

SHIRE OF MT MARSHALL



Bush Fire Advisory Committee

**Minutes of the Mt Marshall Bush Fire Advisory
Committee meeting held in the Council
Chambers, 80 Monger Street, Bencubbin on
Friday 25 March 2022, commencing at 2.00pm.**

Attachment 11.1.1a

Mr Damian Tomas
Chairman

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DISCLAIMER

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

Minutes of the Mt Marshall Bush Fire Advisory Committee Meeting
Held on Friday 25 March 2022

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1.0 Declaration of Opening / Announcement of Visitors

Mr Damian Tomas welcomed committee members to the meeting and declared the meeting open at 2.00pm.

2.0 Record of Attendance / Apologies

In Attendance

Mr Damian Tomas	CBFCO / Chair
Mr Jack Walker	BFCO Bencubbin
Miss Jordan Bairstow	Regulatory Officer
Mr Ben Sachse	BFCO Welbungin
Mr Brett Clark	BFCO Wialki
Mr John Nuttall	CEO
Mr Alex Espey	Bushfire Volunteers/Member Service
Mr Tony Sachse	BFCO / Captain Welbungin BFB
Mr Daniel Spencer	BFCO Bencubbin
*Mr Daniel Hendriksen	DFES Area Manager
Mr Garry Huckstep	Deputy CBFCO

Apologies

Mr Tim Cashmore	BFCO Cleary
Mr Shaun Gratte	BFCO Gabbin
Mr John Dunne	BFCO Beacon
Mr Noel Miguel	BFCO / Captain Beacon VESU
Sgt David Tapscott	WAPOL
Cr Stuart Putt	BFCO Welbungin / Councillor
Mr Craig Walker	BFCO Welbungin
Mr Brandon Lancaster	BFCO Beacon
Mr Terry Gobbart	BFCO Gabbin
Mr Steven Kett	BFCO Gabbin / Captain Gabbin BFB

**indicates person attending the meeting via telephone conference*

3.0 Confirmation of Minutes

3.1 Minutes of the Mt Marshall Bush Fire Advisory Committee Meeting held Friday 1 October 2021

BFAC2022/001 OFFICER RECOMMENDATION / COMMITTEE DECISION:

That the minutes of the Mt Marshall Bush Fire Advisory Committee meeting held on Friday 1 October 2021 be confirmed as a true and correct record of proceedings.

Moved: J Walker

Seconded: D Spencer

Carried

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Business Arising from Previous Minutes

Mr. J Walker, BFCO Bencubbin discussed the following topics from previous minutes;

- Fire Break Order remains unchanged. Discussed with members and decided to leave as is until wording can be agreed upon.
- Scott Promask's are yet to be issued. Need to be distributed. Question raised as to if they should be allocated one per seat in vehicle versus one per person. Mr. Daniel Hendriksen, DFES Area Manager confirmed that they should be issued one per seat until further can be allocated. Training to be provided on how to use/how to wash the masks.

4.0 Reports of Officers

4.1 Regulatory Officer

The new Work Health and Safety Act 2020 was passed in November 2020 will come into effect 31st of March 2022. In this new legislation volunteers are included in the definition of Workers. The Act places Duty of Care obligations on Officers of a Person Conducting a Business or Undertaking, workers (including volunteers) and Others. I believe with this new legislation coming into place it would be an excellent time for everyone to be speaking to their brigades and reiterating how important safety and completing training that is provided to them is. It is important for volunteers to complete the below training to make sure they are competent before attending a fire:

- Bushfire Skills
- Bushfire Awareness
- AIMS Awareness

Appointment of new Regulatory officer, Jordan Bairstow. Jordan is new to Local Government with experience in fleet management, finance, and administration. Jordan has enrolled in an Emergency Management for Local Government course which will be held at WALGA head office (West Leederville) on April 4th 2022.

- Mr. T Sachse, BFCO/Captain Welbungin, has suggested further is required on the above mentioned Work Health and Safety skills and awareness. Mr. D Hendriksen, DFES Area Manager confirmed training can be arranged at any stage once numbers are confirmed. Mr. D Hendriksen also advised that those who have previously completed training would only require a refresher course. Whilst new volunteers would be required to attend a 4 day course.

4.1.1 Information for the Committee

Notification of COVID Vaccination Status

- COVID vaccination status mentioned as per report received by Mr. J Nuttall, Shire of Mt Marshall CEO. Mr. A Espey, Bushfire Volunteers/Member Services to provide alternative ways on how members can record their vaccination status. Information will then be relayed to the brigades to produce a letter to all members. Letter to come from captains or secretaries.
- Note – members who have not been vaccinated can remain members however there are restrictions around what they can and can't do (DFES enforced.) DFES managed fires require proof of vaccination.

Welbungin Fire Shed

- Mr. J Nuttall, Shire of Mt Marshall CEO, provided update on funding approval. Mr. J Nuttall confirmed that further funding application was put forward in 2022/2023 Local Government Grant Scheme. Mr. T Sachse, BFCO/Captain Welbungin questioned if Welbungin's 4:4 should be handed over to another brigade due to not fitting comfortably in current shed. Mr. D Hendriksen, DFES Area Manager advised against this suggestion.

Department of Fire and Emergency Services Control of Local Brigades

- Mr J Nuttall, Shire of Mt Marshall CEO happy to receive feedback from brigades as to pros and cons of DFES control. It has been suggested due to Occupational Health and Safety changes as well as COVID related requirements. Concerns from brigades around restrictions and rules. Mr. J Nuttall confirmed that the same rules should be applied currently. If control remains with Local Government, stricter rules will come into place to line up with DFES standards. Concerns also voiced over a "mass exit" of volunteers should control be taken over by DFES.
- Mr. T Sachse, BFCO/Captain Welbungin recognizes the protection of liability to Local Government should changes be made. Mr. T Sachse suggests joining brigades for training and for call outs. Mr. D Hendriksen, DFES Area Manager agrees to group training however suggests brigades should not be merged for fire fighting to allow a wider spread of volunteers. Points also made by Mr. D Hendriksen that if brigades are DFES controlled, it can be difficult to get funding for buildings.

5.0 Other Reports

- Burning Periods - Discussions took place to extend the restricted burning period.

BFAC2022/002 COMMITTEE DECISION:

Restricted burning period to be changed to 1st March to 31st March annually whereby permits are required during this time.

Moved: G Huckstep

Seconded: B Clark

Carried

5.1 Chief Bush Fire Control Officer – Mr Damian Tomas

- Guideline for Operating Private Equipment at Fires – PDF supplied. Request for Shire to email out information to farmers. Suggestion to put information on website, newsletter, social media etc.
- Mr. Gary Huckstep, Deputy CBFCO will stay in Deputy CBFCO position for remainder of the year. Recruitment for Mr. G Huckstep's replacement will need to commence over the coming months. Fire control officer training will need to be provided.

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- WhatsApp - No response out of Beacon or Cleary.
- Changing Conditions - During harvest, if conditions “turn bad” mid afternoon, suggestion to put on harvest ban as required regardless of backlash received by public.
- Fire Break Order - Enforcement of fire break order to continue to be monitored by Ranger. BFCOs and volunteer members to report any fire breaks that they believe are non-compliant and the ranger will be sent to review. All reports will be kept anonymous.
- Harvest Movement Bans - Outside of harvest - harvest/movement bans can be separated.
- Very High Fire Danger – Bush Fire Control Officer can issue a 46 notice (Bushfire Control Officer or Forest Officer may postpone lighting a fire) as required out of the restricted burning period as per the Bush Fires Act 1954.

5.2 Deputy Chief Bush Fire Control Officer – Mr Garry Huckstep

- Uneventful Season. Mr. Garry Huckstep has suggested any correspondence to be distributed to farmers, volunteers or the public should be done so in the form of a letter/paper notice.

5.3 Bush Fire Control Officer – Beacon

Nil.

5.4 Bush Fire Control Officer – Wialki

- Issues with service/signal. Mr. B Clark, BFCO Wialki asked if booster ariels could be provided. Comments made by other members that it will not help phone reception issues. Suggestion to use handheld WAERN radios.

5.6 Bush Fire Control Officer – Gabbin

Nil.

5.7 Bush Fire Control Officer – Welbungin

- Mr. M Cooper has left the district. Mr. T Sachse, BFCO/Captain Welbungin has taken on the role of Acting Secretary following Mr. M Cooper’s departure.
- Formal meeting held for the Welbungin Bush Fire Brigade in October 2021 with familiarisation exercises performed.

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- Members of Welbungin Bush Fire Brigade attended DFES exercise at Koorda/Mukinbudin Rd as well as attending LEMC exercise outside Bencubbin Primary School.

5.8 Bush Fire Control Officer – Bencubbin

- Bencubbin Bush Fire Brigade attended 10 fires and was stood down on 3.
- Noted that familiarisation exercises have not been well attended locally.
- Mention of new fire region's.
- Suggestion to send DOAC (District Operations Advisory Committee) meeting info out to BFCO's and discuss at next meeting.
- Campfires – Any requests need to be put in the fire break notice otherwise camp fires are allowed as per the Bush Fires Act 1954.

5.9 Beacon Volunteer Emergency Services Unit

Nil.

5.10 Department of Fire & Emergency Services

- 11 March 2022 Welbungin's new truck will arrive. Shortly followed by the arrival of Gabbin's 4:4.

6.0 Next Meeting – to be advised

7.0 Closure of Meeting

There being no further business the meeting closed at 3.44pm

These Minutes were confirmed at the Bush Fire Advisory Committee Meeting held on

Date

Mr Damian Tomas

Chair

FC.2.2 PROHIBITED AND RESTRICTED BURNING TIMES**Council Policy**

Restricted Burning Periods – The restricted burning periods within the Shire of Mt Marshall are:

19 September to 31 October

1 February to 15 March

Prohibited Burning Periods – The prohibited burning periods within the Shire of Mt Marshall are:

1 November to 31 January

Variations to either prohibited or restricted burning times or conditions may be authorised by the Chief Bush Fire Control Officer and the Shire President.

Date Resolved:

Amendment: 2020/10-009 – 20 October 2020

FC.2.2 PROHIBITED AND RESTRICTED BURNING TIMES

Council Policy

Restricted Burning Periods – The restricted burning periods within the Shire of Mt Marshall are:

19 September to 31 October

1 March to 31 March

Prohibited Burning Periods – The prohibited burning periods within the Shire of Mt Marshall are:

1 November to 28 February

Variations to either prohibited or restricted burning times or conditions may be authorised by the Chief Bush Fire Control Officer and the Shire President.

Date Resolved:

Amendment: 2020/10-009 – 20 October 2020

Brandon & Krista Lancaster
9 Dunne Street
Beacon WA 6472
krista.arthur@hotmail.com

Councillors & CEO
Shire of Mt Marshall
Monger Street
Bencubbin WA 6477

27th March 2022

Dear Councillors & CEO

We are writing regarding blocks 8 and 10 Askew street in Beacon and purchasing them from the Shire of Mt Marshall. Currently we own 9 Dunne Street which is shares the eastern boundary of 10 Askew Street.

We would like to offer the Shire a \$1000 per block.

Our intention is to fence the blocks and put a stable on the property. Not only will these blocks be improved and maintained but they will continue to be a source of revenue through rates for the Shire.

We look forward to hearing from you.

Thanking you,

Brandon and Krista Lancaster

Division 3 – Keeping of Large Animals

5.3.1 Interpretation

In this division, unless the context otherwise requires—

approved animal includes a horse, cow, or other large animal the subject of an approval by the local government under clause 5.3.2;

cow includes an ox, calf or bull;

horse includes an ass, mule, donkey or pony; and

other large animal includes a pig, sheep, goat, deer or camel, cow, horse, lama, emu, ostrich or the like

5.3.2 Conditions for keeping of an animal

- (1) An owner or occupier of premises, within a townsite shall not keep a horse, cow, other large animal, more than 3 sheep or more than 3 goats on those premises without approval of the local government.
- (2) An owner or occupier of premises shall not keep within a townsite an approved large animal or specified number of sheep or goats unless —
 - (a) the premise has an area of not less than 0.2 hectares of alienated land; and
 - (b) the approved animal does not approach within 30 metres of a dwelling or place where food is stored, manufactured, processed, served or exposed for sale.
- (3) The owner or occupier wanting to keep more than the above number of animals, on a block of land 0.2 hectares or larger and within a townsite, can do so only by obtaining the written approval of the local government. The approval will stipulate the maximum number of animals that may be kept. The number of animals will be calculated using the following —
 - (a) 4 large animals and 2 of their offspring up to the age of twelve months; or
 - (b) 12 sheep or 12 goats per 0.2 hectares or part thereof.

5.3.3 Stables

- (1) An owner or occupier of premises within a townsite, who keeps an approved animal shall provide a stable which shall comply with the requirements of the Building Code, and which—
 - (c) is not situated within 30 metres of a house or other premises;
 - (d) has adequate space for each animal;
 - (e) is constructed of weatherproof materials and of a design which provides adequate protection from the elements;
 - (f) provides adequate natural ventilation; and
 - (g) subject to subclause (2), has a floor, the upper surface of which shall—
 - (i) be at least 75 millimetres above the surface of the ground;
 - (ii) be constructed of cement, concrete, or other similar impervious material approved by an Authorised Officer; and when required;
 - (iii) have a fall ratio 1:100 which effectively drains liquid wastes into a trapped gully situated outside the stable and shall discharged in a manner approved by local government.
- (2) The construction of a stable with a sand floor may be permitted, subject to the

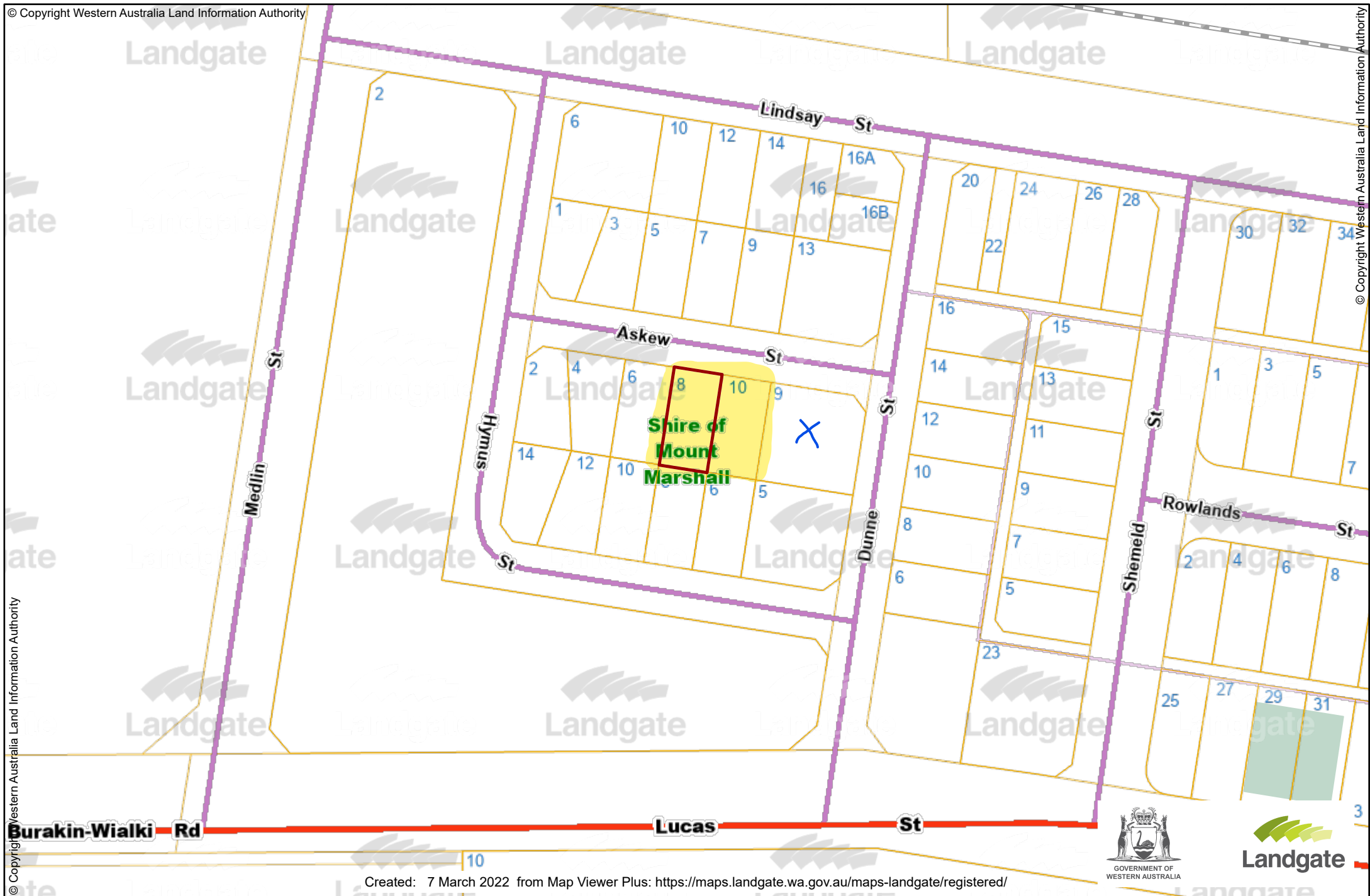
following conditions—

- (c) the site must be well drained with the highest known water table no closer than 1.5 metres below the ground or sand floor level, which may be achieved artificially;
 - (d) a 300 millimetres of thick bed of aggregate approved by an Authorised Officer, shall be laid under the sand of the stable;
 - (e) sand, whether natural or imported, it must be clean, coarse, free from dust and prevent pooling of liquids;
 - (f) footings to each stable shall be a minimum of 450 millimetres below ground level;
 - (g) the stable design must facilitate suitable access for cleaning and removal of waste materials and replenishment of clean sand; and
 - (h) the minimum floor area of each stall shall be not less than 28 square metres and walls shall not be less than 3 metres vertically or 4 metres horizontally;
 - (i) the roofed area of each stall shall not be less than 50 percent of the floor area of the stall;
 - (j) in all other respects subclause (1) shall apply to the stable.
- (3) The owner or occupier of premises on which a stable is located shall—
- (a) maintain the stable in a clean and hygienic condition at all times;
 - (b) keep all parts of the stable so far as possible free from flies, vermin or other vectors of disease; by spraying with an approved residual insecticide or other effective means; and
 - (c) comply with the relevant requirements of the *Biosecurity and Agriculture Management Act 2007 - Biosecurity and Agriculture Management (Stable Fly) Management Plan 2016* (as amended from time to time by the Department of Primary Industries and Regional Development).
- (4) The owner or occupier of a stable shall comply with any direction or notice of an Authorised Officer in relation to its state of repair, cleanliness, hygiene, control of pests or any other matter which is considered necessary to prevent health nuisances or maintain a satisfactory standard for the keeping of animals therein.

5.3.4 Manure receptacle

An owner or occupier of premises on which a stable is constructed shall—

- (a) provide in a position convenient to the stable a receptacle for manure, constructed of smooth, impervious, durable material that is easily cleanable and provided with a tight fitting hinged cover, and with no part of the floor lower than the surface of the adjoining ground;
- (b) keep the lid of the receptacle closed except when manure is being deposited or removed;
- (c) cause the receptacle to be emptied at least once a week and as often as may be necessary to prevent it coming offensive or a breeding place for flies or other vectors of disease;
- (d) keep the receptacle so far as possible free from flies or other vectors of disease by spraying with a residual insecticide or other effective means; and
- (e) cause all manure produced on the premises to be collected daily and placed in the receptacle or comply with such other arrangements as approved by an Authorised Officer.



Created: 7 March 2022 from Map Viewer Plus: <https://maps.landgate.wa.gov.au/maps-landgate/registered/>

POSITION DESCRIPTION

CHIEF EXECUTIVE OFFICER SHIRE OF MOUNT MARSHALL

POSITION TITLE:	Chief Executive Officer
DEPARTMENT:	Administration –Corporate Governance
LEVEL:	Contract
AWARD:	Local Government Officers Award 2010
STATUS:	Full time
LOCATION:	Bencubbin
REVIEWED:	07/04/2022

POSITION OBJECTIVES

Objectives of this Position

- To implement the strategic goals and objectives of the Council and the Community.
- To effectively communicate with Council in a timely manner on all matters affecting the Shire of Mount Marshall ("the Shire")
- To lead and manage the people, infrastructure and assets of the Shire.
- Fulfil the statutory role of a local government CEO
- To display high levels of personal integrity and probity, and leadership in these qualities

Within Section

- Meet corporate objectives
- Lead the organisation in providing a high level of service to the Community and Elected Members.
- Ensure that delegations are exercised within statutory requirements, Council Policies and strategic objectives.

Within Organisation

- Provide strategic direction and leadership to the organisation and its employees.
- Develop a Corporate approach with employees towards the development of a budget and have financial controls within each operating Department.
- Administer the legal, statutory and election process of the Shire's

POSITION DESCRIPTION

operations and be the chief adviser to Council on these matters.

- Foster a Corporate approach to ensure effective financial controls operate within and across each functional area.
- Develop an integrated planning approach to all of the Shire's functions and to ensure a consistent method of strategic reporting style is maintained.

COMPETENCY REQUIREMENTS

Note: all requirements are essential unless otherwise stated

Leadership

- Proven leadership at the Chief Executive Officer/General Manager/Senior Executive level, with the demonstrated intellectual capacity to develop an understanding of legislation impacting on Local Government.
- High level Strategic Planning skills and knowledge of corporate management requirements.
- Delegation skills to ensure the achievement of outcomes, accountability of management staff and the development of employees' abilities.
- Demonstrated capacity to administer contemporary human resource management.
- Comprehension of current structural reform issues.
- Demonstrated community leadership.

Policy Implementation

- Sound knowledge of public policy issues as they impact on Local Government.

Governance and Compliance

- Demonstrated capacity to administer the Local Government Act (1995) and associated Regulations and Acts.
- Proven provision of professional and timely advice to support Council in making the most informed decisions on behalf of constituents.
- Knowledge of statutory, legal and contractual obligations.
- Understanding and/or demonstrated successful experience in Administrative Law.

People and Culture

- Ability to develop and implement a compliance culture with effective safe systems of work and reporting system which ensures the local government meets its Duty of Care requirements consistent with contemporary standards.

POSITION DESCRIPTION

- Demonstrated capacity to develop and implement appropriate human resource management processes which supports effective staff recruitment, development, training and retention strategies to achieve corporate aims prescribed by Council.
- Able to build leadership capacity across all levels to enable employees to achieve a high standard of efficient and effective performance to provide exceptional service to the Community; and capacity to champion the Shire's core values and motivate a team culture in accordance with the Code of Conduct and other workplace policies and procedures.

Financial results

- Extensive experience in strategic financial management
- Strong financial and budgeting knowledge/experience and control.
- Strong compliance and internal controls

Community Development

- Considerable experience in dealing with community members and stakeholders.
- Considerable experience encouraging, promoting and facilitating sustainable business development and fostering sustainable investment opportunities.
- Knowledge of the district's natural features, built environment and cultural heritage.
- A proven record of building and maintaining positive strategic relationships.

General Management

- Excellent interpersonal and communication skills focusing on maintaining good relationships.
- Degree/Diploma in relevant Management, Technical, Business and/or Public Sector Administration discipline; or appropriate senior management experience.

Note: *Employment is subject to relevant police and qualification checks.*

POSITION DESCRIPTION

KEY DUTIES/RESPONSIBILITIES

- In consultation with Council, initiate and implement strategic and service delivery plans for the Shire.
- To coordinate, in conjunction with relevant employees, an overall system of fiscal management to reflect Council's aims and objectives.
- Maintain an appropriate Human Resources Management Program, which ensures the appropriate supervision and management of all operations.
- Ensure delivery of a staff training program that will improve staff skills across the board and assist staff in focusing on service delivery to the Community.
- Administer the legal and statutory process of the Shire's operations and be the chief adviser to Council on these matters to ensure the Shire is operating within the statutes and all legal requirements.
- Responsible for effective day to day operations of the Shire including Emergency Management and Disaster Recovery.
- Ensure all legal and statutory compliances are met particularly related to substantial asset infrastructure.
- On behalf of the Shire, make effective representation of the issues, views, policies and needs of the Shire, as necessary.
- Ensure the development and maintenance of sound communications and good relationships between the Shire, Government Departments and the Community at large.
- Provide appropriate leadership to the organisation.
- Provide Council with appropriate information and advice on relevant statutory requirements.
- Ensure reports and recommendations submitted to Council are well written and based on sound judgment and include appropriate recommendations and options.
- Ensure that the Council's statutory compliance obligations are met.

POSITION DESCRIPTION

PERFORMANCE CRITERIA

Key Result Areas and associated strategies and actions may be varied by agreement between the employee and employer at any time during the term of the contract.

ORGANISATIONAL RELATIONSHIPS

Responsible to

The Council of the Shire of Mount Marshall.

Supervision of

All employees by delegation to relevant Senior Employees.

Internal and External Liaison

Internal

President and Councilors individually

All Committees

Senior Employees

All Employees

External

Community, Ratepayers, Public, Business Groups, Retailers

Business Community

Sporting Groups

Federal & State Governments Departments and Agencies

Local Governments

Media (in accordance with the *Local Government Act 1995*)

Primary contractors and suppliers

Relevant Community Development, Health and Economic Development

Organisations

EXTENT OF AUTHORITY

- All authority vested in a Chief Executive Officer under the Local Government Act and associated Regulations and Local-Laws and all other relevant Acts State and Federal Parliament.

POSITION DESCRIPTION

- Authority to sign all legal documents as delegated and properly directed by Council.

Key Result Areas and Performance Objectives
--

In accordance with the relevant provisions of the *Local Government Act (1995)*, the draft contract of employment contains an indicative list of key result areas and performance objectives for the Chief Executive Officer.

Achievement in the matters referred to in the position description document will be used in determining the performance of the Chief Executive Officer with particular emphasis on:-

- i) accurate and timely advice to the Council.
- ii) collaboration with the Council.
- iii) innovative and visionary leadership.
- iv) effective networks.
- v) a work environment that facilitates the development of people and encourages them to perform at a high level.
- vi) effective and accountable application of financial and physical resources.
- vii) management strategies that enhance service delivery.
- viii) development, implementation of and review of Council policies and procedures.

The performance criteria may be varied, and any other criteria may be included by agreement between the parties at any time during the term of this Contract.

The first annual appraisal will occur before the completion of twelve month's employment, and annually thereafter. Intermediate appraisals may occur should Council so decide.

Note: *Employment is subject to relevant and current police and qualification checks.*

iv. Outline of Collection Methodology

Waste collection is an essential and highly visible service for residents and businesses within the Shire of Mt Marshall. It is essential that the selected service provider understand the need to deliver superior customer service to ratepayers and ensure Shire staff and elected members are more than satisfied with the performance.

Having provided waste and recycling collections to one of the Shire since 1993, we understand waste collection, facilities operation services and local government administration. Our company director Ashley Fisher has experience as an elected member of local government from 2006-2009 with the Shire of York. Through our direct experience with the Shire, we understand the optimal collection route, property locations and local idiosyncrasies.

By selecting Avon Waste, there will be no unwanted impacts to the current collection schedules for the Shire. Residents and businesses have become familiar with the schedule so maintaining this consistency and the timing of services within the day will provide certainty in service delivery.

All of our existing collection routes are mapped in our GPS system. This data is used to track the progress of all of our collection vehicles and provide alerts for any potentially missed areas or streets. These alerts enable our drivers to quickly retrace their route and service any bins that may have been missed, ensuring that every bin presented is emptied. The GPS data also includes locations of services such as hospitals and schools where additional care is required or collection timing may need to be varied to avoid congestion.

We have outlined our tried and proven collection services plan below. Having been the incumbent service provider for many years, we have the ability to know exactly how the routes need to be done and how long each area will take.

As the collection routes have worked well for over the intervening years, we do not propose to alter them in any way upon award of the new Contract.

RESIDENTIAL REFUSE COLLECTION SERVICES PLAN

All waste and recycling collections for the Shire are completed over two days. Whilst the towns are some distance apart from each other and neighbouring Shires, once in town the collection area is fairly compact allowing a higher bin per hour ratio. The Shire residential collection is completed on Monday afternoon with all waste taken to the Bencubbin Landfill.

Monday – Shire of Mt Marshall Waste Overview			
Townsite/Subdivision	Beacon and Bencubbin		
Beacon	1hr	1pm – 2pm	approx. 60 bins per collection
Bencubbin	1hr	2.30pm – 3.30pm	approx. 100 bins per collection

Attachment 12.1.8a

Friday – Shire of Mt Marshall Recycling Overview			
Townsite/Subdivision	Shire of Mt Marshall - fortnightly		
Beacon	0.5hrs	8am – 8.30am	approx. 45 bins per collection
Bencubbin	1hr	9am – 10am	approx. 75 bins per collection
Transport	York Recycling Facility		

RECYCLING COLLECTION SERVICES PLAN

The Recycling collection is done on a similar collection schedule to the general waste collection however it is done on the following day to the waste collection. Once collected all material is taken to our facility in York before being transported to a Material Handling Facility in Bannister Road Canning Vale.

WALK-IN SERVICES

Where requested by the Principal we will instruct our drivers to walk into a property and take the bin/s to the kerb, empty them and return the bins back to the original place. This would occur where a resident is elderly or otherwise unable to get the bin/s to the kerb themselves. This service is included at no extra charge to the Shire of Mt Marshall as we see it as our duty to assist the elderly where possible.

CHRISTMAS AND GOOD FRIDAY COLLECTIONS

Should Christmas fall on a collection day, we will arrange an alternate day for the bins to be collected. This will be coordinated between Avon Waste and the Shire well before Christmas Day. We will advertise the changes on our website and can help with local advertising as required by the Shire.

PROVISION AND MAINTENANCE OF BINS

As Avon Waste owns all the refuse and recycling bins we will continue to have our drivers make repairs or replace the bins as required throughout the term of the Contract where the damage is due to fair wear and tear. If we receive notification from a Shire regarding a new service we would deliver those bins on the next collection day.

Each truck acts as a mobile store of bin parts and our drivers are able to provide bin repairs as part of the normal collection route. In the situation where the collection truck may not be able to repair a bin or deliver a new one as part of its scheduled collection round, we would mobilise a service ute to perform this work.

We have a substantial supply of new and second hand bins and parts at our depot in York and can quickly respond to requests for new bins or repairs.

v. Recycling Processing Rate

Our quoted prices are subject to a Processing base rate which is explained in more detail below.

In June 2020 Avon Waste entered into a 3 year contract with the South Metropolitan Regional Council (SMRC) to have all of the recyclables we collect processed at their Canning Vale facility.

The model that we agreed upon has a base line payment rate of \$141.40 per tonne ex GST. This is the rate that has been quoted in this RFQ. The actual rate of processing is changed each month dependant on the sale of an average basket of goods.

The SMRC conducts regular tenders for the sale of recyclable products and the prices received may have an impact on the Base Payment Rate. The profit or loss caused by movements in the price of the Basket of Goods will be reflected in the Base Payment Rate from the commencement of the new pricing period for affected Products.

On each actual date a tender for Products is held or other verifiable price offer is received, the adjustment will be calculated in accordance with the following table in respect to the average Basket of Goods price on total tonnes delivered.

The average Basket of Goods sale price adjustment is calculated in accordance with the following formula:

$$\text{NBPR} = \sum \frac{M_i \times (BBP_i - BP_i)}{MT_i} + BPR$$

Where:

M_i is the mass in tonnes of each respective Product delivered by or on behalf of the customer to the facility under this Agreement;

BBP_i is the base average Basket of Goods sold price for each respective Product as set out in Appendix 2;

BP_i is the average Basket of Goods sold price for each respective Product as determined from time to time by the SMRC by way of tender or other verifiable price offer;

MT_i is the total mass in tonnes of all Products delivered by or on behalf of the Customer to the Facility under this agreement;

BPR is Base Payment Rate; and

NBPR is the new Base Payment Rate

The rate is subject to rebates each month. Currently the rebate/credit is \$33.65 ex GST per tonne making the effective processing rate \$107.75 ex GST per tonne. The rate is adjusted each month based on the data received from the SMRC and passed directly on to the Shire. All efforts are made to weigh the recycling material after each collection.

ATTACHMENT 3 – PRICING SCHEDULE

Please see our schedule of pricing for the Shire below.

All prices listed below are subject to CPI increases on the 1st July each year.

Schedule of Rates Shire of Mt Marshall (Avon Waste owns the 240ltr bins)											
Item #	Service Category	Description	Estimated (non-guaranteed quantity)	Frequency	Unit of Measurement	Unit Rate Collection (Ex GST)	Unit Rate Collection (Inc GST)	Unit Rate Processing (Ex GST)	Unit Rate Proc (Inc GST)	Rate Per Collection (Inc GST)	Rate Per Annum (Inc GST)
1	General Refuse Waste Collection 240L	Rate of payment per collection of receptacle per week (MGB)	217	per week	per service	\$ 2.56	\$ 2.82	N/A	N/A	\$ 611.94	\$ 31,820.88
4	General Refuse Waste Collection Street Bins	Rate of payment for weekly collection from Street Litter Bin	40	weekly	per service	\$ 2.56	\$ 2.82	N/A	N/A	\$ 112.80	\$ 5,865.60
6	Kerbside co-mingled recycling collection per fortnight	Rate of payment for collection Recycling MGB per fortnight	217	fortnightly	per service	\$ 4.31	\$ 4.74	\$ 141.40	\$ 155.54	\$ 1,143.68	\$ 29,735.67
										* Plus processing per tonne	
	Other Services		Rate (Ex GST)	Rate (Inc GST)	Unit of Measurement	Unit Rate Collection (Ex GST)	Unit Rate Collection (Inc GST)	Unit Rate Processing (Ex GST)	Unit Rate Proc (Inc GST)	Rate Per Collection (Inc GST)	Rate Per Annum (Inc GST)
NOTE Prices are for total bins available for collection. The rates are not for a per bin presented for collection i.e. each week our rates are charged as if 217 general refuse bins were available for collection.											
Prices for Kerbside co-mingled recycling is for a collection rate PLUS a processing rate/tonne											
Kerbside co-mingled recycling collection assumes an average load of 0.74t per collection x \$155.54 per tonne											

Tenderer	Price	Experience	Equipment	Service Plan
Avon Waste	\$28,928.08 ex GST	Service many Local Government & previous contract for Shire of Mt Marshall was with Avon Waste	<p>Front-line vehicles:</p> <ul style="list-style-type: none"> - One Volvo 4x2 side loading collection vehicle with Bucher Municipal 18m3 compaction body for general waste collection - One Volvo 4x2 side loading collection vehicle with Bucher Municipal 18m3 compaction body for recycling collection <p>Support Vehicles:</p> <ul style="list-style-type: none"> - Three side loading collection vehicles to support all collection services. - One Frontlift collection vehicle to support Transfer station & Bulk Recycling - One service ute <p>Standard equipment for safe and efficient service:</p> <ul style="list-style-type: none"> - Compactor bodies - Colour hopper cameras - Love GPS tracking to monitor vehicles - Enhanced safety features - Spill kits 	<p>Waste – Monday</p> <ul style="list-style-type: none"> - Beacon: 1pm-2pm - Bencubbin: 2.30pm-3.30pm <p>Recycling – Friday (fortnightly)</p> <ul style="list-style-type: none"> - Beacon: 8am-8.30am - Bencubbin: 9am-100am

No other tenders received.

CHIEF EXECUTIVE OFFICER - JOHN NUTTALL

REF	DECISION	STATUS	COMMENT	ESTIMATED COMPLETION
2022/2-016 March 2022	That Council: 1. Subject to the Local Government (Administration) Amendment Regulations 2021 appoint the following Councillors to the Chief Executive Officer Recruitment Selection Panel: Cr ARC Sachse Cr IC Sanders Cr LN Gobbart Cr. MR Beagley 2. Subject to the Local Government (Administration) Amendment Regulations 2021 appoint Mr Gary Martin to the Chief Executive Officer Recruitment Selection Panel: and 3. Appoints Mills as the Recruitment Consultancy Firm to assist Council with the Chief Executive Officer recruitment process and directs the Chief Executive Officer to confirm the same and provide the relevant purchase documentation	Complete		
2022/2-008 March 2022	That Council: 1. Subject to Section 3.58 (3) Local Government Act 1995, dispose of 8 Dunne Street Beacon by way of sale to Ms Tamara Linaker for the sum of \$30000; 2. Authorise the Chief Executive Officer to complete and append the common seal upon any paperwork necessary to effect the sale; and 3. Upon completion of the sale transfer the proceeds of the sale into the Beacon Accommodation Reserve.	Ongoing		

CHIEF EXECUTIVE OFFICER - JOHN NUTTALL

REF	DECISION	STATUS	COMMENT	ESTIMATED COMPLETION						
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> <p>See item in April Agenda.</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.	

[illegible]

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; and 2. Authorise the Chief Executive Officer to undertake the necessary arrangements to effect and complete the agreement, including the use of the Shire Common Seal if necessary. 	Complete	Did not progress due to lack of Golf Club membership. Will revisit if Golf Club numbers increase and it become necessary.	
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.	Closed	<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>	<p>Closed</p> <p>This matter is too old to appropriately deal with. The property in question will be referred to the new contract EHO for assessment.</p>

REGULATORY OFFICER – JORDAN BAIRSTOW				
REF	DECISION	STATUS	COMMENT	ESTIMATED COMPLETION
2021/1-010 Feb 2021	That Council: 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	That: 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.	Complete Complete Complete	Signage has been put up. Superseded by BFAC meeting of 5 March 2022	

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>	Closed	<p>To late to finalise.</p> <p>New dog legislation to be released shortly, after which Council can determine if the Shire requires new local laws.</p>	Closed

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. 			
2022/2-007 March 2022	<p>That Council:</p> <ol style="list-style-type: none"> 1. endorse the minutes from the Economic Development Grant Fund Committee meeting of 1 March 2022 at attachment 11.4.1a; 2. endorse the recommendations (as detailed above) of the Economic Development Committee by making the following awards: <ol style="list-style-type: none"> a. 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 b. Hillvale Bus Contractors application is unsuccessful, no award to be made. 	Ongoing	All applicants have been notified of outcomes of March meeting.	



SHIRE OF MT MARSHALL

MONTHLY FINANCIAL REPORT (Containing the Statement of Financial Activity) For the Period Ended 31 March 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	108,747	144,240	(35,493)
Beacon Recreation Centre Capital Expenditure	0%	49,000	49,000	0	49,000
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	502,758	325,550	177,208
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	65,250	87,614	(22,364)
Gilham Cooper Rd (SLK 0.00 to 3.00)	101%	91,000	68,229	92,278	(24,049)
Dalgouring Snake Soak Rd (SLK 5.05 to 8.05)	14%	88,000	65,979	12,490	53,489
Marindo North Rd (SLK 0.00 to 3.00)	0%	85,000	63,729	0	63,729
Wren Rd (SLK 1.20 to 3.20)	62%	58,000	43,470	36,238	7,232
Hiscox Rd (SLK 12.00 to 13.72)	16%	54,000	40,473	8,879	31,594
Koorda Bullfinch West (SLK 16.66 to 17.90)	113%	134,844	101,115	151,873	(50,758)
Koorda Bullfinch East (SLK 46.16 to 47.16)	87%	159,604	119,682	139,553	(19,871)
Scotsmans Rd (SLK 15.79 to 19.69)	96%	439,710	329,760	423,584	(93,824)
Bimbijy Rd (SLK 7.93 to 11.08)	123%	93,699	70,272	115,096	(44,824)
Burakin Wialki Rd (SLK 28.14 to 29.80)	102%	52,141	39,105	52,986	(13,881)
Burakin Wialki Rd (SLK 46.19 to 47.83)	100%	51,206	38,403	51,286	(12,883)
Askew Rd (SLK 2.30 to 4.60)	116%	73,000	54,720	84,342	(29,622)
Cleary Gabbin Rd (SLK 6.63 to 8.72)	0%	67,000	50,229	0	50,229
Bencubbin Kununoppin Rd (SLK 0.00 to 3.00)	58%	85,000	63,720	49,244	14,476
Gabbin Trayning Rd (SLK 18.22 to 20.76)	4%	72,000	53,973	2,872	51,101
Mandiga Marindo Rd (SLK 21.62 to 23.62)	37%	65,000	48,735	24,049	24,686
Job Rd (SLK 8.34 to 9.34)	0%	30,000	22,473	0	22,473
Breakell Rd (SLK 16.00 to 17.50)	0%	47,000	35,226	0	35,226
Gillett Rd (SLK 31.39 to 36.26)	10%	129,000	96,741	12,490	84,251
Footpaths Construction	0%	85,000	45,000	0	45,000
Waddouring Dam	96%	160,000	160,000	152,964	7,036
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	78%	1,769,917	1,402,804	1,374,286	(28,517)
Non-operating Grants, Subsidies and Contributions	27%	2,935,614	2,201,634	781,959	(1,419,675)
	46%	4,705,531	3,604,438	2,156,245	(1,448,192)
Rates Levied	100%	1,519,248	1,519,936	1,522,059	2,123

% Compares current ytd actuals to annual budget

Financial Position		Prior Year 31 March 2021	Current Year 31 March 2022
Adjusted Net Current Assets	320%	\$ 392,535	\$ 1,256,291
Cash and Equivalent - Unrestricted	131%	\$ 1,205,521	\$ 1,575,198
Cash and Equivalent - Restricted	55%	\$ 1,163,802	\$ 645,568
Receivables - Rates	75%	\$ 143,008	\$ 107,356
Receivables - Other	304%	\$ 49,167	\$ 149,478
Payables	47%	\$ 110,462	\$ 52,099

% 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 March 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.

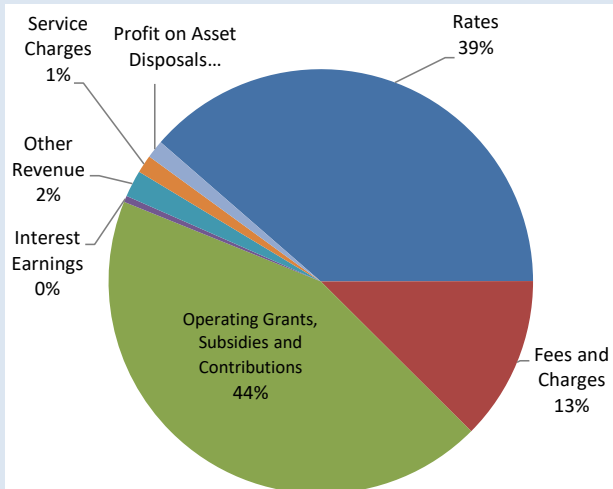
CRITICAL ACCOUNTING ESTIMATES

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.

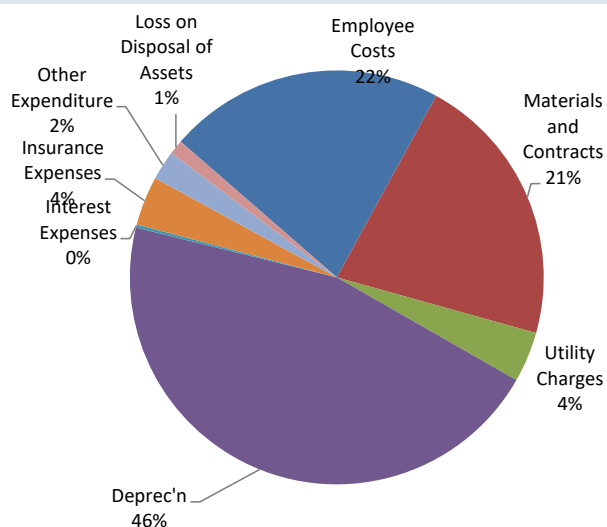
ROUNDING OFF FIGURES

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

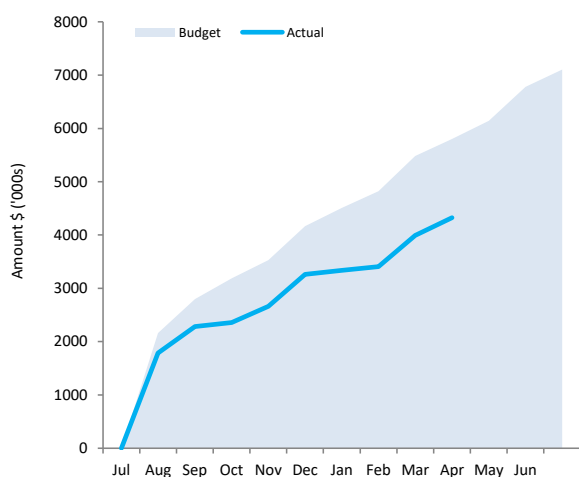
OPERATING REVENUE



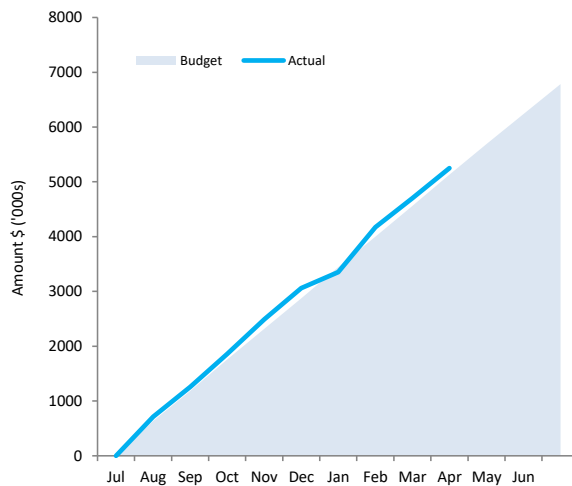
OPERATING EXPENSES



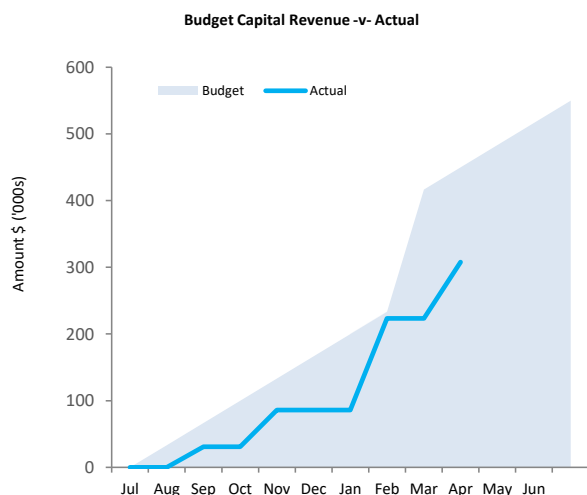
Budget Operating Revenues -v- Actual



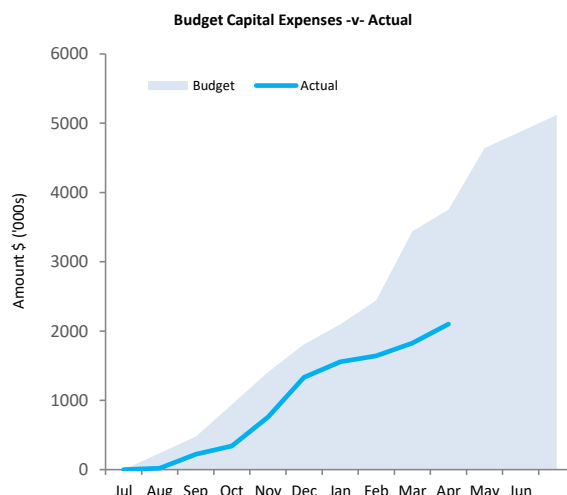
Budget Operating Expenses -v- YTD Actual



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 MARCH 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	16,056	14,254	(1,802)	(11%)	▼	
General Purpose Funding - Rates	6	1,519,248	1,519,248	1,521,061	1,522,059	998	0%	▲	
General Purpose Funding - Other		1,316,300	1,316,300	986,082	1,016,298	30,216	3%	▲	
Law, Order and Public Safety		88,669	88,669	66,484	51,140	(15,344)	(23%)	▼	\$
Health		9,100	9,100	6,822	(415)	(7,237)	(106%)	▼	
Education and Welfare		115,194	115,194	86,382	90,105	3,723	4%	▲	
Housing		145,500	145,500	109,107	105,547	(3,560)	(3%)	▼	
Community Amenities		161,679	161,679	143,992	99,146	(44,846)	(31%)	▼	\$
Recreation and Culture		28,894	28,894	21,636	39,031	17,395	80%	▲	\$
Transport		349,566	349,566	337,557	355,849	18,292	5%	▲	
Economic Services		370,381	370,381	273,708	211,897	(61,811)	(23%)	▼	\$
Other Property and Services		42,500	42,500	31,851	38,247	6,396	20%	▲	
		4,168,455	4,168,455	3,600,738	3,543,158				
Expenditure from operating activities									
Governance		(461,857)	(461,857)	(356,911)	(319,021)	37,890	11%	▲	\$
General Purpose Funding		(81,414)	(81,414)	(61,047)	(53,846)	7,201	12%	▲	
Law, Order and Public Safety		(274,021)	(274,021)	(205,344)	(189,759)	15,585	8%	▲	
Health		(131,431)	(131,431)	(98,532)	(94,572)	3,960	4%	▲	
Education and Welfare		(364,560)	(364,560)	(273,258)	(238,548)	34,710	13%	▲	\$
Housing		(260,562)	(260,562)	(195,084)	(222,528)	(27,444)	(14%)	▼	\$
Community Amenities		(373,531)	(373,531)	(273,271)	(205,821)	67,449	25%	▲	\$
Recreation and Culture		(1,191,837)	(1,191,837)	(912,108)	(965,384)	(53,276)	(6%)	▼	
Transport		(3,060,557)	(3,060,557)	(2,295,288)	(2,130,093)	165,195	7%	▲	
Economic Services		(569,230)	(569,230)	(426,609)	(426,109)	500	0%	▲	
Other Property and Services		(15,001)	(15,001)	(32,860)	(404,084)	(371,224)	(1130%)	▼	\$
		(6,784,001)	(6,784,001)	(5,130,312)	(5,249,765)				
Operating activities excluded from budget									
Add back Depreciation		2,906,935	2,906,935	2,180,016	2,394,369	214,353	10%	▲	
Adjust (Profit)/Loss on Asset Disposal	7	105,000	105,000	78,741	4,918	(73,823)	(94%)	▼	\$
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	729,959	692,885				
Investing Activities									
Non-operating Grants, Subsidies and Contributions	13	2,935,614	2,935,614	2,201,634	781,959	(1,419,675)	(64%)	▼	\$
Proceeds from Disposal of Assets	7	390,000	390,000	292,482	302,890	10,408	4%	▲	
Land Held for Resale	8	0	0	0	0	0			
Land and Buildings	8	(1,937,924)	(1,937,924)	(1,295,729)	(307,018)	988,711	76%	▲	\$
Plant and Equipment	8	(695,350)	(695,350)	(527,758)	(325,550)	202,208	38%	▲	\$
Motor Vehicles	8	(267,000)	(267,000)	(245,250)	(147,690)	97,560	40%	▲	\$
Furniture and Equipment	8	0	0	0	0	0			
Infrastructure Assets - Roads	8	(1,875,204)	(1,875,204)	(1,406,034)	(1,257,258)	148,776	11%	▲	\$
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)	(171,954)	78,046	31%	▲	\$
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)	(1,399,859)	(1,137,317)				
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)	(27,116)	(23,008)	4,108	15%	▲	
Repayment of Lease Financing	9	(10,932)	(10,932)	(8,190)	(1,859)	6,331	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	7,416	4,900	(2,516)	(34%)	▼	
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)	(70,650)	(1,322)	69,328	98%	▲	\$
Amount attributable to financing activities		8,246	8,246	51,460	(21,289)				
Closing Funding Surplus(Deficit)	1	0	218,356	1,103,573	1,256,291				

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 MARCH 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 MARCH 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	1,519,936	1,522,059	2,123	0%	▲	
Operating Grants, Subsidies and Contributions	12	1,769,917	1,769,917	1,402,804	1,374,286	(28,517)	(2%)	▼	
Fees and Charges		717,422	717,422	556,678	493,068	(63,610)	(11%)	▼	\$
Service Charges		0	0	0	0	0			
Interest Earnings		30,144	30,144	22,581	18,936	(3,645)	(16%)	▼	
Other Revenue		87,724	87,724	65,745	80,645	14,900	23%	▲	\$
Profit on Disposal of Assets	7	44,000	44,000	32,994	54,163	21,169	64%	▲	\$
Gain FV Valuation of Assets		0	0	0	0	0			
		4,168,455	4,168,455	3,600,738	3,543,158				
Expenditure from operating activities									
Employee Costs		(1,739,249)	(1,739,249)	(1,316,549)	(1,133,259)	183,290	14%	▲	\$
Materials and Contracts		(1,530,935)	(1,530,935)	(1,172,101)	(1,120,982)	51,119	4%	▲	
Utility Charges		(115,900)	(115,900)	(86,697)	(206,797)	(120,100)	(139%)	▼	\$
Depreciation on Non-Current Assets		(2,906,935)	(2,906,935)	(2,180,016)	(2,394,369)	(214,353)	(10%)	▼	
Interest Expenses		(40,059)	(40,059)	(30,025)	(12,653)	17,372	58%	▲	\$
Insurance Expenses		(164,403)	(164,403)	(130,094)	(202,004)	(71,910)	(55%)	▼	\$
Other Expenditure		(137,520)	(137,520)	(103,095)	(120,620)	(17,525)	(17%)	▼	\$
Loss on Disposal of Assets	7	(149,000)	(149,000)	(111,735)	(59,082)	52,653	47%	▲	\$
Loss FV Valuation of Assets		0	0	0	0	0			
		(6,784,001)	(6,784,001)	(5,130,312)	(5,249,765)				
Operating activities excluded from budget									
Add back Depreciation		2,906,935	2,906,935	2,180,016	2,394,369	214,353	10%	▲	
Adjust (Profit)/Loss on Asset Disposal	7	105,000	105,000	78,741	4,918	(73,823)	(94%)	▼	\$
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	729,959	692,885				
Investing activities									
Non-Operating Grants, Subsidies and Contributions	13	2,935,614	2,935,614	2,201,634	781,959	(1,419,675)	(64%)	▼	\$
Proceeds from Disposal of Assets	7	390,000	390,000	292,482	302,890	10,408	4%	▲	
Land Held for Resale	8	0	0	0	0	0			
Land and Buildings	8	(1,937,924)	(1,937,924)	(1,295,729)	(307,018)	988,711	76%	▲	\$
Plant and Equipment	8	(695,350)	(695,350)	(527,758)	(325,550)	202,208	38%	▲	\$
Motor Vehicles	8	(267,000)	(267,000)	(245,250)	(147,690)	97,560	40%	▲	\$
Furniture and Equipment	8	0	0	0	0	0			
Infrastructure Assets - Roads	8	(1,875,204)	(1,875,204)	(1,406,034)	(1,257,258)	148,776	11%	▲	\$
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)	(171,954)	78,046	31%	▲	\$
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)	(1,399,859)	(1,137,317)				
Financing Activities									
Proceeds from New Debentures		150,000	150,000	150,000	0	(150,000)	(100%)	▼	\$
Repayment of Debentures	9	(46,458)	(46,458)	(27,116)	(23,008)	4,108	15%	▲	
Repayment of Lease Financing	9	(10,932)	(10,932)	(8,190)	(1,859)	6,331	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	7,416	4,900	(2,516)	(34%)	▼	
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)	(70,650)	(1,322)	69,328	98%	▲	\$
Amount attributable to financing activities		8,246	8,246	51,460	(21,289)				
Closing Funding Surplus (Deficit)	1	0	218,356	1,103,573	1,256,291				

▲ ▼ 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

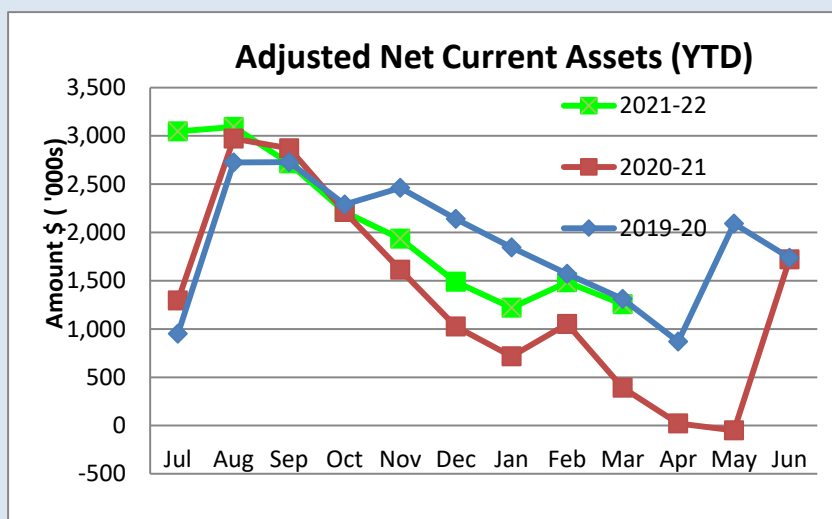
Adjusted Net Current Assets	Note	Last Years Closing 30/06/2021 \$	This Time Last Year 31/03/2021 \$	Year to Date Actual 31/03/2022 \$
Current Assets				
Cash Unrestricted	2	1,969,767	1,205,521	1,575,198
Cash Restricted - Reserves	2	644,246	1,163,802	645,568
Cash Restricted - General	2	0	0	0
Cash Restricted - Bonds & Deposits	2	13,905	13,694	3,504
Receivables - Rates	3	121,511	143,008	107,356
Receivables - Other	3	262,946	49,167	149,478
Inventories	4	5,582	33,511	29,409
		3,017,956	2,608,701	2,510,513
Less: Current Liabilities				
Payables	5	(503,422)	(110,462)	(52,099)
Contract Liabilities	11	(17,418)	(774,090)	(441,203)
Bonds & Deposits	14	(13,905)	(13,694)	(3,504)
Loan and Lease Liability	9	(57,391)	(31,278)	(21,591)
Provisions	11	(207,109)	(249,325)	(207,109)
		(799,246)	(1,178,849)	(725,508)
Less: Cash Reserves	10	(644,246)	(1,163,802)	(645,568)
Add Back: Component of Leave Liability not Required to be funded		100,051	100,014	100,257
Add Back: Loan and Lease Liability		57,391	31,278	21,591
Less : Loan Receivable - clubs/institutions		(9,894)	(4,807)	(4,994)
Net Current Funding Position		1,722,013	392,535	1,256,291

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)****\$1.26 M****Last Year YTD****Surplus(Deficit)****\$0.39 M**

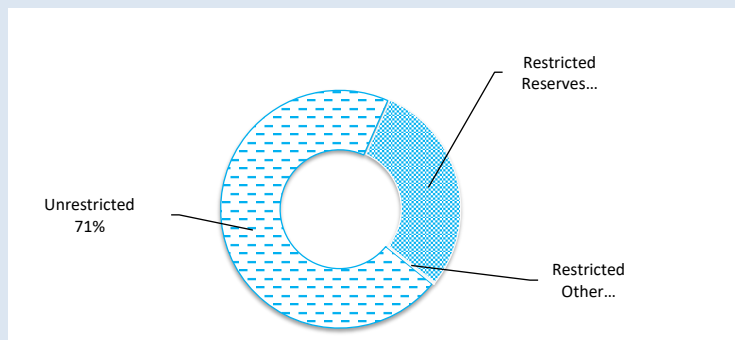
	Unrestricted	Restricted Reserves	Restricted Muni	Total Amount	Institution	Interest Rate	Maturity Date
	\$	\$	\$	\$			
Cash on Hand							
Cash Floats	300			300	Cash on Hand	Nil	On Hand
At Call Deposits							
Municipal Cash at Bank	1,534,898			1,534,898	Bendigo	0.35%	Ongoing
Bendigo Bank ATM Float Account	6,320			6,320	Bendigo	0.00%	Ongoing
DC: ATM Float	33,680			33,680	ATM Cash Float	Nil	On Hand
Bonds & Deposits Held in Municipal Bank			3,505	3,505	Bendigo	0.00%	Ongoing
Term Deposits							
Cash at Bank Reserve Funds		645,568		645,568	Bendigo	0.10%	31/01/22
Investments							
Total	1,575,198	645,568	3,505	2,224,270			

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
\$2.22 M	\$0.65 M

SHIRE OF MT MARSHALL

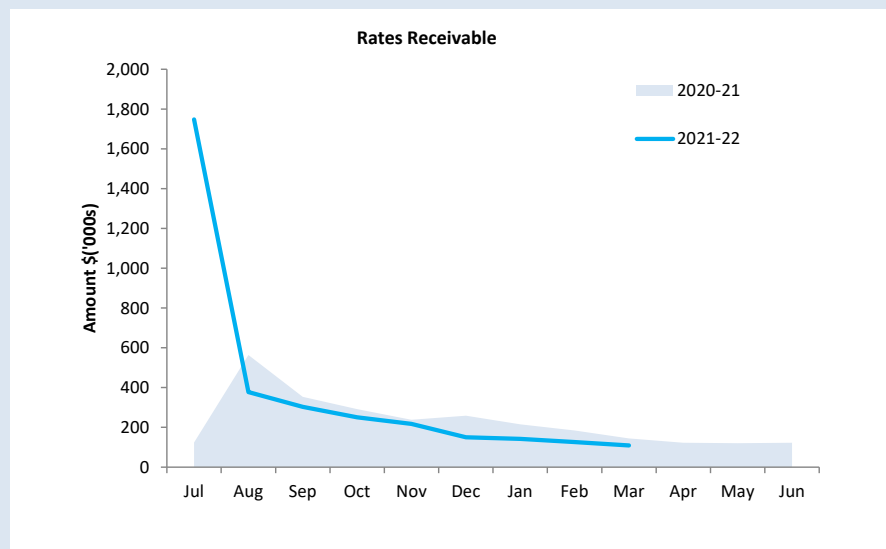
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY FOR THE PERIOD ENDED 31 MARCH 2022

OPERATING ACTIVITIES NOTE 3 RECEIVABLES

Receivables - Rates & Rubbish	30 June 2021	31 Mar 22
	\$	\$
Opening Arrears Previous Years	124,969	123,248
Levied this year	1,499,241	1,535,004
Less Collections to date	(1,500,963)	(1,549,159)
Equals Current Outstanding	123,248	109,093
Net Rates Collectable	123,248	109,093
% Collected	92.41%	93.42%

KEY INFORMATION

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

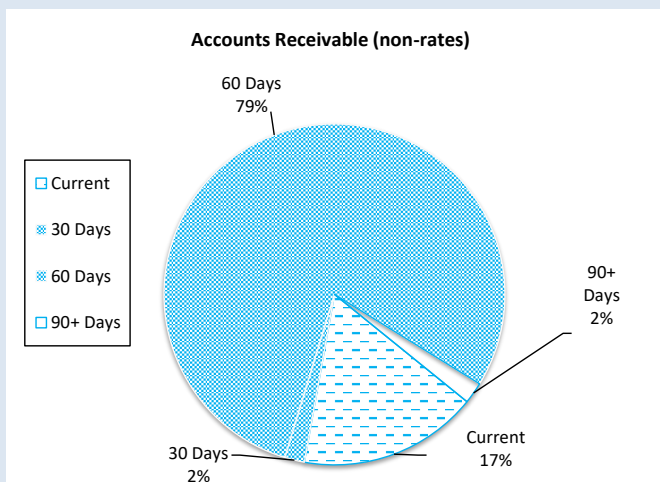


Collected	Rates Due
93%	\$109,093

Receivables - General	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$
Receivables - General	18,632	2,075	86,712	2,242	109,660
Percentage	17%	2%	79%	2%	
Balance per Trial Balance					
Sundry Debtors					109,660
Receivables - Other					39,818
Total Receivables General Outstanding					149,478
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
\$149,478
Over 30 Days
83%
Over 90 Days
2%

	Opening Balance 1 Jul 2021	Asset Increase	Asset Reduction	Closing Balance 31 Mar 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	23,826	0	29,409
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				35,843
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

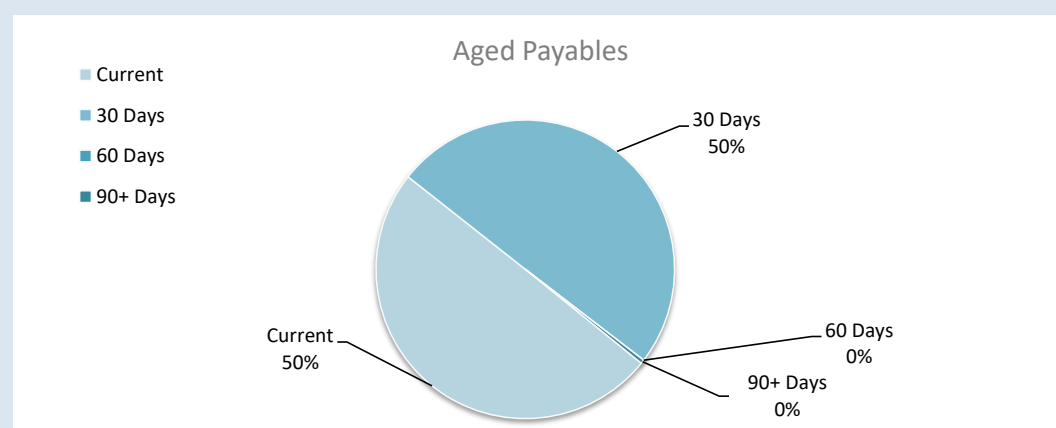
A contract asset is the right to consideration in exchange for goods or services the entity has transferred to a customer when that right is conditioned on something other than the passage of time.

Payables - General	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$
Payables (Sundry Creditors) - General	3,286	3,286	0	(27)	6,545
Percentage	50.2%	50.2%	0%	-0.4%	
Balance per Trial Balance					
Sundry creditors - General					3,259
Other creditors					4,585
Accrued salaries and wages					(276)
ATO liabilities					28,467
Other accruals/payables					16,064
Total Payables General Outstanding					52,099

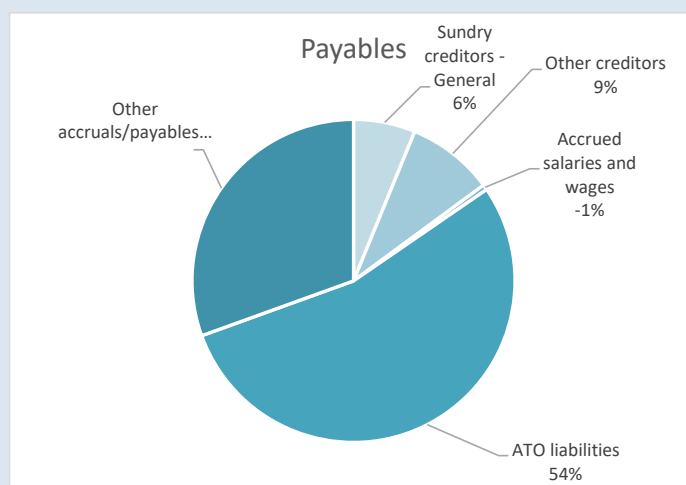
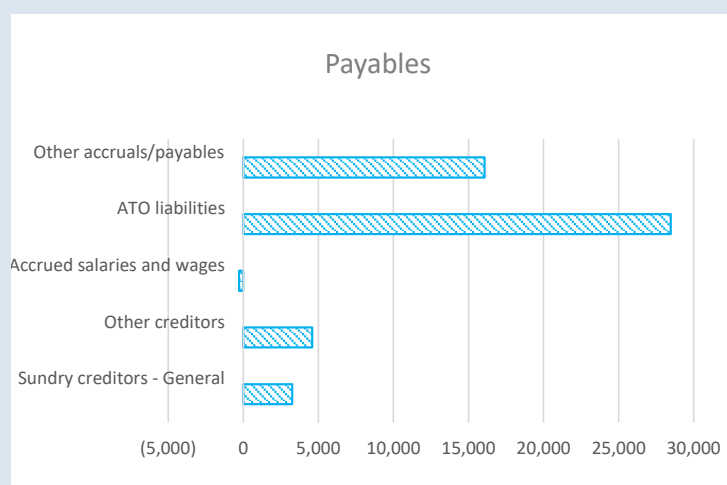
Amounts shown above include GST (where applicable)

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
\$52,099
Over 30 Days
50%
Over 90 Days
-0.4%



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	348	0	1,409,451
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	2,111	0	1,490,751
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	1,033	0	11,305
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	1,033	0	34,417
		491	79,429,309	1,522,024	0	0	1,522,024	1,522,023.99	3,144	0	1,525,168
Discounts							(54,000)				(54,821)
Rates Written Off							(1,500)				(1,310)
Amount from General Rates							1,466,524				1,469,036
Ex-Gratia Rates							17,275				17,534
Movement in Excess Rates							0				0
Specified Area Rates							35,449				35,489
Total Rates							1,519,248				1,522,059

SHIRE OF MT MARSHALL

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY

FOR THE PERIOD ENDED 31 MARCH 2022

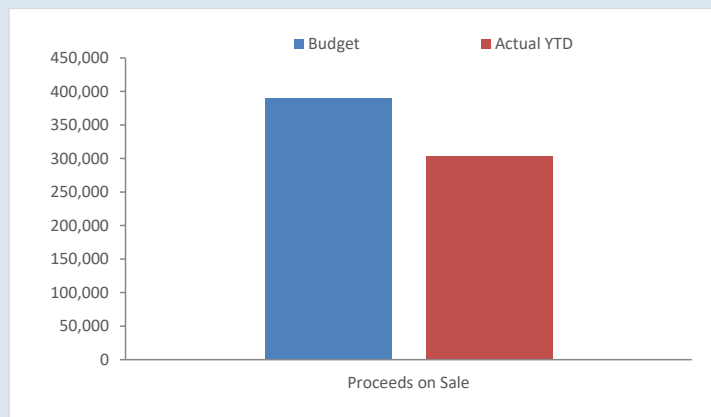
OPERATING ACTIVITIES

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)	137,046	84,418		(52,629)
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)	307,808	302,890	54,163	(59,082)

KEY INFORMATION



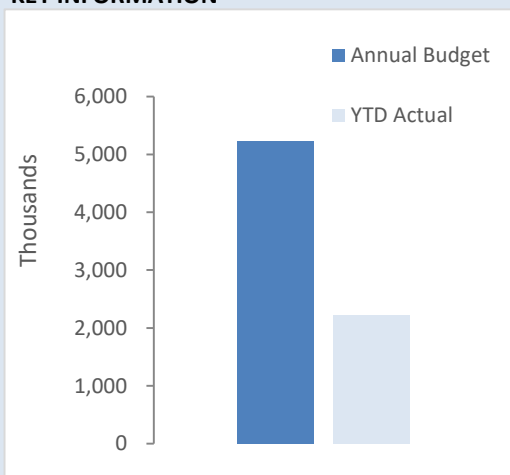
Proceeds on Sale		
Budget	YTD Actual	%
\$390,000	\$302,890	78%

Capital Acquisitions	Adopted		Amended		YTD Budget Variance
	Annual Budget	YTD Budget	Annual Budget	YTD Actual Total	
	\$	\$	\$	\$	\$
Land Held for Resale	0	0	0	0	0
Land and Buildings	1,937,924	1,295,729	1,937,924	307,018	(988,711)
Plant and Equipment	695,350	527,758	695,350	325,550	(202,208)
Motor Vehicles	267,000	245,250	267,000	147,690	(97,560)
Furniture and Equipment	0	0	0	0	0
Infrastructure Assets - Roads	1,875,204	1,406,034	1,875,204	1,257,258	(148,776)
Infrastructure Assets - Footpaths	85,000	45,000	85,000	0	(45,000)
Infrastructure Assets - Parks & Ovals	250,000	250,000	250,000	171,954	(78,046)
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	3,893,975	5,234,682	2,222,166	(1,671,809)
Capital acquisitions funded by:					
	\$	\$	\$	\$	\$
Capital Grants and Contributions	2,935,614	2,201,634	2,935,614	781,959	(1,419,675)
Borrowings	150,000	150,000	150,000	0	(150,000)
Other (Disposals & C/Fwd)	390,000	292,482	390,000	302,890	10,408
Council contribution - Cash Backed Reserves					
Various Reserves		0	0	0	0
Council contribution - operations		1,249,859	1,759,068	1,137,317	(112,542)
Capital Funding Total		3,893,975	5,234,682	2,222,166	(1,671,809)

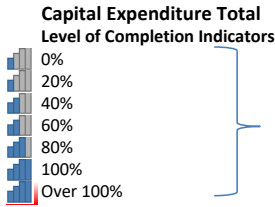
SIGNIFICANT ACCOUNTING POLICIES

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	\$2.22 M	42%
Capital Grant	Annual Budget	YTD Actual	% Received
	\$2.94 M	\$0.78 M	27%

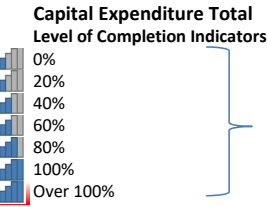


Percentage YTD Actual to Annual Budget
Expenditure over budget highlighted in red.

% 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)	(13,500)	0	(18,000)	13,500	
		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)	(25,000)	0	(25,000)	25,000	
		Lot 28 Rowlands St Beacon Capital Works	0933041	9233	BC0930	(6,500)	(6,500)	(4,869)	0	(6,500)	4,869	
Total - Housing						(79,800)	(79,800)	(73,669)	(23,914)	(79,800)	49,755	
Community Amenities												
		Cemetery & Memorial Works	1043001	9233	8549	(5,000)	(5,000)	(5,000)	(2,505)	(5,000)	2,496	
Total - Community Amenities						(5,000)	(5,000)	(5,000)	(2,505)	(5,000)	2,496	
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)	(4,700)	(13,000)	8,300	
		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)	(108,747)	(144,240)	(145,000)	(35,493)	
		Beacon Recreation Centre Capital Expenditure	1193041	9233	8559	(49,000)	(49,000)	(49,000)	0	(49,000)	49,000	
		Wialki Golf Club Capital Expenditure	1193041	9233	9997	(20,000)	(20,000)	(14,994)	0	(20,000)	14,994	
Total - Recreation And Culture						(434,158)	(434,158)	(392,899)	(268,214)	(434,158)	124,685	
Economic Services												
		Sandalwood Shops Capital Expenditure	1353041	9233	8193	(10,000)	(10,000)	(7,497)	0	(10,000)	7,497	
		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)	(218,997)	(3,438)	(221,500)	215,559	
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)	(1,295,729)	(307,018)	(1,937,924)	988,711	
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)	(502,758)	(325,550)	(670,350)	177,208	
Total - Transport						(670,350)	(670,350)	(502,758)	(325,550)	(670,350)	177,208	
Total - Plant & Equipment						(695,350)	(695,350)	(527,758)	(325,550)	(695,350)	202,208	
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)	(65,250)	(87,614)	(87,000)	(22,364)	
Total - Transport						(87,000)	(87,000)	(65,250)	(87,614)	(87,000)	(22,364)	
Total - Motor Vehicles						(224,000)	(224,000)	(202,250)	(147,690)	(224,000)	54,560	
Infrastructure - Roads												
Transport												
		Gilham Cooper Rd (SLK 0.00 to 3.00)	1223051	9243	RCC045	(91,000)	(91,000)	(68,229)	(92,278)	(91,000)	(24,049)	
		Dalgouring Snake Soak Rd (SLK 5.05 to 8.05)	1223051	9243	RCC046	(88,000)	(88,000)	(65,979)	(12,490)	(88,000)	53,489	
		Marindo North Rd (SLK 0.00 to 3.00)	1223051	9243	RCC047	(85,000)	(85,000)	(63,729)	0	(85,000)	63,729	
		Wren Rd (SLK 1.20 to 3.20)	1223051	9243	RCC048	(58,000)	(58,000)	(43,470)	(36,238)	(58,000)	7,232	
		Hiscox Rd (SLK 12.00 to 13.72)	1223051	9243	RCC049	(54,000)	(54,000)	(40,473)	(8,879)	(54,000)	31,594	
		Koorda Bullfinch West (SLK 16.66 to 17.90)	1223031	9243	RRG018	(134,844)	(134,844)	(101,115)	(151,873)	(134,844)	(50,758)	
		Koorda Bullfinch East (SLK 46.16 to 47.16)	1223031	9243	RRG019	(159,604)	(159,604)	(119,682)	(139,553)	(159,604)	(19,871)	
		Scotsmans Rd (SLK 15.79 to 19.69)	1223031	9243	RRG020	(439,710)	(439,710)	(329,760)	(423,584)	(439,710)	(93,824)	
		Bimbijy Rd (SLK 7.93 to 11.08)	1223031	9243	RRG021	(93,699)	(93,699)	(70,272)	(115,096)	(93,699)	(44,824)	
		Burakin Wialki Rd (SLK 28.14 to 29.80)	1223031	9243	RRG022	(52,141)	(52,141)	(39,105)	(52,986)	(52,141)	(13,881)	
		Burakin Wialki Rd (SLK 46.19 to 47.83)	1223031	9243	RRG023	(51,206)	(51,206)	(38,403)	(51,286)	(51,206)	(12,883)	
		Askew Rd (SLK 2.30 to 4.60)	1223021	9243	R2R055	(73,000)	(73,000)	(54,720)	(84,342)	(73,000)	(29,622)	



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></div></div> Cleary Gabbin Rd (SLK 6.63 to 8.72)	1223021	9243	R2R056	(67,000)	(67,000)	(50,229)	0	(67,000)	50,229		
0.58	<div><div></div></div> Bencubbin Kununoppin Rd (SLK 0.00 to 3.00)	1223021	9243	R2R057	(85,000)	(85,000)	(63,720)	(49,244)	(85,000)	14,476		
0.04	<div><div></div></div> Gabbin Trayning Rd (SLK 18.22 to 20.76)	1223021	9243	R2R058	(72,000)	(72,000)	(53,973)	(2,872)	(72,000)	51,101		
0.37	<div><div></div></div> Mandiga Marindo Rd (SLK 21.62 to 23.62)	1223021	9243	R2R059	(65,000)	(65,000)	(48,735)	(24,049)	(65,000)	24,686		
0.00	<div><div></div></div> Job Rd (SLK 8.34 to 9.34)	1223021	9243	R2R060	(30,000)	(30,000)	(22,473)	0	(30,000)	22,473		
0.00	<div><div></div></div> Breakell Rd (SLK 16.00 to 17.50)	1223021	9243	R2R061	(47,000)	(47,000)	(35,226)	0	(47,000)	35,226		
0.10	<div><div></div></div> Gillett Rd (SLK 31.39 to 36.26)	1223021	9243	R2R062	(129,000)	(129,000)	(96,741)	(12,490)	(129,000)	84,251		
	Total - Transport				(1,875,204)	(1,875,204)	(1,406,034)	(1,257,258)	(1,875,204)	148,776		
0.67	<div><div></div></div> Total - Infrastructure - Roads				(1,875,204)	(1,875,204)	(1,406,034)	(1,257,258)	(1,875,204)	148,776		
	Infrastructure - Footpaths											
	Transport											
0.00	<div><div></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></div></div> Total - Infrastructure - Footpaths				(85,000)	(85,000)	(45,000)	0	(85,000)	45,000		
	Infrastructure - Parks & Ovals											
	Recreation & Culture											
0.96	<div><div></div></div> Waddouring Dam	1183050	9249	PC001	(160,000)	(160,000)	(160,000)	(152,964)	(160,000)	7,036		
0.00	<div><div></div></div> Bencubbin Gazebo Area	1183050	9249	PC003	(50,000)	(50,000)	(50,000)	0	(50,000)	50,000		
0.07	<div><div></div></div> Botanical Garden Bridge	1183050	9249	PC004	(20,000)	(20,000)	(20,000)	(1,440)	(20,000)	18,560		
0.88	<div><div></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)	(250,000)	(171,954)	(250,000)	78,046		
0.69	<div><div></div></div> Total - Infrastructure - Parks & Ovals				(250,000)	(250,000)	(250,000)	(171,954)	(250,000)	78,046		
	Infrastructure - Other											
	Recreation And Culture											
0.10	<div><div></div></div> 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	<div><div></div></div> Beacon Airstrip Upgrade	1253001	9259		0	0	0	(642)	0	(642)		
	Total - Transport				0	0	0	(642)	0	(642)		
0.10	<div><div></div></div> Total - Infrastructure - Other				(124,204)	(124,204)	(124,204)	(12,697)	(124,204)	111,507		
0.42	<div><div></div></div> Grand Total				(5,191,682)	(4,967,682)	(3,648,725)	(2,074,476)	(4,967,682)	1,574,249		

(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	1,859	2,259	2,259	4,250	3,851	3,851	75	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	1,859	10,932	10,932	85,162	76,089	76,089	75	1,817	1,817
Total	87,021	0	0	0	1,859	10,932	10,932	85,162	76,089	76,089	75	1,817	1,817
Current financing borrowings	10,932							-1,859					
Non-current financing borrowings	76,089							87,021					
	87,021							85,162					

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

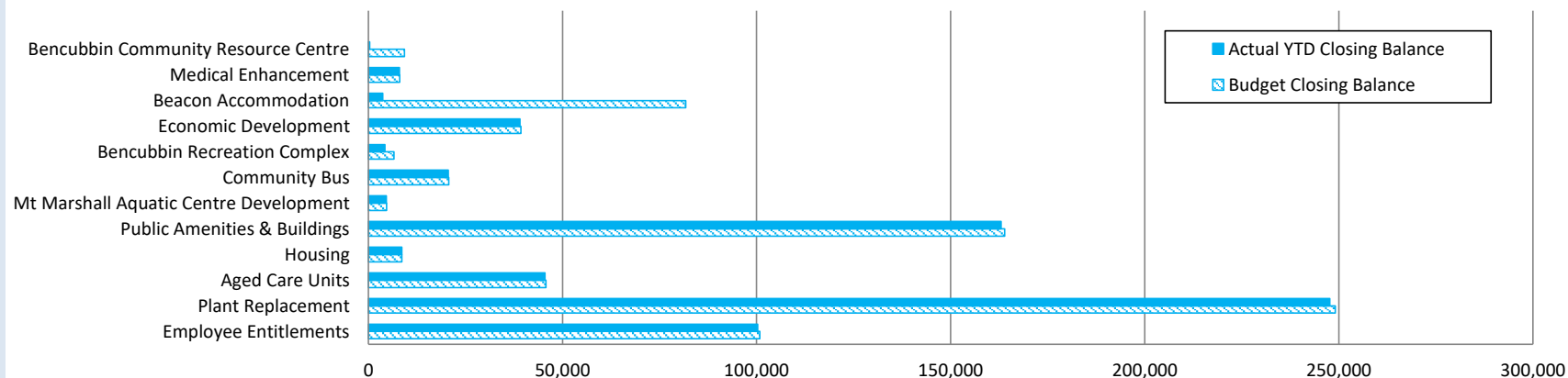
OPERATING ACTIVITIES
NOTE 10
CASH BACKED RESEVES

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 31 MARCH 2022

OPERATING ACTIVITIES
NOTE 11
OTHER CURRENT LIABILITIES

Other Current Liabilities	Note	Opening Balance 1 Jul 2021	Liability Increase	Liability Reduction	Closing Balance 31 Mar 2022
		\$	\$	\$	\$
Contract Liabilities					
Unspent grants, contributions and reimbursements					
- operating	12	12,199	80,449	(82,561)	10,087
- non-operating	13	5,219	1,362,857	(936,960)	431,116
Total unspent grants, contributions and reimbursements		17,418	1,443,306	(1,019,521)	441,203
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					648,313
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 MARCH 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 Mar 2022	Current Liability 31 Mar 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	30,888	31,297
Community amenities									
State NRM Grants - Community Stewardship	12,199	0	(2,112)	10,087	10,087	29,788	29,788	22,338	2,112
Container Deposit Scheme	0	0	0	0	0	6,900	6,900	5,175	155
Community Garden's Grant	0	0	0	0	0	15,000	15,000	11,250	0
Recreation and culture									
Watch Around Water Grant Income	0	0	0	0	0	500	500	369	0
Grant - Indoor Cricket Nets	0	0	0	0	0	5,000	5,000	3,744	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	71,247
	12,199	80,449	(82,561)	10,087	10,087	1,768,917	1,768,917	1,402,057	1,373,286
Operating Contributions									
Governance									
Community Event Contributions	0	0	0	0	0	1,000	1,000	747	1,000
	0	0	0	0	0	1,000	1,000	747	1,000
TOTALS	12,199	80,449	(82,561)	10,087	10,087	1,769,917	1,769,917	1,402,804	1,374,286

SHIRE OF MT MARSHALL
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 MARCH 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 Mar 2022	Current Liability 31 Mar 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	877,095	0
Recreation and culture									
LRCIP Waddouring Dam Income	0	175,000	(152,964)	22,036	22,036	275,000	275,000	206,244	52,964
LRCIP Beacon Recreation Centre Income	0	0	0	0	0	46,500	46,500	34,875	0
LRCIP Beacon Bowling Green Income	0	111,284	(111,284)	0	0	117,819	117,819	88,362	111,284
LRCIP Bencubbin Hall	0	0	0	0	0	31,900	31,900	23,922	0
LRCIP Beacon Hall	0	0	0	0	0	72,758	72,758	54,567	0
LRCIP Welbungin Hall	0	0	0	0	0	40,000	40,000	29,997	0
Transport									
Koorda Bullfinch Rd SLK 16.66 -17.90 (RRG) Income	0	71,916	(71,916)	0	0	89,895	89,895	67,419	71,916
Koorda Bullfinch Rd SLK 46.16 - 47.16 (RRG) Income	0	85,122	(85,122)	0	0	106,402	106,402	79,794	85,122
Scotsman Rd SLK 15.79 - 19.69 (RRG) Income	0	234,510	(234,510)	0	0	293,137	293,137	219,852	234,510
Bimbijy Rd SLK 7.93 - 11.08 (RRG) Income	0	49,972	(49,972)	0	0	62,465	62,465	46,845	49,972
Burakin Wialki Rd SLK 28.14 - 29.8 (RRG) Income	0	34,760	(34,760)	0	0	34,760	34,760	26,064	34,760
Burakin Wialki Rd SLK 46.19 - 47.83 (RRG) Income	0	34,137	(34,137)	0	0	34,137	34,137	25,596	34,137
Askew Rd SLK 2.30 - 4.60 (R2R) Income	0	73,000	(73,000)	0	0	73,000	73,000	54,747	73,000
Cleary Gabbin Rd SLK 6.63 - 8.72 (R2R) Income	0	67,000	0	67,000	67,000	67,000	67,000	50,247	0
Bencubbin Kununoppin Rd SLK 0.00 - 3.00 (R2R) Income	0	85,000	(49,244)	35,756	35,756	85,000	85,000	63,747	49,244
Gabbin Trayning Rd SLK 18.22 - 20.76 (R2R) Income	0	72,000	(2,872)	69,128	69,128	72,000	72,000	54,000	2,872
Mandiga Marindo Rd SLK 21.62 - 23.62 (R2R) Income	0	65,000	(24,049)	40,951	40,951	65,000	65,000	48,744	24,049
Job Rd SLK 8.34 - 9.34 (R2R) Income	0	30,000	0	30,000	30,000	30,000	30,000	22,500	0
Breakell Rd SLK 16.00 - 17.50 (R2R) Income	0	47,000	0	47,000	47,000	47,000	47,000	35,244	0
Gillett Rd SLK 31.39 - 36.26 (R2R) Income	0	117,156	(12,490)	104,666	104,666	117,156	117,156	87,867	12,490
LRCIP Beacon Airstrip Income	5,219	0	(642)	4,577	4,577	5,219	5,219	3,906	642
	5,219	1,362,857	(936,960)	431,116	431,116	2,935,614	2,935,614	2,201,634	781,959
Total Non-operating grants, subsidies and contributions	5,219	1,362,857	(936,960)	431,116	431,116	2,935,614	2,935,614	2,201,634	781,959

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 Mar 2022
	\$	\$	\$	\$
Restricted Cash - Bonds and Deposits				
Police Licensing	10,836.62	119,180.40	(129,181.42)	835.60
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	119,180.40	(129,181.42)	3,904.33
Trust Funds				
Nomination Deposits	0.00	400.00	(400.00)	0.00
Housing Bonds	10,020.00	1,924.00	(1,640.00)	10,304.00
Staff Social Club	1,204.16	2,025.00	(2,208.74)	1,020.42
Bonds Other	10,950.00	180.00	(130.00)	11,000.00
Sub-Total	22,174.16	4,529.00	(4,378.74)	22,324.42
	36,079.51	123,709.40	(133,560.16)	26,228.75

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.  S	Timing/ Permanent	Explanation of Variance
Revenue from operating activities	\$	%				
Governance	(1,802)	(11%)				
General Purpose Funding - Rates	998	0%				
General Purpose Funding - Other	30,216	3%				
Law, Order and Public Safety	(15,344)	(23%)		S	Timing	DFES Grant
Health	(7,237)	(106%)				
Education and Welfare	3,723	4%				
Housing	(3,560)	(3%)				
Community Amenities	(44,846)	(31%)		S	Timing	State NRM grant
Recreation and Culture	17,395	80%		S	Permanent	Insurance claim, Dam Pump
Transport	18,292	5%				
Economic Services	(61,811)	(23%)		S	Timing	Short Term Accommodation Units under budget - Seasonal
Other Property and Services	6,396	20%				
Expenditure from operating activities						
Governance	37,890	11%		S	Timing	Members of Council - travel, meeting fees, conference exp & election exp under budget.
General Purpose Funding	7,201	12%				
Law, Order and Public Safety	15,585	8%				
Health	3,960	4%				
Education and Welfare	34,710	13%		S	Permanent	Little Bees salaries under budget due to vacancy
Housing	(27,444)	(14%)		S	Timing	Contractor working through maintenance list
Community Amenities	67,449	25%		S	Timing	Work not yet commenced on TPS review
Recreation and Culture	(53,276)	(6%)				
Transport	165,195	7%				
Economic Services	500	0%				
Other Property and Services	(371,224)	(1130%)		S	Timing	PWO and POC
Investing Activities						
Non-operating Grants, Subsidies and Contributions	(1,419,675)	(64%)		S	Timing	Contract Liabilities - Road grant income unable to be recognised until expenditure level reached
Proceeds from Disposal of Assets	10,408	4%				
Land Held for Resale	0					
Land and Buildings	988,711	76%		S	Timing	Timing of projects
Plant and Equipment	202,208	38%		S	Timing	Timing of changeovers
Furniture and Equipment	0					
Infrastructure Assets - Roads	148,776	11%		S	Timing	Timing of construction works
Infrastructure Assets - Footpaths	45,000	100%		S	Timing	Timing of construction works
Infrastructure Assets - Parks & Ovals	78,046	31%		S	Timing	Timing of construction works
Infrastructure Assets - Airports	(642)					
Infrastructure Assets - Other	112,149	90%		S	Timing	Swimming Pool Capital works to be done after season
Financing Activities						
Proceeds from New Debentures	(150,000)	(100%)		S	Timing	Loan not yet drawn for work at Beacon C/Park
Repayment of Debentures	4,108	15%				
Repayment of Lease Financing	6,331	77%				
Advances to Community Groups	0					
Proceeds from Advances	0					
Self-Supporting Loan Principal	(2,516)	(34%)				
Transfer to Restricted Cash - Other	0					
Transfer from Restricted Cash - Other	0					
Transfer from Reserves	0					
Transfer to Reserves	69,328	98%		S	Timing	Transfers to be done at 30/6/22