

SHIRE OF MT MARSHALL



Bush Fire Advisory Committee

**Minutes of the Mt Marshall Bush Fire Advisory
Committee meeting held the Council Chambers,
80 Monger Street, Bencubbin on Wednesday 29
March 2023, commencing at 5.00pm.**

Attachment 8.1.1

Mr Damian Tomas
Chairman

This page has
been left blank intentionally

DISCLAIMER

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

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

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

Minutes of the Mt Marshall Bush Fire Advisory Committee Meeting
Held on Wednesday 29 March 2023

TABLE OF CONTENTS

- 1. Declaration of Opening**
- 2. Record of Attendance/Apologies**
- 3. Confirmation of Minutes of Previous Meetings**
 - 3.1 Minutes of the Mt Marshall Bush Fire Advisory Committee Meeting held on Friday 7 October 2022.**
- 4. Reports of Officers**
- 5. Other Reports**
- 6. General Business**
- 7. Next Meeting – to be advised**
- 8. Meeting Closure**

Minutes of the Mt Marshall Bush Fire Advisory Committee Meeting
Held on Wednesday 29 March 2023

1.0 Declaration of Opening / Announcement of Visitors

Mr Damian Tomas welcomed committee members to the meeting and declared the meeting open at 5:00pm.

2.0 Record of Attendance / Apologies

In Attendance

Mr Damian Tomas	CBFCO / Chair / Committee Member
Mr Garry Huckstep	Deputy CBFCO / Committee Member
Mr Brett Clark	BFCO Wialki / Committee Member
Mr Tony Sachse	BFCO / Captain Welbungin BFB
Mr Craig Walker	BFCO Welbungin
Mr Terry Gobbart	BFCO Gabbin 5:03pm
Mr Ben Sachse	BFCO Welbungin
Mr Steven Kett	BFCO Gabbin / Captain Gabbin BFB
Mr Daniel Spencer	BFCO Bencubbin
Mr Ben McKay	CEO
Mrs Jordan Millar	Regulatory Officer

Apologies

Mr Noel Miguel	BFCO / Captain Beacon VESU
Mr Tim Cashmore	BFCO Cleary
Mr Brandon Lancaster	BFCO Beacon

3.0 Confirmation of Minutes

3.1 Minutes of the Mt Marshall Bush Fire Advisory Committee Meeting held Friday 7 October 2022

BFAC2023/001 OFFICER RECOMMENDATION / COMMITTEE DECISION:

That the minutes of the Mt Marshall Bush Fire Advisory Committee meeting held on Friday 7 October 2022 be confirmed as a true and correct record of proceedings.

Moved: D Spencer

Seconded: C Walker

Carried

4.0 Reports of Officers

4.1 Regulatory Officer

Welbungin Fire Shed

Tender for the construction of the Welbungin fire shed was awarded to Multicon Commercial Construction (Stallion Homes.) The new fire shed will be built next to the Welbungin Town Hall. This was decided on to enable the hall, kitchen and ablutions to be used by both the brigade as well as the community when attending events at the hall. The land has been cleared and preparation has started for construction to commence. At this stage, we are anticipating an April start.

DFES Training

Dates to be set for 2023 “off season” to enable all volunteers multiple opportunities to attend. Notification of training sessions will be sent to volunteers via SMS to allow all volunteers to be notified. Brigade members who need to update their contact details are asked to contact Regulatory Officer, Jordan Millar at the Shire. Any requests for specific training will be considered.

Suggestion by the Committee for Regulatory Officer Jordan Millar to be appointed as a workplace trainer to assist with facilitating local training. Due to current work loads, this will not be supported by the Shire. Further suggestions include local members to volunteer for the position. If there are no members who volunteer to become a workplace trainer, the training sessions will continue to be run by DFES.

Brigade members compulsory training is encouraged to be completed prior to the 2023/2024 bushfire season.

Water Map

A map of the Shire which highlights water source locations has been discussed. The Committee has suggested that the request for information from the community should be published in local newspapers, social media and within the Shire’s rates notice. The Shire will produce a document to be published over the coming months.

Purchasing Parts and Equipment

There has been an increase in recent weeks of parts and equipment being ordered by individual volunteers without receiving authorisation from the Shire. The Committee has been advised that this can no longer occur. Authorisation, in the form of a purchase order, is to be issued to suppliers by the Shire prior to the work being carried out or parts being ordered. Regular suppliers will be notified to contact the Shire prior to issuing volunteers with products or commencing work. The only exception is after hours or weekend emergencies. If it is not an emergency, it will need to wait until business hours.

Servicing on Fire Appliances

The Committee has requested that all fire appliances be serviced prior to the bush fire season. This will eliminate the risk of an appliance being out of use in case of an emergency. The Shire will contact suppliers to notify them of this requirement.

4.1.1 Information for the Committee

Resignation of Jack Walker as Bushfire Control Officer and Fire Weather Officer. Jack will remain a volunteer and secretary of the Bencubbin Bushfire Brigade.

BFAC2023/002 COMMITTEE DECISION:

The Committee request that a certificate of service be produced by the Shire and sent to Jack Walker on their behalf.

Moved: D Spencer

Seconded: G Huckstep

Carried

5.0 Other Reports

5.1 Chief Bush Fire Control Officer – Mr Damian Tomas

Restricted/Prohibited Burning Periods

Mr D Tomas requested input from the Committee in regard to how the new dates worked for the 2022/2023 bushfire season. The Committee agreed that whilst some aspects worked, they would like to review the dates going into the 2023/2024 season. The Committee has been reminded that the dates can be moved 14 days either side of the selected dates. Further discussion to be held at the next meeting.

Use of Private Vehicles and Equipment During Incidents

Mr Tomas advised that all private equipment needs to be authorised by the officer in charge of the incident. DFES Command Centre require notification of all private equipment in use. It is also a requirement to list all private equipment on both attendance and incident reports.

Conditions of a Burning Permit during Restricted Burning

Personnel: DFES confirmed that 3 personnel are required to be able and present during burning when a permit has been issued during the restricted burning period.

Farmer Awareness Course: The Committee agreed that the completion of the Farmer Awareness Course should be a condition of receiving a permit. Currently, this is not a condition, therefore this would need to be put in place prior to enforcing.

Conditions During Harvesting/Prohibited Burning Period

Water Supply: Suggested that a minimum water/unit requirement be introduced as part of a permit requirement as well as during harvest/prohibited burning period. Further discussions are required prior to a recommendation being presented to council.

BFAC2023/003 COMMITTEE DECISION:

Shire to investigate local laws and legislation to determine the requirements for water being available during the harvest/prohibited burning period.

Moved: D Spencer

Seconded: B Clark

Carried

Fire Breaks

Discussions held regarding the enforcement of firebreaks throughout the Shire. Additional information required before any further discussions can be had.

BFAC2023/004 COMMITTEE DECISION:

Shire to confirm if compulsory firebreaks are a legislative/legal requirement.

Moved: S Kett

Seconded: T Gobbart

Carried

Non Compliant Town Blocks

Importance of town blocks removing flammable materials from property has been highlighted. To be considered when looking to update the firebreak order.

Replacement of Bushfire Control Officer's

Request for volunteers to assume the role of Bushfire Control Officer's for vacancies north of the Shire. Interested members will be notified of required training over the coming weeks.

Fire Behaviour Index

Following on from the March Great Eastern District Operations Advisory Committee meeting, it was advised that the Fire Behaviour Index rating of 40 is closer to the old reading of 32. The Committee agreed that the 37 reading currently used to issue harvest bans will remain in place until further notice.

Weather Officers

Request for a Bushfire Control Officer to be selected for the position of Fire Weather Officer. Bushfire Control Officer Mr Brett Clark volunteered for the role. The Shire will confirm if any further training is required.

5.2 Deputy Chief Bush Fire Control Officer – Mr Garry Huckstep

Deputy Chief Bush Fire Control Officer, Mr Garry Huckstep, will resign from the position at the end of 2023.

5.3 Bush Fire Control Officer – Beacon

Nil

5.4 Bush Fire Control Officer – Wialki

Nil

5.5 Bush Fire Control Officer – Cleary

Nil

5.6 Bush Fire Control Officer – Gabbin

Nil

5.7 Bush Fire Control Officer – Welbungin

Nil

5.8 Bush Fire Control Officer – Bencubbin

Nil

5.9 Beacon Volunteer Emergency Services Unit

Minutes of the Mt Marshall Bush Fire Advisory Committee Meeting
Held on Wednesday 29 March 2023

Nil

5.10 Department of Fire & Emergency Services

Nil

6.0 Next Meeting – to be advised

Suggestion of October meeting to be arranged prior to fire season. Dates to be suggested closer to October.

7.0 Closure of Meeting

There being no further business the meeting closed at 7:26pm.

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

Date

Mr Damian Tomas

Chair



SHIRE OF MT MARSHALL

MONTHLY FINANCIAL REPORT (Containing the Statement of Financial Activity) For the Period Ended 31 March 2023

LOCAL GOVERNMENT ACT 1995

LOCAL GOVERNMENT (FINANCIAL MANAGEMENT) REGULATIONS 1996

TABLE OF CONTENTS

Monthly Summary Information	3 - 5
Key Terms and Descriptions - Statutory Reporting Programs	6
Statement of Financial Activity by Program	7
Key Terms and Descriptions - Nature or Type Descriptions	8
Statement of Financial Activity by Nature or Type	9
Note 1 Adjusted Net Current Assets	10
Note 2 Cash and Financial Assets	11
Note 3 Receivables	12
Note 4 Other Current Assets	13
Note 5 Payables	14
Note 6 Rating Revenue	15
Note 7 Disposal of Assets	16
Note 8 Capital Acquisitions	17
Note 9 Borrowings	20
Note 10 Reserves	21
Note 11 Other Current Liabilities	22
Note 12 Operating Grants and Contributions	23
Note 13 Non-Operating Grants and Contributions	24
Note 14 Bonds & Deposits and Trust Fund	25
Note 15 Explanation of Material Variances	26
Note 16 Budget Amendments	27

THIS PAGE INTENTIONALLY LEFT BLANK

Items of Significance

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

	% Collected /	Annual Budget	YTD Budget	YTD Actual	Variance (Under)/Over
Significant Projects					
Welbungin Fire Shed - Capital	2%	584,558	438,417	13,868	424,549
Welbungin Hall - Capital	0%	25,000	18,747	0	18,747
Bencubbin Community Recreation Centre Capital Expenditure	0%	51,000	38,250	0	38,250
Beacon Recreation Centre Capital Expenditure	9%	92,500	69,372	8,291	61,081
Wialki Golf Club Capital Expenditure	101%	30,000	22,500	30,422	(7,922)
Sandalwood Shops Capital Expenditure	0%	18,610	13,950	0	13,950
Bencubbin CP - Power, Cabin Austin, Furnishings (LRCI)	37%	220,000	164,997	80,610	84,387
Beacon Caravan Park - Power & Water Upgrade	0%	150,000	112,500	0	112,500
Beacon Campers Kitchen	56%	120,000	90,000	67,500	22,500
Beacon Re-roof Recreation Centre (LRCI)	1%	150,000	112,500	2,000	110,500
Beacon Cabin D & Furnishings (LRCI)	40%	200,000	149,994	80,610	69,384
Plant Purchases	56%	345,000	258,750	194,098	64,652
Purchase Motor Vehicles - Administration General	0%	140,000	140,000	0	140,000
Bruse Road SLK 0.0 - 2.70	0%	67,461	50,571	0	50,571
Gilham - Cooper Road SLK 3.0 - 5.00	0%	66,321	49,716	0	49,716
Hiscox Road - SLK 14.36 - 17.36	54%	75,306	56,457	40,435	16,022
Scotsmans Road SLK 47.09 - 48.09	10%	38,149	28,593	3,713	24,881
Ayres Road SLK 25.35 - 26.35	0%	41,817	31,338	0	31,338
Monger Street Reconstruction (LRCI)	0%	355,000	266,247	640	265,607
Motor Vehicle Purchases	0%	172,000	128,997	0	128,997
Scotsmans Road SLK 11.39 - 15.79	102%	509,377	382,023	518,728	(136,705)
Burakin-Wialki Road SLK 26.22 - 28.90	102%	198,673	148,986	203,032	(54,046)
Koorda-Bullfinch Road SLK 15.15 - 16.65	193%	189,450	142,065	365,306	(223,241)
Koorda-Bullfinch Road SLK 42.39 - 43.71	88%	50,000	37,494	44,151	(6,657)
Koorda-Bullfinch Road SLK 45.08 - 46.11	129%	40,611	30,456	52,370	(21,914)
Bencubbin - Beacon Road SLK 31.15 - 32.25	204%	42,348	31,761	86,247	(54,486)
Crabb Road SLK 5.00 - 8.00	85%	122,000	91,476	104,006	(12,530)
Gabbin - Trayning Road SLK 12.53 - 16.53	0%	158,000	118,476	0	118,476
Askew Road SLK 0.00 - 2.30	17%	79,000	59,238	13,778	45,461
Beacon - Back Road SLK 2.30 - 4.20	136%	62,300	46,701	84,731	(38,030)
Andrews Tank Road SLK 10.33 - 11.73	205%	55,000	41,238	112,527	(71,289)
Bruse Rd SLK 0.00 - 2.70	41%	81,500	61,110	33,778	27,333
Bencubbin Gazebo Area	14%	45,000	33,750	6,510	27,240
Botanical Garden Bridge	0%	15,000	11,250	0	11,250
Beacon Community Park (LRCI)	0%	338,000	253,494	1,500	251,994
Grants, Subsidies and Contributions					
Operating Grants, Subsidies and Contributions	82%	1,046,281	784,670	861,767	77,097
Non-operating Grants, Subsidies and Contributions	2%	3,312,806	1,756,099	52,159	(1,703,940)
	21%	4,359,087	2,540,769	913,926	(1,626,843)
Rates Levied	100%	1,577,084	1,577,459	1,576,310	(1,149)

% Compares current ytd actuals to annual budget

Financial Position		Prior Year 31 March 2022	Current Year 31 March 2023
Adjusted Net Current Assets	-7%	\$ 1,448,382	-\$ 95,964
Cash and Equivalent - Unrestricted	76%	\$ 1,571,544	\$ 1,200,803
Cash and Equivalent - Restricted	111%	\$ 645,568	\$ 717,820
Receivables - Rates	128%	\$ 107,251	\$ 136,937
Receivables - Other	76%	\$ 275,398	\$ 208,608
Payables	584%	\$ 95,379	\$ 556,979

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

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

SHIRE OF MT MARSHALL
MONTHLY FINANCIAL REPORT
FOR THE PERIOD ENDED 31 MARCH 2023

SUMMARY INFORMATION

PREPARATION TIMING AND REVIEW

Date prepared: All known transactions up to 31 March 2023
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 POLICIES

GOODS AND SERVICES TAX

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

CRITICAL ACCOUNTING ESTIMATES

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

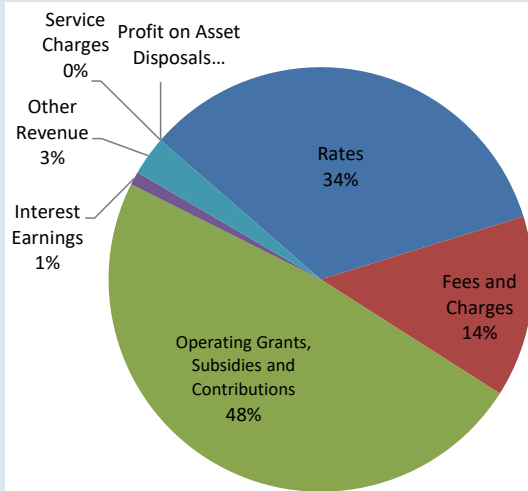
ROUNDING OFF FIGURES

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

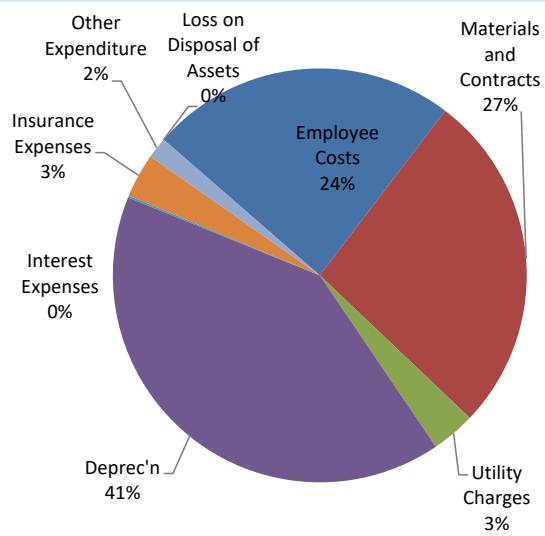
SHIRE OF MT MARSHALL
MONTHLY FINANCIAL REPORT
FOR THE PERIOD ENDED 31 MARCH 2023

SUMMARY GRAPHS

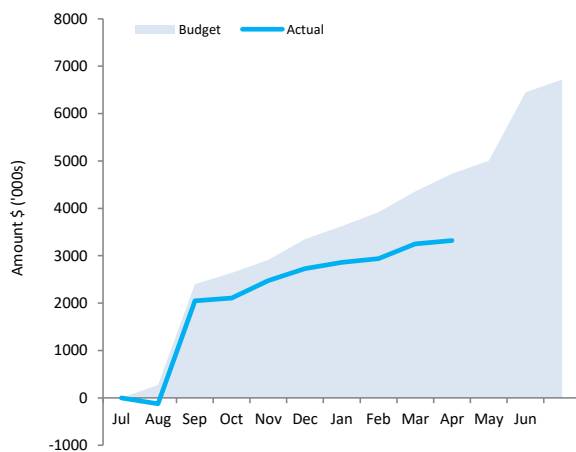
OPERATING REVENUE



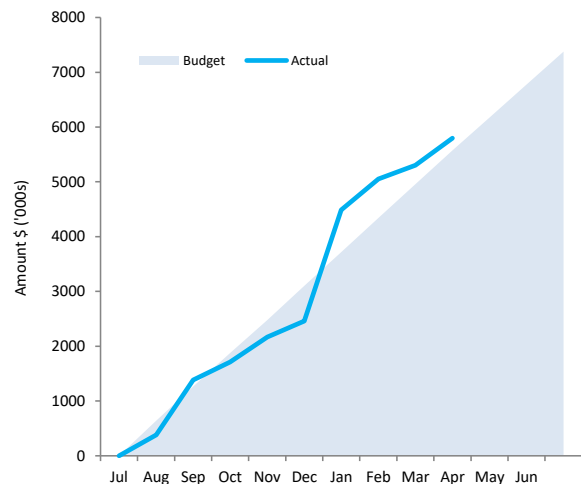
OPERATING EXPENSES



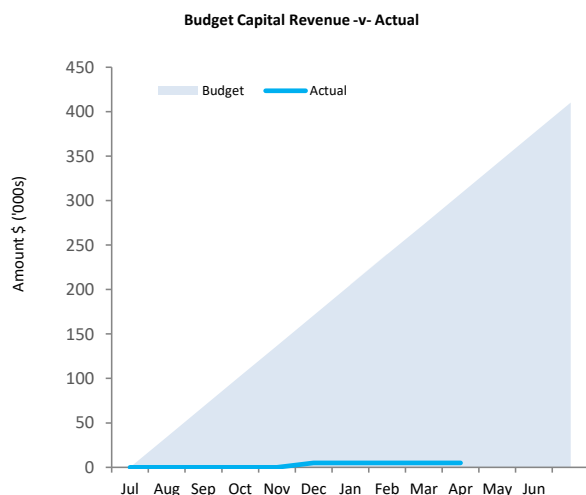
Budget Operating Revenues -v- Actual



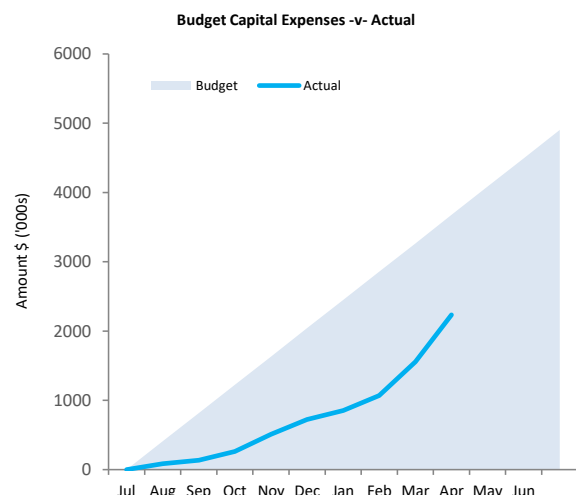
Budget Operating Expenses -v- YTD Actual



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 2023

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	2,407,997	2,254,949	2,254,949	2,254,949	0	0%		
Revenue from operating activities									
Governance		37,230	37,230	33,630	12,642	(20,988)	(62%)	▼	\$
General Purpose Funding - Rates	6	1,577,084	1,577,084	1,578,584	1,576,310	(2,274)	(0%)	▼	
General Purpose Funding - Other		691,127	691,127	517,199	542,887	25,688	5%	▲	
Law, Order and Public Safety		53,673	53,673	40,230	40,622	392	1%	▲	
Health		9,100	9,100	6,822	7,480	658	10%	▲	
Education and Welfare		115,729	115,729	86,841	95,629	8,788	10%	▲	
Housing		167,500	167,500	125,631	124,244	(1,388)	(1%)	▼	
Community Amenities		165,708	165,708	142,637	114,527	(28,110)	(20%)	▼	\$
Recreation and Culture		28,510	28,510	21,348	29,277	7,929	37%	▲	
Transport		236,206	236,206	177,147	373,761	196,614	111%	▲	\$
Economic Services		302,496	302,496	226,827	309,667	82,840	37%	▲	\$
Other Property and Services		22,500	22,500	16,857	29,602	12,745	76%	▲	\$
		3,406,863	3,406,863	2,973,753	3,256,647				
Expenditure from operating activities									
Governance		(489,926)	(489,926)	(391,291)	(355,317)	35,974	9%	▲	
General Purpose Funding		(92,758)	(92,758)	(69,570)	(61,221)	8,349	12%	▲	
Law, Order and Public Safety		(227,453)	(227,453)	(170,478)	(170,468)	10	0%	▲	
Health		(124,491)	(124,491)	(93,348)	(80,135)	13,213	14%	▲	\$
Education and Welfare		(520,699)	(520,699)	(390,321)	(279,302)	111,019	28%	▲	\$
Housing		(300,468)	(300,468)	(224,757)	(186,444)	38,313	17%	▲	\$
Community Amenities		(401,873)	(401,873)	(301,221)	(253,061)	48,160	16%	▲	\$
Recreation and Culture		(1,388,497)	(1,388,497)	(1,060,368)	(1,002,017)	58,351	6%	▲	
Transport		(3,206,685)	(3,206,685)	(2,404,773)	(3,011,078)	(606,305)	(25%)	▼	\$
Economic Services		(606,211)	(606,211)	(454,351)	(459,370)	(5,019)	(1%)	▼	
Other Property and Services		(17,403)	(17,403)	(12,924)	73,044	85,968	665%	▲	\$
		(7,376,465)	(7,376,465)	(5,573,402)	(5,785,368)				
Operating activities excluded from budget									
Add back Depreciation		3,045,405	3,045,405	2,283,894	2,354,741	70,847	3%	▲	
Adjust (Profit)/Loss on Asset Disposal	7	8,051	8,051	309	0	(309)	(100%)	▼	
Movement in Leave Reserve (Added Back)		279	279	279	0	(279)	(100%)	▼	
Movement in Deferred Pensioner Rates/ESL		0	0	0	0	0			
Movement in Employee Benefit Provisions		0	0	0	0	0			
Rounding Adjustments		0	0	0	0	0			
Movement Due to Changes in Accounting Standards		0	0	0	0	0			
Fair value adjustments to financial assets at fair value through profit or loss		0	0	0	0	0			
Loss on Asset Revaluation		0	0	0	0	0			
Adjustment in Fixed Assets		0	0	0	0	0			
Amount attributable to operating activities		(915,867)	(915,867)	(315,167)	(173,980)				
Investing Activities									
Non-operating Grants, Subsidies and Contributions	13	3,312,806	3,312,806	1,756,099	52,159	(1,703,940)	(97%)	▼	\$
Proceeds from Disposal of Assets	7	280,000	280,000	209,997	0	(209,997)	(100%)	▼	\$
Land Held for Resale	8	0	0	0	0	0			
Land and Buildings	8	(1,646,668)	(1,646,668)	(1,236,227)	(283,301)	952,926	77%	▲	\$
Plant and Equipment	8	(345,000)	(345,000)	(258,750)	(194,098)	64,652	25%	▲	\$
Motor Vehicles	8	(312,000)	(312,000)	(268,997)	0	268,997	100%	▲	\$
Furniture and Equipment	8	0	0	0	0	0			
Infrastructure Assets - Roads	8	(2,232,313)	(2,232,313)	(1,673,946)	(1,700,400)	(26,454)	(2%)	▼	
Infrastructure Assets - Footpaths	8	(155,000)	(155,000)	(116,244)	0	116,244	100%	▲	\$
Infrastructure Assets - Parks & Ovals	8	(435,500)	(435,500)	(326,619)	(30,952)	295,667	91%	▲	\$
Infrastructure Assets - Playground Equipmant	8	0	0	0	0	0			
Infrastructure Assets - Airports	8	0	0	0	0	0			
Infrastructure Assets - Other	8	0	0	0	0	0			
Amount attributable to investing activities		(1,533,675)	(1,533,675)	(1,914,687)	(2,156,591)				
Financing Activities									
Proceeds from New Debentures	9	120,000	120,000	90,000	0	(90,000)	(100%)	▼	\$
Repayment of Debentures	9	(48,263)	(48,263)	(36,189)	(23,451)	12,738	35%	▲	\$
Repayment of Lease Financing	9	(10,931)	(10,931)	(8,190)	(1,886)	6,304	77%	▲	
Advances to Community Groups		0	0	0	0	0			
Proceeds from Advances		0	0	0	0	0			
Self-Supporting Loan Principal		10,278	10,278	7,704	4,994	(2,710)	(35%)	▼	
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	(29,539)	(29,539)	(22,113)	0	22,113	100%	▲	\$
Amount attributable to financing activities		41,545	41,545	31,212	(20,342)				
Closing Funding Surplus(Deficit)	1	1	(153,047)	56,308	(95,964)				

KEY INFORMATION

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

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

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

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

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 2023

BY NATURE OR TYPE

	Note	Adopted Annual Budget \$	Amended Annual Budget \$	Amended YTD Budget (a) \$	YTD Actual (b) \$	Var. \$ (b)-(a)	Var. % (b)-(a)/(a)	Var. ▲▼	Significant Var. \$
Opening Funding Surplus (Deficit)	1	2,407,997	2,254,949	2,254,949	2,254,949	\$ 0	0%		
Revenue from operating activities									
Rates	6	1,577,084	1,577,084	1,577,459	1,576,310	(1,149)	(0%)	▼	
Operating Grants, Subsidies and Contributions	12	1,046,281	1,046,281	784,670	861,767	77,097	10%	▲	
Fees and Charges		673,495	673,495	523,463	644,231	120,768	23%	▲	\$
Service Charges		0	0	0	0	0			
Interest Earnings		25,760	25,760	19,296	47,202	27,906	145%	▲	\$
Other Revenue		61,341	61,341	45,963	138,573	92,610	201%	▲	\$
Profit on Disposal of Assets	7	22,902	22,902	22,902	0	(22,902)	(100%)	▼	\$
Gain FV Valuation of Assets		0	0	0	0	0			
		3,406,863	3,406,863	2,973,753	3,268,082				
Expenditure from operating activities									
Employee Costs		(2,041,025)	(2,041,025)	(1,530,031)	(1,389,968)	140,063	9%	▲	
Materials and Contracts		(1,641,756)	(1,641,756)	(1,263,756)	(1,549,236)	(285,480)	(23%)	▼	\$
Utility Charges		(268,667)	(268,667)	(201,015)	(198,689)	2,326	1%	▲	
Depreciation on Non-Current Assets		(3,045,405)	(3,045,405)	(2,283,894)	(2,354,741)	(70,847)	(3%)	▼	
Interest Expenses		(38,252)	(38,252)	(28,665)	(9,117)	19,548	68%	▲	\$
Insurance Expenses		(160,886)	(160,886)	(130,735)	(200,068)	(69,333)	(53%)	▼	\$
Other Expenditure		(149,520)	(149,520)	(112,095)	(94,985)	17,110	15%	▲	\$
Loss on Disposal of Assets	7	(30,953)	(30,953)	(23,211)	0	23,211	100%	▲	\$
Loss FV Valuation of Assets		0	0	0	0	0			
		(7,376,465)	(7,376,465)	(5,573,402)	(5,796,804)				
Operating activities excluded from budget									
Add back Depreciation		3,045,405	3,045,405	2,283,894	2,354,741	70,847	3%	▲	
Adjust (Profit)/Loss on Asset Disposal	7	8,051	8,051	309	0	(309)	(100%)	▼	
Movement in Leave Reserve (Added Back)		279	279	279	0	(279)	(100%)	▼	
Movement in Deferred Pensioner Rates/ESL		0	0	0	0	0			
Movement in Employee Benefit Provisions		0	0	0	0	0			
Rounding Adjustments		0	0	0	0	0			
Movement Due to Changes in Accounting Standards		0	0	0	0	0			
Fair value adjustments to financial assets at fair value through profit or loss		0	0	0	0	0			
Loss on Asset Revaluation		0	0	0	0	0			
Adjustment in Fixed Assets		0	0	0	0	0			
Amount attributable to operating activities		(915,867)	(915,866)	(315,167)	(173,980)				
Investing activities									
Non-Operating Grants, Subsidies and Contributions	13	3,312,806	3,312,806	1,756,099	52,159	(1,703,940)	(97%)	▼	\$
Proceeds from Disposal of Assets	7	280,000	280,000	209,997	0	(209,997)	(100%)	▼	\$
Land Held for Resale	8	0	0	0	0	0			
Land and Buildings	8	(1,646,668)	(1,646,668)	(1,236,227)	(283,301)	952,926	77%	▲	\$
Plant and Equipment	8	(345,000)	(345,000)	(258,750)	(194,098)	64,652	25%	▲	\$
Motor Vehicles	8	(312,000)	(312,000)	(268,997)	0	268,997	100%	▲	\$
Furniture and Equipment	8	0	0	0	0	0			
Infrastructure Assets - Roads	8	(2,232,313)	(2,232,313)	(1,673,946)	(1,700,400)	(26,454)	(2%)	▼	
Infrastructure Assets - Footpaths	8	(155,000)	(155,000)	(116,244)	0	116,244	100%	▲	\$
Infrastructure Assets - Parks & Ovals	8	(435,500)	(435,500)	(326,619)	(30,952)	295,667	91%	▲	\$
Infrastructure Assets - Playground Equipment	8	0	0	0	0	0			
Infrastructure Assets - Airports	8	0	0	0	0	0			
Infrastructure Assets - Other	8	0	0	0	0	0			
Amount attributable to investing activities		(1,533,675)	(1,533,675)	(1,914,687)	(2,156,591)				
Financing Activities									
Proceeds from New Debentures		120,000	120,000	90,000	0	(90,000)	(100%)	▼	\$
Repayment of Debentures	9	(48,263)	(48,263)	(36,189)	(23,451)	12,738	35%	▲	\$
Repayment of Lease Financing	9	(10,931)	(10,931)	(8,190)	(1,886)	6,304	77%	▲	
Advances to Community Groups		0	0	0	0	0			
Proceeds from Advances		0	0	0	0	0			
Self-Supporting Loan Principal	9	10,278	10,278	7,704	4,994	(2,710)	(35%)	▼	
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	(29,539)	(29,539)	(22,113)	0	22,113	100%	▲	\$
Amount attributable to financing activities		41,545	41,545	31,212	(20,342)				
Closing Funding Surplus (Deficit)	1	1	(153,047)	56,308	(95,964)				

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

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

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

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

ADJUSTED NET CURRENT ASSETS

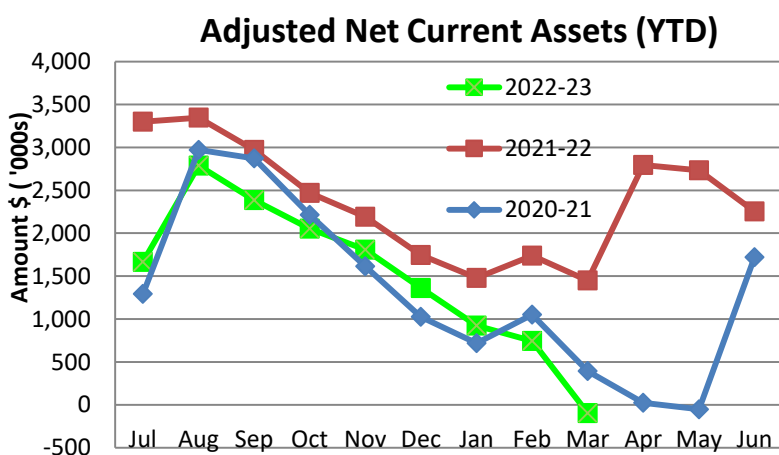
Adjusted Net Current Assets	Note	Last Years Closing 30/06/2022	This Time Last Year 31/03/2022	Year to Date Actual 31/03/2023
		\$	\$	\$
Current Assets				
Cash Unrestricted	2	2,444,265	1,571,544	1,200,803
Cash Restricted - Reserves	2	717,820	645,568	717,820
Cash Restricted - General	2	0	0	0
Cash Restricted - Bonds & Deposits	2	3,278	3,904	14,457
Receivables - Rates	3	65,119	107,251	136,937
Receivables - Other	3	513,024	275,398	208,608
Inventories	4	16,417	29,409	13,942
		3,759,923	2,633,074	2,292,568
Less: Current Liabilities				
Payables	5	(682,308)	(95,379)	(556,979)
Contract Liabilities	11	(1,398)	(327,994)	(1,004,101)
Bonds & Deposits	14	(3,278)	(3,904)	(14,457)
Loan and Lease Liability	9	(59,612)	(32,523)	(34,276)
Provisions	11	(190,185)	(207,109)	(190,185)
		(936,781)	(666,910)	(1,799,998)
Less: Cash Reserves	10	(717,820)	(645,568)	(717,820)
Add Back: Component of Leave Liability not Required to be funded		100,294	100,257	100,294
Add Back: Loan and Lease Liability		59,612	32,523	34,276
Less : Loan Receivable - clubs/institutions		(10,279)	(4,994)	(5,284)
Net Current Funding Position		2,254,949	1,448,382	(95,964)

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)****Last Year YTD****Surplus(Deficit)****\$1.45 M**

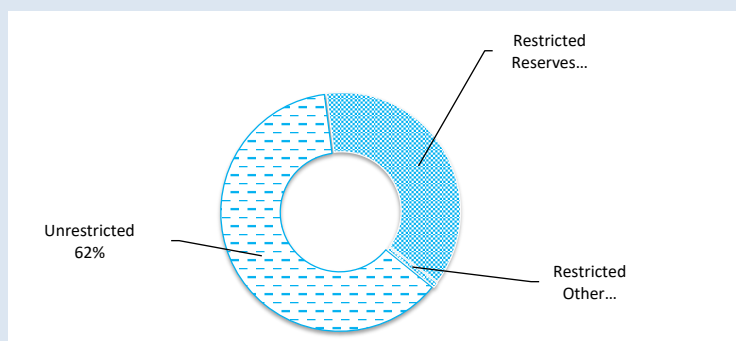
	Unrestricted	Restricted Reserves	Restricted Muni	Total Amount	Institution	Interest Rate	Maturity Date
	\$	\$	\$	\$			
Cash on Hand							
Cash Floats	300			300	Cash on Hand	Nil	On Hand
At Call Deposits							
Municipal Cash at Bank - Savings Account	976,493			976,493	Bendigo	0.35%	Ongoing
Municipal Cash at Bank	184,010			184,010	Bendigo	0.00%	Ongoing
Little Bees of Bencubbin - Bendigo Bank Account	0			0	Bendigo	0.00%	Ongoing
Bendigo Bank ATM Float Account	16,320			16,320	Bendigo	0.00%	Ongoing
DC: ATM Float	23,680			23,680	ATM Cash Float	Nil	On Hand
Bonds & Deposits Held in Municipal Bank			14,457	14,457	Bendigo	0.00%	Ongoing
Term Deposits							
Cash at Bank Reserve Funds		717,820		717,820	Bendigo	2.00%	31/03/23
Investments							
Total	1,200,803	717,820	14,457	1,933,080			

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.



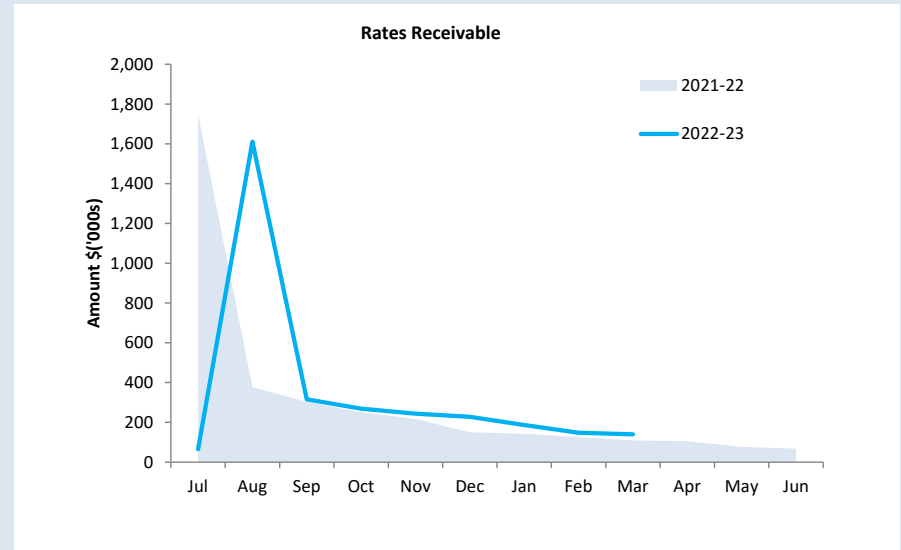
Total Cash	Restricted
\$1.93 M	\$0.72 M

OPERATING ACTIVITIES
NOTE 3
RECEIVABLES

Receivables - Rates & Rubbish	30 June 2022	31 Mar 23
	\$	\$
Opening Arrears Previous Years	123,248	67,863
Levied this year	1,535,384	1,594,078
Less Collections to date	(1,590,769)	(1,522,260)
Equals Current Outstanding	67,863	139,681
Net Rates Collectable	67,863	139,681
% Collected	95.91%	91.60%

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.

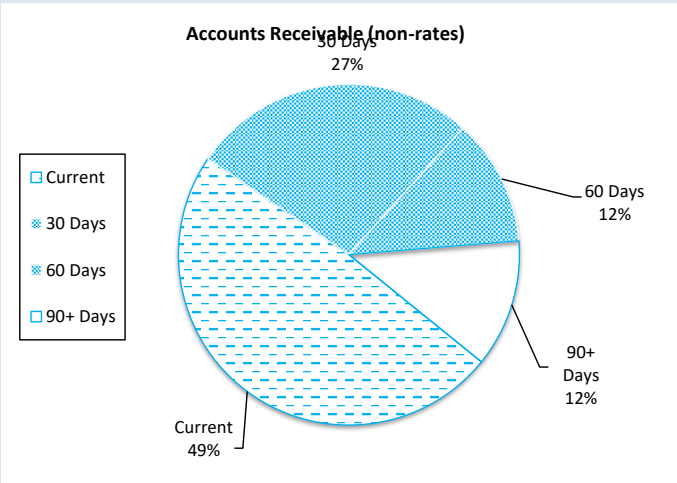


Collected	Rates Due
92%	\$139,681

Receivables - General	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$
Receivables - General	14,479	8,082	3,580	3,609	29,750
Percentage	49%	27%	12%	12%	
Balance per Trial Balance					
Sundry Debtors					29,750
Receivables - Other					178,858
Total Receivables General Outstanding					208,608
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
\$208,608
Over 30 Days
51%
Over 90 Days
12%

	Opening Balance 1 Jul 2022	Asset Increase	Asset Reduction	Closing Balance 31 Mar 2023
Other Current Assets	\$	\$	\$	\$
Other Financial Assets at Amortised Cost				
Financial assets at amortised cost - self supporting loans	10,279	0	(4,994)	5,284
Inventory				
Fuel, Visitor and Rec Centres stock on hand	16,417	0	(2,474)	13,942
Contract assets				
Contract assets	277,694	0	(177,694)	100,000
Total Other Current assets				119,227
Amounts shown above include GST (where applicable)				

KEY INFORMATION

Other financial assets at amortised cost

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

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

Inventory

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

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

Land held for resale

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

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

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

CONTRACT ASSETS

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

SHIRE OF MT MARSHALL
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 MARCH 2023

OPERATING ACTIVITIES
NOTE 5
Payables

Payables - General	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$
Payables (Sundry Creditors) - General	500,990	2,257	1,497	240	504,983
Percentage	99.2%	0.4%	0.3%	0%	
Balance per Trial Balance					
Sundry creditors - General					504,983
Other creditors					6,061
Accrued salaries and wages					(53)
ATO liabilities					39,677
Other accruals/payables					6,310
Total Payables General Outstanding					556,979

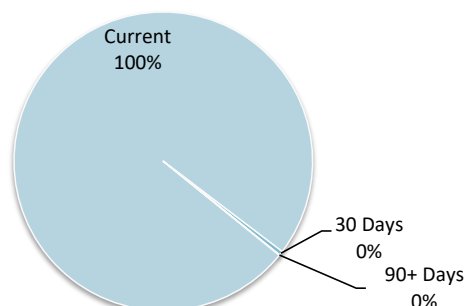
Amounts shown above include GST (where applicable)

KEY INFORMATION

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

- Current
- 30 Days
- 90+ Days

Aged Payables



Creditors Due

\$556,979

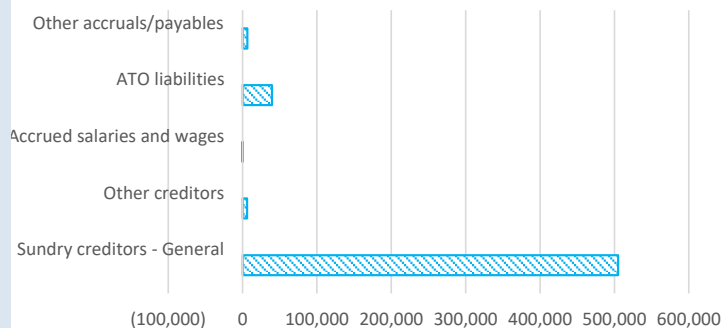
Over 30 Days

1%

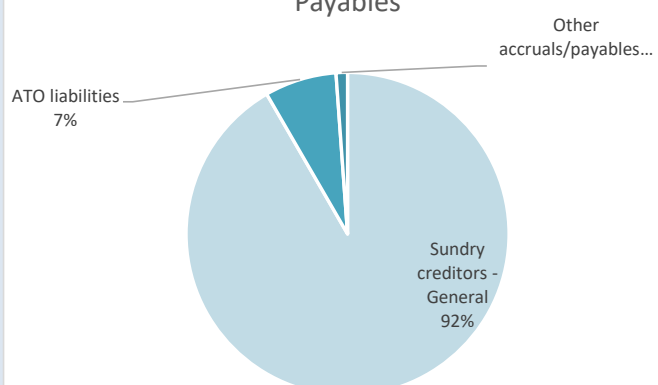
Over 90 Days

0%

Payables



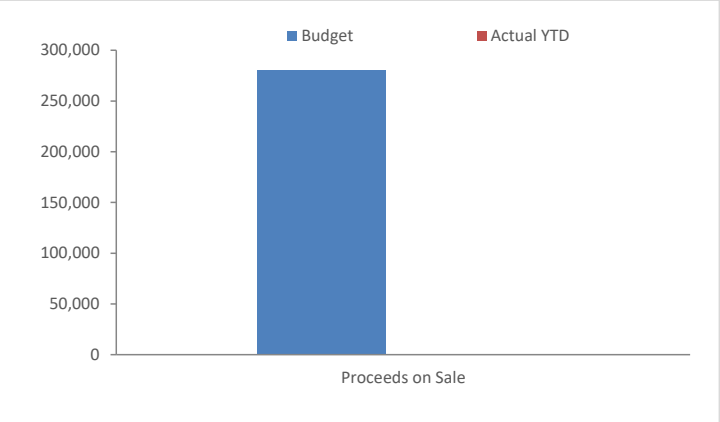
Payables



RATE TYPE	Budget							YTD Actual			
	Rate in	Number of Properties	Rateable Value	Rate Revenue	Interim Rate	Back Rate	Total Revenue	Rate Revenue	Interim Rates	Back Rates	Total Revenue
	\$			\$	\$	\$	\$	\$	\$	\$	\$
General Rate											
GRV	0.141136	108	576,798	81,407	0	0	81,407	81,407	638.50	0	82,045
UV	0.015432	305	94,528,081	1,458,758	0	0	1,458,758	1,458,758	131.18	(92)	1,458,797
Mining	0.015432	1	53,007	818	0	0	818	818	1,535.26	0	2,353
Sub-Totals		414	95,157,886	1,540,983	0	0	1,540,983	1,540,983	2,305	(92)	1,543,195
Minimum Rate	Minimum										
	\$										
GRV	428	39	28,131	16,692	0	0	16,692	16,692	0	0	16,692
UV	428	25	157,339	10,700	0	0	10,700	10,700	0	0	10,700
Mining	428	25	78,204	10,700	0	0	10,700	10,700	428	0	11,128
Sub-Totals		89	263,674	38,092	0	0	38,092	38,092	428	0	38,520
		503	95,421,560	1,579,075	0	0	1,579,075	1,579,074.83	2,733	(92)	1,581,715
Discounts							(54,000)				(57,277)
Rates Written Off							(1,500)				(1,455)
Amount from General Rates							1,523,575				1,522,983
Ex-Gratia Rates							18,060				17,878
Movement in Excess Rates							0				0
Specified Area Rates							35,449				35,449
Total Rates							1,577,084				1,576,310

Asset Number	Asset Description	Amended Budget				YTD Actual				Forecast Actual			
		Net Book				Net Book				Net Book			
		Value	Proceeds	Profit	(Loss)	Value	Proceeds	Profit	(Loss)	Value	Proceeds	Profit	(Loss)
		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
	Plant and Equipment												
0046	Toyota Prado 2020	50,000	50,000							0	0		
0059	Toyota Prado 2022	57,098	80,000	22,902.00						50,000	50,000		
0022	2017 Mitsubishi Mq Triton Glx Mm133	14,340	10,000		(4,340)					57,098	80,000	22,902	
0042	2020 Toyota Hilux	23,555	15,000		(8,555)					14,340	10,000		(4,340)
0024	2017 Mitsubishi Mq Triton Glx 4X2 2.4 Litre (Mm11	18,974	10,000		(8,974)					23,555	15,000		(8,555)
P058	Caterpillar 432F Tod Carrier Backhoe Loader	85,304	80,000		(5,304)					18,974	10,000		(8,974)
P057	2015 Fuso Canter	38,780	35,000		(3,780)					85,304	80,000		(5,304)
										38,780	35,000		(3,780)
										0	0		
										0	0		
		288,051	280,000	22,902	(30,953)	0	0	0	0	288,051	280,000	22,902	(30,953)

KEY INFORMATION

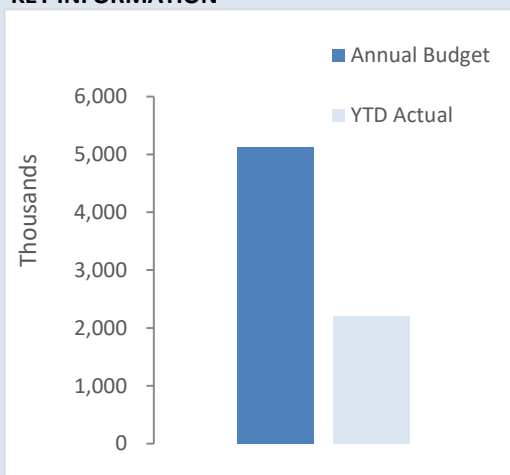


Proceeds on Sale		
Budget	YTD Actual	%
\$280,000	\$0	0%

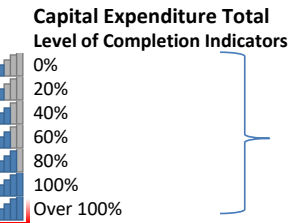
Capital Acquisitions	Adopted		Amended		YTD Budget Variance
	Annual Budget	YTD Budget	Annual Budget	YTD Actual Total	
	\$	\$	\$	\$	\$
Land Held for Resale	0	0	0	0	0
Land and Buildings	1,646,668	1,236,227	1,646,668	283,301	(952,926)
Plant and Equipment	345,000	258,750	345,000	194,098	(64,652)
Motor Vehicles	312,000	268,997	312,000	0	(268,997)
Furniture and Equipment	0	0	0	0	0
Infrastructure Assets - Roads	2,232,313	1,673,946	2,232,313	1,700,400	26,454
Infrastructure Assets - Footpaths	155,000	116,244	155,000	0	(116,244)
Infrastructure Assets - Parks & Ovals	435,500	326,619	435,500	30,952	(295,667)
Infrastructure Assets - Playground Equipmen	0	0	0	0	0
Infrastructure Assets - Airports	0	0	0	0	0
Infrastructure Assets - Other	0	0	0	0	0
Capital Expenditure Totals	5,126,481	3,880,783	5,126,481	2,208,750	(1,672,033)
Capital acquisitions funded by:					
	\$	\$	\$	\$	\$
Capital Grants and Contributions	3,312,806	1,756,099	3,312,806	52,159	(1,703,940)
Borrowings	120,000	90,000	120,000	0	(90,000)
Other (Disposals & C/Fwd)	280,000	209,997	280,000	0	(209,997)
Council contribution - Cash Backed Reserves					
Various Reserves		0	0	0	0
Council contribution - operations		1,824,687	1,413,675	2,156,591	331,904
Capital Funding Total		3,880,783	5,126,481	2,208,750	(1,672,033)

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
	\$5.13 M	\$2.21 M	43%
Capital Grant	Annual Budget	YTD Actual	% Received
	\$3.31 M	\$0.05 M	2%



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

% of
Completion

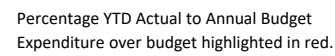
Level of completion indicator, please see table at the top of this note for further detail.


Level of completion indicator, please see table at the top of this note for further detail.					Adopted		Amended				
				Account Number	Balance Sheet Category	Job Number	Annual Budget	Annual Budget	YTD Budget	Total YTD	Variance (Under)/Over
Assets							\$	\$	\$	\$	\$
Buildings											
Law Order & Public Safety											
Welbungin Fire Shed - Capital				0513001	9233	BC0502	(584,558)	(584,558)	(438,417)	(13,868)	424,549
Total - Law Order & Public Safety							(584,558)	(584,558)	(438,417)	(13,868)	424,549
Other Health											
Total - Other Health							0	0	0	0	0
Housing											
Lot 101 11 Broadbent St, Beacon				0923001	9233	BC0950	(5,000)	(5,000)	(5,000)	0	5,000
Total - Housing							(5,000)	(5,000)	(5,000)	0	5,000
Recreation And Culture											
Welbungin Hall - Capital				1113041	9233	BC1104	(25,000)	(25,000)	(18,747)	0	18,747
Bencubbin Community Recreation Centre Capital Expenditure				1193041	9233	8275	(51,000)	(51,000)	(38,250)	0	38,250
Beacon Recreation Centre Capital Expenditure				1193041	9233	8559	(92,500)	(92,500)	(69,372)	(8,291)	61,081
Wialki Golf Club Capital Expenditure				1193041	9233	9997	(30,000)	(30,000)	(22,500)	(30,422)	(7,922)
Total - Recreation And Culture							(198,500)	(198,500)	(148,869)	(38,713)	110,156
Economic Services											
Sandalwood Shops Capital Expenditure				1353041	9233	8193	(18,610)	(18,610)	(13,950)	0	13,950
Bencubbin CP - Power, Cabin Austin, Furnishings (LRCI)				1323001	9233	BC1303	(220,000)	(220,000)	(164,997)	(80,610)	84,387
Beacon Caravan Park - Power & Water Upgrade				1323001	9233	BC1304	(150,000)	(150,000)	(112,500)	0	112,500
Beacon Campers Kitchen				1323001	9233	BC1305	(120,000)	(120,000)	(90,000)	(67,500)	22,500
Beacon Re-roof Recreation Centre (LRCI)				1323001	9233	BC1306	(150,000)	(150,000)	(112,500)	(2,000)	110,500
Beacon Cabin D & Furnishings (LRCI)				1323001	9233	BC1307	(200,000)	(200,000)	(149,994)	(80,610)	69,384
Total - Economic Services							(858,610)	(858,610)	(643,941)	(230,720)	413,221
Total - Buildings							(1,646,668)	(1,646,668)	(1,236,227)	(283,301)	952,926
Plant & Equipment											
Transport											
Plant Purchases				1223041	9239		(345,000)	(345,000)	(258,750)	(194,098)	64,652
Total - Transport							(345,000)	(345,000)	(258,750)	(194,098)	64,652
Total - Plant & Equipment							(345,000)	(345,000)	(258,750)	(194,098)	64,652
Motor Vehicles											
Governance											
Purchase Motor Vehicles - Administration General				0423031	9237		(140,000)	(140,000)	(140,000)	0	140,000
Total - Governance							(140,000)	(140,000)	(140,000)	0	140,000
Transport											
Motor Vehicle Purchases				1223042	9237		(172,000)	(172,000)	(128,997)	0	128,997
Total - Transport							(172,000)	(172,000)	(128,997)	0	128,997
Total - Motor Vehicles							(312,000)	(312,000)	(268,997)	0	268,997
Infrastructure - Roads											
Transport											
Dalgouring Snake Soak Rd (SLK 5.05 to 8.05)				1223051	9243	RCC046	0	0	0	(6,596)	(6,596)
Bruse Road SLK 0.0 - 2.70				1223051	9243	RCC050	(67,461)	(67,461)	(50,571)	0	50,571
Gilham - Cooper Road SLK 3.0 - 5.00				1223051	9243	RCC051	(66,321)	(66,321)	(49,716)	0	49,716
Hiscox Road - SLK 14.36 - 17.36				1223051	9243	RCC052	(75,306)	(75,306)	(56,457)	(40,435)	16,022
Scotsmans Road SLK 47.09 - 48.09				1223051	9243	RCC053	(38,149)	(38,149)	(28,593)	(3,713)	24,881
Ayres Road SLK 25.35 - 26.35				1223051	9243	RCC054	(41,817)	(41,817)	(31,338)	0	31,338
Monger Street Reconstruction (LRCI)				1223051	9243	RCC055	(355,000)	(355,000)	(266,247)	(640)	265,607
Scotsmans Road SLK 11.39 - 15.79				1223031	9243	RRG024	(509,377)	(509,377)	(382,023)	(518,728)	(136,705)
Burakin-Wialki Road SLK 26.22 - 28.90				1223031	9243	RRG025	(198,673)	(198,673)	(148,986)	(203,032)	(54,046)
Koorda-Bullfinch Road SLK 15.15 - 16.65				1223031	9243	RRG026	(189,450)	(189,450)	(142,065)	(365,306)	(223,241)
Koorda-Bullfinch Road SLK 42.39 - 43.71				1223031	9243	RRG027	(50,000)	(50,000)	(37,494)	(44,151)	(6,657)
Koorda-Bullfinch Road SLK 45.08 - 46.11				1223031	9243	RRG028	(40,611)	(40,611)	(30,456)	(52,370)	(21,914)
Bencubbin - Beacon Road SLK 31.15 - 32.25				1223031	9243	RRG029	(42,348)	(42,348)	(31,761)	(86,247)	(54,486)
Askew Rd (SLK 2.30 to 4.60)				1223021	9243	R2R055	0	0	0	(4,536)	(4,536)
Bencubbin Kununoppin Rd (SLK 0.00 to 3.00)				1223021	9243	R2R057	0	0	0	(8,493)	(8,493)
Breakell Rd (SLK 16.00 to 17.50)				1223021	9243	R2R061	0	0	0	(1,295)	(1,295)
Gillett Rd (SLK 31.39 to 36.26)				1223021	9243	R2R062	0	0	0	(16,038)	(16,038)
Crabb Road SLK 5.00 - 8.00				1223021	9243	R2R063	(122,000)	(122,000)	(91,476)	(104,006)	(12,530)
Gabbin - Trayning Road SLK 12.53 - 16.53				1223021	9243	R2R064	(158,000)	(158,000)	(118,476)	0	118,476
Askew Road SLK 0.00 - 2.30				1223021	9243	R2R065	(79,000)	(79,000)	(59,238)	(13,778)	45,461
Beacon - Back Road SLK 2.30 - 4.20				1223021	9243	R2R066	(62,300)	(62,300)	(46,701)	(84,731)	(38,030)
Andrews Tank Road SLK 10.33 - 11.73				1223021	9243	R2R067	(55,000)	(55,000)	(41,238)	(112,527)	(71,289)
Bruse Rd SLK 0.00 - 2.70				1223021	9243	R2R068	(81,500)	(81,500)	(61,110)	(33,778)	27,333
Total - Transport							(2,232,313)	(2,232,313)	(1,673,946)	(1,700,400)	(26,454)
Total - Infrastructure - Roads							(2,232,313)	(2,232,313)	(1,673,946)	(1,700,400)	(26,454)

INVESTING ACTIVITIES

NOTE 8

CAPITAL ACQUISITIONS



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

on

Level of completion indicator, please see table at the top of this note for further detail.					Adopted		Amended				
				Balance							
Assets				Account Number	Sheet Category	Job Number	Annual Budget	Annual Budget	YTD Budget	Total YTD	Variance (Under)/Over
							\$	\$	\$	\$	\$
Infrastructure - Footpaths											
Transport											
0.00		Footpath - Lucas Street (C/F)	1223055	9245	FC001	(85,000)	(85,000)	(63,747)	0	63,747	
0.00		Footpath - Rupe-Collins Street	1223055	9245	FC002	(70,000)	(70,000)	(52,497)	0	52,497	
Total - Transport						(155,000)	(155,000)	(116,244)	0	116,244	
0.00		Total - Infrastructure - Footpaths				(155,000)	(155,000)	(116,244)	0	116,244	
Infrastructure - Parks & Ovals											
Recreation & Culture											
1.00		Waddouring Dam	1183050	9249	PC001	0	0	0	(522)	(522)	
0.14		Bencubbin Gazebo Area	1183050	9249	PC003	(45,000)	(45,000)	(33,750)	(6,510)	27,240	
0.00		Botanical Garden Bridge	1183050	9249	PC004	(15,000)	(15,000)	(11,250)	0	11,250	
0.60		Lake McDermott Reserve	1183050	9249	PC006	(37,500)	(37,500)	(28,125)	(22,420)	5,705	
0.00		Beacon Community Park (LRCI)	1183050	9249	PC007	(338,000)	(338,000)	(253,494)	(1,500)	251,994	
Total - Recreation & Culture						(435,500)	(435,500)	(326,619)	(30,952)	295,667	
0.07		Total - Infrastructure - Parks & Ovals				(435,500)	(435,500)	(326,619)	(30,952)	295,667	
0.46		Grand Total				(5,126,481)	(4,814,481)	(3,611,786)	(2,208,750)	1,403,036	

(a) Information on Loan Debenture Borrowings

Particulars/Purpose	01 Jul 2022	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 Redevelopment	353,168.00	0	0	0	8,641.92	17,786	17,786	344,526.08	335,382	335,382	3,342	13,427	13,427
Loan 121 - Bencubbin Multipurpose Complex Redevelopment - Specified Area Rate funded	401,088.66	0	0	0	9,814.55	20,199	20,199	391,274.11	380,890	380,890	3,795	15,249	15,249
Loan 123 - Beacon Camp Kitchen	0.00	0	120,000	120,000	0.00	0	0	0.00	120,000	120,000	0	0	0
	754,256.66	0	120,000	120,000	18,456.47	37,985	37,985	735,800.19	836,272	836,272	7,137	28,676	28,676
Self supporting loans													
Recreation and Culture													
Loan 122 - Bencubbin Multipurpose Complex Redevelopment - SSL Bencubbin CRC	204,096.00	0	0	0	4,994.18	10,278	10,278	199,101.82	193,818	193,818	1,931	7,760	7,760
	204,096.00	0	0	0	4,994.18	10,278	10,278	199,101.82	193,818	193,818	1,931	7,760	7,760
Total	958,352.66	0	120,000	120,000	23,450.65	48,263	48,263	934,902.01	1,030,090	1,030,090	9,069	36,436	36,436
Current loan borrowings	48,264.24							24,813.59					
Non-current loan borrowings	910,088.42							910,088.42					
	958,352.66							934,902.01					

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

(b) Information on Financing

Particulars/Purpose	01 Jul 2022	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	3,851	0	0	0	1,885.95	2,259	2,259	1,965.18	1,592	1,592	49	86	86
Community Amenities													
Lease 2 - Bencubbin Landfill Site	36,119	0	0	0	0.00	4,336	4,336	36,119.00	31,783	31,783	0	865	865
Lease 2 - Beacon Landfill Site	36,119	0	0	0	0.00	4,336	4,336	36,119.00	31,783	31,783	0	865	865
	76,089	0	0	0	1,885.95	10,931	10,931	74,203.18	65,158	65,158	49	1,816	1,816
Total	76,089	0	0	0	1,885.95	10,931	10,931	74,203.18	65,158	65,158	49	1,816	1,816
Current financing borrowings	11,348							9,461.96					
Non-current financing borrowings	64,741							64,741.22					
	76,089							74,203.18					

SHIRE OF MT MARSHALL
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 MARCH 2023

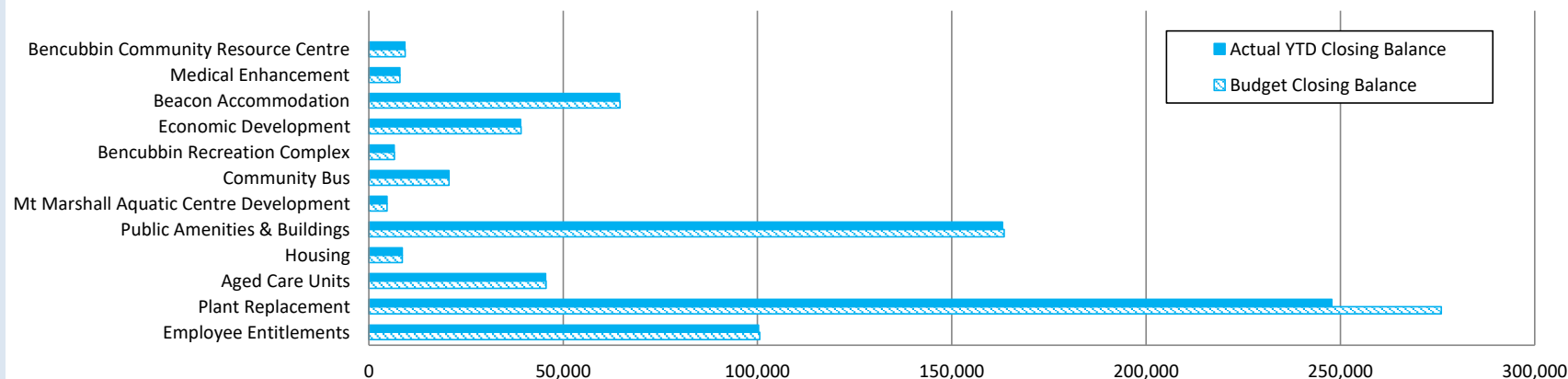
OPERATING ACTIVITIES
NOTE 10
CASH BACKED RESEVES

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	100,294	279	0	0	0	0	0	100,573	100,294
Plant Replacement	247,772	690	0	27,499	0	0	0	275,961	247,772
Aged Care Units	45,478	127	0	0	0	0	0	45,605	45,478
Housing	8,590	24	0	0	0	0	0	8,614	8,590
Public Amenities & Buildings	163,043	454	0	0	0	0	0	163,497	163,043
Mt Marshall Aquatic Centre Development	4,651	13	0	0	0	0	0	4,664	4,651
Community Bus	20,607	57	0	0	0	0	0	20,664	20,607
Bencubbin Recreation Complex	6,540	18	0	40	0	0	0	6,598	6,540
Economic Development	39,065	109	0	0	0	0	0	39,174	39,065
Beacon Accommodation	64,478	180	0	0	0	0	0	64,658	64,478
Medical Enhancement	8,000	22	0	0	0	0	0	8,022	8,000
Bencubbin Community Resource Centre	9,301	27	0	0	0	0	0	9,328	9,301
	717,820	2,000	0	27,539	0	0	0	747,359	717,820

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 2023

OPERATING ACTIVITIES
NOTE 11
OTHER CURRENT LIABILITIES

Other Current Liabilities	Note	Opening Balance 1 Jul 2022	Liability Increase	Liability Reduction	Closing Balance 31 Mar 2023
		\$	\$	\$	\$
Contract Liabilities					
Unspent grants, contributions and reimbursements					
- operating	12	0	81,796	(70,808)	10,988
- non-operating	13	1,398	959,021	(229,853)	730,566
Total unspent grants, contributions and reimbursements		1,398	1,040,817	(300,661)	741,553
Provisions					
Annual leave		92,106	0	0	92,106
Long service leave		98,079	0	0	98,079
Total Provisions		190,185	0	0	190,185
Total Other Current Liabilities					931,738
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 2023

NOTE 12
OPERATING GRANTS AND CONTRIBUTIONS

Provider	Unspent Operating Grant, Subsidies and Contributions Liability					Operating Grants, Subsidies and Contributions Revenue			
	Liability 1 Jul 2022	Increase in Liability	Liability Reduction (As revenue)	Liability 31 Mar 2023	Current Liability 31 Mar 2023	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	208,704	208,704	156,528	156,528
Grants Commission - General (WALGGC)	0	0	0	0	0	453,523	453,523	340,142	340,142
Law, order, public safety									
DFES Grant - Operating Bush Fire Brigade	0	38,593	(38,406)	187	187	50,973	50,973	38,223	38,406
Education and welfare									
Dept of Communities Family Support Grant	0	43,202	(32,402)	10,801	10,801	41,729	41,729	31,293	32,402
Community amenities									
State NRM Grants - Community Stewardship	0	0	0	0	0	32,746	32,746	24,552	0
Container Deposit Scheme	0	0	0	0	0	6,900	6,900	5,175	35
Community Garden's Grant	0	0	0	0	0	15,000	15,000	11,250	10,000
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	171,900	249,454
	0	81,796	(70,808)	10,988	10,988	1,044,281	1,044,281	783,176	861,767
Operating Contributions									
Governance									
Community Event Contributions	0	0	0	0	0	2,000	2,000	1,494	0
	0	0	0	0	0	2,000	2,000	1,494	0
TOTALS	0	81,796	(70,808)	10,988	10,988	1,046,281	1,046,281	784,670	861,767

SHIRE OF MT MARSHALL

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY

FOR THE PERIOD ENDED 31 MARCH 2023

NOTE 13

NON-OPERATING GRANTS AND CONTRIBUTIONS

Provider	Unspent Non Operating Grants, Subsidies and Contributions Liability					Non Operating Grants, Subsidies and Contributions Revenue			
	Liability 1 Jul 2022	Increase in Liability	Liability Reduction (As revenue)	Liability 31 Mar 2023	Current Liability 31 Mar 2023	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	584,558	584,558	0	0
Recreation and culture									
LRCIP Waddouring Dam Income	0	0	0	0	0	100,000	100,000	74,997	0
LRCIP Bencubbin Community Recreation Centre Income	0	0	0	0	0	55,001	55,001	41,247	(55,001)
LRCIP Beacon Bowling Green Income	0	1,795	0	1,795	1,795	42,693	42,693	32,013	(42,693)
LRCIP Bencubbin Hall	0	9,091	0	9,091	9,091	10,000	10,000	7,497	(10,000)
LRCIP Beacon Hall	0	30,000	0	30,000	30,000	30,000	30,000	22,500	(30,000)
LRCIP Welbungin Hall	0	40,000	0	40,000	40,000	40,000	40,000	29,997	(40,000)
LRCIP Beacon Community Park	0	169,000	0	169,000	169,000	338,000	338,000	253,494	0
CBH Grass Roots Grant - Bencubbin Gazebo Tank Replica	1,398	0	(1,398)	0	0	1,398	1,398	1,044	1,398
Transport									
Scotsman Rd SLK 11.39-15.79 (RRG)	0	128,766	(128,766)	0	0	339,585	339,585	254,682	128,766
Burakin Wialki Rd SLK26.22-28.90 (RRG)	0	52,348	(52,348)	0	0	132,447	132,447	99,333	52,348
Koorda Bullfinch Rd SLK 15.15-16.65 (RRG)	0	10,592	(10,592)	0	0	126,300	126,300	94,725	10,592
Koorda Bullfinch Rd SLK 42.39-43.71 (RRG)	0	13,570	(6,101)	7,469	7,469	33,333	33,333	24,993	6,101
Koorda Bullfinch Rd SLK 45.08-46.11 (RRG)	0	0	0	0	0	27,074	27,074	20,304	0
Bencubbin Beacon Rd SLK 31.15-32.25 (RRG)	0	79,858	(2,529)	77,329	77,329	28,232	28,232	21,168	2,529
Crabb Rd SLK 5.00-8.00 (R2R)	0	0	0	0	0	122,000	122,000	91,494	0
Gabbin Trayning Rd SLK 12.53-16.53 (R2R)	0	0	0	0	0	158,000	158,000	118,494	0
Askew Rd SLK 0.00-2.30 (R2R)	0	0	0	0	0	79,000	79,000	59,247	0
Beacon Back Rd SLK 2.30-4.20 (R2R)	0	0	0	0	0	62,300	62,300	46,719	0
Andrews Tank Rd SLK 10.33-11.73 (R2R)	0	0	0	0	0	55,000	55,000	41,247	0
Bruse Rd SLK 0.00-2.70 (R2R)	0	0	0	0	0	79,885	79,885	59,913	0
LRCIP Monger St Reconstruction	0	164,000	0	164,000	164,000	328,000	328,000	245,997	0
Economic services									
LRCIP Sandalwood Shops Income	0	0	0	0	0	20,000	20,000	14,994	0
Bencubbin CP - Power, Cabin Furnishings	0	105,001	(14,060)	90,941	90,941	220,000	220,000	0	14,060
Beacon Reroof Recreation Centre	0	50,000	0	50,000	50,000	100,000	100,000	100,000	0
Beacon Cabin D & Furnishings	0	105,000	(14,060)	90,940	90,940	200,000	200,000	0	14,060
	1,398	959,021	(229,853)	730,566	730,566	3,312,806	3,312,806	1,756,099	52,159
Total Non-operating grants, subsidies and contributions	1,398	959,021	(229,853)	730,566	730,566	3,312,806	3,312,806	1,756,099	52,159

SHIRE OF MT MARSHALL
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 MARCH 2023**
NOTE 14
BONDS & DEPOSITS AND TRUST FUNDS

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


























































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

Description	Opening Balance 01 Jul 2022	Amount Received	Amount Paid	Closing Balance 31 Mar 2023
	\$	\$	\$	\$
Restricted Cash - Bonds and Deposits				
Police Licensing	209.45	108,352.35	(97,133.60)	11,428.20
Aged Care Beautification	828.83	0.00	0.00	828.83
Unclaimed Monies	1,239.90	0.00	(40.00)	1,199.90
Nomination Deposits	0.00	0.00	0.00	0.00
Tree Planting Nursery	1,000.00	0.00	0.00	1,000.00
Sub-Total	3,278.18	108,352.35	(97,173.60)	14,456.93
Trust Funds				
Housing Bonds	10,184.00	4,440.00	(1,960.00)	12,664.00
Staff Social Club	1,716.43	2,695.00	(2,082.56)	2,328.87
Bonds Other	11,010.00	150.00	(30.00)	11,130.00
Sub-Total	22,910.43	7,285.00	(4,072.56)	26,122.87
	26,188.61	115,637.35	(101,246.16)	40,579.80

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

Reporting Program	Var. \$	Var. %	Var. 	Significant Var. 	Timing/ Permanent	Explanation of Variance
Revenue from operating activities	\$	%				
Governance	(20,988)	(62%)			Permanent	Profit on disposal of admin vehicles. New vehicles ordered but will not be supplied until 2023/24
General Purpose Funding - Rates	(2,274)	(0%)				
General Purpose Funding - Other	25,688	5%				
Law, Order and Public Safety	392	1%				
Health	658	10%				
Education and Welfare	8,788	10%			Permanent	Childcare fees over budget
Housing	(1,388)	(1%)				
Community Amenities	(28,110)	(20%)			Timing	State NRM Grant, offset by expenditure. NRM position currently vacant.
Recreation and Culture	7,929	37%			Permanent	Unbudgeted income from Bencubbin Sports Club leasing complex
Transport	196,614	111%			Timing	Road Grants
Economic Services	82,840	37%			Timing	Tourism season/Beacon Workers Camp
Other Property and Services	12,745	76%			Timing	Diesel fuel rebate. This may remain above budget as it is linked to the fuel price.
Expenditure from operating activities						
Governance	35,974	9%				
General Purpose Funding	8,349	12%				
Law, Order and Public Safety	10	0%				
Health	13,213	14%			Timing	KMP invoice not yet received
Education and Welfare	111,019	28%			Timing	Community Development salaries under budget due to timing of CDO commencement
Housing	38,313	17%			Timing	Timing of maintenance jobs
Community Amenities	48,160	16%			Timing	State NRM Grant, offset by income. NRM position currently vacant.
Recreation and Culture	58,351	6%				
Transport	(606,305)	(25%)			Timing	Timing of road works
Economic Services	(5,019)	(1%)				
Other Property and Services	85,968	665%			Timing	Timing of plant operating costs
Investing Activities						
Non-operating Grants, Subsidies and Contributions	(1,703,940)	(97%)			Timing	
Proceeds from Disposal of Assets	(209,997)	(100%)			Timing	
Land Held for Resale	0					
Land and Buildings	952,926	77%			Timing	
Plant and Equipment	64,652	25%			Timing	
Furniture and Equipment	0					
Infrastructure Assets - Roads	(26,454)	(2%)			Timing	
Infrastructure Assets - Footpaths	116,244	100%			Timing	
Infrastructure Assets - Parks & Ovals	295,667	91%			Timing	
Infrastructure Assets - Airports	0					
Infrastructure Assets - Other	0					
Financing Activities						
Proceeds from New Debentures	(90,000)	(100%)			Timing	
Repayment of Debentures	12,738	35%				
Repayment of Lease Financing	6,304	77%				
Advances to Community Groups	0					
Proceeds from Advances	0					
Self-Supporting Loan Principal	(2,710)	(35%)				
Transfer to Restricted Cash - Other	0					
Transfer from Restricted Cash - Other	0					
Transfer from Reserves	0					
Transfer to Reserves	22,113	100%			Timing	