following motion was passed.

#### MOTION

Council requests a detailed quote from Ask Waste Management, up to \$22,000 plus gst and delegate to the Executive to make a decision regarding the engagement

Moved Cr Sachse

Seconded Cr Shadbolt

CARRIED 6/0

A number of CEOs participated in a briefing session with Giles Perryman of ASK Waste Management on Friday 13 November to discuss the NEWROC waste project. A detailed quote will come through from Giles in time for the Executive Meeting.

Discussion at Executive Meeting:

- A detailed quote was presented from Ask Waste Management
- The outcome of the work is to have a business plan to be presented to Councils and future funding
- ACTION – Giles Perryman to present via ZOOM to each Council during the consultation phase, discuss transfer sites and educate Councils on the proposal (GP is not required for a road trip required to Bendering Waste Site)
- ACTION – Giles Perryman to make comment in the work on DEWER compliance and the costs associated with this
- ACTION – Work is to include details on the environmental approvals required and set up costs for the main site (regional tip) and ongoing compliance costs (NEWROC cost)

#### RESOLUTION

**ASK Waste Management quote of \$21,540 ex GST be accepted with amendments as presented**

Moved Cr Davies

Seconded Cr Sachse

CARRIED 7/0

Shire of Trayning (Cr Brown and L Parola) arrived at 3.14pm

## **7.2. STRATEGIC PROJECTS – Energy**

<b>FILE REFERENCE:</b>	035-1 Grants General
<b>REPORTING OFFICER:</b>	Caroline Robinson
<b>DISCLOSURE OF INTEREST:</b>	Nil
<b>DATE:</b>	3 December 2020
<b>ATTACHMENT NUMBER:</b>	#InfraNomics Report
<b>CONSULTATION:</b>	Cameron Edwards
<b>STATUTORY ENVIRONMENT:</b>	Nil
<b>VOTING REQUIREMENT:</b>	Simple Majority

### **COMMENT**

Included below is a response from the Market Led Secretariat in regards to the two market led proposals submitted and where they are currently at in the system:

*"Our intent is to provide you with an answer as soon as possible. As per the MLP Policy, our target is to provide you with a confirmation within 99 business days of our decision on whether the proposal will advance to stage 2, be recommended to another process or if it is to be declined."*

Additionally, a brief report regarding activities to date is included for members.

### **RESOLUTION**

**InfraNomics Report is received**

**Moved Cr Hudson**

**Seconded Cr Shadbolt**

**CARRIED 7/0**

### 7.3. TELECOMMUNICATIONS – DPIRD DIGITAL FARM GRANT

<b>FILE REFERENCE:</b>	035 – Federal Grant
<b>REPORTING OFFICER:</b>	Caroline Robinson
<b>DISCLOSURE OF INTEREST:</b>	Nil
<b>DATE:</b>	3 December 2020
<b>ATTACHMENT NUMBER:</b>	
<b>CONSULTATION:</b>	Cr Stratford Darren Simmons Leigh Ballard – Crisp Wireless
<b>STATUTORY ENVIRONMENT:</b>	Nil
<b>VOTING REQUIREMENT:</b>	Simple Majority

#### COMMENT

NEWROC completed a funding application for three new towers under the DPIRD Digital Farm Grant Round 3, which closed on November 27 2020.

The application included towers for North Koorda, Yorkrakine, North Mukinbudin at a value of \$24,500 each. The quote for the new towers was above previous quotes from Crisp Wireless (which was used in the November Executive meeting) and was received late in the process – hence the amended Officer Recommendation below. The NEWROC EO discussed this with the NEWROC President and NEWROC CEO prior to the application being submitted.

As a minimum these towers need to connect an additional 25 farm customers as stipulated in the grant guidelines.

The NEWROC 2020/21 Budget includes an allocation of \$45K for new towers.

The funding application required dollar for dollar matching by the applicant.

#### RESOLUTION

NEWROC Council supports the submission to the DPIRD Digital Farm Grant Round 3 for three new towers (North Koorda, Yorkrakine, North Mukinbudin) to the value of \$25K

Moved J Nuttall

Seconded R McCall

CARRIED 6/0

#### RESOLUTION

**NEWROC Council supports the submission to the DPIRD Digital Farm Grant Round 3 for three new towers (North Koorda, Yorkrakine, North Mukinbudin) to the value of \$36,750**

Moved Cr Shadbolt

Seconded Cr De Lacy

CARRIED 7/0

Discussion:

👉 DPIRD has sent some questions back regarding the application

#### **7.4. TELECOMMUNICATIONS**

<b>FILE REFERENCE:</b>	035 – Federal Grant
<b>REPORTING OFFICER:</b>	Caroline Robinson
<b>DISCLOSURE OF INTEREST:</b>	Nil
<b>DATE:</b>	3 December 2020
<b>ATTACHMENT NUMBER:</b>	
<b>CONSULTATION:</b>	Darren Simmons John Nuttall Michael Stone – Valenti Lawyers
<b>STATUTORY ENVIRONMENT:</b>	Nil
<b>VOTING REQUIREMENT:</b>	Simple Majority

#### **COMMENT**

Update on activities:

- Licence Agreement sent and it included a notice that it will replace previous draft agreements and the Data Access Agreement when executed so that if Crisp Wireless seeks to sub-licence the infrastructure to a non-NEWROC member, then it will be required to pay a sub-licence fee of \$30,000 to NEWROC per sub-licence
- Valenti Lawyers prepared a letter and deed of acknowledgement
- Valenti Lawyers are preparing a review of the Personal Property Securities Act and registration

#### **RESOLUTION**

**Information is received and discussed**

**Moved Cr Sachse**

**Seconded Cr Hudson**

**CARRIED 7/0**

## **7.5. CHILDCARE**

<b>FILE REFERENCE:</b>	085-2 Children
<b>REPORTING OFFICER:</b>	Caroline Robinson
<b>DISCLOSURE OF INTEREST:</b>	Nil
<b>DATE:</b>	2 December 2020
<b>ATTACHMENT NUMBER:</b>	#4 Letter to REED
<b>CONSULTATION:</b>	Stephen Tindale Darren Simmons Philippa Gardiner
<b>STATUTORY ENVIRONMENT:</b>	Nil
<b>VOTING REQUIREMENT:</b>	Simple Majority

### **COMMENT**

At the NEWROC Council October meeting the following motion was passed:

#### **MOTION**

NEWROC write to REED to request the Wyalkatchem and Koorda services be on their priority list and NEWROC's desire to work as a cluster for services in the district

Moved Cr Sachse

Seconded Cr Hudson

CARRIED 6/0

The attached letter was sent to Helen Creed, REED Board Chair.

The NEWROC EO has spoken to two REED Board members regarding our recent correspondence.

Helen Creed was unable to attend the NEWROC Executive Meeting. The letter will be presented to the REED Board at its next meeting and then we will have a face to face meeting with Helen.

Update since the Executive Meeting:

- Discussion with another Wheatbelt based childcare provider who may be able to assist the NEWROC

#### **RESOLUTION**

**Information is received**

Moved Cr Davies

Seconded Cr Sachse

CARRIED 7/0

## **7.6. WORKER AND TOURIST ACCOMMODATION**

<b>FILE REFERENCE:</b>	091-1 Housing
<b>REPORTING OFFICER:</b>	Caroline Robinson
<b>DISCLOSURE OF INTEREST:</b>	Nil
<b>DATE:</b>	3 December 2020
<b>ATTACHMENT NUMBER:</b>	#5 CBH Brief
<b>CONSULTATION:</b>	All members
<b>STATUTORY ENVIRONMENT:</b>	Nil
<b>VOTING REQUIREMENT:</b>	Simple Majority

### **COMMENT**

Rebecca McCall prepared the following brief to CBH following a discussion at the October NEWROC Council meeting.

A meeting with Rob Dickie, CBH and NEWROC representatives will be held on 9<sup>th</sup> December to discuss working with CBH to improve worker and tourist accommodation.

### **RESOLUTION**

**Information is received**

**Moved Cr Hudson**

**Seconded Cr De Lacy**

**CARRIED 7/0**

### **Discussion:**

- 👏 Thanks to R McCall for pulling together agenda and presentation
- 👏 Table has been presented for future CBH accommodation across the Shires

**8. EMERGING NEWROC ISSUES as notified, introduced by decision of the Meeting**

**MOTION**

**Late item to be included in the Agenda**

**Moved Cr Hudson**

**Seconded Cr Shadbolt**

**CARRIED 7/0**

**2020 Year in Review**

<b>REPORTING OFFICER:</b>	Caroline Robinson
<b>FILE REFERENCE:</b>	
<b>DISCLOSURE OF INTEREST:</b>	Nil
<b>DATE:</b>	8 December 2020
<b>ATTACHMENT NUMBER:</b>	Nil
<b>CONSULTATION:</b>	
<b>STATUTORY ENVIRONMENT:</b>	Nil
<b>VOTING REQUIREMENT:</b>	Simple Majority

**COMMENT**

The end of the year is an opportunity to reflect on the performance of the organisation. The following achievements occurred in 2020:

- 👉 We welcomed a new member to the NEWROC – Shire of Dowerin
- 👉 NEWROC confirmed its purpose, mission, vision and values
- 👉 NEWROC Strategic Plan revisited and updated
- 👉 NEWROC MoU updated significantly and resigned for another three years
- 👉 Introduction of a NEWROC newsletter to educate member Council communities about the NEWROC and its key strategic priorities
- 👉 Collaborative group work on integrated planning with Stephen Grimmer, participation in the IPR Masterclasses with LG Professionals, Strategic Plan workshop, Corporate Business Plan workshop
- 👉 Hosted new Wheatbelt Development Commission CEO and presented key priorities
- 👉 Two market led submissions to State Government to resolve power reliability issues for the Bencubbin town site power and telecommunications towers
- 👉 Successful REDS grant \$27,500 for design and technical drawings for the Bencubbin townsite power and telecommunications power
- 👉 Engagement of InfraNomics and Magellan Power, meeting with key Western Power leaders and Telstra engineers
- 👉 DPIRD Digital Farm Grant submission for three new towers to expand the NEWROC telecommunications network
- 👉 Emergency management workshop with WALGA
- 👉 Waste Report received and stage 2 progressed with ASK Waste Management to improve waste management and recovery
- 👉 Presentation to CBH – co-investment into accommodation
- 👉 Additional funds allocated to the NEWROC Term Deposit

**RESOLUTION**

**Information is received and used for the future NEWROC newsletter**

**Moved Cr Sachse**

**Seconded Cr Brown**

**CARRIED 7/0**

**Discussion:**

- 🔥 NEWROC social media presence
- 🔥 Well done to Shires on their pandemic response
- 🔥 BBRF is coming up – alignment to tourism
- 🔥 NEWROC EO is aware of upcoming grants and will align strategic projects to them

### 8.1. Wheatbelt Civic Leadership Conference - UPDATE

The NEWROC EO and Shire of Dowerin CEO have been supporting Town Teams Movement in the forward planning of a Wheatbelt Civic Leadership Conference in Dowerin 2021. A synopsis of the event is as follows:

The 'Dowerin Do Over' is a showcase event demonstrating to government and community what can be achieved when government steps back and communities step up. Part conference, part hands-on placemaking, the day will include a range of activities along the Mainstreet in the Dowerin town centre including pop-up activations, presentations, demonstrations, funshops, community interventions, pop-up activation, public space and amenity improvements, knowledge sharing activities and more.

Town Team Movement, NEWROC, Shire of Dowerin and various Community Resource Centres will assist interested locals and surrounding community members in mainstreet activation, using Dowerin as the real life example. There will be two keys parts to the day including a traditional conference element of learning about how to enable placemaking and community led activity. The second part will be a "community do-over" or makeover of the Dowerin Mainstreet, demonstrating what can happen when community steps up and positively takes over the public realm! When the conference session is finished, attendees will be able to walk down the main street of Dowerin experiencing new creative spaces, a pop-up Cafe and enjoy a shandy or two post event in front of the pub.

**ACTION – NEWROC EO speak with Town Teams regarding financial support for the event (rather than the Shire of Dowerin) and seek a draft program of events.**

### 8.2. Clarification - Waste

The Shire of Trayning sought clarification on the ASK Waste Management quote and whether the transfer sites have to be on existing landfill sites. ASK Waste Management will consider additional locations

## 9. 2021 PROPOSED MEETING SCHEDULE

23 February	Council	Shire of Trayning
30 March	Executive	Shire of Nungarin
27 April	Council	Shire of Mukinbudin
25 May	Executive	Shire of Mt Marshall
29 June	Council	Shire of Dowerin
27 July	Executive	Shire of Wyalkatchem
24th August	Council	Shire of Koorda

*(Local Government Week Sunday 20 Sept (NEWROC Dinner)*

28 September	Executive	Shire of Trayning
26 October	Council	Shire of Nungarin
30 November	Executive	Shire of Mukinbudin
14 December	Council	Shire of Mt Marshall

**RESOLUTION**

**2021 Meeting Dates are adopted with a change from the 24<sup>th</sup> August to 31<sup>st</sup> August**

**Moved Cr Shadbolt**

**Seconded Cr Davies**

**CARRIED 7/0**

**10. CLOSURE**

Cr Stratford thanked everyone for their attendance and their commitment for the year. Cr Stratford wished everyone a safe and happy Christmas.

The meeting was closed at 4.13pm.



North Eastern Wheatbelt Regional Organisation of Councils

Dowerin | Koorda | Mt Marshall | Mukinbudin | Nungarin | Trayning | Wyalkatchem

# Council Meeting

Tuesday 23 February 2021

Don Mason Centre, Trayning

## MINUTES

1.30pm Light Lunch  
2pm Council Meeting

[www.newroc.com.au](http://www.newroc.com.au)

## ANNUAL CALENDAR OF ACTIVITIES

MONTH	ACTIVITY	MEETING
January		Executive
February	<ul style="list-style-type: none"> <li>Council refreshes itself on NEWROC Vision, Mission, Values (review Vision and Mission every other year)</li> <li>Council reviews NEWROC project priorities</li> </ul>	Council
March	<ul style="list-style-type: none"> <li>WDC attendance to respond to NEWROC project priorities</li> <li>Submit priority projects to WDC, Regional Development and WA Planning</li> <li>Discussion regarding portfolios vs projects, current governance structure</li> </ul>	Executive
April	NEWROC Budget Preparation	Council
May	<ul style="list-style-type: none"> <li>NEWROC Draft Budget Presented</li> <li>NEWROC Executive Officer Contract/Hourly Rate Review (current contract expires June 2021)</li> <li>Local Government Week agenda to be discussed at Executive meeting to determine if EA should attend</li> </ul>	Executive
June	NEWROC Budget Adopted	Council
July		Executive
August	<ul style="list-style-type: none"> <li>Information for Councillors pre-election</li> <li>NEWROC Audit</li> </ul>	Council
September		Executive
October	NEWROC CEO and President Handover	Council
November	<ul style="list-style-type: none"> <li>NEWROC Induction of new Council representatives (every other year)</li> <li>Review NEWROC MoU (every other year)</li> </ul>	Executive
December	NEWROC Drinks	Council

### ONGOING ACTIVITIES

Compliance

Media Releases

### NEWROC Chair and CEO Rotation

Shire of Mt Marshall

Shire of Nungarin

Shire of Wyalkatchem

Shire of Koorda (Oct 2019 – Oct 2021)

Shire of Mukinbudin

Shire of Trayning

Shire of Dowerin

## TABLE OF CONTENTS

<b>1. OPENING AND ANNOUNCEMENTS.....</b>	<b>4</b>
<b>2. RECORD OF ATTENDANCE AND APOLOGIES .....</b>	<b>4</b>
2.1. ATTENDANCE	4
2.2. APOLOGIES	4
2.3. LEAVE OF ABSENCE APPROVALS / APPROVED	4
<b>3. DECLARATIONS OF INTEREST AND DELEGATIONS REGISTER .....</b>	<b>4</b>
3.1. DELEGATION REGISTER	4
<b>4. PRESENTATIONS .....</b>	<b>5</b>
<b>5. MINUTES OF MEETINGS .....</b>	<b>5</b>
5.1. COUNCIL MEETING 8 DECEMBER 2020	5
5.2. OUT OF SESSION MEETING 24 JANUARY 2021	5
LATE ITEM – NEWROC / TOWN TEAMS	5
5.3. BUSINESS ARISING	7
<b>6. FINANCIAL MATTERS .....</b>	<b>8</b>
6.1. INCOME, EXPENDITURE AND PROFIT AND LOSS	8
6.2. NEWROC AUDIT 2019/20	10
<b>7. MATTERS FOR DECISION.....</b>	<b>11</b>
7.1. WASTE	11
7.2. STRATEGIC PROJECTS – REDS APPLICATION	13
7.3 UPDATED ITEM - STRATEGIC PROJECTS – MICRO GRID	14
7.3. STRATEGIC PROJECTS – TELECOMMUNICATIONS	17
7.4. TELECOMMUNICATIONS – DPIRD DIGITAL FARM GRANT	20
7.5. CHILDCARE	21
7.6. INTEGRATED PLANNING AND REPORTING	22
<b>8. EMERGING NEWROC ISSUES AS NOTIFIED, INTRODUCED BY DECISION OF THE MEETING .....</b>	<b>23</b>
8.1. EMERGENCY MANAGEMENT MEETINGS	23
8.2. REGIONAL SUBSIDIARY	23
<b>9. 2021 MEETING SCHEDULE .....</b>	<b>23</b>
<b>10. CLOSURE .....</b>	<b>23</b>

## NORTH EASTERN WHEATBELT REGIONAL ORGANISATION OF COUNCILS

Minutes for the Council Meeting held at the Don Mason Community Centre, Trayning on  
Tuesday 23 February 2021 commencing at 2pm

### MINUTES

#### 1. OPENING AND ANNOUNCEMENTS

NEWROC Chair Cr Stratford welcomed everyone and opened the meeting at 2pm

#### 2. RECORD OF ATTENDANCE AND APOLOGIES

##### 2.1. Attendance

Cr Jannah Stratford	NEWROC Chair, President Shire of Koorda
Cr Pippa de Lacy	President, Shire of Nungarin
Cr Tony Sachse	President, Shire of Mt Marshall
Cr Gary Shadbolt	President, Shire of Mukinbudin
Cr Melanie Brown	President, Shire of Trayning
Cr Jason Sewell	Councillor, Shire of Dowerin
Darren Simmons	NEWROC CEO, CEO, Shire of Koorda
Peter Klein	CEO, Shire of Wyalkatchem (entered at 2.06pm)
John Nuttall	CEO, Shire of Mt Marshall
Dirk Sellenger	CEO, Shire of Mukinbudin
Leanne Parola	CEO, Shire of Trayning
Leonard Long	CEO, Shire of Nungarin

NEWROC Officer

Caroline Robinson      Executive Officer, NEWROC

##### 2.2. Apologies

Cr Quentin Davies	Shire of Wyalkatchem
Cr Darrel Hudson	Shire of Dowerin
Rebecca McCall	CEO, Shire of Dowerin

##### 2.3. Leave of Absence Approvals / Approved

Nil

#### 3. Declarations of Interest and Delegations Register

Nil

##### 3.1. Delegation Register

Please find below a delegations register as per the new policy adopted in March 2017:

Description of Delegations	Delegatee	Delegated to	Approval
Records Management	CEO	NEWROC EO	Council
NEWROC Financial Management	CEO	NEWROC EO	Council Dec 2017
Bendigo Bank Signatory (NEWROC)	CEO	NEWROC EO	Council Dec 2017

Bendigo Bank Signatory (Shire of Koorda)	Council	CEO	Council Oct 2019
NEWROC Website	CEO	NEWROC EO	Council June 2017

#### 4. Presentations

Jimmy Murphy, Founder and CEO of Town Team Movement WA presented to the members. He outlined the Dowerin Do Over and Regional Conference.

- The program and schedule of the Dowerin Do Over and Regional Conference on Thursday 29th and Friday 30th April 2021
- All member CDOs will be invited to a planning meeting in Dowerin prior and are invited to contribute their ideas
- Town Teams will make themselves available to each of the member Councils after the event for a workshop with communities

#### 5. MINUTES OF MEETINGS

##### 5.1. Council Meeting 8 December 2020

Minutes of the Council Meeting held 8 December 2020 have previously been circulated.

#### RESOLUTION

**That the Minutes of the Council Meeting held on 8 December 2020 be received as a true and correct record of proceedings.**

**Moved Cr Shadbolt**

**Seconded Cr de Lacy**

**CARRIED 6/0**

#### Discussion:

- The Shire of Mukinbudin asked the NEWROC EO why the North Mukinbudin tower which was included in the DPIRD Farm Grant agenda item and corresponding minutes of the last meeting was not included in the final grant application. The NEWROC EO indicated it was not within the 15km of an existing tower as the NEWROC EO had previously thought. It will be included in the next stage of towers.

##### 5.2. Out of Session Meeting 24 January 2021

Minutes of the out of session meeting held via email on January 24 2021 are included below.

#### LATE ITEM – NEWROC / TOWN TEAMS

<b>REPORTING OFFICER:</b>	Caroline Robinson
<b>FILE REFERENCE:</b>	
<b>DISCLOSURE OF INTEREST:</b>	Nil
<b>DATE:</b>	24 January 2020
<b>ATTACHMENT NUMBER:</b>	#1 Letter to NEWROC from Town Teams
<b>CONSULTATION:</b>	Cr Stratford Jimmy Murphy – Town Teams
<b>STATUTORY ENVIRONMENT:</b>	Nil
<b>VOTING REQUIREMENT:</b>	Simple Majority

#### COMMENT

Town Team Movement is a social enterprise that supports, connects, promotes and inspires community groups that include businesses, landowners and residents working collaboratively with their local government to improve a place or area.

Town Team Movement, based in Leederville, presented to the NEWROC in 2020. The NEWROC provided in principle support towards Town Team Movement to assist the NEWROC communities revitalize main streets and build capacity of local organisations in place making. Place making activities and revitalizing main streets can:

- 👉 attract increased foot traffic to town centres
- 👉 attract patronage to businesses in the CBD
- 👉 improve the liveability of towns and
- 👉 increase visitation.

Town Team Movement seek to officially partner with NEWROC to assist creating a **Wheatbelt 'Main Street Revitalisation Program'** aimed at the economic recovery of regional town centres. This is a proposed three-year capacity building program to help main streets and towns with place making skills.

A kick-off demonstration event for the Wheatbelt 'Main Street Revitalisation Program' called the Dowerin Do Over is planned for April 2021.

The 'Dowerin Do Over' will be a showcase event demonstrating to government and community what can be achieved when communities step up and government supports them. Part conference, part hands-on placemaking, the day will include a range of activities along the mainstreet of Dowerin including pop-up activations, presentations, demonstrations, funshops, community interventions, public space and amenity improvements and other knowledge sharing activities.

Additionally a conference style event will be run on the day and the **draft program is attached**. **A sponsorship letter request** from Town Team Movement is attached for the kick off event – Dowerin Do Over. Some details about the event:

- 👉 Town Team Movement will coordinate the event in April 2021 in Dowerin
- 👉 The total event cost is circa \$40K, Town Team Movement is requesting \$10K from the NEWROC as well as funding from Lotterywest and the Wheatbelt Development Commission
- 👉 Town Team Movement will also partner with the Shire of Dowerin and Wheatbelt Business Network to activate locals to assist with a range of activities along the mainstreet of Dowerin including pop-up activations, presentations, demonstrations, funshops, community interventions, public space and amenity improvements (in kind sponsorship)
- 👉 The event is targeted at local government staff (Community Development Officers, Economic Development Officers, CEOs, Planners, Councillors), CRC staff and committees, progress associations, business groups, community groups etc
- 👉 Town Team Movement aims to attract 100 plus attendees
- 👉 Ticket prices for the event will be circa \$100pp

This agenda item is circulated out of session due to the approaching event (April) and the desire to begin promotions in February (NEWROC does not meet until the end of February).

This sponsorship has not been budgeted for in the NEWROC 2020/21 Budget.

This sponsorship aligns with the NEWROC strategic plan, specifically:

- 👉 Identify opportunities and strategies for attracting new businesses and expanding existing businesses by promoting the availability of accessible land, the community spirit and high-speed communications network available within the region.

And the NEWROCs long term goals:

1. Increased visitation to the NEWROC communities
2. Quality of life for our communities

**RESOLUTION**

NEWROC sponsor Town Team Movement for the Dowerin Do Over to the value of \$10,000 plus GST

CARRIED 5/2  
Shire of Mukinbudin and Shire of Nungarin had not yet responded

**RESOLUTION**

**That the Minutes of the Out of Session Meeting via email held on January 24 2021 be received as a true and correct record of proceedings**

**Moved Cr Sachse**

**Seconded Cr Brown**

**CARRIED 6/0**

**5.3. Business Arising**

Nil

**6. FINANCIAL MATTERS****6.1. Income, Expenditure and Profit and Loss**

**FILE REFERENCE:** 42-2 Finance Audit and Compliance  
**REPORTING OFFICER:** Caroline Robinson  
**DISCLOSURE OF INTEREST:** Nil  
**DATE:** 16 February 2021  
**ATTACHMENT NUMBER:** #1P and L  
**CONSULTATION:**  
**STATUTORY ENVIRONMENT:** Nil  
**VOTING REQUIREMENT:** Simple Majority

**COMMENTS**

Account transactions for the period 1 December 2020 to 31 January 2021

Date	Description	Reference	Credit	Debit	Running Balance
<b>BB NEWROC Funds-5557</b>					
<b>Opening Balance</b>			<b>171,085.64</b>	<b>0.00</b>	<b>171,085.64</b>
01 Dec 2020	Bendigo Bank	Bank Fee	0.00	0.80	171,084.84
01 Dec 2020	Monitor Business Solutions	Assistance with ATO	0.00	88.00	170,996.84
02 Dec 2020	Australian Taxation Office	GST	0.00	8,527.00	162,469.84
02 Dec 2020	Payment: Valenti Commercial Lawyers	029235	0.00	811.25	161,658.59
02 Dec 2020	Payment: Solum Wheatbelt Business Solutions	EO Services NOV	0.00	3,130.00	158,528.59
02 Dec 2020	Payment: Monitor Books	XERO Subscription	0.00	50.00	158,478.59
18 Dec 2020	Valenti Commercial Lawyers		0.00	3,896.75	154,581.84
18 Dec 2020	Payment: Valenti Commercial Lawyers	029455	0.00	902.00	153,679.84
01 Jan 2021	Payment: Solum Wheatbelt Business Solutions	EO Services DEC	0.00	3,173.50	150,506.34
01 Jan 2021	Bendigo Bank	Bank Fee	0.00	2.00	150,504.34
04 Jan 2021	Monitor Business Solutions	Assistance with XERO	0.00	88.00	150,416.34
05 Jan 2021	Payment: Monitor Books	XERO Subscription	0.00	50.00	150,366.34
<b>Total BB NEWROC Funds-5557</b>			<b>0.00</b>	<b>20,719.30</b>	<b>150,366.34</b>
<b>Closing Balance</b>			<b>150,366.34</b>	<b>0.00</b>	<b>150,366.34</b>

# Balance Sheet

## North Eastern Wheatbelt Regional Organisation of Councils As at 31 January 2021

	31 JAN 2021	31 DEC 2020
<b>Assets</b>		
<b>Bank</b>		
BB NEWROC Funds-5557	150,366.34	153,679.84
BB Term Deposit Account-1388	194,242.22	194,242.22
<b>Total Bank</b>	<b>344,608.56</b>	<b>347,922.06</b>
<b>Current Assets</b>		
Sundry Debtors Control	44,000.00	44,000.00
<b>Total Current Assets</b>	<b>44,000.00</b>	<b>44,000.00</b>
<b>Total Assets</b>	<b>388,608.56</b>	<b>391,922.06</b>
<b>Liabilities</b>		
<b>Current Liabilities</b>		
GST	(1,564.64)	(1,552.09)
Sundry Creditors Control	2,154.25	5,327.75
<b>Total Current Liabilities</b>	<b>589.61</b>	<b>3,775.66</b>
<b>Total Liabilities</b>	<b>589.61</b>	<b>3,775.66</b>
<b>Net Assets</b>	<b>388,018.95</b>	<b>388,146.40</b>
<b>Equity</b>		
Current Year Earnings	69,345.71	69,473.16
Retained Earnings	318,673.24	318,673.24
<b>Total Equity</b>	<b>388,018.95</b>	<b>388,146.40</b>

### Additional points:

- Debtors have been followed up

### RESOLUTION

That the income and expenditure from 1 December to 31 January 2021 and the P and L and balance sheet as at 31 January 2021 be received.

Moved Cr de Lacy

Seconded Cr Brown

CARRIED 6/0

## 6.2. NEWROC AUDIT 2019/20

<b>FILE REFERENCE:</b>	42-2 Finance Audit and Compliance
<b>REPORTING OFFICER:</b>	Caroline Robinson
<b>DISCLOSURE OF INTEREST:</b>	Nil
<b>DATE:</b>	16 February 2021
<b>ATTACHMENT NUMBER:</b>	#2 NEWROC Audit
<b>CONSULTATION:</b>	Middleton Accountants
<b>STATUTORY ENVIRONMENT:</b>	Nil
<b>VOTING REQUIREMENT:</b>	Simple Majority

### COMMENTS

The NEWROC Audit was completed by Middleton Accountants and is attached.

### RESOLUTION

**That the NEWROC Audit for the financial year ending 30 June 2020 be received and adopted.**

**Moved Cr Sachse**

**Seconded Cr de Lacy**

**CARRIED 6/0**

### Discussion:

- The NEWROC EO was asked why there was a delay with the audit. This was due to the work commitments of Middletons and it was completed in December 2020 but could not be presented until the next meeting (February 2021)
- NEWROC EO to update Middletons with the contact details of the NEWROC (from the Shire of Wyalkatchem to the Shire of Koorda)

## 7. MATTERS FOR DECISION

### 7.1. Waste

<b>FILE REFERENCE:</b>	103-1 Waste Management
<b>REPORTING OFFICER:</b>	Caroline Robinson
<b>DISCLOSURE OF INTEREST:</b>	Nil
<b>DATE:</b>	16 February 2021
<b>ATTACHMENT NUMBER:</b>	#3 Updated ASK Waste Mgt Quote
<b>CONSULTATION:</b>	Giles Perryman
<b>STATUTORY ENVIRONMENT:</b>	Nil
<b>VOTING REQUIREMENT:</b>	Simple Majority

### COMMENT

At the NEWROC Council Meeting in December 2020 the following resolution was passed.

### RESOLUTION

ASK Waste Management quote of \$21,540 ex GST be accepted with amendments as presented

Moved Cr Davies

Seconded Cr Sachse

CARRIED 7/0

At the December Council meeting the Executive Officer was instructed to follow up on the quote with some additional amendments:

- ACTION – Giles Perryman to present via ZOOM to each Council during the consultation phase, discuss transfer sites and educate Councils on the proposal (GP is not required for a road trip required to Bendering Waste Site)
- ACTION – Giles Perryman to make comment in the work on DEWER compliance and the costs associated with this
- ACTION – Work is to include details on the environmental approvals required and set up costs for the main site (regional tip) and ongoing compliance costs (NEWROC cost)

The NEWROC EO participated in a ZOOM meeting with Giles Perryman in January and a number of points were discussed:

- Giles Perryman will present via ZOOM to each Council during the consultation phase, discuss transfer sites and educate Councils on the proposal (ideally March 2021)
- A member of the ASK Waste Management team will attend the tour of RoeROC waste facilities to discuss waste options and solutions for the NEWROC
- Giles Perryman to make comment in the work on DEWER compliance and the costs associated with this. Note, Giles indicated that waste sites which receive less than 500T of waste a year may not be required to comply with DEWER compliance
- The work will include details on the environmental approvals required and set up costs for the main site (regional tip) and ongoing compliance costs (NEWROC cost)
- The current waste sites across the NEWROC may not be included in the plan, there is scope if new, strategic sites are identified
- With the addition of ZOOM meetings to 7 local governments, there has been a slight increase to the quote (as attached).

**RESOLUTION**

**ASK Waste Management updated quote (\$23,230) and methodology be accepted.**

**Moved Cr Sachse**

**Seconded Cr de Lacy**

**CARRIED 6/0**

**Discussion:**

- Members discussed the lengthy timeframe and the additional cost of the quote. This project needs refinement and it is anticipated that this next report will do that.
- Engagement with all member Councillors is a critical success factor for the project going forward (education, information sharing, questions, assumptions etc). Giles will present to each of the member Councils at their information sessions
- Shire of Trayning indicated there will be a fee increase on their next Avon Waste contract in light of the container deposit scheme
- NEWROC EO to let Giles Perryman know this project is a priority and needs to be completed within a reasonable timeframe
- Tour of RoeROC facility (Narembeen and Bendering Waste Site) at the next Executive Meeting. Not all member Councillors are required to attend.

## **7.2. STRATEGIC PROJECTS – REDS APPLICATION**

<b>FILE REFERENCE:</b>	035-1 Grants General
<b>REPORTING OFFICER:</b>	Caroline Robinson
<b>DISCLOSURE OF INTEREST:</b>	Nil
<b>DATE:</b>	16 February 2021
<b>ATTACHMENT NUMBER:</b>	
<b>CONSULTATION:</b>	Darren Simmons Cameron Edwards
<b>STATUTORY ENVIRONMENT:</b>	Nil
<b>VOTING REQUIREMENT:</b>	Simple Majority

### **COMMENT**

The NEWROC submitted a REDS grant in June 2020 to undertake a technical design for the proposed micro grid in Bencubbin.

The NEWROC was successful in securing \$27,500 for a technical and engineering design to assist NEWROC in attracting funding for a micro grid to improve power reliability and supply to households and businesses in Bencubbin. The Shire of Koorda applied for these funds on behalf of the NEWROC and will be the organization entering into an agreement with the Wheatbelt Development Commission.

NEWROC will expend \$22,500 on the project.

The NEWROC EO and Cameron Edwards (InfraNomics) will progress this project.

Additionally, in January 2021 the Regional and Remote Community Reliability Fund for Microgrids was released (Commonwealth Government). Applications closed in late January.

NEWROC has submitted an application to this fund using the \$27,500 REDS grant towards the project. The intent, if successful is to partner with Lithium Valley to design and implement a solar/battery solution micro grid to improve power reliability to residents and businesses in Bencubbin and then replicate across the NEWROC.

The NEWROC submitted an application to this fund last year and was unsuccessful. We are further along than last year and hopefully we are successful.

### **RESOLUTION**

**Information is received.**

**Moved Cr de Lacy**

**Seconded Cr Brown**

**CARRIED 6/0**

### 7.3 UPDATED ITEM - STRATEGIC PROJECTS – Micro Grid

FILE REFERENCE:	035-1 Grants General
REPORTING OFFICER:	Caroline Robinson
DISCLOSURE OF INTEREST:	Nil
DATE:	18 February 2021
ATTACHMENT NUMBER:	InfraNomics report
CONSULTATION:	Cameron Edwards
STATUTORY ENVIRONMENT:	Nil
VOTING REQUIREMENT:	Simple Majority

#### BACKGROUND

*InfraNomics was engaged by the NEWROC in June 2020 to facilitate the following:*

- 1. Improved power reliability to households and businesses within the NEWROC region (reliability) through the implementation of microgrids and stand-alone power systems. After speaking with Western Power it was agreed that the initial project will be the Bencubbin township to implement a microgrid;*
- 2. Competitive cost structures that ensure the ongoing cost of electricity does not place NEWROC households and businesses at a competitive disadvantage compared with other regional locations (competitiveness).*

*InfraNomics was to also investigate the option to make this a zero carbon project, subject to the project economics. They envisaged a carbon offset program by planting native trees to rejuvenate degraded land.*

*It was intended to introduce all the resources and companies available through the Lithium Valley WA network ([lithiumvalleywa.com.au](http://lithiumvalleywa.com.au)) to the project. InfraNomics also wanted to submit a proposal to the Future Battery Industries Cooperative Research Centre for this project to be an advanced microgrid project.*

#### COMMENT

NEWROC has exhausted all traditional options over many years to resolve chronic power reliability issues in our towns and nearby telecommunications towers. Therefore, a new approach was adopted in 2020 to address the central issue of power reliability.

Work undertaken by InfraNomics to date (June 2020 – February 2021) includes:

- A site visit to Bencubbin and brainstorming workshop with the Shire of Mt Marshall CEO, NEWROC CEO, NEWROC EO, Australian Microgrid Centre of Excellence (UWA), Magellan Power and InfraNomics
- Site visit to Doig Rd phone tower with Shire of Mukinbudin President and CEO, Telstra and NEWROC EO (**successful battery upgrade to the Doig Rd phone tower**)
- Multiple meetings with Western Power, Magellan Power, DPIRD, Australian Microgrid Centre of Excellence
- In person meeting with Western Power business development team with Shire of Mt Marshall CEO, NEWROC CEO, NEWROC EO, Australian Centre for Excellence in Microgrids and Magellan Power
- Proposal **submitted to the Australian Microgrid Centre of Excellence and Lithium Valley.**
- Assistance with REDS grant application for the technical design for a microgrid (**successful**)
- In person briefing with the Market Led Secretariat
- Two Market Led Proposals submitted as recommended by Western Power;

- Microgrid and
  - phone tower power reliability (**unsuccessful**)
- Follow up ZOOM meeting for feedback on the Market Led Proposals
- Assistance with a Regional and Remote Community Reliability Fund for Microgrids application (**outcome unknown**)
- Liaison with NEWROC EO throughout the process, **three progress reports** to the NEWROC

Included in the attached report is a **summary of feedback as to why the Market Led Proposals were rejected** (pg 3)

In summary NEWROC townships have to wait for Western Power to approve the budget to invest in new power storage and or renewable energy to resolve power reliability issues. According to Western Power the budget needs to be sustainable and on a commercial basis. As regional populations are small compared to installed infrastructure, it maybe that investment is never commercially viable considering Western Powers cost structure and approach. Going through this process has raised the profile of the NEWROC townships and is likely to influence Government decision making.

Additionally, third party providers or any alternatives other than Western Power are blocked as this would could impact access rights, uniform tariffs and supply arrangements. Smaller customers are unable to choose any other options as they are not contestable under the WA Wholesale Electricity Market (WEM). Pricing for non-contestable customers is regulated by Synergy.

The options now available:

**Option 1.** The State Government approach is for the NEWROC townships to wait for Western Power to upgrade the local grids to improve energy reliability. There is no time horizon for this to occur at present.

**Option 2.** Investigate and potentially implement alternative solutions that can improve energy reliably, reduce energy costs, generate local jobs, reduce emissions, increase renewable energy generation and provide flexibility for economic growth.

The main alternative solutions are;

1. Federal or State Government grants.
2. Political lobbying.
3. Media influence.
4. Subsidising local Uninterruptable Power Supply (UPS).
5. Home storage with connection to the grid.
6. Home storage disconnected from the grid.
7. Build a separate limited network for commercially viable facilities/ houses.
8. Appealing to the Federal Government through the Australian Competition and Consumer
9. Commission.

Each alternative has positives and negatives and no recommendation is made at this stage.

## **NEWROC EO COMMENT**

It is commendable that InfraNomics have got the NEWROC to this stage and whilst the Market Led Proposals were unsuccessful for two projects, it has clarified a number of issues, policy frameworks and legislation that make us much more informed and well positioned.

I believe it is important to separate the two projects we have engaged InfraNomics for.

There are possible solutions for both projects. InfraNomics has advocated that to resolve the power reliability issues at the phone towers, NEWROC should address the power reliability of the town site. And this approach is certainly valid.

However, in light of the Doig Rd phone tower and Wyalkatchem town site phone tower going down for significant periods of time in 2021, I am suggesting we separate action plans for the micro grid and phone towers. With the view always, that the work we do on both projects will benefit the collective communities of the NEWROC.

Currently we have a funding application in for the technical design of a microgrid in Bencubbin (Regional and Remote Community Reliability Fund for Microgrids – outcome unknown) and we have been successful in the REDS application for technical designs too. **I believe this is a wait and see approach**, if we can get these funding applications confirmed and delivered it opens us up to external investment in a solution that may be household based, business based or town based.

In regards to the solution for the power reliability for phone towers in the NEWROC. InfraNomics and Magellan Power have the solution in their hands and it is available to Western Power. However, who pays for this and the commercial arrangement needs to be considered. **I would like to suggest to the NEWROC to consider how it works with key stakeholders to get the power solution adopted by Western Power.**

<b>OFFICER RECOMMENDATION</b>
-------------------------------

Information is received
-------------------------

<b>RESOLUTION</b>
-------------------

<b>NEWROC delegation seek a meeting with the Minister post the State election on Saturday 13 March 2021</b>
---

<b>Moved Cr Shadbolt</b>
--------------------------

<b>Seconded Cr de Lacy</b>
----------------------------

<b>CARRIED 6/0</b>
--------------------

Discussion:

- The NEWROC EO gave an update on the report and discussions with Cameron Edwards.
- Members would like the NEWROC to meet with the Minister for Energy, as well as our local members of Parliament to raise the issues presented by InfraNomics
- General consensus to wait and see the outcome of the microgrid application with the Federal Government
- Shire of Trayning will share the DFES presentation with the NEWROC EO on the power back ups for Telstra towers, which was shared at the GECZ meeting

#### 7.4 STRATEGIC PROJECTS – TELECOMMUNICATIONS (POWER RELIABILITY PHONE TOWERS)

FILE REFERENCE:	035-1 Grants General
REPORTING OFFICER:	Caroline Robinson
DISCLOSURE OF INTEREST:	Nil
DATE:	16 February 2021
ATTACHMENT NUMBER:	InfraNomics Report (to be supplied)
CONSULTATION:	Cameron Edwards
STATUTORY ENVIRONMENT:	Nil
VOTING REQUIREMENT:	Simple Majority

#### COMMENT

The Market Led Proposal to the State Government to address power reliability to phone towers in the NEWROC was rejected in January 2021.

Despite this, InfraNomics has continued to progress the issue of power reliability to phone towers in the NEWROC, with the lead example being the Doig Rd tower in the Shire of Mukinbudin.

In late 2020 Cr Shadbolt, Dirk Sellenger, InfraNomics, Magellan Power, NEWROC EO and Telstra met at the Doig Rd tower to discuss power reliability.

An immediate solution was identified, to install a battery at the tower with a longer life. This was completed by Telstra, at no cost to the Shire of Mukinbudin in October 2020. This has been confirmed in an email to the NEWROC EO from Boyd Brown (Telstra).

It should be noted that the Doig Rd tower experienced significant issues in February 2021. The Shire of Mukinbudin may update the NEWROC on this event at the meeting.

In pursuing the broader issue of power reliability to phone towers in the NEWROC, please find included email communication between between InfraNomics (Cameron Edwards) and Western Power below;

On 10 Feb 2021, at 15:32, Brenton Laws <[brenton.laws@westernpower.com.au](mailto:brenton.laws@westernpower.com.au)> wrote:

*Afternoon*

*I've had a chat with some people at WP on telecommunication reliability aspect post our discussion last week. Apparently DFES has acquired funding through a Commonwealth program to add storage to regional communications towers (a widespread issue). Not sure if you're already aware of this, but I've detailed two relevant contacts below – maybe a possibility?*

- 1. Richard Burnell – DFES (related to grant)*
- 2. Penny Griffen - Dep of Primary Industries & Regional Development (apparently across state issue)*

*Hopefully you can get on the list – otherwise my initial digging suggest the cost of battery back-up for just the comms tower is ~\$30k (should cover 10+ years) – note; I haven't been able to verify this number, I will try to.*

*Now I hope we fix the broader electricity reliability sooner rather than later, but given these options are magnitudes cheaper than the broader electricity solution, maybe worth you considering given the risk/cost of the communication aspect to you.*

*I realise this isn't the perfect answer, but hope it helps.*

*Best regards*

*Brenton*

*Richard Burnell*

*Executive Director Corporate Services*

*Department of Fire and Emergency Services | 20 Stockton Bend Cockburn Central WA 6164*

*P: +61 8 9395 9828 | E: [richard.burnell@dfes.wa.gov.au](mailto:richard.burnell@dfes.wa.gov.au)*

*[www.dfes.wa.gov.au](http://www.dfes.wa.gov.au)*

***Penny Griffin*** | *Project Manager Regional Telecommunications*

*Regional Business Development Directorate*

*Industry and Economic Development*

*Department of Primary Industries and Regional Development*

*Level 12, 140 William Street. | Perth WA 6000*

*t (08) 08 6552 2170 | w [dpird.wa.gov.au](http://dpird.wa.gov.au)*

***Brenton Laws***

***Growth***

***A 363 Wellington St. Perth 6000, Wajuk Country | M 0438 291315 | T 08 9326 7100***

***E [brenton.laws@westernpower.com.au](mailto:brenton.laws@westernpower.com.au)***

In response, Cameron Edwards responded;

*Hi Brenton,*

*I have spoken to both these contacts last year and they have been very helpful.*

*The issue is Western Power is the power provide to the telecommunications companies. These telecommunications companies can or will only buy power from Western Power.*

*This is why we visited and researched the Doig rd communications tower near Bonnie Rock as this is the most critical.*

*Currently there is no alternative to Western Power and our various proposals have been rejected. To be clear, cost and economic returns were not the drivers. The drivers were reliable regional communications, reliable emergency communications, business and tourism development.*

*The councils or even me personally would be willing to purchase and install the backup power and this could be completed this month, no issues at all.*

*The issues are;*

- Who pays for the capital and running costs? Ultimately the customers through the telecommunications companies need to pay however their power is supplied by Western Power.*
- To be a separate supplier to exclude Western Power we need to go through the telecommunications companies procurement processes and 99.9% chance this will be awarded to an eastern states supplier, according to local employees.*
- We have requested to put in the power solution to Western Power in 2020 (I think you were on the email, there was no response).*
- We have requested to put in a standalone power system at Doig Rd telecommunications tower to resolve the power reliability issues. This was rejected by the WA State government through the Market Led Proposal.*

*Any money from the Commonwealth can only assist however implementing a solution seems to come back to access and service provision issues, mentioned above.*

*There are alternatives to the current situation that we will discuss with the local councils as a way around the power reliability issues.*

*In the meantime Western Power continues to incur unnecessarily expensive costs providing unreliable power to regional telecommunications sites. Local towns, tourism, emergency services and businesses suffer due to unreliable power and finally the State suffers because of wasted money and lower quality services for regional areas. As this site has been extensively reviewed, it would be a great example to use in a pilot program to test an alternative solution to improve regional communications.*

*Cheers Cameron*

Actions since this correspondence:

- See InfraNomics report
- Email requesting a meeting with the Rob Cossart, CEO Wheatbelt Development Commission

<p><b>RESOLUTION</b></p> <p><b>Telecommunications (Power Reliability Phone Towers) update is received</b></p> <p><b>NEWROC and InfraNomics meet with the Wheatbelt Development Commission</b></p> <p><b>Moved Cr de Lacy                      Seconded Cr Shadbolt                      CARRIED 6/0</b></p>
---

## 7.5 TELECOMMUNICATIONS – DPIRD DIGITAL FARM GRANT

<b>FILE REFERENCE:</b>	035 – Federal Grant
<b>REPORTING OFFICER:</b>	Caroline Robinson
<b>DISCLOSURE OF INTEREST:</b>	Nil
<b>DATE:</b>	16 February 2021
<b>ATTACHMENT NUMBER:</b>	#4 Letter of Confirmation DPIRD
<b>CONSULTATION:</b>	Darren Simmons
<b>STATUTORY ENVIRONMENT:</b>	Nil
<b>VOTING REQUIREMENT:</b>	Simple Majority

### COMMENT

NEWROC completed a funding application for three new towers under the DPIRD Digital Farm Grant Round 3, which closed on November 27 2020.

The application included towers for North Koorda, Yorkrakine, Gabbin at a value of \$24,500 each (\$73,500). The NEWROC was successful in securing up to \$40,000 for the installation of these towers.

The NEWROC 2020/21 Budget includes an allocation of \$45K for new towers. The NEWROC will expend \$36,750 on the project.

The funding application required dollar for dollar matching by the applicant.

In moving forward towards increasing coverage across the NEWROC, the 2021/22 Budget will include recommendations to install towers (subject to the demand from customers):

- Talgomine
- Bonnie Rock
- South Trayning

The Shire of Mukinbudin requested a heat map of the current coverage and new towers, Crisp Wireless is in the process of developing this.

### RESOLUTION

**Information is received.**

**NEWROC enter into a grant agreement with DPIRD.**

**NEWROC EO liaise with Crisp Wireless regarding the project plan and details for connecting 25 agribusinesses to each tower to meet the grant agreement.**

**Moved Cr Sachse**

**Seconded Cr Brown**

**CARRIED 6/0**

## 7.6 CHILDCARE

<b>FILE REFERENCE:</b>	085-2 Children
<b>REPORTING OFFICER:</b>	Caroline Robinson
<b>DISCLOSURE OF INTEREST:</b>	Nil
<b>DATE:</b>	16 February 2021
<b>ATTACHMENT NUMBER:</b>	#5 Letter from REED
<b>CONSULTATION:</b>	Stephen Tindale Lana Foote Darren Simmons Philippa Gardiner Sharon Palumbo
<b>STATUTORY ENVIRONMENT:</b>	Nil
<b>VOTING REQUIREMENT:</b>	Simple Majority

### COMMENT

At the NEWROC Council October 2020 meeting the following motion was passed:

#### MOTION

NEWROC write to REED to request the Wyalkatchem and Koorda services be on their priority list and NEWROC's desire to work as a cluster for services in the district

Moved Cr Sachse

Seconded Cr Hudson

CARRIED 6/0

REED responded to the NEWROC in December 2020 and requested that the NEWROC undertake a feasibility study which would help inform REED of the demand in Wyalkatchem and Koorda, prior to committing to the services.

In January 2021, the CEO of the Shire of Wyalkatchem, DCEO of the Shire of Koorda and NEWROC EO met via ZOOM with Sharon Palumbo from the Shire of Williams regarding an outreach support service. The Shire of Mt Marshall was currently in the process of moving from REED to the Shire of Williams.

The outreach service would support a childcare business establish themselves in Koorda and Wyalkatchem and then for a small fee support the childcare educator and business with unlimited support with the day to day operations of the service and all documentation and assistance with compliance.

The Shires of Koorda and Wyalkatchem agreed this was a feasible option, rather than undertaking a feasibility study for REED due to the strong demand for services.

The Shires of Koorda and Wyalkatchem decided to pursue this outreach service and as at the time of this agenda, interviews had been taking place with locally based child care educators wishing to provide a service in Koorda and Wyalkatchem.

#### RESOLUTION

Information is received

Moved Cr de Lacy

Seconded Cr Shadbolt

CARRIED 6/0

## 7.8 INTEGRATED PLANNING AND REPORTING

<b>FILE REFERENCE:</b>	042-12 IPR
<b>REPORTING OFFICER:</b>	Caroline Robinson
<b>DISCLOSURE OF INTEREST:</b>	Nil
<b>DATE:</b>	16 February 2021
<b>ATTACHMENT NUMBER:</b>	#6 IPR Peer Support Program
<b>CONSULTATION:</b>	Stephen Grimmer
<b>STATUTORY ENVIRONMENT:</b>	Nil
<b>VOTING REQUIREMENT:</b>	Simple Majority

### COMMENT

In 2020 the NEWROC partnered with LG Professionals and Stephen Grimmer to assist NEWROC members with their IPR documents. Stephen was focused on supporting members with flexible and integrated IPR templates relevant to the small rural government context.

Additionally, it was intended that each NEWROC Council feed their priorities up to NEWROC for inclusion in the NEWROC Strategic Plan. This was achieved with the development of the NEWROC Strategic Plan in 2020 and in 2021 we will review the plan and determine whether the priorities are reflective of individual members.

In November 2020 NEWROC CEOs and senior staff participated in a Corporate Business Plan workshop with Stephen as well as a series of ZOOM workshops called the IPR Masterclass Series over 2020 and 2021 – **which was an inaugural series developed because of NEWROCs desire to address IPR compliance as a collective**. The purpose of the Series was to facilitate meaningful peer support to participating local governments to help to improve the content and performance of their IPR framework and to promote working together and resource sharing. This series has now come to an end.

All CEOs should have access to the Peer Support Program Dropbox as well.

A summary of the Masterclass Series is attached and the program has been recommended to the Department of Local Government.

### RESOLUTION

**Information is received**

**Moved Cr Brown**

**Seconded Cr Sachse**

**CARRIED 6/0**

Discussion:

- Stephen Grimmer is meeting with the Department regarding the masterclass series and NEWROC's participation. Stephen will be requesting additional funds for the NEWROC to progress further with the IPR project.

## **8. EMERGING NEWROC ISSUES as notified, introduced by decision of the Meeting**

### **8.1. Emergency Management Meetings**

Members discussed coordinating meeting dates and times amongst each other so the relevant government representatives can attend.

### **8.2. Regional Subsidiary**

The NEWROC EO had a ZOOM meeting with WALGA's Tony Brown to discuss progress of regional subsidiaries. Tony has suggested we meet with the new Minister after the State Election on March 13 2021

## **9. 2021 MEETING SCHEDULE**

30 March	Executive	Shire of Nungarin
<b>19 April</b>	<b>Council</b>	<b>Shire of Mukinbudin</b>
<i>30 April</i>		<i>Dowerin Do Over</i>
25 May	Executive	Shire of Mt Marshall
29 June	Council	Shire of Dowerin
27 July	Executive	Shire of Wyalkatchem
24 August	Council	Shire of Koorda
<i>(Local Government Week Sunday 20 Sept (NEWROC Dinner)</i>		
28 September	Executive	Shire of Trayning
26 October	Council	Shire of Nungarin
30 November	Executive	Shire of Mukinbudin
14 December	Council	Shire of Mt Marshall

## **10. CLOSURE**

Cr Stratford thanked the Shire of Trayning for hosting the meeting and closed the meeting at 4.04pm



## **Shire of Mt Marshall**

### **Monthly Statement of Financial Activity**

**For the Period 1 July 2020 to 31 January 2021**

#### **TABLE OF CONTENTS**

	<b>Page</b>
Statement of Financial Activity	2
Graphs	3
Notes to and Forming Part of the Statement	
1 Acquisition of Assets	4 to 5
2 Disposal of Assets	6
3 Information on Borrowings	7
4 Reserves	8 to 11
5 Net Current Assets	12
6 Rating Information	13
7 Trust Funds	14
8 Operating Statement	15
9 Balance Sheet	16
Report on Significant Variances	
Operating Income & Expenditure	17 to 21
Capital Expenditure	22

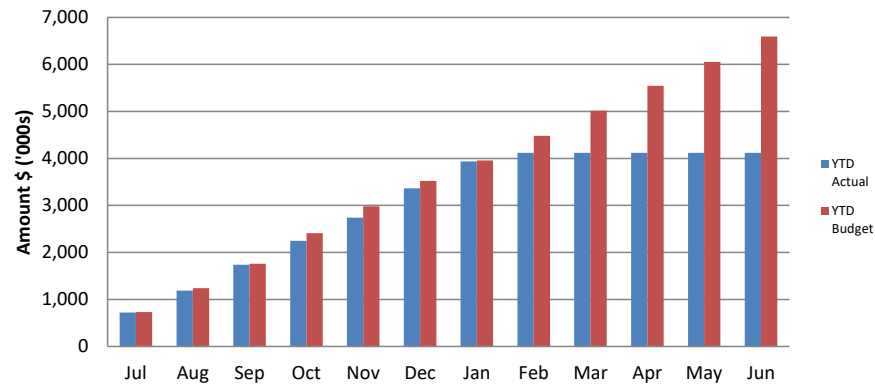
**Shire of Mt Marshall**  
**Statement of Financial Activity**  
**For the period 1 July 2020 to 31 January 2021**

		Actual YTD 2020/2021	Budget YTD 2020/2021	Original Full Year Budget 2020/2021	Variance Budget to Actual YTD	
	NOTE				%	\$
<b>Operating Revenue</b>						
Governance		28,387	19,992	34,299	42%	8,395
General Purpose Funding		622,056	664,063	1,269,388	(6%)	(42,007)
Law, Order & Public Safety		18,848	17,621	34,845	7%	1,227
Health		97,377	117,089	200,740	(17%)	(19,712)
Education & Welfare		76,025	68,808	106,194	10%	7,217
Housing		88,193	72,205	123,800	22%	15,988
Community Amenities		104,313	141,954	166,419	(27%)	(37,641)
Recreation & Culture		287,362	346,430	716,089	(17%)	(59,068)
Transport		898,951	947,220	1,344,635	(5%)	(48,269)
Economic Services		131,980	99,428	194,225	33%	32,552
Other Property & Services		52,131	30,268	51,900	72%	21,863
		<b>2,405,623</b>	<b>2,525,078</b>	<b>4,242,535</b>		
<b>Operating Expenses</b>						
Governance		(286,384)	(308,103)	(419,832)	(7%)	21,719
General Purpose Funding		(37,934)	(46,599)	(79,901)	(19%)	8,665
Law, Order & Public Safety		(112,401)	(116,183)	(191,912)	(3%)	3,782
Health		(174,934)	(189,302)	(329,206)	(8%)	14,368
Education & Welfare		(174,080)	(226,984)	(369,373)	(23%)	52,904
Housing		(181,474)	(171,705)	(289,845)	6%	(9,769)
Community Amenities		(149,915)	(190,602)	(320,200)	(21%)	40,687
Recreation & Culture		(662,622)	(740,564)	(1,250,849)	(11%)	77,942
Transport		(1,668,874)	(1,622,348)	(2,828,152)	3%	(46,526)
Economic Services		(280,327)	(308,041)	(497,137)	(9%)	27,714
Other Property & Services		(207,722)	(35,666)	(20,570)	482%	(172,056)
		<b>(3,936,667)</b>	<b>(3,956,097)</b>	<b>(6,596,977)</b>		
<b><u>Adjustments for Non-Cash (Revenue) and Expenditure</u></b>						
(Profit)/Loss on Asset Disposals	2	19,307	19,307	2,000		
Employee benefit Provisions Cash Backed		337	0	0		
Movement in employee benefit provisions (non-current)		(3,759)	0	747		
Movement in deferred pensioner Rates/ESL		0	0	0		
Movement due to changes in Accounting Standards		0	0	0		
Depreciation on Assets		1,768,125	1,648,599	2,826,170		
<b><u>Capital Revenue and (Expenditure)</u></b>						
Purchase Property Plant & Equipment	1	(1,643,486)	(2,325,832)	(3,301,696)		
Purchase Infrastructure Assets	1	(871,908)	(1,158,941)	(1,987,211)		
Repayment of Debenture	3	(22,147)	(22,147)	(44,720)		
Repayment of Leases	3	(1,431)	(1,431)	(10,533)		
Proceeds from New Debentures	3	0	0	450,000		
Self-Supporting Loan Principal Income		4,717	4,717	9,524		
Proceeds from Disposal of Assets	2	215,973	215,973	383,000		
<b><u>Reserves and Restricted Funds</u></b>						
Transfers to Reserves	4	(4,521)	(4,521)	(10,941)		
Transfers from Reserves	4	300,000	300,000	819,995		
ADD Net Current Assets July 1 B/Fwd.	5	1,735,348	1,735,348	1,795,548		
LESS Net Current Assets Year to Date	5	(1,388,901)	(402,611)	0		
<b>Amount Raised from Rates</b>	<b>6</b>	<b>(1,423,392)</b>	<b>(1,422,559)</b>	<b>(1,422,559)</b>		

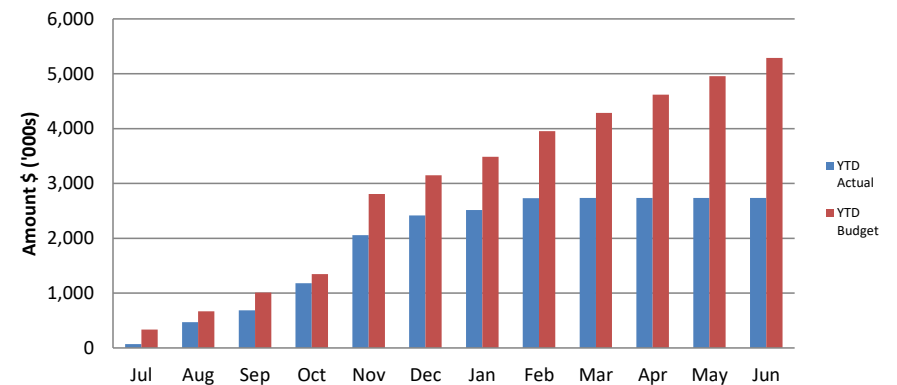
## Shire of Mt Marshall

For the period 1 July 2020 to 31 January 2021

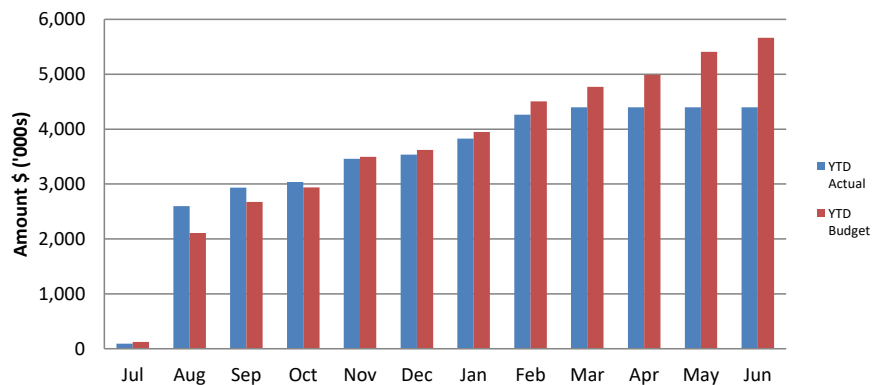
### Operating Expenditure



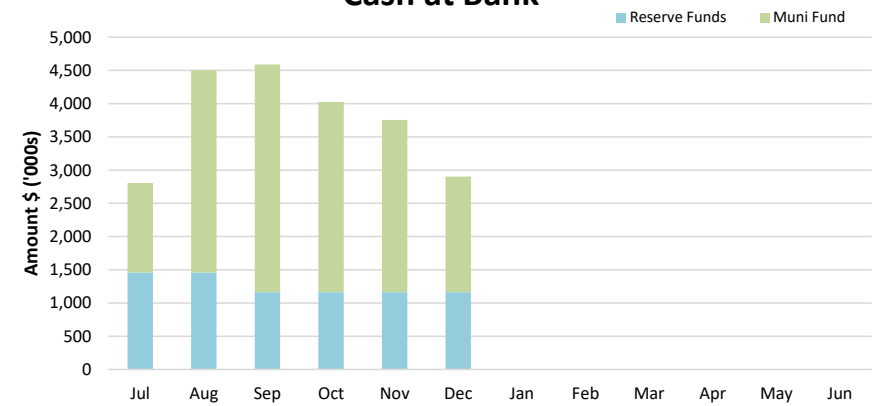
### Capital Works & Equipment Purchases



### Operating Income



### Cash at Bank



# Shire of Mt Marshall

## Notes to and forming part of the Statement of Financial Activity

For the Period 1 July 2020 to 31 January 2021

	2020/21 Adopted Budget \$	31-Jan-21 Actual \$	31-Jan-21 Budget YDT \$
<b>1. ACQUISITION OF ASSETS</b>			
The following assets have been acquired during the period under review:			
<b><u>By Program</u></b>			
<b>Governance</b>			
<i><u>Administration General</u></i>			
Purchase Vehicle - Admin	133,000	58,682	0
<b>Health</b>			
<i><u>NEW Health Vehicle</u></i>			
New Health Purchase Of Motor Vehicle	45,000	0	26,250
<i><u>Beacon Silver Chain House</u></i>			
Land & Buildings - Other Health	25,000	0	14,581
<b>Education &amp; Welfare</b>			
<i><u>Aged Care Units</u></i>			
Unit 3	8,000	10,529	8,000
<b>Housing</b>			
<i><u>Staff Housing</u></i>			
Land & Buildings - Staff Housing	503,000	14,779	293,405
Land & Buildings	51,000	0	29,743
<b>Community Amenities</b>			
<i><u>Protection of the Environment</u></i>			
Land & Buildings - Community Amenities	61,000	8,471	35,581
<b>Recreation and Culture</b>			
<i><u>Public Halls and Civic Centres</u></i>			
Land & Buildings - Halls & Civic Centres	68,500	16,017	39,956
<i><u>Sturt Pea House</u></i>			
Sturt Pea House Improvements	20,000	0	11,662
<i><u>Swimming Pool</u></i>			
Land & Buildings - Swimming Pool	1,130,996	940,929	1,130,996
<i><u>Sporting Facilities</u></i>			
Land & Buildings - Recreation	438,200	239,095	255,584
<i><u>Parks &amp; Recreation</u></i>			
Parks & Recreation Capital Expenditure	190,000	23,703	110,831
<b>Transport</b>			
<i><u>Construction - Roads, Bridges, Depots</u></i>			
Roads To Recovery Road Works	573,261	187,762	334,264
State Road Projects Grant	804,850	553,058	469,441
Municipal Road Construction	374,100	107,385	218,162
Footpath Construction	20,000	0	11,662
<i><u>Road Plant Purchases</u></i>			
Plant Purchases	600,000	249,155	350,000
Motor Vehicle Purchases	85,000	93,891	49,581
<i><u>Airstrips</u></i>			
Beacon Airstrip Upgrade	25,000	0	14,581
<b>Economic Services</b>			
Buildings	27,000	0	15,743
Beacon Workers Camp - Capital	45,000	5,232	26,250
Bencubbin Workers Camp - Capital	7,000	6,707	7,000
<b>Other Property and Services</b>			
Purchase Land And Buildings - Eng	54,000	0	31,500
	<u>5,288,907</u>	<u>2,515,395</u>	<u>3,484,773</u>

# Shire of Mt Marshall

## Notes to and forming part of the Statement of Financial Activity

For the Period 1 July 2020 to 31 January 2021

1. ACQUISITION OF ASSETS (Continued)	2020/21 Adopted Budget \$	31-Jan-21 Actual \$	31-Jan-21 Budget YDT \$
The following assets have been acquired during the period under review:			
<b><u>By Class</u></b>			
Land Held for Resale - Current	0	0	0
Land Held for Resale - Non Current	0	0	0
Land	0	0	0
Land & Buildings	2,438,696	1,241,759	1,900,001
Furniture & Equipment	0	0	0
Motor Vehicles	263,000	152,573	75,831
Plant & Equipment	600,000	249,155	350,000
Infrastructure - Roads	1,752,211	848,205	1,021,867
Infrastructure - Footpaths	20,000	0	11,662
Infrastructure - Ovals & Parks	190,000	23,703	110,831
Infrastructure - Other	25,000	0	14,581
	<u>5,288,907</u>	<u>2,515,395</u>	<u>3,484,773</u>

# Shire of Mt Marshall

## Notes to and forming part of the Statement of Financial Activity

For the Period 1 July 2020 to 31 January 2021

### 2. DISPOSALS OF ASSETS

The following assets have been disposed of during the period under review:

<u>By Program</u>	Written Down Value		Sale Proceeds		Profit(Loss)	
	2020/21 Budget \$	January 2020 Actual \$	2020/21 Budget \$	January 2020 Actual \$	2020/21 Budget \$	January 2020 Actual \$
<b>Administration</b>						
Admin Vehicle - Prado	48,000	50,727	47,000	51,364	(1,000)	636
Admin Vehicle - Landcruiser	67,000		66,000		(1,000)	0
<b>Health</b>						
NEW Health Vehicle	30,000	40,632	30,000	0	0	(40,632)
<b>Transport</b>						
Mitsubishi Triton MM286	10,000	11,539	10,000	15,609	0	4,071
Mitsubishi Triton MM5205	10,000	16,106	10,000	10,909	0	(5,197)
Mitsubishi Triton MM254	10,000	10,407	10,000	7,273	0	(3,134)
Mitsubishi Triton MM5185	10,000	11,065	10,000	8,182	0	(2,883)
Suzuki Panel Van	6,000	9,681	6,000	9,000	0	(681)
Front End Loader	80,000	85,124	80,000	113,636	0	28,513
Side Tipping Trailer	20,000		20,000		0	0
Tip Truck	40,000		40,000		0	0
Ride on Mower	25,000		25,000		0	0
Hino Prime Mover MM3900	29,000		29,000		0	0
	385,000	235,279	383,000	215,973	(2,000)	(19,307)

<u>By Class of Asset</u>	Written Down Value		Sale Proceeds		Profit(Loss)	
	2020/21 Budget \$	January 2020 Actual \$	2020/21 Budget \$	January 2020 Actual \$	2020/21 Budget \$	January 2020 Actual \$
Motor Vehicles	191,000	150,156	189,000	102,336	(2,000)	(47,819)
Plant & Equipment	194,000	85,124	194,000	113,636	0	28,513
	385,000	235,279	383,000	215,973	(2,000)	(19,307)

### Summary

Profit on Asset Disposals  
Loss on Asset Disposals

2020/21 Adopted Budget \$	January 2020 Actual \$
0	33,220
(2,000)	(52,526)
(2,000)	(19,307)

# Shire of Mt Marshall

## Notes to and forming part of the Statement of Financial Activity

For the Period 1 July 2020 to 31 January 2021

### 3. INFORMATION ON BORROWINGS/FINANCING

#### (a) Debenture Repayments

Particulars	Expiry	Principal 1-Jul-20	New Loans		Principal Repayments		Principal Outstanding		Interest Repayments	
			2020/21 Budget \$	2020/21 Actual \$	2020/21 Budget \$	2020/21 Actual \$	2020/21 Budget \$	2020/21 Actual \$	2020/21 Budget \$	2020/21 Actual \$
<b>Recreation &amp; Culture</b>										
Loan 120 - Bencubbin Rec Complex Shire	28/04/2037	386,768	0	0	16,480	8,161	370,288	378,607	14,733	4,841
Loan 121 - Bencubbin Rec SAR	28/04/2037	439,249	0	0	18,716	9,269	420,533	429,980	16,733	5,498
Loan 122 - Bencubbin Rec Complex CRC*	28/04/2037	223,514	0	0	9,524	4,717	213,990	218,797	8,514	2,798
Loan 123 - Aquatic Centre			40,000	0	0	0	0	0	0	0
Loan 124 - Staff Housing			410,000	0	0	0	0	0	0	0
		1,049,531	450,000	0	44,720	22,147	1,004,811	1,027,384	39,981	13,138

(\*) Self supporting loan financed by payments from third parties.  
All other loan repayments were financed by general purpose revenue.

#### (b) Lease Repayments

Particulars	Expiry	Principal 1-Jul-20	New Leases		Principal Repayments		Principal Outstanding		Interest Repayments	
			2020/21 Budget \$	2020/21 Actual \$	2020/21 Budget \$	2020/21 Actual \$	2020/21 Budget \$	2020/21 Actual \$	2020/21 Budget \$	2020/21 Actual \$
<b>Governance</b>										
Lease 1 - Fuji Xerox Docucentre	11/01/2024	8,147	0	0	2,221	1,431	5,926	6,716	124	74
<b>Governance</b>										
Lease 2 - Bencubbin Landfill Site	21/09/2029	44,612	0	0	4,156	0	40,456	44,612	944	0
Lease 3 - Beacon Landfill Site	21/09/2029	44,612	0	0	4,156	0	40,456	44,612	944	0
		97,371	0	0	10,533	1,431	86,838	95,940	2,012	74

All lease repayments were financed by general purpose revenue.

# Shire of Mt Marshall

## Notes to and forming part of the Statement of Financial Activity

For the Period 1 July 2020 to 31 January 2021

	2020/21 Adopted Budget \$	January 2020 Actual \$
<b>4. CASH BACKED RESERVES</b>		
<b>(a) Plant Replacement Reserve</b>		
Opening Balance	353,280	353,280
Amount Set Aside / Transfer to Reserve	2,650	1,047
Amount Used / Transfer from Reserve	(107,400)	(107,400)
	<u>248,530</u>	<u>246,927</u>
<b>(b) Aged Care Units Reserve</b>		
Opening Balance	45,170	45,170
Amount Set Aside / Transfer to Reserve	339	153
Amount Used / Transfer from Reserve	0	0
	<u>45,509</u>	<u>45,323</u>
<b>(c) Housing Reserve</b>		
Opening Balance	8,531	8,531
Amount Set Aside / Transfer to Reserve	64	29
Amount Used / Transfer from Reserve	0	0
	<u>8,595</u>	<u>8,560</u>
<b>(d) Employee Entitlements Reserve</b>		
Opening Balance	99,615	99,615
Amount Set Aside / Transfer to Reserve	747	337
Amount Used / Transfer from Reserve	0	0
	<u>100,362</u>	<u>99,952</u>
<b>(e) Public Amenities &amp; Buildings Reserve</b>		
Opening Balance	161,939	161,941
Amount Set Aside / Transfer to Reserve	1,215	547
Amount Used / Transfer from Reserve	0	0
	<u>163,154</u>	<u>162,488</u>
<b>(f) Mt Marshall Aquatic Centre Development Reserve</b>		
Opening Balance	674,642	674,642
Amount Set Aside / Transfer to Reserve	5,060	2,073
Amount Used / Transfer from Reserve	(672,596)	(152,600)
	<u>7,106</u>	<u>524,115</u>
<b>(g) Community Bus Reserve</b>		
Opening Balance	20,468	20,468
Amount Set Aside / Transfer to Reserve	154	69
Amount Used / Transfer from Reserve	0	0
	<u>20,622</u>	<u>20,537</u>

# Shire of Mt Marshall

## Notes to and forming part of the Statement of Financial Activity

For the Period 1 July 2020 to 31 January 2021

	2020/21 Adopted Budget \$	January 2020 Actual \$
<b>4. RESERVES (Continued)</b>		
<b>(h) Bencubbin Recreation Complex Reserve</b>		
Opening Balance	4,252	4,252
Amount Set Aside / Transfer to Reserve	32	14
Amount Used / Transfer from Reserve	0	0
	<u>4,284</u>	<u>4,266</u>
<b>(i) Office Equipment Reserve</b>		
Opening Balance	0	0
Amount Set Aside / Transfer to Reserve	0	0
Amount Used / Transfer from Reserve	0	0
	<u>0</u>	<u>0</u>
<b>(j) Economic Development Reserve</b>		
Opening Balance	78,720	78,720
Amount Set Aside / Transfer to Reserve	590	212
Amount Used / Transfer from Reserve	(40,000)	(40,000)
	<u>39,310</u>	<u>38,932</u>
<b>(k) Beacon Accommodation Reserve</b>		
Opening Balance	3,703	3,703
Amount Set Aside / Transfer to Reserve	28	12
Amount Used / Transfer from Reserve	0	0
	<u>3,731</u>	<u>3,715</u>
<b>(l) Medical Enhancement Reserve</b>		
Opening Balance	7,946	7,946
Amount Set Aside / Transfer to Reserve	60	27
Amount Used / Transfer from Reserve	0	0
	<u>8,006</u>	<u>7,973</u>
<b>(m) Bencubbin Community Resource Centre Reserve</b>		
Opening Balance	296	296
Amount Set Aside / Transfer to Reserve	2	1
Amount Used / Transfer from Reserve	0	0
	<u>298</u>	<u>297</u>
<b>Total Cash Backed Reserves</b>	<u><u>649,507</u></u>	<u><u>1,163,085</u></u>

All of the above reserve accounts are to be supported by money held in financial institutions.

# Shire of Mt Marshall

## Notes to and forming part of the Statement of Financial Activity

For the Period 1 July 2020 to 31 January 2021

	2020/21 Adopted Budget \$	January 2020 Actual \$
<b>4. RESERVES (Continued)</b>		
<b>Cash Backed Reserves (Continued)</b>		
<b>Summary of Transfers To Cash Backed Reserves</b>		
<b>Transfers to Reserves</b>		
Plant Replacement Reserve	2,650	1,047
Aged Care Units Reserve	339	153
Community Housing Reserve	0	0
Housing Reserve	64	29
Employee Entitlements Reserve	747	337
Public Amenities & Buildings Reserve	1,215	547
Mt Marshall Aquatic Centre Development Rese	5,060	2,073
Community Bus Reserve	154	69
Bencubbin Recreation Complex Reserve	32	14
Office Equipment Reserve	0	0
Economic Development Reserve	590	212
Integrated Planning/Financial Reporting Reserv	0	0
Beacon Accommodation Reserve	28	12
Medical Enhancement Reserve	60	27
Bencubbin Community Resource Centre Reser	2	1
	<b>10,941</b>	<b>4,521</b>
<b>Transfers from Reserves</b>		
Plant Replacement Reserve	(107,400)	(107,400)
Aged Care Units Reserve	0	0
Community Housing Reserve	0	0
Housing Reserve	0	0
Employee Entitlements Reserve	0	0
Public Amenities & Buildings Reserve	0	0
Mt Marshall Aquatic Centre Development Rese	(672,596)	(152,600)
Community Bus Reserve	0	0
Bencubbin Recreation Complex Reserve	0	0
Office Equipment Reserve	0	0
Economic Development Reserve	(40,000)	(40,000)
Integrated Planning/Financial Reporting Reserv	1	0
Beacon Accommodation Reserve	0	0
Medical Enhancement Reserve	0	0
Bencubbin Community Resource Centre Reser	0	0
	<b>(819,995)</b>	<b>(300,000)</b>
<b>Total Transfer to/(from) Reserves</b>	<b>(809,054)</b>	<b>(295,479)</b>

## Shire of Mt Marshall

### Notes to and forming part of the Statement of Financial Activity

For the Period 1 July 2020 to 31 January 2021

#### 4. RESERVES (Continued)

In accordance with council resolutions in relation to each reserve account, the purpose for which the reserves are set aside are as follows:

**Plant Replacement Reserve**

- To fund the purchase of plant which exceeds Council's capitalisation threshold, so as to avoid undue heavy burden in a single year

**Aged Care Units Reserve**

- To fund capital works on existing Aged Care Units or construction of new Aged Care Units.

**Housing Reserve**

- To fund the replacement of housing and any major maintenance

**Employee Entitlement Reserve**

- To be used to fund Long Service Leave requirement / other accrued leave

**Public Amenities & Buildings**

- To help fund future building maintenance requirements to the shire's buildings.

**Mt Marshall Aquatic Centre Development**

- To finance future capital and maintenance upgrades for the Mt Marshall Aquatic Centre

**Community Bus Reserve**

- To finance the replacement of the community bus

**Bencubbin Recreation Complex**

- To provide funding for future extensions to the Bencubbin Complex

**Office Equipment**

- To replace office equipment as required

**Economic Development Reserve**

- To set aside funds for Economic Development initiatives.

**Beacon Accommodation Reserve**

- To set aside funds for the provision of transient accommodation in Beacon.

**Medical Enhancement Reserve**

- To be used for projects that may arise through the NEWROC Health Strategy

**Bencubbin Community Resource Centre Reserve**

- To be used for refurbishment of the Bencubbin Community Resource Centre

# Shire of Mt Marshall

## Notes to and forming part of the Statement of Financial Activity

For the Period 1 July 2020 to 31 January 2021

	2020/21 B/Fwd Per Approved Budget \$	2020/21 B/Fwd Per Financial Report \$	January 2020 Actual \$
<b>5. NET CURRENT ASSETS</b>			
<b>Composition of Estimated Net Current Asset Position</b>			
<b>CURRENT ASSETS</b>			
Cash - Unrestricted	2,123,692	2,123,693	1,301,072
Cash - Restricted Unspent Grants	0	0	0
Cash - Restricted Unspent Loans	0	0	0
Cash - Restricted Reserves	1,458,563	1,458,563	1,163,085
Rates Outstanding	123,891	123,891	177,780
Sundry Debtors	39,248	39,248	294,901
Provision for Doubtful Debts	(7,221)	(815)	(815)
Gst Receivable	55,702	55,702	764
Accrued Income/Payments In Advance	(3,671)	(3,375)	(8,799)
Loans - Clubs/Institutions	0	0	0
Inventories	14,385	14,385	28,257
	<u>3,804,590</u>	<u>3,811,292</u>	<u>2,956,245</u>
<b>LESS: CURRENT LIABILITIES</b>			
Sundry Creditors	(293,645)	(293,645)	(220,216)
Accrued Interest On Loans	(7,066)	(7,066)	0
Accrued Salaries & Wages	(54,010)	(54,010)	12
Contract Liabilities	(674)	(5,129)	(5,129)
Gst Payable	(29,841)	(29,841)	(4,058)
Payroll Creditors	(30,068)	(30,068)	(30,069)
Accrued Expenses	(3,291)	(39,087)	0
FBT Liability	0	(8,825)	0
Bonds and Deposits	0	(10,625)	(13,961)
Current Employee Benefits Provision	(224,612)	(249,325)	(244,751)
Current Loan Liability	0	(44,720)	(22,573)
	<u>(643,208)</u>	<u>(772,341)</u>	<u>(540,745)</u>
<b>NET CURRENT ASSET POSITION</b>	<b>3,161,382</b>	<b>3,038,951</b>	<b>2,415,500</b>
Less: Cash - Reserves - Restricted	(1,458,563)	(1,458,563)	(1,163,085)
Less: Cash - Unspent Grants - Restricted	0	0	0
Add Back : Component of Leave Liability not Required to be Funded	99,615	99,615	99,952
Add Back : Current Loan Liability	0	44,720	22,573
Adjustment for Trust Transactions Within Muni	(6,884)	10,625	13,961
<b>ESTIMATED SURPLUS/(DEFICIENCY) C/FWD</b>	<u><b>1,795,548</b></u>	<u><b>1,735,348</b></u>	<u><b>1,388,901</b></u>

# Shire of Mt Marshall

## NOTES TO AND FORMING PART OF THE STATEMENT OF FINANCIAL ACTIVITY

For the Period 1 July 2020 to 31 January 2021

### 6. RATING INFORMATION

RATE TYPE	Rate in \$	Number of Properties	Rateable Value \$	2020/21 Rate Revenue \$	2020/21 Interim Rates \$	2020/21 Back Rates \$	2020/21 Total Revenue \$	2020/21 Budget \$
<b>General Rate</b>								
GRV		106	569,520	75,933	(1,310)		74,623	75,933
UV		311	74,587,587	1,368,682	2,248		1,370,930	1,368,682
Mining		1	47,718	876	697		1,573	876
<b>Sub-Totals</b>		418	75,204,825	1,445,491	1,634	0	1,447,125	1,445,491
<b>Minimum Rates</b>	<b>Minimum \$</b>							
GRV	416	38	28,033	15,808			15,808	15,808
UV	416	24	164,160	9,984			9,984	9,984
Mining	416	11	45,907	4,576			4,576	4,576
<b>Sub-Totals</b>		73	238,100	30,368	0	0	30,368	30,368
Discounts							1,477,493	1,475,859
<b>Total Amount of General Rates</b>							(54,098)	(53,300)
Movement in Excess Rates							1,423,395	1,422,559
Ex Gratia Rates							0	0
Specified Area Rates							16,772	17,200
Rates Written off							37,706	35,449
							(1,460)	(700)
<b>Total Rates</b>							1,476,413	1,474,508

All land except exempt land in the Shire of Mt Marshall is rated according to its Gross Rental Value (GRV) in townsites or Unimproved Value (UV) in the remainder of the Shire.

The general rates detailed above have been determined by Council on the basis of raising the revenue required to meet the deficiency between the total estimated expenditure proposed in the budget and the estimated revenue to be received from all sources other than rates and also bearing considering the extent of any increase in rating over the level adopted in the previous year.

The minimum rates have been determined by Council on the basis that all ratepayers must make a reasonable contribution to the cost of the Local Government services/facilities.

## Shire of Mt Marshall

### Notes to and forming part of the Statement of Financial Activity

For the Period 1 July 2020 to 31 January 2021

#### 7. TRUST FUNDS

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

Detail	Balance 01-Jul-20 \$	Amounts Received \$	Amounts Paid (\$)	January 2020 Balance \$
Police Licensing	0	82,389	(66,252)	16,137
Aged Care Beautification	829	0	0	829
Unclaimed Monies	1,240	0	0	1,240
Nomination Deposits	0	0	0	0
Tree Planting Nursery	1,000	0	0	1,000
Sundry Creditors	0	0	0	0
Housing Bonds	11,800	0	(2,120)	9,680
Staff Social Club	2,114	1,055	(2,503)	666
Portable Toilet Bonds	0	0	0	0
Deposit on Land	0	0	0	0
Rehabilitation Bonds	10,700	190	(40)	10,850
	27,683	83,634	(70,915)	40,402

# Shire of Mt Marshall

## Notes to and forming part of the Statement of Financial Activity

For the Period 1 July 2020 to 31 January 2021

### 8. OPERATING STATEMENT

	January 2020 Actual \$	2020/21 Adopted Budget \$	2019/20 Actual \$
<b>OPERATING REVENUES</b>			
Governance	28,387	34,299	43,566
General Purpose Funding	2,045,451	2,691,947	4,092,306
Law, Order, Public Safety	18,848	34,845	50,448
Health	97,377	200,740	175,945
Education and Welfare	76,025	106,194	101,529
Housing	88,193	123,800	127,006
Community Amenities	104,313	166,419	148,362
Recreation and Culture	287,362	716,089	413,908
Transport	898,951	1,344,635	1,398,759
Economic Services	131,980	194,225	187,976
Other Property and Services	52,131	51,900	66,606
<b>TOTAL OPERATING REVENUE</b>	<b>3,829,018</b>	<b>5,665,094</b>	<b>6,806,410</b>
<b>OPERATING EXPENSES</b>			
Governance	286,384	419,832	383,584
General Purpose Funding	37,934	79,901	76,415
Law, Order, Public Safety	112,401	191,912	186,204
Health	174,934	329,206	321,026
Education and Welfare	174,080	369,373	300,867
Housing	181,474	289,845	257,450
Community Amenities	149,915	320,200	267,793
Recreation & Culture	662,622	1,250,849	1,116,081
Transport	1,668,874	2,828,152	2,824,040
Economic Services	280,327	497,137	455,585
Other Property and Services	207,722	20,570	40,941
<b>TOTAL OPERATING EXPENSE</b>	<b>3,936,667</b>	<b>6,596,977</b>	<b>6,229,986</b>
<b>CHANGE IN NET ASSETS RESULTING FROM OPERATIONS</b>	<b><u>(107,649)</u></b>	<b><u>(931,883)</u></b>	<b><u>576,424</u></b>

# Shire of Mt Marshall

## Notes to and forming part of the Statement of Financial Activity

For the Period 1 July 2020 to 31 January 2021

### 9. BALANCE SHEET

	January 2020 Actual \$	2019/20 Actual \$
<b>CURRENT ASSETS</b>		
Cash and Cash Equivalents	2,464,157	3,582,256
Trade and Other Receivables	468,638	224,174
Inventories	28,257	14,385
<b>TOTAL CURRENT ASSETS</b>	<b>2,961,052</b>	<b>3,820,815</b>
<b>NON-CURRENT ASSETS</b>		
Other Receivables	286,289	286,289
Inventories	0	0
Property, Plant and Equipment	20,342,498	19,480,670
Infrastructure	89,878,236	90,217,919
ROU Assets	137,945	148,099
Work in Progress	0	0
<b>TOTAL NON-CURRENT ASSETS</b>	<b>110,644,968</b>	<b>110,132,977</b>
<b>TOTAL ASSETS</b>	<b>113,606,020</b>	<b>113,953,792</b>
<b>CURRENT LIABILITIES</b>		
Trade and Other Payables	259,459	467,672
Bonds and Deposits	13,961	10,625
Long Term Borrowings	22,573	44,720
Lease Liabilities	9,102	10,533
Provisions	244,751	249,325
<b>TOTAL CURRENT LIABILITIES</b>	<b>549,846</b>	<b>782,875</b>
<b>NON-CURRENT LIABILITIES</b>		
Trade and Other Payables	0	0
Long Term Borrowings	1,004,811	1,004,811
Lease Liabilities	87,021	87,021
Provisions	86,892	90,650
<b>TOTAL NON-CURRENT LIABILITIES</b>	<b>1,178,724</b>	<b>1,182,482</b>
<b>TOTAL LIABILITIES</b>	<b>1,728,570</b>	<b>1,965,357</b>
<b>NET ASSETS</b>	<b>111,877,450</b>	<b>111,988,435</b>
<b>EQUITY</b>		
Trust Imbalance	(13,961)	(10,625)
Retained Surplus	82,308,284	82,120,452
Reserves - Cash Backed	1,163,085	1,458,563
Revaluation Surplus	28,420,043	28,420,043
<b>TOTAL EQUITY</b>	<b>111,877,451</b>	<b>111,988,433</b>

## Shire of Mt Marshall

For the Period 1 July 2020 to 31 January 2021

### Report on Significant Variances (greater than 10% and \$5,000)

#### Purpose

The purpose of the Monthly Variance Report is to highlight circumstances where there is a major variance from the YTD Monthly Budget and YTD Actual figures. These variances can occur because of a change in timing of the activity, circumstances change (e.g. grants were budgeted for but not received) or changes to the original budget projections. The Report is designed to highlight these issues and explain the reason for the variance.

#### The Materiality variances adopted by Council are:

Actual Variance to YTD Budget up to 5%:	Don't Report
Actual Variance exceeding 10% of YTD Budget	Use Management Discretion
Actual Variance exceeding 10% of YTD Budget and a value greater than \$5,000:	Must Report

**Shire of Mt Marshall**  
**Report on Significant Variances - Operating Income & Expenditure**  
**For the Period 1 July 2020 to 31 January 2021**

	31 January 2021 YTD	31 January 2021 YTD	Budget to Actual YTD	Budget to Actual YTD	Components of Variance	
	Actual \$	Budget \$	%	Favourable/ (Unfavourable) \$	Favourable/ (Unfavourable) \$	
<b>Revenues/Sources</b>						
Governance	28,387	19,992	42%	8,395	7,507 889	Refund of overpaid super <i>Minor Items</i>
General Purpose Funding	622,056	664,063	(6%)	(42,007)	(20,599) (23,995) 2,587	FAGS under budget Back Rates for 19/20 <i>Minor Items</i>
Law, Order, Public Safety	18,848	17,621	7%	1,227	1,227	<i>Minor Items</i>
Health	97,377	117,089	0%	(19,712)	(19,985) 273	NEW Health income under budget. Offset by expenditure. Final recoup can't be done until April following FBT calculations. <i>Minor Items</i>
Education and Welfare	76,025	68,808	10%	7,217	4,344 2,874	Little Bees income over budget <i>Minor Items</i>
Housing	88,193	72,205	22%	15,988	12,685 4,775 (1,472)	Staff housing rental income over budget, due to change in method of recording to show subsidy Community Housing Reimbursements - CEACA 50% contribution to dividing fences <i>Minor Items</i>
Community Amenities	104,313	141,954	(27%)	(37,641)	(15,074) (20,804) (1,763)	Bin charges under budget due to removal of Shire properties State NRM Grant under budget - timing <i>Minor Items</i>
Recreation and Culture	287,362	346,430	(17%)	(59,068)	(35,908) (9,795) (38,639) 24,432 842	Recreation Grant funding - timing Reimbursements Sporting Facilities under budget - timing LR & CIP Funding Swimming Pool - timing LR & CIP Funding P & G - timing <i>Minor Items</i>
Transport	898,951	947,220	(5%)	(48,269)	(14,581) (6,626) (15,609) (45,857) 32,583 1,821	Beacon Airstrip Grant under budget - timing MRWA Direct Grant - timing Asset/plant disposals still to be processed R2R Grant - timing Profit on disposal of assets <i>Minor Items</i>
Economic Services	131,980	99,428	33%	32,552	3,410 14,935 9,719 (6,810) 4,366 8,313 (1,381)	Beacon Cabins over budget Beacon Workers camp over budget Beacon Caravan Park over budget Bencubbin Short Term Accommodation units - timing. Not being charged out until end of stay (pool contractors) Bencubbin Caravan Park over budget Bencubbin Cabins over budget <i>Minor Items</i>
Other Property and Services	52,131	30,268	72%	21,863	10,879 17,746 (6,761)	Workers Comp Reimbursement - offset by expenditure Insurance for written off vehicle and other minor reimbursements <i>Minor Items</i>
<b>Total Revenues excl Rates</b>	<b>2,405,623</b>	<b>2,525,078</b>	<b>(5%)</b>	<b>(119,454)</b>		
<b>Amount Raised from Rates</b>	<b>1,423,392</b>	<b>1,423,395</b>	<b>(0%)</b>	<b>(03)</b>	<b>(03)</b> -	<b>Rounding</b> <i>Minor Items</i>

**Shire of Mt Marshall**  
**Report on Significant Variances - Operating Income & Expenditure**  
**For the Period 1 July 2020 to 31 January 2021**

	31 January 2021 YTD	31 January 2021 YTD	Budget to Actual YTD	Budget to Actual YTD	Components of Variance	
	Actual	Budget			Favourable/ Unfavourable	
(Expenses)/(Applications)	\$	\$	%	\$	\$	
Governance	(286,384)	(308,103)	7%	21,719	11,752	Admin consultants under budget
					3,664	Computer Support under budget
					4,873	Council Conference Exp under budget
					5,595	Records Management under budget
					7,242	Legal Expenses under budget
					10,067	Admin FBT under budget - timing, adjusted after return is completed
					8,464	Computer Equipment Mtc under budget
					4,662	Removal and recruitment expenses under budget
					58,313	Audit Fees under budget - timing, audit not yet complete
					(6,150)	Councillor iPad Expenditure over budget
					(110,945)	Admin allocations - timing ie all of the above are yet to be spent
					25,906	Admin allocated to Members of Council is under budget due to the above.
					(1,725)	Minor Items
General Purpose Funding	(37,934)	(46,599)	19%	8,665	5,111	Valuation Expenses under budget. GRV valuation not going ahead due to COVID.
					3,554	Minor Items
Law, Order, Public Safety	(112,401)	(116,183)	3%	3,782		
					3,782	Minor Items
Health	(174,934)	(189,302)	8%	14,368	3,782	NEW Health under budget. Accounts still to be finalised.
					6,530	Admin allocations under budget
					(3,146)	EHO Scheme costs - final invoice still to be issued once FBT has been calculated in April
					4,733	Medical Practice under budget
					2,469	Minor Items
Education and Welfare	(174,080)	(226,984)	23%	52,904	5,221	Masonic Lodge under budget - ownership/management being investigated
					8,247	CDO Salary/Super under budget
					7,679	Aged Care Units under budget
					3,636	Senior's Trip under budget
					23,322	Little Bees under budget
					4,798	Minor Items
Housing	(181,474)	(171,705)	(6%)	(9,769)	(6,109)	Depreciation over budget
					(9,074)	Community Housing Mtc over budget - timing
					5,413	Minor Items
Community Amenities	(149,915)	(190,602)	21%	40,687		
					3,057	Cemeteries under budget
					34,601	Landcare under budget
					3,030	Minor Items
Recreation & Culture	(662,622)	(740,564)	11%	77,942	19,779	Recreation Grounds under budget
					5,272	Swimming Pool operations under budget. Pool opened late.
					2,418	Halls under budget
					1,217	Other Recreation under budget
					30,883	Parks and gardens under budget
					16,735	Ag Society under budget
					1,638	Minor Items
Transport	(1,668,874)	(1,622,348)	(3%)	(46,526)	(75,598)	Depreciation over budget
					33,404	Town Streets under budget
					1,075	Road Mtc under budget
					(5,407)	Minor Items
Economic Services	(280,327)	(308,041)	9%	27,714	12,706	Economic Development Fund under budget
					(14,501)	Tourism and Area Promotion over budget, offset by additional accommodation income
					3,090	Building Control under budget
					10,348	Admin allocations under budget
					13,170	Sandalwood Shops under budget
					2,900	Minor Items
Other Property and Services	(207,722)	(35,666)	(482%)	(172,056)	(2,082)	Workers Comp Exp - offset by income
					77,495	Plant Op Costs under budget - timing
					(70,854)	Depreciation allocated to jobs over budget - timing
					(180,973)	Public Works Overheads over budget - timing
					4,358	Minor Items
<b>Total Expenses/Applications</b>	<b>(3,936,667)</b>	<b>(3,956,097)</b>	<b>(6%)</b>	<b>48,980</b>		

**Shire of Mt Marshall**  
**Capital Expenditure Report on Significant Variances**  
**For the Period 1 July 2020 to 31 January 2021**

	Full Year Budget	31 January 2021 YTD Actual	YTD Budget	Budget to Actual YTD %	Budget to Actual YTD Favourable/ (Unfavourable)	Commentary
	\$	\$	\$	%	\$	
<b>Capital Expenditure</b>						
<b>Governance</b>						
Purchase Vehicle - Admin	133,000	58,682	-	0%	(58,682)	Timing
<b>Health</b>						
New Health Purchase Of Motor Vehicle	45,000	-	26,250	100%	26,250	New contract begins 1 January, no vehicle changeover required.
Beacon Silver Chain House	25,000	-	14,581	100%	14,581	Timing
<b>Education &amp; Welfare</b>						
Unit 3	8,000	10,529	8,000	(32%)	(2,529)	
<b>Housing</b>						
Land & Buildings - Staff Housing	503,000	14,779	293,405	95%	278,626	Timing
Land & Buildings	51,000	-	29,743	100%	29,743	Timing
<b>Community Amenities</b>						
Land & Buildings - Community Amenities	61,000	8,471	35,581	76%	27,110	Timing
<b>Recreation &amp; Culture</b>						
Land & Buildings - Halls & Civic Centres	68,500	16,017	39,956	60%	23,939	Timing
Sturt Pea House Improvements	20,000	-	11,662	100%	11,662	Timing
Land & Buildings - Swimming Pool	1,130,996	940,929	1,130,996	17%	190,067	Timing - Completed January, Accommodation not yet charged.
Parks & Recreation Capital Expenditure	190,000	23,703	110,831	79%	87,128	Timing
Bencubbin Rec Complex	438,200	239,095	255,584	6%	16,489	Timing
<b>Transport</b>						
Road Construction	1,752,211	848,205	1,021,867	17%	173,662	Timing
Footpath Construction	20,000	-	11,662	100%	11,662	Timing
Plant Purchases	600,000	249,155	350,000	29%	100,845	Timing
Beacon Airstrip Upgrade	25,000	-	14,581	100%	14,581	Timing
Motor Vehicle Purchases	85,000	93,891	49,581	100%	(44,310)	Timing
<b>Economic Services</b>						
Bencubbin CRC	27,000	-	15,743	0%	15,743	Timing
Bencubbin Workers Camp - Capital Expenditure	7,000	6,707	7,000	100%	293	
Beacon Workers Camp - Capital Expenditure	45,000	5,232	26,250	100%	21,018	Timing
<b>Other Property &amp; Services</b>						
Depot Shed	54,000	-	31,500	100%	31,500	Timing of Beacon Shed, Bencubbin (possibly) not required if new fire shed is approved
<b>Total Capital Expenditure</b>	<b>5,288,907</b>	<b>2,515,395</b>	<b>3,484,773</b>	<b>28%</b>	<b>969,378</b>	



## **Shire of Mt Marshall**

### **Monthly Statement of Financial Activity**

**For the Period 1 July 2020 to 28 February 2021**

#### **TABLE OF CONTENTS**

	<b>Page</b>
Statement of Financial Activity	2
Graphs	3
Notes to and Forming Part of the Statement	
1 Acquisition of Assets	4 to 5
2 Disposal of Assets	6
3 Information on Borrowings	7
4 Reserves	8 to 11
5 Net Current Assets	12
6 Rating Information	13
7 Trust Funds	14
8 Operating Statement	15
9 Balance Sheet	16
Report on Significant Variances	
Operating Income & Expenditure	17 to 21
Capital Expenditure	22

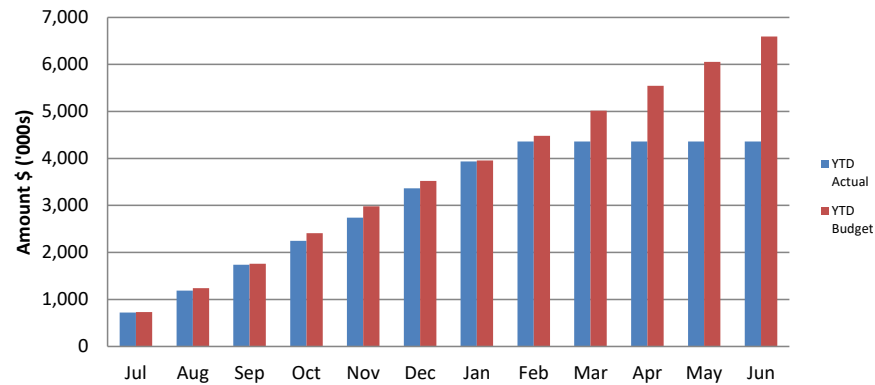
**Shire of Mt Marshall**  
**Statement of Financial Activity**  
**For the period 1 July 2020 to 28 February 2021**

		Actual YTD 2020/2021	Budget YTD 2020/2021	Original Full Year Budget 2020/2021	Variance Budget to Actual YTD	
	NOTE				%	\$
<b>Operating Revenue</b>						
Governance		28,722	22,848	34,299	26%	5,874
General Purpose Funding		905,244	960,456	1,269,388	(6%)	(55,213)
Law, Order & Public Safety		18,873	25,914	34,845	(27%)	(7,041)
Health		98,099	133,816	200,740	(27%)	(35,717)
Education & Welfare		81,525	74,224	106,194	10%	7,302
Housing		98,293	82,520	123,800	19%	15,773
Community Amenities		104,723	146,841	166,419	(29%)	(42,118)
Recreation & Culture		410,166	518,081	716,089	(21%)	(107,915)
Transport		899,416	949,619	1,344,635	(5%)	(50,203)
Economic Services		145,325	133,632	194,225	9%	11,693
Other Property & Services		52,268	34,592	51,900	51%	17,676
		<b>2,842,653</b>	<b>3,082,543</b>	<b>4,242,535</b>		
<b>Operating Expenses</b>						
Governance		(254,294)	(320,046)	(419,832)	(21%)	65,752
General Purpose Funding		(44,549)	(53,256)	(79,901)	(16%)	8,708
Law, Order & Public Safety		(127,485)	(131,271)	(191,912)	(3%)	3,786
Health		(184,124)	(213,654)	(329,206)	(14%)	29,530
Education & Welfare		(201,005)	(255,410)	(369,373)	(21%)	54,406
Housing		(207,216)	(195,194)	(289,845)	6%	(12,022)
Community Amenities		(166,227)	(216,448)	(320,200)	(23%)	50,222
Recreation & Culture		(742,884)	(854,517)	(1,250,849)	(13%)	111,633
Transport		(1,880,512)	(1,863,457)	(2,828,152)	1%	(17,055)
Economic Services		(334,131)	(345,772)	(497,137)	(3%)	11,641
Other Property & Services		(218,120)	(32,604)	(20,570)	569%	(185,516)
		<b>(4,360,546)</b>	<b>(4,481,629)</b>	<b>(6,596,977)</b>		
<b>Adjustments for Non-Cash (Revenue) and Expenditure</b>						
(Profit)/Loss on Asset Disposals	2	19,307	19,307	2,000		
Employee benefit Provisions Cash Backed		337	0	0		
Movement in employee benefit provisions (non-current)		(3,759)	0	747		
Movement in deferred pensioner Rates/ESL		0	0	0		
Movement due to changes in Accounting Standards		0	0	0		
Depreciation on Assets		1,996,647	1,884,113	2,826,170		
<b>Capital Revenue and (Expenditure)</b>						
Purchase Property Plant & Equipment	1	(1,776,207)	(2,627,380)	(3,301,696)		
Purchase Infrastructure Assets	1	(955,833)	(1,324,504)	(1,987,211)		
Repayment of Debenture	3	(22,147)	(22,147)	(44,720)		
Repayment of Leases	3	(1,635)	(1,635)	(10,533)		
Proceeds from New Debentures	3	0	0	450,000		
Self-Supporting Loan Principal Income		4,717	4,717	9,524		
Proceeds from Disposal of Assets	2	215,973	215,973	383,000		
<b>Reserves and Restricted Funds</b>						
Transfers to Reserves	4	(4,521)	(4,521)	(10,941)		
Transfers from Reserves	4	300,000	300,000	819,995		
ADD Net Current Assets July 1 B/Fwd.	5	1,735,348	1,735,348	1,795,548		
LESS Net Current Assets Year to Date	5	(1,413,725)	(202,743)	0		
<b>Amount Raised from Rates</b>	<b>6</b>	<b>(1,423,392)</b>	<b>(1,422,559)</b>	<b>(1,422,559)</b>		

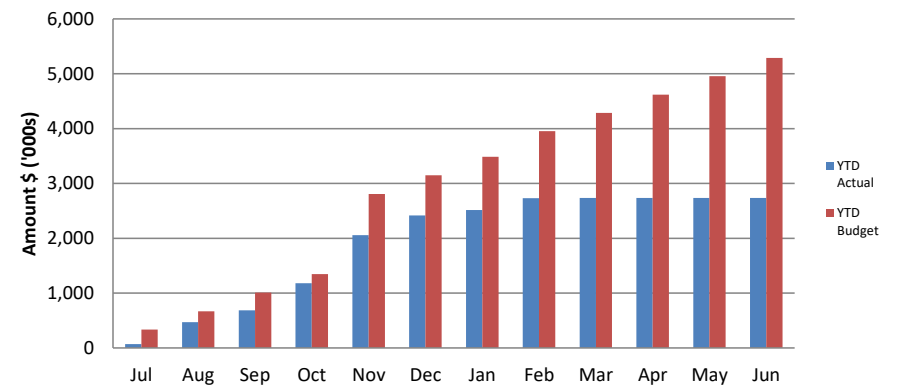
## Shire of Mt Marshall

For the period 1 July 2020 to 28 February 2021

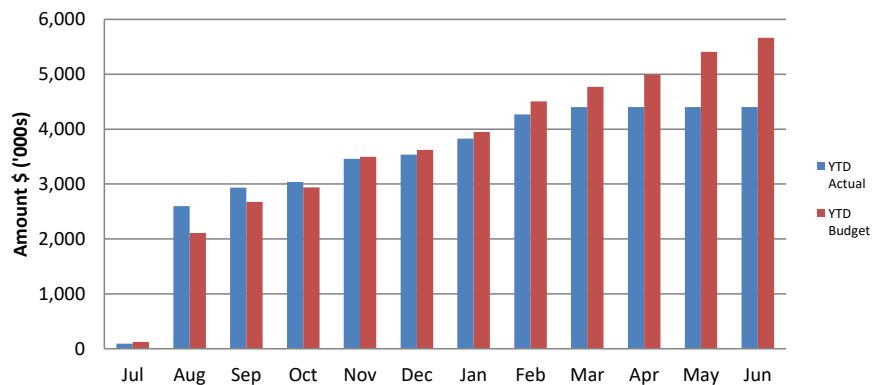
### Operating Expenditure



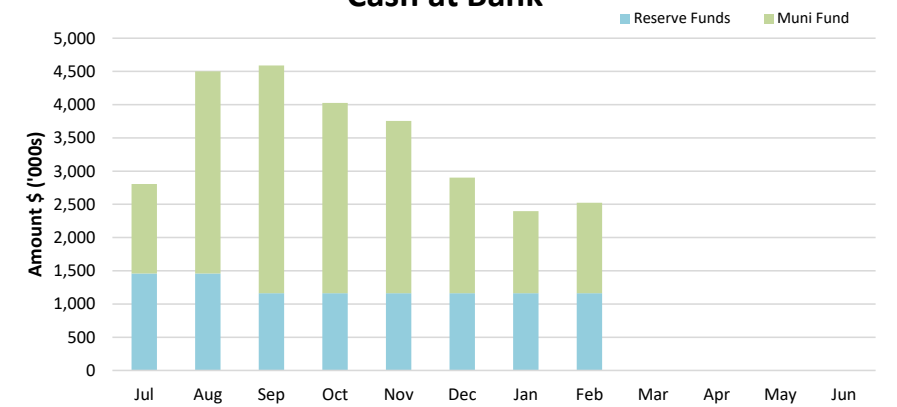
### Capital Works & Equipment Purchases



### Operating Income



### Cash at Bank



# Shire of Mt Marshall

## Notes to and forming part of the Statement of Financial Activity

For the Period 1 July 2020 to 28 February 2021

	2020/21 Adopted Budget \$	28-Feb-21 Actual \$	28-Feb-21 Budget YDT \$
<b>1. ACQUISITION OF ASSETS</b>			
The following assets have been acquired during the period under review:			
<b><u>By Program</u></b>			
<b>Governance</b>			
<u>Administration General</u>			
Purchase Vehicle - Admin	133,000	58,682	133,000
<b>Health</b>			
<u>NEW Health Vehicle</u>			
New Health Purchase Of Motor Vehicle	45,000	0	30,000
<u>Beacon Silver Chain House</u>			
Land & Buildings - Other Health	25,000	18,880	16,664
<b>Education &amp; Welfare</b>			
<u>Aged Care Units</u>			
Unit 3	8,000	10,529	8,000
<b>Housing</b>			
<u>Staff Housing</u>			
Land & Buildings - Staff Housing	503,000	14,779	335,320
Land & Buildings	51,000	3,731	33,992
<b>Community Amenities</b>			
<u>Protection of the Environment</u>			
Land & Buildings - Community Amenities	61,000	8,471	40,664
<b>Recreation and Culture</b>			
<u>Public Halls and Civic Centres</u>			
Land & Buildings - Halls & Civic Centres	68,500	16,017	45,664
<u>Sturt Pea House</u>			
Sturt Pea House Improvements	20,000	0	13,328
<u>Swimming Pool</u>			
Land & Buildings - Swimming Pool	1,130,996	1,043,544	1,130,996
<u>Sporting Facilities</u>			
Land & Buildings - Recreation	438,200	243,750	292,096
<u>Parks &amp; Recreation</u>			
Parks & Recreation Capital Expenditure	190,000	23,703	126,664
<b>Transport</b>			
<u>Construction - Roads, Bridges, Depots</u>			
Roads To Recovery Road Works	573,261	197,336	382,016
State Road Projects Grant	804,850	608,074	536,504
Municipal Road Construction	374,100	107,385	249,328
Footpath Construction	20,000	0	13,328
<u>Road Plant Purchases</u>			
Plant Purchases	600,000	249,155	400,000
Motor Vehicle Purchases	85,000	93,891	56,664
<u>Airstrips</u>			
Beacon Airstrip Upgrade	25,000	19,335	16,664
<b>Economic Services</b>			
Buildings	27,000	2,840	17,992
Beacon Workers Camp - Capital	45,000	5,232	30,000
Bencubbin Workers Camp - Capital	7,000	6,707	7,000
<b>Other Property and Services</b>			
Purchase Land And Buildings - Eng	54,000	0	36,000
	<u>5,288,907</u>	<u>2,732,040</u>	<u>3,951,884</u>

# Shire of Mt Marshall

## Notes to and forming part of the Statement of Financial Activity

For the Period 1 July 2020 to 28 February 2021

	2020/21 Adopted Budget \$	28-Feb-21 Actual \$	28-Feb-21 Budget YDT \$
<b>1. ACQUISITION OF ASSETS (Continued)</b>			
The following assets have been acquired during the period under review:			
<b><u>By Class</u></b>			
Land Held for Resale - Current	0	0	0
Land Held for Resale - Non Current	0	0	0
Land	0	0	0
Land & Buildings	2,438,696	1,374,479	2,007,716
Furniture & Equipment	0	0	0
Motor Vehicles	263,000	152,573	219,664
Plant & Equipment	600,000	249,155	400,000
Infrastructure - Roads	1,752,211	912,795	1,167,848
Infrastructure - Footpaths	20,000	0	13,328
Infrastructure - Ovals & Parks	190,000	23,703	126,664
Infrastructure - Other	25,000	19,335	16,664
	<u>5,288,907</u>	<u>2,732,040</u>	<u>3,951,884</u>

# Shire of Mt Marshall

## Notes to and forming part of the Statement of Financial Activity

For the Period 1 July 2020 to 28 February 2021

### 2. DISPOSALS OF ASSETS

The following assets have been disposed of during the period under review:

<u>By Program</u>	Written Down Value		Sale Proceeds		Profit(Loss)	
	2020/21 Budget \$	February 2020 Actual \$	2020/21 Budget \$	February 2020 Actual \$	2020/21 Budget \$	February 2020 Actual \$
<b>Administration</b>						
Admin Vehicle - Prado	48,000	50,727	47,000	51,364	(1,000)	636
Admin Vehicle - Landcruiser	67,000		66,000		(1,000)	0
<b>Health</b>						
NEW Health Vehicle	30,000	40,632	30,000	0	0	(40,632)
<b>Transport</b>						
Mitsubishi Triton MM286	10,000	11,539	10,000	15,609	0	4,071
Mitsubishi Triton MM5205	10,000	16,106	10,000	10,909	0	(5,197)
Mitsubishi Triton MM254	10,000	10,407	10,000	7,273	0	(3,134)
Mitsubishi Triton MM5185	10,000	11,065	10,000	8,182	0	(2,883)
Suzuki Panel Van	6,000	9,681	6,000	9,000	0	(681)
Front End Loader	80,000	85,124	80,000	113,636	0	28,513
Side Tipping Trailer	20,000		20,000		0	0
Tip Truck	40,000		40,000		0	0
Ride on Mower	25,000		25,000		0	0
Hino Prime Mover MM3900	29,000		29,000		0	0
	385,000	235,279	383,000	215,973	(2,000)	(19,307)

<u>By Class of Asset</u>	Written Down Value		Sale Proceeds		Profit(Loss)	
	2020/21 Budget \$	February 2020 Actual \$	2020/21 Budget \$	February 2020 Actual \$	2020/21 Budget \$	February 2020 Actual \$
Motor Vehicles	191,000	150,156	189,000	102,336	(2,000)	(47,819)
Plant & Equipment	194,000	85,124	194,000	113,636	0	28,513
	385,000	235,279	383,000	215,973	(2,000)	(19,307)

### Summary

Profit on Asset Disposals  
Loss on Asset Disposals

2020/21 Adopted Budget \$	February 2020 Actual \$
0	33,220
(2,000)	(52,526)
(2,000)	(19,307)

# Shire of Mt Marshall

## Notes to and forming part of the Statement of Financial Activity

For the Period 1 July 2020 to 28 February 2021

### 3. INFORMATION ON BORROWINGS/FINANCING

#### (a) Debenture Repayments

Particulars	Expiry	Principal 1-Jul-20	New Loans		Principal Repayments		Principal Outstanding		Interest Repayments	
			2020/21 Budget \$	2020/21 Actual \$	2020/21 Budget \$	2020/21 Actual \$	2020/21 Budget \$	2020/21 Actual \$	2020/21 Budget \$	2020/21 Actual \$
<b>Recreation &amp; Culture</b>										
Loan 120 - Bencubbin Rec Complex Shire	28/04/2037	386,768	0	0	16,480	8,161	370,288	378,607	14,733	4,841
Loan 121 - Bencubbin Rec SAR	28/04/2037	439,249	0	0	18,716	9,269	420,533	429,980	16,733	5,498
Loan 122 - Bencubbin Rec Complex CRC*	28/04/2037	223,514	0	0	9,524	4,717	213,990	218,797	8,514	2,798
Loan 123 - Aquatic Centre			40,000	0	0	0	0	0	0	0
Loan 124 - Staff Housing			410,000	0	0	0	0	0	0	0
		1,049,531	450,000	0	44,720	22,147	1,004,811	1,027,384	39,981	13,138

(\*) Self supporting loan financed by payments from third parties.  
All other loan repayments were financed by general purpose revenue.

#### (b) Lease Repayments

Particulars	Expiry	Principal 1-Jul-20	New Leases		Principal Repayments		Principal Outstanding		Interest Repayments	
			2020/21 Budget \$	2020/21 Actual \$	2020/21 Budget \$	2020/21 Actual \$	2020/21 Budget \$	2020/21 Actual \$	2020/21 Budget \$	2020/21 Actual \$
<b>Governance</b>										
Lease 1 - Fuji Xerox Docucentre	11/01/2024	8,147	0	0	2,221	1,635	5,926	6,512	124	85
<b>Governance</b>										
Lease 2 - Bencubbin Landfill Site	21/09/2029	44,612	0	0	4,156	0	40,456	44,612	944	0
Lease 3 - Beacon Landfill Site	21/09/2029	44,612	0	0	4,156	0	40,456	44,612	944	0
		97,371	0	0	10,533	1,635	86,838	95,736	2,012	85

All lease repayments were financed by general purpose revenue.

# Shire of Mt Marshall

## Notes to and forming part of the Statement of Financial Activity

For the Period 1 July 2020 to 28 February 2021

	2020/21 Adopted Budget \$	February 2020 Actual \$
<b>4. CASH BACKED RESERVES</b>		
<b>(a) Plant Replacement Reserve</b>		
Opening Balance	353,280	353,280
Amount Set Aside / Transfer to Reserve	2,650	1,047
Amount Used / Transfer from Reserve	(107,400)	(107,400)
	<u>248,530</u>	<u>246,927</u>
<b>(b) Aged Care Units Reserve</b>		
Opening Balance	45,170	45,170
Amount Set Aside / Transfer to Reserve	339	153
Amount Used / Transfer from Reserve	0	0
	<u>45,509</u>	<u>45,323</u>
<b>(c) Housing Reserve</b>		
Opening Balance	8,531	8,531
Amount Set Aside / Transfer to Reserve	64	29
Amount Used / Transfer from Reserve	0	0
	<u>8,595</u>	<u>8,560</u>
<b>(d) Employee Entitlements Reserve</b>		
Opening Balance	99,615	99,615
Amount Set Aside / Transfer to Reserve	747	337
Amount Used / Transfer from Reserve	0	0
	<u>100,362</u>	<u>99,952</u>
<b>(e) Public Amenities &amp; Buildings Reserve</b>		
Opening Balance	161,939	161,941
Amount Set Aside / Transfer to Reserve	1,215	547
Amount Used / Transfer from Reserve	0	0
	<u>163,154</u>	<u>162,488</u>
<b>(f) Mt Marshall Aquatic Centre Development Reserve</b>		
Opening Balance	674,642	674,642
Amount Set Aside / Transfer to Reserve	5,060	2,073
Amount Used / Transfer from Reserve	(672,596)	(152,600)
	<u>7,106</u>	<u>524,115</u>
<b>(g) Community Bus Reserve</b>		
Opening Balance	20,468	20,468
Amount Set Aside / Transfer to Reserve	154	69
Amount Used / Transfer from Reserve	0	0
	<u>20,622</u>	<u>20,537</u>

# Shire of Mt Marshall

## Notes to and forming part of the Statement of Financial Activity

For the Period 1 July 2020 to 28 February 2021

	2020/21 Adopted Budget \$	February 2020 Actual \$
<b>4. RESERVES (Continued)</b>		
<b>(h) Bencubbin Recreation Complex Reserve</b>		
Opening Balance	4,252	4,252
Amount Set Aside / Transfer to Reserve	32	14
Amount Used / Transfer from Reserve	0	0
	<u>4,284</u>	<u>4,266</u>
<b>(i) Office Equipment Reserve</b>		
Opening Balance	0	0
Amount Set Aside / Transfer to Reserve	0	0
Amount Used / Transfer from Reserve	0	0
	<u>0</u>	<u>0</u>
<b>(j) Economic Development Reserve</b>		
Opening Balance	78,720	78,720
Amount Set Aside / Transfer to Reserve	590	212
Amount Used / Transfer from Reserve	(40,000)	(40,000)
	<u>39,310</u>	<u>38,932</u>
<b>(k) Beacon Accommodation Reserve</b>		
Opening Balance	3,703	3,703
Amount Set Aside / Transfer to Reserve	28	12
Amount Used / Transfer from Reserve	0	0
	<u>3,731</u>	<u>3,715</u>
<b>(l) Medical Enhancement Reserve</b>		
Opening Balance	7,946	7,946
Amount Set Aside / Transfer to Reserve	60	27
Amount Used / Transfer from Reserve	0	0
	<u>8,006</u>	<u>7,973</u>
<b>(m) Bencubbin Community Resource Centre Reserve</b>		
Opening Balance	296	296
Amount Set Aside / Transfer to Reserve	2	1
Amount Used / Transfer from Reserve	0	0
	<u>298</u>	<u>297</u>
<b>Total Cash Backed Reserves</b>	<u><u>649,507</u></u>	<u><u>1,163,085</u></u>

All of the above reserve accounts are to be supported by money held in financial institutions.

# Shire of Mt Marshall

## Notes to and forming part of the Statement of Financial Activity

For the Period 1 July 2020 to 28 February 2021

	2020/21 Adopted Budget \$	February 2020 Actual \$
<b>4. RESERVES (Continued)</b>		
<b>Cash Backed Reserves (Continued)</b>		
<b>Summary of Transfers To Cash Backed Reserves</b>		
<b>Transfers to Reserves</b>		
Plant Replacement Reserve	2,650	1,047
Aged Care Units Reserve	339	153
Community Housing Reserve	0	0
Housing Reserve	64	29
Employee Entitlements Reserve	747	337
Public Amenities & Buildings Reserve	1,215	547
Mt Marshall Aquatic Centre Development Rese	5,060	2,073
Community Bus Reserve	154	69
Bencubbin Recreation Complex Reserve	32	14
Office Equipment Reserve	0	0
Economic Development Reserve	590	212
Integrated Planning/Financial Reporting Reserv	0	0
Beacon Accommodation Reserve	28	12
Medical Enhancement Reserve	60	27
Bencubbin Community Resource Centre Reser	2	1
	<b>10,941</b>	<b>4,521</b>
<b>Transfers from Reserves</b>		
Plant Replacement Reserve	(107,400)	(107,400)
Aged Care Units Reserve	0	0
Community Housing Reserve	0	0
Housing Reserve	0	0
Employee Entitlements Reserve	0	0
Public Amenities & Buildings Reserve	0	0
Mt Marshall Aquatic Centre Development Rese	(672,596)	(152,600)
Community Bus Reserve	0	0
Bencubbin Recreation Complex Reserve	0	0
Office Equipment Reserve	0	0
Economic Development Reserve	(40,000)	(40,000)
Integrated Planning/Financial Reporting Reserv	1	0
Beacon Accommodation Reserve	0	0
Medical Enhancement Reserve	0	0
Bencubbin Community Resource Centre Reser	0	0
	<b>(819,995)</b>	<b>(300,000)</b>
<b>Total Transfer to/(from) Reserves</b>	<b>(809,054)</b>	<b>(295,479)</b>

## Shire of Mt Marshall

### Notes to and forming part of the Statement of Financial Activity

For the Period 1 July 2020 to 28 February 2021

#### 4. RESERVES (Continued)

In accordance with council resolutions in relation to each reserve account, the purpose for which the reserves are set aside are as follows:

**Plant Replacement Reserve**

- To fund the purchase of plant which exceeds Council's capitalisation threshold, so as to avoid undue heavy burden in a single year

**Aged Care Units Reserve**

- To fund capital works on existing Aged Care Units or construction of new Aged Care Units.

**Housing Reserve**

- To fund the replacement of housing and any major maintenance

**Employee Entitlement Reserve**

- To be used to fund Long Service Leave requirement / other accrued leave

**Public Amenities & Buildings**

- To help fund future building maintenance requirements to the shire's buildings.

**Mt Marshall Aquatic Centre Development**

- To finance future capital and maintenance upgrades for the Mt Marshall Aquatic Centre

**Community Bus Reserve**

- To finance the replacement of the community bus

**Bencubbin Recreation Complex**

- To provide funding for future extensions to the Bencubbin Complex

**Office Equipment**

- To replace office equipment as required

**Economic Development Reserve**

- To set aside funds for Economic Development initiatives.

**Beacon Accommodation Reserve**

- To set aside funds for the provision of transient accommodation in Beacon.

**Medical Enhancement Reserve**

- To be used for projects that may arise through the NEWROC Health Strategy

**Bencubbin Community Resource Centre Reserve**

- To be used for refurbishment of the Bencubbin Community Resource Centre

# Shire of Mt Marshall

## Notes to and forming part of the Statement of Financial Activity

For the Period 1 July 2020 to 28 February 2021

	2020/21 B/Fwd Per Approved Budget \$	2020/21 B/Fwd Per Financial Report \$	February 2020 Actual \$
<b>5. NET CURRENT ASSETS</b>			
<b>Composition of Estimated Net Current Asset Position</b>			
<b>CURRENT ASSETS</b>			
Cash - Unrestricted	2,123,692	2,123,693	1,430,886
Cash - Restricted Unspent Grants	0	0	0
Cash - Restricted Unspent Loans	0	0	0
Cash - Restricted Reserves	1,458,563	1,458,563	1,163,085
Rates Outstanding	123,891	123,891	145,641
Sundry Debtors	39,248	39,248	58,682
Provision for Doubtful Debts	(7,221)	(815)	(815)
Gst Receivable	55,702	55,702	25,523
Accrued Income/Payments In Advance	(3,671)	(3,375)	(8,799)
Loans - Clubs/Institutions	0	0	0
Inventories	14,385	14,385	28,996
	<u>3,804,590</u>	<u>3,811,292</u>	<u>2,843,199</u>
<b>LESS: CURRENT LIABILITIES</b>			
Sundry Creditors	(293,645)	(293,645)	(43,582)
Accrued Interest On Loans	(7,066)	(7,066)	0
Accrued Salaries & Wages	(54,010)	(54,010)	(301)
Contract Liabilities	(674)	(5,129)	(5,129)
Gst Payable	(29,841)	(29,841)	(18,170)
Payroll Creditors	(30,068)	(30,068)	(54,408)
Accrued Expenses	(3,291)	(39,087)	0
FBT Liability	0	(8,825)	0
Bonds and Deposits	0	(10,625)	1,360
Current Employee Benefits Provision	(224,612)	(249,325)	(244,751)
Current Loan Liability	0	(44,720)	(22,573)
	<u>(643,208)</u>	<u>(772,341)</u>	<u>(387,554)</u>
<b>NET CURRENT ASSET POSITION</b>	<b>3,161,382</b>	<b>3,038,951</b>	<b>2,455,645</b>
Less: Cash - Reserves - Restricted	(1,458,563)	(1,458,563)	(1,163,085)
Less: Cash - Unspent Grants - Restricted	0	0	0
Add Back : Component of Leave Liability not Required to be Funded	99,615	99,615	99,952
Add Back : Current Loan Liability	0	44,720	22,573
Adjustment for Trust Transactions Within Muni	(6,884)	10,625	(1,360)
<b>ESTIMATED SURPLUS/(DEFICIENCY) C/FWD</b>	<u><b>1,795,548</b></u>	<u><b>1,735,348</b></u>	<u><b>1,413,725</b></u>

# Shire of Mt Marshall

## NOTES TO AND FORMING PART OF THE STATEMENT OF FINANCIAL ACTIVITY

For the Period 1 July 2020 to 28 February 2021

### 6. RATING INFORMATION

RATE TYPE	Rate in \$	Number of Properties	Rateable Value \$	2020/21 Rate Revenue \$	2020/21 Interim Rates \$	2020/21 Back Rates \$	2020/21 Total Revenue \$	2020/21 Budget \$
<b>General Rate</b>								
GRV		106	569,520	75,933	(1,310)		74,623	75,933
UV		311	74,587,587	1,368,682	2,248		1,370,930	1,368,682
Mining		1	47,718	876	697		1,573	876
<b>Sub-Totals</b>		418	75,204,825	1,445,491	1,634	0	1,447,125	1,445,491
<b>Minimum Rates</b>	<b>Minimum \$</b>							
GRV	416	38	28,033	15,808			15,808	15,808
UV	416	24	164,160	9,984			9,984	9,984
Mining	416	11	45,907	4,576			4,576	4,576
<b>Sub-Totals</b>		73	238,100	30,368	0	0	30,368	30,368
Discounts							1,477,493	1,475,859
<b>Total Amount of General Rates</b>							(54,098)	(53,300)
Movement in Excess Rates							1,423,395	1,422,559
Ex Gratia Rates							0	0
Specified Area Rates							16,772	17,200
Rates Written off							37,706	35,449
							(1,475)	(700)
<b>Total Rates</b>							1,476,398	1,474,508

All land except exempt land in the Shire of Mt Marshall is rated according to its Gross Rental Value (GRV) in townsites or Unimproved Value (UV) in the remainder of the Shire.

The general rates detailed above have been determined by Council on the basis of raising the revenue required to meet the deficiency between the total estimated expenditure proposed in the budget and the estimated revenue to be received from all sources other than rates and also bearing considering the extent of any increase in rating over the level adopted in the previous year.

The minimum rates have been determined by Council on the basis that all ratepayers must make a reasonable contribution to the cost of the Local Government services/facilities.

## Shire of Mt Marshall

### Notes to and forming part of the Statement of Financial Activity

For the Period 1 July 2020 to 28 February 2021

#### 7. TRUST FUNDS

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

Detail	Balance 01-Jul-20 \$	Amounts Received \$	Amounts Paid (\$)	February 2020 Balance \$
Police Licensing	0	93,901	(93,085)	816
Aged Care Beautification	829	0	0	829
Unclaimed Monies	1,240	0	0	1,240
Nomination Deposits	0	0	0	0
Tree Planting Nursery	1,000	0	0	1,000
Sundry Creditors	0	0	0	0
Housing Bonds	11,800	440	(2,920)	9,320
Staff Social Club	2,114	1,729	(3,480)	363
Portable Toilet Bonds	0	0	0	0
Deposit on Land	0	0	0	0
Rehabilitation Bonds	10,700	200	(50)	10,850
	27,683	96,270	(99,535)	24,418

# Shire of Mt Marshall

## Notes to and forming part of the Statement of Financial Activity

For the Period 1 July 2020 to 28 February 2021

### 8. OPERATING STATEMENT

	February 2020 Actual \$	2020/21 Adopted Budget \$	2019/20 Actual \$
<b>OPERATING REVENUES</b>			
Governance	28,722	34,299	43,566
General Purpose Funding	2,328,638	2,691,947	4,092,306
Law, Order, Public Safety	18,873	34,845	50,448
Health	98,099	200,740	175,945
Education and Welfare	81,525	106,194	101,529
Housing	98,293	123,800	127,006
Community Amenities	104,723	166,419	148,362
Recreation and Culture	410,166	716,089	413,908
Transport	899,416	1,344,635	1,398,759
Economic Services	145,325	194,225	187,976
Other Property and Services	52,268	51,900	66,606
<b>TOTAL OPERATING REVENUE</b>	<b>4,266,048</b>	<b>5,665,094</b>	<b>6,806,410</b>
<b>OPERATING EXPENSES</b>			
Governance	254,294	419,832	383,584
General Purpose Funding	44,549	79,901	76,415
Law, Order, Public Safety	127,485	191,912	186,204
Health	184,124	329,206	321,026
Education and Welfare	201,005	369,373	300,867
Housing	207,216	289,845	257,450
Community Amenities	166,227	320,200	267,793
Recreation & Culture	742,884	1,250,849	1,116,081
Transport	1,880,512	2,828,152	2,824,040
Economic Services	334,131	497,137	455,585
Other Property and Services	218,120	20,570	40,941
<b>TOTAL OPERATING EXPENSE</b>	<b>4,360,547</b>	<b>6,596,977</b>	<b>6,229,986</b>
<b>CHANGE IN NET ASSETS RESULTING FROM OPERATIONS</b>	<b><u>(94,499)</u></b>	<b><u>(931,883)</u></b>	<b><u>576,424</u></b>

# Shire of Mt Marshall

## Notes to and forming part of the Statement of Financial Activity

For the Period 1 July 2020 to 28 February 2021

### 9. BALANCE SHEET

	February 2020 Actual \$	2019/20 Actual \$
<b>CURRENT ASSETS</b>		
Cash and Cash Equivalents	2,593,971	3,582,256
Trade and Other Receivables	225,039	224,174
Inventories	28,996	14,385
<b>TOTAL CURRENT ASSETS</b>	<b>2,848,006</b>	<b>3,820,815</b>
<b>NON-CURRENT ASSETS</b>		
Other Receivables	286,289	286,289
Inventories	0	0
Property, Plant and Equipment	20,405,807	19,480,670
Infrastructure	89,804,372	90,217,919
ROU Assets	136,623	148,099
Work in Progress	0	0
<b>TOTAL NON-CURRENT ASSETS</b>	<b>110,633,091</b>	<b>110,132,977</b>
<b>TOTAL ASSETS</b>	<b>113,481,097</b>	<b>113,953,792</b>
<b>CURRENT LIABILITIES</b>		
Trade and Other Payables	121,590	467,672
Bonds and Deposits	(1,360)	10,625
Long Term Borrowings	22,573	44,720
Lease Liabilities	8,898	10,533
Provisions	244,751	249,325
<b>TOTAL CURRENT LIABILITIES</b>	<b>396,452</b>	<b>782,875</b>
<b>NON-CURRENT LIABILITIES</b>		
Trade and Other Payables	0	0
Long Term Borrowings	1,004,811	1,004,811
Lease Liabilities	87,021	87,021
Provisions	86,892	90,650
<b>TOTAL NON-CURRENT LIABILITIES</b>	<b>1,178,724</b>	<b>1,182,482</b>
<b>TOTAL LIABILITIES</b>	<b>1,575,176</b>	<b>1,965,357</b>
<b>NET ASSETS</b>	<b>111,905,921</b>	<b>111,988,435</b>
<b>EQUITY</b>		
Trust Imbalance	1,360	(10,625)
Retained Surplus	82,321,433	82,120,454
Reserves - Cash Backed	1,163,085	1,458,563
Revaluation Surplus	28,420,043	28,420,043
<b>TOTAL EQUITY</b>	<b>111,905,921</b>	<b>111,988,435</b>

## Shire of Mt Marshall

For the Period 1 July 2020 to 28 February 2021

### Report on Significant Variances (greater than 10% and \$5,000)

#### Purpose

The purpose of the Monthly Variance Report is to highlight circumstances where there is a major variance from the YTD Monthly Budget and YTD Actual figures. These variances can occur because of a change in timing of the activity, circumstances change (e.g. grants were budgeted for but not received) or changes to the original budget projections. The Report is designed to highlight these issues and explain the reason for the variance.

#### The Materiality variances adopted by Council are:

Actual Variance to YTD Budget up to 5%:	Don't Report
Actual Variance exceeding 10% of YTD Budget	Use Management Discretion
Actual Variance exceeding 10% of YTD Budget and a value greater than \$5,000:	Must Report

**Shire of Mt Marshall**  
**Report on Significant Variances - Operating Income & Expenditure**  
**For the Period 1 July 2020 to 28 February 2021**

	28 February 2021 YTD	YTD	Budget to Actual YTD	Budget to Actual YTD Favourable/ (Unfavourable)	Components of Variance Favourable/ (Unfavourable)	
	Actual \$	Budget \$	%	\$	\$	
<b>Revenues/Sources</b>						
Governance	28,722	22,848	26%	5,874	5,399	Refund of overpaid super
					475	<i>Minor Items</i>
General Purpose Funding	905,244	960,456	(6%)	(55,213)	(30,899)	FAGS under budget
					(23,995)	Back Rates for 19/20
					(319)	<i>Minor Items</i>
Law, Order, Public Safety	18,873	25,914	(27%)	(7,041)	(8,086)	DFES ESL Grant timing
					1,044	<i>Minor Items</i>
Health	98,099	133,816	0%	(35,717)	(35,976)	NEW Health income under budget. Offset by expenditure.
					259	<i>Minor Items</i>
Education and Welfare	81,525	74,224	10%	7,302	4,191	Little Bees income over budget
					3,111	<i>Minor Items</i>
Housing	98,293	82,520	19%	15,773	14,710	Staff housing rental income over budget, due to change in method of recording to show subsidy
					4,775	Community Housing Reimbursements - CEACA 50% contribution to dividing fences
					(3,712)	<i>Minor Items</i>
Community Amenities	104,723	146,841	(29%)	(42,118)	(15,074)	Bin charges under budget due to removal of Shire properties
					(23,776)	State NRM Grant under budget - timing
					(3,268)	<i>Minor Items</i>
Recreation and Culture	410,166	518,081	(21%)	(107,915)	(65,908)	Recreation Grant funding - timing
					(11,236)	Reimbursements Sporting Facilities under budget - timing
					(48,055)	LR & CIP Funding Swimming Pool - timing
					18,182	LR & CIP Funding P & G - timing
					(898)	<i>Minor Items</i>
Transport	899,416	949,619	(5%)	(50,203)	(16,664)	Beacon Airstrip Grant under budget - timing
					(6,626)	MRWA Direct Grant - timing
					(15,609)	Asset/plant disposals still to be processed
					(45,857)	R2R Grant - timing
					32,583	Profit on disposal of assets
					1,969	<i>Minor Items</i>
Economic Services	145,325	133,632	9%	11,693	2,312	Beacon Cabins over budget
					14,509	Beacon Workers camp over budget
					8,837	Beacon Caravan Park over budget
					(7,785)	Bencubbin Short Term Accommodation units - timing. Not being charged out until end of stay (pool contractors)
					4,271	Bencubbin Caravan Park over budget
					9,205	Bencubbin Cabins over budget
					(20,000)	LR&CIP Funding - timing
					343	<i>Minor Items</i>
Other Property and Services	52,268	34,592	51%	17,676	10,463	Workers Comp Reimbursement - offset by expenditure
					(5,333)	Diesel Fuel Rebate under budget. Offset by fuel usage.
					17,663	Insurance for written off vehicle and other minor reimbursements
					(5,117)	<i>Minor Items</i>
<b>Total Revenues excl Rates</b>	<b>2,842,653</b>	<b>3,082,543</b>	<b>(8%)</b>	<b>(239,890)</b>		
<b>Amount Raised from Rates</b>	<b>1,423,392</b>	<b>1,423,395</b>	<b>(0%)</b>	<b>(03)</b>	<b>(03)</b>	<b>Rounding</b>
					-	<i>Minor Items</i>

**Shire of Mt Marshall**  
**Report on Significant Variances - Operating Income & Expenditure**  
**For the Period 1 July 2020 to 28 February 2021**

	28 February 2021 YTD	YTD	Budget to Actual YTD	Budget to Actual YTD Favourable/ (Unfavourable)	Components of Variance Favourable/ (Unfavourable)	
(Expenses)/(Applications)	Actual \$	Budget \$	%	\$	\$	
Governance	(254,294)	(320,046)	21%	65,752	11,592	Admin consultants under budget
					4,533	Computer Support under budget
					4,873	Council Conference Exp under budget
					6,428	Records Management under budget
					8,325	Legal Expenses under budget
					10,067	Admin FBT under budget - timing, adjusted after return is completed
					9,673	Computer Equipment Mtc under budget
					5,328	Removal and recruitment expenses under budget
					58,313	Audit Fees under budget - timing, audit not yet complete
					(5,478)	Councillor iPad Expenditure over budget
					(81,414)	Admin allocations - timing ie all of the above are yet to be spent
					11,040	Councillor Meeting attendance under budget
					20,443	Admin allocated to Members of Council is under budget due to the above.
					2,028	Minor Items
General Purpose Funding	(44,549)	(53,256)	16%	8,708	5,944	Valuation Expenses under budget. GRV valuation not going ahead due to COVID.
					3,506	Admin allocations under budget
					(742)	Minor Items
Law, Order, Public Safety	(127,485)	(131,271)	3%	3,786	3,786	Minor Items
Health	(184,124)	(213,654)	14%	29,530	18,522	NEW Health under budget. Accounts still to be finalised.
					(5,396)	EHO Scheme costs - final invoice still to be issued
					8,733	Medical Practice under budget
					3,561	Admin allocations under budget
					4,110	Minor Items
Education and Welfare	(201,005)	(255,410)	21%	54,406	5,650	Masonic Lodge under budget - ownership/management being investigated
					7,836	CDO Salary/Super under budget
					9,858	Aged Care Units under budget
					3,636	Senior's Trip under budget
					23,632	Little Bees under budget
					3,793	Minor Items
Housing	(207,216)	(195,194)	(6%)	(12,022)	(6,634)	Depreciation over budget
					(6,344)	Community Housing Mtc over budget - timing
					956	Minor Items
Community Amenities	(166,227)	(216,448)	23%	50,222	3,564	Sanitation under budget
					3,735	Cemeteries under budget
					39,036	Landcare under budget
					3,887	Minor Items
Recreation & Culture	(742,884)	(854,517)	13%	111,633	30,087	Recreation Grounds under budget
					27,385	Swimming Pool operations under budget. Pool not yet open.
					2,730	Halls under budget
					5,269	Other Recreation under budget
					37,559	Parks and gardens under budget
					9,369	Ag Society under budget
					(767)	Minor Items
Transport	(1,880,512)	(1,863,457)	(1%)	(17,055)	(72,901)	Depreciation over budget
					38,137	Town Streets under budget
					(11,894)	Loss on disposal of assets
					27,258	Road Mtc under budget
					2,345	Minor Items
Economic Services	(334,131)	(345,772)	3%	11,641	16,039	Economic Development Fund under budget
					(20,990)	Tourism and Area Promotion over budget, offset by additional accommodation income
					2,720	Building Control under budget
					7,594	Admin allocations under budget
					555	Sandalwood Shops under budget
					5,724	Minor Items
Other Property and Services	(218,120)	(32,604)	(569%)	(185,516)	(1,666)	Workers Comp Exp - offset by income
					84,447	Plant Op Costs under budget - timing
					(82,307)	Depreciation allocated to jobs over budget - timing
					(190,543)	Public Works Overheads over budget - timing
					4,554	Minor Items
<b>Total Expenses/Applications</b>	<b>(4,360,546)</b>	<b>(4,481,629)</b>	<b>(6%)</b>	<b>48,980</b>		

**Shire of Mt Marshall**  
**Capital Expenditure Report on Significant Variances**  
**For the Period 1 July 2020 to 28 February 2021**

	Full Year Budget	28 February 2021 YTD Actual	28 February 2021 YTD Budget	Budget to Actual YTD %	Budget to Actual YTD Favourable/ (Unfavourable)	Commentary
	\$	\$	\$	%	\$	
<b>Capital Expenditure</b>						
<b>Governance</b>						
Purchase Vehicle - Admin	133,000	58,682	133,000	0%	74,318	Timing - CEO Vehicle still to be changed over
<b>Health</b>						
New Health Purchase Of Motor Vehicle	45,000	-	30,000	100%	30,000	New contract begins 1 January, no vehicle changeover required.
Beacon Silver Chain House	25,000	18,880	16,664	(13%)	(2,216)	Timing
<b>Education &amp; Welfare</b>						
Unit 3	8,000	10,529	8,000	(32%)	(2,529)	
<b>Housing</b>						
Land & Buildings - Staff Housing	503,000	14,779	335,320	96%	320,541	Timing
Land & Buildings	51,000	3,731	33,992	89%	30,261	Timing
<b>Community Amenities</b>						
Land & Buildings - Community Amenities	61,000	8,471	40,664	79%	32,193	Timing
<b>Recreation &amp; Culture</b>						
Land & Buildings - Halls & Civic Centres	68,500	16,017	45,664	65%	29,647	Timing
Sturt Pea House Improvements	20,000	-	13,328	100%	13,328	Timing
Land & Buildings - Swimming Pool	1,130,996	1,043,544	1,130,996	8%	87,452	Timing - Completed January, accommodation not yet charged out
Parks & Recreation Capital Expenditure	190,000	23,703	126,664	81%	102,961	Timing
Bencubbin Rec Complex	438,200	243,750	292,096	17%	48,346	Timing
<b>Transport</b>						
Road Construction	1,752,211	912,795	1,167,848	22%	255,053	Timing
Footpath Construction	20,000	-	13,328	100%	13,328	Timing
Plant Purchases	600,000	249,155	400,000	38%	150,845	Timing
Beacon Airstrip Upgrade	25,000	19,335	16,664	(16%)	(2,671)	Timing
Motor Vehicle Purchases	85,000	93,891	56,664	100%	(37,227)	Timing
<b>Economic Services</b>						
Bencubbin CRC	27,000	2,840	17,992	0%	15,152	Timing
Bencubbin Workers Camp - Capital Expenditure	7,000	6,707	7,000	100%	293	
Beacon Workers Camp - Capital Expenditure	45,000	5,232	30,000	100%	24,768	Timing
<b>Other Property &amp; Services</b>						
Depot Shed	54,000	-	36,000	100%	36,000	Timing of Beacon Shed, Bencubbin (possibly) not required if new fire shed is approved
<b>Total Capital Expenditure</b>	<b>5,288,907</b>	<b>2,732,040</b>	<b>3,951,884</b>	<b>31%</b>	<b>1,219,844</b>	

<b>SHIRE OF MT MARSHALL</b> <b>Summary Of Schedules - Schedule 2</b> <b>For Period Ended</b> <b>30 June 2021</b>							
	Sched No	2020/21 Budget		2020/21 Actuals		2020/21 Projected	
		Income	Expenditure	Income	Expenditure	Income	Expenditure
<b>OPERATING</b>							
General Purpose Funding	3	2,691,947	79,901	2,328,638	44,549	2,650,748	79,901
Governance	4	34,299	419,832	28,722	254,294	56,299	411,432
Law, Order & Public Safety	5	34,845	191,912	18,873	127,485	34,845	196,912
Health	7	200,740	329,206	98,099	184,124	200,740	329,206
Education & Welfare	8	106,194	369,373	81,525	201,005	106,194	362,873
Housing	9	123,800	289,845	98,293	207,216	123,800	289,845
Community Amenities	10	166,419	320,200	104,723	166,227	166,419	322,700
Recreation & Culture	11	716,089	1,250,849	410,166	742,884	716,589	1,248,349
Transport	12	1,344,635	2,828,151	915,025	1,880,512	1,344,635	2,828,151
Economic Services	13	194,225	497,137	145,325	334,131	292,525	497,137
Other Property & Services	14	51,900	20,570	52,268	218,120	51,900	20,570
<b>Total Operating</b>		<b>5,665,093</b>	<b>6,596,975</b>	<b>4,281,657</b>	<b>4,360,546</b>	<b>5,744,695</b>	<b>6,587,076</b>
<b>CAPITAL</b>							
General Purpose Funding	3	0	0	0	0	0	0
Governance	4	0	135,221	0	60,317	0	135,221
Law, Order & Public Safety	5	0	0	0	0	0	0
Health	7	0	70,000	0	18,880	0	45,000
Education & Welfare	8	0	8,000	0	10,529	0	10,500
Housing	9	0	554,000	0	18,510	0	120,500
Community Amenities	10	0	69,312	0	8,471	0	69,312
Recreation & Culture	11	9,524	1,892,416	4,717	1,349,161	9,524	1,831,416
Transport	12	0	2,482,211	(15,609)	1,275,175	0	2,482,211
Economic Services	13	0	79,000	0	14,779	0	79,000
Other Property & Services	14	0	54,000	0	0	0	54,000
<b>Total Capital</b>		<b>9,524</b>	<b>5,344,160</b>	<b>(10,893)</b>	<b>2,755,822</b>	<b>9,524</b>	<b>4,827,160</b>
<b>TOTAL INCOME &amp; EXPENDITURE</b>		<b>5,674,617</b>	<b>11,941,136</b>	<b>4,270,764</b>	<b>7,116,368</b>	<b>5,754,219</b>	<b>11,414,236</b>
<b>RESERVE MOVEMENTS/NEW LOANS</b>							
Transfer to Reserves			10,939		4,521		10,939
Proceeds of New Debentures		450,000		0		0	
Transfer from Reserves		819,996		300,000		819,996	
<b>Total Reserve Movements</b>		<b>1,269,996</b>	<b>10,939</b>	<b>300,000</b>	<b>4,521</b>	<b>819,996</b>	<b>10,939</b>
Less Depn For Year		2,826,170		1,996,647		2,826,170	
Plus Loss on Sale of Asset		2,000		19,307		2,000	
Less Profit on Sale of Asset			0				0
Movements in Accruals		747		(3,422)		0	
Movement due to changes in Accounting Standards			0		0		0
Plus value of assets Sold		383,000		215,973		383,000	
		<b>10,156,530</b>	<b>11,952,075</b>	<b>6,799,269</b>	<b>7,120,889</b>	<b>9,785,385</b>	<b>11,425,175</b>
<b>Surplus July 1 B/Fwd</b>							
Muni Funds		1,795,544		1,735,348		1,735,348	
		<b>11,952,074</b>	<b>11,952,075</b>	<b>8,534,617</b>	<b>7,120,889</b>	<b>11,520,733</b>	<b>11,425,175</b>
<b>Balance Carried Forward</b>							
Muni Fund			0		0		0
		<b>11,952,074</b>	<b>11,952,075</b>	<b>8,534,617</b>	<b>7,120,889</b>	<b>11,520,733</b>	<b>11,425,175</b>
<b>Surplus/(Deficit)</b>			(0)		1,413,728		95,558
		<b>11,952,074</b>	<b>11,952,074</b>	<b>8,534,617</b>	<b>8,534,617</b>	<b>11,520,733</b>	<b>11,520,733</b>

## Budget Review 2020/21

### Shire of Mt Marshall

Detail 20/21

Budget 2020/21		Actual 2020/21		Projected 2020/21	
Income	Expenditure	Income	Expenditure	Income	Expenditure

### 03 General Purpose Funding

#### 031 Rates Revenue

##### General Rates

0312001	Rates - UV			(1,368,682)		(1,370,316)		(1,368,682)	
	74,587,587	@	0.01835	311 Properties					
0312011	Rates - GRV			(75,933)		(75,933)		(75,933)	
	569,520	@	0.13333	106 Properties					
0312021	Rates Minimum - UV			(9,984)		(9,984)		(9,984)	
	144,760	@	\$416	24 Properties					
0312031	Rates Minimum - GRV			(15,808)		(15,808)		(15,808)	
	28,033	@	\$416	38 Properties					
0312040	Rates Minimum - Mining			(5,452)		(5,452)		(5,452)	
	47,718	@	0.01835	1 Properties	\$876				
	45,907	@	\$416	11 Properties	\$4,576				

##### Total General Rates Levied

				(1,475,859)		(1,477,493)		(1,475,859)	
0311001	Rates Discount			53,300		54,098		53,300	
0311011	Rates Written-off/Adjustments			700		1,475		700	
0312151	CBH Contribution to Rates			(17,200)		(16,772)		(17,200)	
0311041	Beacon CRC - SAR - Payment to Beacon Progress Association			0		0		0	
0312091	Beacon CRC - SAR - UV			0		0		0	
0312101	Beacon CRC - SAR - GRV			0		0		0	
0312181	Movement in Excess Rates			0		0		0	
0312152	SAR - Bencubbin Recreation Complex Redevelopment Loan Servicing			(35,449)		(37,706)		(35,449)	
				(1,474,508)		(1,476,398)		(1,474,508)	

##### Rates to be Raised

##### Other Income in Relation to Rates

0312051	Rates Penalty			(11,100)		(7,082)		(11,100)	
0312171	Rates - Back Rates			0		23,995		0	
0312191	Rates Debt Collection Income			(10,000)		(7,979)		(10,000)	
0332031	Rates Instalment Interest Fee			(2,000)		(2,470)		(2,000)	
0332041	Rates Administration Fee			(1,500)		(1,836)		(1,500)	
				(24,600)		4,628		(24,600)	

##### 031 Rates Revenue Expenses

0311021	Valuation Expenses				10,000		720		10,000
0311061	Rates Debt Collection Expense				10,000		7,406		10,000
0311552	Alloc Administration Expenses				59,901		36,422		59,901
<b>Total</b>					<b>79,901</b>		<b>44,549</b>		<b>79,901</b>

## Budget Review 2020/21 Shire of Mt Marshall

Detail 20/21

Budget 2020/21		Actual 2020/21		Projected 2020/21	
Income	Expenditure	Income	Expenditure	Income	Expenditure

### 03 General Purpose Funding

#### 033 Other General Purpose Funding

##### Operating Income

0332005	Unclaimed funds LGA 6.9 (4)	0		0		0	
0322001	Federal - Financial Assistance Grant - General	(770,000)		(550,925)		(734,566)	
1222041	Federal - Financial Assistance Grant - Roads	(400,000)		(295,677)		(394,236)	
0332001	Pens Deferred Rates Int Grant	0		0		0	
0332011	Interest on Investments	(11,900)		(5,746)		(11,900)	
0332021	Interest on Reserves	(10,939)		(4,521)		(10,939)	
0332091	Interest Receivable On Self Supporting Loans	0		0		0	
<b>Total</b>		<b>(1,192,839)</b>		<b>(856,869)</b>		<b>(1,151,641)</b>	

##### Operating Expenditure

0322090	Interest on Loan 119 - Self Supporting		0		0		0
<b>Total</b>			<b>0</b>		<b>0</b>		<b>0</b>

##### Capital Income

0334040	Loan Principal Receivable - Loan 119	0		0		0	
<b>Total</b>		<b>0</b>		<b>0</b>		<b>0</b>	

##### Capital Expenditure

0333001	Principal Repayment on Loan 119		0		0		0
0333050	Transfer of Interest to Reserves		0		0		0
<b>Total</b>			<b>0</b>		<b>0</b>		<b>0</b>

### 03 General Purpose Funding Totals

Total Operating Income	(2,691,947)	(2,328,638)	(2,650,748)
Total Operating Expenditure	79,901	44,549	79,901
Total Capital Income	0	0	0
Total Capital Expenditure	0	0	0

## Budget Review 2020/21

### Shire of Mt Marshall

Detail 20/21

Budget 2020/21		Actual 2020/21		Projected 2020/21	
Income	Expenditure	Income	Expenditure	Income	Expenditure

#### 04 Governance

##### 041 Members of Council

##### Operating Income

0412001 Reimbursement - Members of Council

**Total**

0	(104)	0
<b>0</b>	<b>(104)</b>	<b>0</b>

##### Operating Expenditure

0411001	Travelling Expenses- Councillors		15,000	4,650	15,000
0411011	Conference Expenses - Councillors		5,000	127	500
0411021	Election Expenses		1,000	0	0
0411031	President's Allowance		5,500	3,341	5,500
0411041	Deputy President's Allowance		1,500	835	1,500
0411051	Refreshments & Receptions		7,000	6,162	7,000
0411061	Insurance - Councillors		3,000	3,206	3,000
0411071	Subscriptions		45,370	42,081	45,370
	WALGA	21,700			
	Great Eastern Country Zone WALGA	0			
	Rural Water Council	500			
	Beacon Central CRC Corporate Membership	70			
	CEACA	20,000			
	Eastern Wheatbelt Biodiversity Group	100			
	Other	3,000			
0411082	Other Minor Expenditure Members of Council		1,500	129	1,500
0411091	Telephone Subsidy - Councillors		17,000	6,986	17,000
0411092	Councillor iPad Expenses		10,000	11,841	10,000
0411101	Councillors Fees		33,000	19,013	33,000
0411121	Training - Elected Member		4,000	1,620	4,000
0411151	Maintenance - Council Chambers		600	606	600
	<u>0431 Council Chambers Maintenance</u>				
	10 Materials	300			
	11 Contracts	300			
0411161	Public Relations & Donations		4,500	2,971	4,500
	Lions Rates	450			
	Beacon Co-Op Rates	1,800			
	Staff Retirement/Resignation Gift/Function	500			
	Promotional Materials	250			
	New Councillor Function	200			
	Framing Councillor Photos	300			
	West Australian Notices	300			
	Plaques/Engraving	200			
	Flowers	500			
0411171	Professional Advice & Support		0	0	0
0411400	Alloc Administration Expenses		201,424	113,837	201,424
<b>Total</b>			<b>355,394</b>	<b>217,404</b>	<b>349,894</b>

## Budget Review 2020/21

### Shire of Mt Marshall

Detail 20/21

Budget 2020/21		Actual 2020/21		Projected 2020/21	
Income	Expenditure	Income	Expenditure	Income	Expenditure

#### 04 Governance

##### 042 Administration General

##### Operating Income

0422011	Profit on Disposal Of Asset	0		(636)		(22,000)	
0422023	Debt Collection Income	(1,500)		0		(1,500)	
0422041	Roundings Surplus/Deficit	1		0		1	
0422061	Photocopying & Secretarial	(100)		(4)		(100)	
0422062	Freedom of Information Fees	0		(30)		0	
0422071	Advertising Rebate and Other Administration Reimbursements	(25,300)		(22,263)		(25,300)	
0422081	Rate Enquiry Fees	(1,400)		(685)		(1,400)	
0422091	ESL Administration Fee	(4,000)		(4,000)		(4,000)	
<b>Total</b>		<b>(32,299)</b>		<b>(27,618)</b>		<b>(54,299)</b>	

##### Operating Expenditure

0411141	Depreciation - Land & Buildings		27,500		18,305		27,500
0421001	Workers Comp - Administration		15,500		16,986		15,500
0421011	Salaries - Administration		568,416		392,617		568,416
0421012	Removal Expenses		3,000		0		3,000
0421013	Recruitment fees		5,000		0		5,000
0421022	Accrued Annual & LSL - Administration Staff		0		0		0
0421031	Superannuation - Administration		62,060		47,399		62,060
0421051	Other Expenses - Administration		5,500		1,399		5,500
0421071	Office Equipment Maintenance - Admin		5,000		300		5,000
0421072	Records Management		10,000		236		10,000
0421081	Computer Equipment Maintenance - Admin		15,000		327		15,000
	Computer Equipment	3,000					
	Replacement PC's	12,000					
0421091	Telephone - Admin		12,000		6,816		12,000
0421101	Advertising - Administration		8,000		4,701		8,000
0421111	Photocopier Supplies		0		0		0
0421121	Postage		2,000		1,471		2,000
0421131	Bank Fees		10,000		11,244		15,000
0421141	Vehicle Expenses - Admin		13,000		10,912		13,000
0421151	Travel & Accommodation - Admin		7,000		1,974		7,000
0421161	Audit Fees		40,000		(31,647)		40,000
0421171	Lease 1 - Interest Fuji Xerox Docucentre		124		85		124
0421181	Legal Expenses		13,000		339		3,000
0421191	Electricity - Admin		5,000		2,346		5,000
0421211	Insurance - Admin Building		3,500		3,610		3,500
0421231	Training Expenses - Admin		5,000		788		5,000
0421251	Consultants - Admin		54,000		24,858		54,000
	Fringe Benefits Tax Return	5,000					
	Risk Management Review - Project AWARE	14,000					
	Human Resources Support	5,000					
	Accounting Support	30,000					
	IPR Support						10,000
0421261	Insurance - Admin		32,200		32,950		32,200
0421271	Loss on Sale of Asset - Admin		2,000		0		2,000
0421282	Depreciation Admin Land & Buildings		900		579		900
0421283	Depreciation- Admin - Plant & Equipment		27,700		15,742		27,700
0421291	Printing & Stationery - Admin		8,100		5,673		8,100
0421301	Fringe Benefits Tax (FBT) - Admin		19,700		(217)		19,700
0421321	Conference Expenses - Admin		5,000		3,085		5,000
0421331	Staff Uniform - Admin		3,500		651		3,500
0421351	Debt Write-off		1,500		0		1,500
0421361	Minor Office Equipment		2,000		0		2,000
0421371	Computer Support & Software Subscriptions		52,180		44,163		52,180
	Annual IT Vision Licence	26,000					
	SynergySoft Database & User Licence	2,000					
	IT Vision support	1,000					
	IT Vision User Group Subscription	680					
	Computer Support	20,000					
	Adobe	500					
	Indesign	1,000					
	Other	1,000					

## Budget Review 2020/21

### Shire of Mt Marshall

Detail 20/21

		Budget 2020/21		Actual 2020/21		Projected 2020/21	
		Income	Expenditure	Income	Expenditure	Income	Expenditure
0421381	Maintenance - Administration Building		36,000		17,525		36,000
0430	<u>Administration Building Maintenance</u>						
01	Wages		4,552				
79	Wages Overheads		4,352				
10	Materials		846				
11	Contracts		16,048				
0432	<u>Administration Office Garden Maintenance</u>						
01	Wages		2,276				
79	Wages Overheads		2,176				
06	Water		1,391				
07	Electricity		643				
10	Materials		0				
11	Contracts		3,514				
0421402	Administration Rental Subsidy - Exp		8,400		9,300		8,400
0421501	Staff Housing Allocated		0		0		0
0421999	Less Admin Allocated		(1,088,781)		(644,434)		(1,088,781)
			(0)		85		5,000

## Budget Review 2020/21

### Shire of Mt Marshall

Detail 20/21

Budget 2020/21		Actual 2020/21		Projected 2020/21	
Income	Expenditure	Income	Expenditure	Income	Expenditure

## 04 Governance

### 043 Other Governance

#### Operating Income

0432001	Reimbursements	0		0		0	
0432003	Community Event Grants & Contributions	(2,000)		(1,000)		(2,000)	
	Cultural Day	(1,000)					
	Bike Race/Colour Run	(1,000)					
<b>Total</b>		<b>(2,000)</b>		<b>(1,000)</b>		<b>(2,000)</b>	

#### Operating Expenditure

0411401	Alloc Administration Expenses		29,038		17,198		29,038
0431001	NEWROC		13,000		13,000		13,000
0431011	Junior Council		500		0		500
0431021	Community Events & Functions		21,900		6,608		14,000
	Cultural Day	3,000					
	Post Covid Events - Bencubbin & Beacon	10,000					
	Opening of Swimming Pool	3,000					
	Bike Race/Colour Run	3,000					
	Women's Activity/Mental Health Event	1,000					
	Christmas Lights Competition	500					
	Seniors Christmas Lunch	400					
	Community Development Events	1,000					
<b>Total</b>			<b>64,438</b>		<b>36,806</b>		<b>56,538</b>

## Budget Review 2020/21

### Shire of Mt Marshall

Detail 20/21

Budget 2020/21		Actual 2020/21		Projected 2020/21	
Income	Expenditure	Income	Expenditure	Income	Expenditure

#### 04 Governance

##### Transfers from Reserves/Debenture Proceeds

0422039 Transfer from Office Equipment Reserve  
0433051 Transfer from Integrated Plan/Financial Reporting Res

0		0		0	
0		0		0	
0		0		0	

##### Other Capital Income

0422012 Proceeds On Disposal of Asset  
0422022 Realisation On Disposal of Asset

(113,000)		(51,364)		(113,000)	
113,000		51,364		113,000	
0		0		0	

##### Capital Expenditure

0422030 Transfer to Employee Entitlements Reserve  
0423001 Purchase Land and Buildings  
0423031 Purchase Vehicle - Admin  
0423021 Purchase Furniture & Equipment  
0423041 Lease 1- Principal Repayment - Fuji Xerox Docucentre  
0433050 Transfer to Integrated Plann/Fin Reporting Reserve

	747		337		747
	0		0		0
	133,000		58,682		133,000
	0		0		0
	2,221		1,635		2,221
	0		0		0
<b>Total</b>	<b>135,968</b>		<b>60,654</b>		<b>135,968</b>

#### 04 Governance Totals

Total Operating Income  
Total Operating Expenditure  
Total Transfers from Reserves/Debenture Proceeds  
Total Other Capital Income  
Total Capital Expenditure

(34,299)	(28,722)	(56,299)	
419,832	254,294	411,432	
0	0	0	
0	0	0	
135,968	60,654	135,968	

## Budget Review 2020/21

### Shire of Mt Marshall

Detail 20/21

Budget 2020/21		Actual 2020/21		Projected 2020/21	
Income	Expenditure	Income	Expenditure	Income	Expenditure

## 05 Law, Order and Public Safety

### 051 Fire Prevention

#### Operating Income

0332061	FESA - CAT 5 Misc Penalty
0512001	Reimbursements Fire Prevention
0512010	DFES LGGS - Capital Grant Fire Vehicles
0512011	Grant - FESA

(500)		(253)		(500)	
0		(262)		0	
0		0		0	
(32,345)		(16,173)		(32,345)	
<b>(32,845)</b>		<b>(16,687)</b>		<b>(32,845)</b>	

#### Total

#### Operating Expenditure

0511001	Fire Insurance		7,500		8,508		7,500
0511011	Office Expenses - Advertising, Telephone, Sundry		0		3,837		5,000
0511021	Purchase of Minor Equipment - Protective Clothing		3,585		4,941		3,585
0511031	Communication Maintenance & Repairs		5,000		3,206		5,000
	<u>0511 Communication Maintenance &amp; Repairs</u>						
	10 Materials	4,277					
	11 Contracts	723					
0511041	Fire Equipment Maintenance		10,000		11,606		10,000
	<u>0521 Fire Control Equipment Maintenance</u>						
	01 Wages	554					
	79 Wages Overheads	530					
	18 Plant	8,000					
	11 Contracts	916					
0511051	Fire Fighting		2,000		0		2,000
	<u>0531 Fire Fighting</u>						
	01 Wages	706					
	79 Wages Overheads	675					
	11 Contracts	84					
0511061	Fire Fighting - Training		400		1,065		400
	<u>0561 Fire Fighting Training</u>						
	10 Materials	385					
	11 Contracts	15					
0511071	Fire Sheds Maintenance		5,100		3,019		5,100
	<u>0571 Bencubbin Fire Shed Mtc</u>						
	01 Wages	92					
	79 Wages Overheads	88					
	05 Insurance	265					
	07 Electricity	752					
	10 Materials	132					
	11 Contracts	171					
	<u>0573 Gabbin Fire Shed Maintenance</u>						
	01 Wages	92					
	79 Wages Overheads	88					
	05 Insurance	119					
	07 Electricity	844					
	10 Materials	132					
	11 Contracts	225					
	<u>0574 Welbungin Fire Shed</u>						
	01 Wages	92					
	79 Wages Overheads	88					
	05 Insurance	83					
	07 Electricity	619					
	10 Materials	132					
	11 Contracts	86					
	<u>0575 WIALKI FIRE SHED</u>						
	01 Wages	92					
	79 Wages Overheads	88					
	05 Insurance	100					
	07 Electricity	519					
	11 Contracts	156					

## Budget Review 2020/21

### Shire of Mt Marshall

Detail 20/21

		Budget 2020/21		Actual 2020/21		Projected 2020/21	
		Income	Expenditure	Income	Expenditure	Income	Expenditure
0511081	Protective Burning		2,000		0		2,000
	<u>0501 Protective Burning</u>						
	01 Wages		962				
	79 Wages Overheads		920				
	11 Contracts		118				
0511091	Fire Breaks		3,500		0		3,500
	<u>0541 Fire Breaks</u>						
	01 Wages		995				
	79 Wages Overheads		951				
	18 Plant		787				
	19 Depreciation		369				
	11 Contracts		398				
0512020	Profit / Loss on Sale of Assets		0		0		0
0511400	Alloc Administration Expenses		36,289		20,490		36,289
0511401	Depreciation Fire Prevention Land & Bldgs		3,400		2,180		3,400
0511402	Depreciation Fire Prevention Plant & Equip.		71,600		47,698		71,600
0511404	Depreciation Fire Infra Other		700		471		700
<b>Total</b>			<b>151,074</b>		<b>107,021</b>		<b>156,074</b>

## Budget Review 2020/21

### Shire of Mt Marshall

Detail 20/21

Budget 2020/21		Actual 2020/21		Projected 2020/21	
Income	Expenditure	Income	Expenditure	Income	Expenditure

## 05 Law, Order and Public Safety

### 052 Animal Control

#### Operating Income

0522001	Fines and Penalties - Animal Control	0		(200)		0	
0522011	Pound Fees	0		(12)		0	
0522021	Dog Registration Fees	(2,000)		(1,974)		(2,000)	
<b>Total</b>		<b>(2,000)</b>		<b>(2,186)</b>		<b>(2,000)</b>	

#### Operating Expenditure

0521001	Pound Maintenance		500		0		500
0521011	Animal Destruction & Disposal		500		0		500
0521021	Animal Control Expenses - Other		200		93		200
0521022	Ranger Services		7,000		4,101		7,000
0521400	Alloc Administration Expenses		18,150		10,263		18,150
<b>Total</b>			<b>26,350</b>		<b>14,457</b>		<b>26,350</b>

<b>Budget Review 2020/21</b>						
<b>Shire of Mt Marshall</b>						
<i>Detail 20/21</i>	Budget 2020/21		Actual 2020/21		Projected 2020/21	
	Income	Expenditure	Income	Expenditure	Income	Expenditure
<b>Total</b>						

<b>Budget Review 2020/21</b>						
<b>Shire of Mt Marshall</b>						
Detail 20/21	Budget 2020/21		Actual 2020/21		Projected 2020/21	
	Income	Expenditure	Income	Expenditure	Income	Expenditure

<b>Budget Review 2020/21</b>						
<b>Shire of Mt Marshall</b>						
<i>Detail 20/21</i>	<b>Budget 2020/21</b>		<b>Actual 2020/21</b>		<b>Projected 2020/21</b>	
	<b>Income</b>	<b>Expenditure</b>	<b>Income</b>	<b>Expenditure</b>	<b>Income</b>	<b>Expenditure</b>
Total	\$6,890,000	\$6,890,000	\$6,890,000	\$6,890,000	\$6,890,000	\$6,890,000

## 05 Law, Order and Public Safety

## 053 Other Law, Order and Public Safety

<b>Operating Income</b>	
-------------------------	--

Operating Income	0	0	0	0
Total	0	0	0	0

	Operating Expenditure
Depreciation	70
Amortization	10
Provision for doubtful debts	10
Interest on bank overdraft	10
Interest on long-term loan	10
Interest on short-term loan	10
Income tax	10
Dividend paid	10
Transfer to reserve	10
Total	160

Operating Expenditure					
0531001	Emergency Management Expenses		2,500	53	2,500
0531400	Alloc Administration Expenses		10,888	5,954	10,888
1481011	Vandalism Repairs		1,100	0	1,100
	<u>0148 Vandalism Repairs</u>				
	01 Wages	250			
	79 Wages Overheads	239			
	11 Contracts	13			

Total		14,488	6,007	14,488
-------	--	--------	-------	--------

## Budget Review 2020/21

### Shire of Mt Marshall

Detail 20/21

Budget 2020/21		Actual 2020/21		Projected 2020/21	
Income	Expenditure	Income	Expenditure	Income	Expenditure

#### 05 Law, Order and Public Safety

<b>Capital Income</b>					
	0		0		0
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Capital Expenditure</b>					
0513011 Purchase Plant	0		0		0
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
	0		0		0

#### 05 Law, Order and Public Safety Totals

Total Operating Income	(34,845)	(18,873)	(34,845)
Total Operating Expenditure	191,912	127,485	196,912
Total Capital Income	0	0	0
Total Capital Expenditure	0	0	0

## Budget Review 2020/21

### Shire of Mt Marshall

Detail 20/21

Budget 2020/21		Actual 2020/21		Projected 2020/21	
Income	Expenditure	Income	Expenditure	Income	Expenditure

## 07 Health

### 073 Health Inspection & Admin

#### Operating Income

0732001 Health Income

0		0		0	
0		0		0	

#### Total

#### Operating Expenditure

0731001 EHO - Regional Health Group Scheme

0731400 Alloc Administration Expenses

	36,077		23,434		36,077
	19,957		11,802		19,957
	56,034		35,236		56,034

#### Total

Budget Review 2020/21						
Shire of Mt Marshall						
Detail 20/21	Budget 2020/21		Actual 2020/21		Projected 2020/21	
	Income	Expenditure	Income	Expenditure	Income	Expenditure
2020/21	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
2021/22	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
2022/23	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
2023/24	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
2024/25	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
2025/26	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
2026/27	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
2027/28	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
2028/29	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
2029/30	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
2030/31	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
2031/32	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
2032/33	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
2033/34	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
2034/35	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
2035/36	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
2036/37	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
2037/38	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
2038/39	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
2039/40	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
2040/41	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
2041/42	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
2042/43	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
2043/44	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
2044/45	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
2045/46	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
2046/47	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
2047/48	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
2048/49	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
2049/50	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
2050/51	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
2051/52	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
2052/53	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
2053/54	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
2054/55	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
2055/56	1,000,000	1,000,000	1,0			

## 07 Health

074 Health - Pest Control					
<b>Operating Income</b>					
		0	0	0	0
<b>Total</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Operating Expenditure</b>					
0741001	Mosquito Control		2,000	405	2,000
	<u>0701 Mosquito Control</u>				
	01 Wages	228			
	79 Wages Overheads	218			
	10 Materials	0			
	11 Contracts	1,554			
0741011	Alloc Administration Expenses		9,070	4,870	9,070
<b>Total</b>			<b>11,070</b>	<b>5,276</b>	<b>11,070</b>

## Budget Review 2020/21

### Shire of Mt Marshall

Detail 20/21

Budget 2020/21		Actual 2020/21		Projected 2020/21	
Income	Expenditure	Income	Expenditure	Income	Expenditure

## 07 Health

### 075 Health - Preventative Services Other

#### Operating Income

#### Total

0		0		0	
0		0		0	

#### Operating Expenditure

0751001 Analytical Expenses

0751400 Alloc Administration Expenses

	400		180		400
	9,070		4,870		9,070
	9,470		5,050		9,470

# Budget Review 2020/21

## Shire of Mt Marshall

Detail 20/21

Budget 2020/21		Actual 2020/21		Projected 2020/21	
Income	Expenditure	Income	Expenditure	Income	Expenditure

### 07 Health

#### 076 Other Health

##### Operating Income

0761601	Beacon Silver Chain House Rent	(8,840)		(6,125)		(8,840)	
0761602	Reimbursements Other Health	0		(22)		0	
<b>Total</b>		<b>(8,840)</b>		<b>(6,147)</b>		<b>(8,840)</b>	

##### Operating Expenditure

0761001	Ambulance Services		1,000		780		1,000
	<u>Beacon Ambulance Shed</u>						
07	Electricity	700					
11	Contracts	300					
0761041	Silver Chain House - Beacon - Maintenance		4,700		2,318		4,700
06	Water	1,200					
05	Insurance	800					
10	Materials	500					
11	Contracts	2,200					
15	Rates	0					
0760151	Bencubbin Silver Chain Garden Maintenance		2,500		1,361		2,500
	<u>0702 Bencubbin Silver Chain Garden Maintenance</u>						
01	Wages	687					
79	Wages Overheads	657					
10	Materials	5					
11	Contracts	1,151					
0761061	Land & Buildings Depreciation - Other Health		2,700		1,752		2,700
0761081	Response to COVID-19 Pandemic		0		19		0
0761400	Alloc Administration Expenses		16,332		9,667		16,332
0761500	Medical Practice Expenses - 30% Share		48,000		23,267		48,000
0761550	Health - Legal Expenses		500		0		500
<b>Total</b>			<b>75,732</b>		<b>39,164</b>		<b>75,732</b>

##### Capital Expenditure

0763001	Transfer to Medical Enhancement Reserve		60		27		60
0763002	Land & Buildings - Other Health		25,000		18,880		19,000
	<u>8576 Lot 15 Lindsay St, Beacon - Capital Expenditure</u>						
11	Contracts	25,000					
<b>Total</b>			<b>25,060</b>		<b>18,907</b>		<b>19,060</b>

## Budget Review 2020/21

### Shire of Mt Marshall

Detail 20/21

Budget 2020/21		Actual 2020/21		Projected 2020/21	
Income	Expenditure	Income	Expenditure	Income	Expenditure

## 07 Health

### 077 NEW Health

#### Operating Income

0772001	NEW Health Reimbursements	(191,900)		(91,952)		(191,900)	
0772002	NEW Health Grants & Contributions	0		0		0	
0772099	NEW Health (Profit)/Loss on Disposal of Asset	0		0		0	
<b>Total</b>		<b>(191,900)</b>		<b>(91,952)</b>		<b>(191,900)</b>	

#### Operating Expenditure

0771001	NEW Health Wages		105,000		47,748		105,000
0771002	NEW Health Annual Leave		0		(4,575)		0
0771003	NEW Health Superannuation		16,500		7,131		16,500
0771004	NEW Health Telephone		1,500		343		1,500
0771005	NEW Health Rent		9,500		4,193		9,500
0771006	NEW Health Staff Training		3,000		0		3,000
0771007	NEW Health Administration and Insurance Expenses		7,800		89		7,800
0771008	NEW Health FBT		6,500		0		6,500
0771009	NEW Health Vehicle Expenses		12,000		5,195		12,000
0771010	NEW Health Fuel & Oil combined with Vehicle Expenses		0		0		0
0771011	NEW Health Clothing Allowance		600		0		600
0771012	NEW Health Contract Building Surveyor		12,000		0		12,000
0771013	NEW Health Computer Equipment		2,500		145		2,500
0771014	NEW Health LSL Accrual		0		(3,759)		0
0771098	NEW Health Depreciation of Motor Vehicle		0		2,255		0
0771099	NEW Health Loss on Disposal of Asset		0		40,632		0
<b>Total</b>			<b>176,900</b>		<b>99,398</b>		<b>176,900</b>

#### Capital Income

0774001	NEW Health Proceeds on Disposal of Asset	(30,000)		0		(30,000)	
0774002	NEW Health Realisation on Disposal of Asset	30,000		0		30,000	
<b>Total</b>		<b>0</b>		<b>0</b>		<b>0</b>	

#### Capital Expenditure

0773001	NEW Health Purchase of Motor Vehicle		45,000		0		45,000
<b>Total</b>			<b>45,000</b>		<b>0</b>		<b>45,000</b>

## 07 Health Totals

Total Operating Income	(200,740)	(98,099)	(200,740)
Total Operating Expenditure	329,206	184,124	329,206
Total Capital Income	0	0	0
Total Transfers to Reserves	25,060	27	19,060
Total Capital Expenditure	45,000	18,880	45,000

Budget Review 2020/21 Shire of Mt Marshall						
Detail 20/21	Budget 2020/21		Actual 2020/21		Projected 2020/21	
	Income	Expenditure	Income	Expenditure	Income	Expenditure
2020/21 Total	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000

## 08 Education and Welfare

081 Other Education	
---------------------	--

Operating Income	
------------------	--

0812001	Childcare Fees Charged	(40,000)		(30,855)		(40,000)	
<b>Total</b>		<b>(40,000)</b>		<b>(30,855)</b>		<b>(40,000)</b>	

Operating Expenditure	2019	2018	2017	2016	2015	2014
Depreciation and amortization	1,000	900	800	700	600	500
Provision for doubtful debts	100	100	100	100	100	100
Interest on loans and advances	100	100	100	100	100	100
Interest on debentures	100	100	100	100	100	100
Interest on bank overdrafts	100	100	100	100	100	100
Interest on short-term borrowings	100	100	100	100	100	100
Interest on long-term borrowings	100	100	100	100	100	100
Interest on capital	100	100	100	100	100	100
Interest on government securities	100	100	100	100	100	100
Interest on other securities	100	100	100	100	100	100
Interest on other investments	100	100	100	100	100	100
Interest on other assets	100	100	100	100	100	100
Interest on other liabilities	100	100	100	100	100	100
Interest on other income	100	100	100	100	100	100
Interest on other expenses	100	100	100	100	100	100
Interest on other items	100	100	100	100	100	100
Interest on other charges	100	100	100	100	100	100
Interest on other fees	100	100	100	100	100	100
Interest on other commissions	100	100	100	100	100	100
Interest on other discounts	100	100	100	100	100	100
Interest on other surcharges	100	100	100	100	100	100
Interest on other penalties	100	100	100	100	100	100
Interest on other fines	100	100	100	100	100	100
Interest on other taxes	100	100	100	100	100	100
Interest on other duties	100	100	100	100	100	100
Interest on other levies	100	100	100	100	100	100
Interest on other contributions	100	100	100	100	100	100
Interest on other grants	100	100	100	100	100	100
Interest on other subsidies	100	100	100	100	100	100
Interest on other allowances	100	100	100	100	100	100
Interest on other exemptions	100	100	100	100	100	100
Interest on other reliefs	100	100	100	100	100	100
Interest on other concessions	100	100	100	100	100	100
Interest on other privileges	100	100	100	100	100	100
Interest on other immunities	100	100	100	100	100	100
Interest on other exemptions	100	100	100	100	100	100
Interest on other reliefs	100	100	100	100	100	100
Interest on other concessions	100	100	100	100	100	100
Interest on other privileges	100	100	100	100	100	100
Interest on other immunities	100	100	100	100	100	100
Interest on other exemptions	100	100	100	100	100	100
Interest on other reliefs	100	100	100	100	100	100
Interest on other concessions	100	100	100	100	100	100
Interest on other privileges	100	100	100	100	100	100
Interest on other immunities	100	100	100	100	100	100
Interest on other exemptions	100	100	100	100	100	100
Interest on other reliefs	100	100	100	100	100	100
Interest on other concessions	100	100	100	100	100	100
Interest on other privileges	100	100	100	100	100	100
Interest on other immunities	100	100	100	100	100	100
Interest on other exemptions	100	100	100	100	100	100
Interest on other reliefs	100	100	100	100	100	100
Interest on other concessions	100	100	100	100	100	100
Interest on other privileges	100	100	100	100	100	100
Interest on other immunities	100	100	100	100	100	100
Interest on other exemptions	100	100	100	100	100	100

0811001	School Grounds		3,500		0	3,500
	<u>0801 Bencubbin School</u>					
	01 Wages	674				
	79 Wages Overheads	644				
	18 Plant	359				
	19 Depreciation	211				
	11 Contracts	112				
	<u>0802 Beacon School</u>					
	01 Wages	478				
	79 Wages Overheads	457				
	18 Plant	0				
	19 Depreciation	0				
	11 Contracts	565				
0811002	Little Bees Family Day Care Salaries		123,619		63,084	123,619
	01 Wages	117,652				
	02 Superannuation	5,967				
0811003	Little Bees Family Day Care Expenses		17,000		7,021	17,000
	Bencubbin	8,500				
	Beacon	8,500				
0811004	Little Bees Staff Rental Subsidy Exp		0		3,097	0
0811051	Depreciation Land & Buildings - Other Education		16,400		11,178	16,400
0811400	Alloc Administration Expenses		10,888		6,444	10,888
<b>Total</b>			<b>171,407</b>		<b>90,824</b>	<b>171,407</b>

# Budget Review 2020/21

## Shire of Mt Marshall

Detail 20/21

Budget 2020/21		Actual 2020/21		Projected 2020/21	
Income	Expenditure	Income	Expenditure	Income	Expenditure

## 08 Education and Welfare

### 082 Aged & Disabled Welfare

#### Operating Income

0822011	Reimbursement	0		0		0	
0822021	Rent - Aged Care Units	(25,000)		(19,775)		(25,000)	
0822032	Grant - Aged Friendly Communities	0		0		0	
<b>Total</b>		<b>(25,000)</b>		<b>(19,775)</b>		<b>(25,000)</b>	

#### Operating Expenditure

0821001	Senior Citizen's/Masonic Hall		11,500		2,910		5,000
	<u>0811 Senior Citizens Centre 170 Collins Street</u>						
	01 Wages	1,412					
	79 Wages Overheads	1,350					
	05 Insurance	1,309					
	06 Water	123					
	07 Electricity	890					
	10 Materials	579					
	11 Contracts	5,837					
0821021	Annual Senior's Trip		4,000		364		4,000
0821031	Aged Care Units		45,500		23,916		45,500
	<u>0821 Aged Care Unit 1/148 Brown Street</u>						
	05 Insurance	657					
	06 Water	302					
	10 Materials	1,355					
	11 Contracts	686					
	<u>0822 Aged Care Unit 2/148 Brown Street</u>						
	05 Insurance	657					
	06 Water	321					
	10 Materials	1,355					
	11 Contracts	5,167					
	<u>0823 Aged Care Unit 3/148 Brown Street</u>						
	05 Insurance	657					
	06 Water	334					
	10 Materials	1,355					
	11 Contracts	2,654					
	<u>0824 Aged Care Unit 4/148 Brown Street</u>						
	01 Wages	182					
	79 Wages Overheads	174					
	05 Insurance	657					
	06 Water	316					
	10 Materials	1,377					
	11 Contracts	5,294					
	<u>0829 Aged Care Units Common</u>						
	01 Wages	7,769					
	79 Wages Overheads	7,427					
	18 Plant	0					
	19 Depreciation	0					
	06 Water	4,610					
	07 Electricity	428					
	10 Materials	136					
	11 Contracts	1,630					
0821051	Depreciation - Welfare Aged Land & Bldgs.		11,700		7,792		11,700
0821061	Donation to CEACA		0		0		0
0821400	Alloc Administration Expenses		25,401		12,578		25,401
<b>Total</b>			<b>98,101</b>		<b>47,559</b>		<b>91,601</b>

## Budget Review 2020/21

### Shire of Mt Marshall

Detail 20/21

Budget 2020/21		Actual 2020/21		Projected 2020/21	
Income	Expenditure	Income	Expenditure	Income	Expenditure

## 08 Education and Welfare

### 084 Other Welfare

#### Operating Income

0842002	Other Welfare - REIMBURSEMENT	0		0		0	
0842011	Reimbursement - Paid Parental Leave	0		0		0	
0842021	Family Support Grant	(41,194)		(30,895)		(41,194)	
<b>Total</b>		<b>(41,194)</b>		<b>(30,895)</b>		<b>(41,194)</b>	

#### Operating Expenditure

0841001	Family Support/Com. Dev. Officer - Salaries	69,086		42,265		69,086	
0841011	Family Support/Com. Dev. Officer - Superannuation	10,708		6,663		10,708	
0841021	Family Support/Com. Dev. Officer - Other	1,000		425		1,000	
0841031	Family Support/Com. Dev. Officer - LSL	1,000		0		1,000	
0841032	CDO Rental Subsidy Exp	0		2,600		0	
0841061	Family Support/Com. Dev. Officer - Conference/Training	2,500		716		2,500	
0841062	Loss on Disposal of Asset	0		0		0	
0841063	CDO Vehicle Expenses	3,000		1,360		3,000	
0841111	Central Wheatbelt Agcare - Donation	500		500		500	
0841400	Alloc Administration Expenses	9,070		5,848		9,070	
0841999	Depreciation Other Welfare - Plant & Equipment	3,000		2,244		3,000	
<b>Total</b>		<b>99,865</b>		<b>62,622</b>		<b>99,865</b>	

#### Transfers from Reserves

0821039	Transfer from Aged Care Units Reserve	0		0		0	
<b>Total</b>		<b>0</b>		<b>0</b>		<b>0</b>	

#### Capital Income

0844001	Proceeds From Disposal of Asset	0		0		0	
0844002	Realisation On Disposal of Asset	0		0		0	
<b>Total</b>		<b>0</b>		<b>0</b>		<b>0</b>	

#### Capital Expenditure

0821040	Transfer to Aged Care Units Reserve	339		153		339	
0823041	Purchase Land & Buildings - Welfare Aged <i>Unit 3 - Aged Care Units</i>	8,000		10,529		10,500	
0843042	Motor Vehicles Capital Expenditure	0		0		0	
<b>Total</b>		<b>8,339</b>		<b>10,682</b>		<b>10,839</b>	

0

0

0

## 08 Education and Welfare Totals

Total Operating Income	(106,194)	(81,525)	(106,194)
Total Operating Expenditure	369,373	201,005	362,873
Transfers from Reserves	0	0	0
Total Capital Income	0	0	0
Total Capital Expenditure	8,339	10,682	10,839

## Budget Review 2020/21

### Shire of Mt Marshall

Detail 20/21

Budget 2020/21		Actual 2020/21		Projected 2020/21	
Income	Expenditure	Income	Expenditure	Income	Expenditure

## 09 Housing

### 091 Staff Housing

#### Operating Income Staff Housing

0422031	Admin Housing Rental Income	(15,900)		(25,400)		(15,900)	
0842001	Community Housing - Rent	(36,800)		(13,125)		(36,800)	
0912001	Engineering Housing Subsidy - Inc	(16,000)		(2,600)		(16,000)	
0912002	Administration Rental Subsidy - Inc	(8,400)		(3,900)		(8,400)	
1432001	Reimbursement Staff Housing	(2,500)		(2,896)		(2,500)	
1432011	Engineering Houses - Rent	(30,900)		(35,310)		(30,900)	
<b>Total</b>		<b>(110,500)</b>		<b>(83,231)</b>		<b>(110,500)</b>	

#### Operating Expenditure: Staff Housing

0421391	Interest on Loan 111		0		0		0
0841151	Depreciation - Staff Housing Land & Buildings		36,700		31,098		36,700
0901400	Allocation of Admin		30,845		18,246		30,845
0921281	Interest on Loan 118		0		0		0
9111001	Staff Housing Maintenance		135,000		88,146		135,000
<u>9941 Lot 161 Brown St Bencubbin</u>							
01	Wages	205					
79	Wages Overheads	196					
05	Insurance	669					
06	Water	2,364					
10	Materials	2,256					
11	Contracts	9,310					
<u>9942 Lot 248 Brown St Bencubbin</u>							
01	Wages	100					
79	Wages Overheads	96					
05	Insurance	573					
06	Water	2,338					
10	Materials	2,483					
11	Contracts	410					
<u>9943 Lot 229 Murray St Bencubbin</u>							
01	Wages	100					
79	Wages Overheads	96					
05	Insurance	812					
06	Water	1,218					
07	Electricity	1,257					
10	Materials	0					
11	Contracts	2,017					
<u>9944 Lot 5 Hammond St Bencubbin</u>							
01	Wages	100					
79	Wages Overheads	96					
05	Insurance	836					
06	Water	989					
10	Materials	1,776					
11	Contracts	14,203					
<u>9945 Lot 77 Monger St Bencubbin</u>							
01	Wages	100					
79	Wages Overheads	96					
05	Insurance	478					
06	Water	1,760					
07	Electricity	0					
10	Materials	1,691					
11	Contracts	6,596					
<u>9947 Lot 247 Brown St Bencubbin</u>							
01	Wages	100					
79	Wages Overheads	96					
05	Insurance	573					
06	Water	1,063					
07	Electricity	155					
10	Materials	1,421					
11	Contracts	2,592					

## Budget Review 2020/21

### Shire of Mt Marshall

Detail 20/21

Budget 2020/21		Actual 2020/21		Projected 2020/21	
Income	Expenditure	Income	Expenditure	Income	Expenditure

## 09 Housing

### 9948 Lot 28 Rowlands St Beacon

01	Wages	100
79	Wages Overheads	96
05	Insurance	693
06	Water	565
10	Materials	1,474
11	Contracts	2,072

### 9949 Lot 1/93 Monger St Bencubbin

01	Wages	100
79	Wages Overheads	96
05	Insurance	549
06	Water	3,341
07	Electricity	101
10	Materials	1,518
11	Contracts	8,295

### 9950 Lot 2/93 Monger St Bencubbin

01	Wages	100
79	Wages Overheads	96
05	Insurance	549
06	Water	2,846
10	Materials	1,518
11	Contracts	5,891

### 9951 Lot 1/92 Monger St Bencubbin

01	Wages	100
79	Wages Overheads	96
05	Insurance	549
10	Materials	1,436
11	Contracts	4,819

### 9952 Lot 2/92 Monger St Bencubbin

01	Wages	100
79	Wages Overheads	96
05	Insurance	549
10	Materials	1,436
11	Contracts	819

### 9954 Lot 156 Brown St Bencubbin

01	Wages	75
79	Wages Overheads	72
05	Insurance	621
06	Water	2,880
10	Materials	1,416
11	Contracts	9,936

### 9967 92/93 Monger St Bencubbin

01	Wages	100
79	Wages Overheads	96
07	Electricity	711
11	Contracts	93

### 9968 LOT 224 ROWLANDS STREET, BENCUBBIN

01	Wages	100
79	Wages Overheads	96
05	Insurance	478
06	Water	1,073
07	Electricity	0
10	Materials	87
11	Contracts	5,666

### 9969 LOT 1/800 BAXTER STREET, BENCUBBIN

01	Wages	100
79	Wages Overheads	96
05	Insurance	526
06	Water	1,594
10	Materials	43
11	Contracts	641

### 9970 LOT 2/800 BAXTER STREET, BENCUBBIN

01	Wages	100
79	Wages Overheads	96
05	Insurance	526
06	Water	1,545
10	Materials	43
11	Contracts	4,690

### 9971 Lot 6 Hammond Street, Bencubbin

01	Wages	0
----	-------	---

## Budget Review 2020/21

### Shire of Mt Marshall

Detail 20/21

#### 09 Housing

				Budget 2020/21		Actual 2020/21		Projected 2020/21	
				Income	Expenditure	Income	Expenditure	Income	Expenditure
79	Wages Overheads		0						
05	Insurance		0						
06	Water		0						
10	Materials		0						
11	Contracts		0						
<b>Total</b>					<b>202,545</b>		<b>137,490</b>		<b>202,545</b>

# Budget Review 2020/21

## Shire of Mt Marshall

Detail 20/21

Budget 2020/21		Actual 2020/21		Projected 2020/21	
Income	Expenditure	Income	Expenditure	Income	Expenditure

### 09 Housing

#### 093 Community Housing

##### Operating Income

0932001 Community Housing Reimbursements  
1362001 Rental Income - Housing Other

##### Total

0		(4,775)		0	
(13,300)		(10,287)		(13,300)	
(13,300)		(15,062)		(13,300)	

##### Operating Expenditure: Public Housing

0841123 Community Housing Maintenance

	66,000		51,842		66,000
--	--------	--	--------	--	--------

##### 9957 Lot 101 Broadbent St. Beacon

01	Wages	468
79	Wages Overheads	447
05	Insurance	621
06	Water	395
10	Materials	1,332
11	Contracts	8,453

##### 9958 Lot 87 Dunne St Beacon

01	Wages	75
79	Wages Overheads	72
05	Insurance	621
06	Water	1,848
10	Materials	1,305
11	Contracts	5,079

##### 9959 Lot 30 Rowlands St Beacon

01	Wages	75
79	Wages Overheads	72
05	Insurance	573
06	Water	792
10	Materials	1,385
11	Contracts	2,886

##### 9960 Lot 86 Dunne St Beacon

01	Wages	75
79	Wages Overheads	72
05	Insurance	573
06	Water	331
10	Materials	1,454
11	Contracts	4,949

##### 9961 Lot 64 Brown St Bencubbin

01	Wages	75
79	Wages Overheads	72
18	Plant	0
19	Depreciation	0
05	Insurance	573
06	Water	1,978
10	Materials	1,493
11	Contracts	10,809

##### 9962 Lot 3 Hammond St. Bencubbin

01	Wages	75
79	Wages Overheads	72
05	Insurance	573
06	Water	952
10	Materials	1,553
11	Contracts	3,775

##### 9965 Lot 1/97 Monger St Bencubbin

01	Wages	75
79	Wages Overheads	72
18	Plant	23
19	Depreciation	8
05	Insurance	215
06	Water	253
10	Materials	1,180
11	Contracts	3,174

##### 9966 Lot 2/97 Monger St Bencubbin

01	Wages	75
79	Wages Overheads	72
05	Insurance	215
06	Water	253
10	Materials	1,180
11	Contracts	2,205

## Budget Review 2020/21

### Shire of Mt Marshall

Detail 20/21

#### 09 Housing

		Budget 2020/21		Actual 2020/21		Projected 2020/21	
		Income	Expenditure	Income	Expenditure	Income	Expenditure
1361041	Maintenance - Housing - Other		5,500		5,247		5,500
	<u>9927 Lot 37 Rowlands St Beacon</u>						
01	Wages		75				
79	Wages Overheads		72				
11	Contracts		1,353				
	<u>9928 Lot 38 Rowlands St Beacon</u>						
01	Wages		75				
79	Wages Overheads		72				
11	Contracts		3,853				
0931010	Loss on Disposal of Sale of Housing		0		0		0
1361100	Depreciation Land & Buildings - Community Housing		15,800		12,637		15,800
<b>Total</b>			<b>87,300</b>		<b>69,726</b>		<b>87,300</b>

## Budget Review 2020/21

### Shire of Mt Marshall

Detail 20/21

Budget 2020/21		Actual 2020/21		Projected 2020/21	
Income	Expenditure	Income	Expenditure	Income	Expenditure

## 09 Housing

### Transfers from Reserves/Loan Proceeds

0914001	Loan 124 - Staff House	(410,000)		0		0	
0914050	Transfer from Housing Reserve	0		0		0	
<b>Total</b>		<b>(410,000)</b>		<b>0</b>		<b>0</b>	

### Other Capital Income

0931110	Proceeds on Disposal of Housing Properties	0		0		0	
0931120	Realisation on Disposal of Housing Properties	0		0		0	
<b>Total</b>		<b>0</b>		<b>0</b>		<b>0</b>	

### Capital Expenditure

0913041	Land & Buildings - Staff Housing		503,000		14,779		93,000
	<u>8509 Lot 161 Brown Street, Bencubbin Capital Works</u>						
11	Contracts	7,000					
	<u>8570 Lot 247 Brown St, Bencubbin - Capital Expenditure</u>						
11	Contracts	10,000					
	<u>8567 Lot 248 Brown Street Bencubbin Capital Works</u>						
11	Contracts	6,000					
	<u>8571 Lot 156 Brown St, Bencubbin - Capital Expenditure</u>						
11	Contracts	40,000					
	<u>8244 Lot 5 Hammond Street, Bencubbin - Capital Expenditure</u>						
11	Contracts	15,000					
	<u>8574 Lot 6 Hammond Street, Bencubbin - Capital Expenditure</u>						
11	Contracts	15,000					
	<u>8577 Lot 178 Hammond St, Bencubbin - Capital Expenditure</u>						
11	Contracts	410,000					
0933041	Land & Buildings		51,000		3,731		27,500
	<u>8569 Unit 97A Monger Street, Bencubbin - Capital Expenditure</u>						
11	Contracts	20,000					
	<u>8572 Lot 101 Broadbent St, Beacon - Capital Expenditure</u>						
11	Contracts	18,000					
	<u>8573 Lot 86 Dunne St, Beacon - Capital Expenditure</u>						
11	Contracts	6,000					
	<u>8575 Lot 30 Rowlands St, Beacon - Capital Expenditure</u>						
11	Contracts	7,000					
0913042	Transfer to Housing Reserve		64		29		64
0841130	Transfer to Community Housing Reserve		0		0		0
0913002	Principal Repayment on Loan 118		0		0		0
<b>Total</b>			<b>554,064</b>		<b>18,539</b>		<b>120,564</b>

## 09 Housing totals

Total Operating Income	(123,800)	(98,293)	(123,800)
Total Operating Expenditure	289,845	207,216	289,845
Total Transfers from Reserves/Debentures	(410,000)	0	0
Total Other Capital Income	0	0	0
Total Capital Expenditure	554,064	18,539	120,564

# Budget Review 2020/21

## Shire of Mt Marshall

Detail 20/21

Budget 2020/21		Actual 2020/21		Projected 2020/21	
Income	Expenditure	Income	Expenditure	Income	Expenditure

### 10 Community Amenities

#### 101 Sanitation - Household Refuse

##### Operating Income

1012001	Charges - Residential Rubbish Collection	(54,210)		(45,527)		(54,210)	
1022021	Charges - Recycling Collection	(34,200)		(28,814)		(34,200)	
<b>Total</b>		<b>(88,410)</b>		<b>(74,341)</b>		<b>(88,410)</b>	

##### Operating Expenditure

1011001	Domestic Collection		25,500		15,920		25,500
	<u>0100 Domestic Refuse Collection</u>						
	01 Wages	92					
	79 Wages Overheads	88					
	11 Contracts	25,320					
1011002	Recycling Kerbside Collection		30,000		15,213		30,000
	<u>1002 Recycling Kerbside Collection</u>						
	01 Wages	92					
	79 Wages Overheads	88					
	11 Contracts	29,820					
1011011	Refuse Site Maintenance		25,254		21,373		25,254
	<u>0101 Refuse Site Mtc</u>						
	01 Wages	7,614					
	79 Wages Overheads	7,279					
	18 Plant	6,499					
	19 Depreciation	3,662					
	10 Materials	200					
	11 Contracts	0					
1011041	Lease 2 - Interest Bencubbin Landfill Site		944		0		944
1011051	Depreciation Expense		12,400		13,920		12,400
1011061	Lease 3 - Interest Beacon Landfill Site		944		0		944
1011400	Alloc Administration Expenses		18,150		10,263		18,150
<b>Total</b>			<b>113,192</b>		<b>76,688</b>		<b>113,192</b>

# Budget Review 2020/21

## Shire of Mt Marshall

Detail 20/21

Budget 2020/21		Actual 2020/21		Projected 2020/21	
Income	Expenditure	Income	Expenditure	Income	Expenditure

### 10 Community Amenities

#### 102 Sanitation - Other

##### Operating Income

1022001 Charges - Commercial Refuse Removal

(19,335)		(18,330)		(19,335)	
(19,335)		(18,330)		(19,335)	

**Total**

0

##### Operating Expenditure

1021001 Refuse Collection - Industrial & Commercial

1501 Commercial Refuse Collection Bencubbin

01 Wages 4,216

79 Wages Overheads 4,030

10 Materials 0

11 Contracts 3,754

1502 Commercial Refuse Collection Beacon

11 Contracts 500

1021031 Clean-up Days

1021011 Refuse Collection - Street Bins

1011 Refuse Collection Streets

01 Wages 533

79 Wages Overheads 510

11 Contracts 5,457

1021041 Waste & Recycling Education

1021052 Plant & Equipment Dep'n Sanitation

1021400 Alloc Administration Expenses

	12,500		6,937		12,500
	0		0		0
	6,500		1,436		6,500
	0		0		0
	0		0		0
	18,150		10,263		18,150
<b>Total</b>	<b>37,150</b>		<b>18,636</b>		<b>37,150</b>

## Budget Review 2020/21

### Shire of Mt Marshall

Detail 20/21

Budget 2020/21		Actual 2020/21		Projected 2020/21	
Income	Expenditure	Income	Expenditure	Income	Expenditure

## 10 Community Amenities

### 103 Sewerage

#### Operating Income

1032001 Effluent Disposal Fees & Charges

(5,000)		(2,640)		(5,000)	
---------	--	---------	--	---------	--

1032011 Other Septic Tank Fees

0		(1,182)		0	
---	--	---------	--	---	--

**Total**

<b>(5,000)</b>		<b>(3,822)</b>		<b>(5,000)</b>	
----------------	--	----------------	--	----------------	--

#### Operating Expenditure

1031001 Septic Tank Pump Outs

	900		740		900
--	-----	--	-----	--	-----

1031011 Pressure Line Sewer Maintenance

	1,000		0		1,000
--	-------	--	---	--	-------

1031052 Plant & Equipment Dep'n Sewerage

	900		577		900
--	-----	--	-----	--	-----

1031053 Sewage - Depreciation

	200		121		200
--	-----	--	-----	--	-----

1031400 Alloc Administration Expenses

	9,070		4,870		9,070
--	-------	--	-------	--	-------

**Total**

	<b>12,070</b>		<b>6,309</b>		<b>12,070</b>
--	---------------	--	--------------	--	---------------

## Budget Review 2020/21

### Shire of Mt Marshall

Detail 20/21

Budget 2020/21		Actual 2020/21		Projected 2020/21	
Income	Expenditure	Income	Expenditure	Income	Expenditure

## 10 Community Amenities

### 104 Protection of Environment

#### Operating Income

1042006	Grant - Water Projects	0		0		0	
1042012	Reimbursement - Protection of Environment	(1,500)		0		(1,500)	
1042114	State NRM Grant Income	(35,674)		0		(35,674)	
<b>Total</b>		<b>(37,174)</b>		<b>0</b>		<b>(37,174)</b>	

#### Operating Expenditure

1041081	Landcare Expenses - Other		15,000		1,360		15,000
1041091	Insurance		50		44		50
1041106	Motor Vehicle Expenses		0		0		0
1041111	Community Greenhouse Operation		3,000		144		3,000
	<u>1063 Community Greenhouse</u>						
	05 Insurance	138					
	06 Water	16					
	11 Contracts	2,846					
1041113	Native Perennial Forage Shrub Trials		0		0		0
1041114	State NRM Grant Expenditure		35,674		0		35,674
1041151	Tree Planting/Gravel Pit Rehabilitation		3,000		408		3,000
	<u>0114 Tree Planting</u>						
	01 Wages	657					
	79 Wages Overheads	628					
	10 Materials	0					
	11 Contracts	1,715					
1041155	Renewable Energy Scheme		0		0		0
1041160	Storm Water reuse		0		0		0
1041161	EEI Drainage		0		0		0
1041400	Alloc Administration Expense		10,888		6,444		10,888
1042061	Depreciation Prot. Environment Land & Bldgs.		1,500		976		1,500
1042063	Depreciation Prot. Environment Plant & Equip.		2,600		1,142		2,600
<b>Total</b>			<b>71,712</b>		<b>10,518</b>		<b>71,712</b>

## Budget Review 2020/21

### Shire of Mt Marshall

Detail 20/21

Budget 2020/21		Actual 2020/21		Projected 2020/21	
Income	Expenditure	Income	Expenditure	Income	Expenditure

## 10 Community Amenities

### 105 Town Planning

#### Operating Income

1052001 Town Planning Fees

(1,500)		(295)		(1,500)	
(1,500)		(295)		(1,500)	

#### Total

#### Operating Expenditure

1051001 Town Planning - External Consulting

1051400 Alloc Administration Expenses

	2,300		924		2,300
	10,888		6,444		10,888
	13,188		7,368		13,188

#### Total

# Budget Review 2020/21

## Shire of Mt Marshall

Detail 20/21

Budget 2020/21		Actual 2020/21		Projected 2020/21	
Income	Expenditure	Income	Expenditure	Income	Expenditure

### 10 Community Amenities

#### 106 Other Community Amenities

##### Operating Income

1062001	Cemetery Charges	(1,000)		(1,174)		(1,000)	
1062011	Portable Toilet Charges	(3,000)		(1,484)		(3,000)	
1062021	Community Bus Charges	(7,000)		(5,278)		(7,000)	
1062031	Cemeteries Tree Planting Grant	0		0		0	
1062041	War Memorial Grant Income	(4,000)		0		(4,000)	
<b>Total</b>		<b>(15,000)</b>		<b>(7,935)</b>		<b>(15,000)</b>	

##### Operating Expenditure

1061001	Cemeteries		15,000		8,291		15,000
1081	<u>Bencubbin Cemetery</u>						
01	Wages	3,099					
79	Wages Overheads	2,963					
18	Plant	69					
19	Depreciation	41					
05	Insurance	15					
11	Contracts	2,813					
1082	<u>Beacon Cemetery</u>						
01	Wages	2,601					
79	Wages Overheads	2,487					
18	Plant	72					
19	Depreciation	39					
05	Insurance	11					
06	Water	187					
11	Contracts	603					
1061011	Portable Toilets		5,000		1,437		5,000
0109	<u>Portable Toilets</u>						
01	Wages	895					
79	Wages Overheads	856					
18	Plant	2,173					
11	Contracts	1,076					
1061021	Public Toilets		13,500		14,828		16,000
0102	<u>Bencubbin Public Toilets</u>						
01	Wages	2,367					
79	Wages Overheads	2,263					
05	Insurance	352					
06	Water	1,103					
07	Electricity	840					
10	Materials	727					
11	Contracts	2,348					
0106	<u>Beacon Public Toilets</u>						
05	Insurance	91					
11	Contracts	3,279					
1061031	Community Buses		10,000		3,574		10,000
0103	<u>Beacon Community Bus</u>						
18	Plant	3,620					
11	Contracts	1,356					
0107	<u>Bencubbin Community Bus</u>						
18	Plant	3,184					
11	Contracts	1,816					
1061041	Loss on disposal of asset		0		0		0
1061051	Depreciation Other Comm Amen.Land & Bldg		4,200		2,941		4,200
1061061	Depreciation Other Comm Amen. Plant & Equ.		12,600		8,034		12,600
1061062	Depreciation Other community Amen. Infra Other		1,700		1,158		1,700
1061400	Alloc Administration Expenses		10,888		6,444		10,888
<b>Total</b>			<b>72,888</b>		<b>46,708</b>		<b>75,388</b>

## Budget Review 2020/21

### Shire of Mt Marshall

Detail 20/21

Budget 2020/21		Actual 2020/21		Projected 2020/21	
Income	Expenditure	Income	Expenditure	Income	Expenditure

### 10 Community Amenities

#### Transfers from Reserves

1063008 Transfer from Community Bus Reserve

**Total**

0	0	0	0
<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

#### Capital Income

1044040 Proceeds on Disposal of Assets

1044041 Realisation on Disposal of Assets

0	0	0	0
<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

#### Capital Expenditure

1043001 Land & Buildings - Community Amenities

8549 Cemetery & Memorial Works

11 Contracts

61,000

Bencubbin War Memorial

28,000

Bencubbin Cemetery Water Catchment Tar

18,000

Bencubbin Cemetery Niche Wall Shelter

15,000

1013041 Lease 2 - Principal Repayment - Bencubbin Landfill Site

1013051 Lease 3 - Principal Repayment - Beacon Landfill Site

1063009 Transfer to Community Bus Reserve

1064002 Purchase of Plant

	61,000		8,471		61,000
	4,156		0		4,156
	4,156		0		4,156
	154		69		154
	0		0		0
<b>Total</b>	<b>69,466</b>		<b>8,540</b>		<b>69,466</b>

### 10 Community Amenities Totals

Total Operating Income

Total Operating Expenditure

Transfers from Reserves

Total Capital Income

Total Capital Expenditure

(166,419)	(104,723)	(166,419)
320,200	166,227	322,700
0	0	0
0	0	0
69,466	8,540	69,466

# Budget Review 2020/21

## Shire of Mt Marshall

Detail 20/21

Budget 2020/21		Actual 2020/21		Projected 2020/21	
Income	Expenditure	Income	Expenditure	Income	Expenditure

### 11 Recreation and Culture

#### 111 Public Halls & Civic Centres

##### Operating Income

1112001	Bencubbin Hall - Shop Rental	(3,900)		(2,386)		(3,900)	
1112003	Public Halls Reimbursements	0		0		0	
1112004	Bencubbin Hall Roof Grant	0		0		0	
1112005	Beacon Hall Hire	(500)		(120)		(500)	
1112010	Hire of Sturt Pea House	(100)		(136)		(100)	
1112011	Contributions to Sturt Pea House	0		0		0	
<b>Total</b>		<b>(4,500)</b>		<b>(2,643)</b>		<b>(4,500)</b>	

##### Operating Expenditure

1111001	Bencubbin Hall		12,000		6,095		12,000
	<u>1111 Bencubbin Hall</u>						
01	Wages	2,976					
79	Wages Overheads	2,845					
05	Insurance	3,651					
06	Water	469					
10	Materials	518					
11	Contracts	1,541					
1111011	Beacon Hall		13,000		17,815		16,000
	<u>1112 Beacon Hall</u>						
05	Insurance	5,900					
06	Water	2,664					
10	Materials	419					
11	Contracts	3,251					
1111031	Gabbin Hall		3,500		2,422		3,500
	<u>1113 Gabbin Hall</u>						
01	Wages	185					
79	Wages Overheads	177					
18	Plant	0					
19	Depreciation	0					
05	Insurance	1,571					
06	Water	50					
07	Electricity	637					
10	Materials	132					
11	Contracts	748					
1111041	Welbungin Hall		2,000		1,414		2,000
	<u>1114 Welbungin Hall</u>						
01	Wages	185					
79	Wages Overheads	177					
05	Insurance	1,086					
10	Materials	97					
11	Contracts	455					
1111051	Wialki Hall		1,000		547		1,000
	<u>1115 Wialki Hall</u>						
05	Insurance	385					
10	Materials	87					
11	Contracts	491					
1111061	Sturt Pea House Expenses		11,000		2,686		8,000
	<u>1116 Sturt Pea House</u>						
01	Wages	1,951					
79	Wages Overheads	1,865					
05	Insurance	793					
06	Water	643					
07	Electricity	1,000					
10	Materials	1,534					
11	Contracts	3,214					
1111091	Depreciation Halls Land & Buildings		117,800		79,288		117,800
1111092	Depreciation Halls Furniture & Equipment		2,400		1,576		2,400
1111093	Depreciation Halls Infra Other		400		250		400
1111400	Alloc Administration Expenses		18,150		10,753		18,150
<b>Total</b>			<b>181,250</b>		<b>122,846</b>		<b>181,250</b>

## Budget Review 2020/21

### Shire of Mt Marshall

Detail 20/21

Budget 2020/21		Actual 2020/21		Projected 2020/21	
Income	Expenditure	Income	Expenditure	Income	Expenditure

## 11 Recreation and Culture

### 112 Swimming Areas

#### Operating Income

1122001	Government Grants	(122,161)		(122,161)		(122,161)	
1122002	LR&CIP Funding - Aquatic Centre	(113,000)		(27,273)		(113,000)	
1122011	Aquatic Centre Fees	(2,500)		(11)		0	
1122051	Hire Fees - Pool Inflatable	0		0		0	
1122052	Watch Around Water Grant Income	0		(500)		0	
<b>Total</b>		<b>(237,661)</b>		<b>(149,945)</b>		<b>(235,161)</b>	

#### Operating Expenditure

1121001	Aquatic Centre Salaries		0		0		0
1121011	Aquatic Centre - Superannuation		0		0		0
1121012	Accrued LSL - Aquatic Centre		0		0		0
1121020	Aquatic Centre - Management Contract		70,000		41,000		70,000
1121021	Aquatic Centre - Water		10,000		827		10,000
1121031	Aquatic Centre - Electricity		8,000		892		8,000
1121041	Aquatic Centre - Chemicals		14,000		0		5,000
1121051	Aquatic Centre - Bus Subsidy		4,000		4,012		4,000
1121061	Aquatic Centre - Other		27,000		12,869		27,000
1121081	Aquatic Centre - Long Service Leave		0		0		0
1121101	Aquatic Centre Insurance W/Comp & Building		3,000		3,289		3,000
1121111	Aquatic Centre - Maintenance		18,000		19,047		18,000
<u>0116</u>	<u>Aquatic Centre Mtc</u>						
01	Wages	6,047					
79	Wages Overheads	5,781					
10	Materials	87					
11	Contracts	6,085					
1121121	Aquatic Centre - Protective Clothing		1,000		0		1,000
1121131	Aquatic Centre Staff Training		1,500		369		1,500
1121132	Watch Around Water Grant Expenditure		0		561		0
1121151	Depreciation Swimming Areas Land & Bldgs		5,500		3,642		5,500
1121152	Depreciation Swimming Areas Plant & Equip		0		0		0
1121153	Depreciation Swimming Areas Furn & Equip		1,500		999		1,500
1121154	Depreciation Swimming Areas - Infra Other		53,100		44,914		53,100
1121400	Alloc Administration Expenses		14,513		9,070		14,513
<b>Total</b>			<b>231,113</b>		<b>141,491</b>		<b>222,113</b>

Budget Review 2020/21							
Shire of Mt Marshall							
	Detail 20/21	Budget 2020/21		Actual 2020/21		Projected 2020/21	
		Income	Expenditure	Income	Expenditure	Income	Expenditure

## 11 Recreation and Culture

114 Libraries							
Operating Income							
1142001	Lost & Damaged Books - Charges	(200)		(55)		(200)	
Total		(200)		(55)		(200)	
Operating Expenditure							
1141111	Library Maintenance		17,000		12,158		17,000
	<u>1211 Library Bencubbin</u>						
05	Insurance	90					
10	Materials	1,429					
11	Contracts	481					
	<u>1212 Library Beacon</u>						
05	Insurance	66					
10	Materials	334					
11	Contracts	14,600					
1141112	Wages & Superannuation Library		8,735		7,142		8,735
1141400	Alloc Administration Expenses		30,845		17,759		30,845
Total			56,580		37,058		56,580

# Budget Review 2020/21

## Shire of Mt Marshall

Detail 20/21

Budget 2020/21		Actual 2020/21		Projected 2020/21	
Income	Expenditure	Income	Expenditure	Income	Expenditure

### 11 Recreation and Culture

#### 115 Other Culture

##### Operating Income

1152001 Charges - History Books

(50)		(85)		(50)	
(50)		(85)		(50)	

##### Total

##### Operating Expenditure

1151001 Agricultural Society

1381 Agricultural Society

01 Wages 435

79 Wages Overheads 416

05 Insurance 930

10 Materials 7,983

11 Contracts 236

	10,000		8,476		10,000
--	--------	--	-------	--	--------

1151011 Exhibition Pavillion & Showgrounds

11 Contracts 1,500

	1,500		650		1,500
--	-------	--	-----	--	-------

1151021 Museums

1382 Museum Bencubbin

05 Insurance 475

10 Materials 169

11 Contracts 1,356

	2,000		849		2,000
--	-------	--	-----	--	-------

1151031 Mt Marshall History Working Group

	3,000		0		3,000
--	-------	--	---	--	-------

1151032 Sandalwood Drays

	0		55		0
--	---	--	----	--	---

1151061 Beacon Theatre Arts

	3,000		0		3,000
--	-------	--	---	--	-------

1151066 Pergandes Sheepyards

01 Wages 1,662

01 Wages Overheads 1,589

11 Contracts 249

	3,500		147		3,500
--	-------	--	-----	--	-------

1151400 Alloc Administration Expenses

	9,070		5,358		9,070
--	-------	--	-------	--	-------

##### Total

	32,070		15,535		32,070
--	--------	--	--------	--	--------

<b>Budget Review 2020/21</b>						
<b>Shire of Mt Marshall</b>						
Detail 20/21	Budget 2020/21		Actual 2020/21		Projected 2020/21	
	Income	Expenditure	Income	Expenditure	Income	Expenditure

## 11 Recreation and Culture

117 Other Recreation Facilities & Projects				
<b>Operating Income</b>				
1172021	Australia's Healthy Weight Week Funding			
1172022	Donations to Mt Marshall Triathlon			
1172061	Australia Day Grant Income			
<b>Total</b>				
		0	0	0
		0	0	0
		(3,000)	(3,000)	(3,000)
		<b>0</b>	<b>(3,000)</b>	<b>(3,000)</b>
<b>Operating Expenditure</b>				
1171030	Kidsport Expenditure			
1171031	Youth/Senior Activities			
1171041	Heritage Trail			
	<u>8143 Bencubbin Heritage Trail</u>			
01	Wages	2,464		
79	Wages Overheads	2,356		
18	Plant	2,449		
19	Depreciation	2,524		
11	Contracts	4,130		
1171082	Car Rally Bencubbin 360			
	<u>1171 CAR RALLY PREPARATIONS</u>			
01	Wages	580		
79	Wages Overheads	554		
18	Plant	0		
19	Depreciation	0		
10	Materials	0		
11	Contracts	12,866		
1171083	Australia Day Celebrations			
<b>Total</b>				
		0	0	0
		1,000	128	1,000
		13,923	2,484	13,923
		14,000	0	14,000
		3,000	5,055	4,500
		<b>31,923</b>	<b>7,667</b>	<b>33,423</b>

# Budget Review 2020/21

## Shire of Mt Marshall

Detail 20/21

Budget 2020/21		Actual 2020/21		Projected 2020/21	
Income	Expenditure	Income	Expenditure	Income	Expenditure

### 11 Recreation and Culture

#### 118 Parks & Gardens

##### Operating Income

1182002 LR&CIP Funding - Parks & Gardens

**Total**

(75,000)		(68,182)		(75,000)	
<b>(75,000)</b>		<b>(68,182)</b>		<b>(75,000)</b>	

##### Operating Expenditure

1181001 Parks & Gardens - Bencubbin

1181 Parks & Gardens Bencubbin

01	Wages	25,259
79	Wages Overheads	24,148
18	Plant	939
19	Depreciation	376
05	Insurance	93
06	Water	2,216
07	Electricity	704
10	Materials	2,848
11	Contracts	6,417

	63,000		27,481		63,000
--	--------	--	--------	--	--------

1181011 Parks & Gardens - Beacon

1182 Parks & Gardens Beacon

01	Wages	20,621
79	Wages Overheads	19,714
18	Plant	1,129
19	Depreciation	524
07	Electricity	293
10	Materials	713
11	Contracts	2,006

	45,000		11,418		45,000
--	--------	--	--------	--	--------

1181021 Parks & Gardens - Admin Office

See Schedule 4

	0		0		0
--	---	--	---	--	---

1181041 Reserve - Marshall Rock

1186 Parks & Gardens Marshall Rock

01	Wages	981
79	Wages Overheads	938
05	Insurance	119
10	Materials	929
11	Contracts	33

	3,000		2,611		3,000
--	-------	--	-------	--	-------

1181042 Billiburning Rock Reserve

01	Wages	1,276
01	Wages Overheads	1,220
05	Insurance	0
10	Materials	2,004
11	Contracts	0

	4,500		4,835		4,500
--	-------	--	-------	--	-------

1181043 Lake McDermott Reserve

01	Wages	114
79	Wages Overheads	109
05	Insurance	0
10	Materials	5,273
11	Contracts	4

	5,500		161		5,500
--	-------	--	-----	--	-------

1181044 Waddouring Reserve

01	Wages	114
79	Wages Overheads	109
05	Insurance	0
10	Materials	5,773
11	Contracts	4,004

	10,000		500		10,000
--	--------	--	-----	--	--------

1181045 Beacon Rock Reserve

01	Wages	310
79	Wages Overheads	296
05	Insurance	0
10	Materials	383
11	Contracts	11

	1,000		0		1,000
--	-------	--	---	--	-------

1181061 Depreciation - Land & Buildings

1181063 Depreciation Infrastructure Other

	0		0		0
	200		161		200

**Total**

	<b>132,200</b>		<b>47,166</b>		<b>132,200</b>
--	----------------	--	---------------	--	----------------

# Budget Review 2020/21

## Shire of Mt Marshall

Detail 20/21

Budget 2020/21		Actual 2020/21		Projected 2020/21	
Income	Expenditure	Income	Expenditure	Income	Expenditure

### 11 Recreation and Culture

#### 119 Sporting Facilities

##### Operating Income

1192001	Reimbursements - Sporting Facilities
1192011	Charges - Leases/Rentals
1192034	Gymnasium Income
1192035	Grant Funding - Recreation
1192038	Interest received on Self Supporting Loan 122 BCRC

(18,664)		(1,204)		(18,664)	
(9,000)		(6,008)		(9,000)	
(2,500)		(2,156)		(2,500)	
(360,000)		(174,092)		(360,000)	
(8,514)		(2,798)		(8,514)	
<b>(398,678)</b>		<b>(186,257)</b>		<b>(398,678)</b>	

##### Total

##### Operating Expenditure

1191001	Recreation Ground - Bencubbin		120,000		62,893		120,000
	<u>1191 Bencubbin Recreation Ground</u>						
01	Wages	23,735					
79	Wages Overheads	22,691					
18	Plant	4,471					
19	Depreciation	2,012					
05	Insurance	14,009					
06	Water	22,422					
07	Electricity	10,917					
08	Gas	0					
10	Materials	8,365					
11	Contracts	11,378					
1191002	Loan 120 - Interest Bencubbin Recreation Centre Redevelopment		14,733		4,841		14,733
1191003	Loan 121 - Interest Bencubbin Recreation Centre Redevelopment (SAR)		16,733		5,498		16,733
1191004	Loan 122 - Interest Repayment Bencubbin Recreation Complex		8,514		2,798		8,514
1191011	Recreation Ground - Beacon		95,000		67,555		95,000
	<u>1192 Beacon Recreation Ground</u>						
01	Wages	6,849					
79	Wages Overheads	6,548					
18	Plant	2,027					
19	Depreciation	879					
05	Insurance	5,376					
06	Water	50,185					
07	Electricity	5,918					
10	Materials	9,604					
11	Contracts	7,614					
1191021	Welbungin Tennis Courts		1,700		802		1,700
	<u>1193 Welbungin Tennis Courts</u>						
01	Wages	250					
79	Wages Overheads	239					
06	Water	29					
07	Electricity	1,019					
10	Materials	87					
11	Contracts	76					
1191031	Wialki Golf Course		3,000		1,416		3,000
	<u>1195 Wialki Golf Club</u>						
01	Wages	250					
79	Wages Overheads	239					
18	Plant	1,066					
19	Depreciation	355					
05	Insurance	395					
07	Electricity	553					
11	Contracts	142					
1191034	Gymnasium Expense		10,000		13,439		15,000
	<u>1118 BENCUBBIN GYMNASIUM</u>						
01	Wages	1,184					
79	Wages Overheads	1,132					
07	Electricity	0					
10	Materials	500					
11	Contracts	684					
	<u>1119 BEACON GYMNASIUM</u>						
10	Materials	2,500					
11	Contracts	4,000					

## Budget Review 2020/21

### Shire of Mt Marshall

Detail 20/21

#### 11 Recreation and Culture

		Budget 2020/21		Actual 2020/21		Projected 2020/21	
		Income	Expenditure	Income	Expenditure	Income	Expenditure
1191040	Bencubbin Golf Club Mowing		1,000		0		1,000
	<u>1199 Bencubbin Golf Club - maintenance</u>						
	01 Wages		478				
	79 Wages Overheads		457				
	11 Contracts		65				
1191041	Land & Buildings Depn		175,700		119,352		175,700
1191051	Furniture & Equipment Depn Sporting Fac.		4,000		2,667		4,000
1191052	Plant & Equipment Depreciation Sporting Fac.		4,700		1,803		4,700
1191053	Ovals & Parks - Depreciation		57,400		38,182		57,400
1191054	Infrastructure Other - Depreciation		37,900		25,230		37,900
1191055	Sporting and Recreation Master Plan		0		0		0
1191061	Bencubbin Go Kart Track		1,500		583		1,500
	<u>1197 Bencubbin Go Kart Track</u>						
	01 Wages		279				
	79 Wages Overheads		267				
	07 Electricity		810				
	11 Contracts		144				
	Labour, Plant costs						
1191099	Contribution to Central Wheatbelt Football League Executive Officer Position		2,500		2,500		2,500
1191100	Club Support Funding		15,000		12,385		15,000
1191400	Alloc Administration Expenses		16,332		9,176		16,332
<b>Total</b>			<b>585,713</b>		<b>371,121</b>		<b>590,713</b>

# Budget Review 2020/21

## Shire of Mt Marshall

Detail 20/21

Budget 2020/21		Actual 2020/21		Projected 2020/21	
Income	Expenditure	Income	Expenditure	Income	Expenditure

## 11 Recreation and Culture

### Transfers from Reserves/Debenture Proceeds

1113042	Transfer from Bencubbin Recreation Complex Reserve	0		0		0	
1113043	Transfer from Public Amenities & Buildings Reserve	0		0		0	
1124001	Proceeds of Loan 123 - Aquatic Centre	(40,000)		0		(40,000)	
1123056	Transfer from Bencubbin Aquatic Centre Development Reserve	(672,596)		(152,600)		(672,596)	
		<b>(712,596)</b>		<b>(152,600)</b>		<b>(712,596)</b>	

### Other Capital Income

1194005	Principal Received on Self Supporting Loan 122 - BCRC	(9,524)		(4,717)		(9,524)	
				0		0	
		<b>(9,524)</b>		<b>(4,717)</b>		<b>(9,524)</b>	

### Capital Expenditure

1063010	Transfer to Public Amenities/Bldg Reserve			1,215				1,215
1113040	Transfer to Bencubbin Recreation Complex Reserve			32				32
1113041	Land & Buildings - Halls & Civic Centres			68,500		16,017		68,500
	<u>8196 Bencubbin Hall Capital Works</u>							
11	Contracts		10,000					
	Replace ceiling above stage	10,000						
	Repaint ceiling in main section of hall	0						
	Roof	0						
	Purchase Reserve							10,000
	<u>8198 Beacon Hall/Community Centre Capital Expenditure</u>							
11	Contracts		58,500					
	Render Male Toilet	15,000						
	Replace carpet with heavy duty vinyl (hallways, day care)	7,500						
	Wooden floor of hall to be polished	16,000						
	Extend Fenced Area	20,000						
1113044	Sturt Pea House Improvements			20,000		0		20,000
	Shade over swings	12,000						
	Kitchen	8,000	20,000					
1123050	Land & Buildings - Swimming Pool			1,130,996		1,043,544		1,130,996
	<u>8188 Swimming Pool Redevelopment</u>							
11	Contracts		1,130,996					
	Plant Room	50,000						
	Lights	52,000						
	Dynamic Pools Contract	852,996						
	Internal Paving	23,000						
	Internal Wall	40,000						
	Entrance Ramp	9,000						
	External Wall	22,000						
	Plumbing	25,000						
	Disabled Toilet	22,000						
	Landscaping	15,000						
	Fencing	20,000						
1123055	Transfer to Mt Marshall Aquatic Centre Reserve			5,060		2,073		5,060
1183050	Parks & Recreation Capital Expenditure			190,000		23,703		190,000
	<u>Waddouring</u>							
	Road Widening	75,000						
	Fencing	10,000						
	Toilet	30,000	115,000					
	<u>Beacon Rock Reserve - shift to Billyburning</u>							
	Signage, Shelter, Fire Pit	30,000	30,000					
	<u>Bencubbin Gazebo Area</u>							
	Tank Replica - Subject to Funding	35,000						
	BBQ	10,000	45,000					
1193039	Loan 120 Principal Repayment - Bencubbin Sporting Complex Redevelopment			16,480		8,161		16,480
1193040	Loan 121 - Principal Repayment Bencubbin Complex Redevelopment (SAR)			18,716		9,269		18,716
1193041	Land & Buildings - Sporting Facilities			438,200		243,750		359,200
	<u>8275 Bencubbin Community Recreation Centre Capital Expenditure</u>							
	<u>Carpark</u>							
01	Wages		1,099					

## Budget Review 2020/21

### Shire of Mt Marshall

Detail 20/21

#### 11 Recreation and Culture

			Budget 2020/21		Actual 2020/21		Projected 2020/21	
			Income	Expenditure	Income	Expenditure	Income	Expenditure
79	Wages Overheads	1,051						
18	Plant	1,456						
19	Depreciation	828						
10	Materials	200						
11	Contracts	33,366		38,000				
	Cricket Pitch Cover							8,000
	Access Ramp - Contribution to MM Ag Society	20,000						
	Gate - Loading Ramp	5,000						
	Rangehood	8,000						
	Concrete Paths	27,000						
	Install WIFI	3,100						
	<u>8559 Beacon Recreation Centre Capital Expenditure</u>							
11	Contracts	67,100						
	Add shower in ladies changeroom	10,000						
	Flooring, painting etc	12,000						
	Changerooms	30,000						
	Carpark	12,000						
	Install WIFI	3,100						
	<u>9997 Wialki Golf Club Capital Expenditure</u>							
11	Contracts	10,000						
	Painting Gutter Repairs, Blinds	10,000						
	<u>8455 Bencubbin Bowling Green Capital Expenditure</u>							
11	Contracts	130,000						
	Resurface	130,000						
	<u>8459 Beacon Bowling Green Capital Expenditure</u>							
11	Contracts	130,000						
	Resurface	130,000						
1193045	Loan 122 Principal Repayment Bencubbin Recreation Complex			9,524		4,717		9,524
1193043	Land & Buildings - Bencubbin Recreation Complex Redevelopment			0		0		0
<b>Total</b>				<b>1,898,722</b>		<b>1,351,796</b>		<b>1,837,722</b>

#### 11 Recreation and Culture Totals

Total Operating Income	(716,089)	(410,166)	(716,589)
Total Operating Expenditure	1,250,849	742,884	1,248,349
Total Transfers from Reserves/Debenture Proceeds	(712,596)	(152,600)	(712,596)
Total Capital Income	(9,524)	(4,717)	(9,524)
Total Capital Expenditure	1,898,722	1,351,796	1,837,722

# Budget Review 2020/21

## Shire of Mt Marshall

Detail 20/21

Budget 2020/21		Actual 2020/21		Projected 2020/21	
Income	Expenditure	Income	Expenditure	Income	Expenditure

## 12 Transport

### 122 Roads, Streets & Infrastructure

#### Operating Income

1222001	MRWA State Road Projects - Regional Road Group	(536,567)		(429,286)		(536,567)	
1222011	MRWA Direct Grant	(223,083)		(216,457)		(223,083)	
1222021	MRWA Black Spot Grant	0		0		0	
1222031	Federal - Roads to Recovery Funding	(556,185)		(232,235)		(556,185)	
1222091	REIMBURSEMENT - ROADS, STREETS & INFRASTRUCTURE	0		0		0	
		<b>(1,315,835)</b>		<b>(877,978)</b>		<b>(1,315,835)</b>	

#### Operating Expenditure

1221001	Council Road Maintenance		800,000		481,817		800,000
Note: Road Maintenance Job Numbers at end of this Schedule							
01	Wages	247,605					
79	Wages Overheads	236,710					
18	Plant	142,200					
19	Depreciation	146,409					
10	Materials	0					
11	Sub Contractors	27,076					
1221021	Depot Maintenance		35,000		24,932		35,000
1221	DEPOT MAINTENANCE						
01	Wages	7,648					
79	Wages Overheads	7,311					
18	Plant	1,433					
19	Depreciation	660					
05	Insurance	2,731					
06	Water	421					
07	Electricity	3,083					
10	Materials	3,698					
11	Contracts	8,015					
1221045	Bencubbin Main Street Beautification		5,000		195		5,000
01	Wages	2,282					
79	Wages Overheads	2,182					
18	Plant	0					
19	Depreciation	0					
10	Materials	0					
11	Contracts	536					
1221055	Beacon Main Street Beautification		17,000		0		17,000
01	Wages	3,194					
79	Wages Overheads	3,053					
18	Plant	0					
19	Depreciation	0					
10	Materials	0					
11	Contracts	10,753					
1221061	Street Cleaning		40,000		7,620		40,000
1223	Street Cleaning						
01	Wages	19,166					
79	Wages Overheads	18,323					
18	Plant	606					
19	Depreciation	196					
11	Contracts	1,709					
1221071	Street Trees		7,000		0		7,000
1224	Street Trees						
01	Wages	671					
79	Wages Overheads	641					
11	Contracts	5,688					
1221091	Traffic Signs & Control Equipment		8,000		6,902		8,000
1225	Traffic Signs & Control Equipment						
01	Wages	2,109					
79	Wages Overheads	2,016					
10	Materials	2,928					
11	Contracts	884					
1221101	Street Lighting		20,954		14,084		20,954
1221161	Land & Buildings Depn		10,100		7,147		10,100
1221171	Plant & Equipment Depn		6,200		4,644		6,200
1221191	Infrastructure Depn		1,703,200		1,208,365		1,703,200
1221201	Drainage Depn		0		0		0
1221211	Footpaths & Kerbing Depn		21,600		14,552		21,600
1221400	Alloc Administration Expense		50,813		32,042		50,813
<b>Total</b>			<b>2,724,867</b>		<b>1,802,300</b>		<b>2,724,867</b>

# Budget Review 2020/21

## Shire of Mt Marshall

Detail 20/21

Budget 2020/21		Actual 2020/21		Projected 2020/21	
Income	Expenditure	Income	Expenditure	Income	Expenditure

## 12 Transport

### Capital Expenditure

#### Roads

1223055	Footpath Construction		20,000		0		20,000
1223001	MRWA Direct Grant		0		0		0
1223011	Federal Funded Road Construction		0		0		0
1223021	Roads to Recovery Road Works		573,261		197,336		573,261
R2R047	<u>Welbungin Wialki Rd SLK 39.83 - 41.54</u>	140,838					
	01 Wages	11,908					
	79 Wages Overheads	11,384					
	18 Plant	15,816					
	19 Depreciation	8,065					
	10 Materials	3,900					
	11 Contracts	89,765					
R2R048	<u>Gabbin Cleary Rd SLK 8.73 - 10.83</u>	61,623					
	01 Wages	13,398					
	79 Wages Overheads	12,808					
	18 Plant	20,895					
	19 Depreciation	10,076					
	10 Materials	3,500					
	11 Contracts	946					
R2R049	<u>Gabbin Cleary Rd SLK 12.41 - 14.02</u>	47,400					
	01 Wages	10,549					
	79 Wages Overheads	10,085					
	18 Plant	15,824					
	19 Depreciation	7,909					
	10 Materials	2,576					
	11 Contracts	457					
R2R050	<u>Andrews Tank Rd SLK 21.47 - 22.70</u>	41,100					
	01 Wages	8,577					
	79 Wages Overheads	8,200					
	18 Plant	14,189					
	19 Depreciation	6,837					
	10 Materials	2,000					
	11 Contracts	1,297					
R2R051	<u>Mandiga Marindo Rd SLK 19.22 - 21.62</u>	64,000					
	01 Wages	11,580					
	79 Wages Overheads	11,070					
	18 Plant	24,178					
	19 Depreciation	11,871					
	10 Materials	4,700					
	11 Contracts	601					
R2R052	<u>Gillett Rd SLK 36.26 - 39.03</u>	88,000					
	01 Wages	17,757					
	79 Wages Overheads	16,976					
	18 Plant	31,499					
	19 Depreciation	15,317					
	10 Materials	5,592					
	11 Contracts	859					
R2R053	<u>Hiscox Rd SLK 0.00 - 3.00</u>	76,300					
	01 Wages	14,937					
	79 Wages Overheads	14,280					
	18 Plant	24,557					
	19 Depreciation	11,629					
	10 Materials	6,492					
	11 Contracts	4,405					
R2R054	<u>Job Rd SLK 9.60 - 11.76</u>	54,000					
	01 Wages	8,973					
	79 Wages Overheads	8,578					
	18 Plant	14,189					
	19 Depreciation	6,837					
	10 Materials	1,968					
	11 Contracts	13,455					
1223031	State Road Projects Grant		804,850		608,074		804,850
RRG013	<u>Koorda Bullfinch Rd SLK 19.29 - 22.61</u>	365,200					
	01 Wages	23,348					
	79 Wages Overheads	22,339					
	18 Plant	34,929					
	19 Depreciation	18,714					
	10 Materials	7,348					
	11 Contracts	258,522					

## Budget Review 2020/21

### Shire of Mt Marshall

Detail 20/21

Budget 2020/21		Actual 2020/21		Projected 2020/21	
Income	Expenditure	Income	Expenditure	Income	Expenditure

### 12 Transport

RRG014	<u>Bencubbin Beacon Rd SLK 17.91 - 20.44, 20.81 - 21.85, 31.64 -</u>	154,080					
	01 Wages	0					
	79 Wages Overheads	0					
	18 Plant	0					
	19 Depreciation	0					
	10 Materials	0					
	11 Contracts	154,080					
RRG015	<u>Burakin Wialki Rd SLK 21.43 - 22.17</u>	32,100					
	01 Wages	0					
	79 Wages Overheads	0					
	18 Plant	0					
	19 Depreciation	0					
	10 Materials	0					
	11 Contracts	32,100					
RRG016	<u>Burakin Wialki Rd SLK 42.55 - 53.55</u>	31,270					
	01 Wages	0					
	79 Wages Overheads	0					
	18 Plant	0					
	19 Depreciation	0					
	10 Materials	0					
	11 Contracts	31,270					
RRG017	<u>Scotsmans Rd SLK 23.09 - 25.11</u>	222,200					
	01 Wages	22,735					
	79 Wages Overheads	21,735					
	18 Plant	34,114					
	19 Depreciation	18,548					
	10 Materials	9,296					
	11 Contracts	115,772					
1223051	Municipal Road Construction		374,100		107,385		374,100
RCC033	<u>Gabbin Cleary Rd SLK 3.25 - 3.79</u>	14,000					
	01 Wages	0					
	79 Wages Overheads	0					
	18 Plant	0					
	19 Depreciation	0					
	10 Materials	0					
	11 Contracts	14,000					
RCC034	<u>Maroubra Rd SLK 9.19 - 11.14</u>	45,000					
	01 Wages	0					
	79 Wages Overheads	0					
	18 Plant	0					
	19 Depreciation	0					
	10 Materials	0					
	11 Contracts	45,000					
RCC035	<u>Wialki North East Rd SLK 0.00 - 3.46</u>	83,000					
	01 Wages	0					
	79 Wages Overheads	0					
	18 Plant	0					
	19 Depreciation	0					
	10 Materials	0					
	11 Contracts	83,000					
RCC036	<u>Beacon Back Rd SLK 0.00 - 1.23</u>	30,000					
	01 Wages	6,069					
	79 Wages Overheads	5,802					
	18 Plant	9,948					
	19 Depreciation	4,767					
	10 Materials	2,760					
	11 Contracts	654					
RCC037	<u>Perry Rd SLK 2.18 - 2.62</u>	20,000					
	01 Wages	4,632					
	79 Wages Overheads	4,428					
	18 Plant	6,563					
	19 Depreciation	3,332					
	10 Materials	800					
	11 Contracts	245					
RCC038	<u>Calderwood Drive SLK 0.00 - 1.14</u>	38,100					
	01 Wages	0					
	79 Wages Overheads	0					
	18 Plant	0					
	19 Depreciation	0					
	10 Materials	0					
	11 Contracts	38,100					

## Budget Review 2020/21

### Shire of Mt Marshall

Detail 20/21

#### 12 Transport

			Budget 2020/21		Actual 2020/21		Projected 2020/21	
			Income	Expenditure	Income	Expenditure	Income	Expenditure
RCC039	<u>Medlin St</u>	15,000						
	01 Wages	0						
	79 Wages Overheads	0						
	18 Plant	0						
	19 Depreciation	0						
	10 Materials	0						
	11 Contracts	15,000						
RCC040	<u>Cook St SLK 0.00 - 0.95</u>	32,000						
	01 Wages	0						
	79 Wages Overheads	0						
	18 Plant	0						
	19 Depreciation	0						
	10 Materials	0						
	11 Contracts	32,000						
RCC041	<u>Dalgouring Snake Soak Rd SLK 2.05 - 3.00</u>	97,000						
	01 Wages	19,987						
	79 Wages Overheads	19,108						
	18 Plant	31,500						
	19 Depreciation	15,317						
	10 Materials	6,020						
	11 Contracts	5,068						
				1,772,211		912,795		1,772,211

<b>Budget Review 2020/21</b>							
<b>Shire of Mt Marshall</b>		<i>Detail 20/21</i>					
		<b>Budget 2020/21</b>		<b>Actual 2020/21</b>		<b>Projected 2020/21</b>	
		<b>Income</b>	<b>Expenditure</b>	<b>Income</b>	<b>Expenditure</b>	<b>Income</b>	<b>Expenditure</b>

## 12 Transport

123 Road Plant Purchases					
<b>Operating Income</b>					
1232001	Profit on Disposal of Assets		0	(32,583)	0
			<b>0</b>	<b>(32,583)</b>	<b>0</b>
<b>Operating Expenditure</b>					
1231001	Loss on Disposal of Assets		0	11,894	0
	Utilities		0		
	Proceeds MM286	(10,000)			
	Proceeds MM5205	(10,000)			
	* Proceeds MM254	(10,000)			
	* Proceeds MM5185	(10,000)			
	Written Down Value	<u>40,000</u>			
	Suzuki Panel Van		0		
	Proceeds	(6,000)			
	Written Down Value	<u>6,000</u>			
	* Hino Prime Mover - MM3900		0		
	Proceeds	(29,000)			
	Written Down Value	<u>29,000</u>			
	Front End Loader - MM5150		0		
	Proceeds	(80,000)			
	Written Down Value	<u>80,000</u>			
	Side Tipping Trailer - MM3330		0		
	Proceeds	(20,000)			
	Written Down Value	<u>20,000</u>			
	Tip Truck - MM5035		0		
	Proceeds	(40,000)			
	Written Down Value	<u>40,000</u>			
	Ride on Mower		0		
	Proceeds	(25,000)			
	Written Down Value	<u>25,000</u>			
	* Not sold in 2019/20 due to COVID-19				
<b>Total</b>			<b>0</b>	<b>11,894</b>	<b>0</b>
<b>Capital Income</b>					
1234001	Proceeds From Disposal of Asset		(240,000)	(149,000)	(240,000)
1234002	Realisation On Disposal of Asset		240,000	164,609	240,000
			<b>0</b>	<b>15,609</b>	<b>0</b>
<b>Transfers from Reserve</b>					
1234003	Transfer from Plant Replacement Reserve		(107,400)	(107,400)	(107,400)
			<b>(107,400)</b>	<b>(107,400)</b>	<b>(107,400)</b>
<b>Capital Expenditure</b>					
1223041	Plant Purchases		600,000	249,155	600,000
	Front End Loader - MM5150	260,000			
	Side Tipping Trailer - MM3330	100,000			
	Tip Truck - MM5035	180,000			
	Ride on Mower	<u>60,000</u>			
1223042	Motor Vehicle Purchases		85,000	93,891	85,000
	Utility - MM286	35,000			
	Utility - MM5205	30,000			
	Suzuki Panel Van - MM5183	<u>20,000</u>			
1223043	Transfer to Plant Replacement Reserve		2,650	1,047	2,650
<b>Total</b>			<b>687,650</b>	<b>344,093</b>	<b>687,650</b>

## Budget Review 2020/21

### Shire of Mt Marshall

Detail 20/21

Budget 2020/21		Actual 2020/21		Projected 2020/21	
Income	Expenditure	Income	Expenditure	Income	Expenditure

## 12 Transport

### 124 DPI Licensing

#### Operating Income

1242021 Agent's Commission - Licensing  
1242031 Reimbursement - Licencing

(3,800)		(3,046)		(3,800)	
0		(1,416)		0	
<b>(3,800)</b>		<b>(4,463)</b>		<b>(3,800)</b>	

#### Total

#### Operating Expenditure

1241001 Vehicle Examinations  
1241011 Licensing Online Agency  
1241021 Staff Training - Licensing  
1241400 Allocate Admin Expenses - Transport

	0		0		0
	1,000		345		1,000
	0		936		0
	67,145		39,753		67,145
<b>Total</b>	<b>68,145</b>		<b>41,034</b>		<b>68,145</b>

<b>Budget Review 2020/21</b>						
<b>Shire of Mt Marshall</b>						
<i>Detail 20/21</i>						
	Budget 2020/21		Actual 2020/21		Projected 2020/21	
	Income	Expenditure	Income	Expenditure	Income	Expenditure

## 12 Transport

Capital Expenditure					
1253001	Beacon Airstrip Upgrade	25,000	19,335		25,000
<b>Total</b>		<b>25,000</b>	<b>19,335</b>		<b>25,000</b>

12 Transport Totals			
Total Operating Income	(1,344,635)	(915,025)	(1,344,635) 0
Total Operating Expenditure	2,828,152	1,880,512	2,828,152
Transfers From Reserves	(107,400)	(107,400)	(107,400)
Total Capital Income	0	15,609	0
Total Capital Expenditure	2,484,861	1,276,222	2,484,861

# Budget Review 2020/21

## Shire of Mt Marshall

Detail 20/21

Budget 2020/21		Actual 2020/21		Projected 2020/21	
Income	Expenditure	Income	Expenditure	Income	Expenditure

### 13 Economic Services

#### 131 Rural Services

##### Operating Expenditure

1311001	Noxious Weed Control		15,000		7,476		15,000
	<u>0132 Noxious Weeds/Plants</u>						
	01 Wages	1,991					
	79 Wages Overheads	1,903					
	10 Materials	1,628					
	11 Contracts	9,478					
1311011	Vermin Control expenses		250		0		250
	<u>0133 Vermin Control</u>						
	01 Wages	0					
	79 Wages Overheads	0					
	10 Materials	160					
	11 Contracts	90					
1311400	Alloc Administration Expenses		9,070		5,358		9,070
<b>Total</b>			<b>24,320</b>		<b>12,834</b>		<b>24,320</b>

## Budget Review 2020/21

### Shire of Mt Marshall

Detail 20/21

Budget 2020/21		Actual 2020/21		Projected 2020/21	
Income	Expenditure	Income	Expenditure	Income	Expenditure

### 13 Economic Services

#### 132 Tourism

##### Operating Income

1322001	Tourism Reimbursement & Minor Income	0		(1,369)		0	
1322021	Fees received - Bencubbin Cabins	(15,200)		(19,333)		(15,200)	
1322031	Fees received - Beacon Cabins	(40,300)		(29,176)		(40,300)	
1322035	Short Term Accommodation Units Income	(11,700)		(15)		(110,000)	
1322041	Fees received - Bencubbin Caravan Park	(3,100)		(6,335)		(3,100)	
1322051	Fees received - Beacon Caravan Park	(11,000)		(16,165)		(11,000)	
1322091	Scitech Starry Weekend Grant	0		0		0	
<b>Total</b>		<b>(81,300)</b>		<b>(72,394)</b>		<b>(179,600)</b>	

##### Operating Expenditure

1321001	Caravan Park - Bencubbin expenses		35,000		35,667		35,000
	<u>1341 CARAVAN PARK BENCUBBIN</u>						
	01 Wages	6,026					
	79 Wages Overheads	5,761					
	05 Insurance	216					
	06 Water	7,003					
	07 Electricity	6,920					
	10 Materials	2,155					
	11 Contracts	6,806					
1321011	Caravan Park - Beacon		20,000		21,136		20,000
	<u>1342 CARAVAN PARK BEACON</u>						
	01 Wages	250					
	79 Wages Overheads	239					
	18 Plant	94					
	19 Depreciation	32					
	05 Insurance	625					
	06 Water	2,149					
	07 Electricity	4,729					
	10 Materials	2,993					
	11 Contracts	8,889					
1321012	Caravan Park Vouchers		9,200		10,903		9,200
1321021	Caravan Park - Bencubbin Cabins expenses		9,000		7,649		9,000
	<u>1344 Cabins Bencubbin Caravan Park</u>						
	01 Wages	3,414					
	79 Wages Overheads	3,264					
	05 Insurance	337					
	10 Materials	712					
	11 Contracts	1,273					
1321031	Caravan Park - Beacon Cabins expenses		21,000		23,219		21,000
	<u>1343 Cabins Beacon Caravan Park</u>						
	01 Wages	1,184					
	79 Wages Overheads	1,132					
	05 Insurance	346					
	10 Materials	832					
	11 Contracts	17,443					
1321035	Short Term Accommodation Units Expenditure		17,500		9,386		17,500
	<u>9963 Lot 166 Collins St. Bencubbin</u>						
	01 Wages	592					
	79 Wages Overheads	566					
	18 Plant	0					
	19 Depreciation	0					
	05 Insurance	195					
	06 Water	1,888					
	07 Electricity	982					
	10 Materials	1,847					
	11 Contracts	430					
	<u>9964 Lot 167 Collins St. Bencubbin</u>						
	01 Wages	592					
	79 Wages Overheads	566					
	18 Plant	0					
	19 Depreciation	0					
	05 Insurance	195					
	06 Water	1,888					
	07 Electricity	1,147					
	10 Materials	1,685					
	11 Contracts	4,927					

## Budget Review 2020/21

### Shire of Mt Marshall

Detail 20/21

		Budget 2020/21		Actual 2020/21		Projected 2020/21	
		Income	Expenditure	Income	Expenditure	Income	Expenditure
<b>13 Economic Services</b>							
1321051	Area Promotion		14,000		1,587		14,000
	Visitor Centre Membership						
	AGO Adverstising						
	Wheatbelt Display - Royal Show						
	Image Lirary						
	Radio West Advertising						
	Billyburning Billy Project						
	Beacon FM Radio						
	MM Visitor's Guide						
	Social Media Advertising Campaigns						
	History Photos						
	Misc						
1321061	NEW Travel		7,000		6,500		7,000
1321071	Tourism Signs		1,000		125		1,000
	<u>1321 Tourism Signs</u>						
	01 Wages		435				
	79 Wages Overheads		416				
	10 Materials		0				
	11 Contracts		149				
1321081	Information Bays		1,000		1,369		1,000
	<u>0135 Information Bays</u>						
	01 Wages		446				
	79 Wages Overheads		426				
	06 Water		0				
	11 Contracts		128				
1321090	Scitech Starry Weekend Grant Expenditure		455		0		455
1321101	Land & Buildings Depn		3,400		2,261		3,400
1321122	Infrastructure Depn		2,700		1,824		2,700
1321400	Alloc Administration Expenses		18,150		10,753		18,150
<b>Total</b>			<b>159,405</b>		<b>132,379</b>		<b>159,405</b>

## Budget Review 2020/21

### Shire of Mt Marshall

Detail 20/21

Budget 2020/21		Actual 2020/21		Projected 2020/21	
Income	Expenditure	Income	Expenditure	Income	Expenditure

## 13 Economic Services

### 133 Building Control

#### Operating Income

1332001	Charges - Building Permits	(2,000)		(1,572)		(2,000)	
1332011	Charges - BCITF - Received	(900)		0		(900)	
1332031	Charges - BRB	(1,500)		(500)		(1,500)	
		(4,400)		(2,072)		(4,400)	

#### Operating Expenditure

1331001	Control Expenses - Building		0		770		0
1331011	BCITF - Remittance		900		0		900
1331012	BSL Remittance		1,500		428		1,500
1331400	Alloc Administration Expenses		20,872		12,364		20,872
<b>Total</b>			<b>23,272</b>		<b>13,562</b>		<b>23,272</b>

## Budget Review 2020/21

### Shire of Mt Marshall

Detail 20/21

Budget 2020/21		Actual 2020/21		Projected 2020/21	
Income	Expenditure	Income	Expenditure	Income	Expenditure

### 13 Economic Services

#### 135 Other Economic Services

##### Operating Income

1352001	Rent - Sandalwood Shops	(5,200)		(3,500)		(5,200)	
1352002	LR&CIP Funding - Other Economic Services	(20,000)		0		(20,000)	
1352011	Reimbursements - Other Economic Services	(955)		(1,691)		(955)	
1352033	STANDPIPE WATER REIMBURSEMENT	0		0		0	
1352041	Economic Services - Contributions & Reimbursements	0		0		0	
1352051	Lease - Lot 39 Monger St	(7,800)		(5,250)		(7,800)	
1352052	Rent - Bencubbin CRC	(1,560)		0		(1,560)	
1372051	Lease - Geraldton Fuels	(3,710)		0		(3,710)	
1352054	Women in Business Grant Income	0		0		0	
<b>Total</b>		<b>(39,225)</b>		<b>(10,441)</b>		<b>(39,225)</b>	

##### Operating Expenditure

1341501	Economic Development Officer - Salaries		24,651		13,406		24,651
1341511	Economic Development Officer - Superannuation		2,342		1,615		2,342
1341541	Economic Development Officer - Conferences & Training		500		441		500
1341542	Economic Development Officer - Rental Subsidy Exp		0		2,200		0
1341561	Economic Development - Other Expenses		5,000		1,229		5,000
1341562	Economic Development Fund		40,000		10,625		40,000
1351001	Water Supply - Standpipes		26,000		14,956		26,000
	<u>1351 Water Supply - Standpipes</u>						
	01 Wages	0					
	79 Wages Overheads	0					
	18 Plant	141					
	19 Depreciation	48					
	05 Insurance	92					
	06 Water	25,323					
	11 Contracts	396					
1351003	Vacant Land Expenditure		500		0		500
1351011	Sandalwood Shops		22,000		19,793		22,000
	<u>0140 Monger Street Shops</u>						
	05 Insurance	862					
	06 Water	2,622					
	07 Electricity	955					
	10 Materials	1,346					
	11 Contracts	16,215					
1351021	Land & Buildings Depn		25,100		11,820		25,100
1351022	Plant & Equipment - Depreciation		600		370		600
1351024	Depreciation Infrastructure Other		2,100		1,410		2,100
1351031	Beacon Barracks - Expense		0		0		0
1351061	Bencubbin Community Resource Centre		5,000		4,985		5,000
	<u>1383 BENCUBBIN COMMUNITY RESOURCE CENTRE</u>						
	05 Insurance	2,869					
	11 Contracts	2,131					
1351071	Industrial Shed - Lot 39 Monger St		700		2,028		700
	<u>05 Insurance</u>						
	15 Rates	-					
1351081	Ongoing ATM Fees		1,500		274		1,500
1351400	Alloc Administration Expenses		21,776		12,889		21,776
1371001	Caltex Fuel Depot - Lot 3000		1,300		1,680		1,300
<b>Total</b>			<b>179,069</b>		<b>99,720</b>		<b>179,069</b>

## Budget Review 2020/21

### Shire of Mt Marshall

Detail 20/21

Budget 2020/21		Actual 2020/21		Projected 2020/21	
Income	Expenditure	Income	Expenditure	Income	Expenditure

### 13 Economic Services

#### 137 Workers Camp Bencubbin

##### Operating Income

1372001	Bencubbin Workers Camp - Rental Income	(51,800)		(33,848)		(51,800)	
1372002	Bencubbin Workers Camp - Reimbursement	(500)		(733)		(500)	
<b>Total</b>		<b>(52,300)</b>		<b>(34,581)</b>		<b>(52,300)</b>	

##### Operating Expenditure

1371002	Bencubbin Workers Camp - Cleaning Expenses		16,000		12,057		16,000
8539	<u>Bencubbin Workers Camp - Cleaning Expenses</u>						
01	Wages	6,828					
79	Wages Overheads	6,528					
10	Materials	413					
11	Contracts	2,231					
1371005	Bencubbin Workers Camp - Repairs & Maintenance		5,000		4,967		5,000
1371101	Bencubbin Workers Camp - Depreciation		6,800		4,527		6,800
1371102	Bencubbin Workers Camp - Admin Allocation		39,926		23,642		39,926
<b>Total</b>			<b>67,726</b>		<b>45,193</b>		<b>67,726</b>

##### Other Capital Income

1342001	Proceeds of Sale of Assets - Economic Services	0		0		0	
1342002	Realisation on Disposal of Assets - Economic Services	0		0		0	
		<b>0</b>		<b>0</b>		<b>0</b>	

## Budget Review 2020/21

### Shire of Mt Marshall

Detail 20/21

Budget 2020/21		Actual 2020/21		Projected 2020/21	
Income	Expenditure	Income	Expenditure	Income	Expenditure

### 13 Economic Services

#### 138 Workers Camp Beacon

##### Operating Income

1382001 Beacon Workers Camp - Rental Income

(17,000)		(25,837)		(17,000)	
0		0		0	

1382002 Beacon Workers Camp - Reimbursement

##### Total

(17,000)		(25,837)		(17,000)	
----------	--	----------	--	----------	--

##### Operating Expenditure

1381002 Beacon Workers Camp - Cleaning Expenses

8568 Beacon Workers Camp - Cleaning Expenses

11 Contracts

5,000

	5,000		5,809		5,000
--	-------	--	-------	--	-------

1381005 Beacon Workers Camp - Repairs & Maintenance

	3,000		3,349		3,000
--	-------	--	-------	--	-------

1381101 Beacon Workers Camp - Depreciation

	4,500		3,038		4,500
--	-------	--	-------	--	-------

1381102 Beacon Workers Camp - Admin Allocation

	30,845		18,246		30,845
--	--------	--	--------	--	--------

##### Total

	43,345		30,442		43,345
--	--------	--	--------	--	--------

## Budget Review 2020/21

### Shire of Mt Marshall

Detail 20/21

Budget 2020/21		Actual 2020/21		Projected 2020/21	
Income	Expenditure	Income	Expenditure	Income	Expenditure

### 13 Economic Services

#### Transfers from Reserves/Debenture Proceeds

1353051	Transfer from Beacon Accommodation Reserve	0		0		0	
1353004	Transfer from Economic Development Reserve Fund	(40,000)		(40,000)		(40,000)	
1384001	Proceeds of Loan - Beacon Workers Camp	0		0		0	
1354052	Transfers from Bencubbin Community Resource Centre Reserve	0		0		0	
		(40,000)		(40,000)		(40,000)	

#### Capital Expenditure

1323001	Purchase Land and Buildings		0		0		0
1353041	Buildings		27,000		2,840		27,000
	<u>8351 Bencubbin Community Resource Centre Capital Expenditure</u>						
11	Contracts	7,000					
	<u>8193 Sandalwood Shops Capital Expenditure</u>						
11	Contracts	20,000					
	Paving Back Verandah and Drainage	20,000					
	Access Ramp	0					
1379000	Bencubbin Workers Camp - Capital Expenditure		7,000		6,707		7,000
1389000	Beacon Workers Camp - Capital Expenditure		45,000		5,232		45,000
	BBQ	10,000					
	Gazebo, Tables & Blinds	30,000					
	TV's for all rooms	5,000					
		45,000					
	<b>Transfers to Reserves</b>						
1343050	Transfer to Economic Development Reserve		590		212		590
1353050	Transfer to Beacon Accommodation Reserve		28		12		28
1353052	Transfer to Bencubbin Community Resource Centre Reserve		2		1		2
<b>Total</b>			<b>79,620</b>		<b>15,004</b>		<b>79,620</b>

### 13 Economic Services Totals

Total Operating Income	(194,225)	(145,325)	(292,525)
Total Operating Expenditure	497,137	334,131	497,137
Total Transfers from Reserves/Debenture Proceeds	(40,000)	(40,000)	(40,000)
Total Transfers to Reserves	620.39	225.07	620.39
Total Capital Income	0	0	0
Total Capital Expenditure	79,000	14,779	79,000

## Budget Review 2020/21

### Shire of Mt Marshall

Detail 20/21

Budget 2020/21		Actual 2020/21		Projected 2020/21	
Income	Expenditure	Income	Expenditure	Income	Expenditure

## 14 Other Property and Services

### 141 Private Works

#### Operating Income

1412001	Plant Hire	(4,500)		0		(4,500)	
1412041	Sale of Blue Metal, Sand & Gravel	0		(16)		0	
1412051	Private Works - Income	(4,500)		(1,195)		(4,500)	
<b>Total</b>		<b>(9,000)</b>		<b>(1,211)</b>		<b>(9,000)</b>	

#### Operating Expenditure

1411001	Private Works Expenses		6,500		449		6,500
0143	<u>PRIVATE WORKS-PLANT HIRE</u>						
01	Wages	1,094					
79	Wages Overheads	1,046					
18	Plant	367					
19	Depreciation	163					
10	Materials	0					
11	Contracts	3,830					
1411400	Alloc Administration Expenses		9,070		5,358		9,070
<b>Total</b>			<b>15,570</b>		<b>5,806</b>		<b>15,570</b>

# Budget Review 2020/21

## Shire of Mt Marshall

Detail 20/21

Budget 2020/21		Actual 2020/21		Projected 2020/21	
Income	Expenditure	Income	Expenditure	Income	Expenditure

### 14 Other Property and Services

#### 143 Public Works Overheads

##### Operating Income

1432021 Reimbursements - Engineering Staff

##### Total

0		0		0	
0		0		0	

##### Operating Expenditure

1431001	Works Supervision - Salaries		87,636		61,157		87,636
1431005	Engineering - Wages Accrual End of Year		0		0		0
1431011	Outside Staff - Superannuation		94,223		72,688		94,223
1431021	Engineering - Office & Other		23,400		10,541		23,400
	<i>Includes ROMAN II subscription</i>	6,300					
1431027	Engineering Housing Subsidy - Exp		16,000		38,870		16,000
1431031	Engineering - Minor Plant & Equipment		5,000		1,254		5,000
1431041	Engineering - Insurance		1,100		1,100		1,100
1431051	Protective Clothing - Outside Staff		5,000		1,840		5,000
1431061	Engineering - Travel & Conference Exp		1,000		0		1,000
1431071	Engineering - FBT		0		17,486		0
1431081	Engineering - Long Service Leave		20,000		31,186		20,000
1431091	Occ Safety & Health		23,000		18,958		23,000
	<u>0144 Occupational Health &amp; Safety</u>						
	01 Wages	6,312					
	79 Wages Overheads	6,035					
	18 Plant	0					
	19 Depreciation	0					
	10 Materials	3,000					
	11 Contracts	7,653					
1431101	Workers Compensation Insurance		28,600		21,233		28,600
1431111	Public Holidays		35,891		18,085		35,891
1431121	Engineering - Sick Pay		14,990		17,752		14,990
1431131	Engineering - Staff Training		35,000		8,274		35,000
	<u>0145 Staff Training</u>						
	01 Wages	14,990					
	79 Wages Overheads	14,330					
	18 Plant	0					
	19 Depreciation	0					
	10 Materials	677					
	11 Contracts	5,003					
1431151	Engineering - Annual Leave		77,488		91,323		77,488
1431155	Accrued Annual & LSL - Engineering Staff		0		0		0
1431161	Annual Bonus Incentive Scheme		8,250		12,496		8,250
1431171	Industry Allowance		26,998		13,373		26,998
1431181	Removal Expenses		3,000		0		3,000
1431191	Engineering Consultants		5,000		299		5,000
1431200	Depreciation Land & Bldgs PWO		6,400		4,818		6,400
1431231	Staff Housing Incentive		15,600		13,288		15,600
1431400	Alloc Administration Expenses		108,878		70,807		108,878
1431201	Less Overheads Alloc to Works		(642,454)		(326,470)		(642,454)
<b>Total</b>			<b>0</b>		<b>200,355</b>		<b>0</b>

## Budget Review 2020/21

### Shire of Mt Marshall

Detail 20/21

Budget 2020/21		Actual 2020/21		Projected 2020/21	
Income	Expenditure	Income	Expenditure	Income	Expenditure

## 14 Other Property and Services

### 144 Plant Operation Costs

#### Operating Income

1442001	Sale of Grader Blades/Scrap	(500)		0		(500)	
1442011	Reimbursement - Plant Operation Costs	(1,000)		(18,327)		(1,000)	
1442021	Diesel Fuel Rebate	(36,400)		(18,939)		(36,400)	
<b>Total</b>		<b>(37,900)</b>		<b>(37,266)</b>		<b>(37,900)</b>	

#### Operating Expenditure

1441001	Fuel & Oils		204,200		87,013		204,200
1441011	Tyres		25,000		7,463		25,000
1441021	Parts & Repairs		114,500		67,007		114,100
10	Materials	48,500					
11	Contracts	63,700					
18	Plant	2,300					
1441031	Repairs - Wages & Overheads		45,299		28,253		45,299
01	Wages	23,159					
79	Wages Overheads	22,140					
1441041	Licences		9,300		394		9,300
1441051	Freight Parts		5,200		3,012		5,200
1441061	Expendable Tools		1,600		224		1,600
1441071	Insurance		27,400		24,133		27,400
1441091	Alloc Administration Expenses		49,899		32,531		49,899
1441111	Less Plant Op Alloc to Works		(482,398)		(325,373)		(481,998)
<b>Total</b>			<b>0</b>		<b>(75,343)</b>		<b>0</b>

## Budget Review 2020/21

### Shire of Mt Marshall

Detail 20/21

Budget 2020/21		Actual 2020/21		Projected 2020/21	
Income	Expenditure	Income	Expenditure	Income	Expenditure

## 14 Other Property and Services

### 145 Plant Depreciation

#### Operating Expenditure

1441120	Depreciation Plant & Equip. POC		299,500		217,159		299,500
1441121	Depreciation Allocated To Jobs		(299,500)		(134,852)		(299,500)
<b>Total</b>			<b>0</b>		<b>82,307</b>		<b>0</b>

### 146 Fuel Stock

1463001	Fuel & Materials Stock Purchases		160,000		82,664		160,000
1463002	Fuel & Materials Stock Issues		(160,000)		(68,053)		(160,000)
<b>Total</b>			<b>0</b>		<b>14,611</b>		<b>0</b>

## Budget Review 2020/21

### Shire of Mt Marshall

Detail 20/21

Budget 2020/21		Actual 2020/21		Projected 2020/21	
Income	Expenditure	Income	Expenditure	Income	Expenditure

## 14 Other Property and Services

### 147 Salaries & Wages - Works

#### Operating Income

1472001 Reimbursement - Workers Comp

(5,000)		(13,791)		(5,000)	
<b>(5,000)</b>		<b>(13,791)</b>		<b>(5,000)</b>	

#### Total

#### Operating Expenditure

1471001 Gross Salaries & Wages

1471011 Workers Compensation Paid to Employees

1471400 Less Sal & Wages Alloc to Works

	1,727,100		1,248,881		1,727,100
	5,000		4,994		5,000
	(1,727,100)		(1,248,881)		(1,727,100)
	<b>5,000</b>		<b>4,994</b>		<b>5,000</b>

#### Total

#### Capital Income

0		0		0	
---	--	---	--	---	--

#### Total

<b>0</b>		<b>0</b>		<b>0</b>	
----------	--	----------	--	----------	--

#### Capital Expenditure

1433001 Purchase Land and Buildings - Eng

Bencubbin Community Bus Shed

27,000

Beacon Community Bus Shed

27,000

	54,000		0		54,000
	54,000		0		54,000

## Totals 14 Other Property and Services

Total Operating Income

(51,900)

(52,268)

(51,900)

Total Operating Expenditure

20,570

218,120

20,570

Total Capital Income

0

0

0

0

Total Capital Expenditure

54,000

0

54,000

## 2020-21 Transport Program

Report Date:  
26/02/2021

JOB No	NAME	ORIGINAL BUDGET	VARIATION TO ORIGINAL BUDGET	NEW BUDGET AMOUNT	YTD	% SPENT	BUDGET VARIANCE	PROJECTED COMPLETION DATE	COMMENTS
<b>CONSTRUCTION</b>									
<b>Roads to Recovery</b>									
R2R047	Welbungin Wialki Rd SLK 39.83 - 41.54	\$ 140,838		\$ 140,838	\$ 112,299	80%	\$ (28,539)	April	Extend gravel sheeting - contract
R2R048	Gabbin Cleary Rd SLK 8.73 - 10.83	\$ 61,623		\$ 61,623	\$ 585	1%	\$ (61,038)	May	
R2R049	Gabbin Cleary Rd SLK 12.41 - 14.02	\$ 47,400		\$ 47,400	\$ -	0%	\$ (47,400)	May	
R2R050	Andrews Tank Rd SLK 21.47 - 22.70	\$ 41,100		\$ 41,100	\$ 4,321	11%	\$ (36,780)	March	Contracted to Porky
R2R051	Mandiga Marindo Rd SLK 19.22 - 21.62	\$ 64,000		\$ 64,000	\$ 4,905	8%	\$ (59,095)	March	Contracted to Porky
R2R052	Gillett Rd SLK 36.26 - 39.03	\$ 88,000		\$ 88,000	\$ 65,065	74%	\$ (22,935)	March	
R2R053	Hiscox Rd SLK 0.00 - 3.00	\$ 76,300		\$ 76,300	\$ 499	1%	\$ (75,801)	April	
R2R054	Job Rd SLK 9.60 - 11.76	\$ 54,000		\$ 54,000	\$ 8,210	15%	\$ (45,790)	April	
<b>Regional Road Group</b>									
RRG013	Koorda Bullfinch Rd SLK 19.29 - 22.61	\$ 365,200	-\$ 34,007	\$ 331,193	\$ 277,279	84%	\$ (53,914)	March	Extend seal, transfer balance to Scotsmans - approved
RRG014	Bencubbin Beacon Rd SLK 17.91 - 20.44, 20.81 - 21.85, 31.64 - 32.90	\$ 154,080	-\$ 28,728	\$ 125,352	\$ 125,352	100%	\$ (0)	March	Request balance be transferred to Scotsman - approved
RRG015	Burakin Wialki Rd SLK 21.43 - 22.17	\$ 32,100	-\$ 8,174	\$ 23,926	\$ 23,926	100%	\$ (0)	March	Request balance be transferred to Scotsman - approved
RRG016	Burakin Wialki Rd SLK 42.55 - 53.55	\$ 31,270		\$ 31,270	\$ 15,409	49%	\$ (15,861)	March	Request balance be transferred to Scotsman - not included in RRG request
RRG017	Scotsmans Rd SLK 23.09 - 25.11	\$ 222,200	\$ 70,909	\$ 293,109	\$ 166,008	57%	\$ (127,101)	March	Extend to S Bend, no second seal - approved
<b>Road Construction Council</b>									
RCC033	Gabbin Cleary Rd SLK 3.25 - 3.79	\$ 14,000		\$ 14,000	\$ -	0%	\$ (14,000)	May	
RCC034	Maroubra Rd SLK 9.19 - 11.14	\$ 45,000	-\$ 20,358	\$ 24,642	\$ -	0%	\$ (24,642)	February	Redirect funds to town streets - request Council approval
RCC035	Wialki North East Rd SLK 0.00 - 3.46	\$ 83,000		\$ 83,000	\$ -	0%	\$ (83,000)	March	
RCC036	Beacon Back Rd SLK 0.00 - 1.23	\$ 30,000		\$ 30,000	\$ -	0%	\$ (30,000)	May	
RCC037	Perry Rd SLK 2.18 - 2.62	\$ 20,000		\$ 20,000	\$ -	0%	\$ (20,000)	May	
RCC038	Calderwood Drive SLK 0.00 - 1.14	\$ 38,100	-\$ 19,979	\$ 18,121	\$ -	0%	\$ (18,121)	February	Redirect funds to town streets - request Council approval
RCC039	Medlin St	\$ 15,000	-\$ 7,446	\$ 7,554	\$ -	0%	\$ (7,554)	February	Redirect funds to town streets - request Council approval
RCC040	Cook St SLK 0.00 - 0.95	\$ 32,000	-\$ 16,828	\$ 15,172	\$ -	0%	\$ (15,172)	February	Redirect funds to town streets - request Council approval
RCC041	Dalgouring Snake Soak Rd SLK 2.05 - 3.00	\$ 97,000		\$ 97,000	\$ -	0%	\$ (97,000)	April	Contracted to Porky
	Murray St reseal		\$ 8,862	\$ 8,862	\$ -	0%	\$ (8,862)	March	Proposed new job - request Council approval
	Hamond St reseal		\$ 22,558	\$ 22,558	\$ -	0%	\$ (22,558)	March	Proposed new job - request Council approval
	Lindsay St reseal		\$ 33,191	\$ 33,191	\$ -	0%	\$ (33,191)	March	Proposed new job - request Council approval
<b>Footpaths</b>									
1223055	Footpaths	\$ 20,000			\$ -	0%	\$ (20,000)	May	
	<b>TOTAL CONSTRUCTION COST</b>	<b>1,772,211</b>	<b>0</b>	<b>1,752,211</b>	<b>803,856</b>	<b>46%</b>	<b>\$ (968,355)</b>		

JOB No	NAME	TOTAL BUDGET			COST TO DATE	% SPENT	Budget Variance		COMMENTS
<b>MAINTENANCE</b>									
1221001	Road Maintenance	\$ 800,000			\$ 481,817	60%	\$ (318,183)	June	
1221001	<b>TOTAL ROAD MAINTENANCE COST</b>	<b>800,000</b>			<b>481,817</b>	<b>60%</b>	<b>- 318,183</b>		

**TOTAL - Construction + Maintenance**

**2,572,211**

**1,285,673.67**

**50% \$ (1,286,537)**