

SHIRE OF MT MARSHALL



Facilities and Services Committee

**Minutes of the
Mt Marshall Facilities and Services
Committee Meeting held on Wednesday 16
February 2022 in CWA House,
Rowlands St, Beacon
commencing at 6:04pm.**

Attachment 11.1.1

Chairperson

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Minutes of the Facilities and Services Committee held on
Wednesday 16 February 2022

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**Minutes of the Facilities and Services Committee held on
Wednesday 16 February 2022**

1.0 Declaration of Opening / Announcement of Visitors

The Chairperson welcomed committee members to the meeting declared the meeting open at 6:04pm.

2.0 Record of Attendance / Apologies

Attendance

Mrs Krista Lancaster	Committee Member / Chairperson
Cr ARC Sachse	Councillor / Committee Member
Cr TM Gibson	Councillor / Committee Member
Mrs Sue Munns	Committee Member
Mr Michael Carr	Committee Member
Mr Nigel Beagley	Committee Member

Mr John Nuttall	Chief Executive Officer
Miss Rebecca Watson	Community Development Officer

Apologies

Nil

3.0 Standing Orders

FASC2022/001 COMMITTEE DECISION:

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

Moved: Mrs Sue Munns

Seconded: Mr Mick Carr

Carried 6/0

4.0 Confirmation of Minutes

**4.1 Minutes of the Facilities & Services Committee meeting held on
Wednesday 17 November 2021**

FASC2022/002 COMMITTEE DECISION:

That the minutes of the Facilities & Services Committee meeting held on Wednesday 17 November 2021 be confirmed as a true and correct record of proceedings.

Moved: Mrs Sue Munns

Seconded: Cr Tony Sachse

Carried 6/0

Minutes of the Facilities and Services Committee held on
Wednesday 16 February 2022

5.0 Reports of Officers

Several items and projects were raised by Mr John Nuttall, Chief Executive Officer and Miss Rebecca Watson, Coordinator of Community Development. Notes were made on each discussion point.

Beacon Caravan Park

An overall park map was presented to the members of the committee that indicated the future development options for the Beacon Caravan Park. This proposal includes

- Power upgrade (current budget)
- 5 additional powered drive through sites (current budget)
- Campers kitchen (current budget)
- Caretakers cottage/office
- New cabin

The committee were happy with the proposed location of the additional facilities. The power and water services for these additional future developments will be incorporated into the current power upgrade project.

A copy of the kitchen floor plan was presented so the committee could gauge the size and design of the new camp kitchen. The two suggestions made by the committee were:

- Possibly increasing the bench space along the northern wall if possible
- Including roller blinds on the western side so that the afternoon sun is not an issue for people using the space.

In regard to the time frame for the proposed development projects, that will be a decision of Council. Shire Officers will develop the project plan including costing that will be presented to Council.

Nigel raised the option of potential car charging stations. People would be able to charge their cars from a power outlet and future commercial opportunities will be explored for the high-power output stations.

Beacon Community Park

The Shire are seeking input as to what this community space looks like, where it could be located and how it can possibly be staged. Krista is happy to contact local committees (playgroup, P&C etc) and Progress Association will have some discussion about the space at their meeting next week. This information will be sent through to John so that we can start the project planning.

The Services and Facilities Committee will have further discussion on this project at the next meeting on 18th May 2022.

Minutes of the Facilities and Services Committee held on
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Beacon War Memorial

A project identified as part of the Beacon Streetscape plan in 2021. The development of the war memorial site to improve its functionality as well and the main street aesthetics.

It was discussed that maybe the current area might not be big enough and could potentially not be in the best location with trucks rolling through in the middle of ANZAC and Remembrance Day Services.

It was suggested that maybe this could form part of the Beacon Community Park. There could be pros and cons to this option but worth considering in the Community Park discussions.

Lucas Street Footpath

This is budgeted for this year's budget. Beck is just waiting on the final quotes to come in. We are looking to have two access areas along the section, one 11metres wide and the other will be 15m wide to allow continued access for trucks and other customers accessing businesses.

Beck still needs to have a site meeting with John Tollarzo and Porky DeJong whose properties are affected. Brandon at Ninghan Spraying has been approached already.

There were some discussions from the Committee about possibly running the paths down the southern side of the road, however there would potentially be more drainage and vegetation issues here. Would look at keeping a nice natural style path to the Caravan Park through the bush.

It was suggested that the Lucas Street crossing be relocated slightly to the east and then an access path could be continued into the Recreation Complex on the Eastern Side of the road, so children aren't walking in on the road. Beck will change the plans to incorporate the future access path into the Recreation Complex.

6.0 General Business

Nil

7.0 Next Meeting – Wednesday, 18 May 2022 at 6pm in the CWA House, Beacon

Priority List

Krysta will email this out to the committee for everyone's input into getting the list of projects into an order of priority.

Minutes of the Facilities and Services Committee held on
Wednesday 16 February 2022

Industrial Land – Beacon

The item was raised after having an interested business looking for industrial land in Beacon. There is currently nothing available and the State Government have indicated that they will not be developing any blocks. They have indicated they won't develop land and sell it to businesses at a subsidised rate. If they did choose to develop some industrial land it would take approximately two years to develop and some business are not prepared for such a long turn around.

It was discussed that maybe we look at different options from unpowered/ non-serviced blocks or alternatively finding unused farmland around old homestead/sheds that is no longer being used that could be subdivided to cater for business needs.

8.0 Closure of Meeting

The Chairperson declared the meeting closed at 7:15pm.

These Minutes were confirmed by the Facilities and Services Committee at its meeting held

Date

Chairperson

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 15
February 2022,
commencing at 4.03pm.**

Attachment 11.2.1

Cr ARC Sachse Chairman

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Minutes of the Mt Marshall Local Emergency Management Committee Meeting
held on Tuesday 15 February 2022

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- 8. Next Meeting – Tuesday 10 May 2022, commencing at 4.00pm**
- 9. Meeting Closure**

**Minutes of the Mt Marshall Local Emergency Management Committee Meeting
held on Tuesday 15 February 2022**

1.0 Declaration of Opening / Announcement of Visitors

Cr Sachse welcomed committee members to the meeting and declared the meeting open at 4:03pm.

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
*Miss Rebecca Watson	Community Development Officer
*Ms Jo Spadaccini	DESO – Dept of Communities
Ms Sue Scully	Bencubbin Silver Chain RAN
Mr Damian Tomas	Chief Bushfire Control Officer
Sgt David Tapscott	WAPOL
Cr Leeanne Gobbart	Councillor
Ms Lisa Malatesta	Principal – Bencubbin PS
Ms Amy Floyd	Principal – Beacon PS

**indicates person attending the meeting via video link up*

Apologies

Sandra Sutton	Beacon Silver Chain RAN
Mrs Yvette Grigg	DEM Advisor DFES

3.0 Confirmation of Minutes

3.1 Minutes of the Mt Marshall Local Emergency Management Committee Meeting held Tuesday 9 November 2021 be confirmed as a true and correct record of proceedings

LEMC2022/001 OFFICER RECOMMENDATION / COMMITTEE DECISION:

That the minutes of the Mt Marshall Local Emergency Management Committee meeting held on Tuesday 9 November 2021 be confirmed as a true and correct record of proceedings.

Moved: D Tomas

Seconded: P Geraghty

Carried 8/0

4.0 Reports of Officers

4.1 Regulatory Officer

In the absence of the Regulatory Officer the CEO has taken on the role of liaising with the CBFCO and sending out necessary warning messages.

This position of Regulatory Officer has now been filled and we are hoped that the new employee will start towards the end of the month.

4.1.2 Information for the Committee

Nil

5.0 Other Reports

5.1 Chief Bush Fire Control Officer

Damien Tomas

- 8 Harvest Bans (4 due to fires, 4 due to weather conditions)
- Fires – some issues with people coordinates
- Good response and outcomes for all fires over harvest
- WhatsApp Group between FCO's is working well. Looking at putting permits through the WhatsApp as well to be able to communicate more.
- Vaccination of Volunteers – John expressed that of 84 volunteers there are 50 that have not provided proof of vaccinations. We need to know how to move forward to be able to get people to provide the COVID vaccinations certificate. We currently only have 34 people authorized to enter DFES buildings and vehicles. Discussed that Damien will contact the captains to help educate the volunteers on why they need to provide their proof of vaccination.
- Issuing of Permits – only issue permits for one day and fires are to be extinguished by midnight that night. One of the conditions on the permits is to contact local authorities and neighbors and if you do not comply with these conditions your permit is revoked. Looking at sharing the permits on the WhatsApp group so that all the FCO's and Shire know what permits have been issued for the day.

Agenda item 5.4 was considered at this point of the meeting to allow for Jo Spadaccini to leave the meeting.

5.4 Department of Communities – Emergency Services Unit

District Emergency Services Officer – Wheatbelt Update: February 2022

Welfare Assistance for People Isolating due to COVID

People who are self isolating due to COVID and are needing welfare assistance (accommodation, food or personal support) can contact the Department through the:

13 COVID Hotline (13 26843)

The information above can be distributed to your community through the Shire's website and FaceBook page as required.

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.

Evacuation Centres and Vaccination requirements

When a centre is opened, there is **no need to ask for vaccination status as it is not a requirement for entry to a centre.**

Changes to LG contacts

If there are any changes to the contact numbers or details from those listed on the LEWP, could you please advise any changes to joanne.spadaccini@communitites.wa.gov.au

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 (V1.07 Jan 2022) has been distributed to the LGs 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 joanne.spadaccini@communities.wa.gov.au.

Minutes of the Mt Marshall Local Emergency Management Committee Meeting
held on Tuesday 15 February 2022

Jo Spadaccini
District Emergency Services Officer - Wheatbelt
Department of Communities - Emergency Services Unit

COVID19 Welfare Centre Guide and related signage – **Attachment 5.4a**

Cr Leeanne Gobbart, Ms Lisa Malatesta and Ms Amy Floyd entered the meeting at 4:15pm.

Ms Jo Spadaccini left the meeting at 4.19pm.

5.2 St John Ambulance Services

- PPE training for Ambulance Officers in preparation of potential COVID cases has been happening over the past few months.
- Updated all the PPE and gear in all the sub centre vans ready for COVID – One van has been nominated as the COVID response van, Northam also has a COVID response van for transfers. These will be the only vans used for any COVID related responses where possible.
- Volunteer drivers – once a state of emergency has been declared we may be able to call on local drivers to be able to assist with the driving if required.
- All Volunteer Officers in the Sub Centre have provided proof of vaccination
- Dispatch process has changed slightly with COVID
- WAORRA – possible point to point requires 2 sets-Teams
- All the AED's in the Shire of Mt Marshall are now updated. Still waiting on a couple of new ones to be placed at the Beacon Caravan Park and Welbungin Tennis Club. Bencubbin Caravan Park AED is currently off getting repairs. AED's are checked regularly by Peter approximately every three weeks.
- St John's has started a recruitment drive – possibly another 5 coming on board around Mt Marshall which is great.
- Beacon Air Strip – Last Saturday – the lights were unable to be turned on from the aircraft again. Shire will need to have a look at this. Testing of the lights can be done manually but we are unable to test the remote activation which seems to be the problem. John will contact the company who installed to enquire how this can be done. There is also no light in the toilet – Shire will follow up and get something organised here. The latch located on the outside of the door needs repairing. So far the Beacon Air Strip has had 3 night and 4 day flights so the investment in the airstrip upgrades has been well worth the expense. Condition of the strip was satisfactory according to the Pilot on Saturday.
- Kununoppin Sub Centre now have 2 x Marc 7 electronic stretchers in the Mukinbudin and Kununoppin vans. Another two will come next year so Beacon and Bencubbin will get these installed as well. All defibrillators have been updated across all the vans in the Sub Centre.

5.3 Department of Fire & Emergency Services

Nil

5.3.1 Bushfires

Nil

5.3.2 Emergency Management

Nil

5.5 Bencubbin Police

David Tapscott – OIC Bencubbin Police

- 100% of Bencubbin Police are fully vaccinated.
- David thanked Beck and Pete for meeting in regard to setting up community welfare and support during COVID. Beck will keep Dave updated once she has spoken with Jo at Department of Communities.
- LEMC exercise proposed for July at Beacon. We can discuss it further at the next meeting – possible scenario involving the school and the evacuation centre/process at Beacon.

5.6 Acting Operations Manager Eastern WACHS

Nil

5.7 Silver Chain Nursing Association

Sue Scully (Bencubbin RAN)

- Electrical cable issues at Sue's house for which Western Power has 3 different addresses listed. This could be a concern in an emergency.
- Relief staff still attending Beacon
- Sue on leave from 25th February
- People have to be symptomatic and meet certain requirements to be tested by local Silver Chain staff. Sue will put a list of criteria in the local paper to provide some clarification to the community.
- Telehealth facilities are still hopefully coming to Beacon and Bencubbin. Possibly worth Silver Chain following this up with WACHS.

5.8 Education Department

Beacon: (Amy Floyd)

- Question about access to the Hall when the School requires evacuation – we are currently working through these processes for the evacuation centres. At the current time the Beacon Central has a key to the facility which would be open during school hours should they need to gain access.

**Minutes of the Mt Marshall Local Emergency Management Committee Meeting
held on Tuesday 15 February 2022**

Bencubbin:

- Will be doing another practice evacuation to familiarise new staff
- All Education Department Staff require proof of vaccinations
- Staff are wearing masks and ensuring social distancing
- Weekly web meetings to discuss new directions and implementing new requirements as they arise.

The Chair welcomed Amy Floyd to the LEMC Committee as the new Principal of the Beacon Primary School. He also acknowledged Mr Craig Lewington's time on the LEMC Committee and wished him all the best at his new position down south.

5.9 Community Development

Emergency Boxes for the Beacon Evacuation Centre are being organised and we hope that we have a process in place prior to the LEMC exercise in July.

We have been notified that the COVID-19 Vaccination bus will be visiting Bencubbin next Tuesday 22nd February at the Bencubbin Community Resource Centre from 10am to 3:30pm (adults and children).

Thank you to David Tapscott (Bencubbin Police) and Pete Geraghty (St Johns – Kununoppin) who met with me several weeks ago in regards to setting up a community welfare response service. Their input was valued and we hope to keep the planning going to ensure that we have a system that will support our community should COVID-19 arrive in our community. We also discussed how the Shire can help their departments and what concerns they have leading into the outbreak of the omicron variant.

As part of this process the Economic Development Officer (Sarah Moug) has been liaising with local businesses to discuss possible credit systems that we can potentially use and what preparations and plans businesses have in regard to COVID-19. We will continue to liaise with the businesses as the situation develops.

The Regional Emergency Operations Centre have contacted the Shire to see if they are able to distribute Pulse Oximeters to vulnerable persons within our community. The Shire has informed them that we would be happy to assist with this process

Bencubbin Sports Club lost its roof on 6th February 2022. I have been working with the Sports Club Committee, Bencubbin Recreation Council and other relevant parties to organise for the sports club to operate under a temporary license at the Bencubbin Multipurpose Complex.

Unfortunately the Mt Marshall Community Show scheduled for the 26th March 2022 has been postponed until March 2023. The Committee had lengthy discussions, however the financial and possible health risks involved in delivering the show during a potential COVID outbreak was too great for the Committee to take on.

At this stage the WAORRA Off Road Race is scheduled for 3-6 June 2022. Organisers are exploring different race formats and styles. A submission to ARC Infrastructure for the use of the rail corridor has been submitted.

5.10 Beacon Volunteer Emergency Services Brigade

Nil

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

Damien Tomas – If we have to rely on planes for fighting a fire they will come from Northam then they will have a 40 minute turn around to get refuelled at Cunderdin. Damien asked if we can look at possible options to be able to fill the planes locally. The Shire will contact DFES to see what options might be available.

7.0 Next Meeting – Tuesday 10 May 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 5:30pm

These Minutes were confirmed at the Local Emergency Management Committee Meeting held on Tuesday 10 May 2022.

Date

Cr ARC Sachse

Chair

SHIRE OF MT MARSHALL



Mt Marshall Audit Committee

**Minutes of the
Mt Marshall Audit Committee Meeting
held on Tuesday 1 March 2022
in Council Chambers,
Monger St, Bencubbin
commencing at 10:00am.**

Attachment 11.3.1a

Chairperson

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 - 7.1.1 2021 Compliance Audit Return**
- 8.0 Next Meeting – to be advised**
- 9.0 Closure of Meeting**

1.0 Declaration of Opening / Announcement of Visitors

The Chairperson declared the meeting open at 10:00am.

2.0 Record of Attendance / Apologies

Attendance

Cr ARC Sachse	Councillor / Chairperson	
Cr SR Putt	Councillor / Committee Member	
Cr NR Gillett	Councillor / Committee Member	
Mr John Nuttall	Chief Executive Officer	
Ms Nadine Richmond	Executive Assistant	
Ms Tanika McLennan	Finance and Admin Manager	10.02 – 10.34am
Mr Vishal Desai	Audit Partners Australia	10.02 – 10.31am
Mrs Leanne Oliver	Audit Partners Australia	10.02 – 10.31am
Mr Jeff Sweetman	Office of the Auditor General	10.02 – 10.31am
Mrs Tanya Gibson	Councillor / Member of the Public	

Apologies

Nil

3.0 Auditor Attendance By Electronic Communication

Audit2022/001 COMMITTEE DECISION:

That the Shire's Finance and Administration Manager, Tanika McLennan, the Shire's Auditor and a representative from the Office of the Auditor General be authorised to attend the Audit Committee Meeting of Tuesday 1 March by way of electronic communication.

***Moved Cr SR Putt
Absolute Majority***

Seconded Cr NR Gillett

Carried 3/0

Mr Vishal Desai and Mrs Leanne Oliver of Audit Partners Australia, Ms Tanika McLennan, Finance and Administration Manager and Mr Jeff Sweetman of the Office of Auditor General entered the meeting at 10:02am.

4.0 Standing Orders

Audit2022/002 COMMITTEE DECISION:

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

Moved Cr NR Gillett

Seconded Cr SR Putt

Carried 3/0

5.0 Confirmation of Minutes of Previous Meetings

5.1 Minutes of Mt Marshall Audit Committee Meeting held Thursday 2 December 2021

Audit2022/003 COMMITTEE DECISION:

That the Minutes of the Audit Committee Meeting held on Thursday 2 December 2021 be confirmed as a true and correct record of proceedings.

Moved Cr SR Putt

Seconded Cr NR Gillett

Carried 3/0

6.0 2021/2022 Audit Entrance Presentation – Audit Partners Australia and Office of the Auditor General

Mr Vishal Desai and Mrs Leanne Oliver of Audit Partners Australia and Mr Jeff Sweetman of the Office of Auditor General, presented to the Committee and worked through the 2022 Audit Planning Summary document. Mention was made of areas that carry significant risk and require some focus during the 2022 audit.

Mr Jeff Sweetman of the Office of Auditor General, Mr Vishal Desai and Mrs Leanne Oliver of Audit Partners Australia left the meeting at 10.31am.

7.0 Reports of Officers

7.1 Chief Executive Officer

7.1.1 2021 Compliance Audit Return

File No:	4.0140
Location/Address:	N/A
Name of Applicant:	N/A
Name of Owner:	N/A
Author:	John Nuttall – Chief Executive Officer
Attachments:	7.1.1 – 2021 Compliance Audit Return
Declaration of Interest:	Nil
Voting Requirements:	Simple Majority
Previously Considered:	Nil

Background:

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

Minutes for the Audit Committee Meeting on Tuesday 1 March 2022

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

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

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

Consultation:

Tanika McLennan – Finance and Administration Manager

Statutory Environment:

Local Government Act 1995

Local Government (Audit) Regulations 1996

Relevant Plans and Policy:

Nil

Financial Implications:

Nil

Risk Assessment:

Failure to fulfil compliance requirements (Statutory and Regulatory)

Community & Strategic Objectives:

Governance and Leadership

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

Comment:

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

Audit2022/004 OFFICER'S RECOMMENDATION / COMMITTEE DECISION:

That the Audit Committee adopt the Compliance Audit Return (as per attachment 7.1.1) for the period from 1 January 2021 to 31 December 2021, being recorded as required by the Local Government (Audit) Regulations 1996.

Moved Cr SR Putt

Seconded Cr NR Gillett

Carried 3/0

8.0 Next Meeting – to be advised

9.0 Closure of Meeting

The Chairman declared the meeting closed at 10.34am.

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

Date

Chairman



Mount Marshall - Compliance Audit Return 2021

Certified Copy of Return

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

Commercial Enterprises by Local Governments					
No	Reference	Question	Response	Comments	Respondent
1	s3.59(2)(a) F&G Regs 7,9,10	Has the local government prepared a business plan for each major trading undertaking that was not exempt in 2021?	N/A		John Nuttall
2	s3.59(2)(b) F&G Regs 7,8A, 8, 10	Has the local government prepared a business plan for each major land transaction that was not exempt in 2021?	N/A		John Nuttall
3	s3.59(2)(c) F&G Regs 7,8A, 8,10	Has the local government prepared a business plan before entering into each land transaction that was preparatory to entry into a major land transaction in 2021?	N/A		John Nuttall
4	s3.59(4)	Has the local government complied with public notice and publishing requirements for each proposal to commence a major trading undertaking or enter into a major land transaction or a land transaction that is preparatory to a major land transaction for 2021?	N/A		John Nuttall
5	s3.59(5)	During 2021, did the council resolve to proceed with each major land transaction or trading undertaking by absolute majority?	N/A		John Nuttall

Delegation of Power/Duty					
No	Reference	Question	Response	Comments	Respondent
1	s5.16	Were all delegations to committees resolved by absolute majority?	N/A		John Nuttall
2	s5.16	Were all delegations to committees in writing?	N/A		John Nuttall
3	s5.17	Were all delegations to committees within the limits specified in section 5.17?	N/A		John Nuttall
4	s5.18	Were all delegations to committees recorded in a register of delegations?	N/A		John Nuttall
5	s5.18	Has council reviewed delegations to its committees in the 2020/2021 financial year?	Yes		John Nuttall
6	s5.42(1) & s5.43 Admin Reg 18G	Did the powers and duties delegated to the CEO exclude those listed in section 5.43 of the Act?	Yes		John Nuttall
7	s5.42(1)	Were all delegations to the CEO resolved by an absolute majority?	Yes		John Nuttall
8	s5.42(2)	Were all delegations to the CEO in writing?	Yes		John Nuttall



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9	s5.44(2)	Were all delegations by the CEO to any employee in writing?	Yes	John Nuttall
10	s5.16(3)(b) & s5.45(1)(b)	Were all decisions by the council to amend or revoke a delegation made by absolute majority?	Yes	John Nuttall
11	s5.46(1)	Has the CEO kept a register of all delegations made under Division 4 of the Act to the CEO and to employees?	Yes	John Nuttall
12	s5.46(2)	Were all delegations made under Division 4 of the Act reviewed by the delegator at least once during the 2020/2021 financial year?	Yes	John Nuttall
13	s5.46(3) Admin Reg 19	Did all persons exercising a delegated power or duty under the Act keep, on all occasions, a written record in accordance with Admin Reg 19?	Yes	John Nuttall

Disclosure of Interest

No	Reference	Question	Response	Comments	Respondent
1	s5.67	Where a council member disclosed an interest in a matter and did not have participation approval under sections 5.68 or 5.69, did the council member ensure that they did not remain present to participate in discussion or decision making relating to the matter?	Yes		John Nuttall
2	s5.68(2) & s5.69(5) Admin Reg 21A	Were all decisions regarding participation approval, including the extent of participation allowed and, where relevant, the information required by Admin Reg 21A, recorded in the minutes of the relevant council or committee meeting?	N/A		John Nuttall
3	s5.73	Were disclosures under section sections 5.65, 5.70 or 5.71A(3) recorded in the minutes of the meeting at which the disclosures were made?	Yes		John Nuttall
4	s5.75 Admin Reg 22, Form 2	Was a primary return in the prescribed form lodged by all relevant persons within three months of their start day?	Yes		John Nuttall
5	s5.76 Admin Reg 23, Form 3	Was an annual return in the prescribed form lodged by all relevant persons by 31 August 2021?	Yes		John Nuttall
6	s5.77	On receipt of a primary or annual return, did the CEO, or the mayor/president, give written acknowledgment of having received the return?	Yes		John Nuttall
7	s5.88(1) & (2)(a)	Did the CEO keep a register of financial interests which contained the returns lodged under sections 5.75 and 5.76?	Yes		John Nuttall
8	s5.88(1) & (2)(b) Admin Reg 28	Did the CEO keep a register of financial interests which contained a record of disclosures made under sections 5.65, 5.70, 5.71 and 5.71A, in the form prescribed in Admin Reg 28?	Yes		John Nuttall



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9	s5.88(3)	When a person ceased to be a person required to lodge a return under sections 5.75 and 5.76, did the CEO remove from the register all returns relating to that person?	Yes	John Nuttall
10	s5.88(4)	Have all returns removed from the register in accordance with section 5.88(3) been kept for a period of at least five years after the person who lodged the return(s) ceased to be a person required to lodge a return?	Yes	John Nuttall
11	s5.89A(1), (2) & (3) Admin Reg 28A	Did the CEO keep a register of gifts which contained a record of disclosures made under sections 5.87A and 5.87B, in the form prescribed in Admin Reg 28A?	Yes	John Nuttall
12	s5.89A(5) & (5A)	Did the CEO publish an up-to-date version of the gift register on the local government's website?	Yes	John Nuttall
13	s5.89A(6)	When a person ceases to be a person who is required to make a disclosure under section 5.87A or 5.87B, did the CEO remove from the register all records relating to that person?	Yes	John Nuttall
14	s5.89A(7)	Have copies of all records removed from the register under section 5.89A(6) been kept for a period of at least five years after the person ceases to be a person required to make a disclosure?	Yes	John Nuttall
15	Rules of Conduct Reg 11(1), (2) & (4)	Where a council member had an interest that could, or could reasonably be perceived to, adversely affect the impartiality of the person, did they disclose the interest in accordance with Rules of Conduct Reg 11(2)?* *Question not applicable after 2 Feb 2021	N/A	John Nuttall
16	Rules of Conduct Reg 11(6)	Where a council member disclosed an interest under Rules of Conduct Reg 11(2) was the nature of the interest recorded in the minutes?*	N/A	John Nuttall
		*Question not applicable after 2 Feb 2021		
17	s5.70(2) & (3)	Where an employee had an interest in any matter in respect of which the employee provided advice or a report directly to council or a committee, did that person disclose the nature and extent of that interest when giving the advice or report?	Yes	John Nuttall
18	s5.71A & s5.71B(5)	Where council applied to the Minister to allow the CEO to provide advice or a report to which a disclosure under s5.71A(1) relates, did the application include details of the nature of the interest disclosed and any other information required by the Minister for the purposes of the application?	N/A	John Nuttall
19	s5.71B(6) & s5.71B(7)	Was any decision made by the Minister under subsection 5.71B(6) recorded in the minutes of the council meeting at which the decision was considered?	N/A	John Nuttall



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20	s5.103 Admin Regs 34B & 34C	Has the local government adopted a code of conduct in accordance with Admin Regs 34B and 34C to be observed by council members, committee members and employees?*	N/A		John Nuttall
		*Question not applicable after 2 Feb 2021			
21	Admin Reg 34B(5)	Has the CEO kept a register of notifiable gifts in accordance with Admin Reg 34B(5)?*	N/A		John Nuttall
		*Question not applicable after 2 Feb 2021			
22	s5.104(1)	Did the local government prepare and adopt, by absolute majority, a code of conduct to be observed by council members, committee members and candidates within 3 months of the prescribed model code of conduct coming into operation (3 February 2021)?	Yes		John Nuttall
23	s5.104(3) & (4)	Did the local government adopt additional requirements in addition to the model code of conduct? If yes, does it comply with section 5.104(3) and (4)?	N/A		John Nuttall
24	s5.104(7)	Did the CEO publish an up-to-date version of the adopted code of conduct on the local government's website?	Yes		John Nuttall
25	s5.51A(1) & (3)	Did the CEO prepare, and implement and publish an up-to-date version on the local government's website, a code of conduct to be observed by employees of the local government?	No		John Nuttall

Disposal of Property

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

Elections

No	Reference	Question	Response	Comments	Respondent
1	Elect Regs 30G(1) & (2)	Did the CEO establish and maintain an electoral gift register and ensure that all disclosure of gifts forms completed by candidates and donors and received	Yes		John Nuttall



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		by the CEO were placed on the electoral gift register at the time of receipt by the CEO and in a manner that clearly identifies and distinguishes the forms relating to each candidate?		
2	Elect Regs 30G(3) & (4)	Did the CEO remove any disclosure of gifts forms relating to an unsuccessful candidate, or a successful candidate that completed their term of office, from the electoral gift register, and retain those forms separately for a period of at least two years?	N/A	John Nuttall
3	Elect Regs 30G(5) & (6)	Did the CEO publish an up-to-date version of the electoral gift register on the local government's official website in accordance with Elect Reg 30G(6)?	Yes	John Nuttall

Finance

No	Reference	Question	Response	Comments	Respondent
1	s7.1A	Has the local government established an audit committee and appointed members by absolute majority in accordance with section 7.1A of the Act?	Yes		Tanika McLennan
2	s7.1B	Where the council delegated to its audit committee any powers or duties under Part 7 of the Act, did it do so by absolute majority?	N/A		Tanika McLennan
3	s7.9(1)	Was the auditor's report for the financial year ended 30 June 2021 received by the local government by 31 December 2021?	Yes		Tanika McLennan
4	s7.12A(3)	Where the local government determined that matters raised in the auditor's report prepared under s7.9(1) of the Act required action to be taken, did the local government ensure that appropriate action was undertaken in respect of those matters?	Yes		Tanika McLennan
5	s7.12A(4)(a) & (4)(b)	Where matters identified as significant were reported in the auditor's report, did the local government prepare a report that stated what action the local government had taken or intended to take with respect to each of those matters? Was a copy of the report given to the Minister within three months of the audit report being received by the local government?	N/A		Tanika McLennan
6	s7.12A(5)	Within 14 days after the local government gave a report to the Minister under s7.12A(4)(b), did the CEO publish a copy of the report on the local government's official website?	Yes		Tanika McLennan
7	Audit Reg 10(1)	Was the auditor's report for the financial year ending 30 June received by the local government within 30 days of completion of the audit?	Yes		Tanika McLennan



Integrated Planning and Reporting

No	Reference	Question	Response	Comments	Respondent
1	Admin Reg 19C	Has the local government adopted by absolute majority a strategic community plan? If Yes, please provide the adoption date or the date of the most recent review in the Comments section?	Yes	15.12.20	John Nuttall
2	Admin Reg 19DA(1) & (4)	Has the local government adopted by absolute majority a corporate business plan? If Yes, please provide the adoption date or the date of the most recent review in the Comments section?	Yes	18.5.21	John Nuttall
3	Admin Reg 19DA(2) & (3)	Does the corporate business plan comply with the requirements of Admin Reg 19DA(2) & (3)?	Yes		John Nuttall

Local Government Employees

No	Reference	Question	Response	Comments	Respondent
1	Admin Reg 18C	Did the local government approve a process to be used for the selection and appointment of the CEO before the position of CEO was advertised?	N/A		John Nuttall
2	s5.36(4) & s5.37(3) Admin Reg 18A	Were all CEO and/or senior employee vacancies advertised in accordance with Admin Reg 18A?	N/A		John Nuttall
3	Admin Reg 18E	Was all information provided in applications for the position of CEO true and accurate?	N/A		John Nuttall
4	Admin Reg 18F	Was the remuneration and other benefits paid to a CEO on appointment the same remuneration and benefits advertised for the position under section 5.36(4)?	N/A		John Nuttall
5	s5.37(2)	Did the CEO inform council of each proposal to employ or dismiss senior employee?	N/A		John Nuttall
6	s5.37(2)	Where council rejected a CEO's recommendation to employ or dismiss a senior employee, did it inform the CEO of the reasons for doing so?	N/A		John Nuttall

Official Conduct

No	Reference	Question	Response	Comments	Respondent
1	s5.120	Has the local government designated a senior employee as defined by section 5.37 to be its complaints officer?	Yes		John Nuttall
2	s5.121(1) & (2)	Has the complaints officer for the local government maintained a register of complaints which records all complaints that resulted in a finding under section 5.110(2)(a)? Does the complaints register include all	Yes		John Nuttall



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		information required by section 5.121(2)?		
3	s5.121(3)	Has the CEO published an up-to-date version of the register of the complaints on the local government's official website?	Yes	John Nuttall

Optional Questions

No	Reference	Question	Response	Comments	Respondent
1	Financial Management Reg 5(2)(c)	Did the CEO review the appropriateness and effectiveness of the local government's financial management systems and procedures in accordance with Financial Management Reg 5(2)(c) within the three years prior to 31 December 2021? If yes, please provide the date of council's resolution to accept the report.	N/A		Nadine Richmond
2	Audit Reg 17	Did the CEO review the appropriateness and effectiveness of the local government's systems and procedures in relation to risk management, internal control and legislative compliance in accordance with Audit Reg 17 within the three years prior to 31 December 2021? If yes, please provide date of council's resolution to accept the report.	N/A		Nadine Richmond
3	s5.87C	Where a disclosure was made under sections 5.87A or 5.87B, was the disclosure made within 10 days after receipt of the gift? Did the disclosure include the information required by section 5.87C?	N/A		Nadine Richmond
4	s5.90A(2) & (5)	Did the local government prepare, adopt by absolute majority and publish an up-to-date version on the local government's website, a policy dealing with the attendance of council members and the CEO at events ?	N/A		Nadine Richmond
5	s5.96A(1), (2), (3) & (4)	Did the CEO publish information on the local government's website in accordance with sections 5.96A(1), (2), (3), and (4)?	N/A		Nadine Richmond
6	s5.128(1)	Did the local government prepare and adopt (by absolute majority) a policy in relation to the continuing professional development of council members?	N/A		Nadine Richmond
7	s5.127	Did the local government prepare a report on the training completed by council members in the 2020/2021 financial year and publish it on the local government's official website by 31 July 2021?	N/A		Nadine Richmond
8	s6.4(3)	By 30 September 2021, did the local government submit to its auditor the balanced accounts and annual financial	N/A		Nadine Richmond



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report for the year ending 30 June
2021?

9	s.6.2(3)	When adopting the annual budget, did the local government take into account all its expenditure, revenue and income?	N/A	Nadine Richmond
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Tenders for Providing Goods and Services

No	Reference	Question	Response	Comments	Respondent
1	F&G Reg 11A(1) & (3)	Did the local government comply with its current purchasing policy [adopted under F&G Reg 11A(1) & (3)] in relation to the supply of goods or services where the consideration under the contract was, or was expected to be, \$250,000 or less or worth \$250,000 or less?	Yes		John Nuttall
2	s3.57 F&G Reg 11	Subject to F&G Reg 11(2), did the local government invite tenders for all contracts for the supply of goods or services where the consideration under the contract was, or was expected to be, worth more than the consideration stated in F&G Reg 11(1)?	Yes		John Nuttall
3	F&G Regs 11(1), 12(2), 13, & 14(1), (3), and (4)	When regulations 11(1), 12(2) or 13 required tenders to be publicly invited, did the local government invite tenders via Statewide public notice in accordance with F&G Reg 14(3) and (4)?	Yes		John Nuttall
4	F&G Reg 12	Did the local government comply with F&G Reg 12 when deciding to enter into multiple contracts rather than a single contract?	N/A		John Nuttall
5	F&G Reg 14(5)	If the local government sought to vary the information supplied to tenderers, was every reasonable step taken to give each person who sought copies of the tender documents or each acceptable tenderer notice of the variation?	Yes		John Nuttall
6	F&G Regs 15 & 16	Did the local government's procedure for receiving and opening tenders comply with the requirements of F&G Regs 15 and 16?	Yes		John Nuttall
7	F&G Reg 17	Did the information recorded in the local government's tender register comply with the requirements of F&G Reg 17 and did the CEO make the tenders register available for public inspection and publish it on the local government's official website?	Yes		John Nuttall



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8	F&G Reg 18(1)	Did the local government reject any tenders that were not submitted at the place, and within the time, specified in the invitation to tender?	N/A	John Nuttall
9	F&G Reg 18(4)	Were all tenders that were not rejected assessed by the local government via a written evaluation of the extent to which each tender satisfies the criteria for deciding which tender to accept?	Yes	John Nuttall
10	F&G Reg 19	Did the CEO give each tenderer written notice containing particulars of the successful tender or advising that no tender was accepted?	Yes	John Nuttall
11	F&G Regs 21 & 22	Did the local government's advertising and expression of interest processes comply with the requirements of F&G Regs 21 and 22?	Yes	John Nuttall
12	F&G Reg 23(1) & (2)	Did the local government reject any expressions of interest that were not submitted at the place, and within the time, specified in the notice or that failed to comply with any other requirement specified in the notice?	N/A	John Nuttall
13	F&G Reg 23(3) & (4)	Were all expressions of interest that were not rejected under F&G Reg 23(1) & (2) assessed by the local government? Did the CEO list each person as an acceptable tenderer?	Yes	John Nuttall
14	F&G Reg 24	Did the CEO give each person who submitted an expression of interest a notice in writing of the outcome in accordance with F&G Reg 24?	Yes	John Nuttall
15	F&G Regs 24AD(2) & (4) and 24AE	Did the local government invite applicants for a panel of pre-qualified suppliers via Statewide public notice in accordance with F&G Reg 24AD(4) and 24AE?	N/A	John Nuttall
16	F&G Reg 24AD(6)	If the local government sought to vary the information supplied to the panel, was every reasonable step taken to give each person who sought detailed information about the proposed panel or each person who submitted an application notice of the variation?	N/A	John Nuttall
17	F&G Reg 24AF	Did the local government's procedure for receiving and opening applications to join a panel of pre-qualified suppliers comply with the requirements of F&G Reg 16, as if the reference in that regulation to a tender were a reference to a pre-qualified supplier panel application?	N/A	John Nuttall
18	F&G Reg 24AG	Did the information recorded in the local government's tender register about panels of pre-qualified suppliers comply with the requirements of F&G Reg 24AG?	N/A	John Nuttall
19	F&G Reg 24AH(1)	Did the local government reject any applications to join a panel of pre-qualified suppliers that were not submitted at the place, and within the time, specified in the invitation for applications?	N/A	John Nuttall
20	F&G Reg 24AH(3)	Were all applications that were not rejected assessed by the local	N/A	John Nuttall



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		government via a written evaluation of the extent to which each application satisfies the criteria for deciding which application to accept?		
21	F&G Reg 24AI	Did the CEO send each applicant written notice advising them of the outcome of their application?	N/A	John Nuttall
22	F&G Regs 24E & 24F	Where the local government gave regional price preference, did the local government comply with the requirements of F&G Regs 24E and 24F?	Yes	John Nuttall

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

Signed Mayor/President, Mount Marshall

Signed CEO, Mount Marshall

SHIRE OF MT MARSHALL



Economic Development Grant Fund Committee

**Minutes of the
Mt Marshall Economic Development Grant
Fund Committee Meeting
held on Tuesday 1 March 2022
in Council Chambers, Monger St, Bencubbin
commencing at 9:01am.**

Attachment 11.4.1a

Chairperson

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been left blank

DISCLAIMER

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

No responsibility whatsoever is implied or accepted by the Shire of Mt Marshall for any act, omission or statement or intimation occurring during Council or Committee meetings. The Shire of Mt Marshall disclaims any liability for any loss whatsoever and howsoever caused arising out of reliance by any person or legal entity on any such act, omission or statement or intimation occurring during Council or Committee meetings. Any person or legal entity who acts or fails to act in reliance upon any statement, act or omission made in a Council or Committee meeting does so at that person's or legal entity's own risk.

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

John Nuttall
Chief Executive Officer

Minutes of the Economic Development Grant Fund Committee Meeting held on Tuesday
1 March 2022

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7. Matters for which Members of the Public to be Excluded
 - 7.1 **CONFIDENTIAL** - Applications for Economic Development Grant Fund Round 1 – 2021/2022 Financial Year
8. Next Meeting
9. Meeting Closure

Minutes of the Economic Development Grant Fund Committee Meeting held on Tuesday
1 March 2022

1.0 Declaration of Opening

CEO, John Nuttall declared the meeting open at 9:01 am and welcomed those present.

2.0 Record of Attendance and Apologies

In Attendance

Cr NR Gillett	Committee Member
Cr TM Gibson	Committee Member
Mr John Nuttall	Chief Executive Officer / Committee Member
Miss Sarah Moug	Economic Development Officer / Committee Member
Ms Nadine Richmond	Executive Assistant

Apologies

Cr MR Beagley	Committee Member
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3.0 Election of Chair

Written nominations for Chairperson were received by the CEO for Cr NR Gillett

The CEO invited any further nominations for Chairperson. None were received.

The Chief Executive Officer declared Cr NR Gillett as Chairperson of the Economic Development Grant Fund Committee and Councillor Gillett assumed the Chair.

4.0 Standing Orders

EDGFC2022/001 RECOMMENDATION / COMMITTEE DECISION:

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

Moved SM Moug

Seconded Cr TM Gibson

Carried 4/0

5.0 Declarations of Interest

Nil

6.0 Confirmation of Minutes of Previous Meetings

**Minutes of the Economic Development Grant Fund Committee Meeting held on Tuesday
1 March 2022**

**6.1 Minutes of the Economic Development Grant Fund Committee Meeting
held on Tuesday 5 October 2021**

EDGFC2022/002 OFFICER RECOMMENDATION / COMMITTEE DECISION:

That the Minutes of the Economic Development Grant Fund Committee Meeting held on Tuesday 5 October 2021 be confirmed as a true and correct record of proceedings.

Moved SM Moug

Seconded Cr TM Gibson

Carried 4/0

7.0 Matters for Which Members of the Public to be Excluded

EDGFC2022/003 OFFICER RECOMMENDATION / COMMITTEE DECISION:

According to Section 5.23(2)(e)(iii) of the Local Government Act 1995 the meeting goes behind closed doors to discuss item 7.1 being that it includes information about the business, professional, commercial or financial affairs of a person.

Moved SM Moug

Seconded Cr TM Gibson

Carried 4/0

**7.1 CONFIDENTIAL – Economic Development Grant Fund Applications
for Round 2 – 2021/2022**

EDGFC2022/004 OFFICER'S RECOMMENDATION/COMMITTEE DECISION:

That the Economic Development Grant Fund Committee consider the applications for the Economic Development Grant Fund Round 2 – 2021/2022

Moved Cr TM Gibson

Seconded SM Moug

Carried 4/0

EDGFC2022/005 COMMITTEE DECISION:

The Economic Development Grant Fund Committee recommend to Council that

- 1. Beacon Co-operative be awarded \$5516.00 (ex GST) for the purchase of refrigeration units subject to confirmation of a co-contribution by Beacon Progress Association: and*
- 2. Hillvale Bus Contractors application is unsuccessful, no award to be made.*

Moved SM Moug

Seconded Cr TM Gibson

Carried 4/0

EDGFC2022/006 COMMITTEE DECISION:

That the meeting comes out from behind closed doors.

Moved Cr TM Gibson

Seconded SM Moug

Carried 4/0

Minutes of the Economic Development Grant Fund Committee Meeting held on Tuesday
1 March 2022

8.0 Next Meeting – To be confirmed

9.0 Closure of Meeting

There being no further business the meeting closed at 9.34 am.

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

Date

Chairperson

CS.3.2 ECONOMIC DEVELOPMENT GRANTS FUND

Objective:

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

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

Council Policy:

Commercial Business

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

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

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

Community Groups

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

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

Operational Guidelines:

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

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

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

improve the application, they should be provided.

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

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

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

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

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

Amendment: 2018/2 – 012 March 2018



Shire of Mt Marshall

— THE SANDALWOOD SHIRE —

TENDERERS OFFER

COMPLETE AND RETURN THIS PART

OFFER FORM

The Chief Executive Officer
Shire of Mt Marshall
PO Box 20, BENCUBBIN WA 6477.

I/We

(BLOCK LETTERS): TAMARA LINAKER

ADDRESS: LOT 2998 BURNETT ROAD
BEACON WA

Telephone No: 0448230008

E-mail (if any): kalgretta@gmail.com

In response to Tender MM 06.21/22 – 8 Dunne Street, Beacon

I/We offer \$ 30,000

for the purchase of 8 Dunne Street, Beacon.

The tendered price is valid up to ninety (90) calendar days from the date of the tender closing.

Dated this: 23 day of February 2022

Do finance arrangements need to be completed for this purchase? ☒ Yes ☐ No
(Please circle)

Signature of authorised signatory of Tenderer: T. Linaker

Name of authorised signatory (BLOCK LETTERS): TAMARA LINAKER

Witness Signature: MB Haggerty

Name of witness: (BLOCK LETTERS): MARK HAGGERTY

SHIRE OF MT MARSHALL – MM06.21/22 – 8 Dunne Street, Beacon

CORPORATE BUSINESS PLAN 2021-2025 QUARTERLY REVIEW DOCUMENT

Shire Priorities-Community

#	Community Priority	#	Actions	21 22	22 23	23 24	24 25	Status	Quarterly Update
1.1	Deliver programs and services that engage with the wider community and engender community spirit	1.1.1	Deliver civic events such as the Australia Day commemoration, and the Thank a Volunteer day	✓	✓	✓	✓		Budget provided, ongoing throughout the year
		1.1.2	Support community run events such as the annual Mt Marshall show in conjunction with the Mt Marshall Agricultural Society	✓	✓	✓	✓		Budget provided, show is in March
		1.1.3	Collaborate with community groups and schools to deliver activities that reflect the Shire's culture and heritage and enhance community spirit	✓	✓	✓	✓		Budget provided, ongoing during year
		1.1.4	Investigate funding options to celebrate the 2023 centenary of the Shire of Mt Marshall	✓					Not yet commenced, budget provided
1.2	Support and maintain facilities that connect people, promote a healthy community and are appropriate for residents	1.2.1	Provide facilities for local business to provide important services to the shire including the use of the town hall for the local store	✓	✓	✓	✓		Ongoing
		1.2.2	Support and promote the local CRC's to provide business support and help them to deliver business, healthcare and tourism services	✓	✓	✓	✓		Ongoing

#	Community Priority	#	Actions	21 22	22 23	23 24	24 25	Status	Quarterly Update
1.3	Encourage and support volunteers and community groups to grow an active volunteer base that feels valued	1.3.1	Actively support local emergency service volunteers	✓	✓	✓	✓		RO/CEO Actively involved New RO now in place
		1.3.2	Actively support local volunteer groups by providing information and assistance to help them achieve their goals and deliverables.	✓	✓	✓	✓		RO/CEO Actively involved

Shire Priorities -Economy

#	Community Priority	#	Actions	21 22	22 23	23 24	24 25	Status	Quarterly Update
2.1	Work with local business and other stakeholders to attract investment; create jobs and support business growth	2.1.1	Ongoing employment of an Economic Development Officer to support and grow local business	✓	✓	✓	✓		Ongoing
		2.1.2	Provide an annual economic development grant fund to support local business	✓	✓	✓	✓		Round one delivered Round 2 presented at the March OCM
		2.1.3	Work with local business to source relevant training and promote the buy local message	✓	✓	✓	✓		Ongoing
2.2	Encourage, promote, and deliver activities and events that promote our region and have a positive economic and social benefit	2.2.1	Work with regional partners to source events and programs that bring people into the Shire	✓	✓	✓	✓		Active engagement with NEWROC and Newtravel
		2.2.2	Continue to be an active member of New Travel with the aim of attracting visitors into the region.	✓	✓	✓	✓		Ongoing, attendance at meetings
		2.2.3	Find innovative ways to promote the Shire as a great place to visit to different demographic groups	✓	✓	✓	✓		Wildflowers, social media postings, Heritage Trail upgrade
2.3	Continue to work with regional partners to advocate for improved energy reliability and telecommunications coverage	2.3.1	Work with the NEWROC alliance to investigate energy reliability and telecommunication options	✓	✓	✓	✓		Ongoing Recent meetings held with State Minister for Energy and potential solution providing companies
		2.3.2	Continue to the engage with the Federal Telecommunications Black Spot program to improve coverage for shire residents and visitors	✓	✓	✓	✓		Ongoing

Shire Priorities-Environment (Built and Natural)

#	Community Priority	#	Actions	21 22	22 23	23 24	24 25	Status	Quarterly Update
3.1	Deliver sustainable long-term planning for infrastructure that meets the needs of the community	3.1.1	Carry out a comprehensive review of the Mt Marshall Local Planning Scheme	✓	✓	✓	✓		First stage of process underway and report presented to Council November 2021 Stage 2 commenced post Christmas
		3.1.2	Manage water assets to maintain the Shire's Waterwise status	✓	✓	✓	✓		Ongoing
		3.1.3	Partner with local groups such as the Land, Conservation District Committee and Lake McDermott Catchment Group to support conservation activities and programs	✓	✓	✓	✓		Ongoing
3.2	Design, construct and maintain infrastructure in a manner that maximises its life, capacity, and function	3.2.1	Develop and adopt an Asset Management Framework that delivers a sustainable works program into the future	✓	✓				AM Consultant engaged, preparation of new AMP commenced
		3.2.2	Deliver the outcomes outlined in the Shires Disability, Access, and Inclusion Plan	✓	✓	✓	✓		This will be ongoing as and when building upgrades occur
3.3	Deliver a sustainable and progressive approach to waste management	3.3.1	Work with the NEWROC alliance to consider a regional waste facility	✓	✓				Recent engagement with consultants, engaged in process with NEWROC

Shire Priorities-Governance and Leadership

#	Community Priority	#	Actions	21 22	22 23	23 24	24 25	Status	Quarterly Update
4.1	Work with groups from across the community to address their concerns regarding equity in facilities and services	4.1.1	Establish a Facilities and Services Working Group to address the outstanding Council item (Resolution 2017/022) and provide community members with input into priorities	✓					First meeting held 17/11 Meeting 2 held February Positive response from all involved
		4.1.2	Conduct a survey to understand community satisfaction with Shire facilities and services	✓	✓		✓		To be undertaken in q4
4.2	Provide informed and transparent decision making that, meets our legal obligations, reflect the level of associated risk, and are adequately explained to community	4.2.1	Develop an Engagement Policy and Toolkit to provide a consistent approach to community engagement and consultation	✓					Will be undertaken in q4
		4.2.2	Investigate the improved use of technology to better engage and communicate	✓	✓	✓	✓		Ongoing
		4.2.3	Continue to develop and improve the Shire IPR Framework including the development of an Asset Management Framework and Long-Term Financial plan	✓	✓	✓	✓		Underway (AMP & LTFP)

#	Community Priority	#	Actions	21 22	22 23	23 24	24 25	Status	Quarterly Update
4.3	Implement systems and processes that meet our legal and audit obligations and the needs of the community.	4.3.1	Continue the professional development of Elected Members through project aware and mentoring	✓	✓	✓	✓		Ongoing. Newly elected Council members will undertake the mandated training
		4.3.2	Develop a NEWROC Compliance Calendar to improve consistency across the region	✓					Not yet commenced

Shire Priorities-Potential Projects for Investigation (subject to viability and funding)

Potential Facility Upgrades and Service Level Changes	21 22	22 23	23 24	24 25	Status	Quarterly Update
Beacon Hall electrical and general upgrade						Review to commence with new council
Beacon Recreation Centre minor upgrade						Some upgrade works 21/22
Beacon Streetscape upgrade						Stage 1 budgeted 21/22
Beacon Water Park feasibility study						Facilities committee to review
Bencubbin Hall roof replacement						Grant dependent
Bencubbin Main Street upgrade						TBD
Bencubbin Museum feasibility study						TBD
Caravan Parks upgrades						Some funding provided 21/22
Day-Care service level review						Ongoing and linked to staffing
Gabbin Hall internal upgrade						TBD
Footpath network upgrade plan						22/23 budget
Waddouring Dam development						Underway – facility open in q3
Welbungin Hall upgrade						Budget 21/22
Future of the Wialki Hall						TBD
Mt Marshall Aquatic Facility Change Rooms & Kiosk						TBD

CHIEF EXECUTIVE OFFICER - JOHN NUTTALL

REF	DECISION	STATUS	COMMENT	ESTIMATED COMPLETION						
2022/1-014 February 2022	<p>That Council:</p> <p>1. Grant approval for the Bencubbin Sports Club to use the Bencubbin Multi-Purpose Complex to run club operations; and</p> <p>2. set a fee for the Bencubbin Sports Club to hire the Multi-Purpose Complex inclusive of Function Room, Bar and Kitchen for \$250 per week (GST Inclusive), effective Monday 14 February 2022.</p>	Complete								
2021/11-009 December 2021	<p>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 Quotes (RFT MM05.21/22) for the provision of Waste Collection Services and Recycling Collection Services</p> <p>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 MM05.21/22, as follows:</p> <table><tr><td>Relevant Experience</td><td>20%</td></tr><tr><td>Capability to Provide Service</td><td>20%</td></tr><tr><td>Price</td><td>60%</td></tr></table>	Relevant Experience	20%	Capability to Provide Service	20%	Price	60%	Ongoing	<p>Tender Let</p> <p>Tender closes in March</p>	
Relevant Experience	20%									
Capability to Provide Service	20%									
Price	60%									

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	All quotes received were substantially overbudget. The matter sits with DFES for a decision on additional funding.	

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; and5. 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.	<p>Ongoing</p> <p>Complete</p>	<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> <p>The Facilities and Services Committee has met twice already and positive progress is being made.</p>	

ENVIRONMENTAL HEALTH OFFICER				
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 – JORDAN BAIRSTOW

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	All quotes received were substantially overbudget. The matter sits with DFES for a decision on additional funding.	

REGULATORY OFFICER – JORDAN BAIRSTOW

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 Site 2. Resolve that the purchase of a block of land at the Bencubbin Industrial Land Site be included in the 2021/22 annual budget for the purposes of building the new Bencubbin Fire Shed 3. 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.	
2020/10-013 October 2020	<p>That:</p> <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. 	<p>Ongoing</p> <p>Ongoing</p>	<p>Signage has been put up at all locations except Waddouring. This will be done as soon as possible.</p> <p>Further amendments may need to be made before gazettal and will return to Council after October's Bush Fire Advisory Committee meeting.</p>	

REGULATORY OFFICER – JORDAN BAIRSTOW

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
2022/1-004 February 2022	That Council adopt Policy E&E 2.1 Staff Attraction and Retention Scheme effective immediately.	Complete	Policy Manual has been updated.	
2022/1-014 February 2022	That Council: 3. Grant approval for the Bencubbin Sports Club to use the Bencubbin Multi-Purpose Complex to run club operations; and 4. set a fee for the Bencubbin Sports Club to hire the Multi-Purpose Complex inclusive of Function Room, Bar and Kitchen for \$250 per week (GST Inclusive), effective Monday 14 February 2022.	Complete	Advertising has taken place	

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. 			



SHIRE OF MT MARSHALL

MONTHLY FINANCIAL REPORT (Containing the Statement of Financial Activity) For the Period Ended 31 January 2022

LOCAL GOVERNMENT ACT 1995

LOCAL GOVERNMENT (FINANCIAL MANAGEMENT) REGULATIONS 1996

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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	7,744	(7,744)
Bencubbin Hall Capital Works	34%	31,900	31,900	10,811	21,089
Beacon Hall/Community Centre Capital Expenditure	41%	72,758	72,758	29,592	43,166
Welbungin Hall - Capital	100%	40,000	40,000	40,000	0
Swimming Pool Redevelopment	10%	124,204	124,204	12,055	112,149
Bencubbin Community Recreation Centre Capital Expenditure	62%	62,500	62,500	38,871	23,629
Beacon Bowling Green Capital Expenditure	99%	145,000	84,581	144,240	(59,659)
Beacon Recreation Centre Capital Expenditure	0%	49,000	0	0	0
Beacon Workers Camp - Capital Expenditure	1%	205,000	100,000	1,403	98,597
Purchase of Plant	0%	25,000	25,000	0	25,000
Plant Purchases	49%	670,350	391,034	325,550	65,484
Purchase Vehicle - Admin	44%	137,000	137,000	60,077	76,923
Motor Vehicles Capital Expenditure	0%	43,000	43,000	0	43,000
Motor Vehicle Purchases	101%	87,000	50,750	87,614	(36,864)
Gilham Cooper Rd (SLK 0.00 to 3.00)	55%	91,000	53,067	50,097	2,970
Dalgouring Snake Soak Rd (SLK 5.05 to 8.05)	14%	88,000	51,317	12,490	38,827
Marindo North Rd (SLK 0.00 to 3.00)	0%	85,000	49,567	0	49,567
Wren Rd (SLK 1.20 to 3.20)	12%	58,000	33,810	6,838	26,973
Hiscox Rd (SLK 12.00 to 13.72)	16%	54,000	31,479	8,879	22,600
Koorda Bullfinch West (SLK 16.66 to 17.90)	91%	134,844	78,645	123,240	(44,595)
Koorda Bullfinch East (SLK 46.16 to 47.16)	68%	159,604	93,086	107,915	(14,829)
Scotsmans Rd (SLK 15.79 to 19.69)	70%	439,710	256,480	305,607	(49,127)
Bimbijy Rd (SLK 7.93 to 11.08)	85%	93,699	54,656	79,622	(24,966)
Burakin Wialki Rd (SLK 28.14 to 29.80)	102%	52,141	30,415	52,986	(22,571)
Burakin Wialki Rd (SLK 46.19 to 47.83)	100%	51,206	29,869	51,286	(21,417)
Askew Rd (SLK 2.30 to 4.60)	17%	73,000	42,560	12,490	30,070
Cleary Gabbin Rd (SLK 6.63 to 8.72)	0%	67,000	39,067	0	39,067
Bencubbin Kununoppin Rd (SLK 0.00 to 3.00)	17%	85,000	49,560	14,471	35,089
Gabbin Trayning Rd (SLK 18.22 to 20.76)	3%	72,000	41,979	2,046	39,933
Mandiga Marindo Rd (SLK 21.62 to 23.62)	29%	65,000	37,905	18,869	19,036
Job Rd (SLK 8.34 to 9.34)	0%	30,000	17,479	0	17,479
Breakell Rd (SLK 16.00 to 17.50)	0%	47,000	27,398	0	27,398
Gillett Rd (SLK 31.39 to 36.26)	10%	129,000	75,243	12,490	62,753
Footpaths Construction	0%	85,000	45,000	0	45,000
Waddouring Dam	64%	160,000	160,000	103,058	56,942
Bencubbin Gazebo Area	0%	50,000	0	0	0
Botanical Garden Bridge	0%	20,000	20,000	0	20,000
Billyburning Reserve	88%	20,000	20,000	17,550	2,450
Grants, Subsidies and Contributions					
Operating Grants, Subsidies and Contributions	61%	1,769,917	1,044,004	1,087,011	43,007
Non-operating Grants, Subsidies and Contributions	10%	2,935,614	1,712,382	302,894	(1,409,488)
	30%	4,705,531	2,756,386	1,389,904	(1,366,481)
Rates Levied	100%	1,519,248	1,520,400	1,521,263	863

% Compares current ytd actuals to annual budget

Financial Position		Prior Year 31 January 2021	Current Year 31 January 2022
Adjusted Net Current Assets	185%	\$ 717,299	\$ 1,324,946
Cash and Equivalent - Unrestricted	126%	\$ 1,301,072	\$ 1,641,476
Cash and Equivalent - Restricted	56%	\$ 1,163,085	\$ 645,568
Receivables - Rates	65%	\$ 214,558	\$ 140,046
Receivables - Other	65%	\$ 299,707	\$ 194,691
Payables	101%	\$ 241,198	\$ 244,194

% 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 January 2022
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.

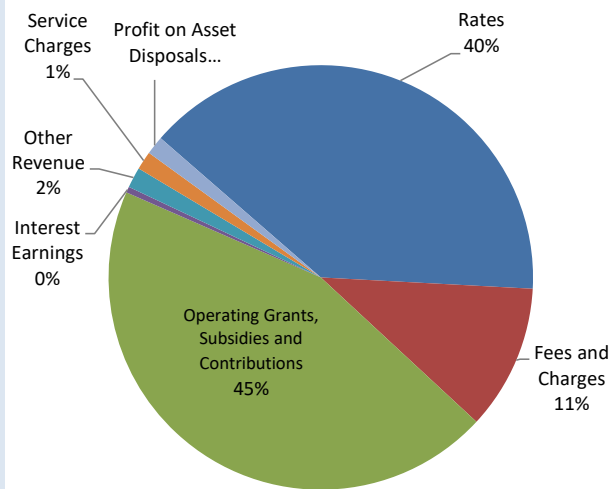
CRITICAL ACCOUNTING ESTIMATES

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.

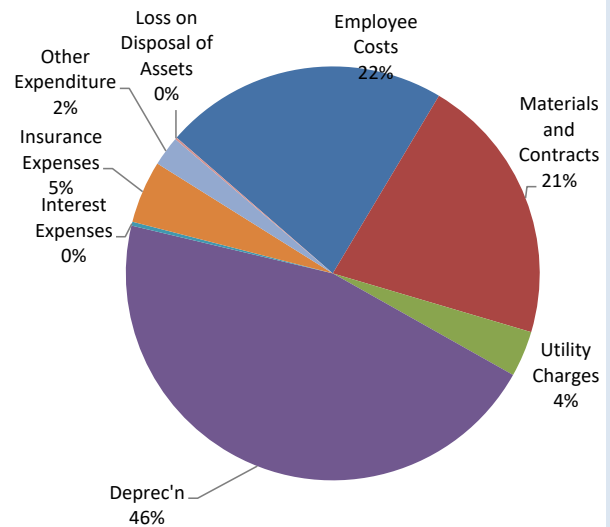
ROUNDING OFF FIGURES

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

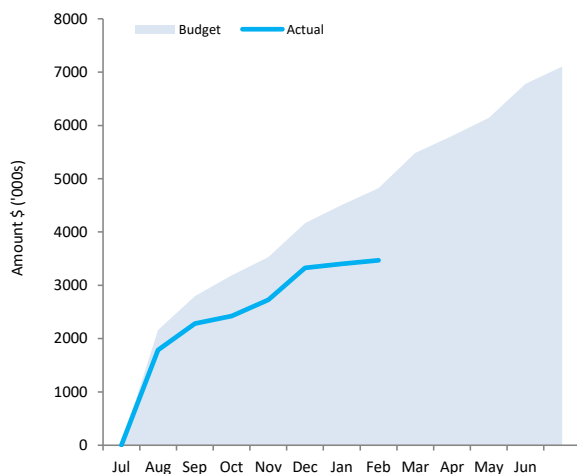
OPERATING REVENUE



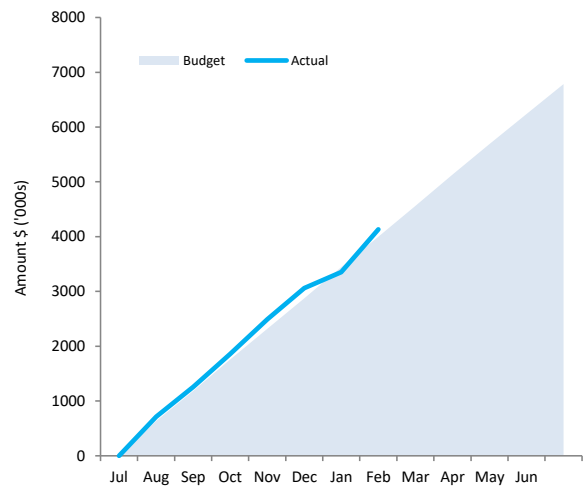
OPERATING EXPENSES



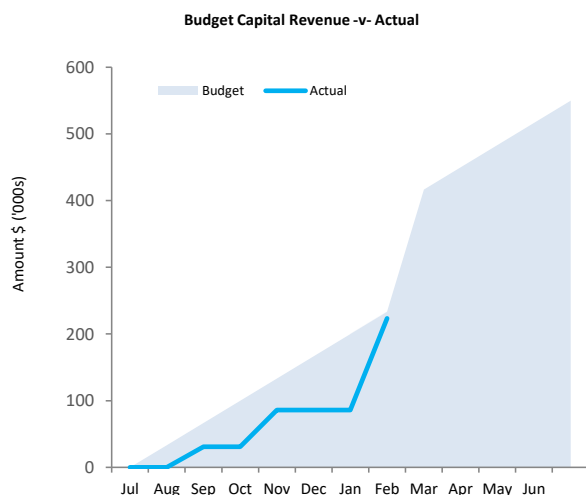
Budget Operating Revenues -v- Actual



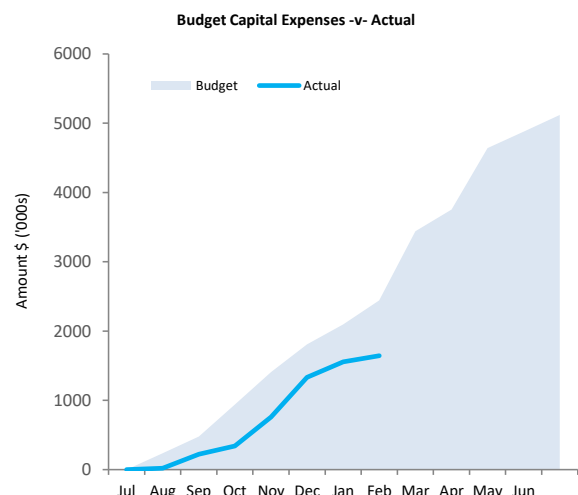
Budget Operating Expenses -v- YTD Actual



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 JANUARY 2022

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	12,488	13,216	728	6%	▲	
General Purpose Funding - Rates	6	1,519,248	1,519,248	1,521,275	1,521,263	(12)	(0%)	▼	
General Purpose Funding - Other		1,316,300	1,316,300	660,036	684,104	24,068	4%	▲	
Law, Order and Public Safety		88,669	88,669	44,546	28,730	(15,816)	(36%)	▼	\$
Health		9,100	9,100	5,306	(1,839)	(7,145)	(135%)	▼	
Education and Welfare		115,194	115,194	67,186	76,119	8,933	13%	▲	
Housing		145,500	145,500	84,861	84,382	(479)	(1%)	▼	
Community Amenities		161,679	161,679	132,214	98,434	(33,780)	(26%)	▼	\$
Recreation and Culture		28,894	28,894	16,828	35,497	18,669	111%	▲	\$
Transport		349,566	349,566	329,559	419,717	90,158	27%	▲	\$
Economic Services		370,381	370,381	212,884	184,174	(28,710)	(13%)	▼	\$
Other Property and Services		42,500	42,500	24,773	22,305	(2,468)	(10%)	▼	
		4,168,455	4,168,455	3,111,955	3,166,102				
Expenditure from operating activities									
Governance		(461,857)	(461,857)	(287,153)	(262,982)	24,171	8%	▲	
General Purpose Funding		(81,414)	(81,414)	(47,481)	(43,722)	3,759	8%	▲	
Law, Order and Public Safety		(274,021)	(274,021)	(159,712)	(154,024)	5,688	4%	▲	
Health		(131,431)	(131,431)	(76,636)	(79,441)	(2,805)	(4%)	▼	
Education and Welfare		(364,560)	(364,560)	(212,534)	(184,482)	28,052	13%	▲	\$
Housing		(260,562)	(260,562)	(151,732)	(177,637)	(25,905)	(17%)	▼	\$
Community Amenities		(373,531)	(373,531)	(202,369)	(160,819)	41,550	21%	▲	\$
Recreation and Culture		(1,191,837)	(1,191,837)	(701,084)	(750,674)	(49,590)	(7%)	▼	
Transport		(3,060,557)	(3,060,557)	(1,785,224)	(1,636,627)	148,597	8%	▲	
Economic Services		(569,230)	(569,230)	(331,807)	(344,107)	(12,300)	(4%)	▼	
Other Property and Services		(15,001)	(15,001)	(44,882)	(337,683)	(292,801)	(652%)	▼	\$
		(6,784,001)	(6,784,001)	(4,000,614)	(4,132,199)				
Operating activities excluded from budget									
Add back Depreciation		2,906,935	2,906,935	1,695,568	1,881,859	186,291	11%	▲	\$
Adjust (Profit)/Loss on Asset Disposal	7	105,000	105,000	61,243	(47,710)	(108,953)	(178%)	▼	\$
Movement in Leave Reserve (Added Back)		776	776	776	205	(571)	(74%)	▼	
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		397,166	397,166	868,929	868,258				
Investing Activities									
Non-operating Grants, Subsidies and Contributions	13	2,935,614	2,935,614	1,712,382	302,894	(1,409,488)	(82%)	▼	\$
Proceeds from Disposal of Assets	7	390,000	390,000	227,486	218,472	(9,014)	(4%)	▼	
Land Held for Resale	8	0	0	0	0	0			
Land and Buildings	8	(2,062,128)	(2,062,128)	(602,523)	(312,003)	290,520	48%	▲	\$
Plant and Equipment	8	(695,350)	(695,350)	(416,034)	(325,550)	90,484	22%	▲	\$
Motor Vehicles	8	(267,000)	(267,000)	(230,750)	(147,690)	83,060	36%	▲	\$
Furniture and Equipment	8	0	0	0	0	0			
Infrastructure Assets - Roads	8	(1,875,204)	(1,875,204)	(1,093,582)	(859,323)	234,259	21%	▲	\$
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)	(120,608)	79,392	40%	▲	\$
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)	(648,021)	(1,244,451)				
Financing Activities									
Proceeds from New Debentures	9	150,000	150,000	0	0	0			
Repayment of Debentures	9	(46,458)	(46,458)	(25,468)	(23,008)	2,460	10%	▲	
Repayment of Lease Financing	9	(10,932)	(10,932)	(6,370)	(1,444)	4,926	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	5,768	4,900	(868)	(15%)	▼	
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)	(54,950)	(1,322)	53,628	98%	▲	\$
Amount attributable to financing activities		8,246	8,246	(81,020)	(20,874)				
Closing Funding Surplus(Deficit)	1	0	218,356	1,861,900	1,324,946				

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 JANUARY 2022

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 JANUARY 2022

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	1,520,400	1,521,263	863	0%	▲	
Operating Grants, Subsidies and Contributions	12	1,769,917	1,769,917	1,044,004	1,087,011	43,007	4%	▲	
Fees and Charges		717,422	717,422	453,192	425,988	(27,204)	(6%)	▼	
Service Charges		0	0	0	0	0			
Interest Earnings		30,144	30,144	17,563	17,371	(192)	(1%)	▼	
Other Revenue		87,724	87,724	51,135	60,307	9,172	18%	▲	
Profit on Disposal of Assets	7	44,000	44,000	25,662	54,163	28,501	111%	▲	\$
Gain FV Valuation of Assets		0	0	0	0	0			
		4,168,455	4,168,455	3,111,955	3,166,102				
Expenditure from operating activities									
Employee Costs		(1,739,249)	(1,739,249)	(1,035,435)	(916,953)	118,482	11%	▲	\$
Materials and Contracts		(1,530,935)	(1,530,935)	(904,237)	(867,840)	36,397	4%	▲	
Utility Charges		(115,900)	(115,900)	(67,431)	(148,225)	(80,794)	(120%)	▼	\$
Depreciation on Non-Current Assets		(2,906,935)	(2,906,935)	(1,695,568)	(1,881,859)	(186,291)	(11%)	▼	\$
Interest Expenses		(40,059)	(40,059)	(23,353)	(12,638)	10,714	46%	▲	\$
Insurance Expenses		(164,403)	(164,403)	(107,500)	(202,004)	(94,504)	(88%)	▼	\$
Other Expenditure		(137,520)	(137,520)	(80,185)	(96,226)	(16,041)	(20%)	▼	\$
Loss on Disposal of Assets	7	(149,000)	(149,000)	(86,905)	(6,453)	80,452	93%	▲	\$
Loss FV Valuation of Assets		0	0	0	0	0			
		(6,784,001)	(6,784,001)	(4,000,614)	(4,132,199)				
Operating activities excluded from budget									
Add back Depreciation		2,906,935	2,906,935	1,695,568	1,881,859	186,291	11%	▲	\$
Adjust (Profit)/Loss on Asset Disposal	7	105,000	105,000	61,243	(47,710)	(108,953)	(178%)	▼	\$
Movement in Leave Reserve (Added Back)		776	776	776	205	(571)	(74%)	▼	
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		397,166	397,166	868,929	868,258				
Investing activities									
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Proceeds from Disposal of Assets	7	390,000	390,000	227,486	218,472	(9,014)	(4%)	▼	
Land Held for Resale	8	0	0	0	0	0			
Land and Buildings	8	(2,062,128)	(2,062,128)	(602,523)	(312,003)	290,520	48%	▲	\$
Plant and Equipment	8	(695,350)	(695,350)	(416,034)	(325,550)	90,484	22%	▲	\$
Motor Vehicles	8	(267,000)	(267,000)	(230,750)	(147,690)	83,060	36%	▲	\$
Furniture and Equipment	8	0	0	0	0	0			
Infrastructure Assets - Roads	8	(1,875,204)	(1,875,204)	(1,093,582)	(859,323)	234,259	21%	▲	\$
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)	(120,608)	79,392	40%	▲	\$
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)	(648,021)	(1,244,451)				
Financing Activities									
Proceeds from New Debentures		150,000	150,000	0	0	0			
Repayment of Debentures	9	(46,458)	(46,458)	(25,468)	(23,008)	2,460	10%	▲	
Repayment of Lease Financing	9	(10,932)	(10,932)	(6,370)	(1,444)	4,926	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	5,768	4,900	(868)	(15%)	▼	
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)	(54,950)	(1,322)	53,628	98%	▲	\$
Amount attributable to financing activities		8,246	8,246	(81,020)	(20,874)				
Closing Funding Surplus (Deficit)	1	0	218,356	1,861,900	1,324,946				

▲ ▼ 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

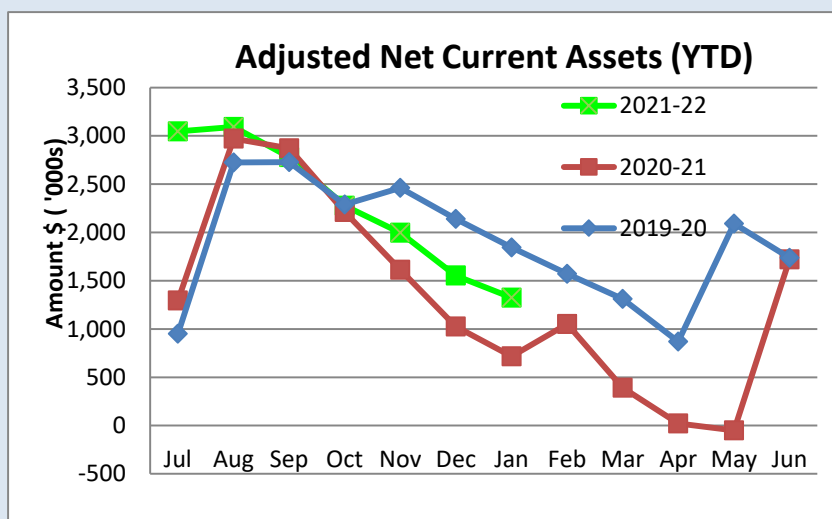
Adjusted Net Current Assets	Note	Last Years Closing 30/06/2021 \$	This Time Last Year 31/01/2021 \$	Year to Date Actual 31/01/2022 \$
Current Assets				
Cash Unrestricted	2	1,969,767	1,301,072	1,641,476
Cash Restricted - Reserves	2	644,246	1,163,085	645,568
Cash Restricted - General	2	0	0	0
Cash Restricted - Bonds & Deposits	2	13,905	13,694	5,046
Receivables - Rates	3	121,511	214,558	140,046
Receivables - Other	3	262,946	299,707	194,691
Inventories	4	5,582	28,257	22,679
		3,017,956	3,020,372	2,649,505
Less: Current Liabilities				
Payables	5	(503,422)	(241,198)	(244,194)
Contract Liabilities	11	(17,418)	(730,916)	(317,904)
Bonds & Deposits	14	(13,905)	(13,694)	(5,046)
Loan and Lease Liability	9	(57,391)	(31,686)	(22,006)
Provisions	11	(207,109)	(249,325)	(207,109)
		(799,246)	(1,266,820)	(796,260)
Less: Cash Reserves	10	(644,246)	(1,163,085)	(645,568)
Add Back: Component of Leave Liability not Required to be funded		100,051	99,952	100,257
Add Back: Loan and Lease Liability		57,391	31,686	22,006
Less : Loan Receivable - clubs/institutions		(9,894)	(4,807)	(4,994)
Net Current Funding Position		1,722,013	717,299	1,324,946

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)****\$1.32 M****Last Year YTD****Surplus(Deficit)****\$.72 M**

OPERATING ACTIVITIES
NOTE 2
CASH AND FINANCIAL ASSETS

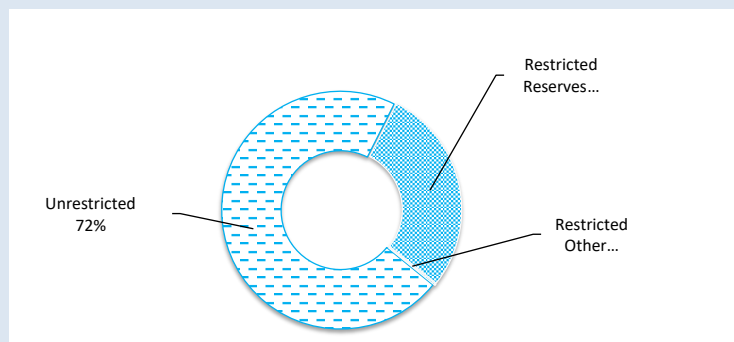
	Unrestricted	Restricted Reserves	Restricted Muni	Total Amount	Institution	Interest Rate	Maturity Date
	\$	\$	\$	\$			
Cash on Hand							
Cash Floats	300			300	Cash on Hand	Nil	On Hand
At Call Deposits							
Municipal Cash at Bank	1,601,176			1,601,176	Bendigo	0.35%	Ongoing
Little Bees of Bencubbin - Bendigo Bank Account	0			0	Bendigo	0.00%	Ongoing
Bendigo Bank ATM Float Account	20,420			20,420	Bendigo	0.00%	Ongoing
DC: ATM Float	19,580			19,580	ATM Cash Float	Nil	On Hand
Bonds & Deposits Held in Municipal Bank			5,046	5,046	Bendigo	0.00%	Ongoing
Term Deposits							
Cash at Bank Reserve Funds		645,568		645,568	Bendigo	0.10%	31/01/22
Investments							
Total	1,641,476	645,568	5,046	2,292,090			

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

\$2.29 M

Restricted

\$.65 M

SHIRE OF MT MARSHALL

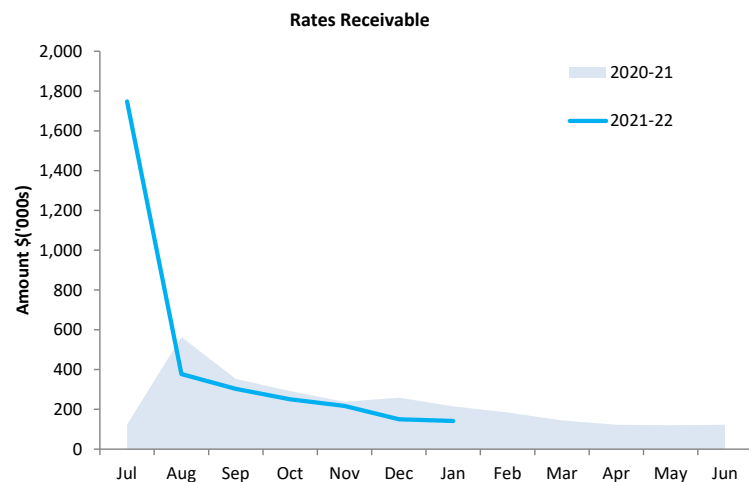
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY FOR THE PERIOD ENDED 31 JANUARY 2022

OPERATING ACTIVITIES NOTE 3 RECEIVABLES

Receivables - Rates & Rubbish	30 June 2021	31 Jan 22
	\$	\$
Opening Arrears Previous Years	124,969	123,248
Levied this year	1,499,241	1,534,206
Less Collections to date	(1,500,963)	(1,515,671)
Equals Current Outstanding	123,248	141,783
Net Rates Collectable	123,248	141,783
% Collected	92.41%	91.45%

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

91%

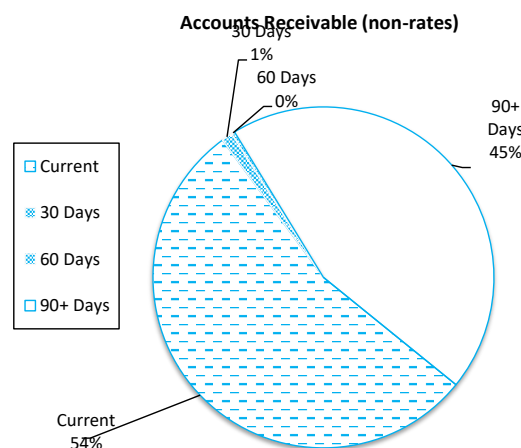
Rates Due

\$141,783

Receivables - General	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$
Receivables - General	89,425	1,740	512	73,703	165,379
Percentage	54%	1%	0%	45%	
Balance per Trial Balance					
Sundry Debtors					165,379
Receivables - Other					29,312
Total Receivables General Outstanding					194,691
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

\$194,691

Over 30 Days

46%

Over 90 Days

45%

	Opening Balance 1 Jul 2021	Asset Increase	Asset Reduction	Closing Balance 31 Jan 2022
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	17,097	0	22,679
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				29,114
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 JANUARY 2022

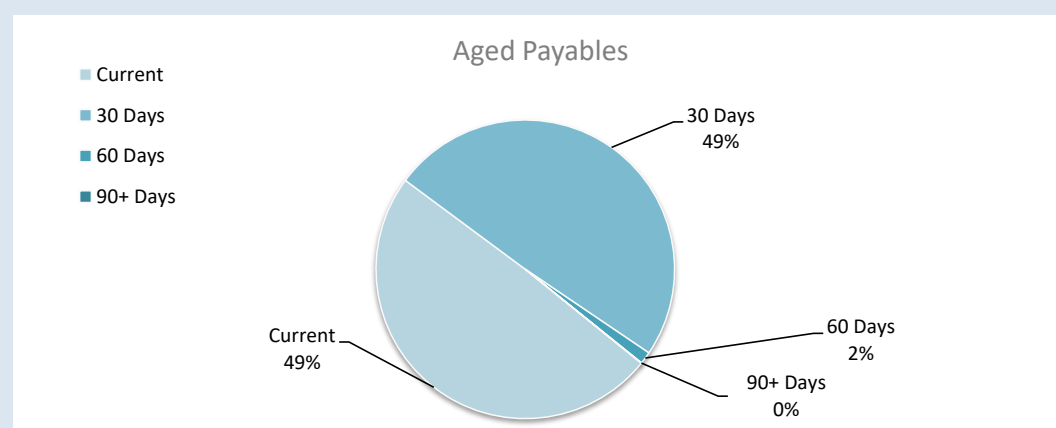
OPERATING ACTIVITIES
NOTE 5
Payables

Payables - General	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$
Payables (Sundry Creditors) - General	173,911	173,911	4,673	147	352,643
Percentage	49.3%	49.3%	1.3%	0%	
Balance per Trial Balance					
Sundry creditors - General					178,732
Other creditors					17,459
Accrued salaries and wages					(511)
ATO liabilities					40,021
Other accruals/payables					8,494
Total Payables General Outstanding					244,194

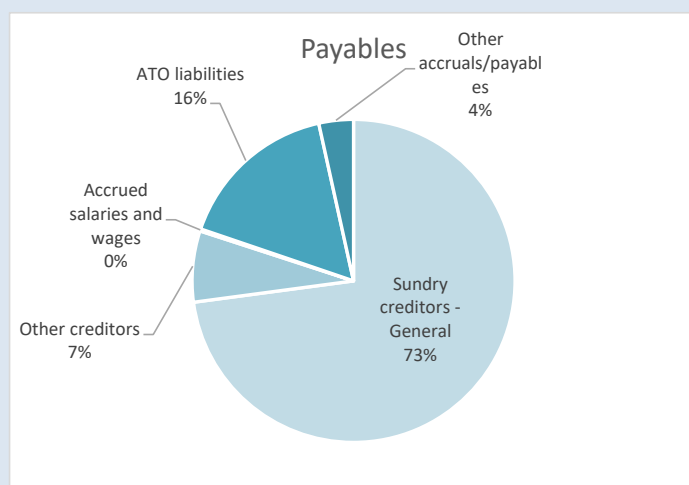
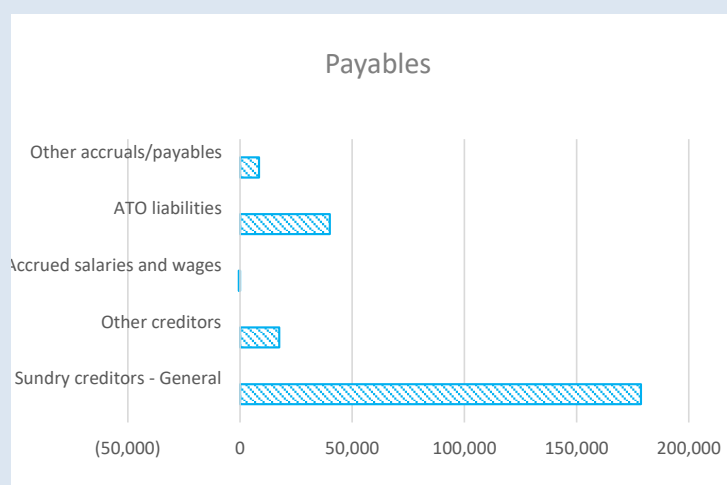
Amounts shown above include GST (where applicable)

KEY INFORMATION

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



Creditors Due
\$244,194
Over 30 Days
51%
Over 90 Days
0%



SHIRE OF MT MARSHALL

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY

FOR THE PERIOD ENDED 31 JANUARY 2022

OPERATING ACTIVITIES

NOTE 6

RATE REVENUE

RATE TYPE	Budget							YTD Actual			
	Rate in	Number of Properties	Rateable Value	Rate Revenue	Interim Rate	Back Rate	Total Revenue	Rate Revenue	Interim Rates	Back Rates	Total Revenue
	\$			\$	\$	\$	\$	\$	\$	\$	\$
General Rate											
GRV	0.136363	107	573,680	78,229	0	0	78,229	78,229	295	0	78,524
UV	0.017946	304	78,519,080	1,409,103	0	0	1,409,103	1,409,103	584	0	1,409,687
Mining	0.017946	2	72,875	1,308	0	0	1,308	1,308	1,468	0	2,776
Sub-Totals		413	79,165,635	1,488,640	0	0	1,488,640	1,488,640	2,347	0	1,490,987
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	1,522,023.99	2,347	0	1,524,371
Discounts							(54,000)				(54,821)
Rates Written Off							(1,500)				(1,308)
Amount from General Rates							1,466,524				1,468,242
Ex-Gratia Rates							17,275				17,534
Movement in Excess Rates							0				0
Specified Area Rates							35,449				35,487
Total Rates							1,519,248				1,521,263

SHIRE OF MT MARSHALL

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY

FOR THE PERIOD ENDED 31 JANUARY 2022

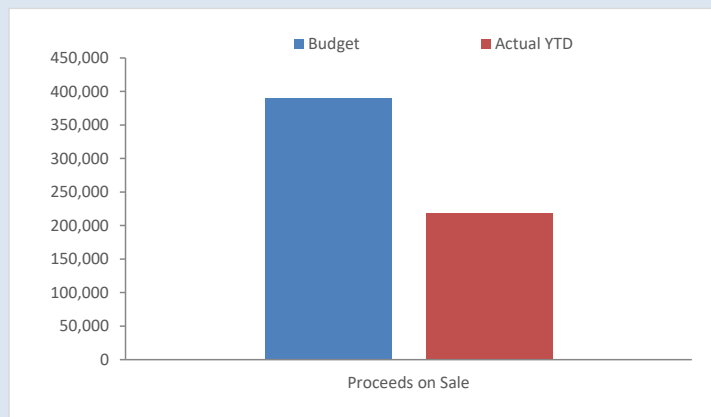
OPERATING ACTIVITIES

NOTE 7

DISPOSAL OF ASSETS

Asset Number	Asset Description	Amended Budget				YTD Actual			
		Net Book Value	Proceeds	Profit	(Loss)	Net Book Value	Proceeds	Profit	(Loss)
		\$	\$	\$	\$	\$	\$	\$	\$
	Land 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			56,314	59,091	2,777	
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		32,883	78,182	45,299	
		495,000	390,000	44,000	(149,000)	170,762	218,472	54,163	(6,453)

KEY INFORMATION

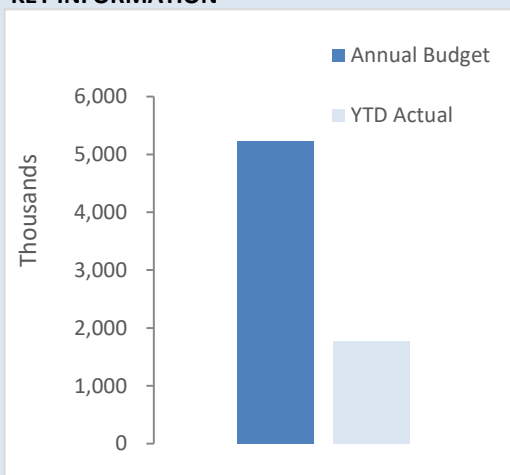


Proceeds on Sale		
Budget	YTD Actual	%
\$390,000	\$218,472	56%

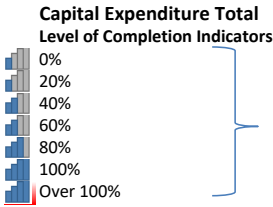
Capital Acquisitions	Adopted	Amended		YTD Actual Total	YTD Budget Variance
	Annual Budget	YTD Budget	Annual Budget		
	\$	\$	\$	\$	\$
Land Held for Resale	0	0	0	0	0
Land and Buildings	2,062,128	602,523	2,062,128	312,003	(290,520)
Plant and Equipment	695,350	416,034	695,350	325,550	(90,484)
Motor Vehicles	267,000	230,750	267,000	147,690	(83,060)
Furniture and Equipment	0	0	0	0	0
Infrastructure Assets - Roads	1,875,204	1,093,582	1,875,204	859,323	(234,259)
Infrastructure Assets - Footpaths	85,000	45,000	85,000	0	(45,000)
Infrastructure Assets - Parks & Ovals	250,000	200,000	250,000	120,608	(79,392)
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	2,587,889	5,234,682	1,765,817	(822,072)
Capital acquisitions funded by:					
	\$	\$	\$	\$	\$
Capital Grants and Contributions	2,935,614	1,712,382	2,935,614	302,894	(1,409,488)
Borrowings	150,000	0	150,000	0	0
Other (Disposals & C/Fwd)	390,000	227,486	390,000	218,472	(9,014)
Council contribution - Cash Backed Reserves					
Various Reserves		0	0	0	0
Council contribution - operations		648,021	1,759,068	1,244,451	596,430
Capital Funding Total		2,587,889	5,234,682	1,765,817	(822,072)

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	\$1.77 M	34%
Capital Grant	Annual Budget	YTD Actual	% Received
	\$2.94 M	\$0.3 M	10%

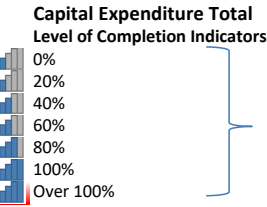


Percentage YTD Actual to Annual Budget
Expenditure over budget highlighted in red.

% 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	(7,744)	(592,302)	(7,744)
Total - Law Order & Public Safety								(1,197,466)	(1,197,466)	0	(7,744)	(1,197,466)	(7,744)
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)	(5,170)	(5,000)	(170)
	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)	(7,800)	(6,600)	(7,800)	1,200
	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)	(10,500)	0	(18,000)	10,500
	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)	(3,787)	0	(6,500)	3,787
Total - Housing								(79,800)	(79,800)	(44,587)	(23,914)	(79,800)	20,673
	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)	(10,811)	(31,900)	21,089
	Beacon Hall/Community Centre Capital Expenditure				1113041	9233	BC1102	(72,758)	(72,758)	(72,758)	(29,592)	(72,758)	43,166
	Welbungin Hall - Capital				1113041	9233	BC1104	(40,000)	(40,000)	(40,000)	(40,000)	(40,000)	0
	Sturt Pea House Improvements				1113044	9233		(13,000)	(13,000)	(13,000)	0	(13,000)	13,000
	Swimming Pool Redevelopment				1123050	9253	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)	(62,500)	(38,871)	(62,500)	23,629
	Beacon Bowling Green Capital Expenditure				1193041	9233	8459	(145,000)	(145,000)	(84,581)	(144,240)	(145,000)	(59,659)
	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)	(11,662)	0	(20,000)	11,662
Total - Recreation And Culture								(558,362)	(558,362)	(440,605)	(275,569)	(558,362)	165,036
Economic Services													
	Sandalwood Shops Capital Expenditure				1353041	9233	8193	(10,000)	(10,000)	(5,831)	0	(10,000)	5,831
	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)	(100,000)	(1,403)	(205,000)	98,597
Total - Economic Services								(221,500)	(221,500)	(112,331)	(3,438)	(221,500)	108,893
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)	(602,523)	(312,003)	(2,062,128)	290,520
Plant & Equipment													
Recreation & Culture													
	Purchase of Plant				1113045	9239		(25,000)	(25,000)	(25,000)	0	(25,000)	25,000
Total - Recreation & Culture								(25,000)	(25,000)	(25,000)	0	(25,000)	25,000
Transport													
	Plant Purchases				1223041	9239		(670,350)	(670,350)	(391,034)	(325,550)	(670,350)	65,484
Total - Transport								(670,350)	(670,350)	(391,034)	(325,550)	(670,350)	65,484
	Total - Plant & Equipment							(695,350)	(695,350)	(416,034)	(325,550)	(695,350)	90,484
Motor Vehicles													
Governance													
	Purchase Vehicle - Admin				0423031	9237		(137,000)	(137,000)	(137,000)	(60,077)	(137,000)	76,923
Total - Governance								(137,000)	(137,000)	(137,000)	(60,077)	(137,000)	76,923
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)	(50,750)	(87,614)	(87,000)	(36,864)
Total - Transport								(87,000)	(87,000)	(50,750)	(87,614)	(87,000)	(36,864)
	Total - Motor Vehicles							(224,000)	(224,000)	(187,750)	(147,690)	(224,000)	40,060
Infrastructure - Roads													
Transport													
	Gilham Cooper Rd (SLK 0.00 to 3.00)				1223051	9243	RCC045	(91,000)	(91,000)	(53,067)	(50,097)	(91,000)	2,970
	Dalgouring Snake Soak Rd (SLK 5.05 to 8.05)				1223051	9243	RCC046	(88,000)	(88,000)	(51,317)	(12,490)	(88,000)	38,827
	Marindo North Rd (SLK 0.00 to 3.00)				1223051	9243	RCC047	(85,000)	(85,000)	(49,567)	0	(85,000)	49,567
	Wren Rd (SLK 1.20 to 3.20)				1223051	9243	RCC048	(58,000)	(58,000)	(33,810)	(6,838)	(58,000)	26,973
	Hiscox Rd (SLK 12.00 to 13.72)				1223051	9243	RCC049	(54,000)	(54,000)	(31,479)	(8,879)	(54,000)	22,600
	Koorda Bullfinch West (SLK 16.66 to 17.90)				1223031	9243	RRG018	(134,844)	(134,844)	(78,645)	(123,240)	(134,844)	(44,595)
	Koorda Bullfinch East (SLK 46.16 to 47.16)				1223031	9243	RRG019	(159,604)	(159,604)	(93,086)	(107,915)	(159,604)	(14,829)
	Scotsmans Rd (SLK 15.79 to 19.69)				1223031	9243	RRG020	(439,710)	(439,710)	(256,480)	(305,607)	(439,710)	(49,127)
	Bimbijy Rd (SLK 7.93 to 11.08)				1223031	9243	RRG021	(93,699)	(93,699)	(54,656)	(79,622)	(93,699)	(24,966)
	Burakin Wialki Rd (SLK 28.14 to 29.80)				1223031	9243	RRG022	(52,141)	(52,141)	(30,415)	(52,986)	(52,141)	(22,571)
	Burakin Wialki Rd (SLK 46.19 to 47.83)				1223031	9243	RRG023	(51,206)	(51,206)	(29,869)	(51,286)	(51,206)	(21,417)
	Askew Rd (SLK 2.30 to 4.60)				1223021	9243	R2R055	(73,000)	(73,000)	(42,560)	(12,490)	(73,000)	30,070



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				
Assets			Account Number	Balance Sheet Category	Job Number	Annual Budget	Annual Budget	YTD Budget	Total YTD	Total Forecast	Variance (Under)/Over
						\$	\$	\$	\$	\$	\$
0.00	<div></div>	Cleary Gabbin Rd (SLK 6.63 to 8.72)	1223021	9243	R2R056	(67,000)	(67,000)	(39,067)	0	(67,000)	39,067
0.17	<div></div>	Bencubbin Kununoppin Rd (SLK 0.00 to 3.00)	1223021	9243	R2R057	(85,000)	(85,000)	(49,560)	(14,471)	(85,000)	35,089
0.03	<div></div>	Gabbin Trayning Rd (SLK 18.22 to 20.76)	1223021	9243	R2R058	(72,000)	(72,000)	(41,979)	(2,046)	(72,000)	39,933
0.29	<div></div>	Mandiga Marindo Rd (SLK 21.62 to 23.62)	1223021	9243	R2R059	(65,000)	(65,000)	(37,905)	(18,869)	(65,000)	19,036
0.00	<div></div>	Job Rd (SLK 8.34 to 9.34)	1223021	9243	R2R060	(30,000)	(30,000)	(17,479)	0	(30,000)	17,479
0.00	<div></div>	Breakell Rd (SLK 16.00 to 17.50)	1223021	9243	R2R061	(47,000)	(47,000)	(27,398)	0	(47,000)	27,398
0.10	<div></div>	Gillett Rd (SLK 31.39 to 36.26)	1223021	9243	R2R062	(129,000)	(129,000)	(75,243)	(12,490)	(129,000)	62,753
Total - Transport						(1,875,204)	(1,875,204)	(1,093,582)	(859,323)	(1,875,204)	234,259
0.46	<div></div>	Total - Infrastructure - Roads				(1,875,204)	(1,875,204)	(1,093,582)	(859,323)	(1,875,204)	234,259
Infrastructure - Footpaths											
Transport											
0.00	<div></div>	Footpaths Construction	1223055	9245	8552	(85,000)	(85,000)	(45,000)	0	(85,000)	45,000
Total - Transport						(85,000)	(85,000)	(45,000)	0	(85,000)	45,000
0.00	<div></div>	Total - Infrastructure - Footpaths				(85,000)	(85,000)	(45,000)	0	(85,000)	45,000
Infrastructure - Parks & Ovals											
Recreation & Culture											
0.64	<div></div>	Waddouring Dam	1183050	9249	PC001	(160,000)	(160,000)	(160,000)	(103,058)	(160,000)	56,942
0.00	<div></div>	Bencubbin Gazebo Area	1183050	9249	PC003	(50,000)	(50,000)	0	0	(50,000)	0
0.00	<div></div>	Botanical Garden Bridge	1183050	9249	PC004	(20,000)	(20,000)	(20,000)	0	(20,000)	20,000
0.88	<div></div>	Billyburning Reserve	1183050	9249	PC005	(20,000)	(20,000)	(20,000)	(17,550)	(20,000)	2,450
Total - Recreation & Culture						(250,000)	(250,000)	(200,000)	(120,608)	(250,000)	79,392
0.48	<div></div>	Total - Infrastructure - Parks & Ovals				(250,000)	(250,000)	(200,000)	(120,608)	(250,000)	79,392
0.33	<div></div>	Grand Total				(5,191,682)	(4,967,682)	(2,357,139)	(1,618,126)	(4,967,682)	739,013

(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	1,444	2,259	2,259	4,665	3,851	3,851	61	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	1,444	10,932	10,932	85,577	76,089	76,089	61	1,817	1,817
Total	87,021	0	0	0	1,444	10,932	10,932	85,577	76,089	76,089	61	1,817	1,817
Current financing borrowings	10,932							-1,444					
Non-current financing borrowings	76,089							87,021					
	87,021							85,577					

SHIRE OF MT MARSHALL
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 JANUARY 2022

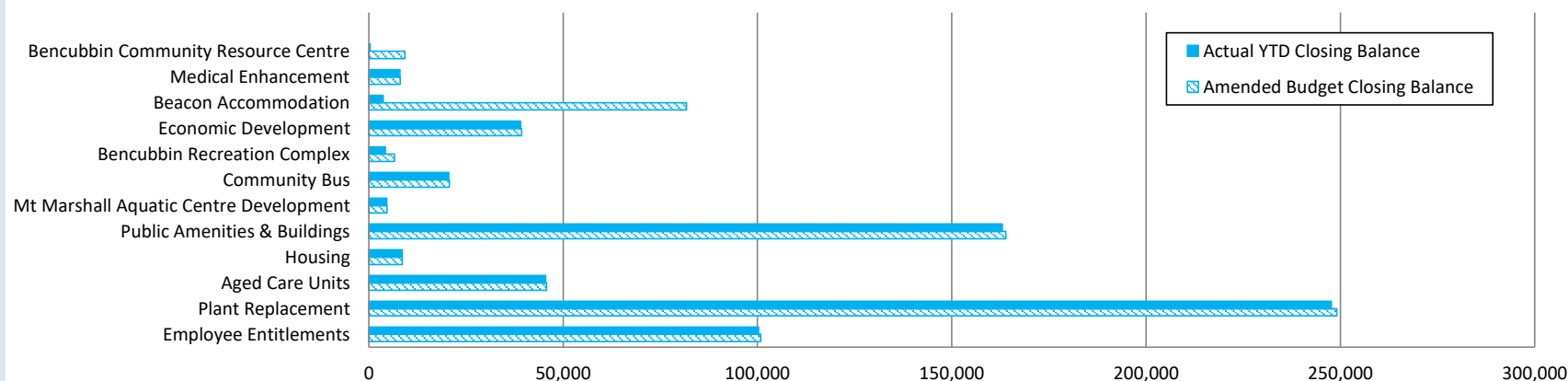
OPERATING ACTIVITIES
NOTE 10
CASH BACKED RESEVES

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	205	0	0	0	0	100,827	100,257
Plant Replacement	247,173	1,918	507	0	0	0	0	249,091	247,680
Aged Care Units	45,368	352	93	0	0	0	0	45,720	45,461
Housing	8,569	67	18	0	0	0	0	8,636	8,586
Public Amenities & Buildings	162,648	1,262	334	0	0	0	0	163,910	162,982
Mt Marshall Aquatic Centre Development	4,640	36	9	0	0	0	0	4,676	4,649
Community Bus	20,557	160	42	0	0	0	0	20,717	20,600
Bencubbin Recreation Complex	4,271	33	9	2,258	0	0	0	6,562	4,280
Economic Development	38,971	302	80	0	0	0	0	39,273	39,051
Beacon Accommodation	3,719	29	8	78,000	0	0	0	81,748	3,727
Medical Enhancement	7,981	62	16	0	0	0	0	8,043	7,997
Bencubbin Community Resource Centre	297	3	1	9,000	0	0	0	9,300	298
	644,246	5,000	1,322	89,258	0	0	0	738,504	645,568

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 JANUARY 2022

OPERATING ACTIVITIES
NOTE 11
OTHER CURRENT LIABILITIES

Other Current Liabilities	Note	Opening Balance 1 Jul 2021	Liability Increase	Liability Reduction	Closing Balance 31 Jan 2022
		\$	\$	\$	\$
Contract Liabilities					
Unspent grants, contributions and reimbursements					
- operating	12	12,199	80,449	(60,554)	32,094
- non-operating	13	5,219	738,486	(457,895)	285,810
Total unspent grants, contributions and reimbursements		17,418	818,935	(518,449)	317,904
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					525,014
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 JANUARY 2022

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 Jan 2022	Current Liability 31 Jan 2022	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	249,000	227,915
Grants Commission - General (WALGGC)	0	0	0	0	0	785,000	785,000	392,500	432,164
Law, order, public safety									
DFES Grant - Operating Bush Fire Brigade	0	49,152	(27,146)	22,007	22,007	85,969	85,969	42,985	27,146
Education and welfare									
Dept of Communities Family Support Grant	0	31,297	(31,297)	0	0	41,194	41,194	24,024	31,297
Community amenities									
State NRM Grants - Community Stewardship	12,199	0	(2,112)	10,087	10,087	29,788	29,788	17,374	2,112
Container Deposit Scheme	0	0	0	0	0	6,900	6,900	4,025	155
Community Garden's Grant	0	0	0	0	0	15,000	15,000	8,750	0
Recreation and culture									
Watch Around Water Grant Income	0	0	0	0	0	0	0	0	0
Grant - Indoor Cricket Nets	0	0	0	0	0	500	500	287	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	80,449	(60,554)	32,094	32,094	1,768,917	1,768,917	1,043,423	1,086,011
Operating Contributions									
Governance									
Community Event Contributions	0	0	0	0	0	1,000	1,000	581	1,000
	0	0	0	0	0	1,000	1,000	581	1,000
TOTALS	12,199	80,449	(60,554)	32,094	32,094	1,769,917	1,769,917	1,044,004	1,087,011

SHIRE OF MT MARSHALL
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 JANUARY 2022

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 Jan 2022	Current Liability 31 Jan 2022	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	682,185	0
Recreation and culture									
LRCIP Waddouring Dam Income	0	175,000	(101,732)	73,268	73,268	275,000	275,000	160,412	1,732
LRCIP Beacon Recreation Centre Income	0	0	0	0	0	46,500	46,500	27,125	0
LRCIP Beacon Bowling Green Income	0	101,167	(101,167)	0	0	117,819	117,819	68,726	101,167
LRCIP Bencubbin Hall	0	0	0	0	0	31,900	31,900	18,606	0
LRCIP Beacon Hall	0	0	0	0	0	72,758	72,758	42,441	0
LRCIP Welbungin Hall	0	0	0	0	0	40,000	40,000	23,331	0
Transport									
Koorda Bullfinch Rd SLK 16.66 -17.90 (RRG) Income	0	35,958	(35,958)	0	0	89,895	89,895	52,437	35,958
Koorda Bullfinch Rd SLK 46.16 - 47.16 (RRG) Income	0	42,561	(42,561)	0	0	106,402	106,402	62,062	42,561
Scotsman Rd SLK 15.79 - 19.69 (RRG) Income	0	117,255	(117,255)	0	0	293,137	293,137	170,996	117,255
Bimbijy Rd SLK 7.93 - 11.08 (RRG) Income	0	24,986	(24,986)	0	0	62,465	62,465	36,435	24,986
Burakin Wialki Rd SLK 28.14 - 29.8 (RRG) Income	0	13,904	(13,904)	0	0	34,760	34,760	20,272	13,904
Burakin Wialki Rd SLK 46.19 - 47.83 (RRG) Income	0	13,655	(13,655)	0	0	34,137	34,137	19,908	13,655
Askew Rd SLK 2.30 - 4.60 (R2R) Income	0	0	0	0	0	73,000	73,000	42,581	0
Cleary Gabbin Rd SLK 6.63 - 8.72 (R2R) Income	0	67,000	0	67,000	67,000	67,000	67,000	39,081	0
Bencubbin Kununoppin Rd SLK 0.00 - 3.00 (R2R) Income	0	0	0	0	0	85,000	85,000	49,581	0
Gabbin Trayning Rd SLK 18.22 - 20.76 (R2R) Income	0	72,000	(2,046)	69,954	69,954	72,000	72,000	42,000	2,046
Mandiga Marindo Rd SLK 21.62 - 23.62 (R2R) Income	0	65,000	(3,989)	61,011	61,011	65,000	65,000	37,912	3,989
Job Rd SLK 8.34 - 9.34 (R2R) Income	0	0	0	0	0	30,000	30,000	17,500	0
Breakell Rd SLK 16.00 - 17.50 (R2R) Income	0	0	0	0	0	47,000	47,000	27,412	0
Gillett Rd SLK 31.39 - 36.26 (R2R) Income	0	0	0	0	0	117,156	117,156	68,341	0
LRCIP Beacon Airstrip Income	5,219	0	(642)	4,577	4,577	5,219	5,219	3,038	642
	5,219	738,486	(457,895)	285,810	285,810	2,935,614	2,935,614	1,712,382	302,894
Total Non-operating grants, subsidies and contributions	5,219	738,486	(457,895)	285,810	285,810	2,935,614	2,935,614	1,712,382	302,894

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 Jan 2022
	\$	\$	\$	\$
Restricted Cash - Bonds and Deposits				
Police Licensing	10,836.62	90,630.15	(99,089.87)	2,376.90
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	90,630.15	(99,089.87)	5,445.63
Trust Funds				
Nomination Deposits	0.00	400.00	(400.00)	0.00
Housing Bonds	10,020.00	1,924.00	(960.00)	10,984.00
Staff Social Club	1,204.16	1,135.00	(736.25)	1,602.91
Bonds Other	10,950.00	100.00	(110.00)	10,940.00
Sub-Total	22,174.16	3,559.00	(2,206.25)	23,526.91
	36,079.51	94,189.15	(101,296.12)	28,972.54

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	728	6%				
General Purpose Funding - Rates	(12)	(0%)				
General Purpose Funding - Other	24,068	4%				
Law, Order and Public Safety	(15,816)	(36%)			Timing	DFES Grant
Health	(7,145)	(135%)				
Education and Welfare	8,933	13%				
Housing	(479)	(1%)				
Community Amenities	(33,780)	(26%)			Timing	State NRM grant
Recreation and Culture	18,669	111%			Permanent	Insurance claim, Dam Pump
Transport	90,158	27%			Timing	Road grants
Economic Services	(28,710)	(13%)			Timing	Building permits under budget
Other Property and Services	(2,468)	(10%)				
Expenditure from operating activities						
Governance	24,171	8%				
General Purpose Funding	3,759	8%				
Law, Order and Public Safety	5,688	4%				
Health	(2,805)	(4%)			Permanent	2020/21 Management Fee not received until 2021/22. Unbudgeted.
Education and Welfare	28,052	13%			Permanent	Little Bees salaries under budget due to vacancy
Housing	(25,905)	(17%)			Timing	Timing of work on houses
Community Amenities	41,550	21%			Timing	Work not yet commenced on TPS review
Recreation and Culture	(49,590)	(7%)				
Transport	148,597	8%				
Economic Services	(12,300)	(4%)				
Other Property and Services	(292,801)	(652%)			Timing	PWO and POC
Investing Activities						
Non-operating Grants, Subsidies and Contributions	(1,409,488)	(82%)			Timing	Contract Liabilities - Road grant income unable to be recognised until expenditure level reached
Proceeds from Disposal of Assets	(9,014)	(4%)				
Land Held for Resale	0					
Land and Buildings	290,520	48%			Timing	Timing of projects
Plant and Equipment	90,484	22%			Timing	Timing of changeovers
Furniture and Equipment	0					
Infrastructure Assets - Roads	234,259	21%			Timing	Timing of construction works
Infrastructure Assets - Footpaths	45,000	100%			Timing	Timing of construction works
Infrastructure Assets - Parks & Ovals	79,392	40%			Timing	Timing of construction works
Infrastructure Assets - Airports	(642)					
Infrastructure Assets - Other	0					
Financing Activities						
Proceeds from New Debentures	0					
Repayment of Debentures	2,460	10%				
Repayment of Lease Financing	4,926	77%				
Advances to Community Groups	0					
Proceeds from Advances	0					
Self-Supporting Loan Principal	(868)	(15%)				
Transfer to Restricted Cash - Other	0					
Transfer from Restricted Cash - Other	0					
Transfer from Reserves	0					
Transfer to Reserves	53,628	98%			Timing	Transfers to be done at 30/6/22



SHIRE OF MT MARSHALL

MONTHLY FINANCIAL REPORT (Containing the Statement of Financial Activity) For the Period Ended 28 February 2022

LOCAL GOVERNMENT ACT 1995

LOCAL GOVERNMENT (FINANCIAL MANAGEMENT) REGULATIONS 1996

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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	605,164	0	605,164
Welbungin Fire Shed - Capital	1%	592,302	0	7,744	(7,744)
Bencubbin Hall Capital Works	34%	31,900	31,900	10,811	21,089
Beacon Hall/Community Centre Capital Expenditure	41%	72,758	72,758	29,592	43,166
Welbungin Hall - Capital	100%	40,000	40,000	40,000	0
Swimming Pool Redevelopment	10%	124,204	124,204	12,055	112,149
Bencubbin Community Recreation Centre Capital Expenditure	62%	62,500	62,500	38,871	23,629
Beacon Bowling Green Capital Expenditure	99%	145,000	96,664	144,240	(47,576)
Beacon Recreation Centre Capital Expenditure	0%	49,000	0	0	0
Beacon Workers Camp - Capital Expenditure	1%	205,000	205,000	1,403	203,597
Purchase of Plant	0%	25,000	25,000	0	25,000
Plant Purchases	49%	670,350	446,896	325,550	121,346
Purchase Vehicle - Admin	44%	137,000	137,000	60,077	76,923
Motor Vehicles Capital Expenditure	0%	43,000	43,000	0	43,000
Motor Vehicle Purchases	101%	87,000	58,000	87,614	(29,614)
Gilham Cooper Rd (SLK 0.00 to 3.00)	91%	91,000	60,648	82,583	(21,935)
Dalgouring Snake Soak Rd (SLK 5.05 to 8.05)	14%	88,000	58,648	12,490	46,158
Marindo North Rd (SLK 0.00 to 3.00)	0%	85,000	56,648	0	56,648
Wren Rd (SLK 1.20 to 3.20)	30%	58,000	38,640	17,582	21,058
Hiscox Rd (SLK 12.00 to 13.72)	16%	54,000	35,976	8,879	27,097
Koorda Bullfinch West (SLK 16.66 to 17.90)	91%	134,844	89,880	123,240	(33,360)
Koorda Bullfinch East (SLK 46.16 to 47.16)	68%	159,604	106,384	107,915	(1,531)
Scotsmans Rd (SLK 15.79 to 19.69)	70%	439,710	293,120	305,607	(12,487)
Bimbijy Rd (SLK 7.93 to 11.08)	89%	93,699	62,464	83,151	(20,687)
Burakin Wialki Rd (SLK 28.14 to 29.80)	102%	52,141	34,760	52,986	(18,226)
Burakin Wialki Rd (SLK 46.19 to 47.83)	100%	51,206	34,136	51,286	(17,150)
Askew Rd (SLK 2.30 to 4.60)	116%	73,000	48,640	84,342	(35,702)
Cleary Gabbin Rd (SLK 6.63 to 8.72)	0%	67,000	44,648	0	44,648
Bencubbin Kununoppin Rd (SLK 0.00 to 3.00)	17%	85,000	56,640	14,471	42,169
Gabbin Trayning Rd (SLK 18.22 to 20.76)	3%	72,000	47,976	2,046	45,930
Mandiga Marindo Rd (SLK 21.62 to 23.62)	29%	65,000	43,320	18,869	24,451
Job Rd (SLK 8.34 to 9.34)	0%	30,000	19,976	0	19,976
Breakell Rd (SLK 16.00 to 17.50)	0%	47,000	31,312	0	31,312
Gillett Rd (SLK 31.39 to 36.26)	10%	129,000	85,992	12,490	73,502
Footpaths Construction	0%	85,000	45,000	0	45,000
Waddouring Dam	92%	160,000	160,000	147,705	12,295
Bencubbin Gazebo Area	0%	50,000	50,000	0	50,000
Botanical Garden Bridge	7%	20,000	20,000	1,440	18,560
Billyburning Reserve	88%	20,000	20,000	17,550	2,450
Grants, Subsidies and Contributions					
Operating Grants, Subsidies and Contributions	81%	1,769,917	1,394,525	1,439,056	44,532
Non-operating Grants, Subsidies and Contributions	20%	2,935,614	1,957,008	581,894	(1,375,114)
	43%	4,705,531	3,351,533	2,020,951	(1,330,582)
Rates Levied	100%	1,519,248	1,520,168	1,521,260	1,092

% Compares current ytd actuals to annual budget

		Prior Year 28 February 2021	Current Year 28 February 2022
Financial Position			
Adjusted Net Current Assets	152%	\$ 1,051,952	\$ 1,597,389
Cash and Equivalent - Unrestricted	134%	\$ 1,430,886	\$ 1,910,567
Cash and Equivalent - Restricted	56%	\$ 1,163,085	\$ 645,568
Receivables - Rates	67%	\$ 183,664	\$ 123,452
Receivables - Other	313%	\$ 62,721	\$ 196,181
Payables	154%	\$ 175,935	\$ 270,953

% 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 28 February 2022
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.

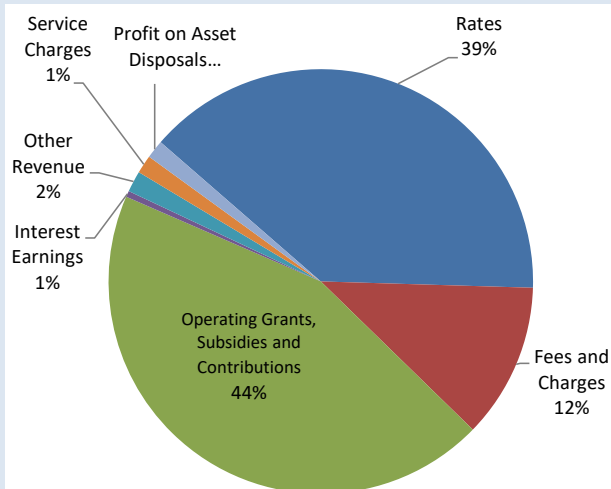
CRITICAL ACCOUNTING ESTIMATES

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.

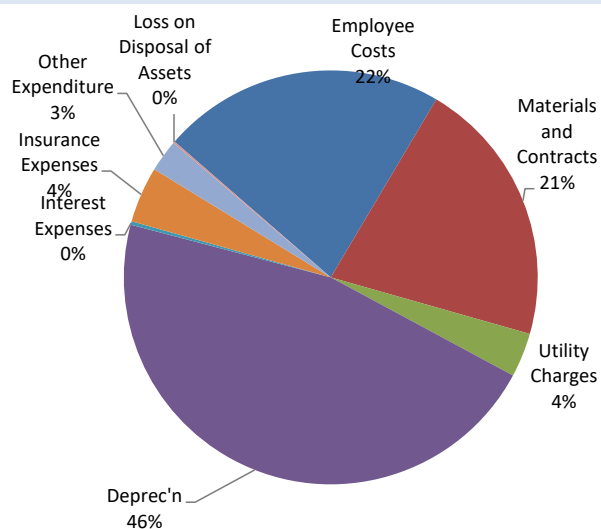
ROUNDING OFF FIGURES

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

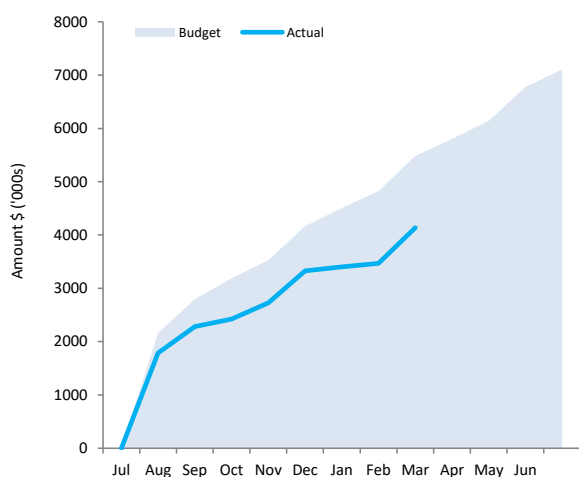
OPERATING REVENUE



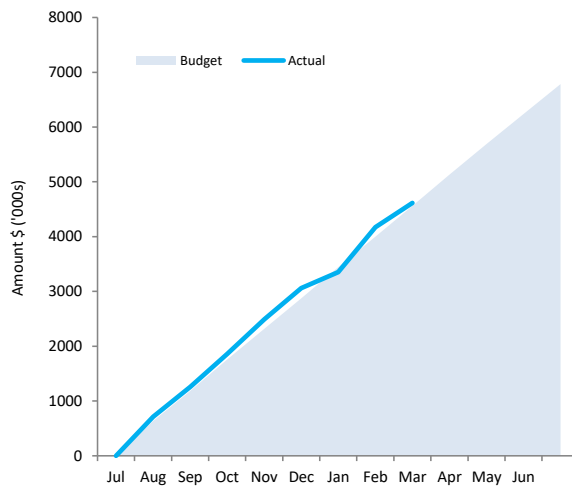
OPERATING EXPENSES



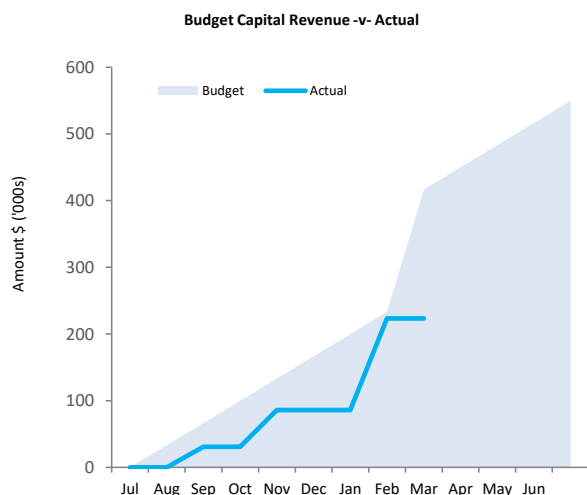
Budget Operating Revenues -v- Actual



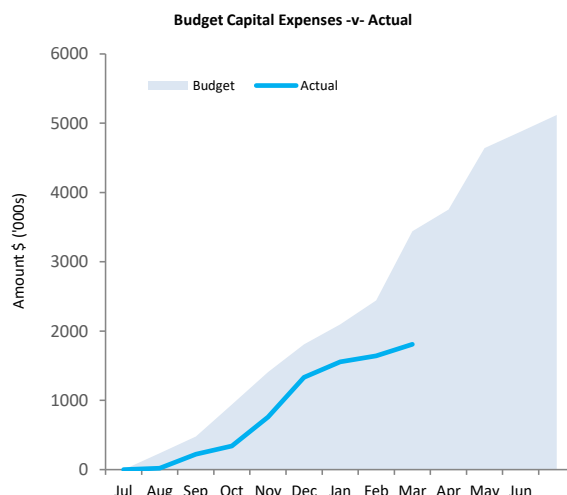
Budget Operating Expenses -v- YTD Actual



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 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 28 FEBRUARY 2022

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	14,272	14,176	(96)	(1%)	▼	
General Purpose Funding - Rates	6	1,519,248	1,519,248	1,521,168	1,521,260	92	0%	▲	
General Purpose Funding - Other		1,316,300	1,316,300	983,434	1,014,811	31,377	3%	▲	
Law, Order and Public Safety		88,669	88,669	66,261	50,995	(15,266)	(23%)	▼	\$
Health		9,100	9,100	6,064	(1,127)	(7,191)	(119%)	▼	
Education and Welfare		115,194	115,194	76,784	81,917	5,133	7%	▲	
Housing		145,500	145,500	96,984	95,675	(1,309)	(1%)	▼	
Community Amenities		161,679	161,679	138,103	98,876	(39,227)	(28%)	▼	\$
Recreation and Culture		28,894	28,894	19,232	36,805	17,573	91%	▲	\$
Transport		349,566	349,566	333,558	420,143	86,585	26%	▲	\$
Economic Services		370,381	370,381	243,296	198,490	(44,806)	(18%)	▼	\$
Other Property and Services		42,500	42,500	28,312	23,162	(5,150)	(18%)	▼	
		4,168,455	4,168,455	3,527,468	3,555,183				
Expenditure from operating activities									
Governance		(461,857)	(461,857)	(322,032)	(285,124)	36,908	11%	▲	\$
General Purpose Funding		(81,414)	(81,414)	(54,264)	(46,917)	7,347	14%	▲	
Law, Order and Public Safety		(274,021)	(274,021)	(182,528)	(174,978)	7,550	4%	▲	
Health		(131,431)	(131,431)	(87,584)	(84,990)	2,594	3%	▲	
Education and Welfare		(364,560)	(364,560)	(242,896)	(209,652)	33,244	14%	▲	\$
Housing		(260,562)	(260,562)	(173,408)	(189,348)	(15,940)	(9%)	▼	
Community Amenities		(373,531)	(373,531)	(231,279)	(179,320)	51,959	22%	▲	\$
Recreation and Culture		(1,191,837)	(1,191,837)	(806,596)	(855,777)	(49,181)	(6%)	▼	
Transport		(3,060,557)	(3,060,557)	(2,040,256)	(1,852,059)	188,197	9%	▲	
Economic Services		(569,230)	(569,230)	(379,208)	(372,422)	6,786	2%	▲	
Other Property and Services		(15,001)	(15,001)	(38,871)	(363,886)	(325,015)	(836%)	▼	\$
		(6,784,001)	(6,784,001)	(4,558,922)	(4,614,472)				
Operating activities excluded from budget									
Add back Depreciation		2,906,935	2,906,935	1,937,792	2,133,400	195,608	10%	▲	\$
Adjust (Profit)/Loss on Asset Disposal	7	105,000	105,000	69,992	(47,710)	(117,702)	(168%)	▼	\$
Movement in Leave Reserve (Added Back)		776	776	776	205	(571)	(74%)	▼	
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		397,166	397,166	977,106	1,026,606				
Investing Activities									
Non-operating Grants, Subsidies and Contributions	13	2,935,614	2,935,614	1,957,008	581,894	(1,375,114)	(70%)	▼	\$
Proceeds from Disposal of Assets	7	390,000	390,000	259,984	218,472	(41,512)	(16%)	▼	\$
Land Held for Resale	8	0	0	0	0	0			
Land and Buildings	8	(1,937,924)	(1,937,924)	(1,205,106)	(299,948)	905,158	75%	▲	\$
Plant and Equipment	8	(695,350)	(695,350)	(471,896)	(325,550)	146,346	31%	▲	\$
Motor Vehicles	8	(267,000)	(267,000)	(238,000)	(147,690)	90,310	38%	▲	\$
Furniture and Equipment	8	0	0	0	0	0			
Infrastructure Assets - Roads	8	(1,875,204)	(1,875,204)	(1,249,808)	(977,934)	271,874	22%	▲	\$
Infrastructure Assets - Footpaths	8	(85,000)	(85,000)	(45,000)	0	45,000	100%	▲	\$
Infrastructure Assets - Parks & Ovals	8	(250,000)	(250,000)	(250,000)	(166,695)	83,305	33%	▲	\$
Infrastructure Assets - Playground Equipmant	8	0	0	0	0	0			
Infrastructure Assets - Airports	8	0	0	0	(642)	(642)		▼	
Infrastructure Assets - Other	8	(124,204)	(124,204)	(124,204)	(12,055)	112,149	90%	▲	\$
Amount attributable to investing activities		(1,909,068)	(1,909,068)	(1,367,022)	(1,130,148)				
Financing Activities									
Proceeds from New Debentures	9	150,000	150,000	150,000	0	(150,000)	(100%)	▼	\$
Repayment of Debentures	9	(46,458)	(46,458)	(26,292)	(23,008)	3,284	12%	▲	
Repayment of Lease Financing	9	(10,932)	(10,932)	(7,280)	(1,652)	5,628	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	6,592	4,900	(1,692)	(26%)	▼	
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)	(62,800)	(1,322)	61,478	98%	▲	\$
Amount attributable to financing activities		8,246	8,246	60,220	(21,082)				
Closing Funding Surplus(Deficit)	1	0	218,356	1,392,317	1,597,389				

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 28 FEBRUARY 2022

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 28 FEBRUARY 2022

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	1,520,168	1,521,260	1,092	0%	▲	
Operating Grants, Subsidies and Contributions	12	1,769,917	1,769,917	1,394,525	1,439,056	44,532	3%	▲	
Fees and Charges		717,422	717,422	504,935	460,093	(44,842)	(9%)	▼	
Service Charges		0	0	0	0	0			
Interest Earnings		30,144	30,144	20,072	18,001	(2,071)	(10%)	▼	
Other Revenue		87,724	87,724	58,440	62,609	4,169	7%	▲	
Profit on Disposal of Assets	7	44,000	44,000	29,328	54,163	24,835	85%	▲	\$
Gain FV Valuation of Assets		0	0	0	0	0			
		4,168,455	4,168,455	3,527,468	3,555,183				
Expenditure from operating activities									
Employee Costs		(1,739,249)	(1,739,249)	(1,175,992)	(1,021,231)	154,761	13%	▲	\$
Materials and Contracts		(1,530,935)	(1,530,935)	(1,031,628)	(963,695)	67,933	7%	▲	
Utility Charges		(115,900)	(115,900)	(77,064)	(159,639)	(82,575)	(107%)	▼	\$
Depreciation on Non-Current Assets		(2,906,935)	(2,906,935)	(1,937,792)	(2,133,400)	(195,608)	(10%)	▼	\$
Interest Expenses		(40,059)	(40,059)	(26,689)	(12,646)	14,043	53%	▲	\$
Insurance Expenses		(164,403)	(164,403)	(118,797)	(202,004)	(83,207)	(70%)	▼	\$
Other Expenditure		(137,520)	(137,520)	(91,640)	(115,404)	(23,764)	(26%)	▼	\$
Loss on Disposal of Assets	7	(149,000)	(149,000)	(99,320)	(6,453)	92,867	94%	▲	\$
Loss FV Valuation of Assets		0	0	0	0	0			
		(6,784,001)	(6,784,001)	(4,558,922)	(4,614,472)				
Operating activities excluded from budget									
Add back Depreciation		2,906,935	2,906,935	1,937,792	2,133,400	195,608	10%	▲	\$
Adjust (Profit)/Loss on Asset Disposal	7	105,000	105,000	69,992	(47,710)	(117,702)	(168%)	▼	\$
Movement in Leave Reserve (Added Back)		776	776	776	205	(571)	(74%)	▼	
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		397,166	397,166	977,106	1,026,606				
Investing activities									
Non-Operating Grants, Subsidies and Contributions	13	2,935,614	2,935,614	1,957,008	581,894	(1,375,114)	(70%)	▼	\$
Proceeds from Disposal of Assets	7	390,000	390,000	259,984	218,472	(41,512)	(16%)	▼	\$
Land Held for Resale	8	0	0	0	0	0			
Land and Buildings	8	(1,937,924)	(1,937,924)	(1,205,106)	(299,948)	905,158	75%	▲	\$
Plant and Equipment	8	(695,350)	(695,350)	(471,896)	(325,550)	146,346	31%	▲	\$
Motor Vehicles	8	(267,000)	(267,000)	(238,000)	(147,690)	90,310	38%	▲	\$
Furniture and Equipment	8	0	0	0	0	0			
Infrastructure Assets - Roads	8	(1,875,204)	(1,875,204)	(1,249,808)	(977,934)	271,874	22%	▲	\$
Infrastructure Assets - Footpaths	8	(85,000)	(85,000)	(45,000)	0	45,000	100%	▲	\$
Infrastructure Assets - Parks & Ovals	8	(250,000)	(250,000)	(250,000)	(166,695)	83,305	33%	▲	\$
Infrastructure Assets - Playground Equipment	8	0	0	0	0	0			
Infrastructure Assets - Airports	8	0	0	0	(642)	(642)		▼	
Infrastructure Assets - Other	8	(124,204)	(124,204)	(124,204)	(12,055)	112,149	90%	▲	\$
Amount attributable to investing activities		(1,909,068)	(1,909,068)	(1,367,022)	(1,130,148)				
Financing Activities									
Proceeds from New Debentures		150,000	150,000	150,000	0	(150,000)	(100%)	▼	\$
Repayment of Debentures	9	(46,458)	(46,458)	(26,292)	(23,008)	3,284	12%	▲	
Repayment of Lease Financing	9	(10,932)	(10,932)	(7,280)	(1,652)	5,628	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	6,592	4,900	(1,692)	(26%)	▼	
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)	(62,800)	(1,322)	61,478	98%	▲	\$
Amount attributable to financing activities		8,246	8,246	60,220	(21,082)				
Closing Funding Surplus (Deficit)	1	0	218,356	1,392,317	1,597,389				

▲ ▼ 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

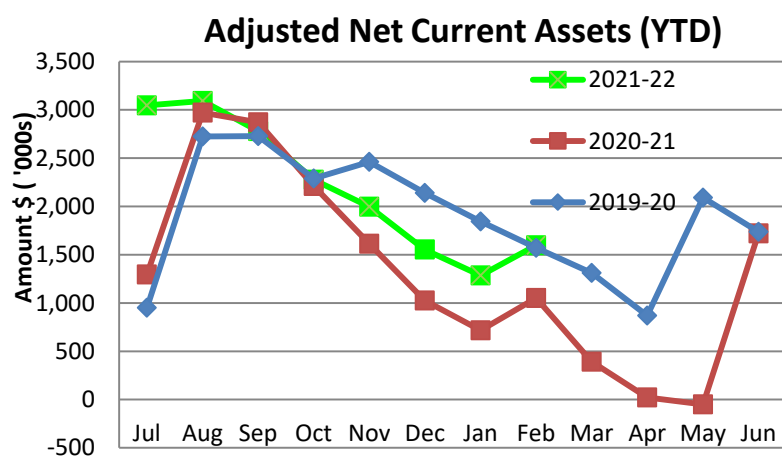
Adjusted Net Current Assets	Note	Last Years Closing 30/06/2021 \$	This Time Last Year 28/02/2021 \$	Year to Date Actual 28/02/2022 \$
Current Assets				
Cash Unrestricted	2	1,969,767	1,430,886	1,910,567
Cash Restricted - Reserves	2	644,246	1,163,085	645,568
Cash Restricted - General	2	0	0	0
Cash Restricted - Bonds & Deposits	2	13,905	13,694	2,669
Receivables - Rates	3	121,511	183,664	123,452
Receivables - Other	3	262,946	62,721	196,181
Inventories	4	5,582	28,996	28,983
		3,017,956	2,883,046	2,907,420
Less: Current Liabilities				
Payables	5	(503,422)	(175,935)	(270,953)
Contract Liabilities	11	(17,418)	(324,200)	(278,995)
Bonds & Deposits	14	(13,905)	(13,694)	(2,669)
Loan and Lease Liability	9	(57,391)	(31,482)	(21,799)
Provisions	11	(207,109)	(249,325)	(207,109)
		(799,246)	(794,636)	(781,525)
Less: Cash Reserves	10	(644,246)	(1,163,085)	(645,568)
Add Back: Component of Leave Liability not Required to be funded		100,051	99,952	100,257
Add Back: Loan and Lease Liability		57,391	31,482	21,799
Less : Loan Receivable - clubs/institutions		(9,894)	(4,807)	(4,994)
Net Current Funding Position		1,722,013	1,051,952	1,597,389

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)****\$1.6 M****Last Year YTD****Surplus(Deficit)****\$1.05 M**

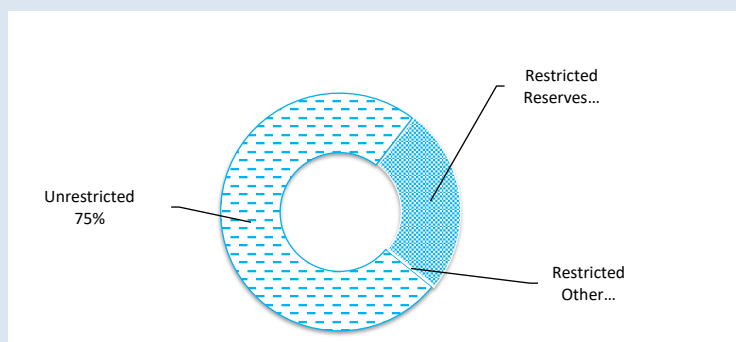
	Unrestricted	Restricted Reserves	Restricted Muni	Total Amount	Institution	Interest Rate	Maturity Date
	\$	\$	\$	\$			
Cash on Hand							
Cash Floats	300			300	Cash on Hand	Nil	On Hand
At Call Deposits							
Municipal Cash at Bank	1,870,267			1,870,267	Bendigo	0.35%	Ongoing
Little Bees of Bencubbin - Bendigo Bank Account	0			0	Bendigo	0.00%	Ongoing
Bendigo Bank ATM Float Account	20,420			20,420	Bendigo	0.00%	Ongoing
DC: ATM Float	19,580			19,580	ATM Cash Float	Nil	On Hand
Bonds & Deposits Held in Municipal Bank			2,669	2,669	Bendigo	0.00%	Ongoing
Term Deposits							
Cash at Bank Reserve Funds		645,568		645,568	Bendigo	0.10%	31/01/22
Investments							
Total	1,910,567	645,568	2,669	2,558,804			

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.



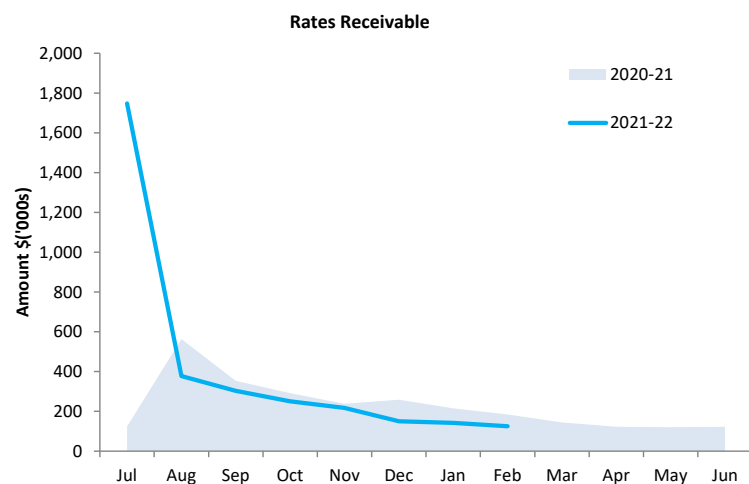
Total Cash	Restricted
\$2.56 M	\$.65 M

OPERATING ACTIVITIES
NOTE 3
RECEIVABLES

Receivables - Rates & Rubbish	30 June 2021	28 Feb 22
	\$	\$
Opening Arrears Previous Years	124,969	123,248
Levied this year	1,499,241	1,534,206
Less Collections to date	(1,500,963)	(1,532,264)
Equals Current Outstanding	123,248	125,190
Net Rates Collectable	123,248	125,190
% Collected	92.41%	92.45%

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

92%

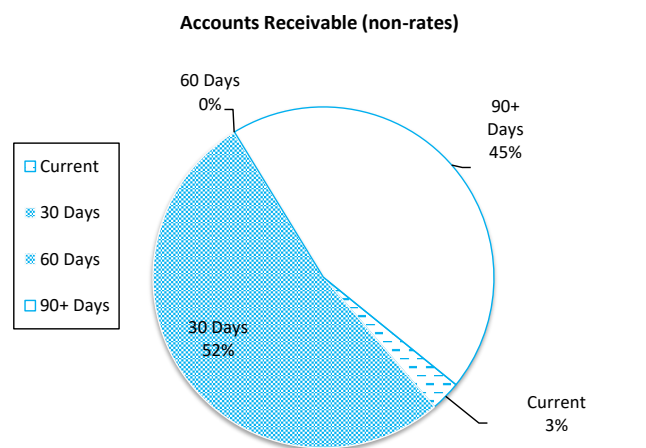
Rates Due

\$125,190

Receivables - General	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$
Receivables - General	4,809	87,185	110	74,077	166,181
Percentage	3%	52%	0%	45%	
Balance per Trial Balance					
Sundry Debtors					165,317
Receivables - Other					30,864
Total Receivables General Outstanding					196,181
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

\$196,181

Over 30 Days

97%

Over 90 Days

45%

SHIRE OF MT MARSHALL
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 28 FEBRUARY 2022

OPERATING ACTIVITIES
NOTE 4
OTHER CURRENT ASSETS

	Opening Balance 1 Jul 2021	Asset Increase	Asset Reduction	Closing Balance 28 Feb 2022
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	23,401	0	28,983
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				35,418
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 28 FEBRUARY 2022

OPERATING ACTIVITIES
NOTE 5
Payables

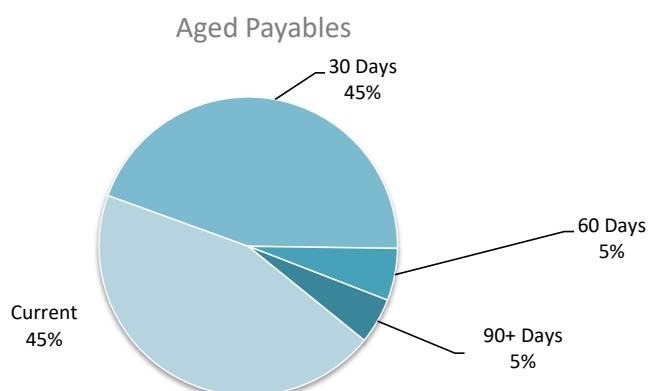
Payables - General	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$
Payables (Sundry Creditors) - General	2,327	2,327	294	258	5,205
Percentage	44.7%	44.7%	5.6%	5%	
Balance per Trial Balance					
Sundry creditors - General					197,991
Other creditors					4,497
Accrued salaries and wages					(388)
ATO liabilities					53,362
Other accruals/payables					15,491
Total Payables General Outstanding					270,953

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

\$270,953

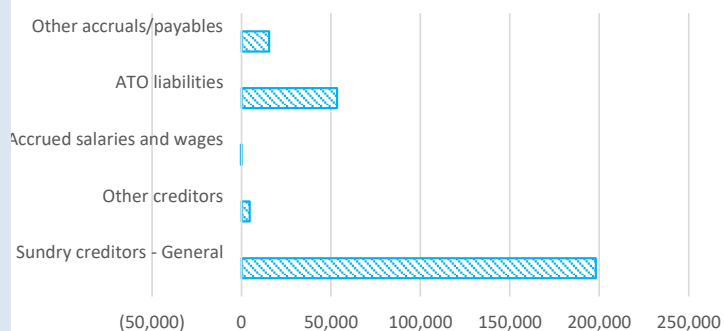
Over 30 Days

55%

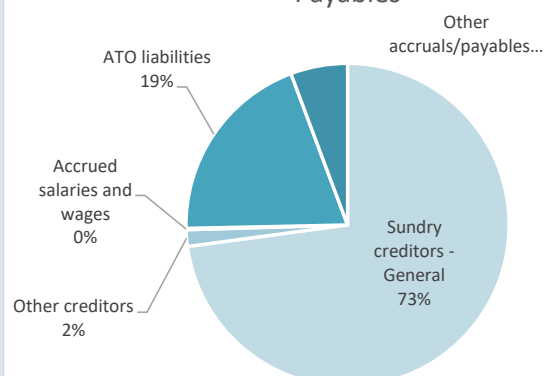
Over 90 Days

5%

Payables



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	295	0	78,524
UV	0.017946	304	78,519,080	1,409,103	0	0	1,409,103	1,409,103	584	0	1,409,687
Mining	0.017946	2	72,875	1,308	0	0	1,308	1,308	1,468	0	2,776
Sub-Totals		413	79,165,635	1,488,640	0	0	1,488,640	1,488,640	2,347	0	1,490,987
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	1,522,023.99	2,347	0	1,524,371
Discounts							(54,000)				(54,821)
Rates Written Off							(1,500)				(1,310)
Amount from General Rates							1,466,524				1,468,239
Ex-Gratia Rates							17,275				17,534
Movement in Excess Rates							0				0
Specified Area Rates							35,449				35,487
Total Rates							1,519,248				1,521,260

SHIRE OF MT MARSHALL

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY

FOR THE PERIOD ENDED 28 FEBRUARY 2022

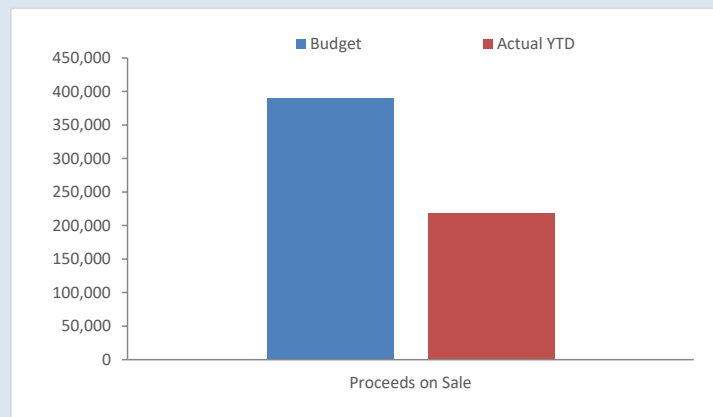
OPERATING ACTIVITIES

NOTE 7

DISPOSAL OF ASSETS

Asset Number	Asset Description	Amended Budget				YTD Actual			
		Net Book Value	Proceeds	Profit	(Loss)	Net Book Value	Proceeds	Profit	(Loss)
		\$	\$	\$	\$	\$	\$	\$	\$
	Land 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			56,314	59,091	2,777	
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		32,883	78,182	45,299	
		495,000	390,000	44,000	(149,000)	170,762	218,472	54,163	(6,453)

KEY INFORMATION



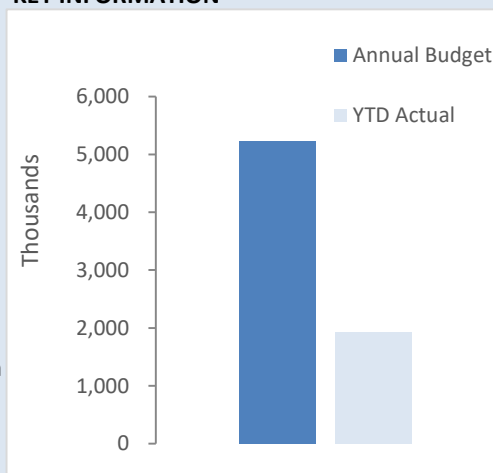
Proceeds on Sale

Budget	YTD Actual	%
\$390,000	\$218,472	56%

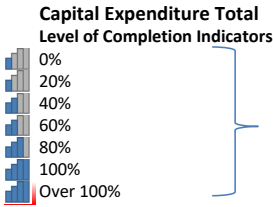
Capital Acquisitions	Adopted	Amended		YTD Actual Total	YTD Budget Variance
	Annual Budget	YTD Budget	Annual Budget		
	\$	\$	\$	\$	\$
Land Held for Resale	0	0	0	0	0
Land and Buildings	1,937,924	1,205,106	1,937,924	299,948	(905,158)
Plant and Equipment	695,350	471,896	695,350	325,550	(146,346)
Motor Vehicles	267,000	238,000	267,000	147,690	(90,310)
Furniture and Equipment	0	0	0	0	0
Infrastructure Assets - Roads	1,875,204	1,249,808	1,875,204	977,934	(271,874)
Infrastructure Assets - Footpaths	85,000	45,000	85,000	0	(45,000)
Infrastructure Assets - Parks & Ovals	250,000	250,000	250,000	166,695	(83,305)
Infrastructure Assets - Playground Equipmen	0	0	0	0	0
Infrastructure Assets - Airports	0	0	0	642	642
Infrastructure Assets - Other	124,204	124,204	124,204	12,055	(112,149)
Capital Expenditure Totals	5,234,682	3,584,014	5,234,682	1,930,515	(1,653,499)
Capital acquisitions funded by:					
	\$	\$	\$	\$	\$
Capital Grants and Contributions	2,935,614	1,957,008	2,935,614	581,894	(1,375,114)
Borrowings	150,000	150,000	150,000	0	(150,000)
Other (Disposals & C/Fwd)	390,000	259,984	390,000	218,472	(41,512)
Council contribution - Cash Backed Reserves					
Various Reserves		0	0	0	0
Council contribution - operations		1,217,022	1,759,068	1,130,148	(86,874)
Capital Funding Total		3,584,014	5,234,682	1,930,515	(1,653,499)

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	\$1.93 M	37%
Capital Grant	Annual Budget	YTD Actual	% Received
	\$2.94 M	\$0.58 M	20%

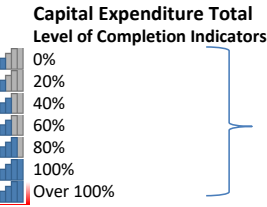


Percentage YTD Actual to Annual Budget
Expenditure over budget highlighted in red.

% 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)	(605,164)	0	(605,164)	605,164	
	Welbungin Fire Shed - Capital	0513001	9233	BC0502	(592,302)	(592,302)	0	(7,744)	(592,302)	(7,744)	
Total - Law Order & Public Safety					(1,197,466)	(1,197,466)	(605,164)	(7,744)	(1,197,466)	597,420	
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)	(5,170)	(5,000)	(170)	
	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)	(7,800)	(6,600)	(7,800)	1,200	
	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)	(12,000)	0	(18,000)	12,000	
	Lot 248 Brown Street Bencubbin Capital Works	0933041	9233	BC0916	0	0	0	(9,900)	0	(9,900)	
	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)	(4,328)	0	(6,500)	4,328	
Total - Housing					(79,800)	(79,800)	(46,628)	(23,914)	(79,800)	22,714	
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)	(10,811)	(31,900)	21,089	
	Beacon Hall/Community Centre Capital Expenditure	1113041	9233	BC1102	(72,758)	(72,758)	(72,758)	(29,592)	(72,758)	43,166	
	Welbungin Hall - Capital	1113041	9233	BC1104	(40,000)	(40,000)	(40,000)	(40,000)	(40,000)	0	
	Sturt Pea House Improvements	1113044	9233		(13,000)	(13,000)	(13,000)	0	(13,000)	13,000	
	Bencubbin Community Recreation Centre Capital Expenditure	1193041	9233	8275	(62,500)	(62,500)	(62,500)	(38,871)	(62,500)	23,629	
	Beacon Bowling Green Capital Expenditure	1193041	9233	8459	(145,000)	(145,000)	(96,664)	(144,240)	(145,000)	(47,576)	
	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)	(13,328)	0	(20,000)	13,328	
Total - Recreation And Culture					(434,158)	(434,158)	(330,150)	(263,514)	(434,158)	66,636	
Economic Services											
	Sandalwood Shops Capital Expenditure	1353041	9233	8193	(10,000)	(10,000)	(6,664)	0	(10,000)	6,664	
	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)	(205,000)	(1,403)	(205,000)	203,597	
Total - Economic Services					(221,500)	(221,500)	(218,164)	(3,438)	(221,500)	214,726	
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				(1,937,924)	(1,937,924)	(1,205,106)	(299,948)	(1,937,924)	905,158	
Plant & Equipment											
Recreation & Culture											
	Purchase of Plant	1113045	9239		(25,000)	(25,000)	(25,000)	0	(25,000)	25,000	
Total - Recreation & Culture					(25,000)	(25,000)	(25,000)	0	(25,000)	25,000	
Transport											
	Plant Purchases	1223041	9239		(670,350)	(670,350)	(446,896)	(325,550)	(670,350)	121,346	
Total - Transport					(670,350)	(670,350)	(446,896)	(325,550)	(670,350)	121,346	
	Total - Plant & Equipment				(695,350)	(695,350)	(471,896)	(325,550)	(695,350)	146,346	
Motor Vehicles											
Governance											
	Purchase Vehicle - Admin	0423031	9237		(137,000)	(137,000)	(137,000)	(60,077)	(137,000)	76,923	
Total - Governance					(137,000)	(137,000)	(137,000)	(60,077)	(137,000)	76,923	
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)	(58,000)	(87,614)	(87,000)	(29,614)	
Total - Transport					(87,000)	(87,000)	(58,000)	(87,614)	(87,000)	(29,614)	
	Total - Motor Vehicles				(224,000)	(224,000)	(195,000)	(147,690)	(224,000)	47,310	
Infrastructure - Roads											
Transport											
	Gilham Cooper Rd (SLK 0.00 to 3.00)	1223051	9243	RCC045	(91,000)	(91,000)	(60,648)	(82,583)	(91,000)	(21,935)	
	Dalgouring Snake Soak Rd (SLK 5.05 to 8.05)	1223051	9243	RCC046	(88,000)	(88,000)	(58,648)	(12,490)	(88,000)	46,158	
	Marindo North Rd (SLK 0.00 to 3.00)	1223051	9243	RCC047	(85,000)	(85,000)	(56,648)	0	(85,000)	56,648	
	Wren Rd (SLK 1.20 to 3.20)	1223051	9243	RCC048	(58,000)	(58,000)	(38,640)	(17,582)	(58,000)	21,058	
	Hiscox Rd (SLK 12.00 to 13.72)	1223051	9243	RCC049	(54,000)	(54,000)	(35,976)	(8,879)	(54,000)	27,097	
	Koorda Bullfinch West (SLK 16.66 to 17.90)	1223031	9243	RRG018	(134,844)	(134,844)	(89,880)	(123,240)	(134,844)	(33,360)	
	Koorda Bullfinch East (SLK 46.16 to 47.16)	1223031	9243	RRG019	(159,604)	(159,604)	(106,384)	(107,915)	(159,604)	(1,531)	
	Scotsmans Rd (SLK 15.79 to 19.69)	1223031	9243	RRG020	(439,710)	(439,710)	(293,120)	(305,607)	(439,710)	(12,487)	
	Bimbijy Rd (SLK 7.93 to 11.08)	1223031	9243	RRG021	(93,699)	(93,699)	(62,464)	(83,151)	(93,699)	(20,687)	
	Burakin Wialki Rd (SLK 28.14 to 29.80)	1223031	9243	RRG022	(52,141)	(52,141)	(34,760)	(52,986)	(52,141)	(18,226)	
	Burakin Wialki Rd (SLK 46.19 to 47.83)	1223031	9243	RRG023	(51,206)	(51,206)	(34,136)	(51,286)	(51,206)	(17,150)	
	Askew Rd (SLK 2.30 to 4.60)	1223021	9243	R2R055	(73,000)	(73,000)	(48,640)	(84,342)	(73,000)	(35,702)	



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			
		Account Number	Balance Sheet Category	Job Number	Annual Budget	Annual Budget	YTD Budget	Total YTD	Total Forecast	Variance (Under)/Over	
Assets											
					\$	\$	\$	\$	\$	\$	
0.00		Cleary Gabbin Rd (SLK 6.63 to 8.72)	1223021	9243	R2R056	(67,000)	(67,000)	(44,648)	0	(67,000)	44,648
0.17		Bencubbin Kununoppin Rd (SLK 0.00 to 3.00)	1223021	9243	R2R057	(85,000)	(85,000)	(56,640)	(14,471)	(85,000)	42,169
0.03		Gabbin Trayning Rd (SLK 18.22 to 20.76)	1223021	9243	R2R058	(72,000)	(72,000)	(47,976)	(2,046)	(72,000)	45,930
0.29		Mandiga Marindo Rd (SLK 21.62 to 23.62)	1223021	9243	R2R059	(65,000)	(65,000)	(43,320)	(18,869)	(65,000)	24,451
0.00		Job Rd (SLK 8.34 to 9.34)	1223021	9243	R2R060	(30,000)	(30,000)	(19,976)	0	(30,000)	19,976
0.00		Breakell Rd (SLK 16.00 to 17.50)	1223021	9243	R2R061	(47,000)	(47,000)	(31,312)	0	(47,000)	31,312
0.10		Gillett Rd (SLK 31.39 to 36.26)	1223021	9243	R2R062	(129,000)	(129,000)	(85,992)	(12,490)	(129,000)	73,502
Total - Transport						(1,875,204)	(1,875,204)	(1,249,808)	(977,934)	(1,875,204)	271,874
0.52		Total - Infrastructure - Roads				(1,875,204)	(1,875,204)	(1,249,808)	(977,934)	(1,875,204)	271,874
Infrastructure - Footpaths											
Transport											
0.00		Footpaths Construction	1223055	9245	8552	(85,000)	(85,000)	(45,000)	0	(85,000)	45,000
Total - Transport						(85,000)	(85,000)	(45,000)	0	(85,000)	45,000
0.00		Total - Infrastructure - Footpaths				(85,000)	(85,000)	(45,000)	0	(85,000)	45,000
Infrastructure - Parks & Ovals											
Recreation & Culture											
0.92		Waddouring Dam	1183050	9249	PC001	(160,000)	(160,000)	(160,000)	(147,705)	(160,000)	12,295
0.00		Bencubbin Gazebo Area	1183050	9249	PC003	(50,000)	(50,000)	(50,000)	0	(50,000)	50,000
0.07		Botanical Garden Bridge	1183050	9249	PC004	(20,000)	(20,000)	(20,000)	(1,440)	(20,000)	18,560
0.88		Billyburning Reserve	1183050	9249	PC005	(20,000)	(20,000)	(20,000)	(17,550)	(20,000)	2,450
Total - Recreation & Culture						(250,000)	(250,000)	(250,000)	(166,695)	(250,000)	83,305
0.67		Total - Infrastructure - Parks & Ovals				(250,000)	(250,000)	(250,000)	(166,695)	(250,000)	83,305
Infrastructure - Other											
Recreation And Culture											
0.10		Swimming Pool Redevelopment	1123050	9253	8188	(124,204)	(124,204)	(124,204)	(12,055)	(124,204)	112,149
Total - Recreation And Culture						(124,204)	(124,204)	(124,204)	(12,055)	(124,204)	112,149
Transport											
1.00		Beacon Airstrip Upgrade	1253001	9259		0	0	0	(642)	0	(642)
Total - Transport						0	0	0	(642)	0	(642)
0.10		Total - Infrastructure - Other				(124,204)	(124,204)	(124,204)	(12,697)	(124,204)	111,507
0.36		Grand Total				(5,191,682)	(4,967,682)	(3,346,014)	(1,782,824)	(4,967,682)	1,563,190

(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
		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
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	1,652	2,259	2,259	4,458	3,851	3,851	68	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	1,652	10,932	10,932	85,370	76,089	76,089	68	1,817	1,817
Total	87,021	0	0	0	1,652	10,932	10,932	85,370	76,089	76,089	68	1,817	1,817
Current financing borrowings	10,932							-1,652					
Non-current financing borrowings	76,089							87,021					
	87,021							85,370					

SHIRE OF MT MARSHALL
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 28 FEBRUARY 2022

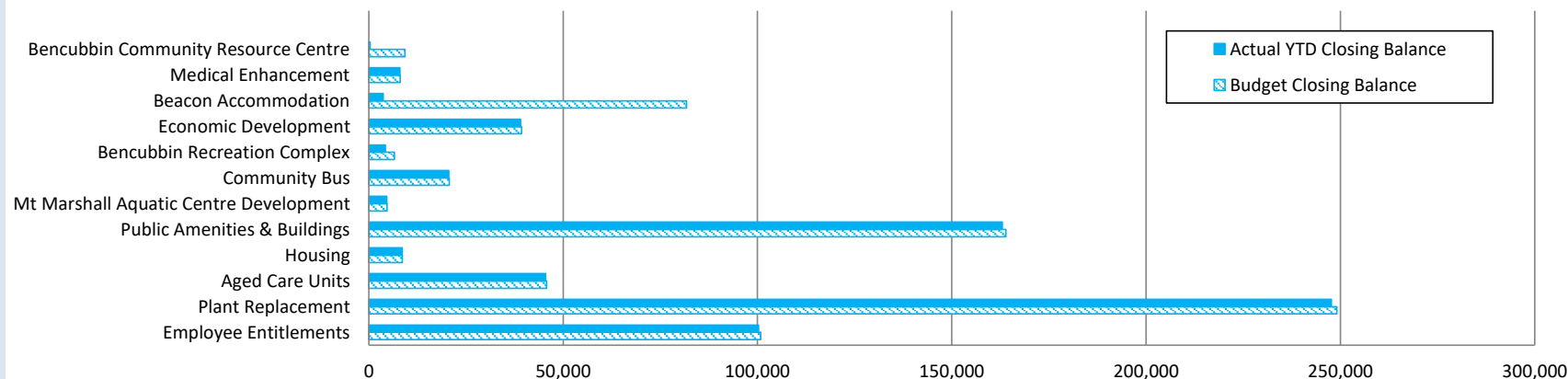
OPERATING ACTIVITIES
NOTE 10
CASH BACKED RESEVES

Cash Backed Reserve

Reserve Name	Opening Balance	Budget Interest Earned	Actual Interest Earned	Budget Transfers In (+)	Actual Transfers In (+)	Budget Transfers Out (-)	Actual Transfers Out (-)	Budget Closing Balance	Actual YTD Closing Balance
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Employee Entitlements	100,051	776	205	0	0	0	0	100,827	100,257
Plant Replacement	247,173	1,918	507	0	0	0	0	249,091	247,680
Aged Care Units	45,368	352	93	0	0	0	0	45,720	45,461
Housing	8,569	67	18	0	0	0	0	8,636	8,586
Public Amenities & Buildings	162,648	1,262	334	0	0	0	0	163,910	162,982
Mt Marshall Aquatic Centre Development	4,640	36	9	0	0	0	0	4,676	4,649
Community Bus	20,557	160	42	0	0	0	0	20,717	20,600
Bencubbin Recreation Complex	4,271	33	9	2,258	0	0	0	6,562	4,280
Economic Development	38,971	302	80	0	0	0	0	39,273	39,051
Beacon Accommodation	3,719	29	8	78,000	0	0	0	81,748	3,727
Medical Enhancement	7,981	62	16	0	0	0	0	8,043	7,997
Bencubbin Community Resource Centre	297	3	1	9,000	0	0	0	9,300	298
	644,246	5,000	1,322	89,258	0	0	0	738,504	645,568

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 28 FEBRUARY 2022

OPERATING ACTIVITIES
NOTE 11
OTHER CURRENT LIABILITIES

Other Current Liabilities	Note	Opening Balance 1 Jul 2021	Liability Increase	Liability Reduction	Closing Balance 28 Feb 2022
		\$	\$	\$	\$
Contract Liabilities					
Unspent grants, contributions and reimbursements					
- operating	12	12,199	80,449	(82,561)	10,087
- non-operating	13	5,219	1,000,584	(736,895)	268,908
Total unspent grants, contributions and reimbursements		17,418	1,081,033	(819,456)	278,995
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					486,105
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 28 FEBRUARY 2022

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 28 Feb 2022	Current Liability 28 Feb 2022	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	373,500	341,873
Grants Commission - General (WALGGC)	0	0	0	0	0	785,000	785,000	588,750	648,245
Law, order, public safety									
DFES Grant - Operating Bush Fire Brigade	0	49,152	(49,152)	0	0	85,969	85,969	64,477	49,152
Education and welfare									
Dept of Communities Family Support Grant	0	31,297	(31,297)	0	0	41,194	41,194	27,456	31,297
Community amenities									
State NRM Grants - Community Stewardship	12,199	0	(2,112)	10,087	10,087	29,788	29,788	19,856	2,112
Container Deposit Scheme	0	0	0	0	0	6,900	6,900	4,600	155
Community Garden's Grant	0	0	0	0	0	15,000	15,000	10,000	0
Recreation and culture									
Watch Around Water Grant Income	0	0	0	0	0	500	500	328	0
Grant - Indoor Cricket Nets	0	0	0	0	0	5,000	5,000	3,328	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	80,449	(82,561)	10,087	10,087	1,768,917	1,768,917	1,393,861	1,438,056
Operating Contributions									
Governance									
Community Event Contributions	0	0	0	0	0	1,000	1,000	664	1,000
	0	0	0	0	0	1,000	1,000	664	1,000
TOTALS	12,199	80,449	(82,561)	10,087	10,087	1,769,917	1,769,917	1,394,525	1,439,056

SHIRE OF MT MARSHALL
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 28 FEBRUARY 2022

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 28 Feb 2022	Current Liability 28 Feb 2022	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	779,640	0
Recreation and culture									
LRCIP Waddouring Dam Income	0	175,000	(147,705)	27,295	27,295	275,000	275,000	183,328	47,705
LRCIP Beacon Recreation Centre Income	0	0	0	0	0	46,500	46,500	31,000	0
LRCIP Beacon Bowling Green Income	0	101,167	(101,167)	0	0	117,819	117,819	78,544	101,167
LRCIP Bencubbin Hall	0	0	0	0	0	31,900	31,900	21,264	0
LRCIP Beacon Hall	0	0	0	0	0	72,758	72,758	48,504	0
LRCIP Welbungin Hall	0	0	0	0	0	40,000	40,000	26,664	0
Transport									
Koorda Bullfinch Rd SLK 16.66 -17.90 (RRG) Income	0	71,916	(71,916)	0	0	89,895	89,895	59,928	71,916
Koorda Bullfinch Rd SLK 46.16 - 47.16 (RRG) Income	0	85,122	(71,944)	13,178	13,178	106,402	106,402	70,928	71,944
Scotsman Rd SLK 15.79 - 19.69 (RRG) Income	0	234,510	(203,738)	30,772	30,772	293,137	293,137	195,424	203,738
Bimbijy Rd SLK 7.93 - 11.08 (RRG) Income	0	49,972	(49,972)	0	0	62,465	62,465	41,640	49,972
Burakin Wialki Rd SLK 28.14 - 29.8 (RRG) Income	0	34,760	(34,760)	0	0	34,760	34,760	23,168	34,760
Burakin Wialki Rd SLK 46.19 - 47.83 (RRG) Income	0	34,137	(34,137)	0	0	34,137	34,137	22,752	34,137
Askew Rd SLK 2.30 - 4.60 (R2R) Income	0	0	0	0	0	73,000	73,000	48,664	0
Cleary Gabbin Rd SLK 6.63 - 8.72 (R2R) Income	0	67,000	0	67,000	67,000	67,000	67,000	44,664	0
Bencubbin Kununoppin Rd SLK 0.00 - 3.00 (R2R) Income	0	0	0	0	0	85,000	85,000	56,664	0
Gabbin Trayning Rd SLK 18.22 - 20.76 (R2R) Income	0	72,000	(2,046)	69,954	69,954	72,000	72,000	48,000	2,046
Mandiga Marindo Rd SLK 21.62 - 23.62 (R2R) Income	0	65,000	(18,869)	46,131	46,131	65,000	65,000	43,328	18,869
Job Rd SLK 8.34 - 9.34 (R2R) Income	0	0	0	0	0	30,000	30,000	20,000	0
Breakell Rd SLK 16.00 - 17.50 (R2R) Income	0	0	0	0	0	47,000	47,000	31,328	0
Gillett Rd SLK 31.39 - 36.26 (R2R) Income	0	0	0	0	0	117,156	117,156	78,104	0
LRCIP Beacon Airstrip Income	5,219	0	(642)	4,577	4,577	5,219	5,219	3,472	642
	5,219	1,000,584	(736,895)	268,908	268,908	2,935,614	2,935,614	1,957,008	581,894
Total Non-operating grants, subsidies and contributions	5,219	1,000,584	(736,895)	268,908	268,908	2,935,614	2,935,614	1,957,008	581,894

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 28 Feb 2022
	\$	\$	\$	\$
Restricted Cash - Bonds and Deposits				
Police Licensing	10,836.62	101,642.10	(112,478.72)	0.00
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	101,642.10	(112,478.72)	3,068.73
Trust Funds				
Nomination Deposits	0.00	400.00	(400.00)	0.00
Housing Bonds	10,020.00	1,924.00	(1,300.00)	10,644.00
Staff Social Club	1,204.16	1,135.00	(789.25)	1,549.91
Bonds Other	10,950.00	150.00	(120.00)	10,980.00
Sub-Total	22,174.16	3,609.00	(2,609.25)	23,173.91
	36,079.51	105,251.10	(115,087.97)	26,242.64

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	(96)	(1%)				
General Purpose Funding - Rates	92	0%				
General Purpose Funding - Other	31,377	3%				
Law, Order and Public Safety	(15,266)	(23%)			Timing	DFES Grant
Health	(7,191)	(119%)				
Education and Welfare	5,133	7%				
Housing	(1,309)	(1%)				
Community Amenities	(39,227)	(28%)			Timing	State NRM grant
Recreation and Culture	17,573	91%			Permanent	Insurance claim, Dam Pump
Transport	86,585	26%			Timing	Road grants
Economic Services	(44,806)	(18%)			Timing	Short Term Accommodation Units under budget - Seasonal
Other Property and Services	(5,150)	(18%)				
Expenditure from operating activities						
Governance	36,908	11%			Timing	OAG are yet to invoice for 20/21 Audit
General Purpose Funding	7,347	14%				
Law, Order and Public Safety	7,550	4%				
Health	2,594	3%				
Education and Welfare	33,244	14%			Permanent	Little Bees salaries under budget due to vacancy
Housing	(15,940)	(9%)				
Community Amenities	51,959	22%			Timing	Work not yet commenced on TPS review
Recreation and Culture	(49,181)	(6%)				
Transport	188,197	9%				
Economic Services	6,786	2%				
Other Property and Services	(325,015)	(836%)			Timing	PWO and POC
Investing Activities						
Non-operating Grants, Subsidies and Contributions	(1,375,114)	(70%)			Timing	Contract Liabilities - Road grant income unable to be recognised until expenditure level reached
Proceeds from Disposal of Assets	(41,512)	(16%)			Timing	Timing of Disposal of 87 Dunne Street, Beacon
Land Held for Resale	0					
Land and Buildings	905,158	75%			Timing	Timing of projects
Plant and Equipment	146,346	31%			Timing	Timing of changeovers
Furniture and Equipment	0					
Infrastructure Assets - Roads	271,874	22%			Timing	Timing of construction works
Infrastructure Assets - Footpaths	45,000	100%			Timing	Timing of construction works
Infrastructure Assets - Parks & Ovals	83,305	33%			Timing	Timing of construction works
Infrastructure Assets - Airports	(642)					
Infrastructure Assets - Other	112,149	90%			Timing	Swimming Pool Capital works to be done after season
Financing Activities						
Proceeds from New Debentures	(150,000)	(100%)			Timing	Loan not yet drawn for work at Beacon C/Park
Repayment of Debentures	3,284	12%				
Repayment of Lease Financing	5,628	77%				
Advances to Community Groups	0					
Proceeds from Advances	0					
Self-Supporting Loan Principal	(1,692)	(26%)				
Transfer to Restricted Cash - Other	0					
Transfer from Restricted Cash - Other	0					
Transfer from Reserves	0					
Transfer to Reserves	61,478	98%			Timing	Transfers to be done at 30/6/22