



Our Ref: 8661

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

John Nuttall
Chief Executive Officer
Shire of Mt Marshall

Mail to: Perth BC
PO Box 8489
PERTH WA 6849

Tel: 08 6557 7500
Email: info@audit.wa.gov.au

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

Dear Mr Nuttall

**ANNUAL FINANCIAL REPORT
INTERIM AUDIT RESULTS FOR THE YEAR ENDED 30 JUNE 2021**

We have completed the interim audit for the year ended 30 June 2021. We performed this phase of the audit in accordance with our audit plan. The focus of our interim audit was to evaluate your overall control environment, but not for the purpose of expressing an opinion on the effectiveness of internal control, and to obtain an understanding of the key business processes, risks and internal controls relevant to our audit of the annual financial report.

Management Control Issues

We would like to draw your attention to the attached listing of deficiencies in internal control and other matters that were identified during the course of the interim audit. These matters have been discussed with management and their comments have been included on the attachment. The matters reported are limited to those deficiencies that were identified during the interim audit that we have concluded are of sufficient importance to merit being reported to management. Some of the matters may be included in our auditor's report in accordance with section 7.9(2) of the *Local Government Act 1995* or regulation 10(3)(a) and (b) of the *Local Government (Audit) Regulations 1996*. If so, we will inform you before we finalise the report.

This letter has been provided for the purposes of your local government and may not be suitable for other purposes.

We have forwarded a copy of this letter to the President. A copy will also be forwarded to the Minister for Local Government when we forward our auditor's report on the annual financial report to the Minister on completion of the 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
23 September 2021

Attach

NAME OF ENTITY: SHIRE OF MT MARSHALL

PERIOD OF AUDIT: YEAR ENDED 30 JUNE 2021

FINDINGS IDENTIFIED DURING THE INTERIM AUDIT

INDEX OF FINDINGS	RATING		
	Significant	Moderate	Minor
1. Staff Access to Financial Management System (Synergy)		✓	
2. Use of purchase orders and quotations for goods and services		✓	

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. A significant rating may be reported as a matter of non-compliance in the audit report in the current year, or in a subsequent reporting period if not addressed. However, even if the issue is not likely to impact the audit report, it should be addressed 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.

NAME OF ENTITY: SHIRE OF MT MARSHALL
PERIOD OF AUDIT: YEAR ENDED 30 JUNE 2021
FINDINGS IDENTIFIED DURING THE INTERIM AUDIT

1. Staff Access To Financial Management System (Synergy)

Finding

Based on our review of user access levels in the financial management system (Synergy), we noted :

- Market Creations, an IT contractor having superuser access and 8 Shire users having super user access, excluding the administrator and itvision; and
- ten users have the same access profile "no payroll". This profile provides access to all areas of Synergy except payroll.

While we acknowledge that the Shire is aware that such access was given to staff due to practicality while a staff member was away and that processes were in place to ensure segregation of duties in its day-to-day operations, there is still a risk that superuser access and excessive user access may allow staff to use the system inappropriately.

Rating: Moderate

Implication

Excessive user access to the accounting package may allow staff to use the system inappropriately. For example, this access could be used to undermine the effectiveness of system controls (such as segregation of duties) and diminish accountability.

Recommendation

The Shire should:

- (i) restrict super access levels to only a small number of users on a needs basis
- (ii) restrict no payroll access to only staff authorised to make amendments in the system except payroll based on their roles and responsibilities.
- (iii) restrict access to enquiries only for all other staff not authorised to make and/or amend any changes in the system.
- (iv) regularly review staff access to certain modules and to ensure duties remain effectively segregated and tasks can be completed effectively and efficiently.
- (v) produce exception reports where applicable, which provide details of addition/amendments to user access levels. These reports should be independently reviewed by an appropriate officer.

Management Comment

Noted and some changes will be made regarding access to the finance functions

Responsible Person: Tanika McLennan
Completion Date: ASAP

NAME OF ENTITY: SHIRE OF MT MARSHALL

PERIOD OF AUDIT: YEAR ENDED 30 JUNE 2021

FINDINGS IDENTIFIED DURING THE INTERIM AUDIT

2. Use of Purchase Orders and Quotations for Goods And Services

During our sample testing of payments made during the year, we identified the following:

- 2 purchases where the purchase order was raised after the invoice was received.
- 3 purchases where the purchase transactions did not have a sufficient number of supplier quotes as required under the Shire's purchasing policy, or there was insufficient documentation to explain why quotes were not sought.
- 1 purchase where the purchase order raised was within this employees delegation however, actual invoice received exceeded the limit of the employee who had made the purchase due to variances in the invoice as compared to the purchase order.

Rating: Moderate

Implication

Use of purchase orders is a key control which ensures that goods are correctly and appropriately ordered and received. Raising of purchase orders after the invoice carry additional risks of no evidence that the ordering of goods or services was approved prior to ordering.

When purchases are made without obtaining sufficient quotes or sufficient records kept of reasons for not obtaining quotes, there is an increased risk of favouritism of suppliers and not obtaining value for money.

Recommendation

The Shire should ensure that all purchase orders are appropriately raised and approved prior to ordering goods or services. All authorised officers be reminded to:

- comply with the purchasing policy in regards to supplier quotations or document reasons why quotes were not obtained ; and
- ensure purchase orders are matched with the invoice received. This will ensure goods and services are appropriately ordered with sufficient approval limits.

Management Comment

Noted. Staff have already been addressed regarding purchasing requirements and the need to follow the policy and provide supporting documentation. This will remain under review and regular 'reminders' provided across the organisation.

Responsible Person: John Nuttall
Completion Date: Already done and ongoing

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 9
November 2021,
commencing at 4.00pm.**

Attachment 11.2.1

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 9th November 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 August 2021.**
- 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 15 February 2022, commencing at 4.00pm**
- 9. Meeting Closure**

**Minutes of the Mt Marshall Local Emergency Management Committee Meeting
held on Tuesday 9th November 2021**

1.0 Declaration of Opening / Announcement of Visitors

Cr Sachse welcomed committee members to the meeting and declared the meeting open at 4:00pm.

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
Mr Craig Lewington	Principal – Beacon PS
Miss Rebecca Watson	Community Development Officer
Ms Lisa Malatesta	Principal – Bencubbin PS
Ms Jo Spadaccini	DESO – Dept of Communities
Ms Sue Scully	Bencubbin Silver Chain RAN
Mrs Yvette Grigg	DEM Advisor DFES
Mr Damian Tomas	Chief Bushfire Control Officer
Cr Leeanne Gobbart	Councillor
Mr Ian Dawson	SJA Community Paramedic

Apologies

Ms Karen Horsley	Operations Manager East WACHS
Snr Const Robert Duffey	Acting Deputy Chair/WAPOL
Sgt David Tapscott	WAPOL
Mr Daniel Hendriksen	Area Officer DFES
Mr Noel Miguel	Captain Beacon VESU
Mr Scott Rastall	SJA Community Paramedic
Mr Matt Grinter	Relief Beacon Silver Chain RAN

3.0 Confirmation of Minutes

3.1 Minutes of the Mt Marshall Local Emergency Management Committee Meeting held Tuesday 10 August 2021 be confirmed as a true and correct record of proceedings

LEMC2021/004 OFFICER RECOMMENDATION / COMMITTEE DECISION:

That the minutes of the Mt Marshall Local Emergency Management Committee meeting held on Tuesday 10th August 2021 be confirmed as a true and correct record of proceedings.

Moved: Mr P Geraghty

Seconded: Mr Ian Dawson

Carried 13/0

4.0 Reports of Officers

4.1 Regulatory Officer

At the Bush Fire Advisory Committee meeting held on Friday 1 October 2021, a recommendation to increase the restrictions on burning garden refuse was made. It was recommended that restrictions on burning garden refuse throughout the restricted burning period should be increased to include a permit being required and restrictions on burning of garden refuse throughout the prohibited burning period be increased to include prohibition. In the October Council meeting, an item was put forward regarding the burning of garden refuse during restricted and prohibited periods. It was decided that the Chief Executive Officer would be directed to prepare an appropriate policy and or procedure regarding the Committee's recommendation relating to burning of garden refuse and bring it back to the next available Council meeting. We would like to get your thoughts on this before we write a policy and or procedure. If you have any comments that may help us to write an appropriate policy and or procedure, please let us know.

A new Welbungin Bush Fire Facility was approved in the 2021/2022 Local Government Grants Scheme Capital Grants. The tender process has started for this facility, and we hope to have the works completed by the end of May 2022.

4.1.2 Information for the Committee

Proposed meeting Dates:

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

Tuesday 15th February 2022

Tuesday 10th May 2022

Updates to LEMA

Updates to the Local Emergency Management Plan have been made including removing the Masonic Lodge from the Evacuation Centres in Bencubbin as it is not the Shire's building, adding the Beacon Hall to the Evacuation Centres in Beacon, updating the ECC contacts for the Beacon Hall, adding the CEACA units in both towns to the Special Needs Groups, updated the contact register and updated details under the Beacon Hall in Evacuation Centres. The highlighted sections are still yet to be confirmed.

Review of LEMA – Attachment 4.1.2

Discussions:

- Burning (Garden Refuse) during prohibited period
- Permits for burning of domestic waste
- DFES thoughts (not present today to provide them)
- Issues discussed around policy, enforcement etc

Minutes of the Mt Marshall Local Emergency Management Committee Meeting
held on Tuesday 9th November 2021

The group supports the immediate introduction of a ban on burning of garden refuse during the prohibited burning season. A policy around permits for burning of garden refuse at other times will be worked on over the next few months.

There were no questions or issues with the LEMA update. Yvette Grigg provided information that next year will be the five (5) year major review of the LEMA

5.0 Other Reports

5.1 Chief Bush Fire Control Officer

- One fire this year already dealt with
- Issue with Fire Trucks being at the mechanic for service and the brigade not knowing raised – Action: Shire to notify the Whatsapp BFB group when a truck is being serviced
- Upcoming harvest ban communications raised given RO has left. Action: Damian Tomas will take the necessary readings (in conjunction with the BFCO's) and determine when a ban needs to be imposed. Damian will communicate this to the CEO who will be responsible for sending out the group message and the phone message.
- Concern over Bencubbin Rec Centre Fire Fighting raised and the desire that a pump be installed. Estimated cost of pump \$20,000. No Shire budget for that this year. Action: Pump to be considered in the 22/23 annual budget. In the interim some signage to be erected which directs people in the case of a fire emergency to leave via the Powell Street exit to avoid conflict with the Fire Truck

5.2 St John Ambulance Services

- Given a recent situation where phone contact was lost north of Beacon the Beacon van now has a satellite phone
- New vans due for Bencubbin and Beacon in 2023 – may be slightly delayed due to availability issues
- RFDS day time flight from Beacon last week – no issues reported
- COVID awareness training to start soon. Potential for there to be a specific 'COVID only' van. Volunteers have been vaccinated as required
- March 2022 there will be a major recruitment drive for volunteers as numbers are concerningly low across all of the towns. Total of 23 volunteers to cover all of the sub-centre area now.
- Bencubbin has the corpul unit and Beacons will arrive in December. Training still to occur
- Wednesday 17/11 is the AGM

5.3 Department of Fire & Emergency Services

Nil report. The Chair passed on the thanks of the Committee for the well received Beacon Shed opening and the exercises which had been run recently

5.3.1 Bushfires

Nil

5.3.2 Emergency Management

COVID 19 – Wheatbelt OASG

With other state and international borders now open, WACHS are concerned that an outbreak is much more likely. Current data is very clear, approximately 95% of patients in Intensive Care Units are unvaccinated. WACHS recommend all residents become vaccinated as a matter of priority.

At a recent meeting of the Wheatbelt Operational Area support Group (OASG), WACHS advised that mass vaccination clinics had started and would be run across the Wheatbelt in a number of locations including Nungarin, Tammin, Trayning, Bindoon, Lancelin, Toodyay, Koorda, Beacon, Cunderdin, and Mukinbudin. If anyone is unsure of dates please contact me.

WACHS are also undertaking planning for outbreaks, currently concentrating on areas of higher risk, mainly on major highways. COVID surge testing plans are currently being prepared in consultation with local Shires, local SES and WA Police for the following towns: Southern Cross, Merredin, Narrogin, Northam, Moora and Jurien Bay. Plans include everything that will be needed if WACHS need to quickly set up a COVID surge testing drive through clinics either off hospital sites such as in local Rec Centres, or on site in hospital car parks.

Just a reminder that should outbreaks occur, the response will need to be multi agency, WACHS will need assistance from a variety of agencies around your LEMC tables.

Meanwhile, COVID 19 testing continues to occur across the 25 Hospitals in the WACHS Wheatbelt Region.

Please continue to assist by advertising vaccination clinics and promoting factual information on the benefits of being vaccinated. Many tools and information sheets exist, please advise if you need assistance sourcing.

Preparing Australia Programme - \$600 million over 4 years

On 5 May 2021 the Prime Minister announced the Preparing Australia Program which will invest \$600 million toward households and communities to ensure they are better prepared for future disasters. Round one of the program is called *Preparing Australian Communities Program for projects of local significance* (PACP Local). The program will support projects that mitigate or reduce the disaster risk, impact and consequence associated with large-scale natural hazards.

- PACP local (this round of the programme) is for \$150 million available from 2021 -22 to 2024 -25.
- It will support locally identified and locally led projects that will improve the resilience of communities against three hazards - bushfires, flood and tropical cyclones.
- WA have 24 LGs listed by the commonwealth as priority across these three hazards, and applications from these LGs will be given priority. We only have one LG listed in the Wheatbelt, Moora for flooding.
- However, all LGs are still able to apply.
- Grants are between 20,000 (minimum) and \$10 million (maximum)
- Applications for the first round will open on **10 December** and close at 2pm WST on **6 January 2022**.

Minutes of the Mt Marshall Local Emergency Management Committee Meeting
held on Tuesday 9th November 2021

A meeting is being conducted this week, where I will learn a lot more of the detail, and be able to advise further, in particular whether it is worth your time applying as an LG not on the priority list.

The DFES SEMC business unit are providing a communications support role to this programme, so I am happy to act as the link if you have any specific queries.

Australian Warnings system: Changes to Bushfire warnings.

WA is joining with other Australian states and territories to deliver nationally consistent emergency information through the Australian Warning System. (AWS)

AWS is an easy to understand warning system to help you stay safe during an emergency, no matter where in Australia you are. The new framework is being introduced using a phased approach, starting with an update to the way bushfire warnings appear on Emergency WA.

From late 2021, the bushfire warning colours and icons will change to align with the AWS standard. Bushfire **Advice** warnings will appear **Yellow** and **Watch and Act** warnings will appear **orange**. Bushfire **emergency** warnings will remain red.



5.4 Department of Communities – Emergency Services Unit

District Emergency Services Officer – Wheatbelt Update: October 2021

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

Change of afterhours contact details for activation of Department of Communities. In an emergency, if welfare support services are required after business hours, please contact the Emergency Services On Call Officer on 0418 943 835

During business hours, please contact the Department of Communities office listed in your Local Emergency Welfare Plan.

Increased Response Capacity in the District

There is now a response trailer positioned at Northam containing 70 sets of bedding and equipment to assist in the setup and running of an evacuation centre. Larger locations are also being set up with 20 sets of bedding.

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 (V1.04 08 March 2021) has been distributed to the Local Governments in the Wheatbelt in preparation should a Welfare Centre be required.

COVID status will be confirmed with Department of Health on activation and required actions will be notified at the time.

The key points:

- Travellers, 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

If you would like any further information, please call my mobile 0429 102 614 or email me joanne.spadaccini@communities.wa.gov.au.

Kind regards

Jo Spadaccini

District Emergency Services Officer - Wheatbelt

Department of Communities - Emergency Services Unit

COVID19 Welfare Centre Guide – **Attachment 5.4a**

Local Emergency Welfare Plan Merredin District – **Attachment 5.4b**

5.5 Bencubbin Police

Nil

5.6 Acting Operations Manager Eastern WACHS

Nil

5.7 Silver Chain Nursing Association

Both centres have passed recent tests for necessary accreditations

No backfill currently available as the nursing workforce is reducing

Silver Chain have lost some nurses who did not want to be vaccinated

Mr Matthew Grinter has commenced at Beacon as the permanent nurse

**Minutes of the Mt Marshall Local Emergency Management Committee Meeting
held on Tuesday 9th November 2021**

Over Christmas Beacon will close but Bencubbin remain open. Some relief staff in New Year will allow Sue to have some leave

5.8 Education Department

Beacon:

- Stand alone Bush Fire plan completed
- Discussions regarding best evacuation centre with Meg – changes made to LEMA to reflect Beacon Town Hall
- School evacuation practice will take place next week
- Some bush clearing around school has taken place

Bencubbin:

- Bush Fire plans completed
- Issues that were raised from the recent exercise have been addressed
- Majority of staff already had COVID vaccination

5.9 Community Development

Shire are working on locating and training volunteers to assist at Beacon in an emergency if there is a delay in Shire Staff being able to attend.

5.10 Beacon Volunteer Emergency Services Brigade

Nil

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

Nil

7.0 Next Meeting – Tuesday 15 February 2022 commencing at 4.00pm in Council Chambers, 80 Monger Street, Bencubbin

8.0 Closure of Meeting

There being no further business the meeting closed at 5.27pm

These Minutes were confirmed at the Local Emergency Management Committee Meeting held on Tuesday 15 February 2022.

Date

Cr ARC Sachse

Chair



Report of Review

Shire of Mt Marshall Local Planning Strategy and Local Planning Scheme No. 3.

Prepared by:

Shire of Mt Marshall, Hames Sharley, and Franklin Planning

8 November 2021

REVISION SCHEDULE

No.	Date	Details	CM
1	19/09/2021	First Draft Report	CF
2	08/11/2021	Final Report for Council Adoption	NS

DISCLAIMERS

The information contained in this report has been prepared with care by our company, or it has been supplied to us by apparently reliable sources. In either case, we have no reason to doubt its completeness or accuracy. However, neither this company nor its employees guarantee the information, nor does it or is it intended to form part of any contract. Accordingly, all interested parties should make their own inquiries to verify the information, as well as any additional or supporting information supplied, and it is the responsibility of interested parties to satisfy themselves in all respects.

This report is for the use only of the party to whom it is addressed and Hames Sharley disclaims responsibility to any third party acting upon or using the whole or part of its contents.

This document has been prepared for the use of Shire of Mt Marshall only. Copyright © 2021 by Hames Sharley (WA) Pty Ltd. No part of this document shall be reproduced in any form without written permission of Hames Sharley.

Table of Contents

1. Summary	1
2. Background	1
3. Context	2
3.1. Location	2
3.2. Population	2
3.3. Economy	3
3.4. Environment	3
4. Subdivision and Development Activity	4
4.1. Land Use Planning Reform.....	4
5. Local Planning framework	4
5.1. Local Planning Strategy	4
5.2. Local Planning Scheme	5
6. Consultation.....	6
7. Officer's/Consultant Comments	6
8. Recommendation	7
Appendices	8
Appendix 1 - Structure and content of LPS3.....	8
Appendix 2 – Summary of amendments to LPS3.	9
Appendix 3 - Assessment of compliance with Regulations	10

1. SUMMARY

This Report of Review was endorsed by the Shire of Mt Marshall on 15 November 2021 in accordance with the requirements of the Regulations and is now submitted to the WAPC for consideration. It recommends that a review of the Local Planning Strategy (Strategy) be undertaken, and that Local Planning Scheme No. 3 (LPS3) should be the subject of an omnibus amendment to bring it into line with the recent WAPC Planning Reform initiatives and to address any identified anomalies or inconsistencies. The document concludes that a comprehensive review of LPS3 is unwarranted.

2. BACKGROUND

The following report has been prepared to satisfy the requirements under Regulations 65 and 66 of the Planning and Development (Local Planning Schemes) Regulations 2015 (Regulations), which requires that, in each 5th year following the date a Scheme was last published in the Government Gazette, a local government shall prepare a review by way of a report to the Western Australian Planning Commission (WAPC) on the operation of the Scheme.

3. CONTEXT

3.1. LOCATION

The Shire of Mt Marshall is a local government authority located in the north-eastern sector of the Wheatbelt Region of Western Australia. The Shire covers an area of 10,134 km² and is roughly 150 km north-south and 95 km east-west. It is located approximately 80 kms north-northwest of Merredin and about 273 km northeast of Perth.

The Shire shares borders with the Shires of Trayning, Koorda, Mukinbudin, Yalgoo, Dalwallinu, Westonia, Yilgarn, Wyalkatchem, Sandstone and Menzies (**Attachment 1 - Context Plan**). It includes two primary townsites being Bencubbin (location of Shire's administration offices) and Beacon. There are also a number of smaller townsites/localities including Gabbin, Mandinga, Welbungin and Walki.

First expeditions into the area were led by the Surveyor General Captain John Septimus Roe in 1836. Graziers and people looking to harvest Sandalwood were the first European settlers in the Mt Marshall area with the first grazing lease taken up in 1868. Permanent settlement and development of the land for farms commenced around 1910.

3.2. POPULATION

Historically, the Shire's population peaked around 1929 when approximately 2,200 people resided in the area. The Great Depression and a series of droughts saw the population decrease to 1,260 by 1940. By 1979 the population was estimated at 1,000. Since 2015, the Shire's Estimate Resident Population has gradually declined from 531 (2015) to 512 in 2020. The largest settlement is Buncubbin with 242 persons (ABS, 2016).

Table 1: WA Tomorrow Population Forecasts

BAND	2016	2021	2026	2031	AAGR
A	520	250	190	135	-8.60%
B	520	395	335	280	-4.04%
C	520	480	410	360	-2.42%
D	520	515	480	435	-1.18%
E	520	695	685	620	1.18%

Source: WAPC (2021)

In terms of the population's demographic characteristics:

- 54.1% of the Shire's population were male and 45.9% were female;
- Aboriginal and/or Torres Strait Islander people account for 1.0% of the population;
- Children aged 0 to 14 constitute approximately 22 per cent of the Shire's population which is above the WA average (19%);
- Approximately 14.9 per cent of the population is aged 65 years old or over which is lower than the WA average (18.6%);
- Median age of the Shire is 42 which is considerably higher than the WA average (36); and
- The Shire's households are generally families and the average household size is 2.5 persons per dwelling.

Population forecasts published in the Western Australian Planning Commission's Western Australia Tomorrow Population Forecasts (WAPC, 2016) (WA Tomorrow) indicated that the population may fall to 135 (Band A - low) or slightly increase to 620 (Band E- high) by 2031.

3.3. ECONOMY

The key sectors of the Shire's economy are Agriculture, Forestry and Fishing (\$67m); Public Administration and Safety (\$7.6m); and Rental, Hiring and Real Estate Services (\$7.3m). Of the 273 employed in the Shire in 2016, most had jobs in the 'Agriculture, forestry and fishing' (56%), 'Public administration and safety' (8.8%), and Education and Training (5.9%) sectors.

Strategic planning initiatives, such as the Wheatbelt Regional Planning and Infrastructure Strategy, and the Wheatbelt Blueprint. More recently, sub-regional economic development strategies, such as the Wheatbelt Regional Organisation of Council's (NEWROC) Strategic Plan have articulated various initiatives, such as: facilitating partnerships arrangements to promote the region as a great place to visit; identification of opportunities and strategies for attracting and expanding new businesses by promoting the availability of accessible land; and addressing telecommunications blackspots and expansion of existing networks.

The Shire's economy is expected to remain reliant on the agricultural sector but the identification of Kaolin on some properties within the agricultural district has led to interest from the mining sector. Discussions as to the feasibility of extracting this resource have resulted in the identification of potential site near the townsite of Gabbin for mining operations. Commencement of mining operations could provide opportunities for population and employment growth. The Shire's caravan parks are also reporting a marked (10-20%) increase in patronage and this may drive future economic development opportunities.

3.4. ENVIRONMENT

The majority of the Shire's natural environment has been extensively altered through clearing of native vegetation for broad-acre agriculture. Consequently, the region is experiencing land and water management issues, including rising groundwater levels, salinity, eutrophication of waterways, and loss of biodiversity.

The key challenge for the Shire and broader region includes improving the management of significant natural areas and water resources, creating corridors/linkages between isolated vegetation remnants, re-establishing native vegetation, controlling water flow to combat salinity, and strategic planning of new residential areas to minimise bushfire risk.

4. SUBDIVISION AND DEVELOPMENT ACTIVITY

Since 2016, the WAPC has issued Final Approval for the creation of 5 lots for Residential purposes (1 per annum) and 8 Industrial lots through subdivision. The Shire has confirmed that development activity over the life of the current scheme has been subdued.

Accommodating the net change positive change in population associated with the E-band forecasts translates into a requirement for approximately 40 additional dwellings by 2031 (or approximately 5 per annum). The majority of these houses will be required in Bencubbin, which is expected to remain as the district's major population centre. Continuation of the 'ageing' trend within the population may have implications for the types of housing that is required.

At the present time, the Strategy identifies land for subdivision and development across the district through various zones focussing on the settlements of Bencubbin and Beacon. A high-level interrogation of zoned land areas Residential, Commercial, Light Industry, General Industry in the major settlements via aerial photography indicates that there is a sufficient stock of suitably zoned, undeveloped land parcels meet elevated levels demand (should this be experienced). (**Attachment 2A/B - Zoning in key settlements**).

It should also be noted that there are approximately 310 single dwellings across the Shire, which has decreased slightly since 2001 when there were 357 dwellings. Of the current dwelling stock almost all are single houses with 197 are occupied (65%) and 128 unoccupied (35%). The Bencubbin townsite contains 128 dwellings with similar occupancy rates.

At the present time, there appears to be sufficient zoned land and dwelling stock to accommodate future demand. This may, however, need to be reassessed if potential economic opportunities are to be realised.

4.1. LAND USE PLANNING REFORM

The State government's program of reforming the land planning system has undergone a number of tranches since the release of the *Planning and Development (Local Planning Scheme) Regulations* in 2015. The reform agenda seeks to improve transparency and consistency across the system and reduce unnecessary red tape. An important part of this is to improve the manner, form and functioning of local planning schemes and strategies. In 2021, the reform agenda saw further amendments to the Regulations that have implications for Schemes. Likewise, the WAPC recently released comprehensive guidance for preparing local planning strategies. The current Strategy and LPS3 should be updated to reflect this guidance. A second phase of reform is currently underway.

5. LOCAL PLANNING FRAMEWORK

5.1. LOCAL PLANNING STRATEGY

The Shire of Mt Marshall Local Planning Strategy was adopted in September 2013. The document provides the rationale for zoning and classifications under LPS3 across the Shire and, in particular, provides land use direction for land and development in main townsites of Bencubbin and Beacon.

The Strategy is generally consistent with Shire's Strategic Community Plan that was published in 2013, the State's regional planning policies and strategic directions (i.e. Wheatbelt Regional Planning and Infrastructure) and is consistent with the WAPC's guidance in respect to the manner and form (in 2013).

Notwithstanding, the Shire believes that the current Strategy should be reviewed so that it can respond

to a range of contemporary trends as outlined in the Shire's new Strategic Community Plan, the NEWROC's Strategic Plan and other emerging opportunities for which land use planning directions / responses are required. Reviewing the Strategy also presents an opportunity to bring the document in line with the Local Planning Strategy Guidelines as recently published by the WAPC.

5.2. LOCAL PLANNING SCHEME

Local Planning Scheme No. 3 (LPS3) was gazetted on the 27 December 2013 in accordance with section 87(3) of the *Planning and Development Act 2005* (PD Act).

A summary of the Scheme content/structure is provided in **Appendix 1**.

Since gazettal, LPS3 has been amended twice: Amendment 1 sought to ensure the Scheme conformed with the Regulations as published in 2015; and Amendment 2 introduced various clauses. A summary of each amendment is provided in **Appendix 2**.

An assessment of the Scheme's conformity against the Regulations is provided in **Appendix 3**.

Current status

In review the status of LPS3 in accordance with the requirements this Report of Review, the Shire considered the following:

- Are there any planning implications/impacts on land use in the local government area?
- Is the scheme capable of facilitating the type of development for which demand is anticipated?
- Are there structure plans that need to be incorporated into the scheme?
- Can the direction and recommendations established in the Local Planning Strategy be implemented through the Scheme or are amendments to the scheme required?

Following its review, the Shire has concluded that:

- Historically, subdivision and development activity has been low and it is anticipated that population/demographic and economic drivers will remain subdued. Therefore, no responses to major planning issues (such as land use/development issues) are required;
- The format and content are considered to be largely contemporary and addressing inconsistencies with the current LPS Regulations can be accommodated by an amendment to LPS3 rather than through a comprehensive review; and
- There are no current or contemplated structure plans;
- Implementing the review of the Strategy may require modifications to the Scheme in due course but it is not anticipated that these directions will be clear for some time.
- In advance of the new Strategy, it is considered that an omnibus amendment can address any contemplated directions/recommendations during the next five years.

6. CONSULTATION

In preparing this Report of Review consultation has been undertaken with the Department of Planning, Lands and Heritage. If the recommendations of this Report of Review are supported and a new Strategy is to be prepared, a targeted and appropriate consultation process will be undertaken with relevant stakeholders and the Shire community (noting that recent engagement was undertaken in developing the Shire's most recent Strategic Community Plan).

7. OFFICER'S/CONSULTANT COMMENTS

Local Planning Strategy

While the Strategy is generally considered sound, it has not been amended since its adoption in 2013 so the Shire believes that the Strategy should be reviewed to:

- Ensure consistency and alignment with the objectives and goals of the Shire's Strategic Community Plan and the NEWROC Strategic Plan.
- Review the structure, form and content of the Strategy in line to bring it into conformity with the Local Planning Strategy Guidelines.
- Review the strategies and actions incorporated in the document to ensure consistency with the expectations of Council and the community.
- Update references to zoning and reserves to be consistent with the model provisions contained within the Regulations.
- Review whether the pattern and form of development within the Local Planning Strategy is adequate to meet future needs of the Shire's community and whether the planning framework adequately caters for sustainable growth in light of new economic opportunities.

Local Planning Scheme No. 3

In respect to the Status of LPS3, the Shire has concluded that a formal scheme review is unwarranted as:

- Development activity in the Shire is expected to remain subdued;
- The existing scheme provisions are mostly contemporary in respect to format/content; and
- An omnibus amendment to the Scheme can achieve conformity with the recent WAPC Planning Reform initiatives; and address any identified anomalies or inconsistencies with the current LPS Regulations.

8. RECOMMENDATION

That the Shire of Mt Marshall Council, pursuant to Regulation 66 (3) of *the Planning and Development (Local Planning Schemes) Regulations 2015*, recommends to the Western Australian Planning Commission that the:

- 1 Shire of Mt Marshall Local Planning Scheme No 3 be amended via an omnibus amendment to ensure it conforms with recent amendments to the LPS Regulations.
2. Shire of Mt Marshall Local Planning Strategy be revoked, and a new strategy prepared in its place to ensure:
 - a) consistency with the long-term planning directions of the Shire; and
 - b) conformity with the WAPC Local Planning Strategy Guidelines.

APPENDICES

APPENDIX 1 - STRUCTURE AND CONTENT OF LPS3

Part 1 – Preliminary
Part 2 – Reserves
Part 3 – Zones
Part 4 – General Development Requirements
Part 5 – Special Control Areas
Schedule A – Supplementary Provisions
Schedule 1 - Dictionary of Defined Words and Expressions
Schedule 2 – Additional Uses
Schedule 3 – Restricted Uses
Schedule 4 – Special Use Zones
Schedule 5 – Exempted Advertisements
Schedule 6 – Environmental Conditions

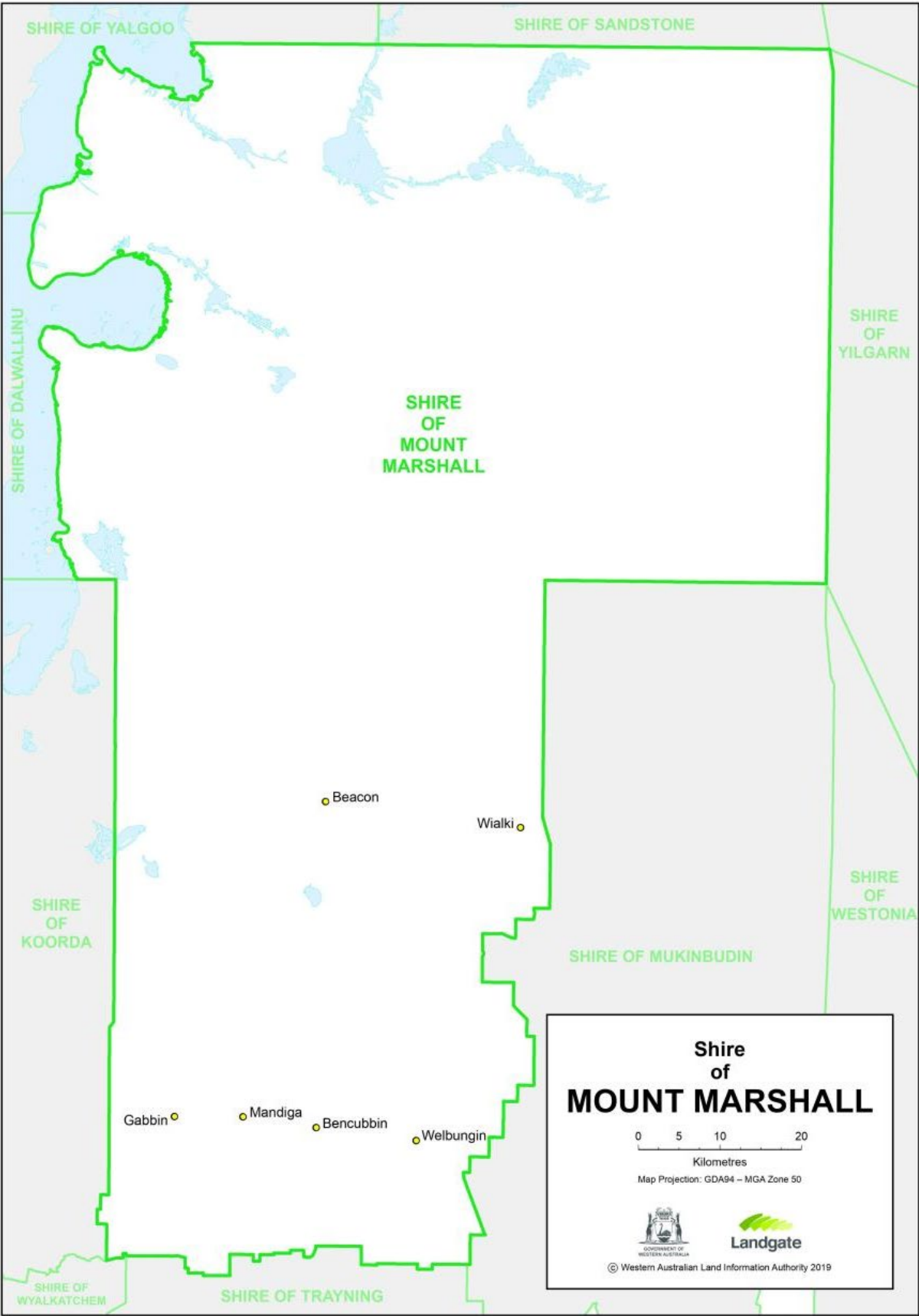
APPENDIX 2 – SUMMARY OF AMENDMENTS TO LPS3.

AMD NO	GAZETAL DATE	UPDATED		DETAILS
		WHEN	BY	
-	27/12/13	25/02/14	ML	Scheme Gazetted
2	21/07/17	25/07/17	GM	<p>Inserted references to the deemed provisions in the preamble to the Scheme.</p> <p>Inserted references to the deemed provisions and supplemental provisions in clause 1.4 by inserting new sub-clauses (b) and (c) and renumbering the sub-clauses accordingly.</p> <p>Inserted references to the Regulations accordingly in clauses 1.7.1(b)(ii), 1.7.2 and 1.7.3.</p> <p>Correct Schedule references to clauses 1.5(g) and 5.6.1.</p> <p>Deleted the following clauses from the Scheme Text, as they have been superseded by the deemed provisions set out in the <i>Planning and Development (Local Planning Scheme) Regulations 2015</i> Schedule 2:</p> <ul style="list-style-type: none"> • Parts 2, 7, 8, 9, 10 and 11 in their entirety • Clause 1.9 and 5.10 • Schedules 6, 7, 8 and 9. <p>Inserted new Schedule A – Supplemental Provisions.</p> <p>Amended the following clauses by removing the cross reference to the clause deleted by the amendment and replace them with cross reference to the deemed provisions set out in the <i>Planning and Development (Local Planning Scheme) Regulations 2015</i> Schedule 2: 3.3.1(b), 3.3.2(a), 4.3.2, 4.3.3, 4.4.2(b), 4.8(c), 4.9.2, 5.4.2, 5.5.2(a), 5.5.3(a).</p> <p>Deleted references to the following terms and replaced them with the corresponding term throughout the scheme:</p> <ul style="list-style-type: none"> • 'planning approval' replaced with 'development approval'; • 'council' replaced with 'local government'; • 'Town Planning Act' with 'Planning and Development Act'. <p>Modified the zoning table to update use class names to correspond with the appropriate definition within Schedule 1 Part 6 of the Model Provisions for Local Planning Schemes.</p> <p>Deleted use classes Storage and Plantation and their permissibility from the zoning table as they are covered by other use classes.</p> <p>Removed clause 8.5 and inserted as clause 4.10.</p> <p>Amended Schedule 1 and inserted definitions "Industry: cottage" and "Industry: service".</p> <p>Renumbered the scheme provisions and schedules sequentially and updated any cross referencing to the new clause numbers and deemed provisions as required.</p>
1	29/12/17	10/01/18	GM	<p>Modified Table 1 – Zoning Table to permit 'Group Dwelling' in a Rural zone as a 'D'.</p> <p>Inserted new clause 4.9.2 – Additional Dwellings into Part 4 – General Development Requirements.</p> <p>Modified Clause 4.9 – Rural Zone.</p>

APPENDIX 3 - ASSESSMENT OF COMPLIANCE WITH REGULATIONS

Provisions	Terms	Model Scheme Compliant
Local Reserves	Conservation, Parks and Recreation, Public Purpose (PP), PP Airstrip, PP Cemetery, PP Civic and Cultural, PP Depot, PP Police, PP Primary School, PP Public Utility, Wastewater Treatment Plant, PP Water Supply and Railways	Not compliant with 2021 Regulations
Zones	Residential, Commercial, Light Industry, General Industry, Rural Residential, Rural	Compliant
Land uses	There are 66 land use classes listed in the Scheme.	Compliant
Additional uses	None	NA
Restricted uses	None	NA
Environmental conditions	None	NA
Special control areas	None	NA
Special Uses	Caravan Park, Country Club, Garage and Rural Supplies, Motor Workshop and Repairs	NA
Structure plans	None	NA
Local planning policies	None	NA

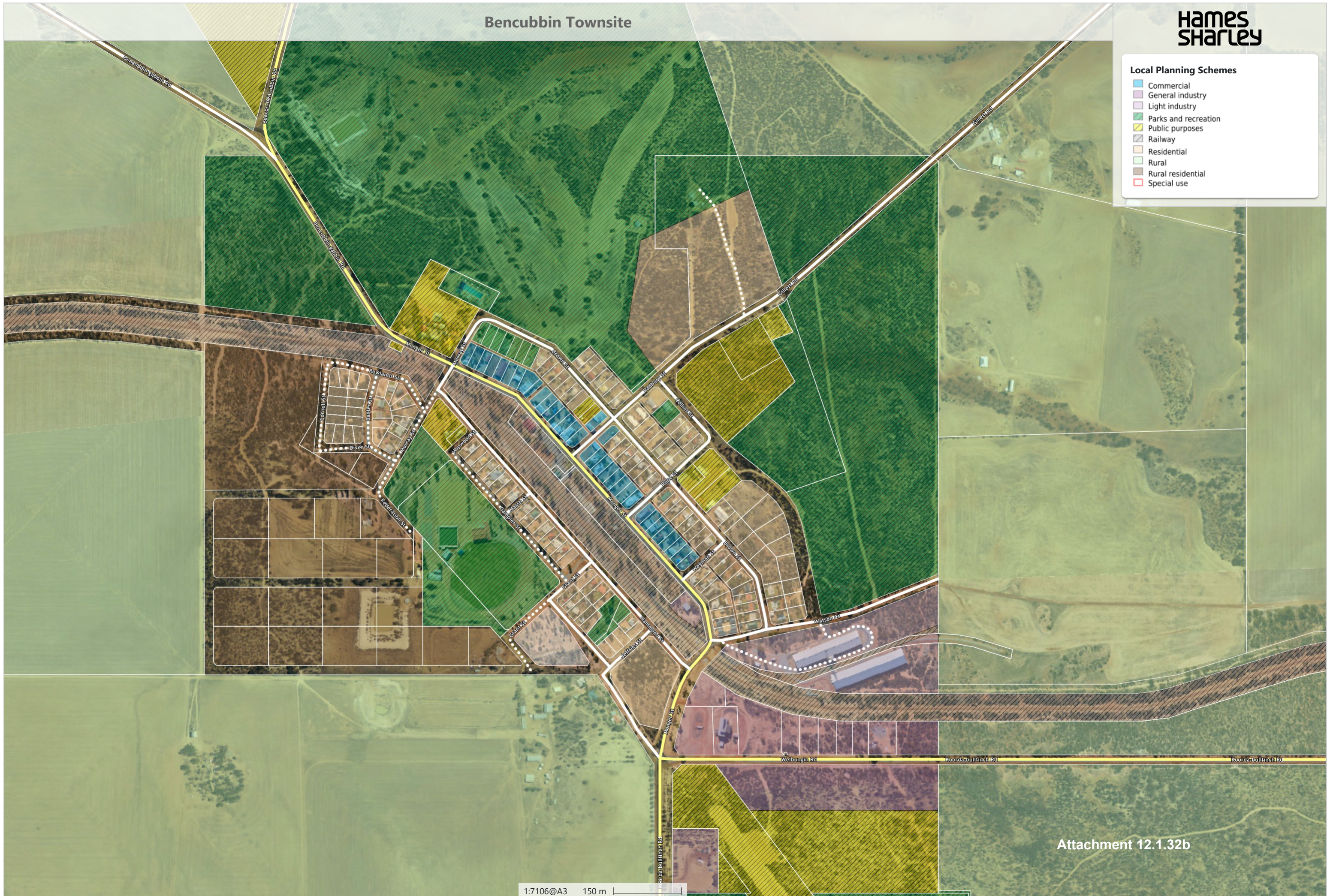
ATTACHMENT 1 – CONTEXT PLAN



Document Path: V:\Business Unit\Operations\Product Delivery\Geospatial\Custom Mapping_post Oct 2016\2019-2020\483826_Shire_of_Mount_Marshall_Map_CS\483826_Shire_of_Mount_Marshall_Map.mxd

Local Planning Schemes

- Commercial
- General industry
- Light industry
- Parks and recreation
- Public purposes
- Railway
- Residential
- Rural
- Rural residential
- Special use

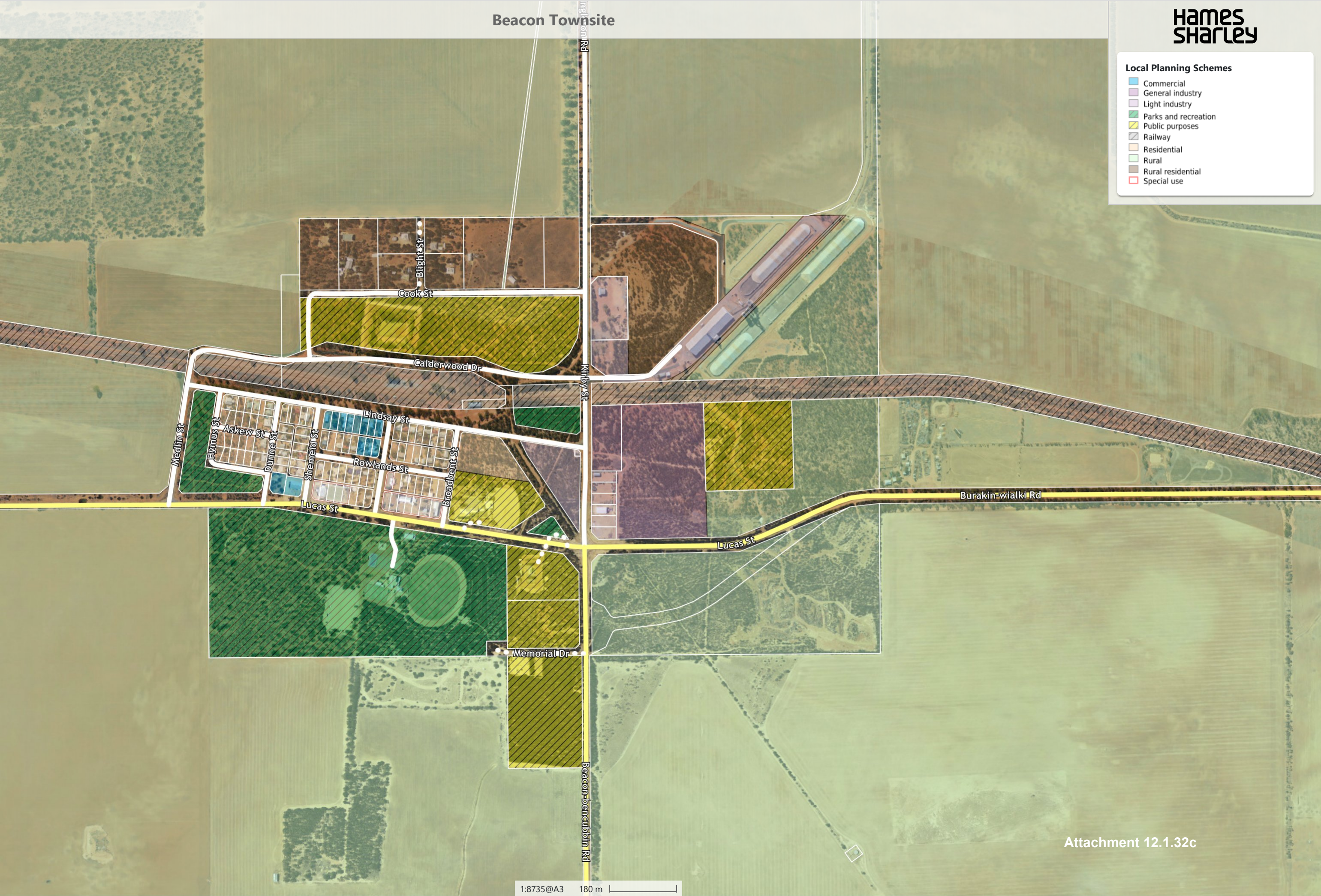


Attachment 12.1.32b

1:7106@A3 150 m

Local Planning Schemes

- Commercial
- General industry
- Light industry
- Parks and recreation
- Public purposes
- Railway
- Residential
- Rural
- Rural residential
- Special use



Attachment 12.1.32c

CHIEF EXECUTIVE OFFICER - JOHN NUTTALL

REF	DECISION	STATUS	COMMENT	ESTIMATED COMPLETION
2021/9-015 October 2021	<p>Officer's Recommendation 1: That Council, pursuant to Section 3.57 of the Local Government Act, 1995 and Division 2 of the Local Government (Functions and General) Regulations, 1996 call for Tenders (RFT MM04.21/22) for the design and construction of bush fire brigade building in Welbungin.</p> <p>Officer's Recommendation 2: That Council, pursuant to Section 3.57 of the Local Government Act, 1995 and Division 2 of the Local Government (Functions and General) Regulations, 1996 set the Qualitative Evaluation Criteria for RFT MM04.21/22, as follows:</p> <ul style="list-style-type: none">• Relevant Experience - 50%• Resources and Capacity - 20%• Methodology - 30%• <p>Officer's Recommendation 3: That Council pursuant to Section 5.42 of the Local Government Act, 1995 delegate authority to the Chief Executive Officer to award the contract in accordance with the results of the tender evaluation process.</p>	Ongoing		
2021/9-006 October 2021	That Council direct the Chief Executive Officer to inform WALGA that the Shire of Mt Marshall does not support the WALGA recommendation relating to a requirement to pay superannuation to Elected Members but does support the ability for Council's to choose to pay superannuation to Elected Members under the principal of general competency.	Complete		

CHIEF EXECUTIVE OFFICER - JOHN NUTTALL

REF	DECISION	STATUS	COMMENT	ESTIMATED COMPLETION
2021/9-004 October 2021	That: <ol style="list-style-type: none"> 1. The minutes of the Bushfire Advisory Committee meeting held on Friday 1 October 2021 be endorsed. 2. The Chief Executive Officer be directed to prepare an appropriate policy and or procedure regarding the committee recommendation relating to burning of garden refuse and bring it to back to the next available Council meeting. 	Ongoing		
2021/7-005 August 2021	That Council: <ol style="list-style-type: none"> 1. Subject to section 3.58 Local Government Act 1995, and with regard to the lack of public submissions, resolve to dispose of the land at Lot 233 (7) Baxter Street Bencubbin by way of transfer to Sachse Farming Pty Ltd for the sum of \$8500. 2. Direct that the proceeds from the sale be transferred to the General Housing Reserve 3. Direct the Chief Executive Officer to arrange the necessary documentation to effect the transfer of Lot 233 (7) Baxter Street from the Shire of Mt Marshall to Sachse Farming Pty Ltd, and authorise that documentation be executed including use of the common seal as necessary 	Complete		

CHIEF EXECUTIVE OFFICER - JOHN NUTTALL				
REF	DECISION	STATUS	COMMENT	ESTIMATED COMPLETION
2020/3-009 March 2020	<p>That Council:</p> <ol style="list-style-type: none"> 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	<p>Delayed due to COVID-19 crisis.</p> <p>Will undertake further work in the near future.</p> <p>Awaiting confirmation of a meeting date with Western Power.</p> <p>Meeting was held in August 2020 and potential solutions discussed.</p> <p>Awaiting Western Power to provide further details.</p>	

CHIEF EXECUTIVE OFFICER - JOHN NUTTALL

REF	DECISION	STATUS	COMMENT	ESTIMATED COMPLETION
2019/3-003 April 2019	<p>That Council:</p> <ol style="list-style-type: none">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; and2. 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.	
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">• Warkutting Tank• Gabbining Tank• Marindo Rocks• Beebeegnying Tank• Sand Soak Dam• Snake Soak Dam	Ongoing	<p>Application made to the Department of Lands regarding Snake Soak Dam.</p> <p>Awaiting Native Title Clearance</p>	

CHIEF EXECUTIVE OFFICER - JOHN NUTTALL

REF	DECISION	STATUS	COMMENT	ESTIMATED COMPLETION
2017/022 February 2017	<p>That:</p> <ol style="list-style-type: none">1. Council Acknowledge an historic equity imbalance in the provision of facilities between the towns of Beacon and Bencubbin;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;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; and4. That any agreed infrastructure development program and volunteer support program be incorporated into the Shire's Community Strategic Plan	Ongoing	<p>Strategic Community Plan to be adopted in December and the Corporate Business Plan in 2021.</p> <p>Shire's new Facilities and Services Committee will be meeting for the first time on 16 November.</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
2021/9-015 October 2021	<p>Officer's Recommendation 1: That Council, pursuant to Section 3.57 of the Local Government Act, 1995 and Division 2 of the Local Government (Functions and General) Regulations, 1996 call for Tenders (RFT MM04.21/22) for the design and construction of bush fire brigade building in Welbungin.</p> <p>Officer's Recommendation 2: That Council, pursuant to Section 3.57 of the Local Government Act, 1995 and Division 2 of the Local Government (Functions and General) Regulations, 1996 set the Qualitative Evaluation Criteria for RFT MM04.21/22, as follows:</p> <ul style="list-style-type: none"> • Relevant Experience - 50% • Resources and Capacity - 20% • Methodology - 30% • <p>Officer's Recommendation 3: That Council pursuant to Section 5.42 of the Local Government Act, 1995 delegate authority to the Chief Executive Officer to award the contract in accordance with the results of the tender evaluation process.</p>	Ongoing	This is currently out for tender. Tender closes on 24 th November 2021.	

REGULATORY OFFICER – MEG WYATT

REF	DECISION	STATUS	COMMENT	ESTIMATED COMPLETION
2021/1-010 Feb 2021	<p>That Council:</p> <ol style="list-style-type: none">1. Resolve that the new Bencubbin Fire Shed be located at the Bencubbin Industrial Land Site2. 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 Shed3. Resolve that the new Welbungin Fire Shed be located at the site of the existing Welbungin Fire Shed.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.	Ongoing	Development WA has been contacted regarding the purchase of Lot 905 Welbungin Road Bencubbin for the Bencubbin Fire Shed.	

REGULATORY OFFICER – MEG WYATT				
REF	DECISION	STATUS	COMMENT	ESTIMATED COMPLETION
2020/10-013 October 2020	That:	Ongoing	Signage has been put up at all locations except Waddourring. This will be done as soon as possible.	
	<ol style="list-style-type: none"> 1. Council reject the recommendation from the Bush Fire Advisory Committee meeting regarding campfire signage. 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 & 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. 3. Council's Firebreak Order be amended to include cooking and campfire restrictions and the notice be advertised in the Government Gazette. 4. appropriate signage be installed at all known popular camping sites. 	Ongoing	Further amendments may need to be made before gazettal and will return to Council after October's Bush Fire Advisory Committee meeting.	

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
2021/9-005 October 2021	That Council adopt the revised Policy and Procedures Manual 2021.	Complete	Manual updated and website	
2021/9-009 October 2021	That Council: 1. in accordance with Section 5.10 of the Local Government Act 1995, endorse the following Committees and representations on External Organisations with appointed Elected Member and Staff as listed below: <i>See Minutes</i>	Ongoing	Committee Booklet can't be updated until terms of new Facilities and Services Committee are finalised.	
2021/9-012 October 2021	That Council endorses the following office closure during the 2021/22 Christmas and New Year period: Thursday 23 December - 9.00am to 4.00pm Friday 24 December - Closed – Christmas Eve Monday 27 December -Closed – Christmas Day Holiday Tuesday 28 December- Closed – Boxing Day Holiday Wednesday 29 December Closed Thursday 30 December Closed Friday 31 December Closed Monday 3 January Closed – New Years Day Holiday Tuesday 4 January 9.00am – 4.00pm	Ongoing	Will advertise closer to December.	

COMMUNITY DEVELOPMENT OFFICER – REBECCA WATSON				
REF	DECISION	STATUS	COMMENT	ESTIMATED COMPLETION
2021/7-012 August 2021	That the Bencubbin Community Recreation Council's application of \$2828.20 (ex gst) for the 2021/22 Club Support Funding be approved.	Ongoing	BCRC has been notified of their successful application.	
2017/022 February 2017	<p>That:</p> <ol style="list-style-type: none"> 1. Council Acknowledge an historic equity imbalance in the provision of facilities between the towns of Beacon and Bencubbin; 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; 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 4. That any agreed infrastructure development program and volunteer support program be incorporated into the Shire's Community Strategic Plan 	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
2021/9-003 October 2021	<p>That Council:</p> <ol style="list-style-type: none"> 1. Receive the minutes from the Economic Development Committee of 5 October 2021 at attachment 11.1.1a; 2. Endorse the recommendations (as detailed above) of the Economic Development Committee by making the following awards: <ol style="list-style-type: none"> a) Bencubbin Sports Club be awarded \$2860.00 GST inclusive towards the purchase and installation of a shade sail; b) Beacon Central be awarded \$10,000.00 GST inclusive towards the upgrade of their kitchen c) Beacon P & C Association be awarded \$602.00 GST inclusive towards the purchase of a new deep fryer d) Beacon Country Club application be refused on the basis it does not meet the minimum request as per the guidelines. 			



North Eastern Wheatbelt Regional Organisation of Councils

Dowerin | Koorda | Mt Marshall | Mukinbudin | Nungarin | Trayning | Wyalkatchem

Council Meeting

Tuesday 26 October 2021

Mukinbudin Sporting Complex

MINUTES

2pm Council Meeting

www.newroc.com.au



North Eastern Wheatbelt Regional Organisation of Councils

Dowerin | Koorda | Mt Marshall | Mukinbudin | Nungarin | Trayning | Wyalkatchem

ANNUAL CALENDAR OF ACTIVITIES

MONTH	ACTIVITY	MEETING
January		Executive
February	<ul style="list-style-type: none">Council refreshes itself on NEWROC Vision, Mission, Values (review Vision and Mission every other year)Council reviews NEWROC project priorities	Council
March	<ul style="list-style-type: none">WDC attendance to respond to NEWROC project prioritiesSubmit priority projects to WDC, Regional Development and WA PlanningDiscussion regarding portfolios vs projects, current governance structure	Executive
April	<ul style="list-style-type: none">NEWROC Budget Preparation	Council
May	<ul style="list-style-type: none">NEWROC Draft Budget PresentedNEWROC Executive Officer Contract/Hourly Rate Review (current contract expires June 2022)Local Government Week agenda to be discussed at Executive meeting to determine if EA should attend	Executive
June	<ul style="list-style-type: none">NEWROC Budget Adopted	Council
July		Executive
August	<ul style="list-style-type: none">Information for Councillors pre-electionNEWROC Audit	Council
September		Executive
October	<ul style="list-style-type: none">NEWROC CEO and President Handover	Council
November	<ul style="list-style-type: none">NEWROC Induction of new Council representatives (every other year)Review NEWROC MoU (every other year)	Executive
December	<ul style="list-style-type: none">NEWROC Drinks	Council

ONGOING ACTIVITIES

Compliance

Media Releases

Newsletter

NEWROC Chair and CEO Rotation

Shire of Mt Marshall

Shire of Nungarin

Shire of Wyalkatchem

Shire of Koorda

Shire of Mukinbudin (Oct 2021 – Oct 2023)

Shire of Trayning

Shire of Dowerin

TABLE OF CONTENTS

1. OPENING AND ANNOUNCEMENTS.....	4
2. RECORD OF ATTENDANCE AND APOLOGIES	4
2.1. ATTENDANCE	4
2.2. APOLOGIES	4
2.3. NEWROC DELEGATES	4
2.4. LEAVE OF ABSENCE APPROVALS / APPROVED	5
3. DECLARATIONS OF INTEREST AND DELEGATIONS REGISTER.....	5
3.1. DELEGATION REGISTER	5
4. PRESENTATIONS	5
4.1. SBDC PROCUREMENT PILOT PROJECT	5
5. MINUTES OF MEETINGS	5
5.1. COUNCIL MEETING 31 AUGUST 2021	5
5.2. EXECUTIVE MEETING 5 OCTOBER 2021	6
5.3. BUSINESS ARISING	6
6. FINANCIAL MATTERS	7
6.1. INCOME, EXPENDITURE AND PROFIT AND LOSS	7
6.2. NEWROC 2020/21 AUDIT	9
7. MATTERS FOR DECISION.....	10
7.1. TOWN TEAM PROJECT	10
7.2. WASTE	11
7.3. ENERGY	12
7.4. REGIONAL SUBSIDIARY	13
7.5. TELECOMMUNICATIONS – FARM DIGITAL GRANT	15
7.6. TELECOMMUNICATIONS	16
8. EMERGING NEWROC ISSUES AS NOTIFIED OR INTRODUCED BY DECISION OF THE MEETING	17
9. GENERAL UPDATES	17
10. 2021 MEETING SCHEDULE	17
11. CLOSURE	17

NORTH EASTERN WHEATBELT REGIONAL ORGANISATION OF COUNCILS

Minutes for the Council Meeting held at the Mukinbudin Sporting Complex on Tuesday 26 October 2021 commencing at 2.06pm

MINUTES

1. OPENING AND ANNOUNCEMENTS

Cr Shadbolt welcomed everyone and thanked the Shire of Koorda for their leadership and coordination of the NEWROC for the past two years

Cr Shadbolt, NEWROC Chair opened the meeting at 2.06pm

2. RECORD OF ATTENDANCE AND APOLOGIES

2.1. Attendance

Cr Gary Shadbolt	NEWROC Chair, Shire of Mukinbudin
Cr Jannah Stratford	President Shire of Koorda
Cr Quentin Davies	President, Shire of Wyalkatchem
Cr Owen Garner	Councillor, Shire of Wyalkatchem
Cr Pippa De Lacy	President, Shire of Nungarin
Cr Melanie Brown	President, Shire of Trayning
Cr Robert Trepp	President, Shire of Dowerin
Cr Darrel Hudson	Councillor, Shire of Dowerin
Cr Tony Sachse	President, Shire of Mt Marshall
Dirk Sellenger	NEWROC CEO, CEO Shire of Mukinbudin
Darren Simmons	CEO, Shire of Koorda
Peter Klein	CEO, Shire of Wyalkatchem
John Nuttall	CEO, Shire of Mt Marshall
Leanne Parola	CEO, Shire of Trayning
Leonard Long	CEO, Shire of Nungarin

NEWROC Officer

Caroline Robinson	Executive Officer, NEWROC
-------------------	---------------------------

2.2. Apologies

Rebecca McCall	CEO, Shire of Dowerin
John Nuttall	CEO, Shire of Mt Marshall
Cr Nick Gillett	Councillor, Shire of Mt Marshall

2.3. NEWROC Delegates

Members are asked to nominate their delegates to NEWROC, in light of recent Council elections.

	Delegate	
Shire of Mukinbudin	Cr Shadbolt	Cr Nicoletti
Shire of Mt Marshall	Cr Sachse	Cr Gillett
Shire of Dowerin	Cr Trepp	Cr Ward
Shire of Wyalkatchem	Cr Davies	Any other Councillor

Shire of Nungarin	Cr de Lacy	
Shire of Koorda	Cr Stratford	Cr Cooper
Shire of Trayning	Cr Brown	Cr Marchant

2.4. 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

The above delegations are required to be updated as below and endorsed by Council.

RESOLUTION

The NEWROC removes Darren Simmons as one of the bank signatories and is replaced by Dirk Sellenger

Moved Cr Stratford

Seconded Cr De Lacy

CARRIED 7/0

4. Presentations

4.1. SBDC Procurement Pilot Project

Celia Jordaan presented the findings from the SBDC and NEWROC Procurement Pilot Project.

The Executive will workshop the findings in November.

5. MINUTES OF MEETINGS

5.1. Council Meeting 31 August 2021

Minutes of the Council Meeting held 31 August 2021 have previously been circulated.

RESOLUTION

That the Minutes of the Council Meeting held on 31 August 2021 be received as a true and correct record of proceedings.

Moved Cr Brown

Seconded Cr Sachse

CARRIED 7/0

5.2. Executive Meeting 5 October 2021

Minutes of the Executive Meeting held on Tuesday 5 October 2021 have previously been circulated.

RESOLUTION

That the Minutes of the Executive Meeting held on 5 October 2021 be received.

Moved Cr Sachse

Seconded Cr Stratford

CARRIED 7/0

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: 20 October 2021
ATTACHMENT NUMBER: #1P and L
CONSULTATION:
STATUTORY ENVIRONMENT: Nil
VOTING REQUIREMENT: Simple Majority

COMMENTS

Account transactions for the period 1 August 2021 to 30 September 2021:

Date	Description	Reference	Credit	Debit	Running Balance
BB NEWROC Funds-5557					
Opening Balance			117,407.89	0.00	117,407.89
01 Aug 2021	Bendigo Bank		0.00	0.80	117,407.09
03 Aug 2021	Payment: Monitor Bookkeeping Services XERO subs	INV-3904	0.00	50.00	117,357.09
11 Aug 2021	Payment: Solum Wheatbelt Business Solutions	INV-0106	0.00	5,025.00	112,332.09
11 Aug 2021	Payment: Bencubbin Community Resource Centre	INV-1361	0.00	100.00	112,232.09
11 Aug 2021	Payment: Valenti Commercial Lawyers	030875	0.00	7,238.00	104,994.09
11 Aug 2021	Payment: EO Travel	RB9569006205	0.00	131.00	104,863.09
01 Sep 2021	Bendigo Bank		0.00	1.60	104,861.49
02 Sep 2021	Payment: Monitor Bookkeeping Services XERO subs	INV-3955	0.00	50.00	104,811.49
09 Sep 2021	Constructive Visual		180.00	0.00	104,991.49
09 Sep 2021	Payment: Constructive Visual	219	0.00	180.00	104,811.49
09 Sep 2021	Payment: Valenti Commercial Lawyers	031012	0.00	156.75	104,654.74
09 Sep 2021	Constructive Visual		0.00	180.00	104,474.74
09 Sep 2021	Constructive Visual		180.00	0.00	104,654.74
09 Sep 2021	Payment: Solum Wheatbelt Business Solutions	INV-0107	0.00	3,832.00	100,822.74
22 Sep 2021	Bendigo Bank – Fees		0.00	30.00	100,792.74
23 Sep 2021	Payment: Shire of Dowerin	INV-0080	14,300.00	0.00	115,092.74
23 Sep 2021	Payment: Shire of Dowerin	INV-0081	27,000.00	0.00	142,092.74
24 Sep 2021	Payment: Shire of Mukinbudin	INV-0074	14,300.00	0.00	156,392.74
24 Sep 2021	Payment: Shire of Mt Marshall	INV-0072	14,300.00	0.00	170,692.74
27 Sep 2021	Payment: Shire of Koorda	INV-0073	14,300.00	0.00	184,992.74
29 Sep 2021	Constructive Visual		0.00	180.00	184,812.74
29 Sep 2021	Payment: Bistro Guillaume Perth	RB9594580300	0.00	354.20	184,458.54
29 Sep 2021	Payment: Bistro Guillaume Perth	RB9594579329	0.00	3,956.92	180,501.62
30 Sep 2021	Payment: Shire of Trayning	INV-0076	14,300.00	0.00	194,801.62
Total BB NEWROC Funds-5557			98,860.00	21,466.27	194,801.62
Closing Balance			194,801.62	0.00	194,801.62
Total			98,860.00	21,466.27	77,393.73

Balance Sheet as at 30 September

Balance Sheet

North Eastern Wheatbelt Regional Organisation of Councils

As at 30 September 2021

Cash Basis

	30 SEP 2021
Assets	
Bank	
BB NEWROC Funds-5557	194,801.62
BB Term Deposit Account-1388	195,028.68
Total Bank	389,830.30
Total Assets	389,830.30
Liabilities	
Current Liabilities	
Accounts Payable	31,240.00
GST	5,595.37
Total Current Liabilities	36,835.37
Total Liabilities	36,835.37
Net Assets	352,994.93
Equity	
Current Year Earnings	36,401.45
Retained Earnings	316,593.48
Total Equity	352,994.93

RESOLUTION

That the income and expenditure from 1 August to 30 September 2021 and the P and L and balance sheet as at 30 September 2021 be received.

Moved Cr De Lacy

Seconded Cr Davies

CARRIED 7/0

6.2. NEWROC 2020/21 Audit

FILE REFERENCE:	42-2 Finance Audit and Compliance
REPORTING OFFICER:	Caroline Robinson
DISCLOSURE OF INTEREST:	Nil
DATE:	20 October 2021
ATTACHMENT NUMBER:	#2 Audit
CONSULTATION:	Audit Partners Darren Simmons
STATUTORY ENVIRONMENT:	Nil
VOTING REQUIREMENT:	Simple Majority

COMMENTS

The NEWROC 20/21 audit has been completed.

No governance issues or inconsistencies were identified.

RESOLUTION

That the 2020/21 NEWROC Audit be received and accepted

Moved Cr Brown

Seconded Cr Sachse

CARRIED 7/0

7. MATTERS FOR DECISION

7.1. Town Team Project

FILE REFERENCE:	042-6 NEWROC Promotion
REPORTING OFFICER:	Caroline Robinson
DISCLOSURE OF INTEREST:	Nil
DATE:	27 September 2021
ATTACHMENT NUMBER:	#3 Job Description
CONSULTATION:	Jimmy Murphy Town Teams Darren Simmons
STATUTORY ENVIRONMENT:	Nil
VOTING REQUIREMENT:	Simple Majority

COMMENT

At the NEWROC August Council meeting the following resolution was made:

RESOLUTION

NEWROC Council to support the position, a funding contribution (\$10,000) and enter into further discussions on the role to initially support the position for 12 months

Moved Cr Hudson

Seconded Cr de Lacy

CARRIED 5/0

The NEWROC EO has liaised with Town Teams to develop a job description for the position which was reviewed at the September Executive Meeting.

Additionally, a contractor agreement has been developed by the NEWROC EO to accompany the position – this is still being finalized.

RESOLUTION

The reviewed job description is adopted and that the NEWROC enters into a MoU with Town Team Movement for the role

Moved Cr De Lacy

Seconded Cr Stratford

CARRIED 7/0

MOTION

NEWROC Chief Executive Officer be approved to appoint the Wheatbelt Town Team Builder

Moved Cr Sachse

Seconded Cr Davies

CARRIED 7/0

7.2. WASTE

FILE REFERENCE:	103-1 Waste Management
REPORTING OFFICER:	Caroline Robinson
DISCLOSURE OF INTEREST:	Nil
DATE:	20 October 2021
ATTACHMENT NUMBER:	
CONSULTATION:	Mandy Walker, RDA Wheatbelt
STATUTORY ENVIRONMENT:	Nil
VOTING REQUIREMENT:	Simple Majority

COMMENT

The following motion was carried at the NEWROC August Council meeting.

MOTION

NEWROC Executive to review the Regional Landfill Report and work through options, to be presented to Council for further discussion

Moved Cr de Lacy

Seconded Cr Hudson

CARRIED 5/0

CEOs discussed the following at the September Executive meeting:

- 5 members require Tip Closure Plans, NEWROC EO to ask the Shire of Mukinbudin if they also require one. In requesting the services, it helps achieve recommendations in the Waste Report as well as potentially savings (L Parola to coordinate)
- NEWROC EO to seek a copy of the RoeROC Waste Agreement for review by CEOs
- The Executive to reconvene via ZOOM to discuss RoeROC Waste Agreement and next steps before the November Executive meeting
- The Executive to workshop commercial principles of the project in order to gain commitment from member Councils

The Executive is meeting via ZOOM on Thursday 20 October to further discuss the project.

The following funding has also recently been announced and the NEWROC EO is speaking with RDA Wheatbelt regarding it - <https://www.awe.gov.au/environment/protection/waste/how-we-manage-waste/recycling-modernisation-fund/supporting-waste-infrastructure-regional-remote>

RESOLUTION

The NEWROC members develop a collective request for services for tip closure plans

Moved Cr Stratford

Seconded Cr Sachse

CARRIED 7/0

7.3. ENERGY

FILE REFERENCE:	107-1 Power
REPORTING OFFICER:	Caroline Robinson
DISCLOSURE OF INTEREST:	Nil
DATE:	20 October 2021
ATTACHMENT NUMBER:	#4 Letter from Martin Aldridge #5 Letter from Steve Martin
CONSULTATION:	Cameron Edwards Peter Klein
STATUTORY ENVIRONMENT:	Nil
VOTING REQUIREMENT:	Simple Majority

COMMENT

Recent activities:

- Peter Klein and NEWROC EO met with Western Power. Peter has requested some information on PowerBanks as well as reliability data in the NEWROC communities
- Brief presentation on the energy project to Minister Carey
- In person presentation by NEWROC EO on the energy project to Hon Steve Martin (Narembeen 29 September)
- Request to meet with Hon Rick Wilson
- ARENA Regional Australia Microgrid Pilot Program will be open in October 2021. NEWROC EO and Cameron Edwards will participate in the grant briefing
- Letter of support received from Hon Martin Aldridge (attached) and Steve Martin
- Clear Energy metres proposed to be installed in Wyalkatchem and one other NEWROC community to determine base load data
- NEWROC EO to speak to Clear Energy regarding expectations, requirements etc
- NEWROC EO to convene a meeting with Synergy and Horizon

The following announcement has been made and the NEWROC EO is enquiring further into possible partnerships and expression of interests:

<https://www.westernpower.com.au/suppliers/tenders-and-registrations-of-interest/ws314946691-provision-of-services-for-disconnected-microgrid/>

RESOLUTION

The information is received

Moved Cr De Lacy

Seconded Cr Stratford

CARRIED 7/0

7.4. REGIONAL SUBSIDIARY

FILE REFERENCE:	
REPORTING OFFICER:	Caroline Robinson
DISCLOSURE OF INTEREST:	Nil
DATE:	20 October 2021
ATTACHMENT NUMBER:	#6 Draft Charter #7 Briefing Note
CONSULTATION:	Darren Simmons Peter Klein Tony Brown (WALGA)
STATUTORY ENVIRONMENT:	Nil
VOTING REQUIREMENT:	Simple Majority

COMMENT

Delegates of the NEWROC met with the Minister for Local Government on Thursday 2 September 2021 at Dumas House. Delegates included Darren Simmons, Peter Klein and the NEWROC EO. Apologies were received from Cr Stratford due to illness.

The principal task was to flag that NEWROC would be interested in submitting a proposal that it pilot the regional subsidiary model, subject to amendments or discussions regarding the regulations. Currently NEWROC is not a legal entity and cannot apply for grants, own property, borrow money etc. NEWROC acts through the lead local government and that local government takes full liability for the activities of NEWROC.

Establishing NEWROC as a regional subsidiary, which is permitted under the Act would give NEWROC a legal identity and allow it to apply for grants, own property, lease and/or sell property and borrow money in its own right.

The regional subsidiary could be a model for NEWROC to pursue the regional landfill strategy, energy reliability solutions and more.

Following Darren's presentation the Minister was engaged in the discussion expressing some concern about the subsidiary model imposing further compliance obligations on already stretched local governments, being used to outsource, consolidate or reduce local government workforces and complications should a member wish to withdraw or if the subsidiary is to be wound up.

The Minister advised that he is preparing a package of local government reforms that he would release at some point in the future. Additionally, at the meeting the delegates raised concerns with housing quality and availability in the NEWROC.

At the September Executive Meeting, CEOs reviewed the draft Charter and provided feedback to the NEWROC EO.

Since this feedback, the NEWROC EO has spoken with Tony Brown and aligned the NEWROC Draft Charter to the most recent Charter developed by WALGA. WALGA has continued to advocate for the removal of regulations or to enable a regional subsidiary under the existing legislation. It is recommended NEWROC support this approach.

Don't include Martin Aldridge comments

Risks – job rationalisation

Since our meeting with the Minister, WALGA has met with the Minister numerous times Regulations (anchor to local governments) vs Local Government Act (we can get on if regulations are repealed, Minister can knock it back)

RESOLUTION

Council endorse the Charter as presented and write to the Minister for Local Government indicating the Charter is ready to proceed when the regulations are addressed as per the Department's discussions with WALGA

Moved Cr Sachse

Seconded Cr De Lacy

CARRIED 7/0

7.5. TELECOMMUNICATIONS – FARM DIGITAL GRANT

FILE REFERENCE:	035-6 Federal Grants
REPORTING OFFICER:	Caroline Robinson
DISCLOSURE OF INTEREST:	Nil
DATE:	4 October 2021
ATTACHMENT NUMBER:	
CONSULTATION:	Darren Simmons Valenti Lawyers
STATUTORY ENVIRONMENT:	Nil
VOTING REQUIREMENT:	Simple Majority

COMMENT

The Shire of Koorda was successful in securing Digital Farm funding for the erection of three towers with Crisp Wireless – North Koorda, Gabbin and Yorkrakine. The FAA will be issued between DPIRD and Crisp Wireless, in line with the grant guidelines. The NEWROC EO has made contact with Valenti Lawyers who can assist in the drafting of an agreement between the Shire of Koorda and Crisp Wireless which will mirror the FAA.

RESOLUTION

NEWROC cover the fees associated with drafting and executing an agreement between the Shire of Koorda and Crisp Wireless for funding of three towers (in line with the DPIRD Farm Digital Grant)

Moved Cr De Lacy

Seconded Cr Sachse

CARRIED 7/0

7.6. TELECOMMUNICATIONS

FILE REFERENCE:	035-6 Federal Grants
REPORTING OFFICER:	Caroline Robinson
DISCLOSURE OF INTEREST:	Nil
DATE:	20 October 2021
ATTACHMENT NUMBER:	
CONSULTATION:	Leigh Ballard
STATUTORY ENVIRONMENT:	Nil
VOTING REQUIREMENT:	Simple Majority

COMMENT

It is the intention of the NEWROC to continue to expand coverage of the Crisp Wireless network across the NEWROC communities in line with the NEWROC Strategic Plan.

The Shire of Mukinbudin has expressed concern regarding coverage across their residents and businesses. Currently the Shaddy and Atkins towers serve residents as well as the pop up tower near the Cronje farm and a school pop up tower. The proposed Talgomine tower will also serve the residents and businesses in the Shire of Mukinbudin however to the north still requires coverage.

The Shire of Dowerin has requested that the network be expanded into their community. The Shire of Dowerin has done some preliminary investigation into the demand for the service. The NEWROC EO is liaising with Crisp Wireless on what would be required and will bring this back to the NEWROC for consideration.

Following the erection of the three towers under the DPIRD Farm Digital Grant, the next tower to be constructed is at Talgomine.

Crisp Wireless has indicated the best place for the tower is on a rock at the intersection of Cornish Rd, Jolly Rd and Master Rd. This will require a different anchorage system. The cost is \$29,000 plus GST.

Previously, the NEWROC has covered the cost of additional towers for member Councils.

Following the September Executive meeting the NEWROC EO wrote to Crisp Wireless requesting their advice to improve the coverage in the Shire of Mukinbudin and they have indicated a pop tower in the townsite would suffice and then enable additional connections.

RESOLUTION

NEWROC requests Crisp Wireless to work closely with the Shire of Nungarin and Shire of Mukinbudin to identify customers in the 'coverage area' and that NEWROC constructs the Talgomine Tower for \$29,000 plus GST following development approval by the Shire of Nungarin.

Moved Cr De Lacy

Seconded Cr Davies

Discussion:

- NEWROC EO to follow up with Crisp Wireless on the disused telecommunications tower in the Shire of Mukinbudin
- New technology South Link

8. EMERGING NEWROC ISSUES as notified or introduced by decision of the Meeting

POLICE

NEWROC to extend an invitation to the Regional Manager for policing

MANDATORY COVID VACCINATIONS

ACTION: NEWROC EO to write to the Premier and request a response to the following questions:

- a. What categories of the local government workforce are picked up by the requirement for mandatory vaccinations (31st December)?
 - b. In the event that a local government employee is stood down what are the industrial relations implications on Council?
- L Parola to follow up with WALGA on mandatory COVID vaccinations
 - If required, NEWROC to seek legal advice on the issue

DOWERIN – CBH AND RAIL

Group of growers in Dowerin seeking support for grain to be outloaded by rail at the two CBH sites within the townsite

ACTION: NEWROC EO to draft a letter in support of grain going on rail as much as possible

ACTION: NEWROC to invite CBH Operations Manager to a future meeting

9. GENERAL UPDATES

- NEWROC EO has offered to present in person to member Councils
- NEWROC Chair and CEO handover from the Shire of Koorda to Shire of Mukinbudin has occurred

10. 2021 MEETING SCHEDULE

30 November	Executive	Shire of Nungarin
14 December (3pm)	Council	Shire of Mt Marshall

11. CLOSURE

Cr Shadbolt thanked everyone for their attendance and closed the meeting at 4.15pm



SHIRE OF MT MARSHALL

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

LOCAL GOVERNMENT ACT 1995

LOCAL GOVERNMENT (FINANCIAL MANAGEMENT) REGULATIONS 1996

TABLE OF CONTENTS

Monthly Summary Information	3 - 5
Key Terms and Descriptions - Statutory Reporting Programs	6
Statement of Financial Activity by Program	7
Key Terms and Descriptions - Nature or Type Descriptions	8
Statement of Financial Activity by Nature or Type	9
Note 1 Adjusted Net Current Assets	10
Note 2 Cash and Financial Assets	11
Note 3 Receivables	12
Note 4 Other Current Assets	13
Note 5 Payables	14
Note 6 Rating Revenue	15
Note 7 Disposal of Assets	17
Note 8 Capital Acquisitions	18
Note 9 Borrowings	21
Note 10 Reserves	22
Note 11 Other Current Liabilities	23
Note 12 Operating Grants and Contributions	24
Note 13 Non-Operating Grants and Contributions	25
Note 14 Bonds & Deposits and Trust Fund	26
Note 15 Explanation of Material Variances	27
Note 16 Budget Amendments	28

THIS PAGE INTENTIONALLY LEFT BLANK

Items of Significance

The material variance adopted by the Shire for the 2020/21 year is \$10,000 and 10%. The following selected items have been highlighted due to the amount of the variance to the budget or due to the nature of the revenue/expenditure. A full listing and explanation of all items considered of significant/material variance is disclosed in Note 15.

	% Collected / Completed	Annual Budget	YTD Budget	YTD Actual	Variance (Under)/Over
Significant Projects					
Bencubbin Fire Shed - Capital	0%	605,164	0	0	0
Welbungin Fire Shed - Capital	1%	592,302	0	4,357	(4,357)
Bencubbin Hall Capital Works	7%	31,900	31,900	2,162	29,738
Beacon Hall/Community Centre Capital Expenditure	22%	72,758	0	16,318	(16,318)
Welbungin Hall - Capital	0%	40,000	0	0	0
Swimming Pool Redevelopment	10%	124,204	124,204	12,055	112,149
Bencubbin Community Recreation Centre Capital Expenditure	3%	62,500	0	1,651	(1,651)
Beacon Bowling Green Capital Expenditure	30%	145,000	48,332	43,272	5,060
Beacon Recreation Centre Capital Expenditure	0%	49,000	0	0	0
Beacon Workers Camp - Capital Expenditure	1%	205,000	0	1,403	(1,403)
Purchase of Plant	0%	25,000	0	0	0
Plant Purchases	34%	670,350	223,448	227,060	(3,612)
Purchase Vehicle - Admin	0%	137,000	0	0	0
Motor Vehicles Capital Expenditure	0%	43,000	43,000	0	43,000
Motor Vehicle Purchases	101%	87,000	29,000	87,614	(58,614)
Gilham Cooper Rd (SLK 0.00 to 3.00)	0%	91,000	30,324	0	30,324
Dalgouring Snake Soak Rd (SLK 5.05 to 8.05)	0%	88,000	29,324	0	29,324
Marindo North Rd (SLK 0.00 to 3.00)	0%	85,000	28,324	0	28,324
Wren Rd (SLK 1.20 to 3.20)	0%	58,000	19,320	0	19,320
Hiscox Rd (SLK 12.00 to 13.72)	0%	54,000	17,988	0	17,988
Koorda Bullfinch West (SLK 16.66 to 17.90)	65%	134,844	44,940	88,054	(43,114)
Koorda Bullfinch East (SLK 46.16 to 47.16)	41%	159,604	53,192	64,994	(11,802)
Scotsmans Rd (SLK 15.79 to 19.69)	33%	439,710	146,560	144,710	1,850
Bimbijy Rd (SLK 7.93 to 11.08)	15%	93,699	31,232	14,441	16,791
Burakin Wialki Rd (SLK 28.14 to 29.80)	15%	52,141	17,380	7,704	9,676
Burakin Wialki Rd (SLK 46.19 to 47.83)	16%	51,206	17,068	8,218	8,850
Askew Rd (SLK 2.30 to 4.60)	0%	73,000	24,320	0	24,320
Cleary Gabbin Rd (SLK 6.63 to 8.72)	0%	67,000	22,324	0	22,324
Bencubbin Kununoppin Rd (SLK 0.00 to 3.00)	8%	85,000	28,320	7,009	21,311
Gabbin Trayning Rd (SLK 18.22 to 20.76)	0%	72,000	23,988	0	23,988
Mandiga Marindo Rd (SLK 21.62 to 23.62)	0%	65,000	21,660	0	21,660
Job Rd (SLK 8.34 to 9.34)	0%	30,000	9,988	0	9,988
Breakell Rd (SLK 16.00 to 17.50)	0%	47,000	15,656	0	15,656
Gillett Rd (SLK 31.39 to 36.26)	0%	129,000	42,996	0	42,996
Footpaths Construction	0%	85,000	45,000	0	45,000
Waddouring Dam	44%	160,000	160,000	69,981	90,019
Bencubbin Gazebo Area	0%	50,000	0	0	0
Botanical Garden Bridge	0%	20,000	20,000	0	20,000
Billyburning Reserve	0%	20,000	20,000	0	20,000
Grants, Subsidies and Contributions					
Operating Grants, Subsidies and Contributions	42%	1,769,917	676,924	743,358	66,434
Non-operating Grants, Subsidies and Contributions	3%	2,935,614	978,504	90,486	(888,018)
	18%	4,705,531	1,655,428	833,845	(821,584)
Rates Levied	100%	1,519,248	1,521,096	1,520,013	(1,083)

% Compares current ytd actuals to annual budget

Financial Position		Current Year	
		Prior Year 31 October 2020	31 October 2021
Adjusted Net Current Assets	103%	\$ 2,212,436	\$ 2,285,721
Cash and Equivalent - Unrestricted	84%	\$ 2,919,426	\$ 2,459,862
Cash and Equivalent - Restricted	55%	\$ 1,161,496	\$ 644,246
Receivables - Rates	85%	\$ 290,586	\$ 248,136
Receivables - Other	184%	\$ 93,858	\$ 172,742
Payables	45%	\$ 433,826	\$ 194,505

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

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

PREPARATION TIMING AND REVIEW

Date prepared: All known transactions up to 31 October 2021
Prepared by: Tanika McLennan (Finance and Admin Manager)
Reviewed by: John Nuttall (CEO)

BASIS OF PREPARATION

REPORT PURPOSE

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

BASIS OF ACCOUNTING

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

THE LOCAL GOVERNMENT REPORTING ENTITY

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

SIGNIFICANT ACCOUNTING POLICES

GOODS AND SERVICES TAX

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

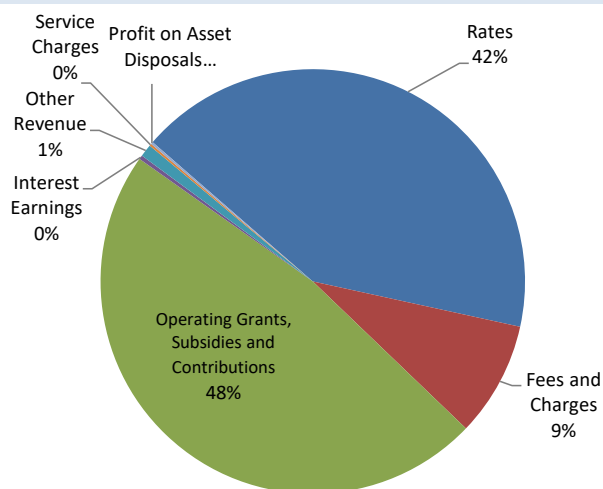
CRITICAL ACCOUNTING ESTIMATES

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

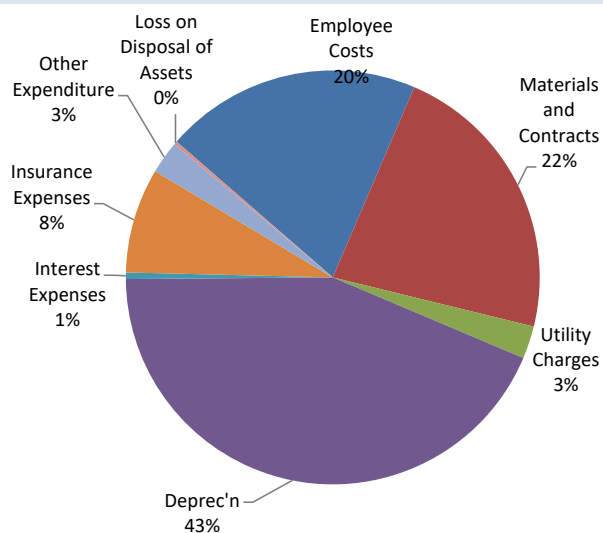
ROUNDING OFF FIGURES

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

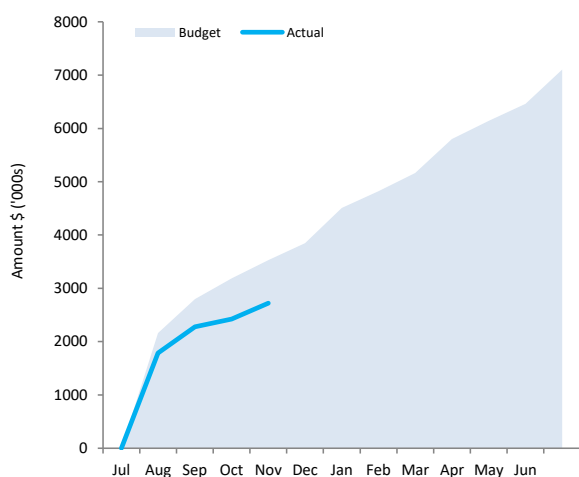
OPERATING REVENUE



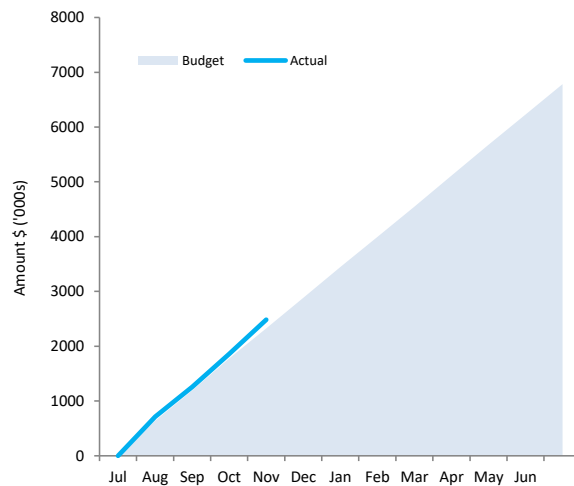
OPERATING EXPENSES



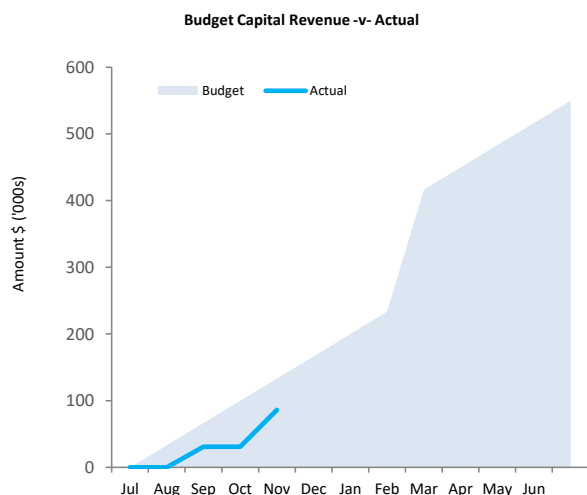
Budget Operating Revenues -v- Actual



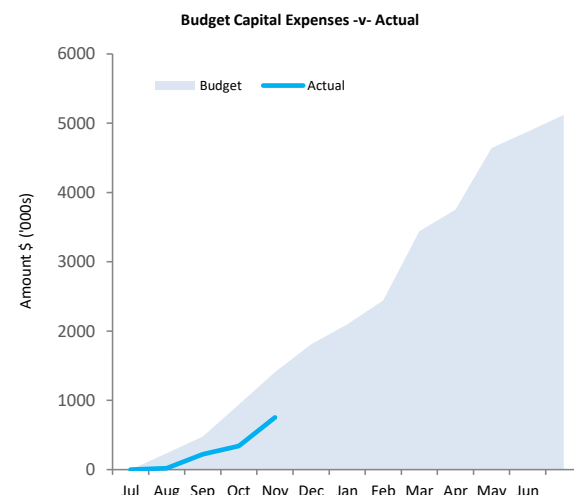
Budget Operating Expenses -v- YTD Actual



CAPITAL REVENUE



CAPITAL EXPENSES



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

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

	ACTIVITIES
GOVERNANCE 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.
GENERAL PURPOSE FUNDING To collect revenue to allow for the provision of services.	Rates, general purpose government grants and interest revenue.
LAW, ORDER, PUBLIC SAFETY To provide services to help ensure a safer community.	Supervision of various by-laws, fire prevention, emergency services and animal control.
HEALTH To provide an operational framework for good community health.	Food and water quality, pest control, immunisation services, child health services and health education.
EDUCATION AND WELFARE 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.
HOUSING 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.
COMMUNITY AMENITIES 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).
RECREATION AND CULTURE 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.
TRANSPORT 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.
ECONOMIC SERVICES To help promote the Shire and its economic wellbeing.	The regulation and provision of tourism, area promotion, building control, noxious weeds, vermin control and standpipes.
OTHER PROPERTY AND SERVICES To monitor and control 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.

SHIRE OF MT MARSHALL
STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 OCTOBER 2021

STATUTORY REPORTING PROGRAMS

		Adopted Annual Budget	Amended Annual Budget (d)	Amended YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)	Var. % (b)-(a)/(a)	Var. ▲▼	Significant Var. \$
	Note	\$	\$	\$	\$	\$	%		
Opening Funding Surplus(Deficit)	1	1,503,656	1,722,013	1,722,013	1,722,013	0	0%		
Revenue from operating activities									
Governance		21,424	21,424	7,136	5,167	(1,969)	(28%)	▼	
General Purpose Funding - Rates	6	1,519,248	1,519,248	1,521,596	1,520,013	(1,583)	(0%)	▼	
General Purpose Funding - Other		1,316,300	1,316,300	331,342	343,840	12,498	4%	▲	
Law, Order and Public Safety		88,669	88,669	22,384	28,296	5,912	26%	▲	
Health		9,100	9,100	3,032	3,177	145	5%	▲	
Education and Welfare		115,194	115,194	38,392	48,759	10,367	27%	▲	\$
Housing		145,500	145,500	48,492	47,584	(908)	(2%)	▼	
Community Amenities		161,679	161,679	114,547	93,781	(20,766)	(18%)	▼	\$
Recreation and Culture		28,894	28,894	9,616	26,598	16,982	177%	▲	\$
Transport		349,566	349,566	317,562	372,746	55,184	17%	▲	\$
Economic Services		370,381	370,381	121,648	127,397	5,749	5%	▲	
Other Property and Services		42,500	42,500	14,156	13,708	(448)	(3%)	▼	
		4,168,455	4,168,455	2,549,903	2,631,064				
Expenditure from operating activities									
Governance		(461,857)	(461,857)	(182,516)	(185,845)	(3,329)	(2%)	▼	
General Purpose Funding		(81,414)	(81,414)	(27,132)	(27,110)	22	0%	▲	
Law, Order and Public Safety		(274,021)	(274,021)	(91,264)	(104,851)	(13,587)	(15%)	▼	\$
Health		(131,431)	(131,431)	(43,792)	(58,746)	(14,954)	(34%)	▼	\$
Education and Welfare		(364,560)	(364,560)	(121,448)	(108,516)	12,932	11%	▲	\$
Housing		(260,562)	(260,562)	(86,704)	(110,110)	(23,406)	(27%)	▼	\$
Community Amenities		(373,531)	(373,531)	(115,639)	(98,419)	17,220	15%	▲	\$
Recreation and Culture		(1,191,837)	(1,191,837)	(397,048)	(415,708)	(18,660)	(5%)	▼	
Transport		(3,060,557)	(3,060,557)	(1,020,128)	(979,108)	41,020	4%	▲	
Economic Services		(569,230)	(569,230)	(189,604)	(216,753)	(27,149)	(14%)	▼	\$
Other Property and Services		(14,001)	(14,001)	(53,665)	(178,380)	(124,715)	(232%)	▼	\$
		(6,783,001)	(6,783,001)	(2,328,940)	(2,483,547)				
Operating activities excluded from budget									
Add back Depreciation		2,906,935	2,906,935	968,896	1,080,234	111,338	11%	▲	\$
Adjust (Profit)/Loss on Asset Disposal	7	105,000	105,000	34,996	366	(34,630)	(99%)	▼	\$
Movement in Leave Reserve (Added Back)		776	776	776	0	(776)	(100%)	▼	
Movement in Deferred Pensioner Rates/ESL		0	0	0	0	0			
Movement in Employee Benefit Provisions		0	0	0	0	0			
Rounding Adjustments		0	0	0	0	0			
Movement Due to Changes in Accounting Standards		0	0	0	0	0			
Fair value adjustments to financial assets at fair value through profit or loss		0	0	0	0	0			
Loss on Asset Revaluation		0	0	0	0	0			
Adjustment in Fixed Assets		0	0	0	0	0			
Amount attributable to operating activities		398,166	398,166	1,225,631	1,228,117				
Investing Activities									
Non-operating Grants, Subsidies and Contributions	13	2,935,614	2,935,614	978,504	90,486	(888,018)	(91%)	▼	\$
Proceeds from Disposal of Assets	7	390,000	390,000	129,992	81,199	(48,793)	(38%)	▼	\$
Land Held for Resale	8	0	0	0	0	0			
Land and Buildings	8	(2,062,128)	(2,062,128)	(256,596)	(96,736)	159,860	62%	▲	\$
Plant and Equipment	8	(695,350)	(695,350)	(223,448)	(227,060)	(3,612)	(2%)	▼	
Motor Vehicles	8	(267,000)	(267,000)	(72,000)	(87,614)	(15,614)	(22%)	▼	\$
Furniture and Equipment	8	0	0	0	0	0			
Infrastructure Assets - Roads	8	(1,875,204)	(1,875,204)	(624,904)	(335,130)	289,774	46%	▲	\$
Infrastructure Assets - Footpaths	8	(85,000)	(85,000)	(45,000)	0	45,000	100%	▲	\$
Infrastructure Assets - Parks & Ovals	8	(250,000)	(250,000)	(200,000)	(69,981)	130,019	65%	▲	\$
Infrastructure Assets - Playground Equipmant	8	0	0	0	0	0			
Infrastructure Assets - Airports	8	0	0	0	(642)	(642)		▼	
Infrastructure Assets - Other	8	0	0	0	0	0			
Amount attributable to investing activities		(1,909,068)	(1,909,068)	(313,452)	(645,478)				
Financing Activities									
Proceeds from New Debentures	9	150,000	150,000	0	0	0			
Repayment of Debentures	9	(46,458)	(46,458)	(22,996)	(23,008)	(12)	(0%)	▼	
Repayment of Lease Financing	9	(10,932)	(10,932)	(3,640)	(824)	2,816	77%	▲	
Advances to Community Groups		0	0	0	0	0			
Proceeds from Advances		0	0	0	0	0			
Self-Supporting Loan Principal		9,894	9,894	3,296	4,900	1,604	49%	▲	
Transfer to Restricted Cash - Other		0	0	0	0	0			
Transfer from Restricted Cash - Other		0	0	0	0	0			
Transfer from Reserves	10	0	0	0	0	0			
Transfer to Reserves	10	(94,258)	(94,258)	(31,400)	0	31,400	100%	▲	\$
Amount attributable to financing activities		8,246	8,246	(54,740)	(18,931)				
Closing Funding Surplus(Deficit)	1	1,000	219,356	2,579,452	2,285,721				

KEY INFORMATION

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

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

The material variance adopted by Council for the 2021/22 year is \$10,000 and 10%.

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

SHIRE OF MT MARSHALL

KEY TERMS AND DESCRIPTIONS

FOR THE PERIOD ENDED 31 OCTOBER 2021

NATURE OR TYPE DESCRIPTIONS

REVENUE

RATES

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

OPERATING GRANTS, SUBSIDIES AND CONTRIBUTIONS

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

NON-OPERATING GRANTS, SUBSIDIES AND CONTRIBUTIONS

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

PROFIT ON ASSET DISPOSAL

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

FEES AND CHARGES

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

SERVICE CHARGES

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

INTEREST EARNINGS

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

OTHER REVENUE / INCOME

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

EXPENSES

EMPLOYEE COSTS

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

MATERIALS AND CONTRACTS

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

UTILITIES (GAS, ELECTRICITY, WATER, ETC.)

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

INSURANCE

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

LOSS ON ASSET DISPOSAL

Loss on the disposal of fixed assets.

DEPRECIATION ON NON-CURRENT ASSETS

Depreciation expense raised on all classes of assets.

INTEREST EXPENSES

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

OTHER EXPENDITURE

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

SHIRE OF MT MARSHALL
STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 OCTOBER 2021

BY NATURE OR TYPE

	Note	Adopted Annual Budget \$	Amended Annual Budget \$	Amended YTD Budget (a) \$	YTD Actual (b) \$	Var. \$ (b)-(a) \$	Var. % (b)-(a)/(a) %	Var. ▲▼	Significant Var. \$
Opening Funding Surplus (Deficit)	1	1,503,656	1,722,013	1,722,013	1,722,013	0	0%		
Revenue from operating activities									
Rates	6	1,519,248	1,519,248	1,521,096	1,520,013	(1,083)	(0%)	▼	
Operating Grants, Subsidies and Contributions	12	1,769,917	1,769,917	676,924	743,358	66,434	10%	▲	
Fees and Charges		717,422	717,422	297,963	316,161	18,198	6%	▲	
Service Charges		0	0	0	0	0			
Interest Earnings		30,144	30,144	10,036	11,044	1,008	10%	▲	
Other Revenue		87,724	87,724	29,220	34,400	5,180	18%	▲	
Profit on Disposal of Assets	7	44,000	44,000	14,664	6,087	(8,577)	(58%)	▼	
Gain FV Valuation of Assets		0	0	0	0	0			
		4,168,455	4,168,455	2,549,903	2,631,064				
Expenditure from operating activities									
Employee Costs		(1,739,249)	(1,739,249)	(605,515)	(498,216)	107,299	18%	▲	\$
Materials and Contracts		(1,530,935)	(1,530,935)	(534,564)	(555,572)	(21,008)	(4%)	▼	
Utility Charges		(115,900)	(115,900)	(38,532)	(63,470)	(24,938)	(65%)	▼	\$
Depreciation on Non-Current Assets		(2,906,935)	(2,906,935)	(968,896)	(1,080,234)	(111,338)	(11%)	▼	\$
Interest Expenses		(40,059)	(40,059)	(13,344)	(12,614)	730	5%	▲	
Insurance Expenses		(163,403)	(163,403)	(72,609)	(203,515)	(130,906)	(180%)	▼	\$
Other Expenditure		(137,520)	(137,520)	(45,820)	(63,472)	(17,652)	(39%)	▼	\$
Loss on Disposal of Assets	7	(149,000)	(149,000)	(49,660)	(6,453)	43,207	87%	▲	\$
Loss FV Valuation of Assets		0	0	0	0	0			
		(6,783,001)	(6,783,001)	(2,328,940)	(2,483,547)				
Operating activities excluded from budget									
Add back Depreciation		2,906,935	2,906,935	968,896	1,080,234	111,338	11%	▲	\$
Adjust (Profit)/Loss on Asset Disposal	7	105,000	105,000	34,996	366	(34,630)	(99%)	▼	\$
Movement in Leave Reserve (Added Back)		776	776	776	0	(776)	(100%)	▼	
Movement in Deferred Pensioner Rates/ESL		0	0	0	0	0			
Movement in Employee Benefit Provisions		0	0	0	0	0			
Rounding Adjustments		0	0	0	0	0			
Movement Due to Changes in Accounting Standards		0	0	0	0	0			
Fair value adjustments to financial assets at fair value through profit or loss		0	0	0	0	0			
Loss on Asset Revaluation		0	0	0	0	0			
Adjustment in Fixed Assets		0	0	0	0	0			
Amount attributable to operating activities		398,166	398,166	1,225,631	1,228,117				
Investing activities									
Non-Operating Grants, Subsidies and Contributions	13	2,935,614	2,935,614	978,504	90,486	(888,018)	(91%)	▼	\$
Proceeds from Disposal of Assets	7	390,000	390,000	129,992	81,199	(48,793)	(38%)	▼	\$
Land Held for Resale	8	0	0	0	0	0			
Land and Buildings	8	(2,062,128)	(2,062,128)	(256,596)	(96,736)	159,860	62%	▲	\$
Plant and Equipment	8	(695,350)	(695,350)	(223,448)	(227,060)	(3,612)	(2%)	▼	
Motor Vehicles	8	(267,000)	(267,000)	(72,000)	(87,614)	(15,614)	(22%)	▼	\$
Furniture and Equipment	8	0	0	0	0	0			
Infrastructure Assets - Roads	8	(1,875,204)	(1,875,204)	(624,904)	(335,130)	289,774	46%	▲	\$
Infrastructure Assets - Footpaths	8	(85,000)	(85,000)	(45,000)	0	45,000	100%	▲	\$
Infrastructure Assets - Parks & Ovals	8	(250,000)	(250,000)	(200,000)	(69,981)	130,019	65%	▲	\$
Infrastructure Assets - Playground Equipment	8	0	0	0	0	0			
Infrastructure Assets - Airports	8	0	0	0	(642)	(642)		▼	
Infrastructure Assets - Other	8	0	0	0	0	0			
Amount attributable to investing activities		(1,909,068)	(1,909,068)	(313,452)	(645,478)				
Financing Activities									
Proceeds from New Debentures		150,000	150,000	0	0	0			
Repayment of Debentures	9	(46,458)	(46,458)	(22,996)	(23,008)	(12)	(0%)	▼	
Repayment of Lease Financing	9	(10,932)	(10,932)	(3,640)	(824)	2,816	77%	▲	
Advances to Community Groups		0	0	0	0	0			
Proceeds from Advances		0	0	0	0	0			
Self-Supporting Loan Principal	9	9,894	9,894	3,296	4,900	1,604	49%	▲	
Transfer to Restricted Cash - Other		0	0	0	0	0			
Transfer from Restricted Cash - Other		0	0	0	0	0			
Transfer from Reserves	10	0	0	0	0	0			
Transfer to Reserves	10	(94,258)	(94,258)	(31,400)	0	31,400	100%	▲	\$
Amount attributable to financing activities		8,246	8,246	(54,740)	(18,931)				
Closing Funding Surplus (Deficit)	1	1,000	219,356	2,579,452	2,285,721				

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

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

The material variance adopted by Council for the 2021/22 year is \$10,000 and 10%.

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

ADJUSTED NET CURRENT ASSETS

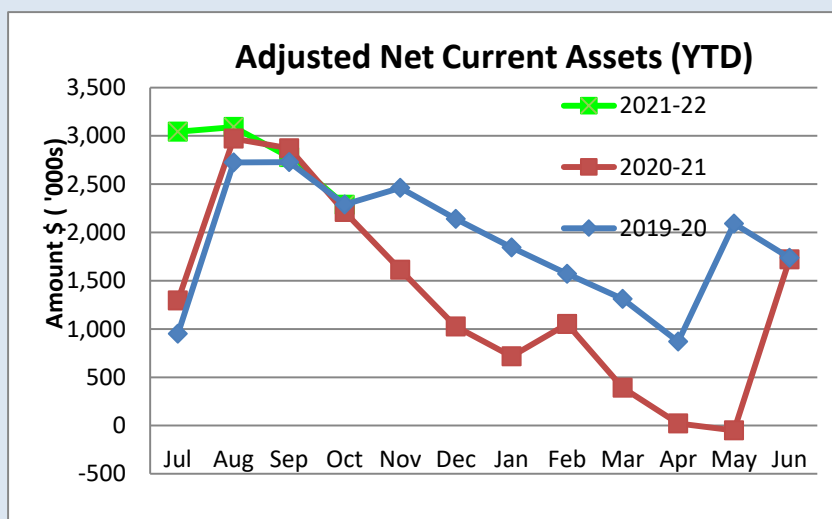
Adjusted Net Current Assets	Note	Last Years Closing 30/06/2021	This Time Last Year 31/10/2020	Year to Date Actual 31/10/2021
		\$	\$	\$
Current Assets				
Cash Unrestricted	2	1,969,767	2,919,426	2,459,862
Cash Restricted - Reserves	2	644,246	1,161,496	644,246
Cash Restricted - General	2	0	0	0
Cash Restricted - Bonds & Deposits	2	13,905	13,694	9,713
Receivables - Rates	3	121,511	290,586	248,136
Receivables - Other	3	262,946	93,858	172,742
Inventories	4	5,582	12,982	17,955
		3,017,956	4,492,042	3,552,654
Less: Current Liabilities				
Payables	5	(503,422)	(433,826)	(194,505)
Contract Liabilities	11	(17,418)	(516,273)	(306,417)
Bonds & Deposits	14	(13,905)	(13,694)	(9,713)
Loan and Lease Liability	9	(57,391)	(32,297)	(22,627)
Provisions	11	(207,109)	(249,325)	(207,109)
		(799,246)	(1,245,415)	(740,372)
Less: Cash Reserves	10	(644,246)	(1,161,496)	(644,246)
Add Back: Component of Leave Liability not Required to be funded		100,051	99,816	100,051
Add Back: Loan and Lease Liability		57,391	32,297	22,627
Less : Loan Receivable - clubs/institutions		(9,894)	(4,807)	(4,994)
Net Current Funding Position		1,722,013	2,212,436	2,285,721

SIGNIFICANT ACCOUNTING POLICIES

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

KEY INFORMATION

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

**This Year YTD****Surplus(Deficit)****\$2.29 M****Last Year YTD****Surplus(Deficit)****\$2.21 M**

OPERATING ACTIVITIES
NOTE 2
CASH AND FINANCIAL ASSETS

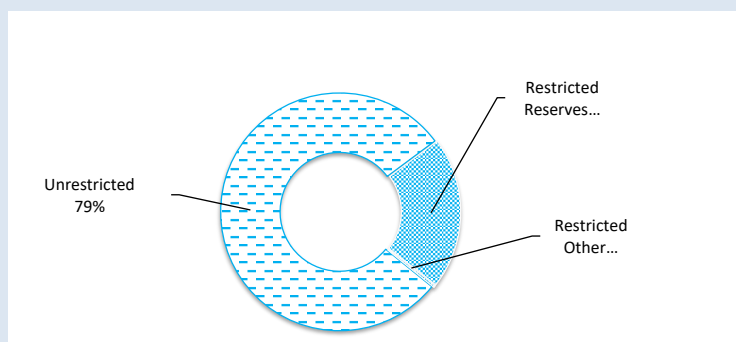
	Unrestricted	Restricted Reserves	Restricted Muni	Total Amount	Institution	Interest Rate	Maturity Date
	\$	\$	\$	\$			
Cash on Hand							
Cash Floats	300			300	Cash on Hand	Nil	On Hand
At Call Deposits							
Municipal Cash at Bank	2,419,562			2,419,562	Bendigo	0.35%	Ongoing
Little Bees of Bencubbin - Bendigo Bank Account	0			0	Bendigo	0.00%	Ongoing
Bendigo Bank ATM Float Account	15,920			15,920	Bendigo	0.00%	Ongoing
DC: ATM Float	24,080			24,080	ATM Cash Float	Nil	On Hand
Bonds & Deposits Held in Municipal Bank			9,713	9,713	Bendigo	0.00%	Ongoing
Term Deposits							
Cash at Bank Reserve Funds		644,246		644,246	Bendigo	0.10%	31/01/22
Investments							
Total	2,459,862	644,246	9,713	3,113,820			

SIGNIFICANT ACCOUNTING POLICIES

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

KEY INFORMATION

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

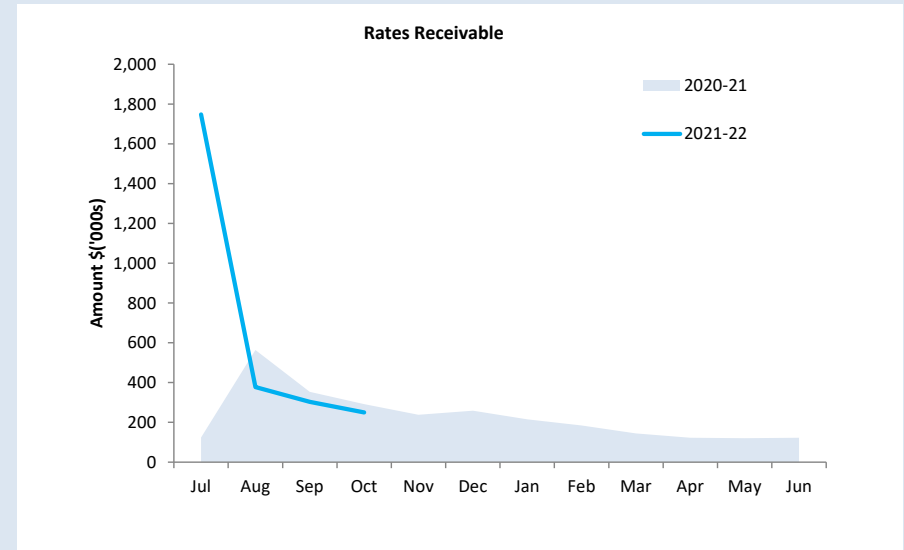


Total Cash	Restricted
\$3.11 M	\$.64 M

Receivables - Rates & Rubbish	30 June 2021	31 Oct 21
	\$	\$
Opening Arrears Previous Years	124,969	123,248
Levied this year	1,499,241	1,532,229
Less Collections to date	(1,500,963)	(1,405,603)
Equals Current Outstanding	123,248	249,874
Net Rates Collectable	123,248	249,874
% Collected	92.41%	84.91%

KEY INFORMATION

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

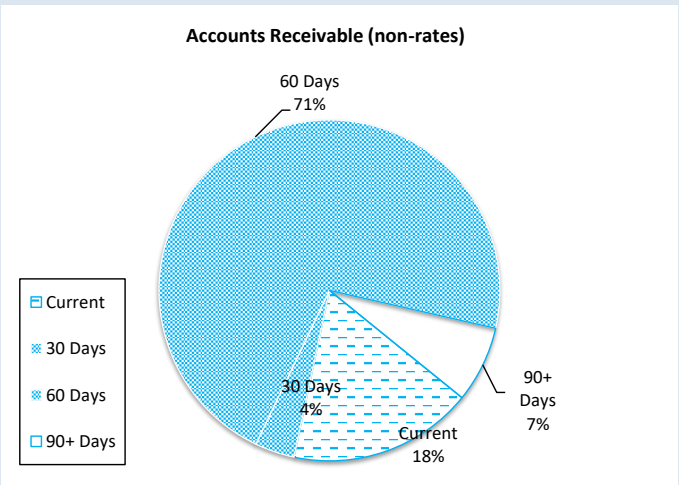


Collected	Rates Due
85%	\$249,874

Receivables - General	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$
Receivables - General	17,761	3,829	72,514	7,369	101,474
Percentage	18%	4%	71%	7%	
Balance per Trial Balance					
Sundry Debtors					101,473
Receivables - Other					71,269
Total Receivables General Outstanding					172,742
Amounts shown above include GST (where applicable)					

SIGNIFICANT ACCOUNTING POLICIES

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



Debtors Due
\$172,742
Over 30 Days
82%
Over 90 Days
7%

	Opening Balance 1 Jul 2021	Asset Increase	Asset Reduction	Closing Balance 31 Oct 2021
Other Current Assets	\$	\$	\$	\$
Other Financial Assets at Amortised Cost				
Financial assets at amortised cost - self supporting loans	9,894	0	(4,900)	4,994
Inventory				
Fuel, Visitor and Rec Centres stock on hand	5,582	12,373	0	17,955
Accrued income and prepayments				
Accrued income and prepayments	14,551	0	(13,110)	1,441
Contract assets				
Contract assets	155,001	0	(155,001)	0
Total Other Current assets				24,390
Amounts shown above include GST (where applicable)				

KEY INFORMATION

Other financial assets at amortised cost

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

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

Inventory

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

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

Land held for resale

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

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

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

CONTRACT ASSETS

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

SHIRE OF MT MARSHALL
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 OCTOBER 2021

OPERATING ACTIVITIES
NOTE 5
Payables

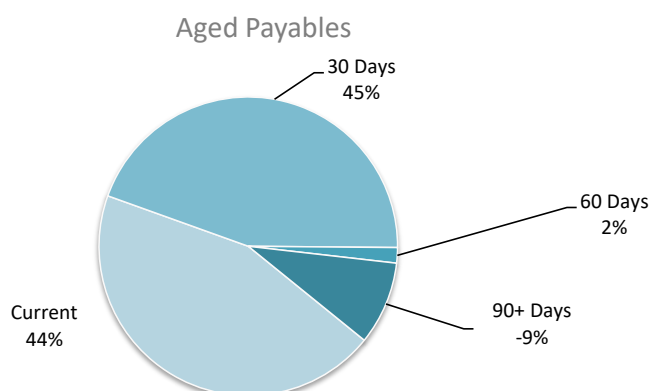
Payables - General	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$
Payables (Sundry Creditors) - General	11,476	11,476	430	(2,319)	21,064
Percentage	54.5%	54.5%	2%	-11%	
Balance per Trial Balance					
Sundry creditors - General					111,982
Other creditors					30,140
Accrued salaries and wages					(111)
ATO liabilities					46,138
Other accruals/payables					6,356
Total Payables General Outstanding					194,505

Amounts shown above include GST (where applicable)

KEY INFORMATION

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

- Current
- 30 Days
- 60 Days
- 90+ Days



Creditors Due

\$194,505

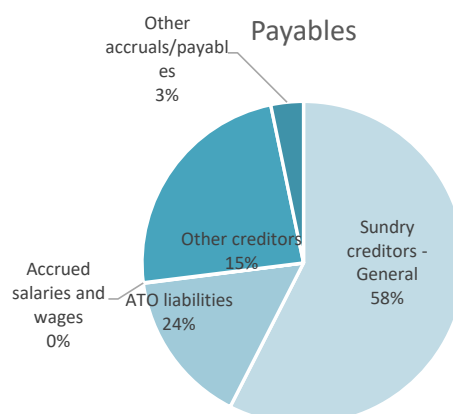
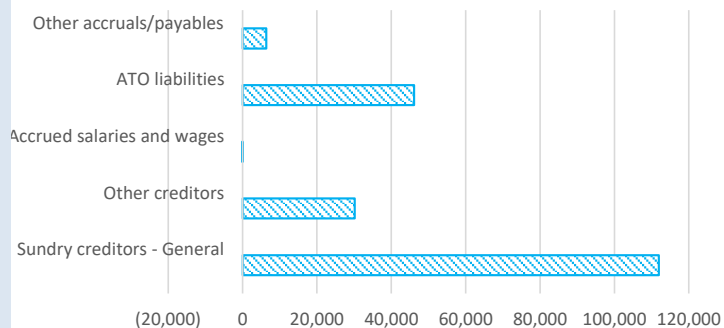
Over 30 Days

46%

Over 90 Days

-11%

Payables



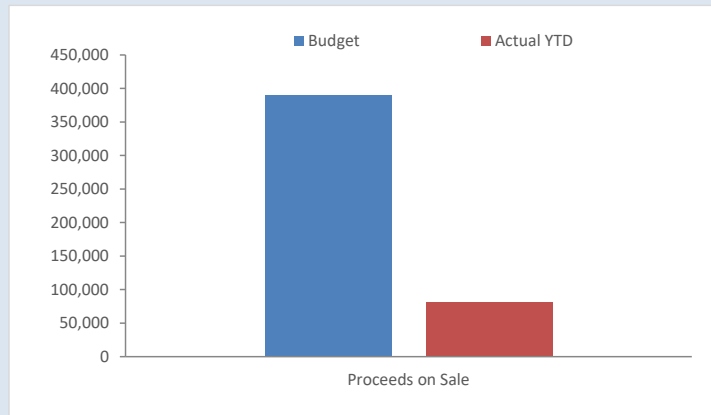
RATE TYPE	Budget							YTD Actual			
	Rate in	Number of Properties	Rateable Value	Rate Revenue	Interim Rate	Back Rate	Total Revenue	Rate Revenue	Interim Rates	Back Rates	Total Revenue
	\$			\$	\$	\$	\$	\$	\$	\$	\$
General Rate											
GRV	0.136363	107	573,680	78,229	0	0	78,229	78,229	0	0	78,229
UV	0.017946	304	78,519,080	1,409,103	0	0	1,409,103	1,409,103	0	0	1,409,103
Mining	0.017946	2	72,875	1,308	0	0	1,308	1,308	0	0	1,308
Sub-Totals		413	79,165,635	1,488,640	0	0	1,488,640	1,488,640	0	0	1,488,640
Minimum Rate	Minimum										
	\$										
GRV	428	38	28,131	16,264	0	0	16,264	16,264	0	0	16,264
UV	428	24	157,339	10,272	0	0	10,272	10,272	0	0	10,272
Mining	428	16	78,204	6,848	0	0	6,848	6,848	0	0	6,848
Sub-Totals		78	263,674	33,384	0	0	33,384	33,384	0	0	33,384
		491	79,429,309	1,522,024	0	0	1,522,024	1,522,024	0	0	1,522,024
Discounts							(54,000)				(54,821)
Rates Written Off							(1,500)				(184)
Amount from General Rates							1,466,524				1,467,019
Ex-Gratia Rates							17,275				17,534
Movement in Excess Rates							0				0
Specified Area Rates							35,449				35,460
Total Rates							1,519,248				1,520,013

SHIRE OF MT MARSHALL

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 OCTOBER 2021OPERATING ACTIVITIES
NOTE 7
DISPOSAL OF ASSETS

Asset		Amended Budget				YTD Actual			
		Net Book				Net Book			
Number	Asset Description	Value	Proceeds	Profit	(Loss)	Value	Proceeds	Profit	(Loss)
		\$	\$	\$	\$	\$	\$	\$	\$
	Land and Buildings								
B09014	Bldg - Lot 87 (8) Dunne St, Beacon - Dwelling	67,000	50,000		(17,000)				
L09024	Land - Lot 87 (8) Dunne Street, Beacon	12,000	0		(12,000)				
L09019	Land - Lot 233 (7) Baxter Street, Bencubbin					10,000	7,472		(2,528)
	Plant and Equipment								
0046	Toyota Prado 2020	50,000	50,000						
0050	2021 Toyota Landcruiser 200 Glx Mm00	80,000	80,000						
0038	Isuzu D Max 2019	27,000	20,000		(7,000)				
0026	Ford Ranger Xls Dual Cab	31,000	30,000		(1,000)	30,523	27,273		(3,251)
0021	2017 Mitsubishi Mq Triton Glx Mm178	17,000	10,000		(7,000)	16,129	15,455		(675)
P12101	2012 Volvo G930 Motor Grader	150,000	50,000		(100,000)				
0007	Side Tipper Trailer	25,000	20,000		(5,000)	24,913	31,000	6,087	
P12062	2008 Hino Fs1Elkd T/A Tip Truck	36,000	80,000	44,000					
		495,000	390,000	44,000	(149,000)	81,565	81,199	6,087	(6,453)

KEY INFORMATION



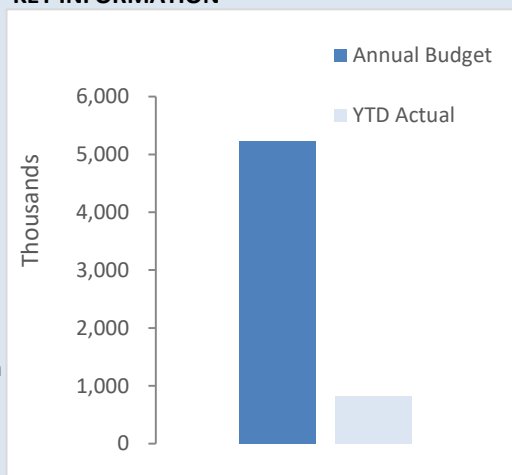
Proceeds on Sale		
Budget	YTD Actual	%
\$390,000	\$81,199	21%

Capital Acquisitions	Adopted		Amended		YTD Budget Variance
	Annual Budget	YTD Budget	Annual Budget	YTD Actual Total	
	\$	\$	\$	\$	\$
Land Held for Resale	0	0	0	0	0
Land and Buildings	2,062,128	256,596	2,062,128	96,736	(159,860)
Plant and Equipment	695,350	223,448	695,350	227,060	3,612
Motor Vehicles	267,000	72,000	267,000	87,614	15,614
Furniture and Equipment	0	0	0	0	0
Infrastructure Assets - Roads	1,875,204	624,904	1,875,204	335,130	(289,774)
Infrastructure Assets - Footpaths	85,000	45,000	85,000	0	(45,000)
Infrastructure Assets - Parks & Ovals	250,000	200,000	250,000	69,981	(130,019)
Infrastructure Assets - Playground Equipmen	0	0	0	0	0
Infrastructure Assets - Airports	0	0	0	642	642
Infrastructure Assets - Other	0	0	0	0	0
Capital Expenditure Totals	5,234,682	1,421,948	5,234,682	817,163	(604,785)
Capital acquisitions funded by:					
	\$	\$	\$	\$	\$
Capital Grants and Contributions	2,935,614	978,504	2,935,614	90,486	(888,018)
Borrowings	150,000	0	150,000	0	0
Other (Disposals & C/Fwd)	390,000	129,992	390,000	81,199	(48,793)
Council contribution - Cash Backed Reserves					
Various Reserves		0	0	0	0
Council contribution - operations		313,452	1,759,068	645,478	332,026
Capital Funding Total		1,421,948	5,234,682	817,163	(604,785)

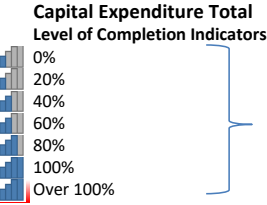
SIGNIFICANT ACCOUNTING POLICIES

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

KEY INFORMATION



Acquisitions	Annual Budget	YTD Actual	% Spent
	\$5.23 M	\$0.82 M	16%
Capital Grant	Annual Budget	YTD Actual	% Received
	\$2.94 M	\$0.09 M	3%

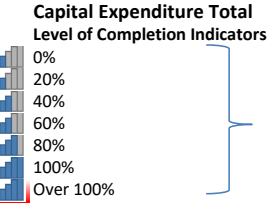


Percentage YTD Actual to Annual Budget
Expenditure over budget highlighted in red.

% of
Completion

Level of completion indicator, please see table at the top of this note for further detail.

Level of completion indicator, please see table at the top of this note for further detail.				Adopted		Amended					
Assets			Account Number	Balance Sheet Category	Job Number	Annual Budget	Annual Budget	YTD Budget	Total YTD	Total Forecast	Variance (Under)/Over
						\$	\$	\$	\$	\$	\$
Buildings											
Law Order & Public Safety											
	Bencubbin Fire Shed - Capital	0513001	9233	BC0501	(605,164)	(605,164)	0	0	(605,164)	0	
	Welbungin Fire Shed - Capital	0513001	9233	BC0502	(592,302)	(592,302)	0	(4,357)	(592,302)	(4,357)	
Total - Law Order & Public Safety					(1,197,466)	(1,197,466)	0	(4,357)	(1,197,466)	(4,357)	
Other Health											
Total - Other Health					0	0	0	0	0	0	
Housing											
	93B Monger St, Bencubbin	0913041	9233	BC0904	(5,000)	(5,000)	(5,000)	0	(5,000)	5,000	
	97A Monger St, Bencubbin	0913041	9233	BC0905	(3,250)	(3,250)	(3,250)	0	(3,250)	3,250	
	97B Monger St, Bencubbin	0913041	9233	BC0906	(3,250)	(3,250)	(3,250)	0	(3,250)	3,250	
	Lot 156 Brown St, Bencubbin - Capital Expenditure	0933041	9233	BC0913	(7,800)	(7,800)	0	0	(7,800)	0	
	Lot 161 Brown Street, Bencubbin Capital Works	0933041	9233	BC0914	(11,000)	(11,000)	(11,000)	(2,244)	(11,000)	8,756	
	Lot 247 Brown St, Bencubbin - Capital Expenditure	0933041	9233	BC0915	(18,000)	(18,000)	(6,000)	0	(18,000)	6,000	
	Lot 5 Hammond Street, Bencubbin - Capital Expenditure	0913041	9233	BC0919	(25,000)	(25,000)	0	0	(25,000)	0	
	Lot 28 Rowlands St Beacon Capital Works	0933041	9233	BC0930	(6,500)	(6,500)	(2,164)	0	(6,500)	2,164	
Total - Housing					(79,800)	(79,800)	(30,664)	(12,144)	(79,800)	18,520	
Community Amenities											
	Cemetery & Memorial Works	1043001	9233	8549	(5,000)	(5,000)	(5,000)	(135)	(5,000)	4,866	
Total - Community Amenities					(5,000)	(5,000)	(5,000)	(135)	(5,000)	4,866	
Recreation And Culture											
	Bencubbin Hall Capital Works	1113041	9233	BC1101	(31,900)	(31,900)	(31,900)	(2,162)	(31,900)	29,738	
	Beacon Hall/Community Centre Capital Expenditure	1113041	9233	BC1102	(72,758)	(72,758)	0	(16,318)	(72,758)	(16,318)	
	Welbungin Hall - Capital	1113041	9233	BC1104	(40,000)	(40,000)	0	0	(40,000)	0	
	Sturt Pea House Improvements	1113044	9233		(13,000)	(13,000)	0	0	(13,000)	0	
	Swimming Pool Redevelopment	1123050	9233	8188	(124,204)	(124,204)	(124,204)	(12,055)	(124,204)	112,149	
	Bencubbin Community Recreation Centre Capital Expenditure	1193041	9233	8275	(62,500)	(62,500)	0	(1,651)	(62,500)	(1,651)	
	Beacon Bowling Green Capital Expenditure	1193041	9233	8459	(145,000)	(145,000)	(48,332)	(43,272)	(145,000)	5,060	
	Beacon Recreation Centre Capital Expenditure	1193041	9233	8559	(49,000)	(49,000)	0	0	(49,000)	0	
	Wialki Golf Club Capital Expenditure	1193041	9233	9997	(20,000)	(20,000)	(6,664)	0	(20,000)	6,664	
Total - Recreation And Culture					(558,362)	(558,362)	(211,100)	(75,459)	(558,362)	135,641	
Economic Services											
	Sandalwood Shops Capital Expenditure	1353041	9233	8193	(10,000)	(10,000)	(3,332)	0	(10,000)	3,332	
	Lot 167 (12) Collins St, Bencubbin	1323001	9233	BC1302	(6,500)	(6,500)	(6,500)	(2,035)	(6,500)	4,465	
	Beacon Workers Camp - Capital Expenditure	1389000	9233		(205,000)	(205,000)	0	(1,403)	(205,000)	(1,403)	
Total - Economic Services					(221,500)	(221,500)	(9,832)	(3,438)	(221,500)	6,394	
Other Property & Services											
	Beacon Community Bus Shed	1433001	9233	BC1401	0	0	0	(1,204)	0	(1,204)	
Total - Other Property & Services					0	0	0	(1,204)	0	(1,204)	
Total - Buildings					(2,062,128)	(2,062,128)	(256,596)	(96,736)	(2,062,128)	159,860	
Plant & Equipment											
Recreation & Culture											
	Purchase of Plant	1113045	9239		(25,000)	(25,000)	0	0	(25,000)	0	
Total - Recreation & Culture					(25,000)	(25,000)	0	0	(25,000)	0	
Transport											
	Plant Purchases	1223041	9239		(670,350)	(670,350)	(223,448)	(227,060)	(670,350)	(3,612)	
Total - Transport					(670,350)	(670,350)	(223,448)	(227,060)	(670,350)	(3,612)	
Total - Plant & Equipment					(695,350)	(695,350)	(223,448)	(227,060)	(695,350)	(3,612)	
Motor Vehicles											
Governance											
	Purchase Vehicle - Admin	0423031	9237		(137,000)	(137,000)	0	0	(137,000)	0	
Total - Governance					(137,000)	(137,000)	0	0	(137,000)	0	
Community Amenities											
	Motor Vehicles Capital Expenditure	0843042	9237		(43,000)	(43,000)	(43,000)	0	(43,000)	43,000	
Total - Community Amenities					(43,000)	(43,000)	(43,000)	0	(43,000)	43,000	
Transport											
	Motor Vehicle Purchases	1223042	9237		(87,000)	(87,000)	(29,000)	(87,614)	(87,000)	(58,614)	
Total - Transport					(87,000)	(87,000)	(29,000)	(87,614)	(87,000)	(58,614)	
Total - Motor Vehicles					(224,000)	(224,000)	(29,000)	(87,614)	(224,000)	(58,614)	
Infrastructure - Roads											
Transport											
	Gilham Cooper Rd (SLK 0.00 to 3.00)	1223051	9243	RCC045	(91,000)	(91,000)	(30,324)	0	(91,000)	30,324	
	Dalgouring Snake Soak Rd (SLK 5.05 to 8.05)	1223051	9243	RCC046	(88,000)	(88,000)	(29,324)	0	(88,000)	29,324	
	Marindo North Rd (SLK 0.00 to 3.00)	1223051	9243	RCC047	(85,000)	(85,000)	(28,324)	0	(85,000)	28,324	
	Wren Rd (SLK 1.20 to 3.20)	1223051	9243	RCC048	(58,000)	(58,000)	(19,320)	0	(58,000)	19,320	
	Hiscox Rd (SLK 12.00 to 13.72)	1223051	9243	RCC049	(54,000)	(54,000)	(17,988)	0	(54,000)	17,988	
	Koorda Bullfinch West (SLK 16.66 to 17.90)	1223031	9243	RRG018	(134,844)	(134,844)	(44,940)	(88,054)	(134,844)	(43,114)	
	Koorda Bullfinch East (SLK 46.16 to 47.16)	1223031	9243	RRG019	(159,604)	(159,604)	(53,192)	(64,994)	(159,604)	(11,802)	
	Scotsmans Rd (SLK 15.79 to 19.69)	1223031	9243	RRG020	(439,710)	(439,710)	(146,560)	(144,710)	(439,710)	1,850	
	Bimbijy Rd (SLK 7.93 to 11.08)	1223031	9243	RRG021	(93,699)	(93,699)	(31,232)	(14,441)	(93,699)	16,791	
	Burakin Wialki Rd (SLK 28.14 to 29.80)	1223031	9243	RRG022	(52,141)	(52,141)	(17,380)	(7,704)	(52,141)	9,676	
	Burakin Wialki Rd (SLK 46.19 to 47.83)	1223031	9243	RRG023	(51,206)	(51,206)	(17,068)	(8,218)	(51,206)	8,850	
	Askew Rd (SLK 2.30 to 4.60)	1223021	9243	R2R055	(73,000)	(73,000)	(24,320)	0	(73,000)	24,320	



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

% of
Completion

Level of completion indicator, please see table at the top of this note for further detail.

				Adopted		Amended				
				Balance						
				Account	Sheet	Job	Annual	Annual	YTD Budget	Variance
Assets				Number	Category	Number	Budget	Budget	Total YTD	(Under)/Over
							\$	\$	\$	\$
0.00		Cleary Gabbin Rd (SLK 6.63 to 8.72)	1223021	9243	R2R056		(67,000)	(67,000)	(22,324)	22,324
0.08		Bencubbin Kununoppin Rd (SLK 0.00 to 3.00)	1223021	9243	R2R057		(85,000)	(85,000)	(28,320)	21,311
0.00		Gabbin Trayning Rd (SLK 18.22 to 20.76)	1223021	9243	R2R058		(72,000)	(72,000)	(23,988)	23,988
0.00		Mandiga Marindo Rd (SLK 21.62 to 23.62)	1223021	9243	R2R059		(65,000)	(65,000)	(21,660)	21,660
0.00		Job Rd (SLK 8.34 to 9.34)	1223021	9243	R2R060		(30,000)	(30,000)	(9,988)	9,988
0.00		Breakell Rd (SLK 16.00 to 17.50)	1223021	9243	R2R061		(47,000)	(47,000)	(15,656)	15,656
0.00		Gillett Rd (SLK 31.39 to 36.26)	1223021	9243	R2R062		(129,000)	(129,000)	(42,996)	42,996
Total - Transport							(1,875,204)	(1,875,204)	(624,904)	289,774
0.18		Total - Infrastructure - Roads					(1,875,204)	(1,875,204)	(624,904)	289,774
Infrastructure - Footpaths										
Transport										
0.00		Footpaths Construction	1223055	9245	8552		(85,000)	(85,000)	(45,000)	45,000
Total - Transport							(85,000)	(85,000)	(45,000)	45,000
0.00		Total - Infrastructure - Footpaths					(85,000)	(85,000)	(45,000)	45,000
Infrastructure - Parks & Ovals										
Recreation & Culture										
0.44		Waddouring Dam	1183050	9249	PC001		(160,000)	(160,000)	(69,981)	90,019
0.00		Bencubbin Gazebo Area	1183050	9249	PC003		(50,000)	(50,000)	0	0
0.00		Botanical Garden Bridge	1183050	9249	PC004		(20,000)	(20,000)	(20,000)	20,000
0.00		Billyburning Reserve	1183050	9249	PC005		(20,000)	(20,000)	(20,000)	20,000
Total - Recreation & Culture							(250,000)	(250,000)	(69,981)	130,019
0.28		Total - Infrastructure - Parks & Ovals					(250,000)	(250,000)	(69,981)	130,019
0.15		Grand Total					(5,191,682)	(4,967,682)	(1,349,948)	620,398

(a) Information on Loan Debenture Borrowings

Particulars/Purpose	01 Jul 2021	New Loans			Principal Repayments			Principal Outstanding			Interest & Guarantee Fee Repayments		
		Actual	Amended Budget	Adopted Budget	Actual	Amended Budget	Adopted Budget	Actual	Amended Budget	Adopted Budget	Actual	Amended Budget	Adopted Budget
		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Housing													
Loan 124 - Staff House	0	0	0	0	0	0	0	0	0	0	0	0	0
Recreation and Culture													
Loan 120 - Bencubbin Multipurpose Complex Redevelopm	370,288.00	0	0	0	8,479	17,121	17,121	361,809	353,167	353,167	4,635	14,093	14,093
Loan 121 - Bencubbin Multipurpose Complex Redevelopm	420,533.00	0	0	0	9,629	19,444	19,444	410,904	401,089	401,089	5,264	16,005	16,005
Loan 123 - Beacon Camp Kitchen	0.00	0	150,000	150,000	0	0	0	0	150,000	150,000	0	0	0
	790,821.00	0	150,000	150,000	18,108	36,564	36,564	772,713	904,257	904,257	9,899	30,098	30,098
Self supporting loans													
Recreation and Culture													
Loan 122 - Bencubbin Multipurpose Complex Redevelopm	213,990.00	0	0	0	4,900	9,894	9,894	209,090	204,096	204,096	2,679	8,144	8,144
	213,990.00	0	0	0	4,900	9,894	9,894	209,090	204,096	204,096	2,679	8,144	8,144
Total	1,004,811.00	0	150,000	150,000	23,008	46,458	46,458	981,803	1,108,353	1,108,353	12,578	38,242	38,242
Current loan borrowings	46,458.39							23,451					
Non-current loan borrowings	958,352.66							958,353					
	1,004,811.05							981,803					

All debenture repayments were financed by general purpose revenue except the Self Supporting Loan.

(b) Information on Financing

Particulars/Purpose	01 Jul 2021	New Financing			Lease Financing Principal Repayments			Lease Financing Principal Outstanding			Lease Financing Interest Repayments		
		Actual	Amended Budget	Adopted Budget	Actual	Amended Budget	Adopted Budget	Actual	Amended Budget	Adopted Budget	Actual	Amended Budget	Adopted Budget
		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Governance													
Lease 1 - Fuji Xerox Docucentre	6,109	0	0	0	824	2,259	2,259	5,286	3,851	3,851	36	86	86
Community Amenities													
Lease 2 - Bencubbin Landfill Site	40,456	0	0	0	0	4,337	4,337	40,456	36,119	36,119	0	865	865
Lease 2 - Beacon Landfill Site	40,456	0	0	0	0	4,337	4,337	40,456	36,119	36,119	0	865	865
	87,021	0	0	0	824	10,932	10,932	86,198	76,089	76,089	36	1,817	1,817
Total	87,021	0	0	0	824	10,932	10,932	86,198	76,089	76,089	36	1,817	1,817
Current financing borrowings	10,932							-824					
Non-current financing borrowings	76,089							87,021					
	87,021							86,198					

SHIRE OF MT MARSHALL
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 OCTOBER 2021

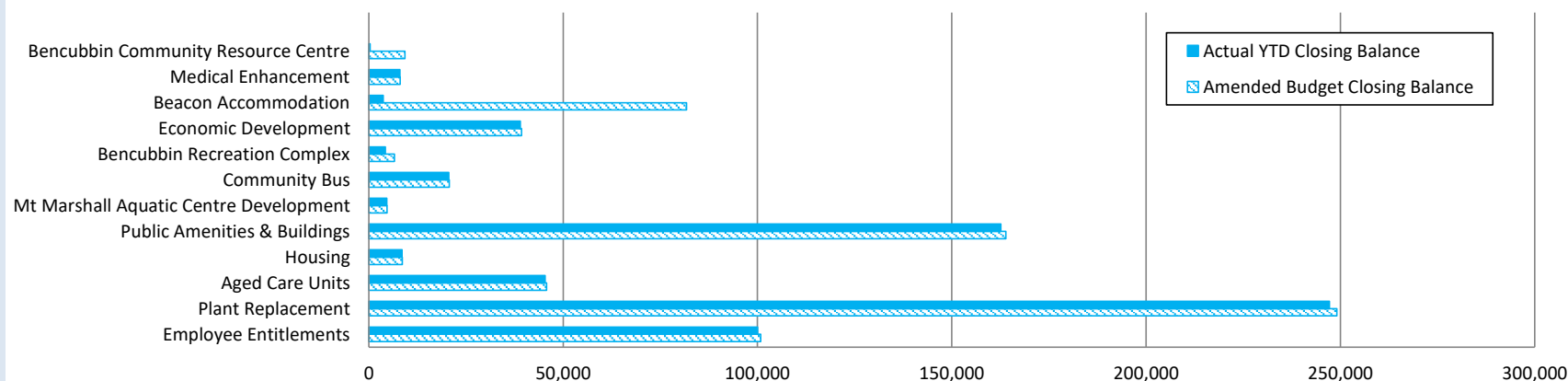
OPERATING ACTIVITIES
NOTE 10
CASH BACKED RESEVES

Cash Backed Reserve

Reserve Name	Opening Balance	Amended Budget Interest Earned	Actual Interest Earned	Amended Budget Transfers In (+)	Actual Transfers In (+)	Amended Budget Transfers Out (-)	Actual Transfers Out (-)	Amended Budget Closing Balance	Actual YTD Closing Balance
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Employee Entitlements	100,051	776	0	0	0	0	0	100,827	100,051
Plant Replacement	247,173	1,918	0	0	0	0	0	249,091	247,173
Aged Care Units	45,368	352	0	0	0	0	0	45,720	45,368
Housing	8,569	67	0	0	0	0	0	8,636	8,569
Public Amenities & Buildings	162,648	1,262	0	0	0	0	0	163,910	162,648
Mt Marshall Aquatic Centre Development	4,640	36	0	0	0	0	0	4,676	4,640
Community Bus	20,557	160	0	0	0	0	0	20,717	20,557
Bencubbin Recreation Complex	4,271	33	0	2,258	0	0	0	6,562	4,271
Economic Development	38,971	302	0	0	0	0	0	39,273	38,971
Beacon Accommodation	3,719	29	0	78,000	0	0	0	81,748	3,719
Medical Enhancement	7,981	62	0	0	0	0	0	8,043	7,981
Bencubbin Community Resource Centre	297	3	0	9,000	0	0	0	9,300	297
	644,246	5,000	0	89,258	0	0	0	738,504	644,246

KEY INFORMATION

Note 9 - Year To Date Reserve Balance to End of Year Estimate



SHIRE OF MT MARSHALL
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 OCTOBER 2021

OPERATING ACTIVITIES
NOTE 11
OTHER CURRENT LIABILITIES

Other Current Liabilities	Note	Opening Balance 1 Jul 2021	Liability Increase	Liability Reduction	Closing Balance 31 Oct 2021
		\$	\$	\$	\$
Contract Liabilities					
Unspent grants, contributions and reimbursements					
- operating	12	12,199	48,010	(48,010)	12,199
- non-operating	13	5,219	534,486	(245,487)	294,218
Total unspent grants, contributions and reimbursements		17,418	582,496	(293,497)	306,417
Provisions					
Annual leave		88,416	0	0	88,416
Long service leave		118,693	0	0	118,693
Total Provisions		207,109	0	0	207,109
Total Other Current Liabilities					513,527
Amounts shown above include GST (where applicable)					

KEY INFORMATION

PROVISIONS

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

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

EMPLOYEE BENEFITS

Short-term employee benefits

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

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

Other long-term employee benefits

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

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

SHIRE OF MT MARSHALL

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY

FOR THE PERIOD ENDED 31 OCTOBER 2021

NOTE 12

OPERATING GRANTS AND CONTRIBUTIONS

Provider	Unspent Operating Grant, Subsidies and Contributions Liability					Operating Grants, Subsidies and Contributions Revenue			
	Liability 1 Jul 2021	Increase in Liability	Liability Reduction (As revenue)	Liability 31 Oct 2021	Current Liability 31 Oct 2021	Adopted Budget Revenue	Amended Annual Budget	Amended YTD Budget	YTD Actual Revenue
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Operating Grants and Subsidies									
General purpose funding									
Grants Commission - Roads (WALGGC)	0	0	0	0	0	498,000	498,000	124,500	113,958
Grants Commission - General (WALGGC)	0	0	0	0	0	785,000	785,000	196,250	216,082
Law, order, public safety									
DFES Grant - Operating Bush Fire Brigade	0	27,146	(27,146)	0	0	85,969	85,969	21,492	27,146
Education and welfare									
Dept of Communities Family Support Grant	0	20,865	(20,865)	0	0	41,194	41,194	13,728	20,865
Community amenities									
State NRM Grants - Community Stewardship	12,199	0	0	12,199	12,199	29,788	29,788	9,928	0
Container Deposit Scheme	0	0	0	0	0	6,900	6,900	2,300	86
Community Garden's Grant	0	0	0	0	0	15,000	15,000	5,000	0
Recreation and culture									
Watch Around Water Grant Income	0	0	0	0	0	500	500	164	0
Grant - Indoor Cricket Nets	0	0	0	0	0	5,000	5,000	1,664	0
Transport									
Direct Grant (MRWA)	0	0	0	0	0	229,206	229,206	229,206	229,206
DRFAWA Funding	0	0	0	0	0	72,360	72,360	72,360	136,017
	12,199	48,010	(48,010)	12,199	12,199	1,768,917	1,768,917	676,592	743,358
Operating Contributions									
Governance									
Community Event Contributions	0	0	0	0	0	1,000	1,000	332	0
	0	0	0	0	0	1,000	1,000	332	0
TOTALS	12,199	48,010	(48,010)	12,199	12,199	1,769,917	1,769,917	676,924	743,358

SHIRE OF MT MARSHALL
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 OCTOBER 2021

NOTE 13

NON-OPERATING GRANTS AND CONTRIBUTIONS

Provider	Unspent Non Operating Grants, Subsidies and Contributions Liability					Non Operating Grants, Subsidies and Contributions Revenue			
	Liability 1 Jul 2021	Increase in Liability	Liability Reduction (As revenue)	Liability 31 Oct 2021	Current Liability 31 Oct 2021	Adopted Budget Revenue	Amended Annual Budget	Amended YTD Budget	YTD Actual Revenue
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Non-Operating Grants and Subsidies									
Law, order, public safety									
DFES Capital Grant	0	0	0	0	0	1,169,466	1,169,466	389,820	0
Recreation and culture									
LRCIP Waddouring Dam Income	0	175,000	(6,981)	168,019	168,019	275,000	275,000	91,664	(93,019)
LRCIP Beacon Recreation Centre Income	0	0	0	0	0	46,500	46,500	15,500	0
LRCIP Beacon Bowling Green Income	0	101,167	(43,272)	57,895	57,895	117,819	117,819	39,272	43,272
LRCIP Bencubbin Hall	0	0	0	0	0	31,900	31,900	10,632	0
LRCIP Beacon Hall	0	0	0	0	0	72,758	72,758	24,252	0
LRCIP Welbungin Hall	0	0	0	0	0	40,000	40,000	13,332	0
Transport									
Koorda Bullfinch Rd SLK 16.66 -17.90 (RRG) Income	0	35,958	(35,958)	0	0	89,895	89,895	29,964	35,958
Koorda Bullfinch Rd SLK 46.16 - 47.16 (RRG) Income	0	42,561	(42,561)	0	0	106,402	106,402	35,464	42,561
Scotsman Rd SLK 15.79 - 19.69 (RRG) Income	0	117,255	(96,473)	20,782	20,782	293,137	293,137	97,712	96,473
Bimbij Rd SLK 7.93 - 11.08 (RRG) Income	0	24,986	(9,627)	15,359	15,359	62,465	62,465	20,820	9,627
Burakin Wialki Rd SLK 28.14 - 29.8 (RRG) Income	0	13,904	(5,136)	8,768	8,768	34,760	34,760	11,584	5,136
Burakin Wialki Rd SLK 46.19 - 47.83 (RRG) Income	0	13,655	(5,479)	8,176	8,176	34,137	34,137	11,376	5,479
Askew Rd SLK 2.30 - 4.60 (R2R) Income	0	0	0	0	0	73,000	73,000	24,332	0
Cleary Gabbin Rd SLK 6.63 - 8.72 (R2R) Income	0	0	0	0	0	67,000	67,000	22,332	0
Bencubbin Kununoppin Rd SLK 0.00 - 3.00 (R2R) Income	0	0	0	0	0	85,000	85,000	28,332	0
Gabbin Trayning Rd SLK 18.22 - 20.76 (R2R) Income	0	0	0	0	0	72,000	72,000	24,000	0
Mandiga Marindo Rd SLK 21.62 - 23.62 (R2R) Income	0	0	0	0	0	65,000	65,000	21,664	0
Job Rd SLK 8.34 - 9.34 (R2R) Income	0	0	0	0	0	30,000	30,000	10,000	0
Breakell Rd SLK 16.00 - 17.50 (R2R) Income	0	0	0	0	0	47,000	47,000	15,664	0
Gillett Rd SLK 31.39 - 36.26 (R2R) Income	0	0	0	0	0	117,156	117,156	39,052	0
LRCIP Beacon Airstrip Income	5,219	0	0	5,219	5,219	5,219	5,219	1,736	0
	5,219	534,486	(245,487)	294,218	294,218	2,935,614	2,935,614	978,504	90,486
Total Non-operating grants, subsidies and contributions	5,219	534,486	(245,487)	294,218	294,218	2,935,614	2,935,614	978,504	90,486

SHIRE OF MT MARSHALL

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 OCTOBER 2021NOTE 14
BONDS & DEPOSITS AND TRUST FUNDS

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
























































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

Description	Opening Balance 01 Jul 2021	Amount Received	Amount Paid	Closing Balance 31 Oct 2021
	\$	\$	\$	\$
Restricted Cash - Bonds and Deposits				
Police Licensing	10,836.62	55,697.80	(59,570.30)	6,964.12
Aged Care Beautification	828.83	0.00	0.00	828.83
Unclaimed Monies	1,239.90	0.00	0.00	1,239.90
Tree Planting Nursery	1,000.00	0.00	0.00	1,000.00
Sub-Total	13,905.35	55,697.80	(59,570.30)	10,032.85
Trust Funds				
Nomination Deposits	0.00	400.00	(320.00)	80.00
Housing Bonds	10,020.00	1,240.00	0.00	11,260.00
Staff Social Club	1,204.16	420.00	(697.25)	926.91
Bonds Other	10,950.00	80.00	(60.00)	10,970.00
Sub-Total	22,174.16	2,140.00	(1,077.25)	23,236.91
	36,079.51	57,837.80	(60,647.55)	33,269.76

KEY INFORMATION

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

The material variance adopted by Council for the 2021/22 year is \$10,000 and 10%.

Reporting Program	Var. \$	Var. %	Var. 	Significant Var. 	Timing/ Permanent	Explanation of Variance
Revenue from operating activities	\$	%				
Governance	(1,969)	(28%)				
General Purpose Funding - Rates	(1,583)	(0%)				
General Purpose Funding - Other	12,498	4%				
Law, Order and Public Safety	5,912	26%				
Health	145	5%				
Education and Welfare	10,367	27%			Timing	Timing of Family Support Grant
Housing	(908)	(2%)				
Community Amenities	(20,766)	(18%)			Timing	State NRM grant
Recreation and Culture	16,982	177%			Timing	Insurance claim, Beacon Dam Pump
Transport	55,184	17%			Timing	Road grants
Economic Services	5,749	5%				
Other Property and Services	(448)	(3%)				
Expenditure from operating activities						
Governance	(3,329)	(2%)				
General Purpose Funding	22	0%				
Law, Order and Public Safety	(13,587)	(15%)			Timing	Purchase of Fire PPE
Health	(14,954)	(34%)			Permanent	2020/21 Management Fee not received until 2021/22. Unbudgeted.
Education and Welfare	12,932	11%			Permanent	Little Bees salaries under budget due to vacancy
Housing	(23,406)	(27%)			Timing	Timing of work on houses
Community Amenities	17,220	15%			Timing	Work not yet commenced on TPS review
Recreation and Culture	(18,660)	(5%)				
Transport	41,020	4%				
Economic Services	(27,149)	(14%)			Timing	Accommodation cleaning higher through peak season
Other Property and Services	(124,715)	(232%)			Timing	PWO and POC
Investing Activities						
Non-operating Grants, Subsidies and Contributions	(888,018)	(91%)			Timing	Contract Liabilities - Road grant income unable to be recognised until expenditure level reached
Proceeds from Disposal of Assets	(48,793)	(38%)			Timing	Awaiting dates from WS as to when plant will be changed over
Land Held for Resale	0					
Land and Buildings	159,860	62%			Timing	Timing of projects
Plant and Equipment	(3,612)	(2%)			Timing	Awaiting dates from WS as to when plant will be changed over
Furniture and Equipment	0					
Infrastructure Assets - Roads	289,774	46%			Timing	Timing of construction works
Infrastructure Assets - Footpaths	45,000	100%			Timing	Timing of construction works
Infrastructure Assets - Parks & Ovals	130,019	65%			Timing	Timing of construction works
Infrastructure Assets - Airports	(642)					
Infrastructure Assets - Other	0					
Financing Activities						
Proceeds from New Debentures	0					
Repayment of Debentures	(12)	(0%)				
Repayment of Lease Financing	2,816	77%				
Advances to Community Groups	0					
Proceeds from Advances	0					
Self-Supporting Loan Principal	1,604	49%				
Transfer to Restricted Cash - Other	0					
Transfer from Restricted Cash - Other	0					
Transfer from Reserves	0					
Transfer to Reserves	31,400	100%			Timing	TD matures at 7 months