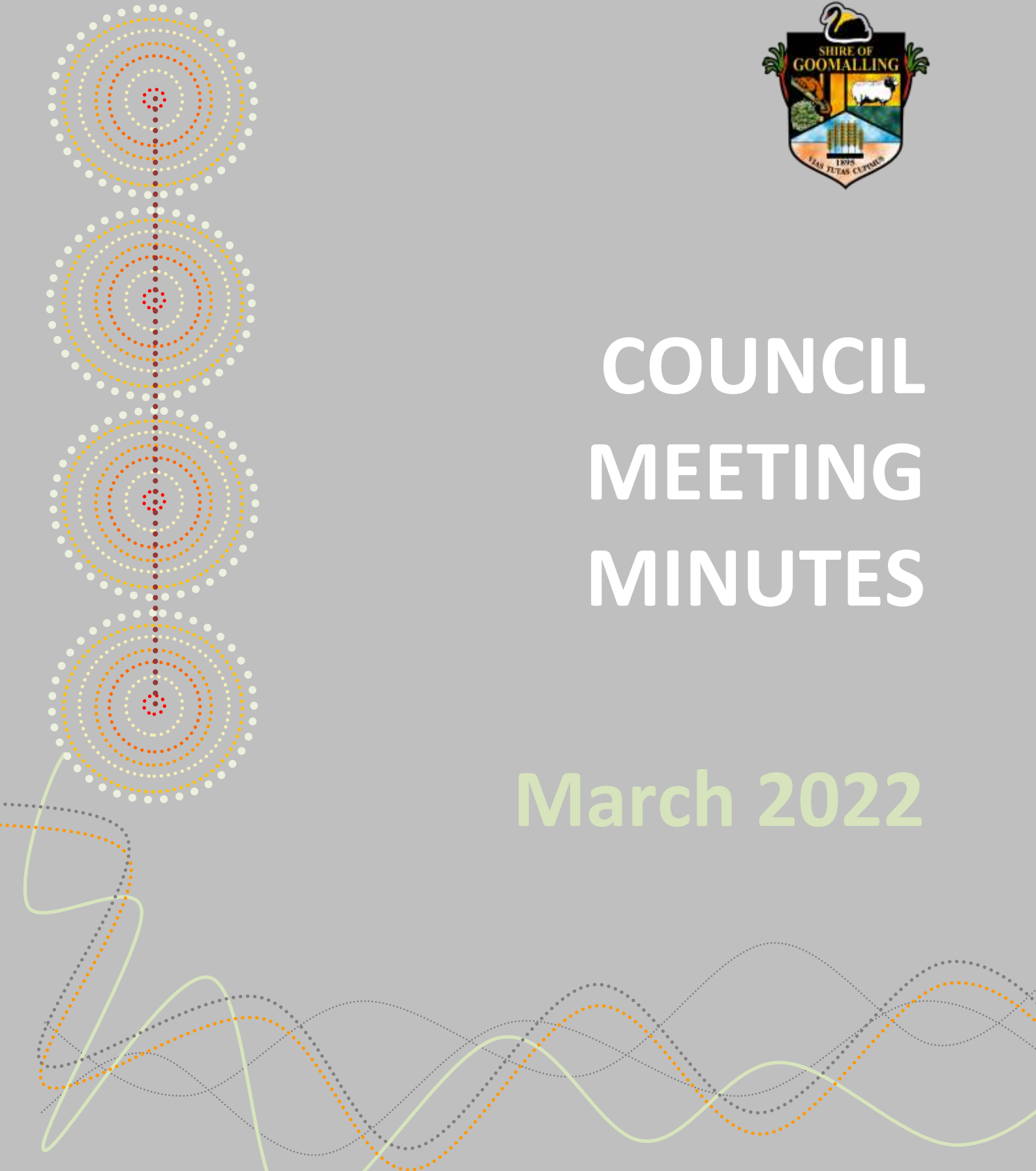


# Shire of Goomalling



## COUNCIL MEETING MINUTES

March 2022





## TABLE OF CONTENTS

Item No	Description	Page No
1.	<b>DECLARATION OF OPENING &amp; ANNOUNCEMENT OF VISITORS</b>	3
2.	<b>RECORD OF ATTENDANCE/APOLOGIES &amp; APPROVED LEAVE OF ABSENCE</b>	3
3.	<b>DECLARATION OF FINANCIAL / IMPARTIALITY / PROXIMITY INTEREST</b>	3
4.	<b>PUBLIC QUESTION TIME</b>	3
5.	<b>APPLICATION FOR MEMBERS FOR LEAVE OF ABSENCE</b>	3
6.	<b>CONFIRMATION AND RECEIVING OF MINUTES/BUSINESS ARISING</b>	3
	6.1 Ordinary Meeting of Council – 2 February 2022	
7.	<b>ANNOUNCEMENTS BY THE PRESIDING PERSON WITHOUT DISCUSSION</b>	4
8.	<b>PETITIONS/DEPUTATIONS/PRESENTATIONS/SUBMISSIONS</b>	4
9.	<b>OFFICERS' REPORTS</b>	
	9.1 Schedule of Accounts – January 2022	5
	9.2 Schedule of Accounts – February 2022	6
	9.3 Monthly Financial Reports – January 2022 & February 2022	7-8
	9.4 Pro Choice Vaccination Group	9-21
	9.5 3-6 Dog application – Corsini	22-27
	9.6 3-6 Dog application – French	28-32
	9.7 WAPC Referral – Lot 2 Northam-Pithara Rd	33-34
	9.8 2021-22 Budget Review	35-37
	9.9 2021 Compliance Audit Return	38-39
10.	<b>ELECTED MEMBERS MOTION OF WHICH PREVIOUS NOTICE HAS BEEN GIVEN</b>	40
11.	<b>NEW BUSINESS OF AN URGENT NATURE AGREED TO BY RESOLUTION OF COUNCIL</b>	40
12.	<b>MATTERS BEHIND CLOSED DOORS</b>	40
13.	<b>INFORMATION BULLETIN</b>	
	13.1 Inward Correspondence	41-58
	13.2 Action List	
	13.3 Chief Executive Officer's Report	
	13.4 Works Manger's Report	
	13.5 Parks & Gardens Report	
	13.6 Plant Report	
	13.7 Building Maintenance Report	
	13.8 Community Development Officer's Report	
14.	<b>MEETING CLOSURE</b>	58



## **NYOONGAR ACKNOWLEDGEMENT**

We acknowledge this land that we meet on today is part of the traditional lands of the Nyoongar people and that we respect their spiritual relationship with their country. We also acknowledge the Nyoongar Ballardong people as the custodians of the greater Goomalling/Koomal area and that their cultural and heritage beliefs are still important to the living Nyoongar Ballardong people today.

## **NOTICE OF MEETING**

Meeting No. 2 of 2022 of the Shire of Goomalling Council to be held in the Council Chambers, Administration Office, 32 Quinlan Street, Goomalling on Wednesday 16 March 2022 beginning at 4.23pm.

### **1. DECLARATION OF OPENING & ANNOUNCEMENT OF VISITORS**

The Deputy Shire President welcomed everyone and declared the meeting open at 4.23pm

### **2. RECORD OF ATTENDANCE/APOLOGIES & APPROVED LEAVE OF ABSENCE**

#### **2.1. Attendance**

Council	Vice President (Chairperson)	Cr Julie Chester
	Councillor	Cr Mark Ashton
	Councillor	Cr Christine Barratt
	Councillor	Cr Casey Butt
	Councillor	Cr Roland Van Gelderen
	Councillor	Cr Brendon Wilkes (by Phone)

Administration	Chief Executive Officer	Mr Peter Bentley
	Finance Manager	Miss Natalie Bird
	Works Manager	Mr David Long

#### **2.2. Apologies**

Nil

#### **2.3. Approved Leave of Absence**

Cr Barry Haywood

### **3. DECLARATION OF:**

- FINANCIAL INTEREST
- MEMBERS IMPARTIALITY INTEREST
- PROXIMITY INTEREST

### **4. PUBLIC QUESTION TIME**

Nil

### **5. APPLICATION FROM MEMBERS FOR LEAVE OF ABSENCE**

Nil



## 6. CONFIRMATION AND RECEIVING OF MINUTES & BUSINESS ARISING

6.1 Ordinary Meeting of Council held Wednesday 2 February 2022

**RESOLUTION 460**

***Moved Cr Barratt, seconded Cr Ashton that the minutes of Ordinary Meeting of Council held Wednesday 2<sup>nd</sup> February 2022, be confirmed as true and correct recording of proceedings.***

**CARRIED 6/0**  
**Simple Majority**

6.2 Receiving of the Annual General Meeting of Electors held Monday 28 February 22

**RESOLUTION 461**

***Moved Cr Butt, seconded Cr Barratt that the minutes of Annual General Meeting of Electors held Monday 28 February 2022, be received.***

**CARRIED 6/0**

## 7. ANNOUNCEMENTS BY THE PRESIDING PERSON WITHOUT DISCUSSION

- Cr Chester attended the AROC meeting Monday 14 March 22
- Cr Chester attended the Avon Midland Ward Monday 18 February 22

## 8. PETITIONS/DEPUTATIONS/PRESENTATIONS/SUBMISSIONS

Nil



## 9. OFFICERS' REPORTS

### 9.1 SCHEDULE OF ACCOUNTS PAID 1 JANUARY TO 31 JANUARY 2022

File Reference	Not applicable
Disclosure of Interest	Nil
Applicant	Not Applicable
Previous Item Numbers	No Direct
Date	18 February 2022
Author	Kylie Burling, Accounts Payable
Authorising Officer	Natalie Bird, Finance Manager
<b>Attachments</b>	
<ol style="list-style-type: none"> <li>1. Schedule of Payments – January 2022</li> <li>2. Corporate Credit Card Statements December 2021</li> </ol>	

#### Summary

#### **FUND VOUCHERS AMOUNT**

EFT 3868 to 3954	\$297,341.36
Direct Debits 8496 to 8499	\$76,170.01
Cheques 15320 to 15329	\$27,038.14
Payroll JNL 6593 & 6606	\$89,423.00
Super DD13758 & 13788	\$15,259.94
<b>TOTAL</b>	<b>\$505,232.45</b>

#### Voting Requirements

Simple Majority

#### **OFFICER'S RECOMMENDATION**

That the Council:

Approve vouchers from the Municipal Fund and Trust Fund as detailed:

EFT 3868 to 3954	\$297,341.36
Direct Debits 8496 to 8499	\$76,170.01
Cheques 15320 to 15329	\$27,038.14
Payroll JNL 6593 & 6606	\$89,423.00
Super DD13758 & 13788	\$15,259.94
<b>TOTAL</b>	<b>\$505,232.45</b>

#### **RESOLUTION 462**

***Moved Cr Van Gelderen, seconded Cr Wilkes that Council endorses the Officer's recommendation.***

**CARRIED 6/0**  
**Simple Majority**



**9.2 SCHEDULE OF ACCOUNTS PAID 1 FEBRUARY TO 28 FEBRUARY 2022**

<b>File Reference</b>	Not applicable
<b>Disclosure of Interest</b>	Nil
<b>Applicant</b>	Not Applicable
<b>Previous Item Numbers</b>	No Direct
<b>Date</b>	10 March 2022
<b>Author</b>	Kylie Burling, Accounts Payable
<b>Authorising Officer</b>	Natalie Bird, Finance Manager
<b>Attachments</b>	
<ol style="list-style-type: none"> <li>1. Schedule of Payments – February 2022</li> <li>2. Corporate Credit Card Statements January 2022</li> </ol>	

**Summary**

**FUND VOUCHERS AMOUNT**

EFT 3955 to 4039	\$214,515.62
Direct Debits 8500 to 8504	\$25,166.63
Cheques 15330 to 15331 & 15333 to 15342	\$48,190.44
Payroll JNL 6611 & 6621	\$91,893.00
Super DD13800 & 13843	\$15,193.42
<b>TOTAL</b>	<b>\$394,969.11</b>

**Voting Requirements**

Simple Majority

**OFFICER'S RECOMMENDATION**

That the Council:

Approve vouchers from the Municipal Fund and Trust Fund as detailed:

EFT 3955 to 4039	\$214,515.62
Direct Debits 8500 to 8504	\$25,166.63
Cheques 15330 to 15331 & 15333 to 15342	\$48,190.44
Payroll JNL 6611 & 6621	\$91,893.00
Super DD13800 & 13843	\$15,193.42
<b>TOTAL</b>	<b>\$394,969.11</b>

**RESOLUTION 463**

***Moved Cr Van Gelderen, seconded Cr Wilkes that Council endorses the Officer's recommendation.***

**CARRIED 6/0  
Simple Majority**



### 9.3 FINANCIAL REPORT FOR JANUARY 2022 & FEBRUARY 2022

File Reference	Not Applicable
Disclosure of Interest	Nil
Applicant	Shire of Goomalling
Previous Item Numbers	No Direct
Date	10 March 2022
Author	Natalie Bird, Finance Manager
Authorising Officer	Natalie Bird, Finance Manager
<b>Attachments</b> <ol style="list-style-type: none"> <li>1. Monthly Financial Report to 31 January 2022</li> <li>2. Monthly Financial Report to 28 February 2022</li> </ol>	

#### Summary

In accordance with the *Local Government (Financial Management) Regulations 1996*, to follow is the presentation of the Monthly Financial Reports to Council.

#### Background

Monthly Financial Reports are to be presented to Council and are to be received by Council resolution.

#### Statutory Environment

*Local Government Act 1995* – Section 6.4 (as amended)

*Local Government (Financial Management) Regulations 1996* – Clause 34 and 35

#### Policy Implications

No specific policy regarding this matter.

#### Financial Implications

Ongoing management of Council funds

#### Strategic Implications

#### Shire of Goomalling Community Strategic Plan 2019-2028

4.1.4	Provide reporting processes in a transparent, accountable and timely manner
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#### Voting Requirements

Simple Majority

#### OFFICER'S RECOMMENDATION

That the Council:

1. Receive the Monthly Financial Report to 31 January 2022
2. Receive the Monthly Financial Report to 28 February 2022

#### **RESOLUTION 464**

***Moved Cr Van Gelderen, seconded Cr Ashton that Council endorses the Officer's recommendation.***

**CARRIED 6/0**  
**Simple Majority**

**SHIRE OF GOOMALLING**  
**MONTHLY FINANCIAL REPORT**  
**(Containing the Statement of Financial Activity)**  
**For the period ending 31 January 2022**

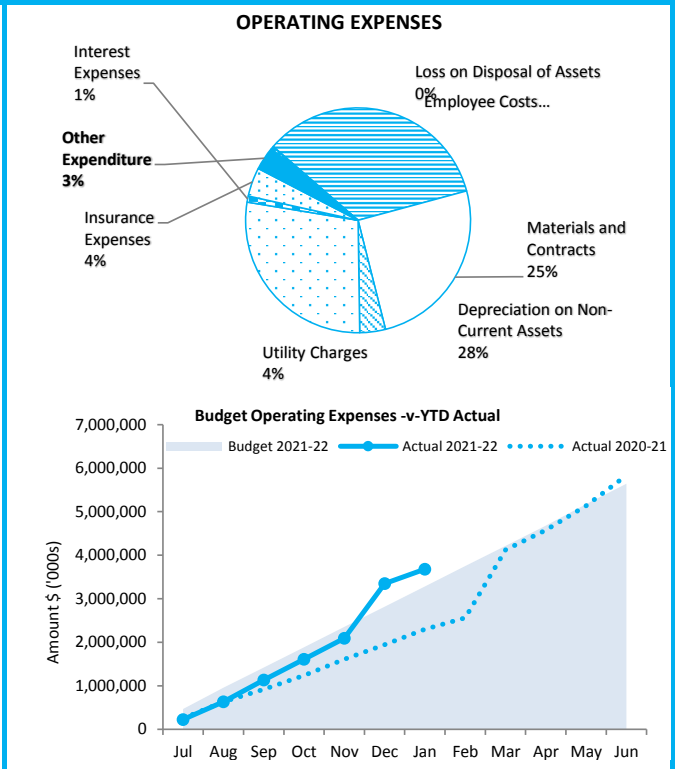
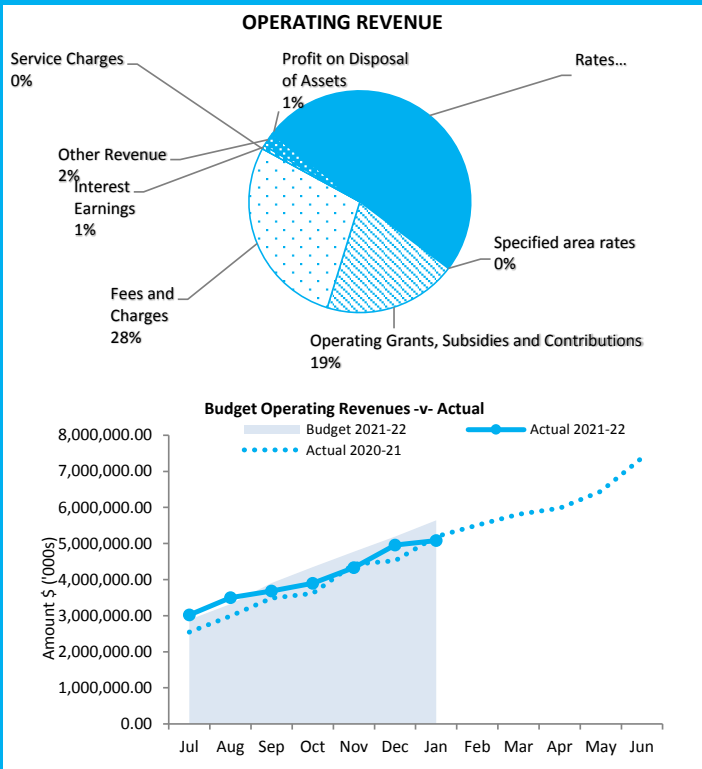
**LOCAL GOVERNMENT ACT 1995**  
**LOCAL GOVERNMENT (FINANCIAL MANAGEMENT) REGULATIONS 1996**

**TABLE OF CONTENTS**

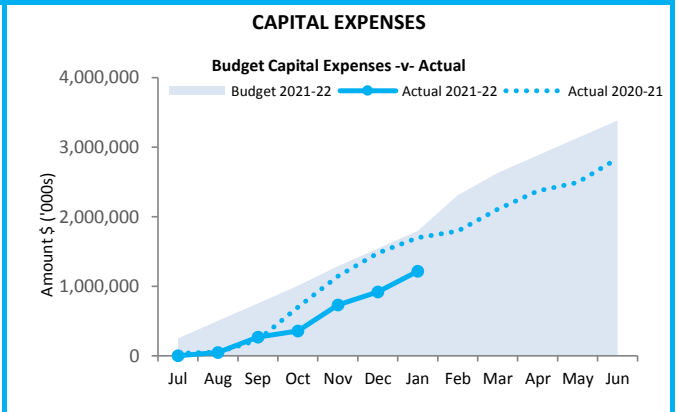
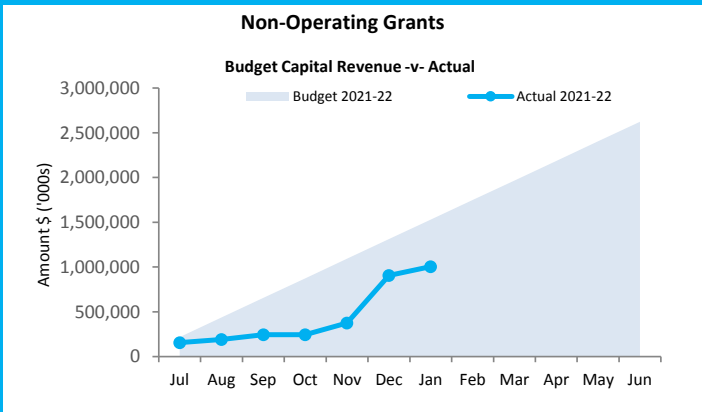
Statement of Financial Activity by Program	5
Statement of Financial Activity by Nature or Type	7
Note 1 Statement of Financial Activity Information	8
Note 2 Cash and Financial Assets	9
Note 3 Receivables	10
Note 4 Stock	11
Note 5 Payables	12
Note 6 Rate Revenue	13
Note 7 Disposal of Assets	14
Note 8 Capital Acquisitions	15-16
Note 9 Borrowings	17-18
Note 10 Cash Reserves	19
Note 11 Other Current Liabilities	20
Note 12 Operating grants and contributions	21
Note 13 Non operating grants and contributions	22
Note 14 Disposal Note	23
Note 15 Explanation of Material Variances	24



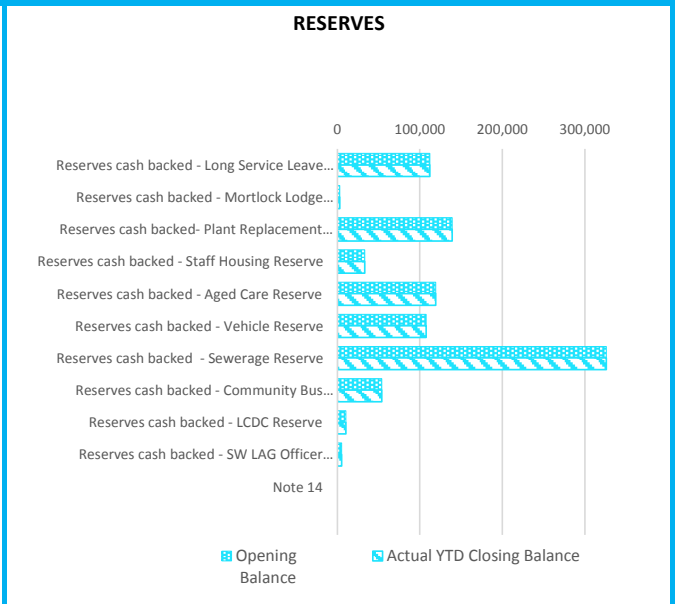
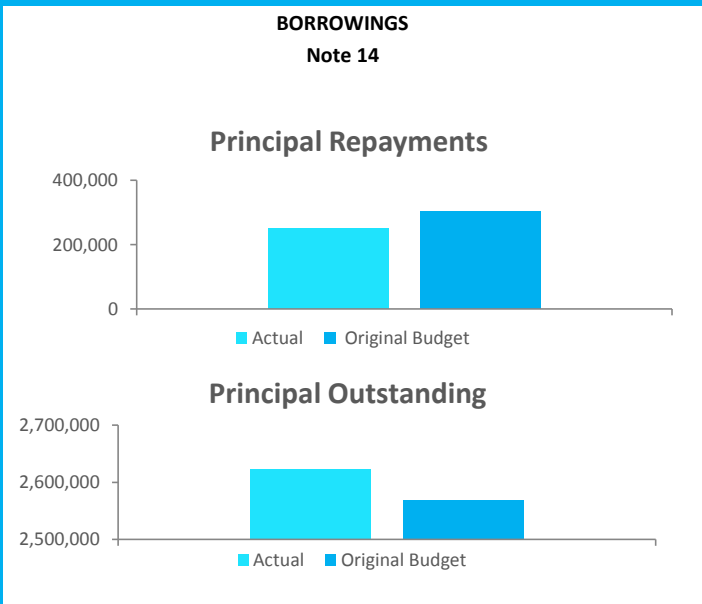
OPERATING ACTIVITIES



INVESTING ACTIVITIES



FINANCING ACTIVITIES



Funding surplus / (deficit) Components								
Funding surplus / (deficit)								
	Adopted Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)				
Opening	(\$0.27 M)	(\$0.27 M)	(\$0.33 M)	(\$0.05 M)				
Closing	(\$0.02 M)	\$1.99 M	\$0.64 M	(\$1.35 M)				
Refer to Statement of Financial Activity								
Cash and cash equivalents			Payables		Receivables			
	\$1.67 M	% of total		\$0.07 M	% Outstanding		\$0.08 M	% Collected
Unrestricted Cash	\$0.73 M	44.0%	Trade Payables	\$0.03 M		Rates Receivable	\$0.36 M	85.5%
Restricted Cash	\$0.93 M	56.0%	Over 30 Days		0.0%	Trade Receivable	\$0.08 M	
			Over 90 Days		0%	Over 30 Days		(1883.9%)
						Over 90 Days		-2069.4%
Refer to Note 2 - Cash and Financial Assets			Refer to Note 5 - Payables		Refer to Note 3 - Receivables			
Key Operating Activities								
Amount attributable to operating activities								
Adopted Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)					
\$1.14 M	\$2.42 M	\$1.40 M	(\$1.02 M)					
Refer to Statement of Financial Activity								
Rates Revenue			Operating Grants and Contributions			Fees and Charges		
YTD Actual	\$2.30 M	% Variance	YTD Actual	\$0.71 M	% Variance	YTD Actual	\$1.08 M	% Variance
YTD Budget	\$2.06 M	11.7%	YTD Budget	\$0.48 M	46.0%	YTD Budget	\$0.91 M	19.6%
Refer to Note 6 - Rate Revenue			Refer to Note 20 - Operating Grants and Contributions			Refer to Statement of Financial Activity		
Key Investing Activities								
Amount attributable to investing activities								
Adopted Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)					
(\$0.60 M)	(\$0.11 M)	(\$0.18 M)	(\$0.07 M)					
Refer to Statement of Financial Activity								
Proceeds on sale			Asset Acquisition			Non-Operating Grants		
YTD Actual	\$0.16 M	%	YTD Actual	\$1.22 M	% Spent	YTD Actual	\$1.01 M	% Received
Adopted Budget	\$0.12 M	35.2%	Adopted Budget	\$3.39 M	(64.1%)	Adopted Budget	\$2.62 M	(61.7%)
Refer to Note 14 - Disposal of Assets			Refer to Note 15 - Capital Acquisition			Refer to Note 15 - Capital Acquisition		
Note 14								
Key Financing Activities								
Amount attributable to financing activities								
Adopted Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)					
(\$0.28 M)	(\$0.05 M)	(\$0.25 M)	(\$0.20 M)					
Refer to Statement of Financial Activity								
Borrowings			Reserves			Lease Liability		
Principal repayments	\$0.25 M		Reserves balance	\$0.91 M		Principal repayments	\$0.00 M	
Interest expense	\$0.07 M		Interest earned	\$0.00 M		Interest expense	\$0.00 M	
Principal due	\$2.62 M					Principal due	\$0.03 M	
Refer to Note 16 - Borrowings			Refer to Note 18 - Cash Reserves			Refer to Note 17 - Lease Liabilities		

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.

**PROGRAM NAME AND OBJECTIVES**

**ACTIVITIES**

**GOVERNANCE**

To provide a decision making process for the efficient allocation of resources

To include the activities of members of Council and the administration support available to the Council for the provision of governance of the district. Other costs relat to assisting elected members and ratepayers on matters which do not concern specific Council services.

**GENERAL PURPOSE FUNDING**

To collect revenue to allow for the provision of services.

Rates, general purpose government grants and interest revenue.

**Note 14**

**LAW, ORDER, PUBLIC SAFETY**

To provide services to help ensure a safer and environmentally conscious community.

Supervision and enforcement of various local laws relating to fire prevention, animal control, community crime prevention and other aspects of public safety including emergency services.

**HEALTH**

To provide an operational framework for environmental and community health.

Inspection of food premises and food control. Provision of Medical Sugery and Doctor. Also noice control and waste disposal compliance

**EDUCATION AND WELFARE**

To provide services to disadvantaged persons including the elderly, children and youth.

Maintenance of child minding centre, playroup centre, senior citizens centre. Provision and maintenance of youth services.

**HOUSING**

To provide and maintain housing for staff, aged and community housing projects operated by Joint Venture with the Department of Housing.

Staff housing, provision of general rental accommodation to the public when not required by staff.

**COMMUNITY AMENITIES**

To provide necessary services as required by the community.

Rubbish collection and recycling, operation of disposal sites, administration, maintenance & operation of the Shire Townsite Sewerage Scheme. Administration of the Shire of Goomalling Town Planning Scheme. Administration, maintenance & operation of the Goomalling public cemeteries, public toilets & the Goomalling Community Bus.

**RECREATION AND CULTURE**

To establish & effectively manage infrastructure and resources which will help the social wellbeing of the community.

Maintenance and operation of public halls, swimming pool, sporting pavilions, parks and gardens, recreation centre, sports playing surface areas and reserves including football oval, hockey oval, tennis courts, bowling greens. Contribution to the operation of the Goomalling Public Library, museums and culturaleal facilities.

**TRANSPORT**

To provide safe, effective and e3fficient transport services to the community.

Construction and maintenance of streets, roads, footpaths, drainage & signs. Maintenance and operation of street lights, works depot and aerodrome. Cleaning of streets and provision and maintenance of street trees. Purchase, maintenance and operation of plant.

**ECONOMIC SERVICES**

To help promote the Shire and its economic wellbeing.

Tourism and area promotion including the maintenance and operation of the Shire of Goomalling Caravan Park facilities and Motel Units. Provision of rural services including building control, standpipes, noxious weeds and vermin control. Maintenance costs associated with the Goomalling Community Resource Centre.

**OTHER PROPERTY AND SERVICES**

To monitor and control Council's overheads operating accounts.

Private works, plant repairs and operations. Housing and Engineering operations costs.

STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 31 JANUARY 2022

STATUTORY REPORTING PROGRAMS

	Ref	Adopted Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)	Var. % (b)-(a)/(a)	Var.
	Note	\$	\$	\$	\$	%	
<b>Opening funding surplus / (deficit)</b>	1(c)	(273,269)	(273,269)	<b>(325,028)</b>	(51,759)	18.94%	
<b>Revenue from operating activities</b>							
Governance		32,000	22,824	<b>(1,759)</b>	(24,583)	(107.71%)	▼
General purpose funding		2,549,407	2,363,386	<b>2,356,004</b>	(7,382)	(0.31%)	
Law, order and public safety		365,800	213,367	<b>231,065</b>	17,698	8.29%	
Health		664,000	387,324	<b>325,236</b>	(62,088)	(16.03%)	▼
Education and welfare		600	350	<b>432</b>	82	23.43%	
Housing		273,310	159,404	<b>145,973</b>	(13,431)	(8.43%)	
Community amenities		501,600	487,005	<b>486,970</b>	(35)	(0.01%)	
Recreation and culture		126,656	75,903	<b>52,557</b>	(23,346)	(30.76%)	▼
Transport		328,408	191,555	<b>230,310</b>	38,755	20.23%	▲
Economic services		284,900	174,867	<b>180,402</b>	5,535	3.17%	
Other property and services		63,500	37,030	<b>69,169</b>	32,139	86.79%	▲
		<b>5,190,181</b>	<b>4,113,015</b>	<b>4,076,359</b>	(36,656)		
<b>Expenditure from operating activities</b>							
Governance		(255,183)	(157,884)	<b>(130,997)</b>	26,887	17.03%	▲
General purpose funding		(96,309)	(56,168)	<b>(58,181)</b>	(2,013)	(3.58%)	
Law, order and public safety		(557,992)	(325,451)	<b>(286,212)</b>	39,239	12.06%	▲
Health		(709,524)	(413,840)	<b>(411,561)</b>	2,279	0.55%	
Education and welfare		(16,262)	(9,478)	<b>(9,175)</b>	303	3.20%	
Housing		(414,582)	(240,954)	<b>(180,839)</b>	60,115	24.95%	▲
Community amenities		(603,391)	(351,785)	<b>(378,773)</b>	(26,988)	(7.67%)	
Recreation and culture		(958,033)	(558,488)	<b>(514,847)</b>	43,641	7.81%	
Transport		(1,449,389)	(845,306)	<b>(1,368,211)</b>	(522,905)	(61.86%)	▼
Economic services		(525,127)	(305,991)	<b>(317,701)</b>	(11,710)	(3.83%)	
Other property and services		(57,256)	(18,396)	<b>(23,413)</b>	(5,017)	(27.27%)	
		<b>(5,643,048)</b>	<b>(3,283,741)</b>	<b>(3,679,910)</b>	(396,169)		
Non-cash amounts excluded from operating activities	1(a)	1,588,999	1,589,999	<b>1,001,888</b>	(588,111)	(36.99%)	▼
<b>Amount attributable to operating activities</b>		<b>1,136,132</b>	<b>2,419,273</b>	<b>1,398,337</b>	(1,020,936)		
<b>Investing Activities</b>							
Proceeds from non-operating grants, subsidies and contributions	21	2,623,045	1,530,095	1,005,312	(524,783)	(34.30%)	▼
Less Unspent Non-Operating Grants represented as Contract Liabilities	21	0	0	(150,555)			
<b>Net Revenue from Non-Operating Grants</b>	21	<b>2,623,045</b>	<b>1,530,095</b>	<b>854,757</b>			
Proceeds from disposal of assets	4	120,000	120,000	<b>162,291</b>	42,291	35.24%	▲
Proceeds from financial assets at amortised cost - self supporting loans	16	39,157	19,256	<b>19,256</b>	0	0.00%	
Payments for property, plant and equipment and infrastructure	5	(3,385,700)	(1,775,114)	<b>(1,215,987)</b>	559,127	31.50%	▲
<b>Amount attributable to investing activities</b>		<b>(603,498)</b>	<b>(105,763)</b>	<b>(179,684)</b>	(73,921)		
<b>Financing Activities</b>							
Proceeds from new debentures	16	0	0	<b>0</b>	0	0.00%	
Transfer from reserves	18	50,000	0	<b>0</b>	0	0.00%	
Payments for principal portion of lease liabilities	17	(21,412)	(2,088)	<b>0</b>	2,088	100.00%	
Repayment of debentures	16	(304,779)	(36,707)	<b>(250,919)</b>	(214,212)	(583.57%)	▼
Transfer to reserves	18	(7,500)	(7,500)	<b>(0)</b>	7,500	99.99%	
<b>Amount attributable to financing activities</b>		<b>(283,692)</b>	<b>(46,295)</b>	<b>(250,919)</b>	(204,624)		
<b>Closing funding surplus / (deficit)</b>	1(c)	<b>(24,327)</b>	<b>1,993,946</b>	<b>642,709</b>	(1,351,237)		

KEY INFORMATION

▲ ▼ Indicates a variance between Year to Date (YTD) Actual and YTD Actual data as per the adopted materiality threshold. Refer to Note 2 for an threshold. Refer to Note 23 for an explanation of the reasons for the variance.

The material variance adopted by Council for the 2021-22 year is \$10,000 or 10.00% whichever is the greater.

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

## KEY TERMS AND DESCRIPTIONS

FOR THE PERIOD ENDED 31 JANUARY 2022

## NATURE OR TYPE DESCRIPTIONS

### REVENUE

#### RATES

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

#### OPERATING GRANTS, SUBSIDIES AND CONTRIBUTIONS

Refers 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 identifiable non financial assets paid to a local government, irrespective of whether these amounts are received as capital grants, subsidies, contributions or donations.

#### REVENUE FROM CONTRACTS WITH CUSTOMERS

Revenue from contracts with customers is recognised when the local government satisfies its performance obligations under the contract.

#### 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  
Note 14

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.

#### PROFIT ON ASSET DISPOSAL

Excess of assets received over the net book value for assets on their disposal.

### 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

Shortfall between the value of assets received over the net book value for assets on their disposal.

#### 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, allowance for impairment of assets, member's fees or State taxes. Donations and subsidies made to community groups.

**STATEMENT OF FINANCIAL ACTIVITY**  
**FOR THE PERIOD ENDED 31 JANUARY 2022**

**BY NATURE OR TYPE**

	Ref	YTD	YTD	Var. \$	Var. %	Var.
	Note	Adopted Budget	Budget (a)	(b)-(a)	(b)-(a)/(a)	
		\$	\$	\$	%	
<b>Opening funding surplus / (deficit)</b>	1(c)	(273,269)	(273,269)	<b>(325,028)</b>	(51,759)	18.94%
<b>Revenue from operating activities</b>						
Rates	6	2,067,708	2,060,291	<b>1,878,546</b>	(181,745)	(8.82%)
Other rates	6	233,350	233,350	<b>233,350</b>	0	0.00%
Operating grants, subsidies and contributions	20	1,276,758	809,716	<b>748,675</b>	(61,041)	(7.54%)
Fees and charges		1,439,406	905,057	<b>1,082,844</b>	177,787	19.64% ▲
Interest earnings		41,957	24,083	<b>20,202</b>	(3,881)	(16.12%)
Other revenue		131,000	80,518	<b>76,182</b>	(4,336)	(5.39%)
Profit on disposal of assets	4	0	0	<b>36,559</b>	36,559	0.00% ▲
		<b>5,190,179</b>	<b>4,113,015</b>	<b>4,076,356</b>	(36,659)	
<b>Expenditure from operating activities</b>						
Employee costs		(2,061,721)	(1,187,445)	<b>(1,265,863)</b>	(78,418)	(6.60%)
Materials and contracts		(1,262,922)	(735,679)	<b>(930,518)</b>	(194,839)	(26.48%) ▼
Utility charges		(256,101)	(149,030)	<b>(135,874)</b>	13,156	8.83%
Depreciation on non-current assets		(1,588,999)	(926,849)	<b>(1,023,947)</b>	(97,098)	(10.48%) ▼
Interest expenses		(149,526)	(87,213)	<b>(32,297)</b>	54,916	62.97% ▲
Insurance expenses		(172,679)	(100,520)	<b>(152,819)</b>	(52,299)	(52.03%) ▼
Other expenditure		(151,100)	(97,005)	<b>(124,090)</b>	(27,085)	(27.92%) ▼
Loss on disposal of assets	4	0	0	<b>(14,500)</b>	(14,500)	0.00% ▼
		<b>(5,643,048)</b>	<b>(3,283,741)</b>	<b>(3,679,907)</b>	(396,166)	
Non-cash amounts excluded from operating activities	1(a)	1,588,999	1,589,999	<b>1,001,888</b>	(588,111)	(36.99%) ▼
Movement in liabilities associated with restricted cash			0	<b>0</b>	0	0.00%
<b>Amount attributable to operating activities</b>		<b>1,136,130</b>	<b>2,419,273</b>	<b>1,398,337</b>	(1,020,936)	
<b>Investing activities</b>						
Proceeds from non-operating grants, subsidies and contributions	21	2,623,045	1,530,095	<b>1,005,312</b>	(524,783)	(34.30%) ▼
Less Unspent Non-Operating Grants represented as Contract Liabilities	21	0	0	<b>(150,555)</b>		
<b>Net Revenue from Non-Operating Grants</b>	21	<b>2,623,045</b>	<b>1,530,095</b>	<b>854,757</b>		
Proceeds from disposal of assets	4	120,000	120,000	<b>162,291</b>	42,291	35.24% ▲
Proceeds from financial assets at amortised cost - self supporting loans	16	39,157	19,256	<b>19,256</b>	0	0.00%
Payments for property, plant and equipment and infrastructure	5	(3,385,700)	(1,775,114)	<b>(1,215,987)</b>	559,127	31.50% ▲
<b>Amount attributable to investing activities</b>		<b>(603,498)</b>	<b>(105,763)</b>	<b>(179,684)</b>	(73,921)	
<b>Note 14</b>						
<b>Financing Activities</b>						
Transfer from reserves	18	50,000	0	<b>0</b>	0	0.00%
Payments for principal portion of lease liabilities		(21,412)	(2,088)	<b>0</b>	2,088	100.00%
Repayment of debentures	16	(304,779)	(36,707)	<b>(250,919)</b>	(214,212)	(583.57%) ▼
Transfer to reserves	18	(7,500)	(7,500)	<b>(0)</b>	7,500	99.99%
<b>Amount attributable to financing activities</b>		<b>(283,691)</b>	<b>(46,295)</b>	<b>(250,919)</b>	(204,624)	
<b>Closing funding surplus / (deficit)</b>	1(c)	<b>(24,327)</b>	<b>1,993,946</b>	<b>642,709</b>	(1,351,237)	

**KEY INFORMATION**

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

Refer to Note 23 for an explanation of the reasons for the variance.

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

(a) Non-cash items excluded from operating activities

The following non-cash revenue and expenditure has been excluded from operating activities within the Statement of Financial Activity in accordance with Financial Management Regulation 32.

	Notes	Adopted Budget	YTD Budget (a)	YTD Actual (b)
<b>Non-cash items excluded from operating activities</b>				
		\$	\$	\$
<b>Adjustments to operating activities</b>				
Less: Profit on asset disposals	14	0	0	(36,559)
Less: Movement in liabilities associated with restricted cash		1,000	0	0
Add: Loss on asset disposals	14	0	0	14,500
Add: Depreciation on assets		1,588,999	926,849	1,023,947
<b>Total non-cash items excluded from operating activities</b>		<b>1,589,999</b>	<b>926,849</b>	<b>1,001,888</b>

(b) Adjustments to net current assets in the Statement of Financial Activity

The following current assets and liabilities have been excluded from the net current assets used in the Statement of Financial Activity in accordance with *Financial Management Regulation* 32 to agree to the surplus/(deficit) after imposition of general rates.

		Last Year Closing 30 June 2021	This Time Last Year 31 January 2021	Year to Date 31 January 2022
<b>Adjustments to net current assets</b>				
Less: Reserves - restricted cash Note 14	18	(910,504)	(929,953)	(910,504)
Less: - Financial assets at amortised cost - self supporting loans	4	(39,157)	(39,157)	(19,901)
Add: Borrowings	16	304,779	2,273,379	53,860
Add: Provisions funded by Reserve	19	112,346	109,813	112,346
Add: Lease liabilities	17	21,412	0	21,412
<b>Total adjustments to net current assets</b>		<b>(511,124)</b>	<b>1,414,082</b>	<b>(742,787)</b>

(c) Net current assets used in the Statement of Financial Activity

**Current assets**

Cash and cash equivalents	2	1,358,851	1,307,145	1,918,103
Rates receivables	3	188,207	180,533	361,422
Receivables	3	144,377	58,048	75,159
Stock on Hand	4	30,898	54,625	15,345
<b>Total Current Assets</b>		<b>1,722,333</b>	<b>1,600,351</b>	<b>2,370,029</b>

**Less: Current liabilities**

Payables	5	(384,158)	(274,210)	(66,187)
Borrowings	16	(304,779)	(2,273,379)	(53,860)
Contract liabilities	19	(261,845)	0	(279,029)
Lease liabilities	17	(21,412)		(21,412)
Provisions	19	(564,043)	(564,043)	(564,043)
<b>Total Current Liabilities</b>		<b>(1,536,237)</b>	<b>(3,111,632)</b>	<b>(984,531)</b>

		<b>186,096</b>	<b>(1,511,281)</b>	<b>1,385,497</b>
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<b>Less: Total adjustments to net current assets</b>	1(b)	(511,124)	1,414,082	(742,787)
<b>Closing funding surplus / (deficit)</b>		<b>(325,028)</b>	<b>(97,201)</b>	<b>642,709</b>

**CURRENT AND NON-CURRENT CLASSIFICATION**

In the determination of whether an asset or liability is current or non-current, consideration is given to the time when each asset or liability is expected to be settled. Unless otherwise stated assets or liabilities are classified as current if expected to be settled within the next 12 months, being the Council's operational cycle.

Description	Classification	Unrestricted	Restricted	Total Cash	Trust	Institution	Interest Rate	Maturity Date
		\$	\$	\$				
<b>Cash on hand</b>								
Floats	Cash and cash equivalents	650		650	0			
<b>Cash Deposits</b>								
Municipal Bank Account	Cash and cash equivalents	731,857		731,857	0	Bendigo	0.00%	At Call
Trust Bank Account	Cash and cash equivalents	0	0	0	25,368	Bendigo	0.00%	
Medical Surgery Bank Account	Cash and cash equivalents		20,458	20,458				
<b>Term Deposits</b>								
Term Deposits - Reserve	Financial assets at amortised cost	0	607,066	607,066	0	Bendigo	0.35%	28/03/2022
Term Deposits - Reserve	Financial assets at amortised cost	0	300,000	300,000	0	Bendigo	0.35%	24/03/2022
Term Deposits - Skeleton Weed A/L & LSI	Financial assets at amortised cost	0	5,234	5,234	0	Bendigo	0.30%	21/01/2022
Note 14								
<b>Total</b>		<b>732,507</b>	<b>932,757</b>	<b>1,665,264</b>	<b>25,368</b>			
<b>Comprising</b>								
Cash and cash equivalents		732,507	20,458	752,964	25,368			
Financial assets at amortised cost		0	912,300	912,300	0			
		<b>732,507</b>	<b>932,758</b>	<b>1,665,264</b>	<b>25,368</b>			

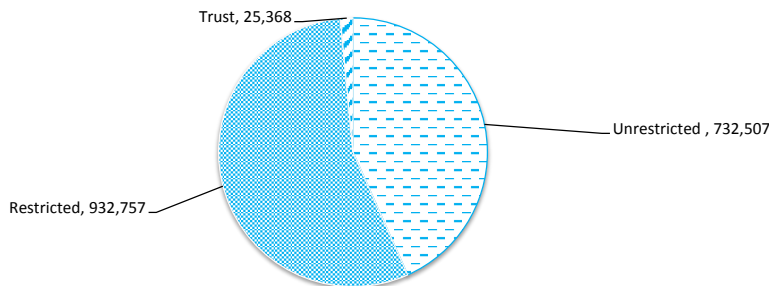
**KEY INFORMATION**

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

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

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

Financial assets at amortised cost held with registered financial institutions are listed in this note other financial assets at amortised cost are provided in Note 4 - Other assets.





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

**OPERATING ACTIVITIES  
NOTE 3  
RECEIVABLES**

NOTE 14

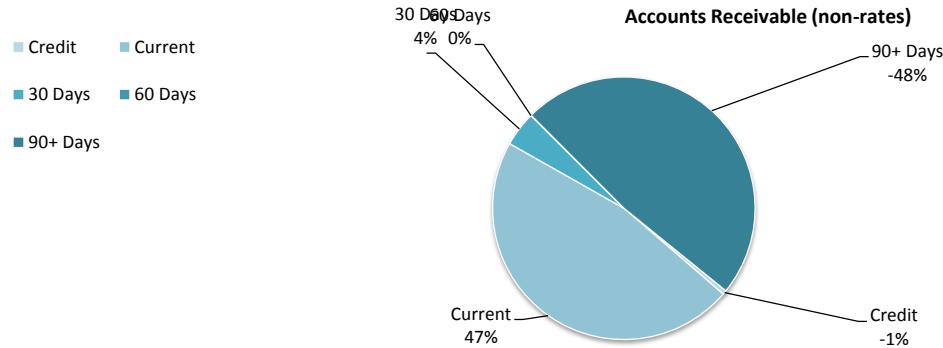
Rates receivable	30 June 2021	31 Jan 2022
	\$	\$
Opening arrears previous years	188,207	188,207
Levied this year	2,118,671	2,301,058
Less - collections to date	(2,118,671)	(2,127,843)
Equals current outstanding	<b>188,207</b>	<b>361,422</b>
<b>Net rates collectable</b>	<b>188,207</b>	<b>361,422</b>
% Collected	91.8%	85.5%

Receivables - general	Credit	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$	\$
Receivables - general	(6,739)	611,267	55,913	595	(630,566)	30,471
Percentage	(22.1%)	2006.1%	183.5%	2%	-2069.4%	
<b>Balance per trial balance</b>						
Sundry receivable	0	30,471	0	0	0	30,471
GST receivable	0	24,787	0	0	0	24,787
Loans Club/Institutions - Current	0	19,901	0	0	0	19,901
<b>Total receivables general outstanding</b>						<b>75,159</b>

Amounts shown above include GST (where applicable)

**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. 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 uncollectable are written off when identified. An allowance for impairment of receivables is raised when there is objective evidence that they will not be collectible.



Other current assets	Opening Balance 1 July 2021	Asset Increase	Asset Reduction	Closing Balance 31 January 2022
	\$	\$	\$	\$
<b>Inventory</b>				
Stock On Hand	30,898	(15,554)	0	15,344
<b>Total other current assets</b>	<b>30,898</b>	<b>(15,554)</b>	<b>0</b>	<b>15,344</b>

Amounts shown above include GST (where applicable)

KEY INFORMATION

**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.

ite 14

Payables - general	Credit	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$	\$
Payables - general	0	(363)	0	0	0	(363)
Percentage	0%	100%	0%	0%	0%	
<b>Balance per trial balance</b>						
Sundry creditors	0	(37,224)	0	0	0	29,326
ATO liabilities		24,232				24,232
Other Payables		0				0
Payroll Creditors		0				0
Gst Payable		502				502
Accrued Loan Interest		0				0
Bonds & Deposits Held - Cl		12,127				12,127
<b>Total payables general outstanding</b>						<b>66,187</b>

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.

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

OPERATING ACTIVITIES  
NOTE 6  
RATE REVENUE

NOTE 14

General rate revenue	Budget							YTD Actual			
	Rate in \$ (cents)	Number of Properties	Rateable Value	Rate Revenue	Interim Rate	Back Rate	Total Revenue	Rate Revenue	Interim Rates	Back Rates	Total Revenue
RATE TYPE				\$	\$	\$	\$	\$	\$	\$	\$
<b>Gross rental value</b>											
GRV Residential	0.11287	119	1,316,466	148,592	0	0	148,592	148,592	0	0	148,592
GRV Commercial	0.12692	17	321,640	40,821	0	0	40,821	40,821	0	0	40,821
GRV Industrial	0.12172	11	80,636	9,815	0	0	9,815	9,815	0	0	9,815
GRV Urban Farmland	0.10871	17	211,120	22,951	0	0	22,951	22,951	0	0	22,951
<b>Unimproved value</b>											
UV Rural Zone 2	0.0062	37	20,416,000	127,294	0	0	127,294	127,294	0	0	127,294
UV Special Rural	0.0122	9	960,500	11,762	0	0	11,762	11,762	0	0	11,762
UV General Zone 3	0.0066	215	215,416,000	1,430,578			1,430,578	1,430,578	0	0	1,430,578
<b>Sub-Total</b>		<b>425</b>	<b>238,722,362</b>	<b>1,791,813</b>	<b>0</b>	<b>0</b>	<b>1,791,813</b>	<b>1,791,813</b>	<b>0</b>	<b>0</b>	<b>1,791,813</b>
<b>Minimum payment</b>	<b>Minimum \$</b>										
<b>Gross rental value</b>											
GRV Residential	979	100	587,987	97,900	0	0	97,900	97,900	0	0	97,900
GRV Commercial	927	12	36,412	11,124	0	0	11,124	11,124	0	0	11,124
GRV Industrial	567	7	12,675	3,969	0	0	3,969	3,969	0	0	3,969
GRV Urban Farmland	737	7	23,951	5,159	0	0	5,159	5,159	0	0	5,159
Note 14											
<b>Unimproved value</b>											
UV Rural Zone 2	1,015	35	4,555,500	35,525	0	0	35,525	35,525	0	0	35,525
UV Special Rural	1,133	9	752,000	10,197	0	0	10,197	10,197	0	0	10,197
UV General Zone 3	1,231	91	7,904,157	112,021	0	0	112,021	112,021	0	0	112,021
<b>Sub-total</b>		<b>261</b>	<b>13,872,682</b>	<b>275,895</b>	<b>0</b>	<b>0</b>	<b>275,895</b>	<b>275,895</b>	<b>0</b>	<b>0</b>	<b>275,895</b>
<b>Amount from general rates</b>							<b>2,067,708</b>				<b>2,067,708</b>
Ex-gratia rates							36,199				36,199
<b>Total general rates</b>							<b>2,103,907</b>				<b>2,103,907</b>
<b>Specified area rates</b>	<b>Rate in \$ (cents)</b>										
Sewerage Residential	8.386		23,309	195,471	0	0	195,471	195,471	0	0	195,471
Sewerage Religious Church	4.00		420	1,680	0	0	1,680	1,680	0	0	1,680
<b>Total specified area rates</b>			<b>23,729</b>	<b>197,151</b>	<b>0</b>	<b>0</b>	<b>197,151</b>	<b>197,151</b>	<b>0</b>	<b>0</b>	<b>197,151</b>
<b>Total</b>							<b>2,301,058</b>				<b>2,301,058</b>

KEY INFORMATION

Prepaid rates are, until the taxable event for the rates has occurred, refundable at the request of the ratepayer. Rates received in advance give rise to a financial liability. On 1 July 2020 the prepaid rates were recognised as a financial asset and a related amount was recognised as a financial liability and no income was recognised. When the taxable event occurs the financial liability is extinguished and income recognised for the prepaid rates that have not been refunded.

Capital acquisitions	Adopted Budget	Current Budget	YTD Budget	YTD Actual	YTD Actual Variance
	\$	\$	\$	\$	\$
Buildings	389,500	389,500	187,523	22,396	(165,127)
Plant and equipment	325,000	325,000	189,567	218,182	28,615
Infrastructure - roads	2,345,200	2,345,200	1,368,024	975,409	(392,615)
Infrastructure - sewerage	30,000	30,000	0	0	0
Infrastructure - footpaths	30,000	30,000	30,000	0	(30,000)
Infrastructure - other	266,000	266,000	0	0	0
<b>Payments for Capital Acquisitions</b>	<b>3,385,700</b>	<b>3,385,700</b>	<b>1,775,114</b>	<b>1,215,987</b>	<b>(559,127)</b>
<b>Total Capital Acquisitions</b>	<b>3,385,700</b>	<b>3,385,700</b>	<b>1,775,114</b>	<b>1,215,987</b>	<b>(559,127)</b>
<b>Capital Acquisitions Funded By:</b>					
	\$		\$	\$	\$
Capital grants and contributions	2,623,045	2,623,045	1,530,095	1,005,312	(524,783)
Cash backed reserves	910,504	910,504		0	
Note 14					
Reserves cash backed - Long Service Leave Reserve	1,000	1,000	0	0	0
Contribution - operations	(318,849)	(148,849)	95,852	48,384	(47,469)
<b>Capital funding total</b>	<b>3,385,700</b>	<b>3,385,700</b>	<b>1,775,114</b>	<b>1,215,987</b>	<b>(559,127)</b>

**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.

30/06/2022

31/01/2022

Account Description		Adopted Budget	Current Budget	YTD Budget	YTD Actual	Variance (Under)/Over
<b>Land and Buildings</b>						
48003	Roofing Project - admin LRCIP	68,000	68,000	0	0	0
98001	Capital housing Up grades	25,000	25,000	14,581	0	14,581
98002	Capital upgrade to Aged Persons Units (hobby st)	0	0	0	22,396	(22,396)
118005	Town Hall Ceiling Upgrade - LRCIP	100,000	100,000	58,331	0	58,331
138001	Public Buildings - Capital upgrade projects	6,500	6,500	3,787	0	3,787
138003	Old Road Board Building - LRCIP	60,000	60,000	35,000	0	35,000
138004	Gum Toilets Upgrade - LRCIP	50,000	50,000	29,162	0	29,162
138005	Slater Homestead upgrade - LRCIP	80,000	80,000	46,662	0	46,662
<b>Total</b>		<b>389,500</b>	<b>389,500</b>	<b>187,523</b>	<b>22,396</b>	<b>165,127</b>
<b>Plant &amp; Equipment</b>						
123906	Plant Replacement - Grader Go 020 (secondhand)	215,000	215,000	125,412	180,000	(54,588)
123907	Plant replacement - Small Tip Truck	30,000	30,000	17,500	0	17,500
123908	Plant replacement - Utility GO 039	20,000	20,000	11,662	17,273	(5,611)
123909	Plant replacement - Go 183	20,000	20,000	11,662	20,909	(9,247)
123910	Plant replacement - Torro ride on mower	15,000	15,000	8,750	0	8,750
123911	Small Plant - Mobile Traffic lights	25,000	25,000	14,581	0	14,581
<b>Total</b>		<b>325,000</b>	<b>325,000</b>	<b>189,567</b>	<b>218,182</b>	<b>(28,615)</b>
<b>Infrastructure - Roads</b>						
129904	EXPENSE - Regional Road Group Construction	545,990	545,990	318,493	165,146	153,347
129901	EXPENSE - R 2 R Construction	320,500	320,500	186,963	179,311	7,652
129910	Local Road and Community Infrastructure (Long Forrest/Gabby Quoi)	0	0	0	22,000	(22,000)
129912	Black Spot Funding	175,200	175,200	102,193	80,029	22,164
129913	Bridge Upgrade LRCIP	50,000	50,000	29,169	0	29,169
129908	EXPENSE - Wheatbelt Secondary Freight Network	1,253,510	1,253,510	731,206	528,923	202,283
<b>Total</b>		<b>2,345,200</b>	<b>2,345,200</b>	<b>1,368,024</b>	<b>975,409</b>	<b>392,615</b>
<b>Infrastructure - Footpaths</b>						
129911	Local Road and Community Infrastructure Program (footpaths)	30,000	30,000	30,000	0	30,000
<b>Total</b>		<b>30,000</b>	<b>30,000</b>	<b>30,000</b>	<b>0</b>	<b>30,000</b>
<b>Infrastructure - Sewerage</b>						
108003	Upgrade to sewerage water pipe line LRCIP	30,000	30,000	0	0	0
<b>Total</b>		<b>30,000</b>	<b>30,000</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Infrastructure - Other</b>						
118006	Anstey Park - Upgrade -LRCIP	185,000	185,000	0	0	0
118007	Upgrade to Playground at Rec Ground LRCIP	81,000	81,000	0	0	0
<b>Total</b>		<b>266,000</b>	<b>266,000</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTALS</b>		<b>3,385,700</b>	<b>3,385,700</b>	<b>1,775,114</b>	<b>1,215,987</b>	<b>559,127</b>

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

FINANCING ACTIVITIES  
NOTE 16  
BORROWINGS

NOTE 14

Repayments - borrowings

Information on borrowings	Loan No.	1 July 2021	New Loans		Principal Repayments		Principal Outstanding		Interest Repayments	
			Actual	Original Budget	Actual	Original Budget	Actual	Original Budget	Actual	Original Budget
			\$	\$	\$	\$	\$	\$	\$	\$
<b>Note 14</b>										
<b>Housing</b>										
Aged Housing Wollyam Street	114	159,268	0	0	17,861	17,827	141,407	141,441	4,440	8,748
<b>Recreation and culture</b>										
New Sports Pavilion	111	1,080,058	0	0	14,044	28,723	1,066,014	1,051,335	34,332	68,155
Retic Football/Hockey Ovals	113	30,208	0	0	7,258	14,701	22,950	15,507	790	1,388
<b>Economic services</b>										
Community Centre	104	22,481	0	0	22,481	22,481	0	0	833	1,135
Slater Homestead	105	6,738	0	0	6,738	6,738	0	0	250	340
Rural Community Centre	106	330,576	0	0	11,386	23,050	319,190	307,526	6,799	11,378
Salmon Gum & Grange Subdivision	108	100,896	0	0	100,723	100,896	-0	0	3,887	3,855
Bank Overdraft - subdivision - new loan	115	945,000	0	0	51,172	51,206	893,828	893,794	13,571	41,271
<b>B/Fwd Balance</b>		2,675,225	0	0	231,663	265,622	2,443,389	2,409,603	64,902	136,270
<b>C/Fwd Balance</b>		2,675,225	0	0	231,663	265,622	2,443,389	2,409,603	64,902	136,270
<b>Self supporting loans</b>										
<b>Recreation and culture</b>										
Self Supporting Loan MSC	110	198,311	0	0	19,256	39,157	179,055	159,154	6,301	12,256
Self Supporting Loan MSC	110	198,311	0	0	19,256	39,157	179,055	159,154	6,301	12,256
<b>Total</b>		2,873,536	0	0	250,919	304,779	2,622,444	2,568,757	71,203	148,526
Current borrowings		304,779					(53,860)			
Non-current borrowings		2,568,757					2,676,304			
		2,873,536					2,622,444			

All debenture repayments were financed by general purpose revenue.

Self supporting loans are financed by repayments from third parties.

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

**FINANCING ACTIVITIES  
NOTE 16  
BORROWINGS**

NOTE 14

**Repayments - borrowings**

Information on borrowings			New Loans		Principal Repayments		Principal Outstanding		Interest Repayments	
Particulars	Loan No.	1 July 2021	Actual	Original Budget	Actual	Original Budget	Actual	Original Budget	Actual	Original Budget
		\$	\$	\$	\$	\$	\$	\$	\$	\$

**KEY INFORMATION**

All loans and borrowings are initially recognised at the fair value of the consideration received less directly attributable transaction costs. After initial recognition, interest-bearing loans and borrowings are subsequently measured at amortised cost using the effective interest method. Fees paid on the establishment of loan facilities that are yield related are included as part of the carrying amount of the loans and borrowings.



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

**FINANCING ACTIVITIES  
NOTE 17  
LEASE LIABILITIES**

NOTE 14

**Movement in carrying amounts**

Information on leases Particulars	Lease No.	1 July 2021	New Leases		Principal Repayments		Principal Outstanding		Interest Repayments	
			Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget
		\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>Note 14</b>										
<b>Other property and services</b>										
Photocopier		0			0	0	0	0	0	0
GO015 Ford Utility Old works manager	6250532	0	0	0	0	0	0	0	0	0
GO040 Ford Escape (Blue)	6250509	5,944	0	0	0	5,835	5,944	109	0	151
GOSHIRE Ford Escape (White)	6250620	5,777	0	0	0	5,674	5,777	103	0	147
GO015 Ford Utility (WORKSMANAGER)	6463413	20,946	0	0	0	11,043	20,946	9,903	0	321
<b>Total</b>		<b>32,667</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>22,552</b>	<b>32,667</b>	<b>10,115</b>	<b>0</b>	<b>619</b>
Current lease liabilities		21,412					21,412			
Non-current lease liabilities		11,255					11,255			
		32,667					32,667			

All lease repayments were financed by general purpose revenue.

**KEY INFORMATION**

At inception of a contract, the Shire assesses if the contract contains or is a lease. A contract is, or contains, a lease if the contract conveys the right to control the use of an identified asset for a period of time in exchange for consideration. At the commencement date, a right of use asset is recognised at cost and lease liability at the present value of the lease payments that are not paid at that date. The lease payments are discounted using that date. The lease payments are discounted using the interest rate implicit in the lease, if that rate can be readily determined. If that rate cannot be readily determined, the Shire uses its incremental borrowing rate.

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

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

OPERATING ACTIVITIES  
NOTE 18  
CASH RESERVES

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
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Reserves cash backed - Long Service Leave Reserve	112,346	1,000	0	0	0		0	113,346	112,346
Reserves cash backed - Mortlock Lodge Reserve	3,172	0	0	0	0		0	3,172	3,172
Reserves cash backed- Plant Replacement Reserve	139,211	1,000	0	0	0	(50,000)	0	90,211	139,211
Reserves cash backed - Staff Housing Reserve	33,151	300	0	0	0	0	0	33,451	33,151
Reserves cash backed - Aged Care Reserve	119,247	1,100	0	0	0		0	120,347	119,247
Reserves cash backed - Vehicle Reserve	107,626	1,000	0	0	0		0	108,626	107,626
Reserves cash backed - Sewerage Reserve	326,074	2,500	0	0	0	0	0	328,574	326,074
Reserves cash backed - Community Bus Reserve	54,033	450	0	0	0		0	54,483	54,033
Reserves cash backed - LCDC Reserve	10,410	150	0	0	0		0	10,560	10,410
Reserves cash backed - SW LAG Officer AL/LSL Reserve	5,234	0	0	0	0	0	0	5,234	5,234
Note 14									
	<b>910,504</b>	<b>7,500</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(50,000)</b>	<b>0</b>	<b>868,004</b>	<b>910,504</b>

KEY INFORMATION

Other current liabilities	Note	Opening Balance 1 July 2021	Liability Increase	Liability Reduction	Closing Balance 31 January 2022
		\$	\$	\$	\$
<b>Contract liabilities</b>					
- operating	20	261,845	150,555	(133,371)	279,029
<b>Total unspent grants, contributions and reimbursements</b>		261,845	150,555	(133,371)	279,029
<b>Provisions</b>					
Annual leave		264,915	0	0	264,915
Long service leave		299,128	0	0	299,128
<b>Total Provisions</b>		564,043	0	0	564,043
<b>Total other current assets</b>		<b>825,888</b>	<b>150,555</b>	<b>(133,371)</b>	<b>843,072</b>

#### 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.

Note 14

###### 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.

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

NOTE 14

NOTE 20

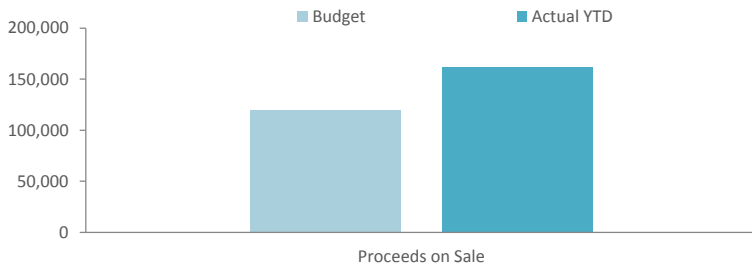
**OPERATING GRANTS AND CONTRIBUTIONS**

**Operating grants, subsidies and contributions revenue**

Provider	Adopted Budget Revenue	YTD Budget	Current Budget	YTD Revenue Actual
	\$	\$	\$	\$
<b>Operating grants and subsidies</b>				
<b>General purpose funding</b>				
GRANTS - General Purpose	210,000	122,500	210,000	131,137
GRANTS - Untied Road Grants	200,000	116,662	200,000	94,451
<b>Note 14</b>				
<b>Law, order, public safety</b>				
REVENUE - ESL Grant	45,000	26,250	45,000	32,462
<b>Recreation &amp; Culture</b>				
REVENUE - Other Recreation & Sport - No GST	1,000	581	1,000	1,000
<b>Community amenities</b>				
REVENUE - Other Grant Funding	130,000	130,000	130,000	130,000
<b>Transport</b>				
REVENUE - Direct Grant	96,908	56,525	96,908	96,908
<b>Economic services</b>				
REVENUE - Other Economic Services	0	0	0	0
<b>Other property and services</b>				
Various Contributions	209,263	30,536	317,190	219,233
	<b>892,171</b>	<b>483,054</b>	<b>1,000,098</b>	<b>705,190</b>

Non operating grants, subsidies and contributions revenue						
	Adopted Budget Revenue	Current Budget	YTD Budget	YTD Revenue Actual	YTD Expenditure Actual	YTD Unspent Contract Liability
	\$		\$	\$	\$	\$
<b>Non-operating grants and subsidies</b>						
<b>General purpose funding</b>						
Grants - Federal Government	752,000	752,000	438,662	0	180,000	0
<b>Note 14</b>						
<b>Transport</b>						
Revenue - Grants Regional Road Group	545,590	545,590	318,262	156,136	165,146	0
Revenue - Grant Wheatbelt Secondary Freig	997,612	997,612	581,938	666,525	528,923	(137,602)
Revenue - Grants R 2 R	234,244	234,244	136,640	69,868	179,311	0
Revenue - Grants Black Spot	73,599	73,599	42,931	92,983	80,029	(12,954)
Revenue - Grants Pathways	0	0	0	0	0	0
<b>Economic services</b>						
Revenue - Pioneer Pathways	0	0	0	0	0	0
	<b>2,603,045</b>	<b>2,603,045</b>	<b>1,518,433</b>	<b>985,512</b>	<b>1,133,409</b>	<b>(150,555)</b>

Asset Ref.	Asset description	Budget				YTD Actual			
		Net Book Value	Proceeds	Profit	(Loss)	Net Book Value	Proceeds	Profit	(Loss)
		\$	\$	\$	\$	\$	\$	\$	\$
	<b>Land</b>								
	Grange St	120,000	120,000	0	0	85,000	70,500	0	(14,500)
	Bowen St			0	0	35,000	35,000	0	0
	<b>Plant and equipment</b>								
<b>Note 14</b>	<b>Grader &amp; Roller</b>					20,232	56,791	36,559	0
				0	0	0	0	0	0
				0	0	0	0	0	0
				0	0	0	0	0	0
		<b>120,000</b>	<b>120,000</b>	<b>0</b>	<b>0</b>	<b>140,232</b>	<b>162,291</b>	<b>36,559</b>	<b>(14,500)</b>



Disposal of Assets via the Asset Register to create Profit/Loss, will transact once the Asset register is finalised for FY22.

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

**NOTE 23  
EXPLANATION OF MATERIAL VARIANCES**

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 Actual materially.

The material variance adopted by Council for the 2021-22 year is \$10,000 or 10.00% whichever is the greater.

Reporting Program	Var. \$	Var. %	Timing/ Permanent	Explanation of Variance
	\$	%		
<b>Revenue from operating activities</b>				
Governance	(24,583)	(107.71%)	▼	Received Grants Commission payment early
General purpose funding - rates	(181,745)	(8.82%)		Within material variance
General purpose funding - other	(7,382)	(0.31%)		Within material variance
Law, order and public safety	17,698	8.29%	Timing	Timing of receiving the funding from DFES for the ESL program
Health	(62,088)	(16.03%)	▼	Do not receive the contribution from the Shire of Dowerin until the end of the financial year.
Education and welfare	82	23.43%		Within material variance
Housing	(13,431)	(8.43%)		Timing of the receipt of rental income for housing.
Community amenities	(35)	(0.01%)		Within material variance
Recreation and culture	(23,346)	(30.76%)	▼	Extra income received from the footy club for contribution towards the installation of the tanks at the rec ground.
Transport	38,755	20.23%	▲ Timing	Three vehicle sold by auction that were not budgetted for & bridge funding timing.
Economic services	5,535	3.17%		Within material variance
Other property and services	32,139	86.79%	▲	workers compensation payment not budgetted for.
<b>Expenditure from operating activities</b>				
Governance	26,887	17.03%	▲	Within material variance
General purpose funding	(2,013)	(3.58%)		Within material variance
Law, order and public safety	39,239	12.06%	▲	Within material variance
Health	2,279	0.55%		Withi material variace
Education and welfare	303	3.20%		Within material variance
Housing	60,115	24.95%	▲ Timing	Extra maintenance carried out on the aged housing and young people when a tenant has moved out and this is not budgetted for.
Community amenities	(26,988)	(7.67%)	Timing	Within material variance
Recreation and culture	43,641	7.81%	Timing	Within material variance
Transport	(522,905)	(61.86%)	▼ Timing	More road maintenance has being carried out due to weather conditions on the roads
Economic services	(11,710)	(3.83%)	Timing	Within material variance
Other property and services	(5,017)	(27.27%)	Timing	The expense of workers compensation payment to employee not budgetted for.
<b>Investing activities</b>				
Proceeds from non-operating grants, subsidies and contributions	(524,783)	(34.30%)	▼ Timing	timing of receiving of grants
Proceeds from disposal of assets	42,291	35.24%	▲	Sale of Bowen street and aslo Sale of Grange Street block sold didn't know the timing of the sale
Proceeds from financial assets at amortised cost - self supporting loans	0	0.00%		Within material variance
Payments for financial assets at amortised cost - self supporting loans	0	0.00%		Withi material variace
Payments for property, plant and equipment and infrastructure	559,127	31.50%	▲	Dependent on the timing of the Capital works program
<b>Financing activities</b>				
Proceeds from new debentures	0	0.00%		Within material variance
Transfer from reserves	0	0.00%		Within material variance
Note 14				
Payments for principal portion of lease liabilities	2,088	100.00%		Yet to show the year liability
Repayment of debentures	(214,212)	(583.57%)	▼	Yet to show all loan repayments
Transfer to reserves	7,500	99.99%		Not completed until the end of the financial year

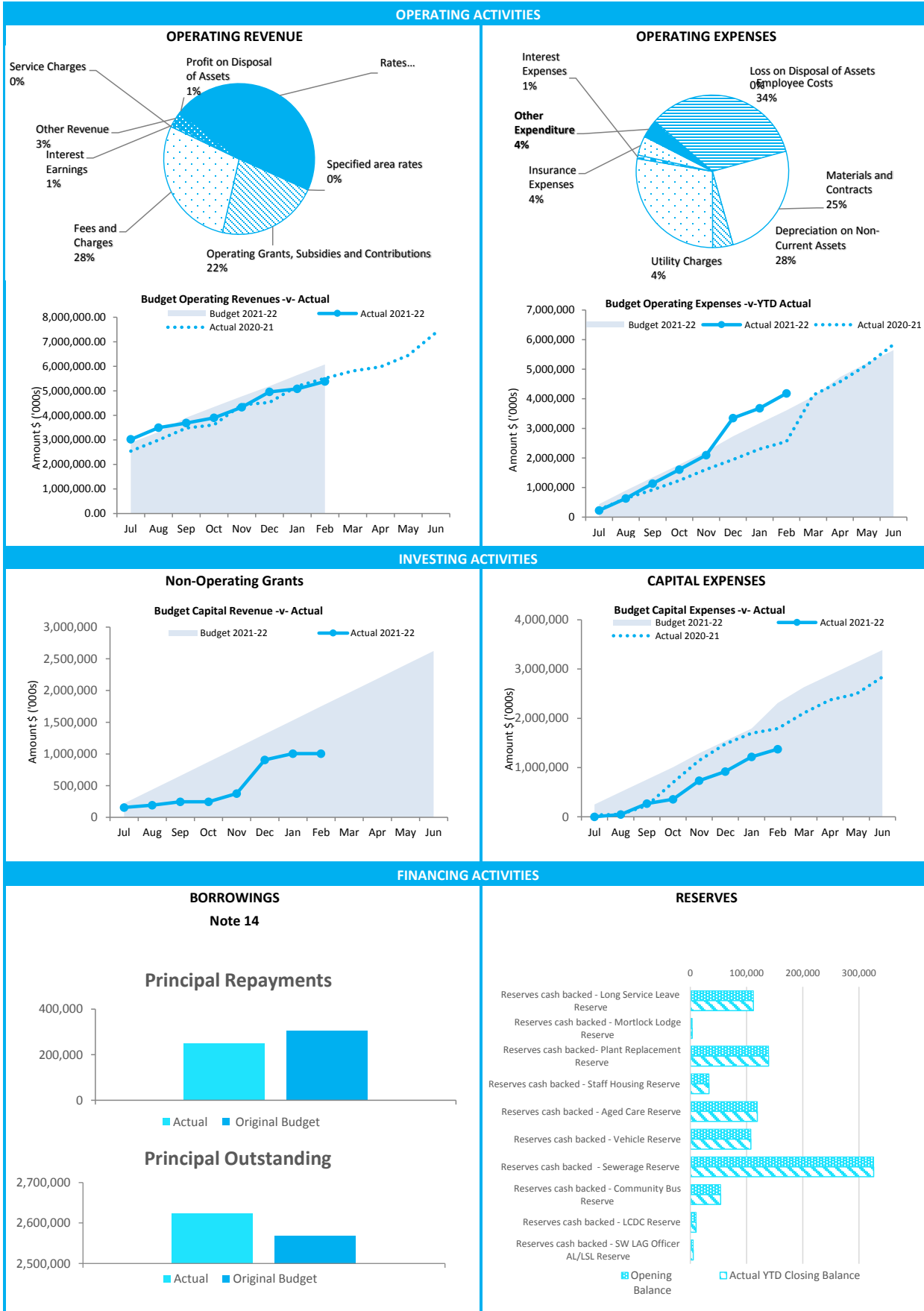
**SHIRE OF GOOMALLING**  
**MONTHLY FINANCIAL REPORT**  
**(Containing the Statement of Financial Activity)**  
**For the period ending 28 February 2022**

**LOCAL GOVERNMENT ACT 1995**  
**LOCAL GOVERNMENT (FINANCIAL MANAGEMENT) REGULATIONS 1996**

**TABLE OF CONTENTS**

Statement of Financial Activity by Program	5
Statement of Financial Activity by Nature or Type	7
Note 1 Statement of Financial Activity Information	8
Note 2 Cash and Financial Assets	9
Note 3 Receivables	10
Note 4 Stock	11
Note 5 Payables	12
Note 6 Rate Revenue	13
Note 7 Disposal of Assets	14
Note 8 Capital Acquisitions	15-16
Note 9 Borrowings	17-18
Note 10 Cash Reserves	19
Note 11 Other Current Liabilities	20
Note 12 Operating grants and contributions	21
Note 13 Non operating grants and contributions	22
Note 14 Disposal Note	23
Note 15 Explanation of Material Variances	24





Funding surplus / (deficit) Components

Funding surplus / (deficit)				
	Adopted Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)
Opening	(\$0.27 M)	(\$0.27 M)	(\$0.33 M)	(\$0.05 M)
Closing	(\$0.02 M)	\$1.58 M	\$0.53 M	(\$1.05 M)

Refer to Statement of Financial Activity

Cash and cash equivalents		
	\$	% of total
	\$1.87 M	
Unrestricted Cash	\$0.94 M	50.0%
Restricted Cash	\$0.93 M	50.0%

Refer to Note 2 - Cash and Financial Assets

Payables	
	% Outstanding
Trade Payables	\$0.14 M
Over 30 Days	4.6%
Over 90 Days	0%

Refer to Note 5 - Payables

Receivables	
	% Collected
Rates Receivable	\$0.11 M
Trade Receivable	\$0.24 M
Over 30 Days	90.2%
Over 90 Days	103.9%
	52.4%

Refer to Note 3 - Receivables

Key Operating Activities

Amount attributable to operating activities			
Adopted Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)
\$1.14 M	\$2.31 M	\$1.33 M	(\$0.97 M)

Refer to Statement of Financial Activity

Rates Revenue		
	\$	% Variance
YTD Actual	\$2.30 M	
YTD Budget	\$2.06 M	11.7%

Refer to Note 6 - Rate Revenue

Operating Grants and Contributions		
	\$	% Variance
YTD Actual	\$0.90 M	
YTD Budget	\$0.53 M	71.0%

Refer to Note 20 - Operating Grants and Contributions

Fees and Charges		
	\$	% Variance
YTD Actual	\$1.18 M	
YTD Budget	\$1.01 M	16.5%

Refer to Statement of Financial Activity

Key Investing Activities

Amount attributable to investing activities			
Adopted Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)
(\$0.60 M)	(\$0.40 M)	(\$0.22 M)	\$0.18 M

Refer to Statement of Financial Activity

Proceeds on sale		
	\$	%
YTD Actual	\$0.16 M	
Adopted Budget	\$0.12 M	35.2%

Refer to Note 14 - Disposal of Assets

Asset Acquisition		
	\$	% Spent
YTD Actual	\$1.37 M	
Adopted Budget	\$3.39 M	(59.4%)

Refer to Note 15 - Capital Acquisition

Non-Operating Grants		
	\$	% Received
YTD Actual	\$1.01 M	
Adopted Budget	\$2.62 M	(61.7%)

Refer to Note 15 - Capital Acquisition

Key Financing Activities

Amount attributable to financing activities			
Adopted Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)
(\$0.28 M)	(\$0.05 M)	(\$0.25 M)	(\$0.20 M)

Refer to Statement of Financial Activity

Borrowings	
Principal repayments	\$0.25 M
Interest expense	\$0.09 M
Principal due	\$2.62 M

Refer to Note 16 - Borrowings

Reserves	
Reserves balance	\$0.91 M
Interest earned	\$0.00 M

Refer to Note 18 - Cash Reserves

Lease Liability	
Principal repayments	\$0.00 M
Interest expense	\$0.00 M
Principal due	\$0.03 M

Refer to Note 17 - Lease Liabilities

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

## KEY TERMS AND DESCRIPTIONS

FOR THE PERIOD ENDED 28 FEBRUARY 2022

## STATUTORY REPORTING PROGRAMS

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

### PROGRAM NAME AND OBJECTIVES

### ACTIVITIES

#### GOVERNANCE

To provide a decision making process for the efficient allocation of resources

To include the activities of members of Council and the administration support available to the Council for the provision of governance of the district. Other costs relate to assisting elected members and ratepayers on matters which do not concern specific Council services.

#### GENERAL PURPOSE FUNDING

To collect revenue to allow for the provision of services.

Rates, general purpose government grants and interest revenue.

### Note 14

#### LAW, ORDER, PUBLIC SAFETY

To provide services to help ensure a safer and environmentally conscious community.

Supervision and enforcement of various local laws relating to fire prevention, animal control, community crime prevention and other aspects of public safety including emergency services.

#### HEALTH

To provide an operational framework for environmental and community health.

Inspection of food premises and food control. Provision of Medical Surgery and Doctor. Also noise control and waste disposal compliance

#### EDUCATION AND WELFARE

To provide services to disadvantaged persons including the elderly, children and youth.

Maintenance of child minding centre, playgroup centre, senior citizens centre. Provision and maintenance of youth services.

#### HOUSING

To provide and maintain housing for staff, aged and community housing projects operated by Joint Venture with the Department of Housing.

Staff housing, provision of general rental accommodation to the public when not required by staff.

#### COMMUNITY AMENITIES

To provide necessary services as required by the community.

Rubbish collection and recycling, operation of disposal sites, administration, maintenance & operation of the Shire Townsite Sewerage Scheme. Administration of the Shire of Goomalling Town Planning Scheme. Administration, maintenance & operation of the Goomalling public cemeteries, public toilets & the Goomalling Community Bus.

#### RECREATION AND CULTURE

To establish & effectively manage infrastructure and resources which will help the social wellbeing of the community.

Maintenance and operation of public halls, swimming pool, sporting pavilions, parks and gardens, recreation centre, sports playing surface areas and reserves including football oval, hockey oval, tennis courts, bowling greens. Contribution to the operation of the Goomalling Public Library, museums and cultural facilities.

#### TRANSPORT

To provide safe, effective and efficient transport services to the community.

Construction and maintenance of streets, roads, footpaths, drainage & signs. Maintenance and operation of street lights, works depot and aerodrome. Cleaning of streets and provision and maintenance of street trees. Purchase, maintenance and operation of plant.

#### ECONOMIC SERVICES

To help promote the Shire and its economic wellbeing.

Tourism and area promotion including the maintenance and operation of the Shire of Goomalling Caravan Park facilities and Motel Units. Provision of rural services including building control, standpipes, noxious weeds and vermin control. Maintenance costs associated with the Goomalling Community Resource Centre.

#### OTHER PROPERTY AND SERVICES

To monitor and control Council's overheads operating accounts.

Private works, plant repairs and operations. Housing and Engineering operations costs.

STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 28 FEBRUARY 2022

STATUTORY REPORTING PROGRAMS

	Ref	Adopted Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)	Var. % (b)-(a)/(a)	Var.
Note		\$	\$	\$	\$	%	
<b>Opening funding surplus / (deficit)</b>	1(c)	(273,269)	(273,269)	<b>(325,028)</b>	(51,759)	18.94%	
<b>Revenue from operating activities</b>							
Governance		32,000	24,656	<b>33,391</b>	8,735	35.43%	
General purpose funding		2,549,407	2,399,883	<b>2,470,721</b>	70,838	2.95%	
Law, order and public safety		365,800	243,848	<b>231,626</b>	(12,222)	(5.01%)	
Health		664,000	442,656	<b>385,780</b>	(56,876)	(12.85%)	▼
Education and welfare		600	400	<b>432</b>	32	8.00%	
Housing		273,310	182,176	<b>165,590</b>	(16,586)	(9.10%)	
Community amenities		501,600	489,920	<b>487,246</b>	(2,674)	(0.55%)	
Recreation and culture		126,656	86,032	<b>59,046</b>	(26,986)	(31.37%)	▼
Transport		328,408	218,920	<b>269,920</b>	51,000	23.30%	▲
Economic services		284,900	196,848	<b>199,920</b>	3,072	1.56%	
Other property and services		63,500	42,320	<b>73,608</b>	31,288	73.93%	▲
		<b>5,190,181</b>	<b>4,327,659</b>	<b>4,377,280</b>	49,621		
<b>Expenditure from operating activities</b>							
Governance		(255,183)	(132,152)	<b>(133,199)</b>	(1,047)	(0.79%)	
General purpose funding		(96,309)	(64,192)	<b>(66,947)</b>	(2,755)	(4.29%)	
Law, order and public safety		(557,992)	(278,959)	<b>(323,739)</b>	(44,780)	(16.05%)	▼
Health		(709,524)	(472,960)	<b>(471,147)</b>	1,813	0.38%	
Education and welfare		(16,262)	(10,832)	<b>(10,542)</b>	290	2.68%	
Housing		(414,582)	(275,376)	<b>(205,925)</b>	69,451	25.22%	▲
Community amenities		(603,391)	(402,040)	<b>(416,150)</b>	(14,110)	(3.51%)	
Recreation and culture		(958,033)	(638,272)	<b>(603,088)</b>	35,184	5.51%	
Transport		(1,449,389)	(966,064)	<b>(1,532,367)</b>	(566,303)	(58.62%)	▼
Economic services		(525,127)	(349,704)	<b>(366,528)</b>	(16,824)	(4.81%)	
Other property and services		(57,256)	(21,024)	<b>(52,915)</b>	(31,891)	(151.69%)	▼
		<b>(5,643,048)</b>	<b>(3,611,575)</b>	<b>(4,182,547)</b>	(570,972)		
Non-cash amounts excluded from operating activities	1(a)	1,588,999	1,589,999	<b>1,136,813</b>	(453,186)	(28.50%)	▼
<b>Amount attributable to operating activities</b>		<b>1,136,132</b>	<b>2,306,083</b>	<b>1,331,546</b>	(974,537)		
<b>Investing Activities</b>							
Proceeds from non-operating grants, subsidies and contributions	21	2,623,045	1,748,680	1,005,312	(743,368)	(42.51%)	▼
Less Unspent Non-Operating Grants represented as Contract Liabilities	21	0	0	(36,680)			
<b>Net Revenue from Non-Operating Grants</b>	21	<b>2,623,045</b>	<b>1,748,680</b>	<b>968,632</b>			
Proceeds from disposal of assets	4	120,000	120,000	<b>162,291</b>	42,291	35.24%	▲
Proceeds from financial assets at amortised cost - self supporting loans	16	39,157	19,256	<b>19,256</b>	0	0.00%	
Payments for property, plant and equipment and infrastructure	5	(3,385,700)	(2,290,416)	<b>(1,374,295)</b>	916,121	40.00%	▲
<b>Amount attributable to investing activities</b>		<b>(603,498)</b>	<b>(402,480)</b>	<b>(224,117)</b>	178,363		
<b>Financing Activities</b>							
Proceeds from new debentures	16	0	0	<b>0</b>	0	0.00%	
Transfer from reserves	18	50,000	0	<b>0</b>	0	0.00%	
Payments for principal portion of lease liabilities	17	(21,412)	(2,088)	<b>0</b>	2,088	100.00%	
Repayment of debentures	16	(304,779)	(36,707)	<b>(250,919)</b>	(214,212)	(583.57%)	▼
Transfer to reserves	18	(7,500)	(7,500)	<b>(0)</b>	7,500	99.99%	
<b>Amount attributable to financing activities</b>		<b>(283,692)</b>	<b>(46,295)</b>	<b>(250,919)</b>	(204,624)		
<b>Closing funding surplus / (deficit)</b>	1(c)	<b>(24,327)</b>	<b>1,584,039</b>	<b>531,480</b>	(1,052,559)		

KEY INFORMATION

▲▼ Indicates a variance between Year to Date (YTD) Actual and YTD Actual data as per the adopted materiality threshold. Refer to Note 2 for an threshold. Refer to Note 23 for an explanation of the reasons for the variance.

The material variance adopted by Council for the 2021-22 year is \$10,000 or 10.00% whichever is the greater.

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

## KEY TERMS AND DESCRIPTIONS

FOR THE PERIOD ENDED 28 FEBRUARY 2022

## NATURE OR TYPE DESCRIPTIONS

### REVENUE

#### RATES

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

#### OPERATING GRANTS, SUBSIDIES AND CONTRIBUTIONS

Refers 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 identifiable non financial assets paid to a local government, irrespective of whether these amounts are received as capital grants, subsidies, contributions or donations.

#### REVENUE FROM CONTRACTS WITH CUSTOMERS

Revenue from contracts with customers is recognised when the local government satisfies its performance obligations under the contract.

#### 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 Note 14

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.

#### PROFIT ON ASSET DISPOSAL

Excess of assets received over the net book value for assets on their disposal.

### 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

Shortfall between the value of assets received over the net book value for assets on their disposal.

#### 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, allowance for impairment of assets, member's fees or State taxes. Donations and subsidies made to community groups.

STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 28 FEBRUARY 2022

BY NATURE OR TYPE

	Ref Note	Adopted Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)	Var. % (b)-(a)/(a)	Var.
		\$	\$	\$	\$	%	
<b>Opening funding surplus / (deficit)</b>	1(c)	(273,269)	(273,269)	<b>(325,028)</b>	(51,759)	18.94%	
<b>Revenue from operating activities</b>							
Rates	6	2,067,708	2,060,291	<b>1,879,216</b>	(181,075)	(8.79%)	
Other rates	6	233,350	233,350	<b>233,350</b>	0	0.00%	
Operating grants, subsidies and contributions	20	1,276,758	903,104	<b>904,621</b>	1,517	0.17%	
Fees and charges		1,439,406	1,013,370	<b>1,180,736</b>	167,366	16.52%	▲
Interest earnings		41,957	26,952	<b>21,324</b>	(5,628)	(20.88%)	
Other revenue		131,000	90,592	<b>121,472</b>	30,880	34.09%	▲
Profit on disposal of assets	4	0	0	<b>36,559</b>	36,559	0.00%	▲
		<b>5,190,179</b>	<b>4,327,659</b>	<b>4,377,276</b>	49,617		
<b>Expenditure from operating activities</b>							
Employee costs		(2,061,721)	(1,357,080)	<b>(1,437,419)</b>	(80,339)	(5.92%)	
Materials and contracts		(1,262,922)	(702,647)	<b>(1,040,344)</b>	(337,697)	(48.06%)	▼
Utility charges		(256,101)	(170,320)	<b>(181,017)</b>	(10,697)	(6.28%)	
Depreciation on non-current assets		(1,588,999)	(1,059,256)	<b>(1,158,872)</b>	(99,616)	(9.40%)	
Interest expenses		(149,526)	(99,672)	<b>(32,648)</b>	67,024	67.24%	▲
Insurance expenses		(172,679)	(114,880)	<b>(170,920)</b>	(56,040)	(48.78%)	▼
Other expenditure		(151,100)	(107,720)	<b>(146,828)</b>	(39,108)	(36.31%)	▼
Loss on disposal of assets	4	0	0	<b>(14,500)</b>	(14,500)	0.00%	▼
		<b>(5,643,048)</b>	<b>(3,611,575)</b>	<b>(4,182,547)</b>	(570,972)		
Non-cash amounts excluded from operating activities	1(a)	1,588,999	1,589,999	<b>1,136,813</b>	(453,186)	(28.50%)	▼
Movement in liabilities associated with restricted cash			0	<b>0</b>	0	0.00%	
<b>Amount attributable to operating activities</b>		<b>1,136,130</b>	<b>2,306,083</b>	<b>1,331,542</b>	(974,541)		
<b>Investing activities</b>							
Proceeds from non-operating grants, subsidies and contributions	21	2,623,045	1,748,680	<b>1,005,312</b>	(743,368)	(42.51%)	▼
Less Unspent Non-Operating Grants represented as Contract Liabilities	21	0	0	<b>(36,680)</b>			
<b>Net Revenue from Non-Operating Grants</b>	21	<b>2,623,045</b>	<b>1,748,680</b>	<b>968,632</b>			
Proceeds from disposal of assets	4	120,000	120,000	<b>162,291</b>	42,291	35.24%	▲
Proceeds from financial assets at amortised cost - self supporting loans	16	39,157	19,256	<b>19,256</b>	0	0.00%	
Payments for property, plant and equipment and infrastructure	5	(3,385,700)	(2,290,416)	<b>(1,374,295)</b>	916,121	40.00%	▲
<b>Amount attributable to investing activities</b>		<b>(603,498)</b>	<b>(402,480)</b>	<b>(224,117)</b>	178,364		
<b>Note 14</b>							
<b>Financing Activities</b>							
Transfer from reserves	18	50,000	0	<b>0</b>	0	0.00%	
Payments for principal portion of lease liabilities		(21,412)	(2,088)	<b>0</b>	2,088	100.00%	
Repayment of debentures	16	(304,779)	(36,707)	<b>(250,919)</b>	(214,212)	(583.57%)	▼
Transfer to reserves	18	(7,500)	(7,500)	<b>(0)</b>	7,500	99.99%	
<b>Amount attributable to financing activities</b>		<b>(283,691)</b>	<b>(46,295)</b>	<b>(250,919)</b>	(204,624)		
<b>Closing funding surplus / (deficit)</b>	1(c)	<b>(24,327)</b>	<b>1,584,039</b>	<b>531,480</b>	(1,052,559)		

KEY INFORMATION

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

Refer to Note 23 for an explanation of the reasons for the variance.

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

(a) Non-cash items excluded from operating activities

The following non-cash revenue and expenditure has been excluded from operating activities within the Statement of Financial Activity in accordance with Financial Management Regulation 32.

	Notes	Adopted Budget	YTD Budget (a)	YTD Actual (b)
		\$	\$	\$
<b>Non-cash items excluded from operating activities</b>				
<b>Adjustments to operating activities</b>				
Less: Profit on asset disposals	14	0	0	(36,559)
Less: Movement in liabilities associated with restricted cash		1,000	0	0
Add: Loss on asset disposals	14	0	0	14,500
Add: Depreciation on assets		1,588,999	1,059,256	1,158,872
<b>Total non-cash items excluded from operating activities</b>		<b>1,589,999</b>	<b>1,059,256</b>	<b>1,136,813</b>

(b) Adjustments to net current assets in the Statement of Financial Activity

The following current assets and liabilities have been excluded from the net current assets used in the Statement of Financial Activity in accordance with *Financial Management Regulation 32* to agree to the surplus/(deficit) after imposition of general rates.

		Last Year Closing 30 June 2021	This Time Last Year 28 February 2021	Year to Date 28 February 2022
<b>Adjustments to net current assets</b>				
Less: Reserves - restricted cash	18	(910,504)	(929,953)	(910,504)
Note 14				
Less: - Financial assets at amortised cost - self supporting loans	4	(39,157)	(39,157)	(19,901)
Add: Borrowings	16	304,779	2,273,379	53,860
Add: Provisions funded by Reserve	19	112,346	109,813	112,346
Add: Lease liabilities	17	21,412	0	21,412
<b>Total adjustments to net current assets</b>		<b>(511,124)</b>	<b>1,414,082</b>	<b>(742,787)</b>

(c) Net current assets used in the Statement of Financial Activity

<b>Current assets</b>				
Cash and cash equivalents	2	1,358,851	1,307,145	1,853,467
Rates receivables	3	188,207	180,533	242,930
Receivables	3	144,377	58,048	109,668
Stock on Hand	4	30,898	54,625	9,434
<b>Total Current Assets</b>		<b>1,722,333</b>	<b>1,600,351</b>	<b>2,215,499</b>
<b>Less: Current liabilities</b>				
Payables	5	(384,158)	(274,210)	(136,761)
Borrowings	16	(304,779)	(2,273,379)	(53,860)
Contract liabilities	19	(261,845)	0	(165,154)
Lease liabilities	17	(21,412)		(21,412)
Provisions	19	(564,043)	(564,043)	(564,043)
<b>Total Current Liabilities</b>		<b>(1,536,237)</b>	<b>(3,111,632)</b>	<b>(941,230)</b>
		<b>186,096</b>	<b>(1,511,281)</b>	<b>1,274,268</b>
<b>Less: Total adjustments to net current assets</b>	1(b)	<b>(511,124)</b>	<b>1,414,082</b>	<b>(742,787)</b>
<b>Closing funding surplus / (deficit)</b>		<b>(325,028)</b>	<b>(97,201)</b>	<b>531,480</b>

CURRENT AND NON-CURRENT CLASSIFICATION

In the determination of whether an asset or liability is current or non-current, consideration is given to the time when each asset or liability is expected to be settled. Unless otherwise stated assets or liabilities are classified as current if expected to be settled within the next 12 months, being the Council's operational cycle.

Description	Classification	Unrestricted	Restricted	Total Cash	Trust	Institution	Interest Rate	Maturity Date
		\$	\$	\$	\$			
<b>Cash on hand</b>								
Floats	Cash and cash equivalents	650		650	0			
<b>Cash Deposits</b>								
Municipal Bank Account	Cash and cash equivalents	934,820		934,820	0	Bendigo	0.00%	At Call
Trust Bank Account	Cash and cash equivalents	0	0	0	25,369	Bendigo	0.00%	
Medical Surgery Bank Account	Cash and cash equivalents		21,379	21,379				
<b>Term Deposits</b>		0						
Term Deposits - Reserve	Financial assets at amortised cost	0	607,066	607,066	0	Bendigo	0.35%	28/03/2022
Term Deposits - Reserve	Financial assets at amortised cost	0	300,000	300,000	0	Bendigo	0.35%	24/03/2022
Term Deposits - Skeleton Weed A/L & LSL	Financial assets at amortised cost	0	5,234	5,234	0	Bendigo	0.30%	21/01/2022
Note 14								
<b>Total</b>		<b>935,470</b>	<b>933,679</b>	<b>1,869,149</b>	<b>25,369</b>			
<b>Comprising</b>								
Cash and cash equivalents		935,470	21,380	956,849	25,369			
Financial assets at amortised cost		0	912,300	912,300	0			
		<b>935,470</b>	<b>933,680</b>	<b>1,869,149</b>	<b>25,369</b>			

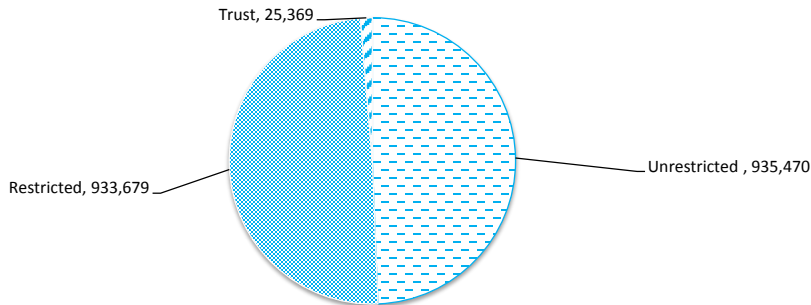
**KEY INFORMATION**

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

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

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

Financial assets at amortised cost held with registered financial institutions are listed in this note other financial assets at amortised cost are provided in Note 4 - Other assets.





**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 28 FEBRUARY 2022**

**OPERATING ACTIVITIES  
NOTE 3  
RECEIVABLES**

NOTE 14

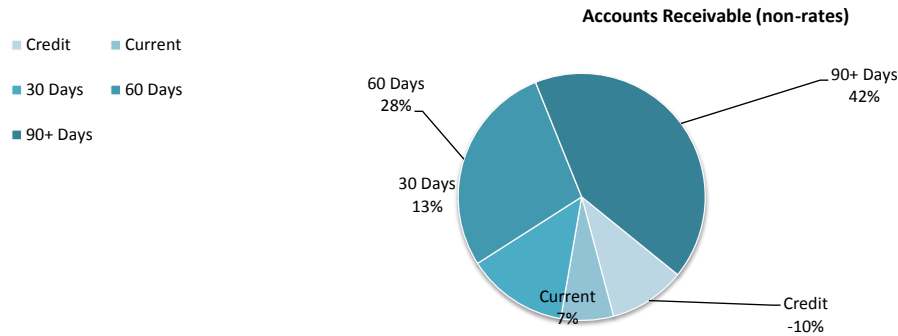
Rates receivable	30 June 2021	28 Feb 2022
	\$	\$
Opening arrears previous years	188,207	188,207
Levied this year	2,118,671	2,301,058
Less - collections to date	(2,118,671)	(2,246,335)
Equals current outstanding	<b>188,207</b>	<b>242,930</b>
<b>Net rates collectable</b>	<b>188,207</b>	<b>242,930</b>
% Collected	91.8%	90.2%

Receivables - general	Credit	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$	\$
Receivables - general	(7,888)	5,418	10,425	22,027	33,038	63,020
Percentage	(12.5%)	8.6%	16.5%	35%	52.4%	
<b>Balance per trial balance</b>						
Sundry receivable	0	63,020	0	0	0	63,020
GST receivable	0	26,747	0	0	0	26,747
Loans Club/Institutions - Current	0	19,901	0	0	0	19,901
<b>Total receivables general outstanding</b>						<b>109,668</b>

Amounts shown above include GST (where applicable)

**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. 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 uncollectable are written off when identified. An allowance for impairment of receivables is raised when there is objective evidence that they will not be collectible.



	Opening Balance 1 July 2021	Asset Increase	Asset Reduction	Closing Balance 28 February 2022
<b>Other current assets</b>	\$	\$	\$	\$
<b>Inventory</b>				
Stock On Hand	30,898	(21,464)	0	9,434
<b>Total other current assets</b>	<b>30,898</b>	<b>(21,464)</b>	<b>0</b>	<b>9,434</b>

Amounts shown above include GST (where applicable)

KEY INFORMATION

**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.

ite 14

Payables - general	Credit	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$	\$
Payables - general	0	(55,645)	(2,712)	0	0	(58,357)
Percentage	0%	95.4%	4.6%	0%	0%	
<b>Balance per trial balance</b>						
Sundry creditors	0	(94,847)	(2,712)	0	0	97,559
ATO liabilities		24,232				24,232
Other Payables		0				0
Payroll Creditors		0				0
Gst Payable		2,643				2,643
Accrued Loan Interest		0				0
Bonds & Deposits Held - CI		12,327				12,327
<b>Total payables general outstanding</b>						<b>136,761</b>

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.

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

NOTE 14

OPERATING ACTIVITIES  
NOTE 6  
RATE REVENUE

General rate revenue	Budget							YTD Actual			
	Rate in \$ (cents)	Number of Properties	Rateable Value	Rate Revenue	Interim Rate	Back Rate	Total Revenue	Rate Revenue	Interim Rates	Back Rates	Total Revenue
RATE TYPE				\$	\$	\$	\$	\$	\$	\$	\$
<b>Gross rental value</b>											
GRV Residential	0.11287	119	1,316,466	148,592	0	0	148,592	148,592	0	0	148,592
GRV Commercial	0.12692	17	321,640	40,821	0	0	40,821	40,821	0	0	40,821
GRV Industrial	0.12172	11	80,636	9,815	0	0	9,815	9,815	0	0	9,815
GRV Urban Farmland	0.10871	17	211,120	22,951	0	0	22,951	22,951	0	0	22,951
<b>Unimproved value</b>											
UV Rural Zone 2	0.0062	37	20,416,000	127,294	0	0	127,294	127,294	0	0	127,294
UV Special Rural	0.0122	9	960,500	11,762	0	0	11,762	11,762	0	0	11,762
UV General Zone 3	0.0066	215	215,416,000	1,430,578			1,430,578	1,430,578	0	0	1,430,578
<b>Sub-Total</b>		<b>425</b>	<b>238,722,362</b>	<b>1,791,813</b>	<b>0</b>	<b>0</b>	<b>1,791,813</b>	<b>1,791,813</b>	<b>0</b>	<b>0</b>	<b>1,791,813</b>
<b>Minimum payment</b>	<b>Minimum \$</b>										
<b>Gross rental value</b>											
GRV Residential	979	100	587,987	97,900	0	0	97,900	97,900	0	0	97,900
GRV Commercial	927	12	36,412	11,124	0	0	11,124	11,124	0	0	11,124
GRV Industrial	567	7	12,675	3,969	0	0	3,969	3,969	0	0	3,969
GRV Urban Farmland	737	7	23,951	5,159	0	0	5,159	5,159	0	0	5,159
<b>Unimproved value</b>											
UV Rural Zone 2	1,015	35	4,555,500	35,525	0	0	35,525	35,525	0	0	35,525
UV Special Rural	1,133	9	752,000	10,197	0	0	10,197	10,197	0	0	10,197
UV General Zone 3	1,231	91	7,904,157	112,021	0	0	112,021	112,021	0	0	112,021
<b>Sub-total</b>		<b>261</b>	<b>13,872,682</b>	<b>275,895</b>	<b>0</b>	<b>0</b>	<b>275,895</b>	<b>275,895</b>	<b>0</b>	<b>0</b>	<b>275,895</b>
<b>Amount from general rates</b>							<b>2,067,708</b>				<b>2,067,708</b>
Ex-gratia rates							36,199				36,199
<b>Total general rates</b>							<b>2,103,907</b>				<b>2,103,907</b>
<b>Specified area rates</b>	<b>Rate in \$ (cents)</b>										
Sewerage Residential	8.386		23,309	195,471	0	0	195,471	195,471	0	0	195,471
Sewerage Religious Church	4.00		420	1,680	0	0	1,680	1,680	0	0	1,680
<b>Total specified area rates</b>			<b>23,729</b>	<b>197,151</b>	<b>0</b>	<b>0</b>	<b>197,151</b>	<b>197,151</b>	<b>0</b>	<b>0</b>	<b>197,151</b>
<b>Total</b>							<b>2,301,058</b>				<b>2,301,058</b>

KEY INFORMATION

Prepaid rates are, until the taxable event for the rates has occurred, refundable at the request of the ratepayer. Rates received in advance give rise to a financial liability. On 1 July 2020 the prepaid rates were recognised as a financial asset and a related amount was recognised as a financial liability and no income was recognised. When the taxable event occurs the financial liability is extinguished and income recognised for the prepaid rates that have not been refunded.

Capital acquisitions	Adopted Budget	Current Budget	YTD Budget	YTD Actual	YTD Actual Variance
	\$	\$	\$	\$	\$
Buildings	389,500	389,500	214,312	22,396	(191,916)
Plant and equipment	325,000	325,000	216,648	232,952	16,304
Infrastructure - roads	2,345,200	2,345,200	1,563,456	1,118,947	(444,509)
Infrastructure - sewerage	30,000	30,000	0	0	0
Infrastructure - footpaths	30,000	30,000	30,000	0	(30,000)
Infrastructure - other	266,000	266,000	266,000	0	(266,000)
<b>Payments for Capital Acquisitions</b>	<b>3,385,700</b>	<b>3,385,700</b>	<b>2,290,416</b>	<b>1,374,295</b>	<b>(916,121)</b>
<b>Total Capital Acquisitions</b>	<b>3,385,700</b>	<b>3,385,700</b>	<b>2,290,416</b>	<b>1,374,295</b>	<b>(916,121)</b>
<b>Capital Acquisitions Funded By:</b>					
	\$		\$	\$	\$
Capital grants and contributions	2,623,045	2,623,045	1,748,680	1,005,312	(743,368)
Cash backed reserves	910,504	910,504		0	
Note 14					
Reserves cash backed - Long Service Leave Reserve	1,000	1,000	0	0	0
Contribution - operations	(318,849)	(148,849)	388,403	206,692	(181,711)
<b>Capital funding total</b>	<b>3,385,700</b>	<b>3,385,700</b>	<b>2,290,416</b>	<b>1,374,295</b>	<b>(916,121)</b>

#### 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.

30/06/2022

28/02/2022

Account Description		Adopted Budget	Current Budget	YTD Budget	YTD Actual	Variance (Under)/Over
<b>Land and Buildings</b>						
48003	Roofing Project - admin LRCIP	68,000	68,000	0	0	0
98001	Capital housing Up grades	25,000	25,000	16,664	0	16,664
98002	Capital upgrade to Aged Persons Units (hoddy st)	0	0	0	22,396	(22,396)
118005	Town Hall Ceiling Upgrade - LRCIP	100,000	100,000	66,664	0	66,664
138001	Public Buildings - Capital upgrade projects	6,500	6,500	4,328	0	4,328
138003	Old Road Board Building - LRCIP	60,000	60,000	40,000	0	40,000
138004	Gum Toilets Upgrade - LRCIP	50,000	50,000	33,328	0	33,328
138005	Slater Homestead upgrade - LRCIP	80,000	80,000	53,328	0	53,328
	<b>Total</b>	<b>389,500</b>	<b>389,500</b>	<b>214,312</b>	<b>22,396</b>	<b>191,916</b>
<b>Plant &amp; Equipment</b>						
123906	Plant Replacement - Grader Go 020 (secondhand)	215,000	215,000	143,328	180,000	(36,672)
123907	Plant replacement - Small Tip Truck	30,000	30,000	20,000	0	20,000
123908	Plant replacement - Utility GO 039	20,000	20,000	13,328	17,273	(3,945)
123909	Plant replacement - Go 183	20,000	20,000	13,328	20,909	(7,581)
123910	Plant replacement - Torro ride on mower	15,000	15,000	10,000	14,770	(4,770)
123911	Small Plant - Mobile Traffic lights	25,000	25,000	16,664	0	16,664
	<b>Total</b>	<b>325,000</b>	<b>325,000</b>	<b>216,648</b>	<b>232,952</b>	<b>(16,304)</b>
<b>Infrastructure - Roads</b>						
129904	EXPENSE - Regional Road Group Construction	545,990	545,990	363,992	167,927	196,065
129901	EXPENSE - R 2 R Construction	320,500	320,500	213,672	206,193	7,479
129910	Local Road and Community Infrastructure (Long Forrest/Gabby Quoi)	0	0	0	22,000	(22,000)
129912	Black Spot Funding	175,200	175,200	116,792	80,029	36,763
129913	Bridge Upgrade LRCIP	50,000	50,000	33,336	0	33,336
129908	EXPENSE - Wheatbelt Secondary Freight Network	1,253,510	1,253,510	835,664	642,798	192,866
	<b>Total</b>	<b>2,345,200</b>	<b>2,345,200</b>	<b>1,563,456</b>	<b>1,118,947</b>	<b>444,509</b>
<b>Infrastructure - Footpaths</b>						
129911	Local Road and Community Infrastructure Program (footpaths)	30,000	30,000	30,000	0	30,000
	<b>Total</b>	<b>30,000</b>	<b>30,000</b>	<b>30,000</b>	<b>0</b>	<b>30,000</b>
<b>Infrastructure - Sewerage</b>						
108003	Upgrade to sewerage water pipe line LRCIP	30,000	30,000	0	0	0
	<b>Total</b>	<b>30,000</b>	<b>30,000</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Infrastructure - Other</b>						
118006	Anstey Park - Upgrade -LRCIP	185,000	185,000	185,000	0	185,000
118007	Upgrade to Playground at Rec Ground LRCIP	81,000	81,000	81,000	0	81,000
	<b>Total</b>	<b>266,000</b>	<b>266,000</b>	<b>266,000</b>	<b>0</b>	<b>266,000</b>
<b>TOTALS</b>		<b>3,385,700</b>	<b>3,385,700</b>	<b>2,290,416</b>	<b>1,374,295</b>	<b>916,121</b>

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

FINANCING ACTIVITIES

NOTE 14

NOTE 16

BORROWINGS

Repayments - borrowings

Information on borrowings	Particulars	Loan No.	1 July 2021	New Loans		Principal Repayments		Principal Outstanding		Interest Repayments	
				Actual	Original Budget	Actual	Original Budget	Actual	Original Budget	Actual	Original Budget
			\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>Housing</b>											
	Aged Housing Wollyam Street	114	159,268	0	0	17,861	17,827	141,407	141,441	8,114	8,748
<b>Recreation and culture</b>											
	New Sports Pavilion	111	1,080,058	0	0	14,044	28,723	1,066,014	1,051,335	34,332	68,155
	Retic Football/Hockey Ovals	113	30,208	0	0	7,258	14,701	22,950	15,507	790	1,388
<b>Economic services</b>											
	Community Centre	104	22,481	0	0	22,481	22,481	0	0	1,104	1,135
	Slater Homestead	105	6,738	0	0	6,738	6,738	0	0	331	340
	Rural Community Centre	106	330,576	0	0	11,386	23,050	319,190	307,526	6,799	11,378
	Salmon Gum & Grange Subdivision	108	100,896	0	0	100,723	100,896	-0	0	3,887	3,855
	Bank Overdraft - subdivision - new loan	115	945,000	0	0	51,172	51,206	893,828	893,794	26,996	41,271
	<b>B/Fwd Balance</b>		2,675,225	0	0	231,663	265,622	2,443,389	2,409,603	82,353	136,270
	<b>C/Fwd Balance</b>		2,675,225	0	0	231,663	265,622	2,443,389	2,409,603	82,353	136,270
<b>Self supporting loans</b>											
<b>Recreation and culture</b>											
	Self Supporting Loan MSC	110	198,311	0	0	19,256	39,157	179,055	159,154	6,301	12,256
	Self Supporting Loan MSC	110	198,311	0	0	19,256	39,157	179,055	159,154	6,301	12,256
	<b>Total</b>		2,873,536	0	0	250,919	304,779	2,622,444	2,568,757	88,654	148,526
	Current borrowings		304,779					(53,860)			
	Non-current borrowings		2,568,757					2,676,304			
			2,873,536					2,622,444			

All debenture repayments were financed by general purpose revenue.

Self supporting loans are financed by repayments from third parties.

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 28 FEBRUARY 2022**

**FINANCING ACTIVITIES  
NOTE 16  
BORROWINGS**

NOTE 14

**Repayments - borrowings**

Information on borrowings			New Loans		Principal Repayments		Principal Outstanding		Interest Repayments	
Particulars	Loan No.	1 July 2021	Actual	Original Budget	Actual	Original Budget	Actual	Original Budget	Actual	Original Budget
		\$	\$	\$	\$	\$	\$	\$	\$	\$

**KEY INFORMATION**

All loans and borrowings are initially recognised at the fair value of the consideration received less directly attributable transaction costs. After initial recognition, interest-bearing loans and borrowings are subsequently measured at amortised cost using the effective interest method. Fees paid on the establishment of loan facilities that are yield related are included as part of the carrying amount of the loans and borrowings.



**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 28 FEBRUARY 2022**

**FINANCING ACTIVITIES**

NOTE 14

**NOTE 17  
LEASE LIABILITIES**

**Movement in carrying amounts**

Information on leases Particulars	Lease No.	1 July 2021	New Leases		Principal Repayments		Principal Outstanding		Interest Repayments	
			Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget
		\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>Other property and services</b>										
Photocopier		0			0	0	0	0	0	0
GO015 Ford Utility Old works manager	6250532	0	0	0	0	0	0	0	0	0
GO040 Ford Escape (Blue)	6250509	5,944	0	0	0	5,835	5,944	109	0	151
GOSHIRE Ford Escape (White)	6250620	5,777	0	0	0	5,674	5,777	103	0	147
GO015 Ford Utility (WORKSMANAGER)	6463413	20,946	0	0	0	11,043	20,946	9,903	0	321
<b>Total</b>		<b>32,667</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>22,552</b>	<b>32,667</b>	<b>10,115</b>	<b>0</b>	<b>619</b>
Current lease liabilities		21,412					21,412			
Non-current lease liabilities		11,255					11,255			
		32,667					32,667			

All lease repayments were financed by general purpose revenue.

**KEY INFORMATION**

At inception of a contract, the Shire assesses if the contract contains or is a lease. A contract is, or contains, a lease if the contract conveys the right to control the use of an identified asset for a period of time in exchange for consideration. At the commencement date, a right of use asset is recognised at cost and lease liability at the present value of the lease payments that are not paid at that date. The lease payments are discounted using that date. The lease payments are discounted using the interest rate implicit in the lease, if that rate can be readily determined. If that rate cannot be readily determined, the Shire uses its incremental borrowing rate.

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

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

OPERATING ACTIVITIES  
NOTE 18  
CASH RESERVES

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
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Reserves cash backed - Long Service Leave Reserve	112,346	1,000	0	0	0		0	113,346	112,346
Reserves cash backed - Mortlock Lodge Reserve	3,172	0	0	0	0		0	3,172	3,172
Reserves cash backed- Plant Replacement Reserve	139,211	1,000	0	0	0	(50,000)	0	90,211	139,211
Reserves cash backed - Staff Housing Reserve	33,151	300	0	0	0	0	0	33,451	33,151
Reserves cash backed - Aged Care Reserve	119,247	1,100	0	0	0		0	120,347	119,247
Reserves cash backed - Vehicle Reserve	107,626	1,000	0	0	0		0	108,626	107,626
Reserves cash backed - Sewerage Reserve	326,074	2,500	0	0	0	0	0	328,574	326,074
Reserves cash backed - Community Bus Reserve	54,033	450	0	0	0		0	54,483	54,033
Reserves cash backed - LCDC Reserve	10,410	150	0	0	0		0	10,560	10,410
Reserves cash backed - SW LAG Officer AL/LSL Reserve	5,234	0	0	0	0	0	0	5,234	5,234
	<b>910,504</b>	<b>7,500</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(50,000)</b>	<b>0</b>	<b>868,004</b>	<b>910,504</b>

KEY INFORMATION

Other current liabilities	Note	Opening Balance 1 July 2021	Liability Increase	Liability Reduction	Closing Balance 28 February 2022
		\$	\$	\$	\$
<b>Contract liabilities</b>					
- operating	20	261,845	36,680	(133,371)	165,154
<b>Total unspent grants, contributions and reimbursements</b>		261,845	36,680	(133,371)	165,154
<b>Provisions</b>					
Annual leave		264,915	0	0	264,915
Long service leave		299,128	0	0	299,128
<b>Total Provisions</b>		564,043	0	0	564,043
<b>Total other current assets</b>		<b>825,888</b>	<b>36,680</b>	<b>(133,371)</b>	<b>729,197</b>

#### 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.

Note 14

###### 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.

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

NOTE 14

NOTE 20

OPERATING GRANTS AND CONTRIBUTIONS

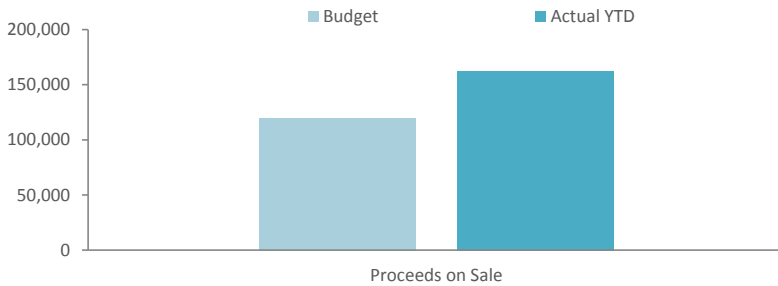
Operating grants, subsidies and contributions revenue

Provider	Adopted Budget Revenue	YTD Budget	Current Budget	YTD Revenue Actual
	\$	\$	\$	\$
<b>Operating grants and subsidies</b>				
<b>General purpose funding</b>				
GRANTS - General Purpose	210,000	140,000	210,000	196,706
GRANTS - Untied Road Grants	200,000	133,328	200,000	141,677
<b>Note 14</b>				
<b>Law, order, public safety</b>				
REVENUE - ESL Grant	45,000	30,000	45,000	32,462
<b>Recreation &amp; Culture</b>				
REVENUE - Other Recreation & Sport - No GST	1,000	664	1,000	6,000
<b>Community amenities</b>				
REVENUE - Other Grant Funding	130,000	130,000	130,000	130,000
<b>Transport</b>				
REVENUE - Direct Grant	96,908	64,600	96,908	96,908
<b>Economic services</b>				
REVENUE - Other Economic Services	0	0	0	0
<b>Other property and services</b>				
Various Contributions	209,263	30,536	317,190	300,870
	<b>892,171</b>	<b>529,128</b>	<b>1,000,098</b>	<b>904,621</b>

Non operating grants, subsidies and contributions revenue

	Adopted Budget Revenue	Current Budget	YTD Budget	YTD Revenue Actual	YTD Expenditure Actual	YTD Unspent Contract Liability
	\$		\$	\$	\$	\$
<b>Non-operating grants and subsidies</b>						
<b>General purpose funding</b>						
Grants - Federal Government	752,000	752,000	501,328	0	180,000	0
<b>Transport</b>						
Revenue - Grants Regional Road Group	545,590	545,590	363,728	156,136	167,927	0
Revenue - Grant Wheatbelt Secondary Freigh	997,612	997,612	665,072	666,525	642,798	(23,727)
Revenue - Grants R 2 R	234,244	234,244	156,160	69,868	206,193	0
Revenue - Grants Black Spot	73,599	73,599	49,064	92,983	80,029	(12,954)
Revenue - Grants Pathways	0	0	0	0	0	0
<b>Economic services</b>						
Revenue - Pioneer Pathways	0	0	0	0	0	0
	<b>2,603,045</b>	<b>2,603,045</b>	<b>1,735,352</b>	<b>985,512</b>	<b>1,276,947</b>	<b>(36,680)</b>

Asset Ref.	Asset description	Budget				YTD Actual			
		Net Book Value	Proceeds	Profit	(Loss)	Net Book Value	Proceeds	Profit	(Loss)
		\$	\$	\$	\$	\$	\$	\$	\$
	<b>Land</b>								
	Grange St	120,000	120,000	0	0	85,000	70,500	0	(14,500)
	Bowen St			0	0	35,000	35,000	0	0
	<b>Plant and equipment</b>								
	<b>Grader &amp; Roller</b>					20,232	56,791	36,559	0
				0	0	0	0	0	0
				0	0	0	0	0	0
				0	0	0	0	0	0
		<b>120,000</b>	<b>120,000</b>	<b>0</b>	<b>0</b>	<b>140,232</b>	<b>162,291</b>	<b>36,559</b>	<b>(14,500)</b>



Disposal of Assets via the Asset Register to create Profit/Loss, will transact once the Asset register is finalised for FY22.

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 28 FEBRUARY 2022**

**NOTE 23  
EXPLANATION OF MATERIAL VARIANCES**

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 Actual materially.

The material variance adopted by Council for the 2021-22 year is \$10,000 or 10.00% whichever is the greater.

Reporting Program	Var. \$	Var. %	Timing/ Permanent	Explanation of Variance
	\$	%		
<b>Revenue from operating activities</b>				
Governance	8,735	35.43%		Received Grants Commission payment early
General purpose funding - rates	(181,075)	(8.79%)		Within material variance
General purpose funding - other	70,838	2.95%		Within material variance
Law, order and public safety	(12,222)	(5.01%)	Timing	Timing of receiving the funding from DFES for the ESL program
Health	(56,876)	(12.85%)	▼	Do not receive the contribution from the Shire of Dowerin until the end of the financial year.
Education and welfare	32	8.00%		Within material variance
Housing	(16,586)	(9.10%)		Timining of the receival of rental income for housing.
Community amenities	(2,674)	(0.55%)		Within material variance
Recreation and culture	(26,986)	(31.37%)	▼	Extra income received from the footy club for contribution towards the installation of the tanks at the rec ground.
Transport	51,000	23.30%	▲ Timing	Three vehicle sold by auction that were not budgetted for & bridge funding timing.
Economic services	3,072	1.56%		Within material variance
Other property and services	31,288	73.93%	▲	workers compensation payment not budgetted for.
<b>Expenditure from operating activities</b>				
Governance	(1,047)	(0.79%)		Within material variance
General purpose funding	(2,755)	(4.29%)		Within material variance
Law, order and public safety	(44,780)	(16.05%)	▼ Timing	Yet to have complete the mitigation works on our reserves close to the town site.
Health	1,813	0.38%		Withi material variace
Education and welfare	290	2.68%		Within material variance
Housing	69,451	25.22%	▲ Timing	Extra maintenance carried out on the aged housing and young people when a tenant has moved out and this is not budgetted for.
Community amenities	(14,110)	(3.51%)		Within material variance
Recreation and culture	35,184	5.51%		Within material variance
Transport	(566,303)	(58.62%)	▼ Timing	More road maintenance has being carried out due to weather conditions on the roads
Economic services	(16,824)	(4.81%)		Within material variance
Other property and services	(31,891)	(151.69%)	▼ Timing	The expense of workers compensation payment to employee not budgetted for.
<b>Investing activities</b>				
Proceeds from non-operating grants, subsidies and contributions	(743,368)	(42.51%)	▼ Timing	timing of receiving of grants
Proceeds from disposal of assets	42,291	35.24%	▲ Timing	Sale of Bowen street and aslo Sale of Grange Street block sold didn't know the timing of the sale
Proceeds from financial assets at amortised cost - self supporting loans	0	0.00%		Within material variance
Payments for financial assets at amortised cost - self supporting loans	0	0.00%		Withi material variace
Payments for property, plant and equipment and infrastructure	916,121	40.00%	▲	Dependent on the timing of the Capital works program
<b>Financing activities</b>				
Proceeds from new debentures	0	0.00%		Within material variance
Transfer from reserves	0	0.00%		Within material variance
Note 14				
Payments for principal portion of lease liabilities	2,088	100.00%		Yet to show the year liability
Repayment of debentures	(214,212)	(583.57%)	▼	Yet to show all loan repayments
Transfer to reserves	7,500	99.99%		Not completed until the end of the financial year



## 9.4 PRO CHOICE VACCINATION GROUP

<b>File Reference</b>	
<b>Disclosure of Interest</b>	Nil
<b>Applicant</b>	Ms Dianne Cudby
<b>Previous Item Numbers</b>	No Direct
<b>Date</b>	8 March 2022
<b>Author</b>	Peter Bentley – Chief Executive Officer
<b>Authorising Officer</b>	Peter Bentley – Chief Executive Officer
<b>Attachments</b>	<ol style="list-style-type: none"> <li>1. Emails to and from</li> <li>2. Proposed letter</li> </ol>

### Summary

Council to determine if it wishes to make representation to WALGA to lobby on its behalf with regard to pro choice vaccinations rather than mandated vaccinations.

### Background

Council will be aware that there are various mandated occupations that are subject to the mandated vaccination policy which the State Government has adopted.

There has been much discussion over the past few months regarding this matter and there are vocal groups, both anti and pro vaccination. The current health advice is that vaccinations will save lives and also assist in reducing the transmission of the COVID-19 virus.

### Consultation

Department of Health.

### Statutory Environment

*Local Government Act 1995*  
*Various Emergency legislation*

### Policy Implications

Nil

### Financial Implications

There are no direct financial impacts resulting from this item.

### Strategic Implications

<b>Shire of Goomalling Community Strategic Plan 2019-2028</b>	
	No Direct strategic plan implications at this time

### Comment/Conclusion

Ms Dianne Cudby has written to the Council as the lead campaigner and it is rumoured that she has amassed a team to lobby every WA local government elected member requesting they hold a special council meeting and take a stand against vaccine mandates which are causing “vaccine status segregation”.

The CEO has made staff aware of the various restrictions that affect whether they are able to work or not throughout the ongoing pandemic and emergency declarations. We have not





forced any staff to be vaccinated however the State mandated occupations has meant that many have chosen the either be vaccinated or to abstain.

In particular this has affected the Volunteer Fire Brigades directly, but there are also a number of other positions that would have required staff to stand down should they refuse to be vaccinated.

Her email calls on councils to pass a resolution to request Premier Mark McGowan to take the concerns of the community into account, and reconsider the decision to introduce restrictions and mandates for unvaccinated people.

Ms Cudby stated that they already had the support of at least one councillor at the Town of Victoria Park. She believes that the restrictions will hinder business to the point of closure in some instances. Ms Cudby was quoted by WA Today in December saying:

*“Vaccination should be an individual’s choice and employers should not be forced to exclude valued employees from the workplace for exercising that choice.”*

Ms Cudby said the Livingstone Shire council had paved the way for others to become a pro-choice region. She was also quoted in saying in December that:

*“I’m in my 70s and I don’t want to live in a world where I have no choice over what happens to my body, People have had enough. The campaign is growing and will be fast and furious with Christmas approaching.”*

A letter had been sent to Victoria Park residents, and Ms Cudby’s supporters said that they were proposing to oppose any COVID vaccine mandates in Victoria Park in order to preserve the dignity and economy of the COVID vaccinated, non-vaccinated and those who do not wish to disclose their status.

Several Victoria Park councillors said they did not support the idea. Mayor Karen Vernon said a council cannot overrule the State Government directions regarding the COVID-19 vaccination policy.

“The Town of Victoria Park will comply with all its legal obligations under State Government laws and directions as they relate to the operations of the Town as a local government authority,” she said.

Ms Cudby has provided me with the following information regarding upcoming special meetings requested by petition.

Esperance	Successful outcome from Meeting announced by Council on 22 <sup>nd</sup> Feb. Letter being sent by Council to WA Premier and Fed Govt members
Busselton	Electors Meeting held 21 <sup>st</sup> February 400+ electors attended all Motions carried
Kalgoorlie	Electors Meeting 28 <sup>th</sup> February commencing at 6.30pm Moved from Council Chambers to Town Hall Kalgoorlie
Mandurah	Electors Meeting: 8 <sup>th</sup> March commencing at 5.30pm



Meadow Springs Sports Facility, 294 Oakmont Ave, Meadow Springs

Joondalup	Electors Meeting 10th March commencing at 7pm Joondalup Council Chambers Building
Serp/Jarra.	Electors Meeting: 8 <sup>th</sup> March commencing at 6.30pm. Civic Centre, 6 Paterson Street,
Denmark	Electors Meeting 8 <sup>th</sup> March commencing at 4pm Outside Council Chamber building - on grassed area.
Fremantle	Electors Meeting 14 <sup>th</sup> March commencing at 4pm 26 Jeffrey St. Beaconsfield Ken Allen Reserve
Rockingham	Electors Meeting 15 <sup>th</sup> March commencing at 6pm Gary Holland Centre 19 Kent Street Rockingham
Wanneroo	Electors Meeting 16th March commencing at 6pm Civic Centre 23 Dundobar Road, Wanneroo

At this stage the request is to seek WALGA's assistance in sending the attached letter on the Council's behalf. Given that Council has had no requests from the community, that following last week's Electors meeting, no issues were raised around mandatory vaccinations and the pro choice movement it will be my recommendation that Council not proceed with the course of action suggested.

### **Voting Requirements**

Simple Majority

### **OFFICERS' RECOMMENDATION**

That at this time, Council does not make representation to WALGA or the Premier regarding the Pro Choice vaccination movement.

**RESOLUTION 465**

***Moved Cr Van Gelderen, seconded Cr Barratt that Council endorses the Officer's recommendation.***

**CARRIED 6/0**  
**Simple Majority**



## Attachment 1 – proposed letter

**PLEASE FORWARD TO ALL DEPARTMENTS IT IS OF PARAMOUNT IMPORTANCE**

NOTICE REGARDING IMMEDIATE VACCINE MANDATES: Please read and watch this from Qld Council: <https://goodsauce.news/qlds-capricorn-coast-says-no-to-labors-vaccine-mandates/>

Dear Councillors, Employers, Employees and Concerned Citizens in all WA Local Government jurisdictions,

Within a few weeks your Business or Employment and personal freedoms are going to be affected by the requirements of the enforced WA Government Vaccine Mandates – Group 2 – Industries & Occupations

As you are affected by the Group 2 mandates you are no doubt well aware of the following requirements –

- ❖ **First Dose Vaccination required by 31<sup>st</sup> December 2021 and 2<sup>nd</sup> Dose required by 31<sup>st</sup> January 2022.**
- ❖ **If you are an Employer you will need to police your employees' personal vaccine (or booster) medical status.**
- ❖ **If you are an Employee you will need to disclose this personal medical information to your Employer by 31<sup>st</sup> December 2021.**
- ❖ **If you are a Mayor or a Councillor you will need to make decisions about your Role to represent the interests of electors, residents, and ratepayers in your Community. You will need to consider Community views about Pandemic Measures and the impact of Mandates and risks to local businesses and community well-being. (Please see the attachment with Livingstone Shire Council RESOLUTION and view the Video link).**

Proposed WA RESOLUTIONS for Councils and Communities;

- 1) THAT Council respectfully requests that Premier Mark McGowan take the concerns of the community into account, and reconsiders the decision to introduce restrictions and mandates for unvaccinated people.

***We will be further advising Councillors where there is a clear indication from the citizens of their communities that they wish you to represent them by taking similar action as that which was taken by Councillors in the Shire of Livingstone, Queensland.***

***Please read on as to what is happening due to just one Shire Council in a small coastal township in Qld who stood alone and bravely supported the stand of their community and took these concerns to their Premier. The question is – Is your Shire here in WA, with you as its Local elected representatives, prepared to represent your Shire's concerns in this vital issue? That of their livelihoods and that of the livelihood of the Shire they reside in will ? We ask that any or all of you***



***put this on the Agenda of your next meeting, or, due to the time prescient in this matter to call a special meeting and make this the only Agenda of the meeting.***

**2.12.2021 News Item** – “Residents of Cook Shire, do you want to live in a shire where segregation underpins society? Livingstone Shire Council (Yeppoon) have paved the way in standing up against the government mandates and have chosen to become a pro-choice region. They are not upholding any vaccine status segregation. Other regions including the Douglas, Cairns, Mareeba, Atherton, Whitsunday's and Mackay Shires are exploring similar stances” Add to this Noose and South Burnett.

- 2) THAT We The Citizens hereby Vote for all of WA to immediately become ‘pro choice’ and are confirming that we have read the following short statements regarding ‘pro choice’. We confirm that in sending an **I Agree** email to team member [Dianne.cudby@bigpond.com](mailto:Dianne.cudby@bigpond.com) we have declared that we as citizens have made this personal choice.
- a. ***Vaccination should be an individual’s choice (and employers should not be forced to exclude valued employees from the workplace for exercising that choice).***
  - b. ***The restrictions will also hinder business (to the point of closure in some instances) operating at full potential as regional WA’s pool of employee candidates will be reduced by the new restrictions;***
  - c. ***Local businesses remain unsure about their obligations and liabilities for employees under Work Health and Safety legislation.***

Kind regards,

The Team

PS Please state your Local Government (Shire/City/Town of...) in all correspondence as this campaign encompasses all Local Government jurisdictions in Western Australia.



## Attachment 2 – email thread

**From:** Dianne Cudby <dianne.cudby@bigpond.com>  
**Sent:** Friday, 4 March 2022 1:33 PM  
**To:** City of Greater Geraldton <council@cgg.wa.gov.au>;  
aaron.cook@gingin.wa.gov.au; bob.jarvis@gnowangerup.wa.gov.au; Goomalling  
EACEO <eaceo@goomalling.wa.gov.au>; council@gosnells.wa.gov.au;  
ceo@hcshire.wa.gov.au; shire@harvey.wa.gov.au; ceo@irwin.wa.gov.au  
**Subject:** FW: Pro Choice WA Electors Meetings Campaign

Dear Local Government Councillors Mayors, Presidents and CEO's,

Further to our previous correspondences ending in late last year, we would advise that our Pro Choice Electors' Meetings campaign is now well underway. At present we have 30+ active Petitioners, who are now seeking special electors meetings advocating that their councils support local business and residents in resisting the WA Government's Covid 19 vaccine directions and declare themselves to be Pro Choice Shires.

You would no doubt have heard that our first Electors meeting was successfully held in Busselton on last Monday the 21<sup>st</sup> Feb and that our second is being held in Kalgoorlie this evening, and that another 5 are soon to follow with meeting dates set in shires, including both Metro and Regional areas of the State.

Please find attached a draft letter, addressed to the Premier, Mark McGowan, that can be used by WALGA in its advocacy for your councils with the Western Australian Government.

We are inviting you either as individual councillors, or as a council body, to forward this draft letter on to your representative body, WALGA and advocate that they forward this to the Premier on your behalf.

We understand that local government feels obligated by law to ensure enforcement of the various government directions, we therefore sought further information regarding the human rights violations resulting from following the government directions.

We believe that the attached letter outlines why the WA Government directions are not lawful and reasonable and therefore local governments are not obligated to ensure their enforcement.

Please feel free to contact us if you would like further information.

Kind regards,

Pro Choice Team



Hello Dianne,

Thank-you for your email.

I will put your email and letter to the Council next week at its March meeting.

For your information, we have had no request from ratepayers for a special meeting and only 1 person who while vaccinated, had an issue with keeping the record of vaccination.

Last week we had our Annual Meeting of Electors without any participants wishing to discuss the issue of “pro choice” relating to vaccination or mention of vaccination issues at all. There was however several questions regarding what can be done to keep our small community safe. We passed on the health advice we have been provided, but also suggested to the participants that it is in their best interests to seek their own information from sources that they know and trust to be accurate, whether this is from government sources, independent health workers or pro or anti vax groups as the case may be.

All of my staff have voluntarily vaccinated, mostly triple dose, and we have made no demand as a Council for this to happen. We have however, where government restrictions are imposed, made staff and volunteers aware of what those restrictions are. This primarily affects the emergency services such as bushfire brigades. Members have had the ability to either register their vaccination history with us or to suspend their membership. At this stage most have registered their vaccination history.

Having had no requests for either a meeting or negative feedback (1 exception re recording) from our local community regarding vaccination, my recommendation will be not to send a letter to WALGA at this stage.

Should Councillors have an alternative view they will no doubt instruct me otherwise.

Kind Regards

Peter



Dear Peter,

Many thanks for a well written and respectful letter. This is not often the response we receive to our mail outs to councillors and CEO's so it is a pleasure to have some feedback that differs from the regular of "This is not our issue or stop spamming me" and so on.

We have over the just over 4 months since we became active in the Pro Choice WA councils campaign, had a number of councillor join us and one in particular who has become our very valued adviser with regard to Electors Meeting procedures and presentations.

For you information I will attach a copy of where our campaign is at present with regard to the Electors Meetings and can happily state that today 3 will be held in various Local Govt. Areas of WA.

To date we have not found a Pro Choice Petitioner for Goomalling but feel that when we do he/she will be treated fairly by your Shire representatives.

Best wishes,  
Dianne Cudby  
Pro Choice Team



**PROPOSED LETTER FROM PRO CHOICE TEAM FOR WALGA TO SEND TO THE PREMIER**

Western Australian Local Government Association  
ONE70  
LVL1  
170 Railway Parade  
West Leederville WA 6872

The Hon Mark McGowan BA LLB MLA  
Premier  
The State of Western Australia  
13<sup>th</sup> Floor, Dumas House  
2 Havelock Street  
West Perth WA 6005

XX March 2022

Dear Premier

We write to you today as signatories to the Partners in Government Agreement signed on 20 September 2021. An important principle of the agreement is meaningful community engagement.

We have been contacted by our members who inform they were approached by their electors to request that the local government entity declares itself a Pro Choice Council. The aim of the electors is to ensure local businesses can operate without enforcing the *Proof of Vaccination Directions (No 3)*, the relevant *Industry Worker (Restriction of Access) Directions*, and the *Face Covering Directions (No 2)*.

The Pro-Choice agenda has been promoted by a grassroots community driven movement and raises questions that cannot be ignored by our members. Petitioners to local government have reached the threshold number of signatures to force councils to hold a special elector meeting in relation to the proposed declaration.

Our members express concern that they are bound by law to enforce the directions issued by the WA Government, however, each Local Government has a duty to protect the wellbeing of all its residents. Therefore, on its face it appears that local governments have reached an impasse in relation to current COVID-19 Directions.

Our advocacy positions are typically guided by the principle of creating agile and inclusive Local Governments enhancing community wellbeing and enabling economic prosperity. We note the erosion of economic prosperity of our members has reached a critical juncture and ongoing COVID-19 measures will exacerbate the problem into the future.

We are concerned that the current situation means the WA Government is in breach of the Partners in Government Agreement because the entire agreement is based on the premise that the Western Australian Government aims to make Western Australia a better place to live, work and visit. At this time it is uncontroversial to say the WA Government is not acting for the benefit of the community, nor is it listening to the people of this great State.





Since the Minister for Health made the health state of emergency declaration on 23 March 2020 in respect of Covid-19 the Government has implemented many measures to restrict access to premises and events. Our members now report falling revenue as a critical issue in the management and provision of services in their jurisdiction. The falling revenue is a consequence of the COVID-19 restrictions within the State.

The police crackdowns on business owners refusing to get vaccinated and/or insist on staff and the public showing proof of vaccination certificates has seen many business owners to shut their doors until the Directions cease. We believe most of these businesses will not reopen unless the Directions cease immediately.

We are aware of the following arguments as to the legitimacy of the COVID-19 Directions and believe there is some merit to the argument that the Directions are neither lawful nor reasonable.

The stated position of the Australian Government is that the COVID-19 vaccine is generally voluntary and mandatory vaccination cannot be justified under Australian Government policy. Although the Australian Government has mandated Aged Care Workers be vaccinated for Covid-19 this cohort is a limited group of people in direct contact with a declared group of vulnerable Australians in a closed healthcare setting.

The COVID-19 vaccinations, unlike many other vaccinations currently in use in Australia, are not designed to stop the spread of COVID-19. The vaccines are designed to reduce the symptoms of the virus; it is common knowledge that a fully vaccinated person can contract and transmit COVID-19.

The Australian Bureau of Statistics reports that the highest number of deaths of those who have died of COVID-19 are for those over 80 years old with other pre-existing conditions listed on their death certificates.

The mean age of the Australian workforce is 39 years of age. The science is clear that COVID-19 is less serious for the young and otherwise healthy. The case fatality rate for this cohort is negligible at 0.04%.

The World Health Organisation has stated most people diagnosed with COVID-19 will recover without the need for medical treatment.

It is no longer controversial to say that much confusion has been caused by conflating death rates of those dying with COVID-19 and those dying of COVID-19. Many of the deaths attributed to the official death count for COVID-19 are known to be from other causes. The US Centre for Disease Control published a table showing that for 6% of the deaths, COVID-19 was the **only** cause of death.

As recently as November 2021 deaths from other causes were officially recorded as COVID-19 deaths around the world. This includes a New Zealand man who died of a gunshot wound being recorded as a COVID-19 death.

From the Australian Bureau of Statistics we find the following facts. In 2016 there were 158,504 deaths recorded in Australia. In 2019 ABS recorded 169,301 deaths - with 66% of deaths recorded in people aged 75 or older. In 2020 there were 161,300 registered deaths and the ABS reports that 77.5% of deaths registered were to usual residents of NSW, Vic and Qld combined. Provisional mortality statistics for 2021 show that by 31 October Australia registered 124,184 deaths (official registration for October figures happens in November). The mortality rate remained below average even though deaths in September and October were slightly above historical averages.



For 2020 the median age of death was 81.9 years. The leading cause of death in Australia is ischaemic heart disease.

The ABS also records that by 31 October 2021 1,671 deaths due to Covid had been reported since the pandemic began in 2020. Of those, 71.2% of people who were recorded to have died from COVID-19 had pre-existing chronic conditions certified on the death certificate, with chronic heart diseases the most common pre-existing condition.

World statistics show that since the pandemic was declared 428,305,633 cases have been recorded, 356,356,606 have recovered, and deaths reported are 5,925,565 (as at 24 February 2022).

COVID-19 vaccinations remain in clinical trials until at least 2023 and only have provisional approval for general use in Australia. While long-term side effects are unknown, it is not uncontroversial to note the side-effects of the vaccine include serious health conditions such as myocarditis, pericarditis, and anaphylaxis.

The Database of Adverse Events (DAEN) records both injuries and deaths from COVID-19 vaccinations. Australia officially records nine (9) COVID-19 vaccination deaths since the vaccine rollout. The raw data listed on the DAEN to 11 February 2022 lists 109,945 reports of vaccine injury and 760 deaths.

The Directions have the effect of coercing citizens to get vaccinated to remain employed and/or attend certain premises and events. It is generally accepted that consent is required to participate in clinical trials and voluntary consent for medical treatment is a fundamental part of the laws of Australia and internationally.

For clarification, the *Nuremberg Code* (the Code) begins with the first principle that “[t]he voluntary consent of the human subject is absolutely essential” and “the person involved should have legal capacity to give consent; should be so situated as to be able to exercise free power of choice, without the intervention of any element of force, fraud, deceit, duress, overreaching, or other ulterior form of constraint or coercion; and should have sufficient knowledge and comprehension of the elements of the subject matter involved as to enable him to make an understanding and enlightened decision...”

The *Universal Declaration of Human Rights*, first proclaimed in 1948, has long recognised the right to bodily integrity.

The *Declaration of Helsinki* (the Declaration), made in 1964 by the World Medical Association, also states the ethical principles for medical research involving human subjects. In the discussion of Informed Consent, the Declaration acknowledges that “[p]articipation by individuals capable of giving informed consent as subjects in medical research must be voluntary”.

Australia is a party to the seven core international human rights treaties, including the International Covenant on Civil and Political Rights.

The *Australian Human Right Commission Act 1986* (Cth) gives effect to Australia’s obligations under the International Covenant on Civil and Political Rights, which provides in Article 7 that “...no one shall be subjected without his free consent to **medical or scientific experimentation**”.

**The Siracusa Principles on the Limitation and Derogation Provisions in the International Covenant on Civil and Political Rights, were published in April 1985. The Introductory Note states:**

**“It has long been observed by the American Association for the International Commission of Jurists (AAICJ) that one of the main instruments employed by governments to repress and deny the fundamental rights and freedoms of peoples has been the illegal and unwarranted**



Declaration of Martial Law or a State of Emergency. Very often these measures are taken under the pretext of the existence of a “public emergency which threatens the life of a nation” or “threats to national security”.

The abuse of applicable provisions allowing governments to limit or derogate from certain rights contained in the International Covenant on Civil and Political Rights has resulted in the need for a closer examination of the conditions and grounds for permissible limitations and derogations in order to achieve an effective implementation of the rule of law. The United Nations General Assembly has frequently emphasised the importance of a uniform interpretation of limitations on rights enunciated in the Covenant.”

The Non-Derogable Rights principle provides that:

**No state party shall, even in time of emergency threatening the life of the nation, derogate from the Covenant’s guarantees of the right to life; freedom from torture, cruel, inhuman or degrading treatment or punishment, and from medical or scientific experimentation without free consent; freedom from slavery or involuntary servitude; the right not be imprisoned for contractual debt; the right not to be convicted or sentenced to a heavier penalty by virtue of retroactive criminal legislation; the right to recognition as a person before the law; and freedom of thought, conscience and religion. These rights are not derogable under any conditions even for the asserted purpose of preserving the life of the nation.** (emphasis added)

The Directions introduced by the WA Government conflict with these principles. Further, section 109 of the Australian Constitution states that when a law of a State is inconsistent with a law of the Commonwealth, the latter shall prevail, and the former shall, to the extent of the inconsistency, be invalid. While the Direction is not a law, it purports to be enforceable and restrict access to the workplace for unvaccinated workers and patrons of certain premises. This is clearly inconsistent with both the Commonwealth position on COVID-19 vaccines and international law.

We note the relevance of the Australian Immunisation Handbook which also states that consent to vaccination must be given freely and without coercion.

Argument that section 107 of the Australian Constitution means that the State has the power to regulate health because the power to control health has not exclusively vested in the Commonwealth is flawed. Section 51(xxix) of the Constitution confers on the Commonwealth Parliament the right to legislate with respect to “external powers”. Given that the vaccine mandates are against international covenants Australia is a signatory to, the external power overrides the State power.

Under the Commonwealth of Australia Constitution Act the WA Government does not have the authority to make directions in relation to provisionally approved Covid-19 vaccinations, and this negates the Government’s claim that the Directions are lawful.

Further, it is not reasonable for the State Government to insist citizens must take an experimental vaccine that does not contain the spread of COVID-19 while simultaneously demanding enforcement of mask wearing, social distancing, and hygiene measures. We note individuals testing positive for COVID-19 must isolate for a minimum of seven (7) days. These measures should be enough to mitigate the risk of COVID-19 spreading throughout the State without also mandating vaccinations.

Recent outbreaks of COVID-19 variants at venues and workplaces already excluding the unvaccinated illustrate that the exclusion of the unvaccinated has not resulted in the benefit of keeping venues and workplaces free of COVID-19.



As to the *Face Covering Directions (No 2)*, numerous studies show that face masks do not mitigate the spread of viruses and bacteria. Prevention of infectious disease is not reliant on personal protective equipment, rather, personal hygiene and maintaining a clean environment offer superior protection from viruses and bacteria. We note face masks create further risk as contaminated masks are abandoned ad hoc and pollute the environment.

The coercive nature of the Directions mean they are legally unsound in the Australian context and are therefore not lawful and reasonable. It is not contentious to state that the Directions are ethically and morally wrong.

At the time the Directions were published the WA Government knew the COVID-19 vaccines do not prevent contracting or transmitting COVID-19 or any of its variants.

There is a conflation of issues as discussion around the COVID-19 vaccines implies that unvaccinated equals infectious. It is a fact that to spread COVID-19 requires a person to have COVID-19. Fully vaccinated people have COVID-19 and spread COVID-19. The discriminatory nature of the Directions fails to acknowledge this basic medical principle.

Accordingly, we respectfully ask that all COVID-19 Directions be suspended immediately in the whole of the State of Western Australia.



### 9.5 3-6 DOG APPLICATION CORSINI

<b>File Reference</b>	5-3
<b>Disclosure of Interest</b>	Nil
<b>Applicant</b>	Kane & Madison Corsini – 1234 Gabby Quoi Quoi Road Konngorrong
<b>Previous Item Numbers</b>	No direct
<b>Date</b>	8 <sup>th</sup> March 2022
<b>Author</b>	Peter Bentley – Chief Executive Officer
<b>Authorising Officer</b>	Peter Bentley – Chief Executive Officer
<b>Attachments</b>	1. Ranger's Report

#### Summary

Council to consider an application from Kane & Madison Corsini of 1234 Gabby Quoi Quoi Road Konngorrong to keep 3 dogs.

#### Background

Kane & Madison Corsini of 1234 Gabby Quoi Quoi Road Konngorrong have made application to keep 3 dogs. Council's Ranger has inspected the premises and has provided the following information regarding the application

#### Consultation

Kane & Madison Corsini

#### Statutory Environment

*Local Government Act 1995*  
*Dog Act*

#### Policy Implications

There is no current Council policy regarding this matter

#### Financial Implications

There are no direct financial impacts resulting from this item.

#### Strategic Implications

<b>Shire of Goomalling Community Strategic Plan 2019-2028</b>	
	This matter is not directly dealt with within the Community Strategic Plan

#### Comment/Conclusion

Number of Dogs	Dog Name	Breed	Colour	Age	Sex	Rego No.
1	Chester	Jack Russell	Tri	3 yrs	M	LT0269
2	Bella	Jack Russell	White/Tan	7 yrs	F	LT0270
3	Bear	Greyhound	Black	11 yrs	M	LT0047 (Shire of Cunderdin)



### **Fencing**

Materials used for Fencing: The dogs live in a house yard surrounding the house that is approximately 1/4 an acre in total. The yard fencing is made from an assortment of materials with an electric boundary fence wire running along the ground to keep the small dogs away from the fence line. All the fencing is in good condition and is suitable to contain the dogs.

Locking devices on gate: All the gates in the yard are wired shut. The only way to exit the yard is via the patio which has a locking sliding door.

### **Housing**

Means of housing: There is a large undercover patio area that contains dog beds for the dogs to sit on when they wish to be outside. As the dogs have free roam of the area there are many places for them to sleep.

Bedding: The dogs sleep inside the house on various lounges and beds. There are also many shady areas in the house yard that the dogs can sleep under as well.

Water Supply: There are 2 large containers in the patio.

**Condition of existing dogs** Suitable  Not Suitable

Details: The dogs are in a good healthy condition and all of them are very friendly.

### **Ranger Notes:**

The dogs were very friendly towards me upon arrival and were not able to escape the yard area to greet me. The dogs did not show any signs of aggression towards each other. The dogs are in excellent condition and there was no dog faeces laying around the yard.

Due to the size of the land (1031.4) Council did not need to write to any adjoining neighbours.

There is no history on our system regarding the care and welfare of any dogs at this address.

### **Voting Requirements**

Simple Majority



## OFFICERS' RECOMMENDATION

That the Council:

APPROVE the application for 3 dogs to be housed at 1243 Gabby Quoi Quoi Road in accordance with Section 26.3 of the Dog Act 1976 with the following conditions:

1. The approval being placed on the condition that the dogs do not prove to be a nuisance (to the satisfaction of Council) to adjoining or adjacent neighbours in terms of barking, aggressive behaviours and / or wandering; and
2. The exemption applies only to the 3 dogs stated on the application. Once any of the dogs are deceased, sold or otherwise disposed of, the exemption for that particular dog ceases to have effect; and
3. The exemption will cease to have effect on the date of any conviction for an offence relating to the Dog Act 1976 in respect of any of the dogs, or any person in charge of those dogs; and
4. The subject property must be kept clear of all animal excreta using proper disposal methods; and
5. Adequate cover and protection are always to be available to the dogs; and
6. The dogs are to be adequately confined in accordance with Section 18 of the Shires Dog Local Law; and
7. The property is to be inspected annually by the Council Ranger; and
8. Access to the property is to be given to the Council Ranger for the Annual Inspection, or more regularly if the Council so determines.

### **RESOLUTION 466**

***Moved Cr Barratt, seconded Cr Butt that Council endorses the Officer's recommendation.***

***CARRIED 6/0  
Simple Majority***





**House Yard**



**House Yard**



**Gate**



**House Yard**





**Dog Beds**



**Water Bowls**



**Bella**



**Bear**



**Chester**



**9.6 3 – 6 DOG APPLICATION FRENCH**

<b>File Reference</b>	5-3
<b>Disclosure of Interest</b>	Nil
<b>Applicant</b>	Doug French – 206 Boase Road Goomalling
<b>Previous Item Numbers</b>	No Direct
<b>Date</b>	8 <sup>th</sup> March 2022
<b>Author</b>	Peter Bentley – Chief Executive Officer
<b>Authorising Officer</b>	Peter Bentley – Chief Executive Officer
Attachments 1. Rangers Report	

**Summary**

Council to consider an application from Doug French of 206 Boase Road Goomalling to keep 3 dogs.

**Background**

Doug French of 206 Boase Road Goomalling to keep 3 dogs. Council's Ranger has inspected the premises and has provided the following information regarding the application

**Consultation**

Doug French

**Statutory Environment**

*Local Government Act 1995*  
*Dog Act*

**Policy Implications**

There is no current Council policy regarding this matter

**Financial Implications**

There are no direct financial impacts resulting from this item.

**Strategic Implications**

<b>Shire of Goomalling Community Strategic Plan 2019-2028</b>	
	This matter is not directly dealt with within the Community Strategic Plan

**Comment/Conclusion**

Number of Dogs	Dog Name	Breed	Colour	Age	Sex	Rego No.
1	Molly	Kelpie	Brown	9Y	F	LT00033
2	Syd	Hunterway X	Black / Tan	14Y	M	LT00034
3	Jed	Kelpie	Brown / Tan	3M	M	



### **Fencing**

Materials used for Fencing: The house yard fence is made up of many different materials and is in good condition. Locking devices on gates: The gates are secured by a latch.

### **Housing**

Means of housing: The dogs are free to move around the back yard. There is a large undercover veranda area that contains lounges and dog beds for the dogs to sit on.

The young pup has a secure enclosure to go to when no one is home.

Bedding: The dogs sleep on lounges and dog beds under the veranda and the pup has a kennel with blankets and a day bed in the enclosure.

Water Supply: There is a self-watering device installed for the dogs and a large bucket of water in the enclosure for the pup.

**Condition of existing dogs** Suitable  Not Suitable   
Details: The dogs are in a good health condition and were very friendly.

### **Ranger Notes:**

These dogs are working dogs and all 3 dogs were very friendly towards me upon arrival. The dogs did not show any signs of aggression towards each other. There was no sign of any faeces in the house yard and the dogs' living areas are kept clean and odour free.

Due to the size of the land (33.2ha) Council did not need to write to any adjoining neighbours and council has not received any complaints in the past regarding dogs.

### **Voting Requirements**

Simple Majority



## OFFICERS' RECOMMENDATION

That the Council:

APPROVE the application for 3 dogs to be housed at 206 Boase Road Goomalling in accordance with Section 26.3 of the Dog Act 1976 with the following conditions:

1. The approval being placed on the condition that the dogs do not prove to be a nuisance (to the satisfaction of Council) to adjoining or adjacent neighbours in terms of barking, aggressive behaviours and / or wandering; and
2. The exemption applies only to the 3 dogs stated on the application. Once any of the dogs are deceased, sold or otherwise disposed of, the exemption ceases to have effect; and
3. The exemption will cease to have effect on the date of any conviction for an offence relating to the Dog Act 1976 in respect of any of the dogs, or any person in charge of those dogs; and
4. The subject property must be kept clear of all animal excreta using proper disposal methods; and
5. Adequate cover and protection are always to be available to the dogs; and
6. The dogs are to be adequately confined in accordance with Section 3.1 of the Shires Dog Local Law; and
7. The property is to be inspected Annually by the Council Ranger; and
8. Access to the property is to be given to the Council Ranger for the Annual Inspection, or more regularly if the Council so determines.

### **RESOLUTION 467**

***Moved Cr Barratt, seconded Cr Butt that Council endorses the Officer's recommendation.***

***CARRIED 6/0  
Simple Majority***





**Dog beds in house yard**



**Rear gate house yard**



**Dog beds in house yard**



**Rear gate house yard**





**Jeds temp enclosure**



**Syd & Molly**



**Jed**



**Self watering device**



**9.7 REFERRAL WAPC – HOMESTEAD LOT, LOT NO 2 NORTHAM PITHARA ROAD KARRANADGIN**

<b>File Reference</b>	
<b>Disclosure of Interest</b>	Nil
<b>Applicant</b>	WAPC – B & P Brennan
<b>Previous Item Numbers</b>	No Direct
<b>Date</b>	8 <sup>th</sup> March 2022
<b>Author</b>	Peter Bentley – Chief Executive Officer
<b>Authorising Officer</b>	Peter Bentley – Chief Executive Officer
<b>Attachments</b>	

**Summary**

Council to consider what, if any, conditions it would like to see on an application for subdivision of Lot 2 Northam Pithara Road Karranadgin.

**Background**

Mr B Brennan & Mrs Peta Brennan have made application to the WA Planning Commission to subdivide Lot 2 Northam Pithara Road Karranadgin. The WAPC has written to the Council as the normal approval body seeking comment regarding the proposal.

**Consultation**

Nil other

**Statutory Environment**

*Local Government Act 1995*  
*Planning & Development Act*

**Policy Implications**

There is no current Council policy regarding this matter

**Financial Implications**

There are no direct financial impacts resulting from this item.

**Strategic Implications**

<b>Shire of Goomalling Community Strategic Plan 2019-2028</b>	
	This matter is not directly dealt with within the Community Strategic Plan

**Comment/Conclusion**

The proposal provides for the current Lot 2 to be subdivided into two smaller lots, one being a homestead lot of 8.85ha and a larger lot of 185.4ha. It is my understanding from the documentation submitted with the application that the Brennans are looking to retire to the smaller lot with an intent to eventually onsell the balance of the property which is currently leased.

In general terms the Council can provide its conditional support to the WAPC for this subdivision.

Suggested conditions are:





1. A notification, pursuant to Section 70A of the Transfer of Land Act 1893 is to be placed on the certificate of title of proposed Lot 'A'. Notice of this notification is to be included on the diagram or plan of survey (deposited plan). The notification is to state as follows:

'The lot is situated in a rural area and may be impacted by primary production.' (Local Government)

2. B4 from model conditions.  
All dwelling(s) being constructed to plate height prior to the submission of the diagram or plan of survey (deposited plan). (Local Government)

### Voting Requirements

Simple Majority

### OFFICERS' RECOMMENDATION

That the Council:

Provide support the proposal to create a homestead lot A and general farming lot B on the existing Lot 2 Northam Pithara Road Karranadgin subject to the following conditions:

1. A notification, pursuant to Section 70A of the Transfer of Land Act 1893 is to be placed on the certificate of title of proposed Lot 'A'. Notice of this notification is to be included on the diagram or plan of survey (deposited plan). The notification is to state as follows:

'The lot is situated in a rural area and may be impacted by primary production.'  
(Local Government)

2. B4 from model conditions.  
All dwelling(s) being constructed to plate height prior to the submission of the diagram or plan of survey (deposited plan). (Local Government)

#### **RESOLUTION 468**

***Moved Cr Van Gelderen, seconded Cr Barratt that Council endorses the Officer's recommendation.***

***CARRIED 6/0  
Simple Majority***



## Application for Approval of Freehold or Survey Strata Subdivisions

Lodgement ID: 2022-223967

Submission Date: 05/02/2022 05:40 PM

Your Reference

1919

Location of Subject Property

LOT 2 NORTHAM PITHARA ROAD KARRANADGIN

No. of applicants

1

Are you applying on your own behalf?

Yes

Are you the primary applicant?

Yes

Do you have consent to apply from all landowners?

Yes

Lodgement Type

Subdivision

Submitted by

Mark Spencer

Email

mark@fmsurveys.com.au

DEPARTMENT OF PLANNING, LANDS  
AND HERITAGEDATE  
10-Feb-2022FILE  
161986

## About the land

Number of current lots on the land	1	Total number of proposed lots on the land including balance lots	2
Drainage Reserves	0	Public Access Ways	0
Recreation Reserves	0	Right of Ways	0
Road Reserves	0	Road Widening	0
Number of fee paying lots	2	Number of fee exempt lots	0

## What is the proposed use/development?

Proposed Use	Lot size	Number of Lots	
Rural	Over 25 HA	1	
Rural	5000 - 9999 Sqm	1	
Local Government	Shire Of Goomalling	Existing dwellings	Yes
Is common property proposed	No		

## Applicants

## Primary applicant (1)

Is the applicant a company/organisation?	Yes	Is the applicant a landowner?	No
Name/Company	F.M. Surveys Pty Ltd	ABN / ACN	84 659 647 970
Email	mark@fmsurveys.com.au	Phone number	0400781694
<b>Address</b>			
Street address	PO Box 81	Town / Suburb or City	Northam
State	WA	Post Code	6401
Country	AUSTRALIA	OR Non-Australian Address, P.O. Box, & etc	N/A

## Certificate of Title Details

## Lots with certificate (1)

Volume	1402	Folio	549
Lot Number	2	Plan Number	p11074
Total land area	194.3	Land Area Units	Hectares
Reserve number (if applicable)	N/A	No. of landowners	2
Is the Landowners name different to that shown on the Certificate of Title?			No

## Landowners

## Landowner (1)

Full name	MR Brian Brennan	Company / Agency	N/A
ACN / ABN	N/A	Landowner type	Registered Proprietor/s
<b>Address</b>			
Street address	8 Forward Street	Town / Suburb or City	Goomalling
State	WA	Post code	6460
Country	AUSTRALIA	OR Non-Australian Address, P.O. Box, & etc	N/A

**Landowner (2)**

<b>Full name</b>	Peta MRS Pete Brennan	<b>Company / Agency</b>	N/A
<b>ACN / ABN</b>	N/A	<b>Landowner type</b>	Registered Proprietor/s
<b>Address</b>			
<b>Street address</b>	8 Forward Street	<b>Town / Suburb or City</b>	Goomalling
<b>State</b>	WA	<b>Post code</b>	6460
<b>Country</b>	AUSTRALIA	<b>OR Non-Australian Address, P.O. Box, &amp; etc</b>	N/A

**Subdivision detail**

<b>Number of dwellings</b>	1	<b>Dwelling retained</b>	Yes
<b>Dwelling description</b>	N/A		
<b>Number of outbuildings/structures</b>	0	<b>Structure/s retained</b>	Yes
<b>Other description</b>	N/A		
<b>Structure description</b>	N/A		
<b>Is a battleaxe lot/s proposed?</b>			No
<b>Does plan show the width and length of the access leg, the area of the access leg and total area of the rear lot</b>			Not applicable
<b>Has the land ever been used for potentially contaminating activity</b>			No
<b>Does the land contain any sites that have been classified under the Contaminated Sites Act 2003</b>			No
<b>Does the land contain any sites that have been reported or required to be reported under the Contaminated Sites Act 2003</b>			No
<b>Is the land located in an area where site characteristics or local knowledge lead you to form the view that there is a significant risk of acid sulfate soils in this location</b>			No
<b>Is this application to be assessed under the Liveable Neighbourhoods policy and is supporting documentation attached?</b>			No
<b>Is the development with in a Bushfire Prone Area?</b>			N/A
<b>Are there any dewatering or drainage works proposed to be undertaken</b>			No
<b>Is excavation of 100 cubic metres or more of soil proposed</b>			No
<b>If yes did the Acid Sulfate Soils investigation indicate acid sulfate soils were present</b>			No
<b>Is a Termination Proposal Attached</b>			No
<b>Is a Strata Company Resolution Attached</b>			No

**Fee & Payment**

<b>Fee amount</b>	\$3,547.00	<b>Payment Type</b>	By Card
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**Attachments**

<b>Attachment name</b>	<b>Attachment type</b>
1. 1919-PROPOSAL-homestead-4.pdf	Subdivision Plan
2. Certificate of Title with Sketch 1402-549 Lot 2 On Plan 11074 - Certificate of Title 1402-549-1.pdf	Certificate of Title
3. consent-2.pdf	Authorised Letter of Consent
4. consent-3.pdf	Authorised Letter of Consent
5. Form_1A_CheckList-5.pdf	Required Information about the Proposal
6. PROPOSED SUBDIVISION OF LOT 2 NORTHAM PITHARA ROAD KARRANADGIN-6.pdf	Required Information about the Proposal

Perth	Albany	Bunbury	Geraldton	Mandurah
140 William Street	PO Box 1108	Sixth Floor	Regional Planning and Strategy	Unit 2B
Perth	Albany	Bunbury Tower	Office 10	11-13 Pinjarra Road
Western Australia, 6000,	Western Australia, 6330	61 Victoria Street	209 Foreshore Drive	Mandurah
Locked Bag 2506 Perth, 6001		Bunbury	Geraldton	Western Australia, 6210
		Western Australia, 6230	Western Australia, 6530	
Tel: (08) 6551 9000	Tel: (08) 9892 7333	Tel: (08) 9791 0577	Tel: (08) 9960 6999	Tel: (08) 9586 4680
Fax: (08) 6551 9001	Fax: (08) 9841 8304	Fax: (08) 9791 0576	Fax: (08) 9964 2912	Fax: (08) 9581 5491

WESTERN



AUSTRALIA

REGISTER NUMBER <b>2/P11074</b>	
DUPLICATE EDITION <b>1</b>	DATE DUPLICATE ISSUED <b>31/3/2005</b>

**RECORD OF CERTIFICATE OF TITLE**  
UNDER THE TRANSFER OF LAND ACT 1893

VOLUME 1402 FOLIO 549

The person described in the first schedule is the registered proprietor of an estate in fee simple in the land described below subject to the reservations, conditions and depth limit contained in the original grant (if a grant issued) and to the limitations, interests, encumbrances and notifications shown in the second schedule.

*BGRoberts*  
REGISTRAR OF TITLES



**LAND DESCRIPTION:**

LOT 2 ON PLAN 11074

**REGISTERED PROPRIETOR:**  
(FIRST SCHEDULE)

BRIAN TERRENCE BRENNAN  
PETA ANNE BRENNAN  
BOTH OF POST OFFICE BOX 77, GOOMALLING  
AS JOINT TENANTS

(T J217746 ) REGISTERED 17/3/2005

**LIMITATIONS, INTERESTS, ENCUMBRANCES AND NOTIFICATIONS:**  
(SECOND SCHEDULE)

1. SUBJECT TO SPECIAL CONDITIONS CONTAINED IN CROWN GRANT VOL 1137 FOL 144. AS TO THE PORTION OF LOCATION 21592 COMPRISED HEREIN ONLY.

Warning: A current search of the sketch of the land should be obtained where detail of position, dimensions or area of the lot is required.  
\* Any entries preceded by an asterisk may not appear on the current edition of the duplicate certificate of title.  
Lot as described in the land description may be a lot or location.

-----END OF CERTIFICATE OF TITLE-----

**STATEMENTS:**

The statements set out below are not intended to be nor should they be relied on as substitutes for inspection of the land and the relevant documents or for local government, legal, surveying or other professional advice.

SKETCH OF LAND: 1402-549 (2/P11074)  
PREVIOUS TITLE: 1131-469, 1231-230  
PROPERTY STREET ADDRESS: NO STREET ADDRESS INFORMATION AVAILABLE.  
LOCAL GOVERNMENT AUTHORITY: SHIRE OF GOOMALLING

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Our ref: 1506

5 February 2022

The Secretary  
Western Australian Planning Commission  
PO Box J747  
**PERTH WA 6001**

Dear Sir/ Madam

**RE: PROPOSED HOMESTEAD SUBDIVISION OF LOT 2 NORTHAM PITHARA ROAD KARRANADGIN**

FM Surveys act on the behalf of the owner of the above land holding. The lot is owned Brian Terrance Brennan and Peta Anne Brennan

**1. Background**

The proposal involves the creation of a homestead lot. The owners are currently building a house over the property that the owners have approval for from the shire. It is at lock up stage.

The owners are from a farming family that have numerous properties in the area. They are at the stage of retiring and want to remain in the district and overlook their property. The land is currently leased to neighbouring farmers and will eventually be sold to the neighbouring farmers. The owners would like to stay in the district as farming has been their life.

The homestead lot sits on top of a large rock outcrop that has 360 degree views of the district.

**2. Homestead Lot**

The Homestead lot has the following features as.

- a) Adequate water supply for the domestic, land management and fire management surfaces. There are currently 3 water tanks that are fed by an existing windmill in the block.
- b) The current roof area also has the potential to increase the current water storage if required.
- c) The current dwelling will be supplied by solar power system with a battery backup.
- d) The boundaries have been designed to follow the rock outcrop with the allowance of fire breaks. The access leg provides a direct access onto the Northam Pithara Road.

- e) The proposed subdivision would have minimal impact from agricultural pursuits due to the buffer between the buildings and the agricultural area.
- f) The proposal is within the Homestead Lot Policy Area and has an adequate sewerage system.

### 3. Bushfire

There is no new development within the areas of the Bushfire Prone areas as shown below and would not require a Bush Fire Management Plan. The owners would comply with the requirements of the Shire.





#### 4. Building Approval

I have attached below an image of the building approval from the shire.

Shire of Goomalling Local Planning Scheme No.3 Cl. 86(4) of the deemed provisions for local planning schemes	Office Use Only File No.: 176 Application No.:
--	--

*Planning and Development Act 2005 (as amended)*



SHIRE OF GOOMALLING

NOTICE OF DETERMINATION ON APPLICATION FOR DEVELOPMENT APPROVAL

Address: Lot 2 Northam-Pithara Road, Karranadgin WA 6460	
Lot/Loc.: 2	Plan/Diagram: D11074
Vol. No.: 1402	Folio No.: 549
Application date: 05/06/2020	Received on: 07/06/2020

**Description of proposed development:**


Single House (Cottage)

The application for development approval is **APPROVED** subject to the following conditions:

1. The development hereby permitted must substantially commence within two years from the date of this decision letter.
2. The development hereby permitted taking place in accordance with the approved plans submitted with the application.
3. A Bushfire Attack Level (BAL) report indicating a maximum attack level of BAL-29 is to be provided to the Shire of Goomalling for review, prior to the lodgment of an application for a building permit.
4. Prior to occupation, the development hereby permitted shall be connected to an approved effluent disposal system.

Note 1: If the development the subject of this approval is not substantially commenced within a period of 2 years, or such other period as specified in the approval after the date of the determination, the approval shall lapse and be of no further effect.
Note 2: Where an approval has so lapsed, no development shall be carried out without the further approval of the local government having first been sought and obtained.
Note 3: If an applicant or owner is aggrieved by this determination there is a right of review by the State Administrative Tribunal in accordance with the <i>Planning and Development Act 2005</i> Part 14. An application must be made within 28 days of the determination.

Date: 15/07/2020

Signed   
Chief Executive Officer  
(for and on behalf of the Shire of Goomalling)

## 5. Effluent Disposal System

The owners have installed an effluent disposal system I have attached below the system has been connected..



To Whom It May Concern,

We hereby advise that the cottage on Lot 2 Northam Pithara Road Karranadgin has been connected to the approved effluent disposal system by Blackwell Plumbing & Gas.

Kind Regards

A handwritten signature in black ink, appearing to read "Dylan Goulding".

Mr Dylan Goulding  
February 4<sup>th</sup>, 2022





P.O. Box 81 Northam WA 6401  
Mobile 0400 781 694  
Email [mark@fmsurveys.com.au](mailto:mark@fmsurveys.com.au)

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Should you have any enquiries regarding this matter or require additional information from our office, please do not hesitate to contact me via email or by phone.

Yours faithfully,

A handwritten signature in black ink, appearing to read 'Mark Spencer'.

Mark Spencer  
Project Manager  
Surveying

# LEGEND

- PROPOSED BOUNDARY
- EXISTING BOUNDARY

DEPARTMENT OF PLANNING, LANDS AND HERITAGE	
DATE	FILE
10-Feb-2022	161986



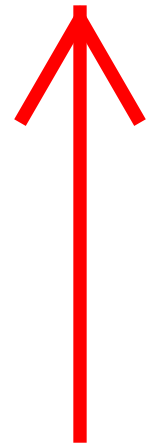
**NOTES**  
 This survey does not guarantee the correct position of fences or found pegs.  
 For the location of underground utility services see "Dial Before You Dig" plans  
 All units are in metres  
 Contour interval 20m  
 Vertical datum is the A.H.D.  
 Check title for easements, encumbrances and ownership etc.  
 Lot dimensions and areas are subject to final survey  
 Cadastral information has been sourced from Landgate and has been positioned by fences.



<b>PLAN OF</b>  <b>PROPOSED HOMESTEAD SUBDIVISION OF LOT 2 NORTHAM PITHARA ROAD KARRANADGIN</b>	METADATA	<b>JOB NUMBER</b>  <b>1919</b>  <b>VERSION 1</b>	<b>F.M. SURVEYS PTY LTD</b> P.O. Box 81 NORTHAM WA 6401 Ph. 0400 781 694 Email: mark@fmsurveys.com.au  Drawn Mark Spencer
	LOCAL AUTHORITY SHIRE OF GOOMALLING		
	DATE OF SURVEY 23-12-2021		
	SCALE 1:10000 AT A3		

# LEGEND

- PROPOSED BOUNDARY
- EXISTING BOUNDARY



## NOTES

This survey does not guarantee the correct position of fences or found pegs.  
 For the location of underground utility services see "Dial Before You Dig" plans  
 All units are in metres  
 Contour interval 20m  
 Vertical datum is the A.H.D.  
 Check title for easements, encumbrances and ownership etc.  
 Lot dimensions and areas are subject to final survey  
 Cadastral information has been sourced from Landgate and has been positioned by fences.



<b>PLAN OF</b>  <b>PROPOSED SUBDIVISION OF</b> <b>LOT 2 NORTHAM PITHARA ROAD</b> <b>KARRANADGIN</b>	METADATA	<b>JOB NUMBER</b>  <span style="font-size: 2em;"><b>1919</b></span>  <b>VERSION 1</b>	<b>F.M. SURVEYS PTY LTD</b> P.O. Box 81 NORTHAM WA 6401 Ph. 0400 781 694 Email: mark@fmsurveys.com.au  Drawn Mark Spencer
	LOCAL AUTHORITY SHIRE OF GOOMALLING		
	DATE OF SURVEY 23-12-2021		
	SCALE 1:2500 AT A3		



**Required information about the proposal**

An application may not be accepted and will be returned to the applicant with the submitted fee if the requirements are incorrect or incomplete.

**General information required for all applications**

1. Subdivision plans are based on an accurate and up-to-date feature survey that includes existing ground levels relative to AHD or topography of the subject lot/s. A feature survey is not required for amalgamation approval.  Yes
2. Relevant copies of the subdivision plans and supporting documentation or accompanying information are attached.  Yes
3. The subdivision plan is capable of being reproduced in black and white format.  Yes
4. The subdivision plan is drawn to a standard scale (e 1:100, 1:200, 1:500, 1:1000) at A3 or A4.  Yes
5. All dimensions on the subdivision plan are in metric standard.  Yes
6. The north point is shown clearly on the subdivision plan.  Yes
7. The subdivision plan shows all lots or the whole strata plan (whichever is applicable).  Yes
8. The subdivision plan shows all existing and proposed lot boundaries.  Yes
9. The subdivision plan shows all existing and proposed lot dimensions (including lot areas).  Yes
10. The subdivision plan shows the lot numbers and boundaries of all adjoining lots.  Yes
11. For battleaxe lots, the subdivision plan shows the width and length of the access leg, the area of the access leg and the total area of the lot.  Yes  n/a (battleaxe lot not proposed)
12. The subdivision plan shows the name/s of existing road/s.  Yes
13. The subdivision plan shows the width of proposed road/s.  Yes  n/a (no road proposed)
14. The subdivision plan shows all buildings and/or improvements, including driveways and crossovers (including setbacks) which are to be retained, or removed.  Yes  n/a (land is vacant)
15. The subdivision plan shows all physical features such as watercourses, wetlands, significant vegetation, flood plains and dams.  Yes  n/a (land does not contain such features)
16. The subdivision plan shows all electrical, sewer and water infrastructure. For on-site sewage disposal, the indicative disposal areas for wastewater distribution are to be shown.  Yes

**17. Additional information required in the case of applications for residential infill subdivision within existing residential zoned areas**

Applications which propose to create two or more residential lots in existing residential areas must show all existing features (in addition to item 16 above) located in the road reserve/s adjoining the subject land and all existing improvements on the subject land and including:

- driveways and crossovers
- kerb lines
- manholes
- bus stops
- gully pits
- boundary setbacks for dwelling/s to be retained
- fencing
- street trees
- water supply
- swimming pools
- pedestrian paths
- retaining walls
- telecommunication pillars
- electricity transmission lines and poles
- sewer, water and electricity connections
- on-site sewage disposal systems, including treatment and wastewater disposal areas

**18. Additional information required in the case of an application for termination**

- Has a copy of the outline of termination proposal been attached  Yes
- Has a copy of the strata resolution in support of this proposal been attached  Yes

**Transport impacts**

Transport Impact Statements and Transport Impact Assessments are required to determine the likely transport impact of a proposal. Information to assist proponents is available on the DPLH website at [www.dplh.wa.gov.au/policy-and-legislation/state-planning-framework/fact-sheets,-manuals-and-guidelines/transport-impact-assessment-guidelines](http://www.dplh.wa.gov.au/policy-and-legislation/state-planning-framework/fact-sheets,-manuals-and-guidelines/transport-impact-assessment-guidelines)

1. Are there 10 - 100 vehicle trips in the subdivision's peak hour?  Yes  No  
If yes, a transport impact statement is to be provided
2. Are there more than 100 vehicle trips in the subdivision's peak hour?  Yes  No  
If yes, a transport impact assessment is to be provided.

**Access to/from right-of-way or private road**

Access is to be provided from an existing right of way or private road.  Yes  No

If you indicate 'yes', you must provide a copy of the plan or diagram of survey on which the subject right-of-way was created to confirm its exact width and whether a right of access exists. Right of access may be an easement under section 167A of the *Transfer of Land Act 1893*, an implied easement for access or other arrangement.

**Road and rail noise**

Is the proposal within the trigger distance of a strategic transport route as defined by *State Planning Policy 5.4*?  Yes  No

**Contaminated sites**

Information to assist applicants to respond to the following questions is on the Department of Water and Environmental Regulation (DWER) website at [www.der.wa.gov.au/your-environment/contaminated-sites](http://www.der.wa.gov.au/your-environment/contaminated-sites).

1. Has the land ever been used for a potentially contaminating activity?  Yes  No  
Appendix B of Assessment and Management of Contaminated Sites (DWER Contaminated sites guidelines) lists potentially contaminating industries, activities and land uses. The list is not exhaustive.  
If yes, please attach details of the activities/uses.
2. Does the land contain any site or sites that have been classified under the *Contaminated Sites Act 2003*?  Yes  No
3. Does the land contain any site or sites that have been reported or are required to be reported under the *Contaminated Sites Act 2003*?  Yes  No

**If you indicated 'yes' to question 2 or 3 you must provide a Basic Summary of Records (BSR)**. Where a BSR is not available from the public Contaminated Sites Database, the form requesting a BSR from DWER is available online at [www.der.wa.gov.au/your-environment/contaminated-sites/57-forms](http://www.der.wa.gov.au/your-environment/contaminated-sites/57-forms) or by calling DWER on 1300 762 982.

If a BSR is not available, a copy of the letter from DWER notifying the applicant that the site or the sites are under assessment must be provided, followed by the BSR when available. Is a BSR or letter from DWER attached?  Yes  No

**Information requirements for Liveable Neighbourhoods**

Subdivision applications proposing to create 20 or more lots on greenfield and urban infill sites will be assessed against the requirements of Liveable Neighbourhoods.

Such applications should be supported by documentation addressing the relevant criteria of Liveable Neighbourhoods, as identified in the application guidelines within the policy document.

Is this application to be assessed under the Liveable Neighbourhoods policy and is supporting documentation attached?  Yes  No

**Acid sulfate soils**

Is the land located in an area where site characteristics or local knowledge lead you to form the view that there is a significant risk of disturbing acid sulfate soils at this location?  Yes  No

**Bushfire Prone Areas**

Is all, or a section of the subdivision in a designated bushfire prone area?  Yes  No

If 'yes', has a BAL Contour Map been prepared; and

If the BAL Contour Map indicates areas of the subject site as BAL-12.5 or above, has a Bushfire Management Plan been provided with the application?  Yes  No

If NA is selected and the proposal is in a designated bushfire prone area then a statement advising why SPP 3.7 does not apply should be included.  n/a

**On-site sewage disposal**

Is on-site sewage disposal proposed?  Yes  No

If yes, proposals for on-site sewage disposal should be accompanied by a site and soil evaluation as per the Government Sewerage Policy.  n/a (Greater than 4ha)

Has a site and soil evaluation been provided? If no, then a statement is to be provided as to why an evaluation has not been provided.

Information on preparing site and soil evaluations may be found on the Department of Health's website <https://ww2.health.wa.gov.au/~media/Files/Corporate/general%20documents/water/Wastewater/Site-Soil-Evaluation.pdf>

**Survey Strata Title lots**

Is strata title subdivision proposed?  Yes  No

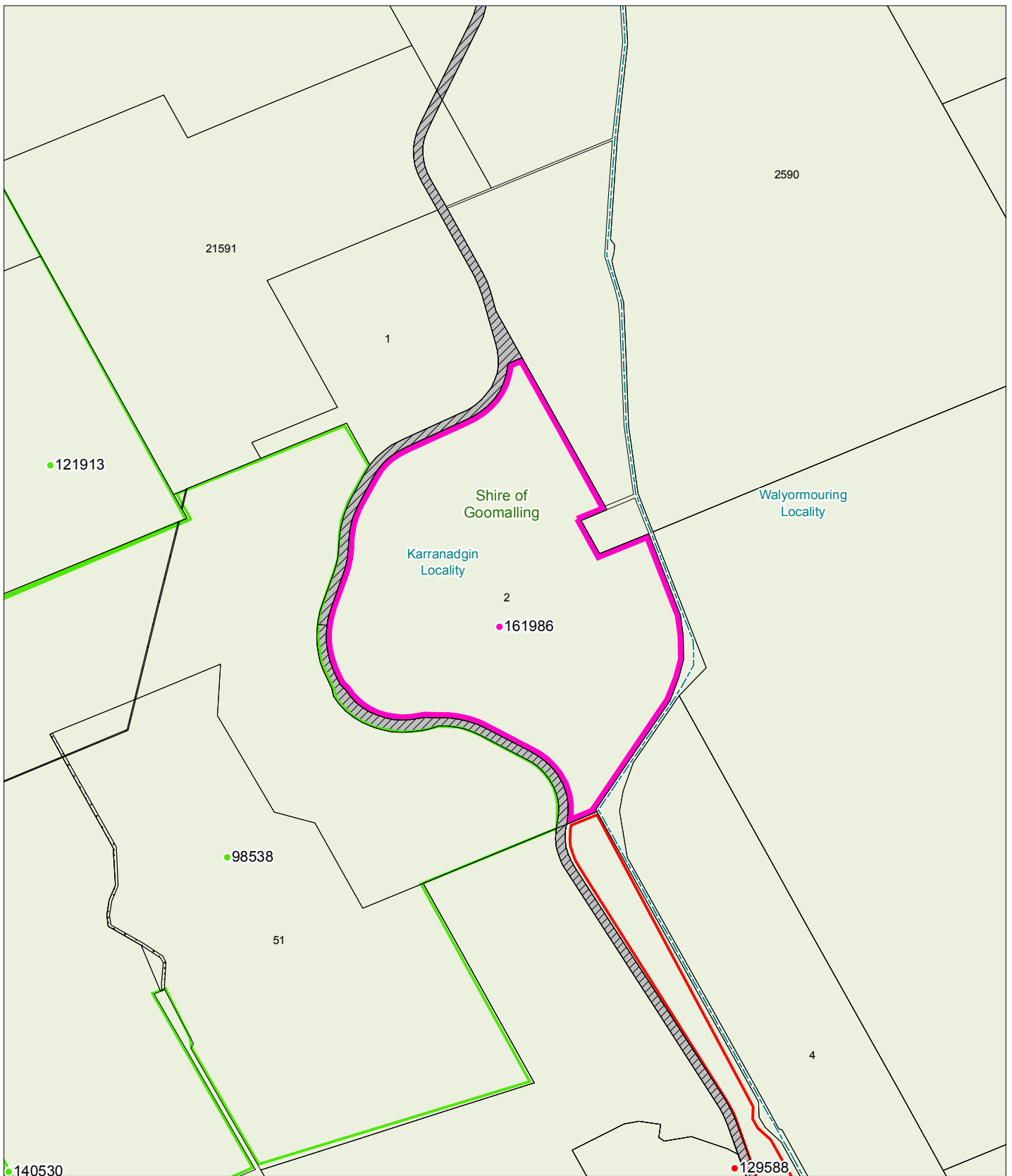
If yes, either the plan of subdivision or accompanying servicing plan is to show the indicative internal sewer and water connections to each lot.

If applicable, easements are to be shown.

Information on the water and sewer detail for survey-strata lots to be shown can be found on the Department of Mines, Industry Regulation and Safety website: [www.commerce.wa.gov.au/publications/plumbers-technical-note-services-survey-strata-lots-0](http://www.commerce.wa.gov.au/publications/plumbers-technical-note-services-survey-strata-lots-0)

The WAPC has published a guide to applications and fees to assist applicants preparing to submit applications. The guide and other information about the planning system is available online:

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



**Location Plan for:  
Subdivision Application**

This data is to be used only for the processing of a Subdivision Application

Application Number: **161986**  
 Decision: **Outstanding**  
 Printed: **10/02/2022**

**Application Status**

- Approved
- Refused
- Outstanding

**Existing LPS Zones and Reserves**

- Railway purposes
- Rural 3 - general farming

**Easements and Referrals**

- Easements

**Region Scheme Reserves**

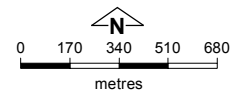
**Localities & Local Government Boundaries**

- Local government boundary
- Locality



Produced by Data Analytics,  
Department of Planning, Lands and Heritage, Perth WA

Base information supplied by  
Western Australian Land Information Authority SLIP 1180-2020-1





## 9.8 BUDGET REVIEW

File Reference	3.6
Disclosure of Interest	Nil
Applicant	Shire of Goomalling
Previous Item Numbers	No Direct
Date	8 <sup>th</sup> March 2022
Author	Peter Bentley – Chief Executive Officer
Authorising Officer	Peter Bentley – Chief Executive Officer
<b>Attachments</b> 1. Copy of the Budget Review Document	

### Summary

To consider and adopt the Budget Review as presented for the period 1 July 2020 to 31 March 2021.

### Background

The Local Government (Financial Management) Regulations 1996, regulation 33A as amended, requires that local governments conduct a budget review between 1 January and 31 March in each financial year. A copy of the review and determination is to be provided to the Department of Local Government within 30 days of the adoption of the review.

### Consultation

DCEO

### Statutory Environment

*Local Government Act 1995 (as amended).*

*Local Government (Financial Management) Regulations 1996.*

*Regulation 33A of the Local Government (Financial Management) Regulations 1996 requires:*

- (1) *Between 1 January and 31 March in each financial year a local government is to carry out a review of its annual budget for that year.*
- (2A) *The review of annual budget for a financial year must –*
  - (a) *consider the local government's financial performance in the period beginning on 1 July and ending no earlier than 31 December in that financial year; and*
  - (b) *consider the local government's financial position as at the date of the review; and*
  - (c) *review the outcomes of the end of that financial year that are forecast in the budget.*
- (2) *Within 30 days after a review of the annual budget of a local government is carried out it is to be submitted to the council.*
- (3) *A council is to consider a review submitted to it and is to determine\* whether or not to adopt the review, any parts of the review or any recommendations made in the review.*

**\*Absolute majority required.**

- (4) *Within 30 days after a council has made a determination, a copy of the review and determination is to be provided to the Department.*

*Non-compliance with Financial Management Regulations.*



*The financial report is scrutinized to ensure that all statutory requirements are met. To meet compliance, the budget review must be carried out between 1 January and 31 March, adopted by Council within 30 days, and then a copy must be sent to the Department within 30 days of the determination.*

**Policy Implications**

Nil

**Financial Implications**

Ongoing management of Council funds

**Strategic Implications**

<b>Shire of Goomalling Community Strategic Plan 2019-2028</b>	
4.1.4	Provide reporting processes in a transparent, accountable and timely manner
4.2.3	Use resources efficiently and effectively
4.2.1	Operate in a financially sustainable manner

**Comment/Conclusion**

The purpose of the budget review is to ensure that the Council is informed of the likely financial position of the Shire to 30 June 2022 in terms of its adopted Budget. For the purposes of annual reporting, Council is required to report against the adopted budget.

In reviewing the 2021/22 Budget and incorporating the amendments and the increased audited deficit for the 2020/21 financial year, the changes made to the various accounts has resulted in the revised forecast closing deficit of \$256,636 to 30 June 2022. This report includes any major impacts that COVID 19 may have had on this financial year.

A List of Budget Amendments is shown in Note 2 in the attached report and the following is a snapshot by classification of changes.

**Voting Requirements**

Absolute Majority

**OFFICERS' RECOMMENDATION**

That:

1. In accordance with Local Government (Financial Management) Regulation 33A and the Local Government Act, Council adopts the 2021/22 Budget Review for the period ending 28 February 2022, as attached to the Agenda.
2. That the CEO provides a copy of the review and determination to the Department within 30 days of determination.
3. The CEO investigate any and all reasonable measures that may reduce the deficit position prior to the financial year end.

**RESOLUTION 469**

***Moved Cr Van Gelderen, seconded Cr Barratt that Council endorses the Officer's recommendation.***

**CARRIED 6/0  
 Absolute Majority**

# SHIRE OF GOOMALLING

## **Budget Review (Containing the Statement of Financial Activity) For the period ending 28 February 2022**

**LOCAL GOVERNMENT ACT 1995  
LOCAL GOVERNMENT (FINANCIAL MANAGEMENT) REGULATIONS 1996**

### **TABLE OF CONTENTS**

Statement of Financial Activity by Program	5
Statement of Financial Activity by Nature or Type	7
Note 1 Statement of Financial Activity Information	8
Note 2 Cash and Financial Assets	9
Note 3 Receivables	10
Note 4 Stock	11
Note 5 Payables	12
Note 6 Rate Revenue	13
Note 7 Disposal of Assets	14
Note 8 Capital Acquisitions	15-16
Note 9 Borrowings	17-18
Note 10 Cash Reserves	19
Note 11 Other Current Liabilities	20
Note 12 Operating grants and contributions	21
Note 13 Non operating grants and contributions	22
Note 14 Disposal Note	23
Note 15 Explanation of Material Variances	24



SHIRE OF GOOMALLING  
STATEMENT OF BUDGET REVIEW  
(NATURE OR TYPE)  
FOR THE PERIOD ENDED 31 MARCH 2021

	Budget v Actual		Predicted				
	Note	Adopted Budget (a)	YTD Actual (b)	Variance Permanent (c)	Variance Timing (Carryover) (d)		Year End (a)+(c)+(d)
	\$	\$	\$	\$	\$		
<b>OPERATING ACTIVITIES</b>							
Net current assets at start of financial year surplus/(deficit)		(273,269)	(325,028)	(51,759)		(325,028) ▼	
<b>Revenue from operating activities (excluding rates)</b>							
Other rates		233,350	233,350	0		233,350	
Operating grants, subsidies and contributions		1,276,758	904,621	154,000		1,430,758 ▲	
Fees and charges		1,439,406	1,180,736	42,300		1,481,706 ▲	
Service charges			0	0		0	
Interest earnings		41,957	21,324	8,500		50,457 ▲	
Other revenue		131,000	121,472	56,713		187,713 ▲	
Profit on asset disposals		0	36,559	0		0	
		3,122,471	2,498,062	261,512	0	3,383,983	
<b>Expenditure from operating activities</b>							
Employee costs		(2,061,721)	(1,437,419)	(51,412)		(2,113,133) ▲	
Materials and contracts		(1,262,922)	(1,040,344)	(336,629)		(1,599,551) ▲	
Utility charges		(256,101)	(181,017)	(2,300)		(258,401) ▲	
Depreciation on non-current assets		(1,588,999)	(1,158,872)	0		(1,588,999)	
Interest expenses		(149,526)	(32,648)	1,000		(148,526) ▼	
Insurance expenses		(172,679)	(170,920)	(1,500)		(174,179) ▲	
Other expenditure		(151,100)	(146,828)	(39,700)		(190,800) ▲	
Loss on asset disposals		0	(14,500)	0		0	
		(5,643,048)	(4,182,547)	(430,541)	0	(6,073,589)	
Non-cash amounts excluded from operating activities		1,588,999	1,136,813	0		1,588,999	
<b>Amount attributable to operating activities</b>		(1,204,847)	(872,700)	0	(220,788)	0	(1,425,635)
<b>INVESTING ACTIVITIES</b>							
Proceeds from non-operating grants, subsidies and contributions		2,623,045	1,005,312	20,000		2,643,045 ▲	
Less Unspent Non-Operating Grants represented as Contract Liabilities		0	(36,680)	0		0	
<b>Net Revenue from Non-Operating Grants</b>		2,623,045	968,632	0	20,000	0	2,643,045
Proceeds from disposal of assets		120,000	162,291			120,000	
Proceeds from financial assets at amortised cost - self supporting loans		39,157	19,256	0		39,157	
Payments for property, plant and equipment and infrastructure		(3,385,700)	(1,374,295)	61,773		(3,323,927) ▼	
<b>Amount attributable to investing activities</b>		(603,498)	(224,117)	81,773	0	(521,725)	
<b>FINANCING ACTIVITIES</b>							
Transfer from reserves		50,000	0	0		50,000	
Payments for principal portion of lease liabilities		(21,412)	0	0		(21,412)	
Repayment of debentures		(304,779)	(250,919)	0		(304,779)	
Transfer to reserves		(7,500)	(0)	0		(7,500)	
<b>Amount attributable to financing activities</b>		(283,691)	(250,919)	0	0	0	(283,691)
<b>Budget deficiency before general rates</b>		(2,092,036)	(1,347,736)	0	(139,015)	0	(2,231,051)
<b>Estimated amount to be raised from general rates</b>		2,067,709	1,879,216	7,991		2,075,700	
<b>Closing funding surplus(deficit)</b>	3 (c)	(24,327)	531,480	0	(131,024)	0	(155,351) ▼

SHIRE OF GOOMALLING  
STATEMENT OF BUDGET REVIEW  
(STATUTORY REPORTING PROGRAM)  
FOR THE PERIOD ENDED 31 MARCH 2021

	Budget v Actual		Predicted			Material Variance	
	Note	Adopted Annual Budget (a)	YTD Actual (b)	Variance Permanent (c)	Variance Timing (Carryover) (d)		Year End (a)+(c)+(d)
	\$	\$	\$	\$	\$		
<b>OPERATING ACTIVITIES</b>							
Net current assets at start of financial year surplus/(deficit)		(273,269)	(325,028)	(51,759)	0	(325,028)	▼
<b>Revenue from operating activities (excluding rates)</b>							
Governance		32,000	33,391	30,000		62,000	▲
General purpose funding		481,698	591,505	60,698		542,396	▲
Law, order, public safety		365,800	231,626	5,600		371,400	▲
Health		664,000	385,780	500		664,500	▲
Education and welfare		600	432	200		800	▲
Housing		273,310	165,590	8,000		281,310	▲
Community amenities		501,600	487,246	4,100		505,700	▲
Recreation and culture		126,656	59,046	20,400		147,056	▲
Transport		328,408	269,920	82,000		410,408	▲
Economic services		284,900	199,920	25,150		310,050	▲
Other property and services		63,500	73,608	24,862		88,362	▲
		3,122,472	2,498,064	261,511	0	3,383,983	
<b>Expenditure from operating activities</b>							
Governance		(255,183)	(133,199)	(11,800)		(266,983)	▲
General purpose funding		(96,309)	(66,947)	1,500		(94,809)	▼
Law, order, public safety		(557,992)	(323,739)	(47,700)		(605,692)	▲
Health		(709,524)	(471,147)	4,350		(705,174)	▼
Education and welfare		(16,262)	(10,542)	900		(15,362)	▼
Housing		(414,582)	(205,925)	28,590		(385,992)	▼
Community amenities		(603,391)	(416,150)	3,000		(600,391)	▼
Recreation and culture		(958,033)	(603,088)	33,550		(924,483)	▼
Transport		(1,449,389)	(1,532,367)	(421,600)		(1,870,989)	▲
Economic services		(525,127)	(366,528)	(16,600)		(541,727)	▲
Other property and services		(57,256)	(52,915)	(4,731)		(61,987)	▲
		(5,643,048)	(4,182,547)	(430,541)	0	(6,073,589)	
Non-cash amounts excluded from operating activities		1,588,999	1,136,813			1,588,999	
<b>Amount attributable to operating activities</b>		(1,204,846)	(872,698)	(220,789)	0	(1,425,635)	
<b>INVESTING ACTIVITIES</b>							
Proceeds from non-operating grants, subsidies and contributions		2,623,045	1,005,312	20,000	0	2,643,045	▼
Less Unspent Non-Operating Grants represented as Contract Liabilities		0	(36,680)	0	0	0	
<b>Net Revenue from Non-Operating Grants</b>		2,441,769	1,643,040	20,000	0	2,421,217	▲
Proceeds sale of assets		120,000	162,291			120,000	
Proceeds from financial assets at amortised cost - self supporting loans		39,157	19,256	0	0	39,157	
Payments for property, plant and equipment and infrastructure		(3,385,700)	(1,374,295)	61,773	0	(3,323,927)	▼
<b>Amount attributable to investing activities</b>		(784,774)	450,292	81,773	0	(743,553)	
<b>FINANCING ACTIVITIES</b>							
Proceeds from new debentures		0	0	0	0	0	
Transfer from reserves		50,000	0	0	0	50,000	
Payments for principal portion of lease liabilities		(21,412)	0	0	0	(21,412)	
Repayment of debentures		(304,779)	(250,919)	0	0	(304,779)	
Transfer to reserves		(7,500)	(0)	0	0	(7,500)	
<b>Amount attributable to financing activities</b>		(283,691)	(250,919)	0	0	(283,691)	
<b>Budget deficiency before general rates</b>		(2,092,036)	(1,347,736)	(139,016)	0	(2,231,051)	
<b>Estimated amount to be raised from general rates</b>		2,067,709	1,879,216	7,991	0	2,075,700	
<b>Closing Funding Surplus(Deficit)</b>	3 (c)	(24,327)	531,480	(131,024)	0	(155,351)	▼

GL Code	Description	Classification	Original Budget	Proposed Budget	Increase in Available Cash	Decrease in Available Cash	Amended Budget Running Balance
					\$	\$	\$
	<b>Closing funding surplus(deficit)</b>	Closing surplus/(deficit)					(24,327)
	Audited Surplus/Deficit	Opening deficit	(273,269)	(325,028)		(51,759)	(76,086)
31001	RATES - GRV	Operating Revenue	222,179	230,168	7,989		(68,097)
31007	RATES - Admin Fee Instalments	Operating Revenue	3,500	3,700	200		(67,897)
031008	RATES - Instalment Interest	Operating Revenue	5,000	5,500	500		(67,397)
041009	EXPENSE - Rates General	Operating Expenses	(64,232)	(62,232)	2,000		(65,397)
032008	REVENUE - Other General Purpose - No GST	Operating Revenue	12,500	20,500	8,000		(57,397)
#REF! 032001	GRANTS - General Purpose	Operating Revenue	210,000	262,000	52,000		(5,397)
032105	EXPENSE - Other General Purpose - GST Incl	Operating Expenses	(32,077)	(32,577)		(500)	(5,897)
041004	REVENUE - Members of Council - No GST	Operating Revenue	10,500	15,500	5,000		(897)
041115	EXPENSE - Members of Council - GST Incl	Operating Expenses	(131,524)	(138,324)		(6,800)	(7,697)
041116	EXPENSE - Elections	Operating Expenses	(3,500)	(2,000)	1,500		(6,197)
041120	EXPENSE - Administration Building	Operating Expenses	(17,800)	(21,800)		(4,000)	(10,197)
041121	EXPENSE - Audit	Operating Expenses	(27,500)	(32,500)		(5,000)	(15,197)
042006	REVENUE - Administration General - No GST	Operating Revenue	3,500	28,500	25,000		9,803
042130	EXPENSE - Administration General	Operating Expenses	(764,592)	(762,592)	2,000		11,803
043102	EXPENSE - AROC	Operating Expenses	(5,500)	(5,000)	500		12,303
051003	REVENUE - ESL Collected	Operating Revenue	55,000	60,000	5,000		17,303
051102	EXPENSE - ESL Grant - Clothing & Accessories	Operating Expenses	(5,500)	(15,500)		(10,000)	7,303
051103	EXPENSE - ESL Grant - Vehicle Maintenance	Operating Expenses	(11,000)	(21,000)		(10,000)	(2,697)
051107	EXPENSE - CESM	Operating Expenses	(20,000)	(30,000)		(10,000)	(12,697)
051121	EXPENSE - ESL Grant - Equipment	Operating Expenses	(2,000)	(3,000)		(1,000)	(13,697)
051122	EXPENSE - ESL Remitted	Operating Expenses	(55,000)	(60,000)		(5,000)	(18,697)
051123	EXPENSE - Other Fire Prevention	Operating Expenses	(306,037)	(317,537)		(11,500)	(30,197)
052006	REVENUE - Animal Control - No GST	Operating Revenue	3,000	3,600	600		(29,597)
052107	EXPENSE - Animal Control	Operating Expenses	(69,355)	(72,105)		(2,750)	(32,347)
053105	EXPENSE - Other Law, Order & Public Safety	Operating Expenses	(3,800)	(1,800)	2,000		(30,347)
053107	EXPENSE - CCTV	Operating Expenses	(1,800)	(1,250)	550		(29,797)
072010	REVENUE - Health Inspection - No GST	Operating Revenue	0	500	500		(29,297)
072121	EXPENSE - Health Inspection	Operating Expenses	(17,681)	(13,181)	4,500		(24,797)
073100	MOSQUITO CONTROL	Operating Expenses	(8,000)	(3,900)	4,100		(20,697)
073101	EXPENSE - Analytical Services	Operating Expenses	(750)	0	750		(19,947)
074102	EXPENSE - Surgery	Operating Expenses	(683,093)	(688,093)		(5,000)	(24,947)
082102	EXPENSE - Education	Operating Expenses	(1,000)	(100)	900		(24,047)
084001	REVENUE - Seniors Bus	Operating Revenue	600	800	200		(23,847)
091004	REVENUE - Staff Housing	Operating Revenue	3,900	5,900	2,000		(21,847)
091005	REVENUE - Rent Staff Housing	Operating Revenue	24,310	30,310	6,000		(15,847)
091100	EXPENSE - 32 Eaton Street	Capital Expenses	(13,550)	(14,550)		(1,000)	(16,847)
091100	EXPENSE - 32 Eaton Street	Operating Expenses	(13,550)	(14,550)		(1,000)	(17,847)
091104	EXPENSE - 7 Forward Street	Operating Expenses	(6,800)	(10,300)		(3,500)	(21,347)
091109	EXPENSE - 59 Railway Terrace	Operating Expenses	(16,600)	(9,600)	7,000		(14,347)
091122	EXPENSE - 45 James Street	Operating Expenses	(11,400)	(8,900)	2,500		(11,847)
091123	EXPENSE - 47 James Street	Operating Expenses	(6,250)	(5,250)	1,000		(10,847)
091125	EXPENSE - 32B Eaton Street	Operating Expenses	(5,940)	(4,390)	1,550		(9,297)
092130	EXPENSE - Unit 1 Hoddy Street	Operating Expenses	(6,570)	(3,870)	2,700		(6,597)
092132	EXPENSE - Unit 3 Hoddy Street	Operating Expenses	(5,124)	(3,674)	1,450		(5,147)
092134	EXPENSE - Unit 5 Hoddy Street	Operating Expenses	(4,858)	(9,858)		(5,000)	(10,147)
092135	EXPENSE - Unit 6 Hoddy Street	Operating Expenses	(5,074)	(7,074)		(2,000)	(12,147)
092136	EXPENSE - Unit 7 Hoddy Street	Operating Expenses	(4,894)	(3,944)	950		(11,197)
092137	EXPENSE - 44 Hoddy Street	Operating Expenses	(7,480)	(4,130)	3,350		(7,847)
092138	EXPENSE - 46 Hoddy Street	Operating Expenses	(6,480)	(4,580)	1,900		(5,947)
092139	EXPENSE - 48 Hoddy Street	Operating Expenses	(4,870)	(3,970)	900		(5,047)
092140	EXPENSE - 50 Hoddy Street	Operating Expenses	(5,820)	(4,370)	1,450		(3,597)
hide 092141	EXPENSE - Unit 1 Koomal Village	Operating Expenses	(6,460)	(5,670)	790		(2,807)
093002	REVENUE - Community Housing - No GST	Operating Expenses	105,220	105,220	0		(2,807)
093103	EXPENSE - 73A James Street	Operating Expenses	(9,560)	(6,060)	3,500		693
093105	EXPENSE - 39 Throssell Street	Operating Expenses	(6,940)	(5,490)	1,450		2,143
093106	EXPENSE - 41 Throssell Street	Operating Expenses	(5,560)	(4,110)	1,450		3,593
093107	EXPENSE - 43 Throssell Street	Operating Expenses	(9,870)	(5,970)	3,900		7,493
093108	EXPENSE - 45 Throssell Street	Operating Expenses	(10,290)	(8,540)	1,750		9,243
093110	EXPENSE - 60A Forrest Street Street	Operating Expenses	(4,290)	(3,540)	750		9,993
hide 093113	EXPENSE - 35 Throssell Street	Operating Expenses	(6,380)	(4,630)	1,750		11,743
101005	REVENUE - Household Refuse	Operating Expenses	140,000	140,000	0		11,743
101101	EXPENSE - Goomalling Tip	Operating Expenses	(75,631)	(83,631)		(8,000)	3,743
102150	EXPENSE - Protection of the Environment	Operating Expenses	(1,250)	(500)	750		4,493
103115	REVENUE - Town Planning	Operating Revenue	10,000	12,500	2,500		6,993
102151	EXPENSE - Drummuster	Operating Expenses	(1,200)	(700)	500		7,493
105104	EXPENSE - Public Conveniences Goomalling	Operating Expenses	(18,881)	(16,931)	1,950		9,443
105110	EXPENSE - Public Conveniences Other	Operating Expenses	(14,050)	(8,550)	5,500		14,943
106001	REVENUE - Sewerage Charges	Operating Revenue	196,600	198,200	1,600		16,543
106100	EXPENSE - Sewerage Treatment Plant	Operating Expenses	(49,131)	(46,631)	2,500		19,043
106101	EXPENSE - Sewerage Mains Maintenance	Operating Expenses	(53,638)	(48,238)	5,400		24,443
106102	EXPENSE - Sewerage Pump Stations	Operating Expenses	(39,038)	(48,138)		(9,100)	15,343
106103	EXPENSE - Sewerage Imhoff & Primary Dam	Operating Expenses	(21,671)	(19,671)	2,000		17,343
106104	EXPENSE - Sewerage Irrigation Dam	Operating Expenses	(11,631)	(10,131)	1,500		18,843
111021	REVENUE - Other	Operating Revenue	500	900	400		19,243
111102	EXPENSE - Goomalling Hall	Operating Expenses	(29,700)	(23,800)	5,900		25,143
111108	EXPENSE - Sporting Complex - Tennis	Operating Expenses	(22,281)	(20,281)	2,000		27,143

112110	EXPENSE - Swimming Pool	Operating Expenses	(110,981)	(107,281)	3,700		30,843
113210	REVENUE - Football Club	Operating Revenue	5,000	20,000	15,000		45,843
113252	EXPENSE - Gymnasium	Operating Expenses	(30,053)	(23,053)	7,000		52,843
113256	EXPENSE - Goomalling Go Karts	Operating Expenses	(2,443)	(1,443)	1,000		53,843
113259	EXPENSE - Community Resource Centre	Operating Expenses	(41,868)	(39,918)	1,950		55,793
113269	EXPENSE - Youth Zone Activities	Operating Expenses	(13,000)	(8,000)	5,000		60,793
113270	EXPENSE - Other Recreation	Operating Expenses	(70,543)	(70,043)	500		61,293
114001	REVENUE - Goomalling Library (CRC)	Operating Revenue	0	5,000	5,000		66,293
115105	EXPENSE - Other Culture	Operating Expenses	(11,500)	(5,000)	6,500		72,793
121001	REVENUE - Grants Black Spot	Operating Revenue	73,599	93,599	20,000		92,793
121008	REVENUE - Grants Bridge Construction	Operating Revenue	0	82,000	82,000		174,793
122110	EXPENSE - Road Maintenance	Operating Expenses	(277,609)	(727,609)		(450,000)	(275,207)
122112	EXPENSE - Bridge Maintenance	Operating Expenses	(1,600)	(9,600)		(8,000)	(283,207)
122304	EXPENSE - Goomalling Depot	Operating Expenses	(11,500)	(11,500)	0	0	(283,207)
122307	EXPENSE - Signs General	Operating Expenses	(21,650)	(25,650)		(4,000)	(287,207)
122320	EXPENSE - Footpaths	Operating Expenses	(24,600)	(14,900)	9,700		(277,507)
122322	EXPENSE - Tree Lopping	Operating Expenses	(25,000)	0	25,000		(252,507)
122324	EXPENSE - Street Cleaning	Operating Expenses	(23,100)	(18,600)	4,500		(248,007)
122328	EXPENSE - Recreation Ground Depot	Operating Expenses	(1,239)	(2,239)		(1,000)	(249,007)
124150	EXPENSE - DOT Licensing	Operating Expenses	(41,355)	(39,155)	2,200		(246,807)
131101	EXPENSE - Weed Control	Operating Expenses	(12,931)	(11,431)	1,500		(245,307)
131106	OTHER RURAL EXPENDITURE	Operating Expenses	(12,431)	(9,931)	2,500		(242,807)
132001	REVENUE - Caravan Park Charges	Operating Revenue	115,000	130,000	15,000		(227,807)
132002	REVENUE - Caravan Park Chalets	Operating Revenue	70,000	80,000	10,000		(217,807)
132101	EXPENSE - Area Promotion	Operating Expenses	(22,577)	(23,577)		(1,000)	(218,807)
132103	EXPENSE - Caravan Park	Operating Expenses	(158,841)	(172,841)		(14,000)	(232,807)
132107	EXPENSE - Slater Homestead	Operating Expenses	(20,389)	(21,489)		(1,100)	(233,907)
133001	REVENUE - Building Services	Operating Revenue	10,000	7,500		(2,500)	(236,407)
134009	REVENUE - Dentist Surgery	Operating Revenue	0	400	400		(236,007)
134065	REVENUE - Endeavour	Operating Revenue	500	1,000	500		(235,507)
134068	REVENUE - Gumnuts	Operating Revenue	0	1,750	1,750		(233,757)
134070	REVENUE - Other Economic Services	Operating Revenue	500	500	0		(233,257)
134116	EXPENSE - Knick Knack Shop	Operating Expenses	(7,910)	(6,410)	1,500		(232,257)
134121	EXPENSE - Dentist Surgery	Operating Expenses	(1,400)	(5,500)		(4,100)	(236,357)
134134	EXPENSE - Whispers	Operating Expenses	(4,955)	(3,155)	1,800		(234,557)
134201	EXPENSE - Lot39	Operating Expenses	(8,820)	(6,870)	1,950		(232,607)
134205	EXPENSE - Hairdresser 39A	Operating Expenses	(5,458)	(5,558)		(100)	(232,707)
134206	Expense - Gumnuts	Operating Expenses	(14,000)	(13,550)	450		(232,257)
134252	Expense - Maangart Yorga Program	Operating Expenses	0	(6,000)		(6,000)	(238,257)
141006	REVENUE - Private Works	Operating Revenue	25,000	28,000	3,000		(235,257)
141100	EXPENSE - Private Works	Operating Expenses	(19,631)	0	19,631		(215,626)
142112	EXPENSE - Works Training	Operating Expenses	(7,890)	(10,890)		(3,000)	(218,626)
142120	EXPENSE - Public Works Overhead	Operating Expenses	(570,192)	(570,692)		(500)	(219,126)
142121	EXPENSE - Occ Health & Safety	Operating Expenses	(19,050)	(16,050)	3,000		(216,126)
143130	EXPENSE - Plant Operation	Operating Expenses	(377,467)	(394,467)		(17,000)	(233,126)
143190	EXPENSE - Plant Costs Recovered	Operating Expenses	442,742	459,742	17,000		(216,126)
144001	REVENUE - Workes Compensation	Operating Revenue	0	11,862	11,862		(204,263)
144102	EXPENSE - Workers Compensation	Operating Expenses	0	(11,862)		(11,862)	(216,126)
145010	REVENUE - Other Unclassified - No GST	Operating Revenue	8,500	18,500	10,000		(206,126)
145150	EXPENSE - Other Unclassified inc GST	Operating Expenses	(1,000)	(13,000)		(12,000)	(218,126)
108003	Upgrade to sewerage water pipe line LRCIP	Capital Expenses	(30,000)	(50,000)		(20,000)	(238,126)
118005	Town Hall Ceiling Upgrade - LRCIP	Capital Expenses	(100,000)	(101,142)		(1,142)	(239,268)
118006	Anstey Park - Upgrade -LRCIP	Capital Expenses	(185,000)	(173,903)	11,097		(228,171)
129911	Local Road and Community Infrastructure Program (footpa	Capital Expenses	(30,000)	(40,000)		(10,000)	(238,171)
129913	Bridge Upgrade LRCIP	Capital Expenses	(50,000)	0	50,000		(188,171)
123906	Plant Replacement - Grader Go 020 (secondhand	Capital Expenses	(215,000)	(180,000)	35,000		(153,171)
123908	Plant replacement - Utility GO 039	Capital Expenses	(20,000)	(17,273)	2,727		(150,444)
123909	Plant replacement - Go 183	Capital Expenses	(20,000)	(20,909)		(909)	(151,353)
123911	Small Plant - Mobile Traffic lights	Capital Expenses	(25,000)	(30,000)		(5,000)	(156,353)
			(3,918,555)	(4,050,581)	594,097	(726,122)	(156,353)



## 9.9 2021 COMPLIANCE AUDIT RETURN

<b>File Reference</b>	4.4
<b>Disclosure of Interest</b>	Nil
<b>Applicant</b>	Shire Of Goomalling
<b>Previous Item Numbers</b>	No Direct
<b>Date</b>	8 <sup>TH</sup> March 2022
<b>Author</b>	Peter Bentley – Chief Executive Officer
<b>Authorising Officer</b>	Peter Bentley – Chief Executive Officer
<b>Attachments</b>	
1. Copy of the Compliance Audit Return 2021	

### Summary

To adopt Council's 2021 Compliance Audit Return (CAR) in accordance with the Local Government Act 1995

### Background

Each Western Australian local government is required to carry out a compliance audit for the period **1 January to 31 December** against the requirements of the compliance audit return. The CAR has been prepared by EA, DCEO and the CEO, and reviewed by CEO. After the compliance audit return is accepted by Council, a certified copy of the return, along with the relevant section of the minutes and any additional information explaining or qualifying the compliance audit, is to be submitted to the Director General of the Department of Local Government and Communities by **31 March**.

### Consultation

Nil

### Statutory Environment

*Local Government Act 1995 (as amended).*

### Policy Implications

There is no current Council policy regarding this matter

### Financial Implications

Accepting the extra costs will be unbudgeted.

### Strategic Implications

<b>Shire of Goomalling Community Strategic Plan 2019-2028</b>	
4.1.4	Provide reporting processes in a transparent, accountable and timely manner.
4.2.2	Promote a culture of continuous improvement processes and resource sharing.

### Comment/Conclusion

Nil Further

### Voting Requirements

Simple Majority



## **OFFICERS' RECOMMENDATION**

That the Council:

Adopt the presented Compliance Return as the Official Compliance Return for 2021 with the following certifications:

- The information contained in this Return is true and correct to the best of our knowledge.
- This Return was included in the agenda papers and considered by Council at the Ordinary Meeting of Council held on 16 March 2022.
- Each Councillor has had the opportunity to review the Return and to make comment to the Council.
- The extract of the minutes attached to the Return is a true and correct copy of the relevant section(s) of the above-mentioned minutes.
- The Council adopted the Compliance Audit Return as the official Return of Council for the period 1 January 2021 to 31 December 2021.
- Council reviewed the 2021 Compliance Audit Return noting amendments as detailed and recorded its satisfaction to the answers in the return.

### **RESOLUTION 470**

***Moved Cr Barratt, seconded Cr Butt that Council endorses the Officer's recommendation.***

***CARRIED 6/0  
Simple Majority***



## Goomalling - Compliance Audit Return 2021

### Certified Copy of Return

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

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





<b>Delegation of Power/Duty</b>					
<b>No</b>	<b>Reference</b>	<b>Question</b>	<b>Response</b>	<b>Comments</b>	<b>Respondent</b>
1	s5.16	Were all delegations to committees resolved by absolute majority?	N/A	Council has no committees	Karen Mannaerts
2	s5.16	Were all delegations to committees in writing?	N/A		Karen Mannaerts
3	s5.17	Were all delegations to committees within the limits specified in section 5.17?	N/A		Karen Mannaerts
4	s5.18	Were all delegations to committees recorded in a register of delegations?	N/A		Karen Mannaerts
5	s5.18	Has council reviewed delegations to its committees in the 2020/2021 financial year?	N/A		Karen Mannaerts
6	s5.42(1) & s5.43 Admin Reg 18G	Did the powers and duties delegated to the CEO exclude those listed in section 5.43 of the Act?	Yes		Karen Mannaerts
7	s5.42(1)	Were all delegations to the CEO resolved by an absolute majority?	Yes		Karen Mannaerts
8	s5.42(2)	Were all delegations to the CEO in writing?	Yes		Karen Mannaerts
9	s5.44(2)	Were all delegations by the CEO to any employee in writing?	Yes		Karen Mannaerts
10	s5.16(3)(b) & s5.45(1)(b)	Were all decisions by the council to amend or revoke a delegation made by absolute majority?	Yes		Karen Mannaerts
11	s5.46(1)	Has the CEO kept a register of all delegations made under Division 4 of the Act to the CEO and to employees?	Yes		Karen Mannaerts
12	s5.46(2)	Were all delegations made under Division 4 of the Act reviewed by the delegator at least once during the 2020/2021 financial year?	Yes	August 2020 (Planning delegations) & June 2021	Karen Mannaerts
13	s5.46(3) Admin Reg 19	Did all persons exercising a delegated power or duty under the Act keep, on all occasions, a written record in accordance with Admin Reg 19?	Yes		Karen Mannaerts

<b>Disclosure of Interest</b>					
<b>No</b>	<b>Reference</b>	<b>Question</b>	<b>Response</b>	<b>Comments</b>	<b>Respondent</b>
1	s5.67	Where a council member disclosed an interest in a matter and did not have participation approval under sections 5.68 or 5.69, did the council member ensure that they did not remain present to participate in discussion or decision making relating to the matter?	Yes		Karen Mannaerts





No	Reference	Question	Response	Comments	Respondent
2	s5.68(2) & s5.69 (5) Admin Reg 21A	Were all decisions regarding participation approval, including the extent of participation allowed and, where relevant, the information required by Admin Reg 21A, recorded in the minutes of the relevant council or committee meeting?	Yes		Karen Mannaerts
3	s5.73	Were disclosures under section sections 5.65, 5.70 or 5.71A(3) recorded in the minutes of the meeting at which the disclosures were made?	Yes		Karen Mannaerts
4	s5.75 Admin Reg 22, Form 2	Was a primary return in the prescribed form lodged by all relevant persons within three months of their start day?	Yes		Karen Mannaerts
5	s5.76 Admin Reg 23, Form 3	Was an annual return in the prescribed form lodged by all relevant persons by 31 August 2021?	Yes		Karen Mannaerts
6	s5.77	On receipt of a primary or annual return, did the CEO, or the mayor/president, give written acknowledgment of having received the return?	Yes		Karen Mannaerts
7	s5.88(1) & (2)(a)	Did the CEO keep a register of financial interests which contained the returns lodged under sections 5.75 and 5.76?	Yes		Karen Mannaerts
8	s5.88(1) & (2)(b) Admin Reg 28	Did the CEO keep a register of financial interests which contained a record of disclosures made under sections 5.65, 5.70, 5.71 and 5.71A, in the form prescribed in Admin Reg 28?	Yes		Karen Mannaerts
9	s5.88(3)	When a person ceased to be a person required to lodge a return under sections 5.75 and 5.76, did the CEO remove from the register all returns relating to that person?	Yes		Karen Mannaerts
10	s5.88(4)	Have all returns removed from the register in accordance with section 5.88(3) been kept for a period of at least five years after the person who lodged the return(s) ceased to be a person required to lodge a return?	Yes		Karen Mannaerts
11	s5.89A(1), (2) & (3) Admin Reg 28A	Did the CEO keep a register of gifts which contained a record of disclosures made under sections 5.87A and 5.87B, in the form prescribed in Admin Reg 28A?	Yes		Karen Mannaerts
12	s5.89A(5) & (5A)	Did the CEO publish an up-to-date version of the gift register on the local government's website?	Yes		Karen Mannaerts
13	s5.89A(6)	When a person ceases to be a person who is required to make a disclosure under section 5.87A or 5.87B, did the CEO remove from the register all records relating to that person?	Yes		Karen Mannaerts



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

No	Reference	Question	Response	Comments	Respondent
14	s5.89A(7)	Have copies of all records removed from the register under section 5.89A (6) been kept for a period of at least five years after the person ceases to be a person required to make a disclosure?	Yes		Karen Mannaerts
15	Rules of Conduct Reg 11(1), (2) & (4)	Where a council member had an interest that could, or could reasonably be perceived to, adversely affect the impartiality of the person, did they disclose the interest in accordance with Rules of Conduct Reg 11(2)?*  *Question not applicable after 2 Feb 2021	Yes		Karen Mannaerts
16	Rules of Conduct Reg 11(6)	Where a council member disclosed an interest under Rules of Conduct Reg 11(2) was the nature of the interest recorded in the minutes?*	Yes		Karen Mannaerts
		*Question not applicable after 2 Feb 2021			
17	s5.70(2) & (3)	Where an employee had an interest in any matter in respect of which the employee provided advice or a report directly to council or a committee, did that person disclose the nature and extent of that interest when giving the advice or report?	Yes		Karen Mannaerts
18	s5.71A & s5.71B (5)	Where council applied to the Minister to allow the CEO to provide advice or a report to which a disclosure under s5.71A(1) relates, did the application include details of the nature of the interest disclosed and any other information required by the Minister for the purposes of the application?	N/A		Karen Mannaerts
19	s5.71B(6) & s5.71B(7)	Was any decision made by the Minister under subsection 5.71B(6) recorded in the minutes of the council meeting at which the decision was considered?	N/A		Karen Mannaerts
20	s5.103 Admin Regs 34B & 34C	Has the local government adopted a code of conduct in accordance with Admin Regs 34B and 34C to be observed by council members, committee members and employees?*	Yes		Karen Mannaerts
		*Question not applicable after 2 Feb 2021			
21	Admin Reg 34B(5)	Has the CEO kept a register of notifiable gifts in accordance with Admin Reg 34B(5)?*	Yes		Karen Mannaerts
		*Question not applicable after 2 Feb 2021			



No	Reference	Question	Response	Comments	Respondent
22	s5.104(1)	Did the local government prepare and adopt, by absolute majority, a code of conduct to be observed by council members, committee members and candidates within 3 months of the prescribed model code of conduct coming into operation (3 February 2021)?	Yes		Karen Mannaerts
23	s5.104(3) & (4)	Did the local government adopt additional requirements in addition to the model code of conduct? If yes, does it comply with section 5.104(3) and (4)?	No		Karen Mannaerts
24	s5.104(7)	Did the CEO publish an up-to-date version of the adopted code of conduct on the local government's website?	Yes		Karen Mannaerts
25	s5.51A(1) & (3)	Did the CEO prepare, and implement and publish an up-to-date version on the local government's website, a code of conduct to be observed by employees of the local government?	Yes		Karen Mannaerts

#### Disposal of Property

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



<b>Elections</b>					
<b>No</b>	<b>Reference</b>	<b>Question</b>	<b>Response</b>	<b>Comments</b>	<b>Respondent</b>
1	Elect Regs 30G(1) & (2)	Did the CEO establish and maintain an electoral gift register and ensure that all disclosure of gifts forms completed by candidates and donors and received by the CEO were placed on the electoral gift register at the time of receipt by the CEO and in a manner that clearly identifies and distinguishes the forms relating to each candidate?	Yes		Karen Mannaerts
2	Elect Regs 30G(3) & (4)	Did the CEO remove any disclosure of gifts forms relating to an unsuccessful candidate, or a successful candidate that completed their term of office, from the electoral gift register, and retain those forms separately for a period of at least two years?	Yes		Karen Mannaerts
3	Elect Regs 30G(5) & (6)	Did the CEO publish an up-to-date version of the electoral gift register on the local government's official website in accordance with Elect Reg 30G(6)?	Yes		Karen Mannaerts



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



<b>Integrated Planning and Reporting</b>					
<b>No</b>	<b>Reference</b>	<b>Question</b>	<b>Response</b>	<b>Comments</b>	<b>Respondent</b>
1	Admin Reg 19C	Has the local government adopted by absolute majority a strategic community plan? If Yes, please provide the adoption date or the date of the most recent review in the Comments section?	Yes	Full Review November 2019	Karen Mannaerts
2	Admin Reg 19DA (1) & (4)	Has the local government adopted by absolute majority a corporate business plan? If Yes, please provide the adoption date or the date of the most recent review in the Comments section?	Yes	Adopted 2013	Karen Mannaerts
3	Admin Reg 19DA (2) & (3)	Does the corporate business plan comply with the requirements of Admin Reg 19DA(2) & (3)?	Yes		Karen Mannaerts

<b>Local Government Employees</b>					
<b>No</b>	<b>Reference</b>	<b>Question</b>	<b>Response</b>	<b>Comments</b>	<b>Respondent</b>
1	Admin Reg 18C	Did the local government approve a process to be used for the selection and appointment of the CEO before the position of CEO was advertised?	N/A		Peter Bentley
2	s5.36(4) & s5.37 (3) Admin Reg 18A	Were all CEO and/or senior employee vacancies advertised in accordance with Admin Reg 18A?	N/A	No vacancies in 2021.	Karen Mannaerts
3	Admin Reg 18E	Was all information provided in applications for the position of CEO true and accurate?	N/A		Karen Mannaerts
4	Admin Reg 18F	Was the remuneration and other benefits paid to a CEO on appointment the same remuneration and benefits advertised for the position under section 5.36(4)?	N/A		Peter Bentley
5	s5.37(2)	Did the CEO inform council of each proposal to employ or dismiss senior employee?	N/A		Karen Mannaerts
6	s5.37(2)	Where council rejected a CEO's recommendation to employ or dismiss a senior employee, did it inform the CEO of the reasons for doing so?	N/A		Karen Mannaerts



<b>Official Conduct</b>					
<b>No</b>	<b>Reference</b>	<b>Question</b>	<b>Response</b>	<b>Comments</b>	<b>Respondent</b>
1	s5.120	Has the local government designated a senior employee as defined by section 5.37 to be its complaints officer?	Yes	DCEO	Karen Mannaerts
2	s5.121(1) & (2)	Has the complaints officer for the local government maintained a register of complaints which records all complaints that resulted in a finding under section 5.110(2)(a)? Does the complaints register include all information required by section 5.121 (2)?	Yes	Nil received 2021	Karen Mannaerts
3	s5.121(3)	Has the CEO published an up-to-date version of the register of the complaints on the local government's official website?	Yes		Karen Mannaerts



<b>Optional Questions</b>					
<b>No</b>	<b>Reference</b>	<b>Question</b>	<b>Response</b>	<b>Comments</b>	<b>Respondent</b>
1	Financial Management Reg 5 (2)(c)	Did the CEO review the appropriateness and effectiveness of the local government's financial management systems and procedures in accordance with Financial Management Reg 5(2)(c) within the three years prior to 31 December 2021? If yes, please provide the date of council's resolution to accept the report.	Yes	November 2018, This has been an ongoing process since that date.	Peter Bentley
2	Audit Reg 17	Did the CEO review the appropriateness and effectiveness of the local government's systems and procedures in relation to risk management, internal control and legislative compliance in accordance with Audit Reg 17 within the three years prior to 31 December 2021? If yes, please provide date of council's resolution to accept the report.	Yes	November 2018, This has been an ongoing process since that date.	Peter Bentley
3	s5.87C	Where a disclosure was made under sections 5.87A or 5.87B, was the disclosure made within 10 days after receipt of the gift? Did the disclosure include the information required by section 5.87C?	Yes		Karen Mannaerts
4	s5.90A(2) & (5)	Did the local government prepare, adopt by absolute majority and publish an up-to-date version on the local government's website, a policy dealing with the attendance of council members and the CEO at events ?	Yes	Adopted 17/3/21	Karen Mannaerts
5	s5.96A(1), (2), (3) & (4)	Did the CEO publish information on the local government's website in accordance with sections 5.96A(1), (2), (3), and (4)?	Yes		Karen Mannaerts
6	s5.128(1)	Did the local government prepare and adopt (by absolute majority) a policy in relation to the continuing professional development of council members?	No	Policy was adopted Dec 2020	Karen Mannaerts
7	s5.127	Did the local government prepare a report on the training completed by council members in the 2020/2021 financial year and publish it on the local government's official website by 31 July 2021?	Yes		Karen Mannaerts
8	s6.4(3)	By 30 September 2021, did the local government submit to its auditor the balanced accounts and annual financial report for the year ending 30 June 2021?	Yes		Peter Bentley
9	s.6.2(3)	When adopting the annual budget, did the local government take into account all it's expenditure, revenue and income?	Yes		Peter Bentley





<b>Tenders for Providing Goods and Services</b>					
<b>No</b>	<b>Reference</b>	<b>Question</b>	<b>Response</b>	<b>Comments</b>	<b>Respondent</b>
1	F&G Reg 11A(1) & (3)	Did the local government comply with its current purchasing policy [adopted under F&G Reg 11A(1) & (3)] in relation to the supply of goods or services where the consideration under the contract was, or was expected to be, \$250,000 or less or worth \$250,000 or less?	Yes		Peter Bentley
2	s3.57 F&G Reg 11	Subject to F&G Reg 11(2), did the local government invite tenders for all contracts for the supply of goods or services where the consideration under the contract was, or was expected to be, worth more than the consideration stated in F&G Reg 11(1)?	Yes		Karen Mannaerts
3	F&G Regs 11(1), 12(2), 13, & 14(1), (3), and (4)	When regulations 11(1), 12(2) or 13 required tenders to be publicly invited, did the local government invite tenders via Statewide public notice in accordance with F&G Reg 14(3) and (4)?	N/A		Karen Mannaerts
4	F&G Reg 12	Did the local government comply with F&G Reg 12 when deciding to enter into multiple contracts rather than a single contract?	N/A		Karen Mannaerts
5	F&G Reg 14(5)	If the local government sought to vary the information supplied to tenderers, was every reasonable step taken to give each person who sought copies of the tender documents or each acceptable tenderer notice of the variation?	N/A		Karen Mannaerts
6	F&G Regs 15 & 16	Did the local government's procedure for receiving and opening tenders comply with the requirements of F&G Regs 15 and 16?	Yes		Karen Mannaerts
7	F&G Reg 17	Did the information recorded in the local government's tender register comply with the requirements of F&G Reg 17 and did the CEO make the tenders register available for public inspection and publish it on the local government's official website?	Yes		Karen Mannaerts
8	F&G Reg 18(1)	Did the local government reject any tenders that were not submitted at the place, and within the time, specified in the invitation to tender?	N/A		Karen Mannaerts
9	F&G Reg 18(4)	Were all tenders that were not rejected assessed by the local government via a written evaluation of the extent to which each tender satisfies the criteria for deciding which tender to accept?	N/A		Karen Mannaerts
10	F&G Reg 19	Did the CEO give each tenderer written notice containing particulars of the successful tender or advising that no tender was accepted?	N/A		Peter Bentley



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



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

No	Reference	Question	Response	Comments	Respondent
22	F&G Regs 24E & 24F	Where the local government gave regional price preference, did the local government comply with the requirements of F&G Regs 24E and 24F?	N/A		Peter Bentley

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

\_\_\_\_\_  
Signed Mayor/President, Goomalling

\_\_\_\_\_  
Signed CEO, Goomalling



**10. ELECTED MEMBERS MOTION OF WHICH PREVIOUS NOTICE HAS BEEN GIVEN**

Nil

**11. NEW BUSINESS OF AN URGENT NATURE AGREED TO BY RESOLUTION OF COUNCIL**

Nil

**12. MATTERS BEHIND CLOSED DOORS**

Nil

**13. INFORMATION BULLETIN**

***RESOLUTION 471***

***Moved Cr Ashton, seconded Cr Van Gelderen that the Information Bulletin be received.***

***CARRIED 6/0  
Simple Majority***

**14. MEETING CLOSURE**

The Deputy Shire President thanked everyone for their attendance and declared the meeting closed at 5.10pm.