

Shire of Goomalling



COUNCIL MEETING AGENDA

April 2021





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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 2021 of the Shire of Goomalling Council to be held in the Council Chambers, Administration Office, 32 Quinlan Street, Goomalling on Wednesday, 17 February 2021 beginning at 3.00pm.

1. DECLARATION OF OPENING & ANNOUNCEMENT OF VISITORS

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

2.1. Attendance

Council	President & Chairperson	Cr Barry Haywood
	Councillor	Cr Christine Barratt
	Councillor	Cr Casey Butt
	Councillor	Cr Julie Chester
	Councillor	Cr Rodney Sheen
	Councillor	Cr Brendon Wilkes
Administration	Chief Executive Officer	Mr Peter Bentley
	Finance Manager	Miss Natalie Bird
	Works Manager	Mr David Long

2.2. Apologies

2.3. Approved Leave of Absence

Nil

3. DECLARATION OF:

- FINANCIAL INTEREST
- MEMBERS IMPARTIALITY INTEREST
- PROXIMITY INTEREST

4. PUBLIC QUESTION TIME

5. APPLICATION FROM MEMBERS FOR LEAVE OF ABSENCE

6. CONFIRMATION AND RECEIVING OF MINUTES & BUSINESS ARISING

6.1 Ordinary Meeting of Council held Wednesday 17 March 2021

7. ANNOUNCEMENTS BY THE PRESIDING PERSON WITHOUT DISCUSSION

8. PETITIONS/DEPUTATIONS/PRESENTATIONS/SUBMISSIONS



9. OFFICERS' REPORTS

9.1 SCHEDULE OF ACCOUNTS PAID 1 MARCH 2021 TO 31 MARCH 2021

File Reference	
Disclosure of Interest	Nil
Applicant	Not Applicable
Previous Item Numbers	No Direct
Date	12 April 2021
Author	Chloe Watson, Accounts Payable
Authorising Officer	Natalie Bird, Finance Manager
Attachments	
1. Schedule of Payments - March 2021 2. Corporate Credit Card Statements February 2021	

Summary

FUND VOUCHERS AMOUNT

EFT 2977 to 2997, (2998-2999 cancelled) 3001 to 3085	\$481,599.60
Direct Debits 8454 to 8459	\$129,142.42
Cheques 15212-15228	\$19,509.42
Payroll 6432 to 6438	\$94,953.00
Super DD13133 & 13149	\$16,663.53
TOTAL	\$741,867.97

Voting Requirements

Simple Majority

OFFICERS' RECOMMENDATION

That the Council:

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

EFT 2977 to 2997, (2998-2999 cancelled) 3001 to 3085	\$481,599.60
Direct Debits 8454 to 8459	\$129,142.42
Cheques 15212-15228	\$19,509.42
Payroll 6432 to 6438	\$94,953.00
Super DD13133 & 13149	\$16,663.53
TOTAL	\$741,867.97



9.2 FINANCIAL REPORT FOR MARCH 2021

File Reference	Not Applicable
Disclosure of Interest	Nil
Applicant	Shire of Goomalling
Previous Item Numbers	No Direct
Date	18 April 2021
Author	Natalie Bird, Finance Manager
Authorising Officer	Natalie Bird, Finance Manager
Attachments 1. Monthly Financial Report to 31 March 2021	

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

Voting Requirements

Simple Majority

OFFICERS' RECOMMENDATION

That the Council:

1. Receive the Monthly Financial Report to 31 March 2021

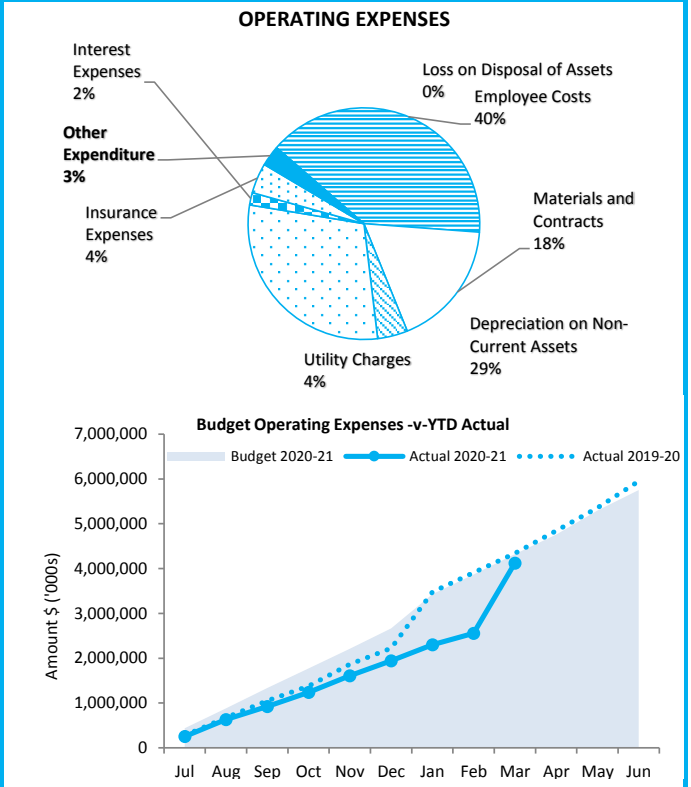
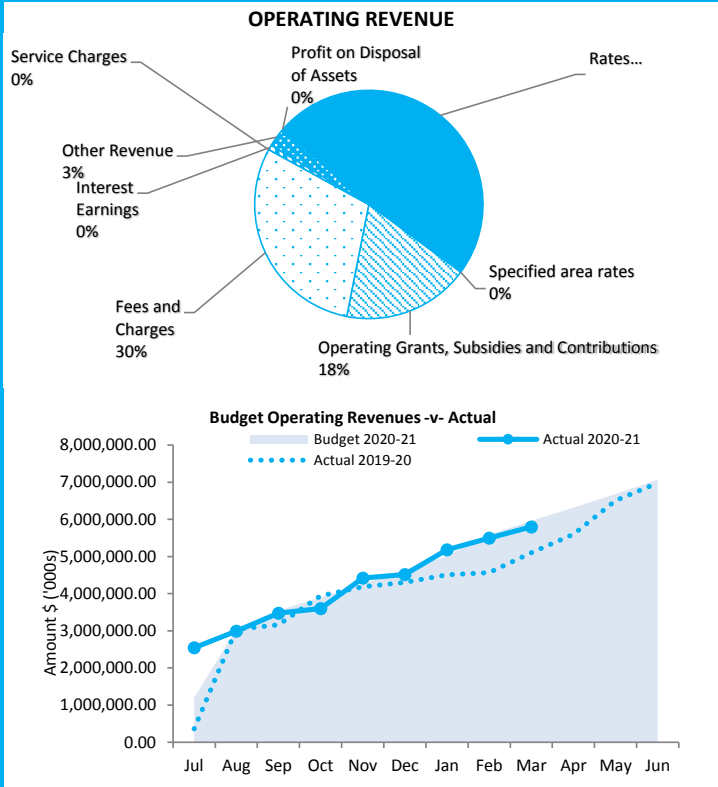
SHIRE OF GOOMALLING
MONTHLY FINANCIAL REPORT
(Containing the Statement of Financial Activity)
For the period ending 31 March 2021

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

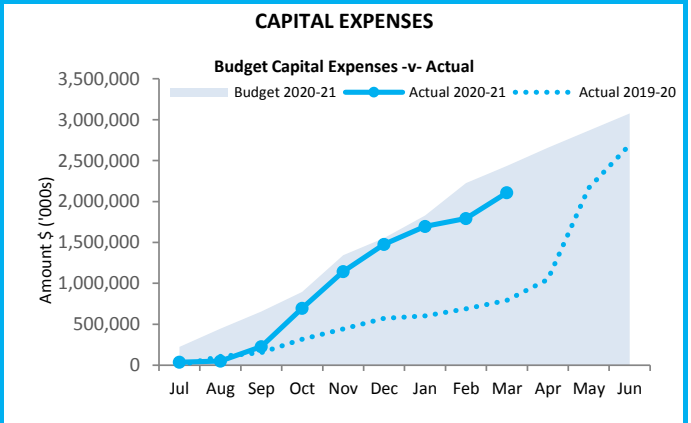
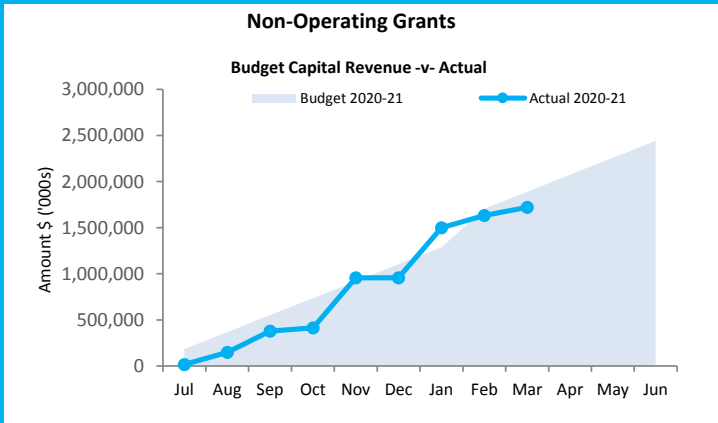
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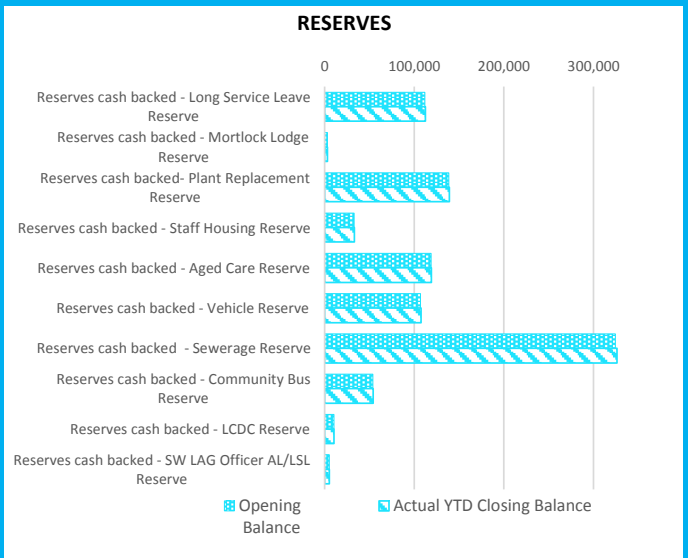
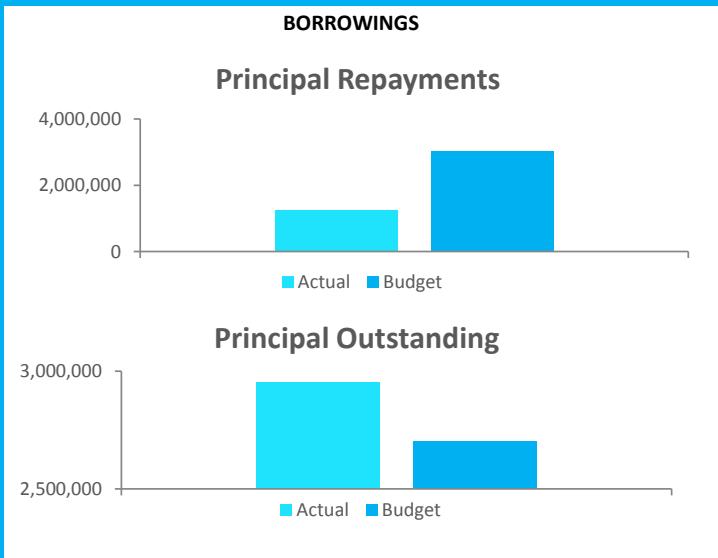
OPERATING ACTIVITIES



INVESTING ACTIVITIES



FINANCING ACTIVITIES



Funding surplus / (deficit) Components

Funding surplus / (deficit)				
	Adopted Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)
Opening	(\$0.16 M)	(\$0.16 M)	(\$0.29 M)	(\$0.13 M)
Closing	\$0.00 M	(\$0.10 M)	\$0.14 M	\$0.24 M

Refer to Statement of Financial Activity

Cash and cash equivalents		
	\$	% of total
Unrestricted Cash	\$0.18 M	15.7%
Restricted Cash	\$0.96 M	84.3%

Refer to Note 2 - Cash and Financial Assets

Payables	
	\$
Trade Payables	\$0.00 M
Over 30 Days	0.0%
Over 90 Days	0%

Refer to Note 5 - Payables

Receivables		
	\$	% Collected
Rates Receivable	\$0.23 M	90.3%
Trade Receivable	\$0.19 M	
Over 30 Days		22.0%
Over 90 Days		9.3%

Refer to Note 3 - Receivables

Key Operating Activities

Amount attributable to operating activities			
Adopted Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)
\$0.39 M	\$0.89 M	\$1.17 M	\$0.29 M

Refer to Statement of Financial Activity

Rates Revenue		
	\$	% Variance
YTD Actual	\$2.19 M	
YTD Budget	\$1.97 M	11.3%

Refer to Note 6 - Rate Revenue

Operating Grants and Contributions		
	\$	% Variance
YTD Actual	\$0.73 M	
YTD Budget	\$0.58 M	25.0%

Refer to Note 12 - Operating Grants and Contributions

Fees and Charges		
	\$	% Variance
YTD Actual	\$1.21 M	
YTD Budget	\$1.10 M	9.9%

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)	(\$0.53 M)	(\$0.45 M)	\$0.08 M

Refer to Statement of Financial Activity

Proceeds on sale		
	\$	%
YTD Actual	\$0.00 M	
Adopted Budget	\$0.00 M	

Refer to Note 6 - Disposal of Assets

Asset Acquisition		
	\$	% Spent
YTD Actual	\$2.11 M	
Adopted Budget	\$3.08 M	(31.5%)

Refer to Note 7 - Capital Acquisition

Non-Operating Grants		
	\$	% Received
YTD Actual	\$1.72 M	
Adopted Budget	\$2.44 M	(29.5%)

Refer to Note 7 - Capital Acquisition

Key Financing Activities

Amount attributable to financing activities			
Adopted Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)
\$0.37 M	(\$0.30 M)	(\$0.30 M)	\$0.00 M

Refer to Statement of Financial Activity

Borrowings	
	\$
Principal repayments	\$1.24 M
Interest expense	\$0.11 M
Principal due	\$2.95 M

Refer to Note 8 - Borrowings

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

Refer to Note 10 - Cash Reserves

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

Refer to Note 9 - 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 31 MARCH 2021

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.

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 31 MARCH 2021**

STATUTORY REPORTING PROGRAMS

	Ref	Adopted Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)	Var. % (b)-(a)/(a)	Var.
	Note						
Opening funding surplus / (deficit)	1(c)	\$ (160,439)	\$ (160,439)	\$ (286,328)	\$ (125,889)	78.47%	
Revenue from operating activities							
Governance		19,500	14,616	33,710	19,094	130.64%	▲
General purpose funding		2,416,807	2,313,322	2,310,928	(2,394)	(0.10%)	
Law, order and public safety		115,950	86,931	97,013	10,082	11.60%	▲
Health		662,000	474,750	449,531	(25,219)	(5.31%)	
Education and welfare		600	450	141	(309)	(68.67%)	
Housing		276,500	207,360	178,009	(29,351)	(14.15%)	▼
Community amenities		495,294	488,160	477,062	(11,098)	(2.27%)	
Recreation and culture		56,400	45,112	45,013	(99)	(0.22%)	
Transport		112,500	84,366	110,765	26,399	31.29%	▲
Economic services		408,563	306,333	316,687	10,354	3.38%	
Other property and services		62,920	47,169	59,996	12,827	27.19%	▲
		4,627,034	4,068,569	4,078,855	10,286		
Expenditure from operating activities							
Governance		(214,387)	(115,226)	(106,577)	8,649	7.51%	
General purpose funding		(98,582)	(73,908)	(70,875)	3,033	4.10%	
Law, order and public safety		(301,532)	(226,047)	(228,798)	(2,751)	(1.22%)	
Health		(706,306)	(529,659)	(511,602)	18,057	3.41%	
Education and welfare		(17,516)	(13,122)	(11,932)	1,190	9.07%	
Housing		(386,746)	(288,819)	(252,714)	36,105	12.50%	▲
Community amenities		(680,171)	(509,859)	(469,957)	39,902	7.83%	
Recreation and culture		(905,589)	(678,654)	(704,838)	(26,184)	(3.86%)	
Transport		(1,403,610)	(1,052,442)	(1,166,947)	(114,505)	(10.88%)	▼
Economic services		(982,905)	(817,723)	(527,520)	290,203	35.49%	▲
Other property and services		(55,178)	(14,607)	(72,907)	(58,300)	(399.12%)	▼
		(5,752,522)	(4,320,066)	(4,124,667)	195,399		
Non-cash amounts excluded from operating activities	1(a)	1,517,099	1,136,592	1,216,761	80,169	7.05%	
Movement in liabilities associated with restricted cash		0	0	0	0	0.00%	
Amount attributable to operating activities		391,611	885,095	1,170,949	285,854		
Investing Activities							
Proceeds from non-operating grants, subsidies and contributions	13	2,441,769	1,889,944	1,720,713	(169,231)	(8.95%)	
Less Unspent Non-Operating Grants represented as Contract Liabilities	13	0	0	(77,673)			
Net Revenue from Non-Operating Grants	13	2,441,769	1,889,944	1,643,040			
Proceeds from financial assets at amortised cost - self supporting loans	8	36,791	18,027	18,027	0	0.00%	
Payments for property, plant and equipment and infrastructure	7	(3,075,836)	(2,434,106)	(2,107,657)	326,449	13.41%	▲
Amount attributable to investing activities		(597,276)	(526,135)	(446,590)	79,545		
Financing Activities							
Proceeds from new debentures	8	3,450,000	945,000	945,000	0	0.00%	
Payments for principal portion of lease liabilities	9	(2,088)	(2,088)	(2,088)	0	0.00%	
Repayment of debentures	8	(3,048,956)	(1,238,338)	(1,238,338)	0	0.00%	
Transfer to reserves	10	(32,851)	(4,323)	(4,323)	0	0.00%	
Amount attributable to financing activities		366,104	(299,749)	(299,749)	0		
Closing funding surplus / (deficit)	1(c)	0	(101,228)	138,283	239,511		

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 14 for an explanation of the reasons for the variance.

The material variance adopted by Council for the 2020-21 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 MARCH 2021

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 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.

NATURE OR TYPE DESCRIPTIONS

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 MARCH 2021**

BY NATURE OR TYPE

	Ref Note	Adopted Budget \$	YTD Budget (a) \$	YTD Actual (b) \$	Var. \$ (b)-(a) \$	Var. % (b)-(a)/(a) %	Var.
Opening funding surplus / (deficit)	1(c)	(160,439)	(160,439)	(286,328)	(125,889)	78.47%	
Revenue from operating activities							
Rates	6	1,967,805	1,967,805	1,970,600	2,795	0.14%	
Other rates	6	223,937	223,937	35,143	(188,794)	(84.31%)	▼
Operating grants, subsidies and contributions	12	890,722	688,373	727,069	38,696	5.62%	
Fees and charges		1,419,770	1,099,679	1,208,589	108,910	9.90%	
Interest earnings		29,700	20,510	27,994	7,484	36.49%	
Other revenue		95,100	68,265	109,459	41,194	60.34%	▲
		4,627,034	4,068,569	4,078,854	10,285		
Expenditure from operating activities							
Employee costs		(2,188,284)	(1,614,123)	(1,641,040)	(26,917)	(1.67%)	
Materials and contracts		(1,119,447)	(792,521)	(730,893)	61,628	7.78%	
Utility charges		(253,805)	(189,900)	(173,812)	16,088	8.47%	
Depreciation on non-current assets		(1,515,599)	(1,136,592)	(1,216,228)	(79,636)	(7.01%)	
Interest expenses		(395,405)	(377,596)	(71,224)	306,372	81.14%	▲
Insurance expenses		(163,480)	(122,319)	(173,398)	(51,079)	(41.76%)	▼
Other expenditure		(116,504)	(87,015)	(118,074)	(31,059)	(35.69%)	▼
		(5,752,524)	(4,320,066)	(4,124,669)	195,397		
Non-cash amounts excluded from operating activities	1(a)	1,517,099	1,136,592	1,216,761	80,169	7.05%	
Movement in liabilities associated with restricted cash			0	0	0	0.00%	
Amount attributable to operating activities		391,609	885,095	1,170,946	285,851		
Investing activities							
Proceeds from non-operating grants, subsidies and contributions	13	2,441,769	1,889,944	1,720,713	(169,231)	(8.95%)	
Less Unspent Non-Operating Grants represented as Contract Liabilities	13	0	0	(77,673)			
Net Revenue from Non-Operating Grants	13	2,441,769	0	1,889,944	1,643,040		
Proceeds from financial assets at amortised cost - self supporting loans	8	36,791	18,027	18,027	0	0.00%	
Payments for property, plant and equipment and infrastructure	7	(3,075,836)	(2,434,106)	(2,107,657)	326,449	13.41%	▲
Amount attributable to investing activities		(597,276)	0	(526,135)	(446,590)	79,545	
Financing Activities							
Proceeds from new debentures	8	3,450,000	945,000	945,000	0	0.00%	
Payments for principal portion of lease liabilities		(2,088)	(2,088)	(2,088)	0	0.00%	
Repayment of debentures	8	(3,048,956)	(1,238,338)	(1,238,338)	0	0.00%	
Transfer to reserves	10	(32,851)	(4,323)	(4,323)	0	0.00%	
Amount attributable to financing activities		366,105	(299,749)	(299,749)	0		
Closing funding surplus / (deficit)	1(c)	0	(101,228)	138,283	239,511		

KEY INFORMATION

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

Refer to Note 14 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)
Non-cash items excluded from operating activities				
		\$	\$	\$
Adjustments to operating activities				
Less: Movement in liabilities associated with restricted cash		1,500	0	533
Add: Depreciation on assets		1,515,599	1,136,592	1,216,228
Total non-cash items excluded from operating activities		1,517,099	1,136,592	1,216,761

(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 2020	This Time Last Year 31 March 2020	Year to Date 31 March 2021
Adjustments to net current assets				
Less: Reserves - restricted cash	10	(906,175)	(929,953)	(910,498)
Less: - Financial assets at amortised cost - self supporting loans	4	(36,791)	(34,340)	(18,764)
Add: Borrowings	8	342,378	3,001,210	44,864
Add: Provisions funded by Reserve	11	111,813	109,813	112,346
Add: Lease liabilities	9	2,088	0	0
Total adjustments to net current assets		(486,687)	2,146,730	(772,052)

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

Current assets				
Cash and cash equivalents	2	1,025,391	1,307,145	1,134,631
Rates receivables	3	216,986	2,032,970	232,667
Receivables	3	173,201	124,766	191,813
Stock on Hand	4	34,106	28,523	23,536
Total Current Assets		1,449,684	3,493,404	1,582,647
Less: Current liabilities				
Payables	5	(324,243)	(23,770)	(49,029)
Borrowings	8	(342,378)	(3,001,210)	(44,864)
Contract liabilities	11	(79,868)	0	(77,673)
Lease liabilities	9	(2,088)	0	0
Provisions	11	(500,748)	(391,543)	(500,748)
Total Current Liabilities		(1,249,325)	(3,416,523)	(672,314)
		200,359	76,881	910,333
Less: Total adjustments to net current assets	1(b)	(486,687)	2,146,730	(772,052)
Closing funding surplus / (deficit)		(286,328)	2,223,609	138,283

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
		\$	\$	\$	\$			
Cash on hand								
Floats	Cash and cash equivalents	650		650	0			
Cash Deposits								
Municipal Bank Account	Cash and cash equivalents	177,603		177,603	0	Bendigo	0.00%	At Call
Trust Bank Account	Cash and cash equivalents	0	0	0	18,595	Bendigo	0.00%	
Medical Surgery Bank Account	Cash and cash equivalents		47,336	47,336				
Term Deposits								
Term Deposits - Reserve	Financial assets at amortised cost	0	905,270	905,270	0	Bendigo	0.40%	28/08/2021
Term Deposits - Skeleton Weed A/L & LSI	Financial assets at amortised cost	0	5,228	5,228	0	Bendigo	0.30%	20/06/2021
Total		178,253	957,833	1,136,086	18,595			
Comprising								
Cash and cash equivalents		178,253	47,335	225,588	18,595			
Financial assets at amortised cost		0	910,498	910,498	0			
		178,253	957,833	1,136,086	18,595			

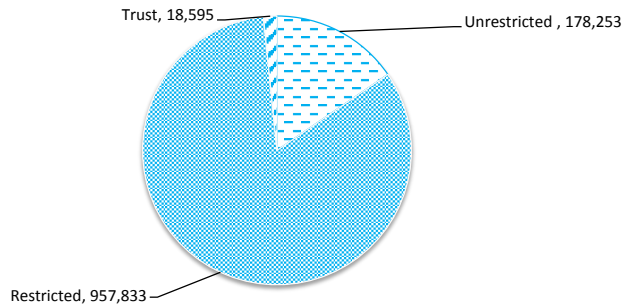
KEY INFORMATION

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 MARCH 2021**

**OPERATING ACTIVITIES
NOTE 3
RECEIVABLES**

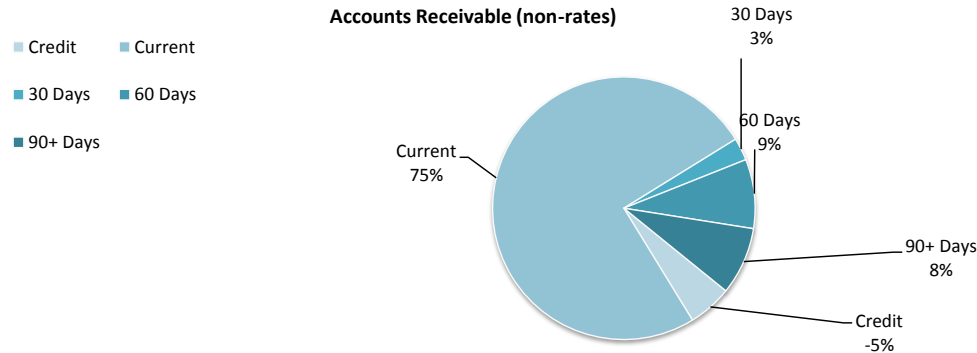
Rates receivable	30 June 2020	31 Mar 2021
	\$	\$
Opening arrears previous years	(24,355)	216,986
Levied this year	2,118,671	2,190,736
Less - collections to date	(1,877,330)	(2,175,055)
Equals current outstanding	216,986	232,667
Net rates collectable	216,986	232,667
% Collected	89.6%	90.3%

Receivables - general	Credit	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$	\$
Receivables - general	(7,992)	110,712	4,101	12,596	12,314	131,732
Percentage	(6.1%)	84%	3.1%	9.6%	9.3%	
Balance per trial balance						
Sundry receivable	0	131,732	0	0	0	131,732
GST receivable	0	41,317	0	0	0	41,317
Loans Club/Institutions - Current	0	18,764	0	0	0	18,764
Total receivables general outstanding						191,813

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 2020	Asset Increase	Asset Reduction	Closing Balance 31 March 2021
	\$	\$	\$	\$
Inventory				
Stock On Hand	34,106	(10,571)	0	23,535
Total other current assets	34,106	(10,571)	0	23,535

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.

Payables - general	Credit	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$	\$
Payables - general	0	49,029	0	0	0	49,029
Percentage	0%	100%	0%	0%	0%	
Balance per trial balance						
Sundry creditors	0	0	0	0	0	0
ATO liabilities		24,729				24,729
Gst Payable		12,723				12,723
Bonds & Deposits Held - CI		11,577				11,577
Total payables general outstanding						49,029

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 MARCH 2021

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				\$	\$	\$	\$	\$	\$	\$	\$
Gross rental value											
GRV Residential	0.10959	119	1,316,466	144,265	0	0	144,265	144,265	0	0	144,265
GRV Commercial	0.12322	17	321,640	39,632	0	0	39,632	39,632	0	0	39,632
GRV Industrial	0.11817	11	80,636	9,529	0	0	9,529	9,529	0	0	9,529
GRV Urban Farmland	0.10555	17	211,120	22,283	0	0	22,283	22,283	0	0	22,283
Unimproved value											
UV Rural Zone 2	0.0064	39	19,520,000	124,206	0	0	124,206	124,206	0	0	124,206
UV Special Rural	0.0126	10	1,002,500	12,657	0	0	12,657	12,657	0	0	12,657
UV General Zone 3	0.0069	214	195,846,000	1,354,863			1,354,863	1,354,863	0	0	1,354,863
Sub-Total		427	218,298,362	1,707,434	0	0	1,707,435	1,707,435	0	0	1,707,435
Minimum payment	Minimum \$										
Gross rental value											
GRV Residential	950	101	588,962	95,950	0	0	95,950	95,950	0	0	95,950
GRV Commercial	900	12	36,412	10,800	0	0	10,800	10,800	0	0	10,800
GRV Industrial	550	7	12,675	3,850	0	0	3,850	3,850	0	0	3,850
GRV Urban Farmland	715	7	23,741	5,005	0	0	5,005	5,005	0	0	5,005
Unimproved value											
UV Rural Zone 2	1,000	32	4,082,000	32,000	0	0	32,000	32,000	0	0	32,000
UV Special Rural	1,100	8	609,500	8,800	0	0	8,800	8,800	0	0	8,800
UV General Zone 3	1,195	87	7,863,192	103,965	0	0	103,965	103,965	(1,006)	0	102,959
Sub-total		254	13,216,482	260,370	0	0	260,370	260,370	(1,006)	0	259,364
Amount from general rates							1,967,805				1,966,799
Ex-gratia rates							35,143				35,143
Total general rates							2,002,948				2,001,942
Specified area rates	Rate in \$ (cents)										
Sewerage Residential	8.033		23,309	187,234	0	0	187,234	187,234	0	0	187,234
Sewerage Religious Church	4.00		390	1,560	0	0	1,560	1,560	0	0	1,560
Total specified area rates			23,699	188,794	0	0	188,794	188,794	0	0	188,794
Total							2,191,742				2,190,736

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		YTD Actual	YTD Actual Variance
	Budget	YTD Budget		
	\$	\$	\$	\$
Buildings	48,500	44,253	9,859	(34,394)
Furniture and equipment	0	0	11,673	11,673
Plant and equipment	16,000	16,000	10,909	(5,091)
Infrastructure - roads	2,969,336	2,331,853	2,018,841	(313,012)
Infrastructure - footpaths	42,000	42,000	56,376	14,376
Payments for Capital Acquisitions	3,075,836	2,434,106	2,107,657	(326,449)
Total Capital Acquisitions	3,075,836	2,434,106	2,107,657	(326,449)
Capital Acquisitions Funded By:				
	\$	\$	\$	\$
Capital grants and contributions	2,441,769	1,889,944	1,720,713	(169,231)
Borrowings	3,450,000	945,000	945,000	0
Cash backed reserves	906,175			
Reserves cash backed - Long Service Leave Reserve	1,500	0	0	0
Contribution - operations	(3,723,608)	(400,838)	(558,056)	(157,218)
Capital funding total	3,075,836	2,434,106	2,107,657	(326,449)

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.

30/06/2021

31/03/2021

		Adopted			Variance
Account Description		Budget	YTD Budget	YTD Actual	(Under)/Over
Land and Buildings					
48002	Archive Shelving - Admin Building storage	15,000	15,000	4,364	10,636
98001	Capital housing Up grades	17,000	12,753	5,495	7,258
138001	Public Buildings - Capital upgrade projects	16,500	16,500	0	16,500
	Total	48,500	44,253	9,859	34,394
Plant & Equipment					
118003	Oval Reirculation filtration	16,000	16,000	0	16,000
123904	Plant replacement - Utility GO 023 Ford Ranger	0	0	10,909	(10,909)
	Total	16,000	16,000	10,909	5,091
Infrastructure - Roads					
129904	EXPENSE - Regional Road Group Construction	811,431	608,577	498,045	110,532
129901	EXPENSE - R 2 R Construction	234,520	234,520	91,733	142,787
129912	Black Spot Funding	184,800	184,800	5,577	179,223
129910	Local Road and Community Infrastructure Program	245,740	184,320	45,537	138,783
129908	EXPENSE - Wheatbelt Secondary Freight Network	1,492,845	1,119,636	1,377,949	(258,313)
	Total	2,969,336	2,331,853	2,018,841	313,012
Furniture & Equipment					
78001	Replacement Server (Medical Surgery)	0	0	11,673	(11,673)
	Total	0	0	11,673	(11,673)
Infrastructure - Footpaths					
129911	Local Road and Community Infrastructure Program (footpaths)	42,000	42,000	56,376	(14,376)
	Total	42,000	42,000	56,376	(14,376)
	TOTALS	3,075,836	2,434,106	2,107,657	326,449

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 MARCH 2021

FINANCING ACTIVITIES
NOTE 8
BORROWINGS

Repayments - borrowings

Information on borrowings Particulars	Loan No.	1 July 2020	New Loans		Principal Repayments		Principal Outstanding		Interest Repayments	
			Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget
		\$	\$	\$	\$	\$	\$	\$	\$	
Housing										
Aged Housing Wollyam Street	114	176,217	0	0	16,949	176,264	159,268	-47	9,026	6,450
Recreation and culture										
New Sports Pavilion	111	1,106,776	0	0	13,291	1,106,776	1,093,485	0	35,085	30,000
Retic Football/Hockey Ovals	113	44,176	0	0	6,897	44,176	37,279	0	1,153	0
Economic services										
Community Centre	104	67,959	0	0	22,739	68,217	45,220	-258	1,994	2,857
Slater Homestead	105	20,382	0	0	6,822	20,466	13,560	-84	598	850
Rural Community Centre	106	359,173	0	0	17,418	359,173	341,755	0	7,371	15,643
Salmon Gum & Grange Subdivision	108	292,092	0	0	191,196	292,093	100,896	-1	11,230	0
Bank Overdraft - subdivision	112	945,000	0	0	945,000	945,000	0	0	34,154	324,280
Pay out old loans								0		
Bank Overdraft - subdivision - new loan	115	0	945,000	945,000	0		945,000	0	0	0
New Cumulative Loan				2,505,000			0	2,505,000		
B/Fwd Balance		3,011,775	945,000	3,450,000	1,220,311	3,012,165	2,736,464	2,504,610	100,612	380,080
C/Fwd Balance		3,011,775	945,000	3,450,000	1,220,311	3,012,165	2,736,464	2,504,610	100,612	380,080
Self supporting loans										
Recreation and culture										
Self Supporting Loan MSC	110	235,040	0	0	18,027	36,791	217,013	198,249	7,448	14,322
Total		3,246,815	945,000	3,450,000	1,238,338	3,048,956	2,953,477	2,702,859	108,060	394,402
Current borrowings		3,048,956					(44,864)			
Non-current borrowings		197,859					2,998,341			
		3,246,815					2,953,477			

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 MARCH 2021**

**FINANCING ACTIVITIES
NOTE 8
BORROWINGS**

Repayments - borrowings

Information on borrowings Particulars	Loan No.	1 July 2020	New Loans		Principal Repayments		Principal Outstanding		Interest Repayments	
			Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget
		\$	\$	\$	\$	\$	\$	\$	\$	

New borrowings 2020-21

Particulars	Amount Borrowed	Amount Borrowed	Institution	Loan Type	Term Years	Total Interest & Charges	Interest Rate	Amount (Used)		Balance Unspent
	Actual	Budget						Actual	Budget	
	\$	\$				\$	%	\$	\$	\$
Consolidation of existing loans (x12)	0	3,450,000	WATC	Debenture	20	0	2.90%	0	0	0
	0	3,450,000				0		0	0	0

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 MARCH 2021**

**FINANCING ACTIVITIES
NOTE 9
LEASE LIABILITIES**

Movement in carrying amounts

Information on leases Particulars	Lease No.	1 July 2020	New Leases		Principal Repayments		Principal Outstanding		Interest Repayments	
			Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget
		\$	\$	\$	\$	\$	\$	\$	\$	
Other property and services										
Photocopier		2,088			2,088	2,088	0	0	42	42
Total		2,088	0	0	2,088	2,088	0	0	42	42
Current lease liabilities		2,088					0			
		2,088					0			

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 MARCH 2021**

**OPERATING ACTIVITIES
NOTE 10
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	111,813	1,500	533	0	0		0	113,313	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	138,550	22,901	661	0	0		0	161,451	139,211
Reserves cash backed - Staff Housing Reserve	32,994	500	157	0	0	0	0	33,494	33,151
Reserves cash backed - Aged Care Reserve	118,681	1,500	566	0	0		0	120,181	119,247
Reserves cash backed - Vehicle Reserve	107,115	1,300	511	0	0		0	108,415	107,626
Reserves cash backed - Sewerage Reserve	324,513	4,500	1,561	0	0	0	0	329,013	326,074
Reserves cash backed - Community Bus Reserve	53,776	450	257	0	0		0	54,226	54,033
Reserves cash backed - LCDC Reserve	10,361	200	49	0	0		0	10,561	10,410
Reserves cash backed - SW LAG Officer AL/LSL Reserve	5,200	0	28	0	0	0	0	5,200	5,228
	906,175	32,851	4,323	0	0	0	0	939,026	910,498

KEY INFORMATION

Other current liabilities	Note	Opening Balance 1 July 2020	Liability Increase	Liability Reduction	Closing Balance 31 March 2021
		\$	\$	\$	\$
Contract liabilities					
- operating	12	79,868	77,673	(79,868)	77,673
Total unspent grants, contributions and reimbursements		79,868	77,673	(79,868)	77,673
Provisions					
Annual leave		242,757	0	0	242,757
Long service leave		257,991	0	0	257,991
Total Provisions		500,748	0	0	500,748
Total other current assets		580,616	77,673	(79,868)	578,421

KEY INFORMATION

Provisions

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

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

Employee benefits

Short-term employee benefits

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

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

Other long-term employee benefits

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

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

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 MARCH 2021

NOTE 12

OPERATING GRANTS AND CONTRIBUTIONS

Provider	Operating grants, subsidies and contributions revenue		
	Adopted Budget Revenue	YTD Budget	YTD Revenue Actual
	\$	\$	\$
Operating grants and subsidies			
General purpose funding			
GRANTS - General Purpose	206,175	154,629	154,523
GRANTS - Untied Road Grants	180,784	135,585	127,061
Law, order, public safety			
REVENUE - ESL Grant	45,000	33,750	30,491
Recreation & Culture			
REVENUE - Other Recreation & Sport - No GST	18,500	19,247	2,700
Community amenities			
REVENUE - Other Grant Funding	138,000	138,000	138,000
Transport			
REVENUE - Direct Grant	93,000	69,750	91,115
Other property and services			
Various Contributions	209,263	30,536	183,180
	890,722	581,497	727,069

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 MARCH 2021

NOTE 13
NON-OPERATING GRANTS AND CONTRIBUTIONS

Non operating grants, subsidies and contributions revenue

	Adopted Budget Revenue	YTD Budget	YTD Revenue Actual	YTD Expenditure Actual	YTD Unspent Contract Liability
	\$	\$	\$	\$	\$
Non-operating grants and subsidies					
General purpose funding					
Grants - Federal Government	271,061	203,292	123,210	45,537	(77,673)
Transport					
Revenue - Grants Regional Road Group	1,813,111	1,359,828	378,074	498,045	0
Revenue - Grant Wheatbelt Secondary Freigh	0	0	1,141,904	1,377,949	0
Revenue - Grants R 2 R	234,520	234,520	0	0	0
Revenue - Grants Black Spot	123,077	92,304	49,280	91,733	0
Revenue - Grants Pathways	0	0	19,870	56,376	0
Economic services					
Revenue - Pioneer Pathways	0	0	8,375	8,375	0
	2,441,769	1,889,944	1,720,713	2,078,014	(77,673)

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 MARCH 2021**

**NOTE 14
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 2020-21 year is \$10,000 or 10.00% whichever is the greater.

Reporting Program	Var. \$	Var. %	Timing/ Permanent	Explanation of Variance
	\$	%		
Revenue from operating activities				
Governance	19,094	130.64%	▲	A number of insurance claims for buildings and vehicles claimed throughout the year not budgetted for.
General purpose funding - rates	2,795	0.14%		Within material variance
General purpose funding - other	(2,394)	(0.10%)		Within material variance
Law, order and public safety	10,082	11.60%	▲	Timing
Health	(25,219)	(5.31%)		Timing of receiving the funds from DFES for the ESL collection
Education and welfare	(309)	(68.67%)		Within material variance
Housing	(29,351)	(14.15%)	▼	Permanent
Community amenities	(11,098)	(2.27%)		Not as much rent received due to some on the community housing needing extra repairs after tenants moved out have not been rented for an whole year.
Recreation and culture	(99)	(0.22%)		Within material variance
Transport	26,399	31.29%	▲	Timing in the receiving of the RRG monies for roadworks on Meckering and Calingiri Goomalling Roads, also have not received the R2R funding to date.
Economic services	10,354	3.38%		Within material variance
Other property and services	12,827	27.19%	▲	Have received extra private works monies not budgetted for the month of August BGC contribution towards the road maintenance on Sheen road
Expenditure from operating activities				
Governance	8,649	7.51%		Within material variance
General purpose funding	3,033	4.10%		Within material variance
Law, order and public safety	(2,751)	(1.22%)		Within material variance
Health	18,057	3.41%		Within material variance
Education and welfare	1,190	9.07%		Within material variance
Housing	36,105	12.50%	▲	Permanent
Community amenities	39,902	7.83%		Permanent
Recreation and culture	(26,184)	(3.86%)		Timing
Transport	(114,505)	(10.88%)	▼	Timing
Economic services	290,203	35.49%	▲	Timing
Other property and services	(58,300)	(399.12%)	▼	Timing
Investing activities				
Proceeds from non-operating grants, subsidies and contributions	(169,231)	(8.95%)		Extra maintenace works were carried out the community housing after the tenants vacated the residence.
Proceeds from disposal of assets	0	0.00%		Two new submerge pumps were fitted at the tennis complex.
Proceeds from financial assets at amortised cost - self supporting loans	0	0.00%		Monies paid to the pony club as per their contract agreement.
Payments for financial assets at amortised cost - self supporting loans	0	0.00%		Only a small percentage of the works for the Roads to Recovery funding has been expended.
Payments for property, plant and equipment and infrastructure	326,449	13.41%	▲	Timing
Financing activities				
Proceeds from new debentures	0	0.00%		Cost of relief caretakers at the caravan park - timing of when the current caretakers would take their leave.
Transfer from reserves	0	0.00%		Dependent on when fuel is ordered and used on plant and equipment.
Payments for principal portion of lease liabilities	0	0.00%		
Repayment of debentures	0	0.00%		
Transfer to reserves	0	0.00%		
				Yet to receive the Roads to Recovery grant for 20/21
				Dependent on the timing of the capital works for road works and also up grading to buildings



9.3 COMMUNITY EMERGENCY SERVICES MANAGER PROGRAM

File Reference	69.5
Disclosure of Interest	Nil
Applicant	DFES, Shire of Toodyay, Shire of Goomalling
Previous Item Numbers	No Direct
Date	13 April 2021
Author	Peter Bentley – Chief Executive Officer
Authorising Officer	Peter Bentley – Chief Executive Officer
Attachments 1. Copy of the revised MOU	

Summary

To Consider the recent changes to the Community Emergency Services Managers (CESM) business plan and advise the Shire of Toodyay and DFES of its intentions. As such Superintendent Sadler would like to meet both CEO’s to discuss the MOU. A number of items have come about from the recent CESM review conducted by DFES. This review was conducted in consultation with representation of current CESM’s and WALGA and has now been endorsed by the Commissioner.

Background

The Shire of Goomalling has participated in the current shared CESM program since signing the MOU in February 2018. The MOU has now expired and DFES has put forward a revised business plan and set of MOU conditions for the next three year term. Council will need to review the proposed terms of the MOU and ascertain whether it is happy with those conditions and with the operation of the program over the last three years.

Recently the CEO has been in discussions with the Shire of Toodyay and DFES with relation to the operation of the position. The discussions with the other two organisations have centred around the fact that the CESM has rarely been in Goomalling over the last two years and is often working on other matters for either Toodyay or DFES while here. When working on Shire of Goomalling issues, I have no complaint with regard to the officer’s performance, it’s just that he is rarely doing so on our behalf and has been tied up with various emergency services construction projects for the Shire of Toodyay.

In the past two years Council has not spent its ESL Funds and has had to refund significant sums of money to DFES. One of the roles of this position is to manage the operation of the ESL funded purchased for PPE and the like and to provide oversight and advice and or direct assistance to ensure that the funds are utilised and acquitted properly. This has not been the case in the last two years.



Consultation

The CEO has been in consultation with the Shire of Goomalling, DFES and Council's CESM throughout the discussions regarding the current time allocation of the officer's time and recent discussions over the ongoing business plan KPI's.

The District Superintendent wishes to meet with the two CEO's regarding this matter (new MOU)

Statutory Environment

Local Government Act (1995)

Bushfires Act (1954)

Emergency Management Act (2005)

Policy Implications

Council does not have a specific policy regarding the CESM program.

Financial Implications

The Likely financial impact on the Council will be an increase in the costs of the program. The following table provides an estimate of the full costs.

	DFES	TOODYAY	GOOMALLING	TOTAL
Wages – Base cost (\$92,000)	55,200	24,534	12,266	92,000
Wages – To Current Rate	0	4,666	2,334	7,000
Vehicle Costs	12,000	5,334	2,666	20,000
Training	1,200	534	266	2,000
Phone Usage	1,080	480	240	1,800
On-Call Allowance	10,826	902	451	12,179
Oncosts	18,752	8,335	4,167	31,254
Laptop and Data card	3,000	0	0	3,000
Uniforms	800	0	0	800
TOTAL COSTS	102,858	44,785	22,390	170,033

This is an increase of approximately \$8,000 through this MOU and that is with a reduction of \$6,000 allowed for the vehicle which has always had an additional cost component above the allowed component. Councils last cost regarding the vehicle was in excess of \$3,500.

Through this MOU DFES will reduce its costs by \$20,000 by shifting to a 60/40 model and making the Local Governments responsible for wages costs over the \$92,000 base for LG CESM's. There is also a reduction in the availability allowance which was \$12,179 under the previous MOU. To maintain the current officer's conditions this would also have to be subsidised. Historically both Toodyay and DFES were jointly responsible for sanctioned overtime, however the new MOU is silent on this matter.



Strategic Implications

Shire of Goomalling Community Strategic Plan 2019-2028	
1.1.1	Advocate for enhanced service provision by government agencies for our residents
1.4.2	Provide, monitor and improve adequate bush fire protection provisions
1.4.3	Support provision of emergency services
1.4.4	Encourage, facilitate and support community participation in the volunteer fire, ambulance and emergency service services

Comment/Conclusion

The new business plan contains the following changes:

The new funding model for CESM positions applies a percentage funding ratio for DFES and LG funding (see table below). The percentage split is based on the LG's current rate revenue assessment at the time of MOU development or renewal. (This has been in place since 2012). At present the Toodyay/Goomalling is 70/30 and DFES advise that this should be 60/40 as per the funding ratio and the current rates base for Toodyay and Goomalling (Combined \$8,520,338).

RATES LEVIED	DFES CONTRIBUTION	LG CONTRIBUTION	ESL CATEGORIES
\$0 - \$3M	70%	30%	4 & 5
\$3.0M - \$10.0M	60%	40%	4 & 5
\$10.0M And Above	50%	50%	3, 4 & 5

The CESM program provides an availability allowance to the CESM which DFES pays 100% of the cost. The calculation is currently charged at Station Officer Level 1 (amount taken from the DFES Fire Service Enterprise Bargaining Agreement) and in some cases at an even lower level. The previous MOU provided for this allowance to be \$12,179 which is higher than the proposed amount.

The indicative amount in Attachment 1 of the MOU should change to \$10,826.40 (Availability paid for 48 weeks of the year). As per the MOU, the allowance is not paid on Annual Leave or Long Service Leave and 100% of the allowance should be claimed back from the Department of Fire and Emergency Services in the quarterly invoice.

At a recent CESM forum, DFES was clear that the availability allowance paid to CESM's is for DFES benefit only (not Local Government). Essentially this means that Local Governments are only paying CESM for/during standard working hours. This will have impact certainly for Toodyay but perhaps not so much for Goomalling given the difference in the way the CESM works in both shires.



There is also a differential as to how DFES CESM's are paid and Local Government officers. DFES CESMs are paid at the Station officer Level 2 rate which is approximately \$116k per annum whereas LG CESMs are to be paid at a maximum level of \$92k. This would mean that to continue to pay our CESM at his existing rate, the Shires of Toodyay and Goomalling would need to increase their contribution to the program. This would be in addition to the increased contribution required due to the changed funding levels.

The program will now cost the Council in the vicinity of \$25,000 annually and this is starting to become a significant cost. The CEO currently has reservations regarding the current resourcing arrangements and feels that the value has declined significantly over the past two years from this program. While discussions so far have provided some sort of commitment to increasing the time available to Goomalling, this has not been seen on the ground as the officer is still often working on other matters and not for Shire of Goomalling even while here.

Council will need to provide the CEO with some direction as to whether it sees the value in continuing with the program and if so ascertain whether it is happy with the revised conditions within the new MOU.

Voting Requirements

Simple Majority

OFFICERS' RECOMMENDATION

That the Council:

1. Review the attached proposed MOU for the continuation of the Community Emergency Services Manager program and advise all partners that in its current form the Council has some reservations regarding the cost of the program given the reduced value that Council has received over the past two years and the increasing cost that it will now face;
2. Delegate Authority to the CEO to continue negotiations with all parties to obtain a better outcome with regard to the sharing of the officer as a resource;
3. There being no concrete plan settled for an improved outcome regarding the officer's time, advise the partners of its intent to withdraw from the program.



31 March 2021

Peter Bentley
Chief Executive Officer
Shire of Goomalling
32 Quinlan St
Goomalling WA 6460

Dear Peter

Community Emergency Services Manager (CESM) – Increase in Availability Allowance

The CESM program provides an Availability Allowance to the CESM which DFES pays 100%. The calculation is currently charged at Station Officer Level 1 (amount taken from the DFES Fire Service Enterprise Bargaining Agreement).

After a review of the CESM program, it was determined to change the availability allowance to Station Officer Level 2. The increase will now set the rate at \$225.55 per week for CESMs and this increase will take effect at next pay cycle.

The indicative amount in Attachment 1 of the MOU should change to \$10,826.40 (Availability paid for 48 weeks of the year).

As per the MOU, the allowance is not paid on Annual Leave or Long Service Leave and 100% of the allowance should be claimed back from the Department of Fire and Emergency Services in the quarterly invoice.

Yours sincerely

Antony Sadler
Superintendent – Goldfields Midlands



9.4 WHEATBELT SECONDARY FREIGHT NETWORK

File Reference	138.2
Disclosure of Interest	Nil
Applicant	Wheatbelt Secondary Freight Network Steering Committee
Previous Item Numbers	No Direct
Date	13 April 2021
Author	Peter Bentley – Chief Executive Officer
Authorising Officer	Peter Bentley – Chief Executive Officer
Attachments	1. Copy of the revised MOU

Summary

It is requested by the Wheatbelt Secondary Freight Network (WSFN) Steering Committee that the relevant Local Governments with WSFN Priority 1 Routes and identified projects formalise their commitment to delivering Council's identified projects in the WSFN Priority 1 – 5-Year Delivery Plan

Background

The WSFN in the Main Roads WA Wheatbelt Region comprises some 4,400km of Local Government managed roads across 53 routes that connect with State and National highways to provide access for heavy vehicles into the region. It consists of 42 LGs of the Wheatbelt region who have worked collaboratively for over 4 years to identify and to secure \$187M of Federal, State and Local Government funding to improve secondary freight network routes on Local Government Roads in the Wheatbelt. In 2019 the WSFN established a Steering Committee is to provide oversight and governance to the program.

An approved Multiple Criteria Analysis (MCA) determined prioritisation of the routes for Priority 1 funding and associated projects over a 5-year delivery plan. This MCA provided a priority ranking of the 53 WSFN routes. The Priority 1 Proposed Routes were endorsed by Wheatbelt South and Wheatbelt North Regional Road Groups at their July 2020 Meetings as follows.

Route	Priority 1 - Budget
1. Lancelin to Meckering	\$ 26,000,000
2. Dumbleyung to Nyabing	\$ 3,900,000
3. Cuballing to Wickepin	\$ 4,800,000
4. Dowerin to Dalwallinu	\$ 25,000,000
5. Merredin to Kondinin	\$ 15,300,000
6. Jurien Bay to Dalwallinu	\$ 25,600,000
7. Corrigin to Katanning	\$ 16,400,000
8. Cunderdin to Quairading (Pilot)	\$ 1,600,000
PRIORITY 1 TOTAL	\$ 118,600,000



Consultation

- WSFN Steering Committee
- WSFN Technical Committee
- WSFN Project Technical Director
- WSFN Project Manager
- WS and WN RRG

Statutory Environment

- Local Government Act 1995
- Section 3.18 Performing Executive Functions

Policy Implications

Council does not have a specific policy regarding the WSFN program.

Financial Implications

Local Governments with projects approved over the course of the WSFN program will be required to contribute approximately 7% of each individual project’s total cost. The remaining funding will be provided by Federal Government 80% and State Government 13%.

- Councils are to incorporate the relevant projects from **WSFN Priority 1 - 5 Year Delivery Plan** into their LTFP.
- Individual Councils to incorporate into Council Budgets Annually.
- Funding will be distributed to LGs via MRWA in accordance with Governance Plan.

Strategic Implications

Shire of Goomalling Community Strategic Plan 2019-2028	
2.1.1	Maintain an efficient, safe and quality local road network
2.1.2	Support the provision of appropriate regional transportation links, including rail, air and bus services
4.1.5	Develop successful and collaborative partnerships
4.1.1	Advocate for improved infrastructure and community services
3.2.1	Develop plans to manage assets in a sustainable way

Comment/Conclusion

Capital works for projects along these routes commenced in the 2021/22 financial year. Over the course of the 2020/21 financial year the respective Councils developed a WSFN Priority 1 - 5 Year Delivery Plan (the Plan) of specific projects each year for the total project duration of 5 years along their nominated route. The overall WSFN Priority 1 - 5 Year Delivery Plan and each Council’s suite of projects was endorsed by WSFN Steering Committee and approved by the RRG in March 2021.

The specific routes, roads and individual projects approved for funding under the WSFN 5-Year Delivery Plan are included as **Attachment 1 WSFN Priority 1 - 5 Year Delivery Plan**.



The WSFN Steering Committee is in the process of presenting this information to Main Roads WA for inclusion in the WSFN Project Planning Report (PPR) due for update for projects commencing 1st July 2021. The Plan envisages completion of Priority 1 Routes by end 2024 / 25 Financial Year.

Moving forward, the WSFN Steering Committee is working with the relevant individual Councils verifying their commitment to the **WSFN Priority 1 – 5 Year Delivery Plan** for incorporation within their future capital works budgets. The funding break-down for each project is 80% Federal Government, 13.3% State Government and 6.7% Local Government. Claims are to be submitted to Main Roads WA Wheatbelt Region in a similar manner to RRG claims on a 40:40:20 basis. The final 20% claim will only be approved following WSFN Project Manager sign off.

The steering Committee noted that as per RRG projects there is no process for variations in the notes for this item, however any savings made in any individual year may be carried over as contingency for future years. Technically this is true, but the Road Group Process does allow for the ability to revise the scope of projects where the latent conditions change significantly.

I have some reservations in committing to the current plan given that we have already identified pipe breakages in a future section of the construction program which have not been budgeted for. This will likely add \$25,000 to the cost of this section. Following our original submission, we were asked to revise down our unit rates, and after meeting with the then project manager we did so.

This gives rise to building a road to a cost rather than a standard and I am not entirely comfortable with that. We will likely meet the budgeted cost but we have reduced the specifications of the road to do so.

I have sought comment from the project manager and I have attached a copy of his response. In some ways I feel that we are now pressured into accepting the reduced specifications given that we have done so for year 1.

With the ever increasing costs now associated with clearing permits, there is a chance that Council may have some significant costs to pick up if this continues and other infrastructure on the route fails.

Further work is currently being undertaken with relevant LGs to determine routes for Priority 2 funding. This includes development of individual projects with detailed scope of works and budgets for inclusion in **WSFN Priority 2 - 5 Year Delivery Plan**. It is envisaged this will be presented to Steering Committee and RRG in July 2021, with works commencing in the financial year 2022/23 and completion 2026/27. The Priority 2 Routes would entail the remaining approximately \$67M of the \$187M. The nominal Priority 2 Routes have been identified in **Attachment 2 WSFN MCA Priority 2 Route Commentary**. The initial total cost estimate of Priority 1 and 2 Routes is \$184M, however the Steering Committee believe it prudent to determine detailed project budgets before ultimately approved Priority 2 Routes.

Voting Requirements

Simple Majority



OFFICERS' RECOMMENDATION

That the Council:

1. Receives the WSFN Priority 1 – 5-Year Delivery Plan Program.
2. Formalises its commitment to delivering Council's identified projects in the WSFN Priority 1 – 5-Year Delivery Plan.
3. Seeks clarification on the ability to make small variations where failures occur affecting the project or clearing permit costs escalate significantly.
4. Commit to considering Council's identified projects in their future Capital Works Budgets as outlined in the WSFN Priority 1 – 5-Year Delivery Plan as part of annual budget development and adoption processes.



24 March 2021

Shire of Goomalling
32 Quinlan Street
GOOMALLING WA 6460

Attention – Shire President / RRG Delegate / CEO / Works Manager

**RE: WHEATBELT SECONDARY FREIGHT NETWORK – 5-YEAR DELIVERY PLAN
PRIORITY 1 ROUTES**

The Wheatbelt Secondary Freight Network (WSFN) in the Main Roads WA Wheatbelt region comprises some 4,400km of Local Government managed roads across 53 routes that connect with State and National highways to provide access for heavy vehicles into the region. It consists of 42 LGs of the Wheatbelt region who have worked collaboratively for over 4 years to identify to secure \$187M of Federal, State and Local Government funding to improve secondary freight network routes on Local Government Roads in the Wheatbelt. In 2019 the WSFN established a Steering Committee is to provide oversight and governance to the program.

An approved Multiple Criteria Analysis determined prioritisation of the routes for Priority 1 funding and associated projects over a 5-year delivery plan. This MCA provided a priority ranking of the 53 WSFN routes. The Priority 1 Proposed Routes were endorsed by Wheatbelt South and Wheatbelt North Regional Road Groups at their July 2020 Meetings as follows.

Route	Priority 1-Budget
1. Lancelin to Meckering	\$ 26,000,000
2. Dumbleyung to Nyabing	\$ 3,900,000
3. Cuballing to Wickepin	\$ 4,800,000
4. Dowerin to Dalwallinu	\$ 25,000,000
5. Merredin to Kondinin	\$ 15,300,000
6. Jurien Bay to Dalwallinu	\$ 25,600,000
7. Corrigin to Katanning	\$ 16,400,000
8. Cunderdin to Quairading (Pilot)	\$ 1,600,000
PRIORITY 1 TOTAL	\$ 118,600,000

Capital works for projects along these routes commenced in the 2021/22 financial year. Over the course of the 2020/21 financial year the respective Councils developed a WSFN 5-Year Delivery Plan of specific projects each year for the next 5 years along their nominated route. The overall WSFN 5-Year Delivery Plan and each Council's suite of projects was endorsed by WSFN Steering Committee and approved by the RRG in March 2021.

The specific routes, roads and individual projects approved for funding under the WSFN 5-Year Delivery Program are included as **Appendix 1 Goomalling 5 Year Delivery Plan**.

Moving forward the WSFN Steering Committee requires a resolution of Council verifying your commitment to the **Goomalling 5 Year Delivery Plan** for incorporation within future capital works budgets. The funding break-down for each project is 80% Federal Government, 13.3% State Government and 6.7% Local Government. Claims are to be submitted to Main Roads WA Wheatbelt Region in a similar manner to RRG claims on a 40:40:20 basis. The final 20% claim will only be approved following WSFN Project Manager sign off. Please note as per RRG projects there is no process for variations, however any savings made in any individual year may be carried over as contingency for future years.

The following provides an outline of key communication contacts and processes with WSFN representatives:

Executive Officer – Fiona Jasper
executiveofficer@wsfn.wa.gov.au
08 9880 1204

- Administration
- General WSFN Enquiries
- Correspondence
- Progress Certificates, Invoices
- Project Updates
- Main Roads liaison

Project Manager – Peter Hall
projectmanager@wsfn.wa.gov.au
0417 936 755

- Technical Committee issues
- Project delivery
- Technical design queries
- Completion Certificates and Final Claims
- Project Updates

Project Technical Director – Garrick Yandle
technicaldirector@wsfn.wa.gov.au
0408 945 011

- Steering Committee issues

Should you require more detailed information regarding WSFN project delivery requirements please contact the Executive Support Officer directly, who can then disseminate the queries appropriately.

Yours sincerely



Garrick Yandle
WSFN – Project Technical Director
Shire of Kulin - Chief Executive Officer
ceo@kulin.wa.gov.au



Katrina Crute
WSFN – Steering Committee Chairperson
Shire of Brookton – President
sp@brookton.wa.gov.au

Goomalling 5 Year Delivery Plan

LG	Road	Start SLK	End SLK	Length KM	Project Phase	Proposed Scope of Works	Route	YEAR 2019-2020	YEAR 2020-2021	YEAR 2021-2022	YEAR 2022-2023	YEAR 2023-2024	YEAR 2024-2025	Total
Goomalling	Goomalling Calingiri Road	0	30.32	30.32	Development	Gravel testing, pick up and commence documentation for 5-year program.	LCN-MEC	\$ 10,000						\$ 10,000
Goomalling	Goomalling Calingiri Road	0	30.32	30.32	Development	Preliminary Work (Clearing Permit to remove original trees impacting the Upgraded Carriageway and Drainage width)	LCN-MEC		\$ 60,000					\$ 60,000
Goomalling	Goomalling Calingiri Road	0	12.05	12.05	Development	Preliminary Works (Clearing Permit, Geotechnical Investigation of Pavement and Subgrade Materials and Soil Testing and Report, Gravel Materials Supply Investigation and Soil Testing, Pavement Design, Feature Survey and Geometric Design, Dial - A - Dig / Locate Underground Services, Tendering Costs)	LCN-MEC				\$ 101,220			\$ 101,220
Goomalling	Goomalling Calingiri Road	8.09	12.05	3.96	Construction	Reconstruction / Upgrade Works to achieve a minimum 11.0m carriageway and 8.0m seal width on straight sections and 9.0m seal width on curved sections (Including removal of verge vegetation to a new 17m clear width via the Clearing Permit). Upgrade works includes stabilisation of the existing pavement / subgrade and 150 thick gravel basecourse pavement overlay.	LCN-MEC						\$ 1,640,998	\$ 1,640,998
Goomalling	Goomalling Calingiri Road	12.05	21.26	9.21	Development	Preliminary Works (Clearing Permit, Supply cadastral and shape file for clearing permit report)	LCN-MEC	\$ 15,000						\$ 15,000
Goomalling	Goomalling Calingiri Road	12.05	21.26	9.21	Development	Preliminary Works (Geotechnical Investigation of Pavement and Subgrade Materials and Soil Testing and Report, Gravel Materials Supply Investigation and Soil Testing, Pavement Design, Feature Survey and Geometric Design, Dial - A - Dig / Locate Underground Services, Tendering Costs)	LCN-MEC		\$ 61,860					\$ 61,860
Goomalling	Goomalling Calingiri Road	12.05	15.5	3.45	Construction	Replace the 3 barrel Concrete Piered Box Culvert at 14.84 SLK with a new 12m long x 3 Barrel x 1200 W x 900 H RCBC culvert (includes construction and removal of a side-track to complete these works).Reconstruction / Upgrade Works to achieve a minimum 11.0m carriageway and 8.0m seal width on straight sections and 9.0m seal width on curved sections (Including removal of regrowth vegetation within the maintenance zone). Upgrade works includes stabilisation of the existing pavement / subgrade and 150 / 200 thick gravel basecourse pavement overlay.	LCN-MEC		\$ 1,370,985					\$ 1,370,985
Goomalling	Goomalling Calingiri Road	14.84			Construction	Replace the 3-barrel Concrete Piered Box Culvert with a new 12m long x 3 Barrel x 1200 W x 900 H RCBC culvert (includes construction and removal of a side-track to complete these works).	LCN-MEC		\$ 145,000					\$ 145,000
Goomalling	Goomalling Calingiri Road	15.5	21.26	5.76	Construction	Reconstruction / Upgrade Works to achieve a minimum 11.0m carriageway and 8.0m seal width on straight sections and 9.0m seal width on curved sections (Including removal of regrowth vegetation within the maintenance zone). Upgrade works includes stabilisation of the existing pavement / subgrade and 150 thick gravel basecourse pavement overlay on a 1.1km section from SLK 15.50 to 16.60 through the lower lying section ONLY. The section from SLK 16.60 to 20.15 will have the existing pavement cement stabilised ONLY (i.e. no overlay), and the section from SLK 20.15 to 21.26 has been upgraded recently via other Road Funding, but requires some verge clean up and shoulder reconditioning.	LCN-MEC			\$ 1,031,902				\$ 1,031,902



9.5 ANNUAL FINANCIAL STATEMENTS

File Reference	5.1
Disclosure of Interest	Nil
Applicant	Shire of Goomalling
Previous Item Numbers	No Direct
Date	13 April 2021
Author	Peter Bentley – Chief Executive Officer
Authorising Officer	Peter Bentley – Chief Executive Officer
Attachments <ol style="list-style-type: none"> 1. Copy of the Annual Financial statements 2. Copy of the Audit Management Letter 3. Copy of Exit Conclusion Meeting Document 4. Copy of Office of Auditor General – Basis of Qualified Opinion 	

Summary

Council is to accept the 2019/2020 Annual Report and Financial Statements and set the date for the Annual General Meeting of Electors.

Background

The Local Government Act 1995 requires a Local Government to prepare an Annual Report each financial year and to hold an Annual General Meeting of Electors. The Annual General Meeting of Electors is to be held on a day selected by the Local Government, but not more than 56 days after the report is accepted by the Local Government.

The annual audit was undertaken during August to December 2020 and January to April 2021 by Butler Settineri on the Auditor General's behalf.

Consultation

- Butler Settineri
- The WA Auditor Generals Office

Statutory Environment

Local Government Act 1995 (as amended).

5.54. Acceptance of annual reports

- (1) *Subject to subsection (2), the annual report for a financial year is to be accepted* by the local government no later than 31 December after that financial year.*

*** Absolute majority required.**

- (2) *If the auditor's report is not available in time for the annual report for a financial year to be accepted by 31 December after that financial*



year, the annual report is to be accepted by the local government no later than 2 months after the auditor's report becomes available.

[Section 5.54 amended: No. 49 of 2004 s. 49.]

5.55. Notice of annual reports

The CEO is to give local public notice of the availability of the annual report as soon as practicable after the report has been accepted by the local government.

- *Local Government (Financial Management) Regulations.*
- *Local Government (Administration) Regulations.*

Policy Implications

Nil

Financial Implications

Nil

Strategic Implications

Shire of Goomalling Community Strategic Plan 2019-2028	
4.1.4	Provide reporting processes in a transparent, accountable and timely manner

Comment/Conclusion

The Auditor General has issued a qualified audit on the following basis;

“The balances for rates revenue and corresponding expenses for the year ended 30 June 2019 are not comparable to the balances for the year ended 30 June 2020. The Shire recognised rates revenue totalling \$110,140 from properties that are owned by the Shire, with a corresponding expense in the Statement of Comprehensive Income by Nature or Type and the Statement of Comprehensive Income by Program for the year ended 30 June 2019. This treatment was not in accordance with the presentation requirements of the Australian Accounting Standard AASB 101 “Presentation of Financial Statements”. Consequently the total revenue and total expenses presented in the Statement of Comprehensive Income by Nature or Type and the Statement of Comprehensive Income by Program were overstated by \$110,140 for the year ended 30 June 2019. I issued a qualified opinion for the year ended 30 June 2019 in relation to this matter.”

“I also identified that the Shire's roads, drainage and footpaths infrastructure, reported at values of \$35,838,192, \$2,275,896 and \$727,078 respectively in Note 9 of the annual financial report, were last valued in June 2015. Because the assets have not been revalued with sufficient regularity or in accordance with Regulation 17A(4)(b) of the Local Government (Financial Management) Regulations 1996, I am unable to determine whether the infrastructure assets of \$38,841,166 are stated at fair value in the Statement of Financial Position at 30 June 2020.”

“In accordance with the Local Government (Audit) Regulations 1996 I report that:



- (i) In my opinion, the following material matters indicate significant adverse trends in the financial position of the Shire:
- a. The Current Ratio as reported in Note 31 of the annual financial report is below the Department of Local Government, Sport and Cultural Industries' standard for the past three financial years.
 - b. The Debt Service Cover Ratio as reported in Note 31 of the annual financial report is below the Department of Local Government, Sport and Cultural Industries' standard for the past three financial years.
 - c. The Operating Surplus Ratio as reported in Note 31 of the annual financial report is below the Department of Local Government, Sport and Cultural Industries' standard for the past three financial years.
- (ii) The following material matters indicating non-compliance with Part 6 of the Local Government Act 1995, the Local Government (Financial Management) Regulations 1996 or applicable financial controls of any other written law were identified during the course of my audit:
- a. The Shire has not reported the Asset Renewal Funding Ratio for 2020, 2019 and 2018 in the annual financial report as required by section 50(1)(c) of the Local Government (Financial Management) Regulations 1996, as management has not updated the asset management plan and long term financial plan since 2016.
 - b. More employees than necessary had full access to supplier master files. Also, there was no evidence of independent review of the amendments made to master files. This increased the risk of unauthorised changes to master files, although our audit sampling did not identify any.
 - c. For approximately 23% of purchase transactions we sampled, there was inadequate or no evidence that a sufficient number of quotations were obtained to test the market, and no documentation to explain why other quotes were not sought. This practice increases the likelihood of not receiving value for money in procurement and the risk of fraud or favouritism of suppliers.
 - d. For approximately 33% of purchase transactions we sampled, the approved purchase orders did not include either price or quantities procured. Also, 8% of the purchase orders we sampled were dated after the dates of the corresponding supplier invoices. These practices increase the risk of fraud or favouritism of suppliers, not obtaining value for money in procurement, and inappropriate or unnecessary purchases.
- (iii) All required information and explanations were obtained by me. (iv) All audit procedures were satisfactorily completed. (v) In my opinion, the Asset Consumption Ratio included in the annual financial report was supported by verifiable information and reasonable assumptions.

Voting Requirements

Simple Majority



OFFICERS' RECOMMENDATION

That the Council:

1. Pursuant of Sections 5.54 and 5.55 of the Local Government 1995, accepts the Annual Report and Financial Statements for the 2019/2020 financial year.
2. Convenes the Annual General Meeting of Electors at 7.00 pm on [REDACTED] 2021 at the Sports and Community Centre 47 Quinlan Street, Goomalling.

SHIRE OF GOOMALLING
FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2020

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COMMUNITY VISION

To be a vibrant, prosperous and sustainable community living and working in a respectful, inclusive, fair and equitable community.

Principal place of business:
32 Quinlan Street
GOOMALLING WA 6460

**SHIRE OF GOOMALLING
FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2020**

*Local Government Act 1995
Local Government (Financial Management) Regulations 1996*

STATEMENT BY CHIEF EXECUTIVE OFFICER

The attached financial report of the Shire of Goomalling for the financial year ended 30 June 2020 is based on proper accounts and records to present fairly the financial position of the Shire of Goomalling at 30 June 2020 and the results of the operations for the financial year then ended in accordance with the Local Government Act 1995 and, to the extent that they are not inconsistent with the Act, the Australian Accounting Standards.

Signed on the [redacted] day of [redacted] 2021

Chief Executive Officer

Peter Bentley

Name of Chief Executive Officer

SHIRE OF GOOMALLING
STATEMENT OF COMPREHENSIVE INCOME
BY PROGRAM
FOR THE YEAR ENDED 30 JUNE 2020

	NOTE	2020 Actual \$	2020 Budget \$	2019 Actual \$
Revenue				
	2(a)			
Governance		74,269	46,500	66,834
General purpose funding		2,792,381	2,371,420	2,727,976
Law, order, public safety		142,265	123,750	69,078
Health		655,143	699,026	711,802
Education and welfare		1,503	0	1,971
Housing		237,392	284,440	268,140
Community amenities		461,240	347,900	357,972
Recreation and culture		81,542	136,699	78,048
Transport		118,940	122,932	3,581
Economic services		249,547	241,950	430,216
Other property and services		62,840	110,060	107,301
		4,877,062	4,484,677	4,822,919
Expenses				
	2(b)			
Governance		(294,958)	(302,984)	(514,071)
General purpose funding		(83,597)	(76,227)	(18,430)
Law, order, public safety		(339,915)	(214,439)	(162,226)
Health		(769,179)	(773,143)	(753,035)
Education and welfare		(33,087)	(31,168)	(10,486)
Housing		(330,341)	(356,370)	(314,878)
Community amenities		(638,649)	(491,915)	(434,288)
Recreation and culture		(945,458)	(932,223)	(868,404)
Transport		(1,665,725)	(1,480,998)	(1,685,658)
Economic services		(520,899)	(434,812)	(735,542)
Other property and services		(40,960)	(84,756)	(434,300)
		(5,662,768)	(5,179,035)	(5,931,318)
Finance Costs				
	2(b)			
General purpose funding		0	(1,000)	(771)
Housing		(9,517)	(6,592)	0
Recreation and culture		(114,257)	(93,900)	0
Economic services		(71,398)	(51,163)	(232,757)
Other property and services		0	0	(1,325)
		(195,172)	(152,655)	(234,853)
		(980,878)	(847,013)	(1,343,252)
Non-operating grants, subsidies and contributions	2(a)	2,102,864	1,455,950	425,172
Profit on disposal of assets	10(a)	0	0	570
(Loss) on disposal of assets	10(a)	(92,522)	0	(81,436)
Fair value adjustments to financial assets at fair value through profit or loss		864	0	6,151
		2,011,206	1,455,950	350,457
Net result for the period		1,030,328	608,937	(992,795)
Other comprehensive income				
<i>Items that will not be reclassified subsequently to profit or loss</i>				
Changes in asset revaluation surplus	12	(509,526)	0	(83,595)
Total other comprehensive income for the period		(509,526)	0	(83,595)
Total comprehensive income for the period		520,802	608,937	(1,076,390)

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

SHIRE OF GOOMALLING
STATEMENT OF COMPREHENSIVE INCOME
BY NATURE OR TYPE
FOR THE YEAR ENDED 30 JUNE 2020

	NOTE	2020 Actual \$	2020 Budget \$	2019 Actual \$
Revenue				
Rates	23(a)	2,112,927	2,114,420	2,118,671
Operating grants, subsidies and contributions	2(a)	1,227,318	693,382	976,691
Fees and charges	2(a)	1,304,697	1,439,626	1,426,460
Interest earnings	2(a)	54,645	61,599	69,435
Other revenue	2(a)	177,475	175,650	231,662
		4,877,062	4,484,677	4,822,919
Expenses				
Employee costs		(2,395,543)	(1,876,142)	(2,301,325)
Materials and contracts		(1,051,074)	(1,320,043)	(1,441,060)
Utility charges		(259,049)	(191,344)	(271,634)
Depreciation on non-current assets	10(b)	(1,587,563)	(1,493,900)	(1,541,152)
Interest expenses	2(b)	(195,172)	(152,655)	(234,853)
Insurance expenses		(194,552)	(136,406)	(174,180)
Other expenditure	2(b)	(174,987)	(161,200)	(201,967)
		(5,857,940)	(5,331,690)	(6,166,171)
		(980,878)	(847,013)	(1,343,252)
Non-operating grants, subsidies and contributions	2(a)	2,102,864	1,455,950	425,172
Profit on asset disposals	10(a)	0	0	570
(Loss) on asset disposals	10(a)	(92,522)	0	(81,436)
Fair value adjustments to financial assets at fair value through profit or loss		864	0	6,151
		2,011,206	1,455,950	350,457
Net result for the period		1,030,328	608,937	(992,795)
Other comprehensive income				
<i>Items that will not be reclassified subsequently to profit or loss</i>				
Changes in asset revaluation surplus	12	(509,526)	0	(83,595)
Total other comprehensive income for the period		(509,526)	0	(83,595)
Total comprehensive income for the period		520,802	608,937	(1,076,390)

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

SHIRE OF GOOMALLING
STATEMENT OF FINANCIAL POSITION
AS AT 30 JUNE 2020

	NOTE	2020	2019
		\$	\$
CURRENT ASSETS			
Cash and cash equivalents	3	119,216	349,077
Trade and other receivables	6	337,502	237,277
Other financial assets	5(a)	942,966	964,295
Inventories	7	34,106	33,371
TOTAL CURRENT ASSETS		1,433,790	1,584,020
NON-CURRENT ASSETS			
Trade and other receivables	6	84,547	73,699
Other financial assets	5(b)	251,498	287,664
Inventories	7	530,000	530,000
Property, plant and equipment	8	24,554,545	26,322,446
Infrastructure	9	41,704,989	40,216,431
Right of use assets	11(a)	23,036	0
TOTAL NON-CURRENT ASSETS		67,148,615	67,430,240
TOTAL ASSETS		68,582,405	69,014,260
CURRENT LIABILITIES			
Trade and other payables	13	308,349	388,618
Contract liabilities	14	79,868	0
Lease liabilities	15(a)	2,088	4,405
Borrowings	16(a)	338,202	368,500
Employee related provisions	17	500,748	391,544
TOTAL CURRENT LIABILITIES		1,229,255	1,153,067
NON-CURRENT LIABILITIES			
Lease liabilities	15(a)	23,230	0
Borrowings	16(a)	2,908,413	3,247,708
Employee related provisions	17	69,187	20,100
TOTAL NON-CURRENT LIABILITIES		3,000,830	3,267,808
TOTAL LIABILITIES		4,230,085	4,420,875
NET ASSETS		64,352,320	64,593,385
EQUITY			
Retained surplus		26,141,760	25,289,692
Reserves - cash/financial asset backed	4	906,175	929,955
Revaluation surplus	12	37,304,385	38,373,738
TOTAL EQUITY		64,352,320	64,593,385

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

SHIRE OF GOOMALLING
STATEMENT OF CHANGES IN EQUITY
FOR THE YEAR ENDED 30 JUNE 2020

		RESERVES CASH/FINANCIAL			
	NOTE	RETAINED SURPLUS	ASSET BACKED	REVALUATION SURPLUS	
		\$	\$	\$	
				TOTAL EQUITY	
		\$	\$	\$	
Balance as at 1 July 2018		26,312,441	900,001	38,457,333	65,669,775
Comprehensive income					
Net result for the period		(992,795)	0	0	(992,795)
Other comprehensive income	12	0	0	(83,595)	(83,595)
Total comprehensive income		(992,795)	0	(83,595)	(1,076,390)
Transfers to reserves	4	(29,954)	29,954	0	0
Balance as at 30 June 2019		25,289,692	929,955	38,373,738	64,593,385
Initial application of the accounting standards	27(b)	(202,040)	0	0	(202,040)
Change in legislation	27(b)	0	0	(559,827)	(559,827)
Restated total equity at 1 July 2019		25,087,652	929,955	37,813,911	63,831,518
Comprehensive income					
Net result for the period		1,030,328	0	0	1,030,328
Other comprehensive income	12	0	0	(509,526)	(509,526)
Total comprehensive income		1,030,328	0	(509,526)	520,802
Transfers from reserves	4	39,191	(39,191)	0	0
Transfers to reserves	4	(15,411)	15,411	0	0
Balance as at 30 June 2020		26,141,760	906,175	37,304,385	64,352,320

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

SHIRE OF GOOMALLING
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 30 JUNE 2020

	NOTE	2020 Actual \$	2020 Budget \$	2019 Actual \$
CASH FLOWS FROM OPERATING ACTIVITIES				
Receipts				
Rates		1,998,300	2,114,420	2,129,074
Operating grants, subsidies and contributions		1,066,204	693,382	1,124,022
Fees and charges		1,304,697	1,439,626	1,426,460
Interest received		54,645	61,599	69,435
Goods and services tax received		390,701	300,000	237,610
Other revenue		177,475	175,650	231,662
		<u>4,992,022</u>	<u>4,784,677</u>	<u>5,218,263</u>
Payments				
Employee costs		(2,226,381)	(1,876,142)	(2,340,478)
Materials and contracts		(1,090,639)	(1,320,043)	(1,719,386)
Utility charges		(259,049)	(191,344)	(271,634)
Interest expenses		(195,172)	(208,178)	(238,820)
Insurance paid		(194,552)	(136,406)	(174,180)
Goods and services tax paid		(400,514)	(300,000)	(234,195)
Other expenditure		(174,987)	(161,200)	(201,967)
		<u>(4,541,294)</u>	<u>(4,193,313)</u>	<u>(5,180,660)</u>
Net cash provided by (used in) operating activities	18	450,728	591,364	37,603
CASH FLOWS FROM INVESTING ACTIVITIES				
Proceeds from financial assets at amortised cost - term deposits		23,780	0	(29,954)
Payments for purchase of property, plant & equipment	8(a)	(163,553)	(190,600)	(97,586)
Payments for construction of infrastructure	9(a)	(2,529,368)	(2,168,500)	(413,170)
Non-operating grants, subsidies and contributions	2(a)	2,102,864	1,455,950	425,173
Proceeds from financial assets at amortised cost - self supporting loans		34,580	34,564	32,467
Proceeds from sale of property, plant & equipment	10(a)	244,258	0	87,727
Proceeds from sale of infrastructure		0	0	106,395
Net cash provided by (used in) investment activities		<u>(287,438)</u>	<u>(868,586)</u>	<u>111,052</u>
CASH FLOWS FROM FINANCING ACTIVITIES				
Repayment of borrowings	16(b)	(369,594)	(3,381,232)	(334,439)
Payments for principal portion of lease liabilities	15(b)	(23,556)	(2,317)	(60,674)
Proceeds from new borrowings	16(c)	0	3,500,000	0
Net cash provided by (used in) financing activities		<u>(393,150)</u>	<u>116,451</u>	<u>(395,113)</u>
Net increase (decrease) in cash held		(229,861)	(160,771)	(246,458)
Cash at beginning of year		349,077	1,253,149	595,535
Cash and cash equivalents at the end of the year	18	<u>119,216</u>	<u>1,092,378</u>	<u>349,077</u>

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

SHIRE OF GOOMALLING
RATE SETTING STATEMENT
FOR THE YEAR ENDED 30 JUNE 2020

	NOTE	2020 Actual \$	2020 Budget \$	2019 Actual \$
OPERATING ACTIVITIES				
Net current assets at start of financial year - surplus/(deficit)	24 (b)	(252,665)	5,237	52,200
		(252,665)	5,237	52,200
Revenue from operating activities (excluding rates)				
Governance		75,133	46,500	72,985
General purpose funding		890,792	469,488	841,997
Law, order, public safety		142,265	123,750	69,078
Health		655,143	699,026	711,802
Education and welfare		1,503	0	1,971
Housing		237,392	284,440	268,140
Community amenities		461,240	347,900	357,972
Recreation and culture		81,542	136,699	78,048
Transport		118,940	122,932	4,151
Economic services		249,547	241,950	430,216
Other property and services		62,840	110,060	107,301
		2,976,337	2,582,745	2,943,661
Expenditure from operating activities				
Governance		(294,958)	(302,984)	(514,071)
General purpose funding		(83,597)	(77,227)	(19,201)
Law, order, public safety		(339,915)	(214,439)	(162,226)
Health		(769,179)	(773,143)	(753,035)
Education and welfare		(33,087)	(31,168)	(10,486)
Housing		(339,858)	(362,962)	(314,878)
Community amenities		(638,649)	(491,915)	(434,288)
Recreation and culture		(1,059,715)	(1,026,123)	(868,404)
Transport		(1,758,247)	(1,480,998)	(1,767,094)
Economic services		(592,297)	(485,975)	(968,299)
Other property and services		(40,960)	(84,756)	(435,625)
		(5,950,462)	(5,331,690)	(6,247,607)
Non-cash amounts excluded from operating activities	24(a)	1,719,461	1,495,901	1,599,204
Amount attributable to operating activities		(1,507,329)	(1,247,807)	(1,652,542)
INVESTING ACTIVITIES				
Non-operating grants, subsidies and contributions	2(a)	2,102,864	1,455,950	425,172
Proceeds from disposal of assets	10(a)	244,258	0	194,122
Proceeds from financial assets at amortised cost - self supporting loans		34,580	34,564	32,467
Purchase of property, plant and equipment	8(a)	(163,553)	(190,600)	(97,586)
Purchase and construction of infrastructure	9(a)	(2,529,368)	(2,168,500)	(413,170)
Amount attributable to investing activities		(311,219)	(868,586)	141,005
FINANCING ACTIVITIES				
Repayment of borrowings	16(b)	(369,594)	(3,381,232)	(334,439)
Proceeds from borrowings	16(c)	0	3,500,000	0
Payments for principal portion of lease liabilities	15(b)	(23,556)	(2,317)	(60,674)
Transfers to reserves (restricted assets)	4	(15,411)	(15,000)	(29,954)
Transfers from reserves (restricted assets)	4	39,191	70,000	0
Amount attributable to financing activities		(369,370)	171,451	(425,067)
Surplus/(deficit) before imposition of general rates		(2,187,918)	(1,944,942)	(1,936,604)
Total amount raised from general rates	23(a)	1,901,589	1,901,932	1,885,979
Surplus/(deficit) after imposition of general rates	24(b)	(286,328)	(43,010)	(50,625)

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

SHIRE OF GOOMALLING
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FOR THE YEAR ENDED 30 JUNE 2020

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1. BASIS OF PREPARATION

The financial report comprises general purpose financial statements which have been prepared in accordance with Australian Accounting Standards (as they apply to local governments and not-for-profit entities) and Interpretations of the Australian Accounting Standards Board, and the *Local Government Act 1995* and accompanying regulations.

AMENDMENTS TO LOCAL GOVERNMENT (FINANCIAL MANAGEMENT) REGULATIONS 1996

The *Local Government (Financial Management) Regulations 1996* take precedence over Australian Accounting Standards. Prior to 1 July 2019, *Financial Management Regulation 16* arbitrarily prohibited a local government from recognising as assets Crown land that is a public thoroughfare, i.e. land under roads, and land not owned by but under the control or management of the local government, unless it is a golf course, showground, racecourse or recreational facility of State or regional significance. Consequently, some assets pertaining to vested land, including land under roads acquired on or after 1 July 2008, were not recognised in previous financial reports of the Shire. This was not in accordance with the requirements of AASB 1051 *Land Under Roads* paragraph 15 and AASB 116 *Property, Plant and Equipment* paragraph 7.

From 1 July 2019, the Shire has applied AASB 16 Leases which requires leases to be included by lessees in the statement of financial position. Also, the *Local Government (Financial Management) Regulations 1996* have been amended to specify that vested land is a right-of-use asset to be measured at cost. All right-of-use assets (other than vested improvements) under zero cost concessionary leases are measured at zero cost (i.e. not included in the statement of financial position) rather than at fair value. The exception is vested improvements on concessionary land leases such as roads, buildings or other infrastructure which continue to be reported at fair value, as opposed to the vested land which is measured at zero cost. The measurement of vested improvements at fair value is a departure from AASB 16 which would have required the Shire to measure any vested improvements at zero cost.

The Shire has accounted for the removal of the vested land values associated with vested land previously recognised by removing the land value and associated revaluation reserve as at 1 July 2019. The comparative year amounts have been retained as AASB 16 does not require comparatives to be restated in the year of transition.

Therefore the departure from AASB 1051 and AASB 16 in respect of the comparatives for the year ended 30 June 2019 remains.

Accounting policies which have been adopted in the preparation of this financial report have been consistently applied unless stated otherwise. Except for cash flow and rate setting information, the report has been prepared on the accrual basis and is based on historical costs, modified, where applicable, by the measurement at fair value of selected non-current assets, financial assets and liabilities.

NEW ACCOUNTING STANDARDS FOR APPLICATION IN FUTURE YEARS

On 1 July 2020 the following new accounting standards are to be adopted:

- AASB 1059 *Service Concession Arrangements: Grantors*
- AASB 2018-7 *Amendments to Australian Accounting Standards - Materiality*

AASB 1059 *Service Concession Arrangements: Grantors* is not expected to impact the financial report.

Specific impacts of AASB 2018-7 *Amendments to Australian Accounting Standards - Materiality*, have not been identified.

CRITICAL ACCOUNTING ESTIMATES

The preparation of a financial report in conformity with Australian Accounting Standards requires management to make judgements, estimates and assumptions that effect the application of policies and reported amounts of assets and liabilities, income and expenses.

The estimates and associated assumptions are based on historical experience and various other factors that are believed to be reasonable under the circumstances; the results of which form the basis of making the judgements about carrying values of assets and liabilities that are not readily apparent from other sources. Actual results may differ from these estimates.

THE LOCAL GOVERNMENT REPORTING ENTITY

All funds through which the Shire controls resources to carry on its functions have been included in the financial statements forming part of this financial report.

In the process of reporting on the local government as a single unit, all transactions and balances between those funds (for example, loans and transfers between funds) have been eliminated.

All monies held in the Trust Fund are excluded from the financial statements. A separate statement of those monies appears at Note 28 to these financial statements.

SHIRE OF GOOMALLING
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2020

2. REVENUE AND EXPENSES

REVENUE RECOGNITION POLICY

Recognition of revenue is dependant on the source of revenue and the associated terms and conditions associated with each source of revenue and recognised as follows:

Revenue Category	Nature of goods and services	When obligations typically satisfied	Payment terms	Returns/Refunds/Warranties	Determination of transaction price	Allocating transaction price	Measuring obligations for returns	Timing of revenue recognition
Rates	General Rates	Over time	Payment dates adopted by Council during the year	None	Adopted by council annually	When taxable event occurs	Not applicable	When rates notice is issued
Specified area rates	Rates charge for specific defined purpose	Over time	Payment dates adopted by Council during the year	Refund in event monies are unspent	Adopted by council annually	When taxable event occurs	Not applicable	When rates notice is issued
Service charges	Charge for specific service	Over time	Payment dates adopted by Council during the year	Refund in event monies are unspent	Adopted by council annually	When taxable event occurs	Not applicable	When rates notice is issued
Grant contracts with customers	Community events, minor facilities, research, design, planning evaluation and services	Over time	Fixed terms transfer of funds based on agreed milestones and reporting	Contract obligation if project not complete	Set by mutual agreement with the customer	Based on the progress of works to match performance obligations	Returns limited to repayment of transaction price of terms breached	Output method based on project milestones and/or completion date matched to performance obligations as inputs are shared
Grants, subsidies or contributions for the construction of non-financial assets	Construction or acquisition of recognisable non-financial assets to be controlled by the local government	Over time	Fixed terms transfer of funds based on agreed milestones and reporting	Contract obligation if project not complete	Set by mutual agreement with the customer	Based on the progress of works to match performance obligations	Returns limited to repayment of transaction price of terms breached	Output method based on project milestones and/or completion date matched to performance obligations as inputs are shared
Grants with no contract commitments	General appropriations and contributions with no reciprocal commitment	No obligations	Not applicable	Not applicable	Cash received	On receipt of funds	Not applicable	When assets are controlled
Licences/ Registrations/ Approvals	Building, planning, development and animal management, having the same nature as a licence regardless of naming.	Single point in time	Full payment prior to issue	None	Set by State legislation or limited by legislation to the cost of provision	Based on timing of issue of the associated rights	No refunds	On payment and issue of the licence, registration or approval
Pool inspections	Compliance safety check	Single point in time	Equal proportion based on an equal annually fee	None	Set by State legislation	Apportioned equally across the inspection cycle	No refunds	After inspection complete based on a 4 year cycle
Other inspections	Regulatory Food, Health and Safety	Single point in time	Full payment prior to inspection	None	Set by State legislation or limited by legislation to the cost of provision	Applied fully on timing of inspection	Not applicable	Revenue recognised after inspection event occurs
Waste management collections	Kerbside collection service and recycling kerbside collection	Over time	Payment on an annual basis in advance	None	Adopted by council annually	Apportioned equally across the collection period	Not applicable	Output method based on regular weekly and fortnightly period as proportionate to collection service
Waste management entry fees	Waste treatment and disposal service at disposal sites	Single point in time	Payment in advance at gate or on normal trading terms if credit provided	None	Adopted by council annually	Based on timing of entry to facility	Not applicable	On entry to facility
Property hire and entry	Use of halls and facilities	Single point in time	In full in advance	Refund if event cancelled within 7 days	Adopted by council annually	Based on timing of entry to facility	Returns limited to repayment of transaction price	On entry or at conclusion of hire
Memberships	Gym and pool membership	Over time	Payment in full in advance	Refund for unused portion on application	Adopted by council annually	Apportioned equally across the access period	Returns limited to repayment of transaction price	Output method Over 12 months matched to access right
Fees and charges for other goods and services	Cemetery services, library fees, reinstatements and private works	Single point in time	Payment in full in advance	None	Adopted by council annually	Applied fully based on timing of provision	Not applicable	Output method based on provision of service or completion of works
Commissions	Commissions on licencing and ticket sales	Over time	Payment in full on sale	None	Set by mutual agreement with the customer	On receipt of funds	Not applicable	When assets are controlled
Reimbursements	General reimbursement and Insurance claims	Single point in time	Payment in arrears for claimable event	None	Set by mutual agreement with the customer	When claim is agreed	Not applicable	When claim is agreed

SHIRE OF GOOMALLING
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2020

2. REVENUE AND EXPENSES

(a) Grant revenue

Grants, subsidies and contributions are included as both operating and non-operating revenues in the Statement of Comprehensive Income:

	2020 Actual \$	2020 Budget \$	2019 Actual \$
Operating grants, subsidies and contributions			
Governance	3,660	0	0
General purpose funding	825,413	400,000	771,050
Law, order, public safety	67,606	55,000	7,000
Health	25,000	25,000	0
Housing	0	0	20,000
Community amenities	144,000	21,900	0
Recreation and culture	38,599	93,550	0
Transport	93,040	97,932	0
Economic services	30,000	0	175,005
Other property and services	0	0	3,636
	1,227,318	693,382	976,691
Non-operating grants, subsidies and contributions			
Recreation and culture	103,896	58,501	0
Transport	1,994,963	1,397,450	425,172
Economic services	4,005	0	0
	2,102,864	1,455,951	425,172
	3,330,182	2,149,333	1,401,863
Fees and charges			
Governance	930	0	3,204
General purpose funding	2,934	2,500	2,205
Law, order, public safety	69,846	13,500	62,078
Health	630,143	670,026	686,802
Education and welfare	0	0	1,772
Housing	228,020	284,440	242,351
Community amenities	127,316	131,000	139,361
Recreation and culture	18,682	25,800	33,441
Transport	0	0	684
Economic services	202,589	222,800	209,692
Other property and services	24,237	89,560	44,868
	1,304,697	1,439,626	1,426,460

SIGNIFICANT ACCOUNTING POLICIES

Grants, subsidies and contributions

Operating grants, subsidies and contributions are grants, subsidies or contributions that are not non-operating in nature.

Non-operating grants, subsidies and contributions are amounts received for the acquisition or construction of recognisable non-financial assets to be controlled by the local government.

Fees and Charges

Revenue (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.

SHIRE OF GOOMALLING
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2020

2. REVENUE AND EXPENSES (Continued)

(a) Revenue (Continued)

Contracts with customers and transfers for recognisable non-financial assets

Revenue from contracts with customers and transfers to enable the acquisition or construction of recognisable non-financial assets to be controlled by the Shire was recognised during the year for the following nature or types of goods or services:

Operating grants, subsidies and contributions

Fees and charges

Other revenue

Non-operating grants, subsidies and contributions

	2020 Actual	2020 Budget	2019 Actual
	\$	\$	\$
	2,102,864	1,455,950	425,172
	<u>2,102,864</u>	<u>1,455,950</u>	<u>425,172</u>
	202,040		
	1,900,824	1,455,950	425,172
	<u>2,102,864</u>	<u>1,455,950</u>	<u>425,172</u>
	79,868	0	0
	<u>(79,868)</u>	<u>0</u>	<u>0</u>

Revenue from contracts with customers and transfers to enable the acquisition or construction of recognisable non-financial assets to be controlled by the Shire is comprised of:

Contracts with customers included as a contract liability at the start of the period

Transfers intended for acquiring or constructing recognisable non financial assets included as a contract liability at the start of the period

Information about receivables, contract assets and contract liabilities from contracts with customers along with financial assets and associated liabilities arising from transfers to enable the acquisition or construction of recognisable non financial assets is:

Contract liabilities from contracts with customers

Contract liabilities for contracts with customers primarily relate to grants with performance obligations received in advance, for which revenue is recognised over time as the performance obligations are met.

Information is not provided about remaining performance obligations for contracts with customers that had an original expected duration of one year or less.

Consideration from contracts with customers is included in the transaction price.

Performance obligations in relation to contract liabilities from transfers for recognisable non financial assets are satisfied as project milestones are met or completion of construction or acquisition of the asset. All associated performance obligations are expected to be met over the next 12 months.

SHIRE OF GOOMALLING
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2020

2. REVENUE AND EXPENSES (Continued)

(a) Revenue (Continued)

Revenue from statutory requirements

Revenue from statutory requirements was recognised during the year for the following nature or types of goods or services:

	2020 Actual \$	2020 Budget \$	2019 Actual \$
General rates	1,901,589	1,901,932	1,885,979
Specified area rates	188,850	190,000	214,587
Statutory permits and licences	6,774	20,000	13,375
Fines	3,174	1,000	1,044
	2,100,387	2,112,932	2,114,985

Other revenue

Reimbursements and recoveries	105,580	95,650	171,373
Sale of inventory	71,895	80,000	0
Other	0	0	60,289
	177,475	175,650	231,662

Interest earnings

Financial assets at amortised cost - self supporting loans	16,534	16,849	18,797
Interest on reserve funds	15,411	15,000	20,920
Rates instalment and penalty interest (refer Note 23(d))	22,700	17,750	21,835
Other interest earnings	0	12,000	7,884
	54,645	61,599	69,436

SIGNIFICANT ACCOUNTING POLICIES

Interest earnings

Interest income is calculated by applying the effective interest rate to the gross carrying amount of a financial asset except for financial assets that subsequently become credit-impaired. For credit-impaired financial assets the effective interest rate is applied to the net carrying amount of the financial asset (after deduction of the loss allowance).

Interest earnings (continued)

Interest income is presented as finance income where it is earned from financial assets that are held for cash management purposes.

(b) Expenses

Auditors remuneration

- Audit of the Annual Financial Report

Interest expenses (finance costs)

	2020 Actual \$	2020 Budget \$	2019 Actual \$
Borrowings	194,630	151,554	233,529
Lease liabilities	542	0	1,324
	195,172	151,554	234,853

Other expenditure

Sundry expenses	174,987	161,200	201,967
	174,987	161,200	201,967

Note	2020 Actual \$	2020 Budget \$	2019 Actual \$
	20,045	30,000	20,000
	20,045	30,000	20,000
16(b)	194,630	151,554	233,529
15(b)	542	0	1,324
	195,172	151,554	234,853
	174,987	161,200	201,967
	174,987	161,200	201,967

SHIRE OF GOOMALLING
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2020

3. CASH AND CASH EQUIVALENTS

	NOTE	2020 \$	2019 \$
Cash at bank and on hand		119,216	349,077
Total cash and cash equivalents		119,216	349,077
Restrictions			
The following classes of assets have restrictions imposed by regulations or other externally imposed requirements which limit or direct the purpose for which the resources may be used:			
- Cash and cash equivalents		52,328	34,233
- Financial assets at amortised cost - term deposits	5	906,175	929,955
		958,503	964,187

The restricted assets are a result of the following specific purposes to which the assets may be used:

Reserves - cash/financial asset backed	4	906,175	929,955
Local Medical Practice - funds used only for the Medical Practice		52,328	34,232
Total restricted assets		958,503	964,187

SIGNIFICANT ACCOUNTING POLICIES

Cash and cash equivalents

Cash and cash equivalents include cash on hand, cash at bank, deposits available on demand with banks and other short term 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 financial position.

Restricted assets

Restricted asset balances are not available for general use by the local government due to externally imposed restrictions. Externally imposed restrictions are specified in an agreement, contract or legislation. This applies to reserves, unspent grants, subsidies and contributions and unspent loans that have not been fully expended in the manner specified by the contributor, legislation or loan agreement.

SHIRE OF GOOMALLING
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2020

4. RESERVES - CASH/FINANCIAL ASSET BACKED

	2020 Actual Opening Balance	2020 Actual Transfer to	2020 Actual Transfer (from)	2020 Actual Closing Balance	2020 Budget Opening Balance	2020 Budget Transfer to	2020 Budget Transfer (from)	2020 Budget Closing Balance	2019 Actual Opening Balance	2019 Actual Transfer to	2019 Actual Transfer (from)	2019 Actual Closing Balance
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
(a) Reserves cash backed - Leave Reserve	109,813	2,000	0	111,813	109,813	2,000	0	111,813	107,342	2,471	0	109,813
(b) Reserves cash backed - Aged Care Reserve	116,681	2,000	0	118,681	116,681	2,000	0	118,681	114,056	2,625	0	116,681
(c) Reserves cash backed - Sewerage Reserve	319,713	4,800	0	324,513	319,713	4,800	0	324,513	312,519	7,194	0	319,713
(d) Reserves cash backed - Vehicle Reserve	105,115	2,000	0	107,115	105,115	2,000	0	107,115	102,750	2,365	0	105,115
(e) Reserves cash backed - LCDC Reserve	10,211	150	0	10,361	10,211	150	0	10,361	9,981	230	0	10,211
(f) Reserves cash backed - Staff housing Reserve	49,494	1,000	(17,500)	32,994	49,494	1,000	(20,000)	30,494	48,381	1,113	0	49,494
(g) Reserves cash backed - Community Bus Reserve	52,976	800	0	53,776	52,976	800	0	53,776	51,784	1,192	0	52,976
(h) Reserves cash backed - Mortlock Lodge Reserve	3,172	2,508	(17,500)	(11,820)	3,171	0	0	3,171	3,100	71	0	3,171
(i) Reserves cash backed - Plant replacement	153,542	0	0	153,542	153,543	2,250	(50,000)	105,793	150,088	3,455	0	153,543
(j) Reserves cash backed - SW Lag Officer AL/LSL	9,238	153	(4,191)	5,200	9,238	0	0	9,238	0	9,238	0	9,238
	929,955	15,411	(39,191)	906,175	929,955	15,000	(70,000)	874,955	900,001	29,954	0	929,955

All reserves are supported by cash and cash equivalents and financial assets at amortised cost and are restricted within equity as Reserves - cash/financial assets backed.

In accordance with Council resolutions or adopted budget in relation to each reserve account, the purpose for which the reserves are set aside and their anticipated date of use are as follows:

Name of Reserve	Anticipated date of use	Purpose of the reserve
(a) Reserves cash backed - Leave Reserve	ongoing	To be used to fund Long Service Leave Requirements
(b) Reserves cash backed - Aged Care Reserve	ongoing	To be used to provide for the needs of the aged
(c) Reserves cash backed - Sewerage Reserve	ongoing	To be used to maintain and upgrade the sewerage scheme in the Goomalling Townsite
(d) Reserves cash backed - Vehicle Reserve	ongoing	To be used for the purchase of motor vehicles and utilise if at a future date Council ceases to lease vehicles
(e) Reserves cash backed - LCDC Reserve	ongoing	To be used to fund Landcare Activities
(f) Reserves cash backed - Staff housing Reserve	ongoing	To be used for the maintenance, upgrading and construction of new housing for Council employees or public rental housing
(g) Reserves cash backed - Community Bus Reserve	ongoing	To be used to purchase a new Community Bus when the time arises
(h) Reserves cash backed - Mortlock Lodge Reserve	ongoing	To be used for maintenance and improvement to the Mortlock Retirement Units
(i) Reserves cash backed - Plant replacement	ongoing	To be used for the future replacement of plant
(j) Reserves cash backed - SW Lag Officer AL/LSL	ongoing	To be used to fund the SW LAG Officer annual and long service leave requirements

SHIRE OF GOOMALLING
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2020

5. OTHER FINANCIAL ASSETS

	2020	2019
	\$	\$
(a) Current assets		
Other financial assets at amortised cost	942,966	964,295
	<u>942,966</u>	<u>964,295</u>
Other financial assets at amortised cost		
Financial assets at amortised cost - term deposits (Note 3)	906,175	929,955
Financial assets at amortised cost - self supporting loan	36,791	34,341
	<u>942,966</u>	<u>964,295</u>
(b) Non-current assets		
Financial assets at amortised cost - Self Support Loan	198,082	235,113
Financial assets at fair value through profit and loss	53,416	52,551
	<u>251,498</u>	<u>287,664</u>
Financial assets at amortised cost		
Financial assets at amortised cost - self support loan	198,082	235,113
	<u>198,082</u>	<u>235,113</u>
Financial assets at fair value through profit and loss		
Units in Local Government House Trust	53,416	52,551
	<u>53,416</u>	<u>52,551</u>

Loans receivable from clubs/institutions have the same terms and conditions as the related borrowing disclosed in Note 16(b) as self supporting loans.

SIGNIFICANT ACCOUNTING POLICIES

Other financial assets at amortised cost

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

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

Financial assets at fair value through profit and loss

The Shire classifies the following financial assets at fair value through profit and loss:

- debt investments which do not qualify for measurement at either amortised cost or fair value through other comprehensive income.
- equity investments which the Shire has not elected to recognise fair value gains and losses through other comprehensive income.

Impairment and risk

Information regarding impairment and exposure to risk can be found at Note 25.

6. TRADE AND OTHER RECEIVABLES

Current

Rates receivable	
Trade and other receivables	
GST receivable	

Non-current

Pensioner's rates and ESL deferred	
------------------------------------	--

2020	2019
\$	\$
216,986	165,517
91,911	52,968
28,605	18,792
337,502	237,277
84,547	73,699
84,547	73,699

SIGNIFICANT ACCOUNTING POLICIES

Trade and other receivables

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.

Trade receivables are recognised at original invoice amount less any allowances for uncollectible amounts (i.e. impairment). The carrying amount of net trade receivables is equivalent to fair value as it is due for settlement within 30 days.

Impairment and risk exposure

Information about the impairment of trade receivables and their exposure to credit risk and interest rate risk can be found in Note 25.

SIGNIFICANT ACCOUNTING POLICIES (Continued)

Classification and subsequent measurement

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.

Trade receivables are held with the objective to collect the contractual cashflows and therefore measures them subsequently at amortised cost using the effective interest rate method.

Due to the short term nature of current receivables, their carrying amount is considered to be the same as their fair value. Non-current receivables are indexed to inflation, any difference between the face value and fair value is considered immaterial.

7. INVENTORIES

Current

Fuel and materials

Non-current

Land held for resale - cost (Note - 22 (d))

Less Impairment

The following movements in inventories occurred during the year:

Carrying amount at beginning of period

Inventories expensed during the year

Additions to inventory

Carrying amount at end of period

	2020	2019
	\$	\$
	34,106	33,371
	34,106	33,371
	929,261	929,261
	(399,261)	(399,261)
	530,000	530,000
	563,371	553,694
	(113,517)	(119,285)
	114,252	128,962
	564,106	563,371

SIGNIFICANT ACCOUNTING POLICIES

General

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

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

Land held for resale

Land held for development and resale is valued at the lower of cost and net realisable value. Cost includes the cost of acquisition, development, borrowing costs and holding costs until completion of development.

Land held for resale (Continued)

Borrowing costs and holding charges incurred after development is completed are expensed.

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

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

SHIRE OF GOOMALLING
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2020

8. PROPERTY, PLANT AND EQUIPMENT

(a) Movements in Carrying Amounts

Movement in the carrying amounts of each class of property, plant and equipment between the beginning and the end of the current financial year.

	Land - freehold land	Land - vested in and under	Total land	Buildings - non- specialised	Total buildings	Total land and buildings	Furniture and equipment	Plant and equipment	Swimming Pool and Equipment	Total property, plant and
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Balance at 1 July 2018	2,725,173	559,827	3,844,827	20,412,294	20,412,294	24,257,121	202,962	1,151,144	1,344,945	26,956,172
Additions	0	0	0	77,586	77,586	77,586	0	20,000	0	97,586
(Disposals)	(25,000)	0	(25,000)	(88,270)	(88,270)	(113,270)	0	(2,157)	0	(115,427)
Impairment (losses) / reversals	0	0	0	(83,595)	(83,595)	(83,595)	0	0	0	(83,595)
Depreciation (expense)	0	0	0	(311,089)	(311,089)	(311,089)	(43,952)	(152,220)	(25,029)	(532,290)
Carrying amount at 30 June 2019	3,260,000	559,827	3,819,827	20,006,926	20,006,926	23,826,753	159,010	1,016,767	1,319,916	26,322,446
Comprises:										
Gross carrying amount at 30 June 2019	3,260,000	559,827	3,819,827	20,608,004	20,608,004	24,427,831	433,685	1,439,782	1,393,056	27,694,354
Accumulated depreciation at 30 June 2019	0	0	0	(601,078)	(601,078)	(601,078)	(274,675)	(423,015)	(73,140)	(1,371,908)
Carrying amount at 30 June 2019	3,260,000	559,827	3,819,827	20,006,926	20,006,926	23,826,753	159,010	1,016,767	1,319,916	26,322,446
Due to change in legislation (Note 27)	0	(559,827)	(559,827)	0	0	(559,827)	0	0	0	(559,827)
Adjusted carrying amount as at 1 July 2019	3,260,000	0	3,260,000	20,006,926	20,006,926	23,266,926	159,010	1,016,767	1,319,916	25,762,619
Additions	0	0	0	45,718	45,718	45,718	11,615	106,220	0	163,553
(Disposals)	(65,000)	0	(65,000)	(239,403)	(239,403)	(304,403)	0	(32,377)	0	(336,780)
Revaluation increments / (decrements)	0	0	0	0	0	0	27,885	0	0	27,885
Impairment (losses) / reversals	0	0	0	(537,411)	(537,411)	(537,411)	0	0	0	(537,411)
Depreciation (expense)	0	0	0	(310,432)	(310,432)	(310,432)	(43,745)	(146,115)	(25,029)	(525,321)
Carrying amount at 30 June 2020	3,195,000	0	3,195,000	18,965,398	18,965,398	22,160,398	154,765	944,495	1,294,887	24,554,545
Comprises:										
Gross carrying amount at 30 June 2020	3,195,000	0	3,195,000	19,867,095	19,867,095	23,062,095	462,361	1,493,502	1,393,056	26,411,014
Accumulated depreciation at 30 June 2020	0	0	0	(901,697)	(901,697)	(901,697)	(307,596)	(549,007)	(98,169)	(1,856,469)
Carrying amount at 30 June 2020	3,195,000	0	3,195,000	18,965,398	18,965,398	22,160,398	154,765	944,495	1,294,887	24,554,545

8. PROPERTY, PLANT AND EQUIPMENT (Continued)

(b) Fair Value Measurements

Asset Class	Fair Value Hierarchy	Valuation Technique	Basis of Valuation	Date of Last Valuation	Inputs Used
Land and buildings					
Land - freehold land	2	Market approach using recent observable market data for similar items (Net revaluation method)	Independent and Management Valuation	June 2017	Price per hectare/market borrowing rate
Buildings - non-specialised	3	Market approach using recent observable market data for similar items (Net revaluation method)	Independent and Management Valuation	June 2017	Improvements to buildings using construction costs and current condition (Level2), residual values and remaining useful life assessments (Level3) inputs

Level 3 inputs are based on assumptions with regards to future values and patterns of consumption utilising current information. If the basis of these assumptions were varied, they have the potential to result in a significantly higher or lower fair value measurement.

During the period there were no changes in the valuation techniques used by the local government to determine the fair value of property, plant and equipment using either level 2 or level 3 inputs.

Following a change to *Local Government (Financial Management) Regulation 17A*, plant and equipment type assets (being plant and equipment and furniture and equipment) are to be measured under the cost model, rather than at fair value. This change is effective from 1 July 2019 and represents a change in accounting policy. Revaluations carried out previously were not reversed as it was deemed fair value approximates cost at the date of change.

SHIRE OF GOOMALLING
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2020

9. INFRASTRUCTURE

(a) Movements in Carrying Amounts

Movement in the carrying amounts of each class of infrastructure between the beginning and the end of the current financial year.

	Infrastructure - roads	Infrastructure - Sewerage	Infrastructure - Drainage	Infrastructure - Footpaths	Infrastructure - Other Infrastructure	Total Infrastructure
	\$	\$	\$	\$	\$	\$
Balance at 1 July 2018	34,994,288	1,628,196	2,357,503	733,700	1,257,997	40,971,686
Additions	263,246	0	0	43,529	106,395	413,170
(Disposals)	0	0	0	0	(159,561)	(159,561)
Depreciation (expense)	(880,471)	(33,520)	(40,804)	(24,463)	(29,604)	(1,008,862)
Carrying amount at 30 June 2019	34,377,063	1,594,676	2,316,699	752,766	1,175,227	40,216,431
Comprises:						
Gross carrying amount at 30 June 2019	37,476,272	1,694,350	2,720,258	839,506	1,248,650	43,979,036
Accumulated depreciation at 30 June 2019	(3,099,209)	(99,674)	(403,559)	(86,740)	(73,423)	(3,762,605)
Carrying amount at 30 June 2019	34,377,063	1,594,676	2,316,699	752,766	1,175,227	40,216,431
Additions	2,357,328	0	0	0	172,040	2,529,368
Depreciation (expense)	(896,199)	(33,519)	(40,803)	(25,688)	(44,601)	(1,040,810)
Carrying amount at 30 June 2020	35,838,192	1,561,157	2,275,896	727,078	1,302,666	41,704,989
Comprises:						
Gross carrying amount at 30 June 2020	39,833,600	1,694,350	2,720,258	839,506	1,420,690	46,508,404
Accumulated depreciation at 30 June 2020	(3,995,408)	(133,193)	(444,362)	(112,428)	(118,024)	(4,803,415)
Carrying amount at 30 June 2020	35,838,192	1,561,157	2,275,896	727,078	1,302,666	41,704,989

SHIRE OF GOOMALLING
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2020

9. INFRASTRUCTURE (Continued)

(b) Fair Value Measurements

Asset Class	Fair Value Hierarchy	Valuation Technique	Basis of Valuation	Date of Last Valuation	Inputs Used
Infrastructure - roads	3	Cost approach using current replacement cost (Gross revaluation method)	Management Valuation	June 2015	Construction costs and current condition (Level 2) residual values and remaining useful life assessments (Level 3) inputs
Infrastructure - Sewerage	3	Cost approach using current replacement cost (Gross revaluation method)	Independent and Management Valuation	June 2016	Construction costs and current condition (Level 2) residual values and remaining useful life assessments (Level 3) inputs
Infrastructure - Drainage	3	Cost approach using current replacement cost (Gross revaluation method)	Management Valuation	June 2015	Construction costs and current condition (Level 2) residual values and remaining useful life assessments (Level 3) inputs
Infrastructure - Footpaths	3	Cost approach using current replacement cost (Gross revaluation method)	Management Valuation	June 2015	Construction costs and current condition (Level 2) residual values and remaining useful life assessments (Level 3) inputs
Infrastructure - Other Infrastructure	3	Cost approach using current replacement cost (Gross revaluation method)	Independent and Management Valuation	June 2016	Construction costs and current condition (Level 2) residual values and remaining useful life assessments (Level 3) inputs

Level 3 inputs are based on assumptions with regards to future values and patterns of consumption utilising current information. If the basis of these assumptions were varied, they have the potential to result in a significantly higher or lower fair value measurement.

During the period there were no changes in the valuation techniques used to determine the fair value of infrastructure using level 3 inputs.

SHIRE OF GOOMALLING
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2020
10. FIXED ASSETS

SIGNIFICANT ACCOUNTING POLICIES

Fixed assets

Each class of fixed assets within either plant and equipment or infrastructure, is carried at cost or fair value as indicated less, where applicable, any accumulated depreciation and impairment losses.

Initial recognition and measurement between mandatory revaluation dates

Assets for which the fair value as at the date of acquisition is under \$5,000 are not recognised as an asset in accordance with *Financial Management Regulation 17A (5)*. These assets are expensed immediately.

Where multiple individual low value assets are purchased together as part of a larger asset or collectively forming a larger asset exceeding the threshold, the individual assets are recognised as one asset and capitalised.

In relation to this initial measurement, cost is determined as the fair value of the assets given as consideration plus costs incidental to the acquisition. For assets acquired at zero cost or otherwise significantly less than fair value, cost is determined as fair value at the date of acquisition. The cost of non-current assets constructed by the Shire includes the cost of all materials used in construction, direct labour on the project and an appropriate proportion of variable and fixed overheads.

Individual assets that are land, buildings and infrastructure acquired between initial recognition and the next revaluation of the asset class in accordance with the mandatory measurement framework, are recognised at cost and disclosed as being at fair value as management believes cost approximates fair value. They are subject to subsequent revaluation at the next anniversary date in accordance with the mandatory measurement framework.

Revaluation

The fair value of land, buildings and infrastructure is determined at least every five years in accordance with the regulatory framework. This includes buildings and infrastructure items which were pre-existing improvements (i.e. vested improvements) on vested land acquired by the Shire.

At the end of each period the valuation is reviewed and where appropriate the fair value is updated to reflect current market conditions. This process is considered to be in accordance with *Local Government (Financial Management) Regulation 17A (2)* which requires land, buildings, infrastructure and vested improvements to be shown at fair value.

Increases in the carrying amount arising on revaluation of assets are credited to a revaluation surplus in equity. Decreases that offset previous increases of the same class of asset are recognised against revaluation surplus directly in equity. All other decreases are recognised in profit or loss.

AUSTRALIAN ACCOUNTING STANDARDS - INCONSISTENCY

Land under control prior to 1 July 2019

In accordance with the then *Local Government (Financial Management) Regulation 16(a)(ii)*, the Shire was previously required to include as an asset (by 30 June 2013), vested Crown Land operated by the local government as a golf course, showground, racecourse or other sporting or recreational facility of State or regional significance.

Upon initial recognition, these assets were recorded at cost in accordance with AASB 116. They were then classified as Land and revalued along with other land.

Land under roads prior to 1 July 2019

In Western Australia, most land under roads is Crown Land, the responsibility for managing which, is vested in the local government.

Effective as at 1 July 2008, Council elected not to recognise any value for land under roads acquired on or before 30 June 2008. This accords with the treatment available in *Australian Accounting Standard AASB 1051 Land Under Roads* and the then *Local Government (Financial Management) Regulation 16(a)(i)* which arbitrarily prohibited local governments from recognising such land as an asset. This regulation has now been deleted.

In respect of land under roads acquired on or after 1 July 2008, as detailed above, the then *Local Government (Financial Management) Regulation 16(a)(i)* prohibited local governments from recognising such land as an asset.

Whilst such treatment is inconsistent with the requirements of *AASB 1051, Local Government (Financial Management) Regulation 4(2)* provides, in the event of such an inconsistency, the *Local Government (Financial Management) Regulations* prevail. Consequently, any land under roads acquired on or after 1 July 2008 was not included as an asset of the Shire.

Land under roads from 1 July 2019

As a result of amendments to the *Local Government (Financial Management) Regulations 1996*, effective from 1 July 2019, vested land, including land under roads, are treated as right-of-use assets measured at zero cost. Therefore, the previous inconsistency with AASB 1051 in respect of non-recognition of land under roads acquired on or after 1 July 2008 has been removed, even though measurement at zero cost means that land under roads is still not included in the statement of financial position.

The Shire has accounted for the removal of the vested land values associated with vested land previously recognised by removing the land value and associated revaluation reserve as at 1 July 2019. The comparatives have not been restated.

Vested improvements from 1 July 2019

The measurement of vested improvements at fair value in accordance with *Local Government (Financial Management) Regulation 17A(2)(iv)* is a departure from AASB 16 which would have required the Shire to measure the vested improvements as part of the related right-of-use assets at zero cost.

Refer to Note 11 that details the significant accounting policies applying to leases (including right of use assets).

SHIRE OF GOOMALLING
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2020

10. FIXED ASSETS

(a) Disposals of Assets

	2020 Actual Net Book Value	2020 Actual Sale Proceeds	2020 Actual Profit	2020 Actual Loss	2020 Budget Net Book Value	2020 Budget Sale Proceeds	2020 Budget Profit	2020 Budget Loss	2019 Actual Net Book Value	2019 Actual Sale Proceeds	2019 Actual Profit	2019 Actual Loss
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Land - freehold land	65,000	65,000	0	0	0	0	0	0	25,000	0	0	(25,000)
Buildings - non-specialised	239,403	146,881	0	(92,522)	0	0	0	0	88,270	85,000	0	(3,270)
Plant and equipment	32,377	32,377	0	0	0	0	0	0	2,157	2,727	570	0
Infrastructure - Other Infrastructure	0	0	0	0	0	0	0	0	159,561	106,395	0	(53,166)
	336,780	244,258	0	(92,522)	0	0	0	0	274,988	194,122	570	(81,436)

The following assets were disposed of during the year.

	2020 Actual Net Book Value	2020 Actual Sale Proceeds	2020 Actual Profit	2020 Actual Loss
Furniture and Equipment				
Law, order, public safety				
2016 Old Fire Truck	32,377	32,377	0	0
Housing				
40 Forrest street (land)	30,000	30,000	0	0
34 Eaton street (land)	35,000	35,000	0	0
Housing				
40 Forrest street (building)	91,201	75,000	0	(16,201)
34 Eaton street (building)	148,202	71,881	0	(76,321)
	336,780	244,258	0	(92,522)
Other Asset class				
Program				
Law,order,public safety	32,377	32,377	0	0
Housing	304,403	211,881	0	(92,522)
	336,780	244,258	0	(92,522)
	336,780	244,258	0	(92,522)

SHIRE OF GOOMALLING
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2020

10. FIXED ASSETS

(b) Depreciation

	2020 Actual	2020 Budget	2019 Actual
	\$	\$	\$
Buildings - non-specialised	310,432	311,089	311,089
Furniture and equipment	43,745	43,952	43,952
Plant and equipment	146,115	104,968	152,220
Swimming Pool and Equipment	25,029	0	25,029
Infrastructure - roads	896,199	880,471	880,471
Infrastructure - Sewerage	33,519	0	33,520
Infrastructure - Drainage	40,803	40,804	40,804
Infrastructure - Footpaths	25,688	24,463	24,463
Infrastructure - Other Infrastructure	44,601	88,153	29,604
Right of use assets	21,432	0	0
	1,587,563	1,493,900	1,541,152

Revision of useful lives of plant and equipment

SIGNIFICANT ACCOUNTING POLICIES

Depreciation

The depreciable amount of all fixed assets including buildings but excluding freehold land and vested land, are depreciated on a straight-line basis over the individual asset's useful life from the time the asset is held ready for use. Leasehold improvements are depreciated over the shorter of either the unexpired period of the lease or the estimated useful life of the improvements.

The assets residual values and useful lives are reviewed, and adjusted if appropriate, at the end of each reporting period.

An asset's carrying amount is written down immediately to its recoverable amount if the asset's carrying amount is greater than its estimated recoverable amount.

Gains and losses on disposals are determined by comparing proceeds with the carrying amount. These gains and losses are included in the statement of comprehensive income in the period in which they arise.

Depreciation rates

Typical estimated useful lives for the different asset classes for the current and prior years are included in the table below:

Asset Class	Useful life
Buildings	30 to 50 years
Furniture and equipment	4 to 10 years
Plant and equipment	5 to 14 years
Sealed roads and streets formation	not depreciated
pavement	50 years
seal	
- bituminous seals	20 years
- asphalt surfaces	25 years
Gravel roads formation	not depreciated
pavement	50 years
Footpaths - slab	20 years
Sewerage piping	100 years
Water supply piping and drainage systems	75 years
Right of use (buildings)	Based on the remaining lease
Right of use (plant and equipment)	Based on the remaining lease

Depreciation on revaluation

When an item of property, plant and equipment is revalued, any accumulated depreciation at the date of the revaluation is treated in one of the following ways:

- (a) The gross carrying amount is adjusted in a manner that is consistent with the revaluation of the carrying amount of the asset. For example, the gross carrying amount may be restated by reference to observable market data or it may be restated proportionately to the change in the carrying amount. The accumulated depreciation at the date of the revaluation is adjusted to equal the difference between the gross carrying amount and the carrying amount of the asset after taking into account accumulated impairment losses; or
- (b) Eliminated against the gross carrying amount of the asset and the net amount restated to the revalued amount of the asset.

Amortisation

All intangible assets with a finite useful life, are amortised on a straight-line basis over the individual asset's useful life from the time the asset is held for use.

The residual value of intangible assets is considered to be zero and the useful life and amortisation method are reviewed at the end of each financial year.

Amortisation is included within Depreciation on non-current assets in the Statement of Comprehensive Income and in the note above.

SHIRE OF GOOMALLING
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FOR THE YEAR ENDED 30 JUNE 2020

11. LEASES

(a) Right of Use Assets

Movement in the carrying amounts of each class of right of use asset between the beginning and the end of the current financial year.

	Plant and equipment \$	Right of use assets - Furniture and equipment \$	Right of use assets Total
Carrying amount at 30 June 2019	0	0	0
Recognised on initial application of AASB 16	44,468	0	44,468
Restated total equity at the beginning of the financial year	44,468	0	44,468
Depreciation (expense)	(21,432)	0	(21,432)
Carrying amount at 30 June 2020	23,036	0	23,036
(b) Cash outflow from leases			
Interest expense on lease liabilities	542	0	542
Lease principal expense	21,238	0	21,238
Total cash outflow from leases	21,780	0	21,780
(c) Other expenses and income relating to leases			
Short-term lease payments recognised as expense	0	2,317	2,317
	0	2,317	2,317

SIGNIFICANT ACCOUNTING POLICIES

Leases

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 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 that are 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.

Leases for right-of-use assets are secured over the asset being leased.

Right-of-use assets - valuation

Right-of-use assets are measured at cost. This means that all right-of-use assets (other than vested improvements) under zero cost concessionary leases are measured at zero cost (i.e. not included in the statement of financial position). The exception is vested improvements on concessionary land leases such as roads, buildings or other infrastructure which are reported at fair value.

Right-of-use assets - depreciation

Right-of-use assets are depreciated over the lease term or useful life of the underlying asset, whichever is the shortest. Where a lease transfers ownership of the underlying asset, or the cost of the right-of-use asset reflects that the Shire anticipates to exercise a purchase option, the specific asset is amortised over the useful life of the underlying asset.

SHIRE OF GOOMALLING
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FOR THE YEAR ENDED 30 JUNE 2020

12. REVALUATION SURPLUS

	2020	2020	2020	2020	2020	Total	2020	2019	2019	2019	Total	2019
	Opening Balance	Change in Accounting Policy (Note 27)	Restated Opening Balance	Revaluation Increment	Revaluation (Decrement)	Movement on Revaluation	Closing Balance	Opening Balance	Revaluation Increment	Revaluation (Decrement)	Movement on Revaluation	Closing Balance
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Revaluation surplus - Land - freehold land	2,501,855		2,501,855	0	0	0	2,501,855	2,501,855	0	0	0	2,501,855
Revaluation surplus - Land Vested in and under control	559,827	(559,827)	0	0	0	0	0	559,827	0	0	0	559,827
Revaluation surplus - Buildings - non-specialised	10,637,980	0	10,637,980	0	(537,411)	(537,411)	10,100,569	10,721,575	0	(83,595)	(83,595)	10,637,980
Revaluation surplus - Furniture and equipment	126,130	0	126,130	27,885	0	27,885	154,015	126,130	0	0	0	126,130
Revaluation surplus - Swimming Pool and Equipment	932,516	0	932,516	0	0	0	932,516	932,516	0	0	0	932,516
Revaluation surplus - Infrastructure - roads	21,612,025	0	21,612,025	0	0	0	21,612,025	19,720,840	1,891,185	0	1,891,185	21,612,025
Revaluation surplus - Infrastructure - Sewerage	1,434,014	0	1,434,014	0	0	0	1,434,014	1,434,014	0	0	0	1,434,014
Revaluation surplus - Infrastructure - Drainage	0	0	0	0	0	0	0	1,891,185	0	(1,891,185)	(1,891,185)	0
Revaluation surplus - Infrastructure - Other Infrastructure	569,391	0	569,391	0	0	0	569,391	569,391	0	0	0	569,391
	38,373,738	(559,827)	37,813,911	27,885	(537,411)	(509,526)	37,304,385	38,457,333	1,891,185	(1,974,780)	(83,595)	38,373,738

Movements on revaluation of property, plant and equipment (including infrastructure) are not able to be reliably attributed to a program as the assets were revalued by class as provided for by AASB 116 Aus 40.1.

13. TRADE AND OTHER PAYABLES

Current

Sundry creditors
Prepaid rates
Accrued salaries and wages
ATO liabilities
Bonds and deposits held
Accrued Interest on Loans

2020	2019
\$	\$
86,950	100,138
129,887	182,197
10,508	3,242
25,243	21,638
11,267	25,882
44,494	55,521
308,349	388,618

SIGNIFICANT ACCOUNTING POLICIES

Trade and other payables

Trade and other payables represent liabilities for goods and services provided to the Shire prior to the end of the financial year 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.

Prepaid rates

Prepaid rates are, until the taxable event has occurred (start of the next financial year), refundable at the request of the ratepayer. Rates received in advance are initially recognised as a financial liability. When the taxable event occurs, the financial liability is extinguished and the Shire recognises revenue for the prepaid rates that have not been refunded.

14. CONTRACT LIABILITIES

Current

Contract liabilities from transfers for recognisable non financial assets

	2020	2019
	\$	\$
	79,868	0
	<u>79,868</u>	<u>0</u>

SIGNIFICANT ACCOUNTING POLICIES

Contract Liabilities

Contract liabilities represent the the Shire's obligation to transfer goods or services to a customer for which the Shire has received consideration from the customer.

With respect to transfers for recognisable non-financial assets, contract liabilities represent performance obligations which are not yet satisfied.

Contract liabilities are recognised as revenue when the performance obligations in the contract are satisfied.

SHIRE OF GOOMALLING
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15. LEASE LIABILITIES

(a) Lease Liabilities	2020	2019
	\$	\$
Current	2,088	4,405
Non-current	23,230	0
	<u>25,318</u>	<u>4,405</u>

(b) Movements in Carrying Amounts

Purpose	Lease Number	Institution	Lease Interest Rate	Lease Term	Actual	30 June 2020	30 June 2020	30 June 2020	30 June 2020	Budget	30 June 2020	30 June 2020	30 June 2020	30 June 2020	Actual	30 June 2019	30 June 2019	30 June 2019	30 June 2019
					Lease Principal 1 July 2019	Actual New Leases	Actual Lease Principal Repayments	Actual Lease Principal Outstanding	Actual Lease Interest Repayments	Lease Principal 1 July 2019	Budget New Leases	Budget Lease Principal Repayments	Budget Lease Principal Outstanding	Budget Lease Interest Repayments	Lease Principal 1 July 2018	Actual New Loans	Actual Lease Principal Repayments	Actual Lease Principal Outstanding	Actual Lease Interest Repayments
					\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Other property and services																			
Photocopier	55490	Bendigo	8.40%	Sep-20	4,405	0	2,317	2,088	283	4,405	0	2,317	2,088	283	6,537	0	2,132	4,405	468
GO025 Roller	59219	Bendigo	5.50%	Sep-18	0	0	0	0	0	0	0	0	0	0	58,542	0	58,542	0	896
GO015 Ford Utility	6250532	Toyota Fleet		June 2020	9,898	0	9,898	(0)	75	0	0	0	0	0	0	0	0	0	0
GO040 Ford Escape(Blue)	6250509	Toyota Fleet		June 2022	17,528	0	5,749	11,778	237	0	0	0	0	0	0	0	0	0	0
GOSHIRE Ford Escape (White)	6250620	Toyota Fleet		June 2022	17,042	0	5,591	11,451	230	0	0	0	0	0	0	0	0	0	0
					<u>48,873</u>	<u>0</u>	<u>23,555</u>	<u>25,317</u>	<u>825</u>	<u>4,405</u>	<u>0</u>	<u>2,317</u>	<u>2,088</u>	<u>283</u>	<u>65,079</u>	<u>0</u>	<u>60,674</u>	<u>4,405</u>	<u>1,324</u>

SHIRE OF GOOMALLING
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
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16. INFORMATION ON BORROWINGS

	2020	2019
	\$	\$
Current	338,202	368,500
Non-current	2,908,413	3,247,708
	<u>3,246,615</u>	<u>3,616,208</u>

(b) Repayments - Borrowings

Particulars	Loan Number	Institution	Interest Rate	Actual	30 June 2020	30 June 2020	30 June 2020	30 June 2020	Budget	30 June 2020	30 June 2020	30 June 2020	30 June 2020	Actual	30 June 2019	30 June 2019	30 June 2019	30 June 2019
				Principal 1 July 2019	Actual New Loans	Actual Principal repayments	Actual Interest repayments	Actual Principal outstanding	Principal 1 July 2019	Budget New Loans	Budget Principal repayments	Budget Interest repayments	Budget Principal outstanding	Principal 1 July 2018	Actual New Loans	Actual Principal repayments	Actual Interest repayments	Actual Principal outstanding
				\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Housing																		
Aged Independent Living Units	114	Bendigo	5.26%	192,272	0	16,070	9,881	176,202	192,272	0	192,272	6,592	0	200,000	0	7,728	5,260	192,272
Recreation and culture																		
New Sports Pavilion	111	Bendigo	6.34%	1,132,215	0	25,439	71,312	1,106,776	1,132,214	0	1,132,214	40,469	0	1,156,032	0	23,818	72,933	1,132,215
Retic Football/Hockey Ovals	113	Bendigo	5.22%	57,409	0	13,237	1,529	44,172	57,409	0	57,409	2,037	0	70,000	0	12,591	3,497	57,409
Economic services																		
Rural Transaction Centre (CRC)	104	Bendigo	5.05%	113,437	0	45,478	5,726	67,959	113,437	0	113,437	3,584	0	158,915	0	45,478	7,987	113,437
Slater Homestead	105	Bendigo	5.05%	34,026	0	13,644	1,718	20,382	34,026	0	34,026	670	0	47,670	0	13,644	2,396	34,026
Rural Transaction Centre (CRC)	106	Bendigo	4.10%	388,624	0	29,451	20,127	359,175	388,624	0	388,624	14,112	0	409,196	0	20,572	29,006	388,624
Grange/Salmon Gum Subdivisions	108	Bendigo	7.65%	469,238	0	177,245	32,763	291,993	469,238	0	469,238	16,555	0	633,707	0	164,469	45,538	469,238
Caravan Park - Ablution Block Portable	109	Bendigo	5.47%	14,450	0	14,450	590	0	14,449	0	14,449	16,848	0	28,122	0	13,672	1,358	14,450
Bank Overdraft (subdivisions)	112	Bendigo	4.20%	945,000	0	0	44,639	945,000	945,000	0	945,000	33,838	0	945,000	0	0	46,757	945,000
				<u>3,346,671</u>	<u>0</u>	<u>335,014</u>	<u>188,285</u>	<u>3,011,659</u>	<u>3,346,669</u>	<u>0</u>	<u>3,346,669</u>	<u>134,705</u>	<u>0</u>	<u>3,648,642</u>	<u>0</u>	<u>301,972</u>	<u>214,732</u>	<u>3,346,671</u>
Self Supporting Loans																		
Recreation and culture																		
Mortlock Sports Council	110	Bendigo	6.34%	269,537	0	34,580	16,534	234,957	269,537	0	34,564	16,849	234,973	302,004	0	32,467	18,797	269,537
				<u>269,537</u>	<u>0</u>	<u>34,580</u>	<u>16,534</u>	<u>234,957</u>	<u>269,537</u>	<u>0</u>	<u>34,564</u>	<u>16,849</u>	<u>234,973</u>	<u>302,004</u>	<u>0</u>	<u>32,467</u>	<u>18,797</u>	<u>269,537</u>
				<u>3,616,208</u>	<u>0</u>	<u>369,594</u>	<u>204,819</u>	<u>3,246,616</u>	<u>3,616,206</u>	<u>0</u>	<u>3,381,233</u>	<u>151,554</u>	<u>234,973</u>	<u>3,950,646</u>	<u>0</u>	<u>334,439</u>	<u>233,529</u>	<u>3,616,208</u>

Self supporting loans are financed by payments from third parties. These are shown in Note 5 as other financial assets at amortised cost.
 All other loan repayments were financed by general purpose revenue.

SHIRE OF GOOMALLING
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16. INFORMATION ON BORROWINGS (Continued)

(c) New Borrowings - 2019/20

Particulars/Purpose	Institution	Loan Type	Term Years	Interest Rate %	Amount Borrowed		Amount (Used)		Total Interest & Charges	Actual Balance Unspent
					2020 Actual	2020 Budget	2020 Actual	2020 Budget		
Consolidation of existing loans (x13) * WA Treasury Corporation	WATC		20	3.90%	\$ 0	\$ 3,500,000	\$ 0	\$ 3,500,000	\$ 0	\$ 0
					0	3,500,000	0	3,500,000	0	0

(d) Undrawn Borrowing Facilities

	2020	2019
Credit Standby Arrangements	\$	\$
Bank overdraft limit	400,000	350,000
Bank overdraft at balance date	0	0
Credit card limit	15,000	15,000
Credit card balance at balance date	(2,367)	(2,822)
Total amount of credit unused	412,633	362,178

Loan facilities

Loan facilities - current	338,202	368,500
Loan facilities - non-current	2,908,413	3,247,708
Lease liabilities - current	2,088	4,405
Lease liabilities - non-current	23,230	0
Total facilities in use at balance date	3,271,933	3,620,613

SIGNIFICANT ACCOUNTING POLICIES

Financial liabilities

Financial liabilities are recognised at fair value when the Shire becomes a party to the contractual provisions to the instrument.

Non-derivative financial liabilities (excluding financial guarantees) are subsequently measured at amortised cost. Gains or losses are recognised in profit or loss.

Financial liabilities are derecognised where the related obligations are discharged, cancelled or expired. The difference between the carrying amount of the financial liability extinguished or transferred to another party and the fair value of the consideration paid, including the transfer of non-cash assets or liabilities assumed, is recognised in profit or loss.

Borrowing costs

Borrowing costs are recognised as an expense when incurred except where they are directly attributable to the acquisition, construction or production of a qualifying asset. Where this is the case, they are capitalised as part of the cost of the particular asset until such time as the asset is substantially ready for its intended use or sale.

Risk

Information regarding exposure to risk can be found at Note 25.

17. EMPLOYEE RELATED PROVISIONS

(a) Employee Related Provisions

Opening balance at 1 July 2019

	Provision for Annual Leave \$	Provision for Long Service Leave \$	Total \$
Current provisions	172,793	218,751	391,544
Non-current provisions	0	20,100	20,100
	172,793	238,851	411,644

Additional provision

Amounts used

Balance at 30 June 2020

Comprises

Current	242,757	257,991	500,748
Non-current	0	69,187	69,187
	242,757	327,178	569,935

Amounts are expected to be settled on the following basis:

	2020 \$	2019 \$
Less than 12 months after the reporting date	182,945	388,925
More than 12 months from reporting date	364,269	(2)
Expected reimbursements from other WA local governments	22,721	22,721
	569,935	411,644

Timing of the payment of current leave liabilities is difficult to determine as it is dependent on future decisions of employees. Expected settlement timings are based on information obtained from employees and historical leave trends and assumes no events will occur to impact on these historical trends.

SIGNIFICANT ACCOUNTING POLICIES

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 statement of financial position.

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

Other long-term employee benefits (Continued)

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.

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.

18. NOTES TO THE STATEMENT OF CASH FLOWS

Reconciliation of Cash

For the purposes of the Statement of Cash Flows, cash includes cash and cash equivalents, net of outstanding bank overdrafts. Cash at the end of the reporting period is reconciled to the related items in the Statement of Financial Position as follows:

	2020 Actual	2020 Budget	2019 Actual
	\$	\$	\$
Cash and cash equivalents	119,216	1,092,378	349,077
Reconciliation of Net Cash Provided By Operating Activities to Net Result			
Net result	1,030,328	608,937	(992,795)
Non-cash flows in Net result:			
Adjustments to fair value of financial assets at fair value through profit and loss	(864)	0	(6,151)
Depreciation on non-current assets	1,587,563	1,493,901	1,541,152
(Profit)/loss on sale of asset	92,522	0	80,866
Changes in assets and liabilities:			
(Increase)/decrease in receivables	(111,073)	0	161,144
(Increase)/decrease in inventories	(735)	0	(9,677)
Increase/(decrease) in payables	(80,269)	(55,524)	(282,222)
Increase/(decrease) in provisions	158,291	0	(29,543)
Increase/(decrease) in contract liabilities	(122,171)	0	0
Non-operating grants, subsidies and contributions	(2,102,864)	(1,455,950)	(425,172)
Net cash from operating activities	450,728	591,364	37,602

19. TOTAL ASSETS CLASSIFIED BY FUNCTION AND ACTIVITY

	2020	2019
	\$	\$
Governance	0	652,531
General purpose funding	449,354	947,717
Law, order, public safety	704,952	731,650
Health	484,075	610,902
Education and welfare	7,500	8,750
Housing	4,533,590	4,680,871
Community amenities	2,525,836	2,610,140
Recreation and culture	10,276,715	10,510,010
Transport	39,743,684	38,232,924
Economic services	5,135,901	9,779,495
Other property and services	4,693,445	214,930
Unallocated	27,353	34,340
	68,582,405	69,014,260

20. CONTINGENT LIABILITIES

The Shire of Goomalling is not aware of any contingent liabilities as at the reporting date.

21. RELATED PARTY TRANSACTIONS

Elected Members Remuneration

The following fees, expenses and allowances were paid to council members and/or the President.

	2020 Actual	2020 Budget	2019 Actual
	\$	\$	\$
Meeting fees	11,250	15,000	13,300
President's allowance	2,500	2,500	2,500
Deputy President's allowance	625	625	625
Travelling expenses	1,194	3,500	3,250
Telecommunications allowance	0	0	487
Conference Expenses	0	0	6,548
	<u>15,569</u>	<u>21,625</u>	<u>26,710</u>

Key Management Personnel (KMP) Compensation Disclosure

The total of remuneration paid to KMP of the Shire during the year are as follows:

	2020 Actual	2019 Actual
	\$	\$
Short-term employee benefits	359,412	399,448
Post-employment benefits	46,853	37,952
Other long-term benefits	15,073	28,438
	<u>421,338</u>	<u>465,838</u>

Short-term employee benefits

These amounts include all salary, fringe benefits and cash bonuses awarded to KMP except for details in respect to fees and benefits paid to elected members which may be found above.

Post-employment benefits

These amounts are the current-year's estimated cost of providing for the Shire's superannuation contributions made during the year.

Other long-term benefits

These amounts represent long service benefits accruing during the year.

21. RELATED PARTY TRANSACTIONS (Continued)

Transactions with related parties

Transactions between related parties and the Shire are on normal commercial terms and conditions, no more favourable than those available to other parties, unless otherwise stated.

No outstanding balances or provisions for doubtful debts or guaranties exist in relation to related parties at year end.

The following transactions occurred with related parties:	2020 Actual	2019 Actual
	\$	\$
Sale of goods and services	39,834	0
Purchase of goods and services	285,141	109,837

Related Parties

The Shire President and Finance Manager are board members at the Goomalling & Districts Community Financial Services Limited, being the local community bank company (Bendigo Bank). The Shire banks with Bendigo Bank.

Four Councillors & the Finance Manager have direct or indirect through close family members interest in the board of Mortlock Sports Council. The Shire has made a self supporting loan to Mortlock Sports Council as follows:

Amounts outstanding from related parties:	2020 Actual	2019 Actual
	\$	\$
Loans to associated entities	234,957	269,453

The Shire's main related parties are as follows:

i. Key management personnel

Any person(s) having authority and responsibility for planning, directing and controlling the activities of the entity, directly or indirectly, including any elected member, are considered key management personnel.

ii. Other Related Parties

The associate person of KMP was employed by the Shire under normal employment terms and conditions.

iii. Entities subject to significant influence by the Shire

An entity that has the power to participate in the financial and operating policy decisions of an entity, but does not have control over those policies, is an entity which holds significant influence. Significant influence may be gained by share ownership, statute or agreement.

22. MAJOR LAND TRANSACTIONS

Salmon Gum Way and Grange Street Subdivisions

(a) Details

The Shire of Goomalling has undertaken a rural residential subdivision in Salmon Gum Way and Grange Street, Goomalling. The Shire will conduct either auction or tender process for the sale of lots on Salmon Gum Way. In relation to lots in Grange Street, the sale will be by tender process at market valuations. The proceeds from the sale of the two rural residential subdivisions will be applied towards the repayment of loans raised to finance the development and thereafter any surplus funds remaining will be held in the Municipal Fund Account. A business plan was prepared for the two rural residential subdivisions in accordance with section 3.59 of the Local Government Act 1995.

(b) Current year transactions

Other expenditure

Interest on Borrowings

	2020 Actual	2020 Budget	2019 Actual
	\$	\$	\$
	(77,402)	0	(92,295)
	(77,402)	0	(92,295)

(c) Expected future cash flows

Cash outflows

Interest on borrowings

Cash inflows

Sale Proceeds

Net cash flows

	2020/21	2021/22	2022/23	2023/24	Total
	\$	\$	\$	\$	\$
	(57,758)	(42,864)	(39,008)	(39,008)	(178,637)
	(57,758)	(42,864)	(39,008)	(39,008)	(178,637)
	0	55,000	55,000	55,000	165,000
	0	55,000	55,000	55,000	165,000
	(57,758)	12,136	15,992	15,992	(13,637)

(d) Assets and liabilities

Land held for resale included within Note 7

Current Inventory

Land held for resale - cost

	2020	2019
	\$	\$
	530,000	530,000
	530,000	530,000

SHIRE OF GOOMALLING
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23. RATING INFORMATION

(a) Rates

RATE TYPE	Rate in \$	Number of Properties	2019/20 Actual Rateable Value \$	2019/20 Actual Rate Revenue \$	2019/20 Actual Interim Rates \$	2019/20 Actual Back Rates \$	2019/20 Actual Total Revenue \$	2019/20 Budget Rate Revenue \$	2019/20 Budget Interim Rate \$	2019/20 Budget Back Rate \$	2019/20 Budget Total Revenue \$	2018/19 Actual Total Revenue \$
Differential general rate / general rate												
Gross rental valuations												
GRV Residential	0.10959	144	1,285,214	140,497	0	0	140,497	140,840	0	0	140,840	175,795
GRV Commercial	0.12322	17	321,640	39,632	0	0	39,632	39,632	0	0	39,632	41,150
GRV Industrial	0.11817	11	80,636	9,529	0	0	9,529	9,529	0	0	9,529	9,434
GRV Urban Farmland	0.10555	17	211,120	22,283	0	0	22,283	22,283	0	0	22,283	20,839
Unimproved valuations												
UV Rural Zone 2	0.00636	37	18,416,000	117,181	0	0	117,181	117,181	0	0	117,181	111,428
UV Special Rural	0.01263	14	1,405,000	17,738	0	0	17,738	17,738	0	0	17,738	14,981
UV General Zone 3 Farming	0.00692	212	187,332,000	1,295,894	0	0	1,295,894	1,295,894	0	0	1,295,894	1,232,342
Sub-Total		452	209,051,610	1,642,754	0	0	1,642,754	1,643,097	0	0	1,643,097	1,605,969
Minimum payment	Minimum \$											
Gross rental valuations												
GRV Residential	950	103	589,895	97,850	0	0	97,850	97,850	0	0	97,850	121,600
GRV Commercial	900	12	36,412	10,800	0	0	10,800	10,800	0	0	10,800	15,300
GRV Industrial	550	7	12,675	3,850	0	0	3,850	3,850	0	0	3,850	4,400
GRV Urban Farmland	715	7	23,741	5,005	0	0	5,005	5,005	0	0	5,005	8,580
Unimproved valuations												
UV Rural Zone 2	1,075	34	4,580,000	36,550	0	0	36,550	36,550	0	0	36,550	38,115
UV Special Rural	1,100	4	296,500	4,400	0	0	4,400	4,400	0	0	4,400	9,560
UV General Zone 3 Farming	1,195	84	7,674,500	100,380	0	0	100,380	100,380	0	0	100,380	82,455
Sub-Total		251	13,213,723	258,835	0	0	258,835	258,835	0	0	258,835	280,010
Total amount raised from general rate		703	222,265,333	1,901,589	0	0	1,901,589	1,901,932	0	0	1,901,932	1,885,979
Specified Area Rate (Note 23(b))							188,850				190,000	214,587
Ex-gratia rates							22,488				22,488	18,105
Totals							2,112,927				2,114,420	2,118,671

SIGNIFICANT ACCOUNTING POLICIES

Rates

Control over assets acquired from rates is obtained at the commencement of the rating period.

Prepaid rates are, until the taxable event has occurred (start of the next financial year), refundable at the request of the ratepayer.

Rates received in advance are initially recognised as a financial liability. When the taxable event occurs, the financial liability is extinguished and the Shire recognises revenue for the prepaid rates that have not been refunded.

SHIRE OF GOOMALLING
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23. RATING INFORMATION (Continued)

(b) Specified Area Rate

Specified Area Rate	Basis of Valuation	Rate in \$	2019/20 Rateable Value	2019/20 Rate Revenue	2019/20 Interim Rate Revenue	2019/20 Back Rate Revenue	2019/20 Total Specified Area Rate Revenue	2019/20 Budget Rate Revenue	2019/20 Budget Back Rate Revenue	2019/20 Budget Interim Rate Revenue	2019/20 Total Budget Revenue	2018/19 Total Actual Revenue
Sewerage - Residential		8.033	0	187,330	0	0	187,330	188,480	0	0	188,480	213,067
Sewerage - Religious Church		380.000	0	1,520	0	0	1,520	1,520	0	0	1,520	1,520
			0	188,850	0	0	188,850	190,000	0	0	190,000	214,587

Specified Area Rate	Purpose of the rate	Area/properties Rate Imposed	2019/20 Actual Rate Applied to Costs	2019/20 Actual Rate Set Aside to Reserve	2019/20 Actual Reserve Applied to Costs	2019/20 Budget Rate Applied to Costs	2019/20 Budget Rate Set Aside to Reserve	2019/20 Budget Reserve Applied to Costs
Sewerage - Residential	To provide sewerage services for town properties		187,330	0	0	188,480	0	0
Sewerage - Religious Church	To provide sewerage services for town properties		1,520	0	0	1,520	0	0
			188,850	0	0	190,000	0	0

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23. RATING INFORMATION (Continued)

(c) Discounts, Incentives, Concessions, & Write-offs

Rates Discounts

Rate or Fee Discount Granted	Discount %	Discount \$	2020 Actual \$	2020 Budget \$	2019 Actual \$	Circumstances in which Discount is Granted
Early Payment Incentive	0.00%	0	900	1,000	1,000	Ratepayers making their rates payments in full within 35 days of the date of issue of the notice are eligible to enter the early payment prize draw for the following: (a) - A \$600 voucher to be spent at any business in the Shire of Goomalling. (b) - A \$300 voucher to be spent at any business in the Shire of Goomalling. (c) - A \$100 voucher to be spent at any business in the Shire of Goomalling.
			900	1,000	1,000	
Total discounts/concessions (Note 23(a))			900	1,000	1,000	

23. RATING INFORMATION (Continued)

(d) Interest Charges & Instalments

Instalment Options	Date Due	Instalment Plan Admin Charge \$	Instalment Plan Interest Rate %	Unpaid Rates Interest Rate %
Option One				
Single full payment	24/09/2019	5.00	0.00%	0.00%
Option Two				
First instalment	24/09/2019	5.00	5.50%	11.00%
Second instalment	24/11/2019	5.00	5.50%	11.00%
Option Three				
First instalment	24/09/2019	5.00	5.50%	11.00%
Second instalment	24/11/2019	5.00	5.50%	11.00%
Third instalment	24/01/2020	5.00	5.50%	11.00%
Fourth instalment	24/03/2020	5.00	5.50%	11.00%
		2020 Actual \$	2020 Budget \$	2019 Actual \$
Interest on unpaid rates		16,942	8,000	16,608
Interest on instalment plan		2,085	3,000	5,227
Charges on instalment plan		5,195	6,500	2,205
		24,222	17,500	24,040

SHIRE OF GOOMALLING
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24. RATE SETTING STATEMENT INFORMATION

Note	2019/20 (30 June 2020 Carried Forward) \$	2019/20 Budget (30 June 2020 Carried Forward) \$	2019/20 (1 July 2019 Brought Forward) \$	2018/19 (30 June 2019 Carried Forward) \$
(a) Non-cash amounts excluded from operating activities				
The following non-cash revenue or expenditure has been excluded from amounts attributable to operating activities within the Rate Setting Statement in accordance with <i>Financial Management Regulation 32</i> .				
Adjustments to operating activities				
Less: Profit on asset disposals	10(a)	0	(570)	(570)
Less: Movement in LGH Trust		(864)	(6,151)	(6,151)
Movement in pensioner deferred rates (non-current)		(10,848)	(3,208)	(3,208)
Movement in Lease and Loan Liability (non-current)		4,001	4,942	4,942
Movement in employee benefit provisions (non-current)		49,087	(15,926)	(15,926)
Movement in employee leave reserve		(2,000)	(2,471)	(2,471)
Add: Loss on disposal of assets	10(a)	92,522	81,436	81,436
Add: Depreciation on non-current assets	10(b)	1,587,563	1,493,900	1,541,152
Non cash amounts excluded from operating activities		1,719,461	1,599,204	1,599,204
(b) Surplus/(deficit) after imposition of general rates				
The following current assets and liabilities have been excluded from the net current assets used in the Rate Setting Statement in accordance with <i>Financial Management Regulation 32</i> to agree to the surplus/(deficit) after imposition of general rates.				
Adjustments to net current assets				
Less: Reserves - cash/financial asset backed	4	(906,175)	(929,955)	(929,955)
Less: Financial assets at amortised cost - self supporting loans	5(a)	(36,791)	(34,341)	(34,341)
Less: Leave Reserve - Cash Backed		111,813	109,813	109,813
Add: Current liabilities not expected to be cleared at end of year				
- Current portion of borrowings	16(a)	338,202	368,500	368,500
- Current portion of lease liabilities		2,088	4,405	4,405
- Employee benefit provisions		0	0	0
Total adjustments to net current assets		(490,863)	(481,578)	(481,578)
Net current assets used in the Rate Setting Statement				
Total current assets		1,433,790	1,584,020	1,584,020
Less: Total current liabilities		(1,229,255)	(1,355,107)	(1,153,067)
Less: Total adjustments to net current assets		(490,863)	(481,578)	(481,578)
Net current assets used in the Rate Setting Statement		(286,328)	(252,665)	(50,625)
(c) Adjustments to current assets and liabilities at 1 July 2019 on application of new accounting standards				
Total current assets at 30 June 2019				<u>1,584,020</u>
Total current assets at 1 July 2019				1,584,020
Total current liabilities at 30 June 2019				<u>(1,153,067)</u>
- Contract liabilities from contracts with customers	26(a)		(202,040)	(202,040)
Total current liabilities at 1 July 2019			(1,355,107)	(1,355,107)

25. FINANCIAL RISK MANAGEMENT

This note explains the Shire's exposure to financial risks and how these risks could affect the Shire's future financial performance.

Risk	Exposure arising from	Measurement	Management
Market risk - interest rate	Long term borrowings at variable rates	Sensitivity analysis	Utilise fixed interest rate borrowings
Credit risk	Cash and cash equivalents, trade receivables, financial assets and debt investments	Aging analysis Credit analysis	Diversification of bank deposits, credit limits. Investment policy
Liquidity risk	Borrowings and other liabilities	Rolling cash flow forecasts	Availability of committed credit lines and borrowing facilities

The Shire does not engage in transactions expressed in foreign currencies and is therefore not subject to foreign currency risk.

Financial risk management is carried out by the finance area under policies approved by Council. The finance area identifies, evaluates and manages financial risks in close co-operation with the operating divisions. Council have approved the overall risk management policy and provide policies on specific areas such as investment policy.

(a) Interest rate risk

Cash and cash equivalents

The Shire's main interest rate risk arises from cash and cash equivalents with variable interest rates, which exposes the Shire to cash flow interest rate risk. Short term overdraft facilities also have variable interest rates however these are repaid within 12 months, reducing the risk level to minimal.

Excess cash and cash equivalents are invested in fixed interest rate term deposits which do not expose the Shire to cash flow interest rate risk. Cash and cash equivalents required for working capital are held in variable interest rate accounts and non-interest bearing accounts. Carrying amounts of cash and cash equivalents at the 30 June and the weighted average interest rate across all cash and cash equivalents and term deposits held disclosed as financial assets at amortised cost are reflected in the table below.

	Weighted Average Interest Rate	Carrying Amounts	Fixed Interest Rate	Variable Interest Rate	Non Interest Bearing
	%	\$	\$	\$	\$
2020					
Cash and cash equivalents	0.00%	119,216	0	0	119,216
Financial assets at amortised cost - term deposits	0.80%	906,175	906,175	0	0
2019					
Cash and cash equivalents	0.00%	349,077	0	0	349,077
Financial assets at amortised cost	2.05%	929,955	929,955	0	0

Sensitivity

Profit or loss is sensitive to higher/lower interest income from cash and cash equivalents as a result of changes in interest rates.

Impact of a 1% movement in interest rates on profit and loss and equity*

* Holding all other variables constant

	2020	2019
	\$	\$
	1,192	3,491

Borrowings

Borrowings are subject to interest rate risk - the risk that movements in interest rates could adversely affect funding costs. The Shire manages this risk by borrowing long term and fixing the interest rate to the situation considered the most advantageous at the time of negotiation. The Shire does not consider there to be any interest rate risk in relation to borrowings. Details of interest rates applicable to each borrowing may be found at Note 16(b).

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25. FINANCIAL RISK MANAGEMENT (Continued)

(b) Credit risk

Trade and Other Receivables

The Shire's major receivables comprise rates annual charges and user fees and charges. The major risk associated with these receivables is credit risk - the risk that the debts may not be repaid. The Shire manages this risk by monitoring outstanding debt and employing debt recovery policies. It also encourages ratepayers to pay rates by the due date through incentives.

Credit risk on rates and annual charges is minimised by the ability of the shire to recover these debts as a secured charge over the land, that is, the land can be sold to recover the debt. The Shire is also able to charge interest on overdue rates and annual charges at higher than market rates, which further encourages payment.

The level of outstanding receivables is reported to Council monthly and benchmarks are set and monitored for acceptable collection performance.

The Shire applies the AASB 9 simplified approach to measuring expected credit losses using a lifetime expected loss allowance for all trade receivables. To measure the expected credit losses, rates receivable are separated from other trade receivables due to the difference in payment terms and security for rates receivable.

The expected loss rates are based on the payment profiles of rates and fees and charges over a period of 36 months before 1 July 2019 or 1 July 2020 respectively and the corresponding historical losses experienced within this period. Historical credit loss rates are adjusted to reflect current and forward-looking information on macroeconomic factors such as the ability of ratepayers and residents to settle the receivables. Housing prices and unemployment rates have been identified as the most relevant factor in repayment rates, and according adjustments are made to the expected credit loss rate based on these factors. There are no material receivables that have been subject to a re-negotiation of repayment terms.

The loss allowance as at 30 June 2020 and 1 July 2019 (on adoption of AASB 9) was considered to be insignificant receivable. No expected credit loss was forecast 1 July 2019 to 30 June 2020 for rates receivable as penalty interest applies to unpaid rates and properties associated with unpaid rates may be disposed of to recover unpaid rates.

	Current	More than 1 year past due	More than 2 years past due	More than 3 years past due	Total
30 June 2020					
Rates receivable					
Expected credit loss	0.00%	0.00%	0.00%	0.00%	
Gross carrying amount	52,940	43,216	26,504	178,873	301,533
30 June 2019					
Rates receivable					
Expected credit loss	0.00%	0.00%	0.00%	0.00%	
Gross carrying amount	85,525	43,677	23,831	86,182	239,215

The loss allowance as at 30 June 2020 and 30 June 2019 was determined as follows for trade receivables.

	Current	More than 30 days past due	More than 60 days past due	More than 90 days past due	Total
30 June 2020					
Trade and other receivables					
Expected credit loss	0.00%	0.00%	0.00%	0.00%	
Gross carrying amount	53,061	27,843	1,951	12,305	95,160
30 June 2019					
Trade and other receivables					
Expected credit loss	0.00%	0.00%	0.00%	0.00%	
Gross carrying amount	36,449	692	2,588	14,945	54,674

25. FINANCIAL RISK MANAGEMENT (Continued)

(c) Liquidity risk

Payables and borrowings

Payables and borrowings are both subject to liquidity risk - that is the risk that insufficient funds may be on hand to meet payment obligations as and when they fall due. The Shire manages this risk by monitoring its cash flow requirements and liquidity levels and maintaining an adequate cash buffer. Payment terms can be extended and overdraft facilities drawn upon if required and disclosed in Note 16(d).

The contractual undiscounted cash flows of the Shire's payables and borrowings are set out in the liquidity table below. Balances due within 12 months equal their carrying balances, as the impact of discounting is not significant.

	Due within 1 year	Due between 1 & 5 years	Due after 5 years	Total contractual cash flows	Carrying values
	\$	\$	\$	\$	\$
2020					
Payables	308,349	0	0	308,349	308,349
Borrowings	506,181	1,510,354	1,973,165	3,989,700	3,246,615
Lease liabilities	2,088	23,230	0	25,318	25,318
	<u>816,618</u>	<u>1,533,584</u>	<u>1,973,165</u>	<u>4,323,367</u>	<u>3,580,282</u>
2019					
Payables	388,618	0	0	388,618	388,618
Borrowings	521,212	1,510,354	1,973,165	4,004,731	3,616,208
	<u>909,830</u>	<u>1,510,354</u>	<u>1,973,165</u>	<u>4,393,349</u>	<u>4,004,826</u>

SHIRE OF GOOMALLING
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2020

26. INITIAL APPLICATION OF AUSTRALIAN ACCOUNTING STANDARDS

During the current year, the Shire adopted all of the new and revised Australian Accounting Standards and Interpretations which were compiled, became mandatory and which were applicable to its operations.

(a) AASB 15: Revenue from Contracts with Customers

The Shire adopted AASB 15 Revenue from Contracts with Customers (issued December 2014) on 1 July 2019 resulting in changes in accounting policies. In accordance with the transition provisions AASB 15, the Shire adopted the new rules retrospectively with the cumulative effect of initially applying these rules recognised on 1 July 2019. In summary the following adjustments were made to the amounts recognised in the balance sheet at the date of initial application (1 July 2019):

Note	AASB 118 carrying amount 30 June 2019 \$	Reclassification \$	AASB 15 carrying amount 01 July 2019 \$
Contract liabilities - current			
Contract liabilities	0	(202,040)	(202,040)
Adjustment to retained surplus from adoption of AASB 15		(202,040)	

(b) AASB 1058: Income For Not-For-Profit Entities

The Shire adopted AASB 1058 Income for Not-for-Profit Entities (issued December 2016) on 1 July 2019 which will result in changes in accounting policies. In accordance with the transition provisions AASB 1058, the Shire adopted the new rules retrospectively with the cumulative effect of initially applying AASB 1058 recognised at 1 July 2019. Comparative information for prior reporting periods was not restated in accordance with AASB 1058 transition requirements.

Prepaid rates are, until the taxable event for the rates has occurred, refundable at the request of the ratepayer. Therefore the rates received in advance gave rise to a financial liability that is within the scope of AASB 9. On 1 July 2019 the prepaid rates were recognised as a financial asset and a related amount recognised as a financial liability and no income recognised by the Shire. When the taxable event occurred, the financial liability was extinguished and the Shire recognised income for the prepaid rates that have not been refunded.

Assets that were acquired for consideration, that were significantly less than fair value principally to enable the Shire to further its objectives, may have been measured on initial recognition under other Australian Accounting Standards at a cost that was significantly less than fair value. Such assets are not required to be remeasured at fair value.

The table below provides details of the amount by which each financial statement line item is affected in the current reporting period by the application of this Standard as compared to AASB 118 and 1004 and related Interpretations that were in effect before the change.

Note	2020 \$	Adjustment due to application of AASB 15 and AASB 1058	2020 \$
Note	As reported under AASB 15 and AASB 1058	AASB 15 and AASB 1058	Compared to AASB 118 and AASB 1004
Statement of Comprehensive Income			
Revenue			
Rates	2,112,927	0	2,112,927
Operating grants, subsidies and contributions	1,227,318	0	1,227,318
Fees and charges	1,304,697	0	1,304,697
Non-operating grants, subsidies and contributions	2,102,864	79,868	2,182,732
Net result	1,030,328	79,868	1,110,196
Statement of Financial Position			
Trade and other payables	308,349	0	308,349
Contract liabilities	79,868	(79,868)	0
Net assets	64,352,320	79,868	64,432,188

SHIRE OF GOOMALLING
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2020

Statement of Changes in Equity

Net result	1,030,328	79,868	1,110,196
Retained surplus	26,141,760	79,868	26,221,628

Refer to Note 2(a) for new revenue recognition accounting policies as a result of the application of AASB 15 and AASB 1058.

(c) AASB 16: Leases

The Shire adopted AASB 16 retrospectively from 1 July 2019 which resulted in changes in accounting policies. In accordance with the transition provisions of AASB 16, the Shire has applied this Standard to its leases retrospectively, with the cumulative effect of initially applying AASB16 recognised on 1 July 2019. In applying AASB 16, under the specific transition provisions chosen, the Shire will not restate comparatives for prior reporting periods.

	<u>Note</u>	<u>2020</u>
		\$
Lease liability - current		23,555
Lease liability - non-current		<u>25,317</u>
Right-of-use assets recognised at 1 July 2019		44,468

In applying AASB 16 for the first time, the Shire will use the following practical expedient permitted by the standard.

- The exclusion of initial direct costs from the measurement of the right-of-use asset at the date of initial application.

SHIRE OF GOOMALLING
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2020

27. CHANGE IN ACCOUNTING POLICIES

(a) Change in Accounting Policies due to regulation changes

Effective 6 November 2020, *Local Government (Financial Management) Regulation 16* was deleted and *Local Government (Financial Management) Regulation 17A* was amended with retrospective application. The changes were effective for financial years ending on or after 30 June 2020 so are required to be applied retrospectively with cumulative effect applied initially on 1 July 2019.

In accordance with the changes, the Shire was required to remove the values attributable to certain crown land assets previously required to be recognised, as well as the associated revaluation surplus at 1 July 2019. These assets have been measured as concessionary lease right-of-use assets at zero cost in accordance with AASB 16. For further details relating to these changes, refer to Note 11.

In summary the following adjustments were made to the amounts recognised in the statement of financial position at the date of initial application (1 July 2019):

	Note	Carrying amount 30 June 2019 \$	Reclassification \$	Carrying amount 01 July 2019 \$
Property, plant and equipment	8	26,322,446	(559,827)	25,762,619
Revaluation surplus	5	38,373,738	(559,827)	37,813,911

Also, following changes to *Local Government (Financial Management) Regulation 17A*, plant and equipment type assets (being plant and equipment and furniture and equipment) are to be measured under the cost model, rather than at fair value. This change is effective from 1 July 2019 and represents a change in accounting policy. Revaluations carried out previously or during the year were not reversed as it was deemed fair value approximates cost at the date of the change.

(b) Changes in equity due to change in accounting policies

The impact on the Shire's opening retained surplus due to the adoption of AASB 15 and AASB 1058 as at 1 July 2019 was as follows:

	Note	Adjustments	2019 \$
Retained surplus - 30 June 2019			25,289,692
Adjustment to retained surplus from adoption of AASB 15	26(a)	(202,040)	
		0	(202,040)
Retained surplus - 1 July 2019			25,087,652

The impact on the Shire's opening revaluation surplus resulting from *Local Government (Financial Management) Regulation 16* being deleted and the amendments to *Local Government (Financial Management) Regulation 17A* as at 1 July 2019 was as follows:

	Note	Adjustments	2019 \$
Revaluation surplus - 30 June 2019			38,373,738
Adjustment to revaluation surplus from deletion of FM Reg 16	27(a)	(559,827)	
	27(a)	0	(559,827)
Revaluation surplus - 1 July 2019			37,813,911

28. TRUST FUNDS

Funds held at balance date which are required to be held in trust and which are not included in the financial statements are as follows:

	1 July 2019	Amounts Received	Amounts Paid	30 June 2020
	\$	\$	\$	\$
Pioneers Pathway Sign Fund	49,887	10,171	0	60,058
Deposit purchase 40 Forrest St	2,306	1,016	(3,322)	0
Council Elections Nominations	0	560	(560)	0
	52,193	11,747	(3,882)	60,058

SHIRE OF GOOMALLING

NOTES TO AND FORMING PART OF THE FINANCIAL REPORT FOR THE YEAR ENDED 30 JUNE 2020

29. OTHER SIGNIFICANT ACCOUNTING POLICIES

a) Goods and services tax (GST)

Revenues, expenses and assets are recognised net of the amount of GST, except where the amount of GST incurred is not recoverable from the Australian Taxation Office (ATO).

Receivables and payables are stated inclusive of GST receivable or payable. The net amount of GST recoverable from, or payable to, the ATO is included with receivables or payables in the statement of financial position.

Cash flows are presented on a gross basis. The GST components of cash flows arising from investing or financing activities which are recoverable from, or payable to, the ATO are presented as operating cash flows.

b) Current and non-current classification

The asset or liability is classified as current if it is expected to be settled within the next 12 months, being the Shire's operational cycle. In the case of liabilities where the Shire does not have the unconditional right to defer settlement beyond 12 months, such as vested long service leave, the liability is classified as current even if not expected to be settled within the next 12 months. Inventories held for trading are classified as current or non-current based on the Shire's intentions to release for sale.

c) Rounding off figures

All figures shown in this annual financial report, other than a rate in the dollar, are rounded to the nearest dollar. Amounts are presented in Australian Dollars.

d) Comparative figures

Where required, comparative figures have been adjusted to conform with changes in presentation for the current financial year.

When the Shire applies an accounting policy retrospectively, makes a retrospective restatement or reclassifies items in its financial statements that has a material effect on the statement of financial position, an additional (third) statement of financial position as at the beginning of the preceding period in addition to the minimum comparative financial statements is presented.

e) Budget comparative figures

Unless otherwise stated, the budget comparative figures shown in this annual financial report relate to the original budget estimate for the relevant item of disclosure.

f) Superannuation

The Shire contributes to a number of Superannuation Funds on behalf of employees. All funds to which the Shire contributes are defined contribution plans.

g) Fair value of assets and liabilities

Fair value is the price that the Shire would receive to sell the asset or would have to pay to transfer a liability, in an orderly (i.e. unforced) transaction between independent, knowledgeable and willing market participants at the measurement date.

As fair value is a market-based measure, the closest equivalent observable market pricing information is used to determine fair value. Adjustments to market values may be made having regard to the characteristics of the specific asset or liability. The fair values of assets that are not traded in an active market are determined using one or more valuation techniques. These valuation techniques maximise, to the extent possible, the use of observable market data.

To the extent possible, market information is extracted from either the principal market for the asset or liability (i.e. the market with the greatest volume and level of activity for the asset or liability) or, in the absence of such a market, the most advantageous market available to the entity at the end of the reporting period (i.e. the market that maximises the receipts from the sale of the asset after taking into account transaction costs and transport costs).

For non-financial assets, the fair value measurement also takes into account a market participant's ability to use the asset in its highest and best use or to sell it to another market participant that would use the asset in its highest and best use.

h) Fair value hierarchy

AASB 13 requires the disclosure of fair value information by level of the fair value hierarchy, which categorises fair value measurement into one of three possible levels based on the lowest level that an input that is significant to the measurement can be categorised into as follows:

Level 1

Measurements based on quoted prices (unadjusted) in active markets for identical assets or liabilities that the entity can access at the measurement date.

Level 2

Measurements based on inputs other than quoted prices included in Level 1 that are observable for the asset or liability, either directly or indirectly.

Level 3

Measurements based on unobservable inputs for the asset or liability.

The fair values of assets and liabilities that are not traded in an active market are determined using one or more valuation techniques. These valuation techniques maximise, to the extent possible, the use of observable market data. If all significant inputs required to measure fair value are observable, the asset or liability is included in Level 2. If one or more significant inputs are not based on observable market data, the asset or liability is included in Level 3.

Valuation techniques

The Shire selects a valuation technique that is appropriate in the circumstances and for which sufficient data is available to measure fair value. The availability of sufficient and relevant data primarily depends on the specific characteristics of the asset or liability being measured. The valuation techniques selected by the Shire are consistent with one or more of the following valuation approaches:

Market approach

Valuation techniques that use prices and other relevant information generated by market transactions for identical or similar assets or liabilities.

Income approach

Valuation techniques that convert estimated future cash flows or income and expenses into a single discounted present value.

Cost approach

Valuation techniques that reflect the current replacement cost of the service capacity of an asset.

Each valuation technique requires inputs that reflect the assumptions that buyers and sellers would use when pricing the asset or liability, including assumptions about risks. When selecting a valuation technique, the Shire gives priority to those techniques that maximise the use of observable inputs and minimise the use of unobservable inputs. Inputs that are developed using market data (such as publicly available information on actual transactions) and reflect the assumptions that buyers and sellers would generally use when pricing the asset or liability are considered observable, whereas inputs for which market data is not available and therefore are developed using the best information available about such assumptions are considered unobservable.

i) Impairment of assets

In accordance with Australian Accounting Standards the Shire's cash generating non-specialised assets, other than inventories, are assessed at each reporting date to determine whether there is any indication they may be impaired.

Where such an indication exists, an impairment test is carried out on the asset by comparing the recoverable amount of the asset, being the higher of the asset's fair value less costs to sell and value in use, to the asset's carrying amount.

Any excess of the asset's carrying amount over its recoverable amount is recognised immediately in profit or loss, unless the asset is carried at a revalued amount in accordance with another Standard (e.g. AASB 116) whereby any impairment loss of a revalued asset is treated as a revaluation decrease in accordance with that other Standard.

For non-cash generating specialised assets that are measured under the revaluation model, such as roads, drains, public buildings and the like, no annual assessment of impairment is required. Rather AASB 116.31 applies and revaluations need only be made with sufficient regulatory to ensure the carrying value does not differ materially from that which would be determined using fair value at the ends of the reporting period.

SHIRE OF GOOMALLING
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2020

30. ACTIVITIES/PROGRAMS

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

PROGRAM NAME AND OBJECTIVES	ACTIVITIES
<p>GOVERNANCE To provide a decision making process for the efficient allocation of scarce resources.</p>	<p>Includes the activities of members of Council and the administrative support available to the Council for the provision of governance to the district. Other costs relate to the task of assisting elected members and ratepayers on matters which do not concern specific council services.</p>
<p>GENERAL PURPOSE FUNDING To collect revenue to allow for the provision of services.</p>	<p>Rates, general purpose government grants and interest revenue.</p>
<p>LAW, ORDER, PUBLIC SAFETY To provide services to help ensure a safer and environmentally conscious community.</p>	<p>Supervision and enforcement of various local laws relating to fire prevention, animal control and other aspects of public safety including emergency services.</p>
<p>HEALTH To provide an operational framework for environmental and community health.</p>	<p>Inspection of food outlets and their control, provision of meat inspection services, noise control and waste disposal compliance.</p>
<p>EDUCATION AND WELFARE To provide services to disadvantaged persons, the elderly, children and youth.</p>	<p>Maintenance of child minding centre, playgroup centre, senior citizen centre and aged care centre. Provision and maintenance of home and community care programs and youth services.</p>
<p>HOUSING To provide housing to staff.</p>	<p>Staff housing, provision of general rental accomodation when buildings not required by staff.</p>
<p>COMMUNITY AMENITIES To provide services required by the community.</p>	<p>Rubbish collection services, operation of rubbish disposal sites, litter control, construction and maintenance of urban storm water drains, protection of the environment and administration of town planning schemes, cemetery and public conveniences.</p>
<p>RECREATION AND CULTURE To establish and effectively manage infrastructure and resources which help the social well being of the community.</p>	<p>Maintenance of public halls, civic centres and various sporting facilities. Provision and maintenance of parks, gardens and playgrounds. Operation of library, museum and other cultural facilities.</p>
<p>TRANSPORT To provide safe, effective and efficient transport services to the community.</p>	<p>Construction and maintenance of roads, streets, foothpaths, depots, cycleways and parking facilities.</p>
<p>ECONOMIC SERVICES To help promote the Shire and its economic wellbeing.</p>	<p>Tourism and area promotion including the maintenance and operation of a caravan park. Provision of rural services including weed control, vermin control and standpipes. Building control.</p>
<p>OTHER PROPERTY AND SERVICES To monitor and control Council's overhead operating accounts.</p>	<p>Private works operation, plant repair and operation costs, housing and engineering operation costs.</p>

31. FINANCIAL RATIOS

	2020 Actual	2019 Actual	2018 Actual
Current ratio	0.43	0.59	0.76
Asset consumption ratio	0.91	0.92	0.95
Asset renewal funding ratio	N/A	N/A	N/A
Asset sustainability ratio	1.47	0.06	1.06
Debt service cover ratio	1.24	0.63	1.26
Operating surplus ratio	(0.30)	(0.39)	(0.24)
Own source revenue coverage ratio	0.60	0.59	0.68

The above ratios are calculated as follows:

Current ratio	$\frac{\text{current assets minus restricted assets}}{\text{current liabilities minus liabilities associated with restricted assets}}$
Asset consumption ratio	$\frac{\text{depreciated replacement costs of depreciable assets}}{\text{current replacement cost of depreciable assets}}$
Asset renewal funding ratio	$\frac{\text{NPV of planned capital renewal over 10 years}}{\text{NPV of required capital expenditure over 10 years}}$
Asset sustainability ratio	$\frac{\text{capital renewal and replacement expenditure}}{\text{depreciation}}$
Debt service cover ratio	$\frac{\text{annual operating surplus before interest and depreciation}}{\text{principal and interest}}$
Operating surplus ratio	$\frac{\text{operating revenue minus operating expenses}}{\text{own source operating revenue}}$
Own source revenue coverage ratio	$\frac{\text{own source operating revenue}}{\text{operating expense}}$

SHIRE OF GOOMALLING

PERIOD OF AUDIT: YEAR ENDED 30 JUNE 2020

FINDINGS IDENTIFIED DURING THE FINAL AUDIT

INDEX OF FINDINGS	RATING		
	Significant	Moderate	Minor
Findings identified in the current year			
1. Excessive annual leave balances		✓	
2. No support for credit card expenditure		✓	
Findings identified in prior year			
3. Valuation of Infrastructure Assets	✓		
4. Asset Renewal Funding Ratio	✓		

KEY TO RATINGS

The Ratings in this management letter are based on the audit team's assessment of risks and concerns with respect to the probability and/or consequence of adverse outcomes if action is not taken. We give consideration to these potential adverse outcomes in the context of both quantitative impact (for example financial loss) and qualitative impact (for example inefficiency, non-compliance, poor service to the public or loss of public confidence).

- Significant** - Those findings where there is potentially a significant risk to the entity should the finding not be addressed by the entity promptly.
- Moderate** - Those findings which are of sufficient concern to warrant action being taken by the entity as soon as practicable.
- Minor** - Those findings that are not of primary concern but still warrant action being taken.

SHIRE OF GOOMALLING

PERIOD OF AUDIT: YEAR ENDED 30 JUNE 2020

FINDINGS IDENTIFIED DURING THE FINAL AUDIT

1. Excessive Annual Leave Balances

Finding

During our testing on employee leave provisions, we noted that 3 of the 28 employees had annual leave balances in excess of 8 weeks (40 days) at year end.

The Local Government Industry Award 2020 stipulates that an employee has excessive leave accrual if the employee has accrued more than 8 weeks.

Rating: Moderate

Implication

Excessive annual leave balances may have adverse effects on the Shire which includes:

- key staff not being rotated, a preventive control against fraud;
- health and safety concerns with staff members not taking their annual leave entitlements;
- increases the Shire's costs given salary rises and increments over time.

Recommendation

The Shire should ensure that employees take leave in a timely manner and excessive leave balances are reduced in agreement with the employee.

Management's Comments

Due to the second half of the financial year being in COVID lockdown several staff were unable to take planned leave including those noted with excessive leave entitlements. One of these staff members will leave the employ of Council this year and other staff have been requested to take leave.

All employees with excessive leave entitlements are long term staff where this is most likely to occur.

Responsible Person: CEO

Completion Date: Will be an ongoing monitoring of the situation.

SHIRE OF GOOMALLING

PERIOD OF AUDIT: YEAR ENDED 30 JUNE 2020

FINDINGS IDENTIFIED DURING THE FINAL AUDIT

2. Lack of support for credit card expenditure

Finding:

We noted 2 transactions amounting to \$70 and \$705 out of 9 transactions sampled where supporting invoices/receipts were not available to support credit card transactions. We however acknowledge that the transactions were for business purposes.

Rating: Moderate

Implication:

Without supporting documentation, there is an increased risk of credit card transactions that are fraudulent passing undetected.

Recommendation:

To help ensure the usage of the corporate credit card is in line with the (local government)'s credit card policy, support for credit card purchases should always be obtained and filed as proper documentary evidence.

Management's comments

Management has provided verification to the auditor that these expenditures were Council's expenditures. Management is also confident that this is not a common practice.

Council was aware of the gift being purchased for long and loyal service to the organisation of a staff member. The Council was made aware at the meeting where the payment was approved that the purchasing officer had lost the receipt. Given the low amount of the purchase council was satisfied that it had seen the gift that was purchased and was comfortable with the value compared to the charge.

With regard to the second expense, this was for an annual financial software subscription for the Doctors Surgery. Again, Council was advised that no receipt was issued or at least collected for the on-line payment and that the purpose and use of the card was appropriate under the circumstances.

The CEO has reinforced to staff that tax invoices or receipts need to be collected for all purchases.

Responsible Person: CEO

Completion Date: Complete

SHIRE OF GOOMALLING

PERIOD OF AUDIT: YEAR ENDED 30 JUNE 2020

FINDINGS IDENTIFIED DURING THE FINAL AUDIT

3. Valuation Infrastructure assets

Status in 2020:

The Shire's following infrastructure assets have not been revalued since 30 June 2015:

	Carrying amount 30 June 2020
	000s
Roads	\$35,838
Drainage	\$2,276
Footpaths	\$727
Total	\$38,841

Local Government (Financial Management) Regulations 1996 17A(4)(b) now requires revaluations to be completed within a period of no more than 5 years after the day on which the asset was last valued or revalued.

Status in 2019:

During our audit we note that the most recent revaluation of Infrastructure assets took place as at 30 June 2015. In terms of *Local Government (Financial Management) Regulations 1996 17A(4)* a local government must revalue an asset whenever the local government is of the opinion that the fair value of the asset is likely to be materially different from its carrying amount; and in any event, within a period of at least 3 years but no more than 5 years after the day on which the asset was last valued or revalued.

Finding 2018:

The fixed asset classes Furniture and Equipment, Infrastructure Roads, Footpaths and Drainage have not been revalued since 2015. We note that prior to 1 July 2018 the requirement under *Local Government (Financial Management) Regulation 17A* was for the revaluation to be completed every three years. From 1 July 2018, the regulation was changed and required valuation to be completed within a period of at least three years but not more than 5 years after the last revaluation.

Rating: Significant**Implication:**

If assets are not periodically valued in accordance with the regulations and to ensure fair valuing is consistent with the accounting standards, the assets may be materially misstated in the financial report.

The carrying value of the infrastructure assets, which have not been revalued, at 30 June 2020 is significant i.e. \$38.8 million. Therefore, the Shire's non-compliance with regulation will result in a qualified opinion being recommended to the Auditor General for the year ended 30 June 2020.

Recommendation:

The Shire must ensure that it revalue infrastructure assets in accordance with the timeframe legislated by regulation 17A (4)(b) of the *Local Government (Financial Management) Regulations 1996*.

SHIRE OF GOOMALLING

PERIOD OF AUDIT: YEAR ENDED 30 JUNE 2020

FINDINGS IDENTIFIED DURING THE FINAL AUDIT

Management comment:

Asset valuations at fair value consumes significant cash resources as consultants are not cheap.

The Auditor has made comment with regard to Councils financial position in the past and management has provided significant commentary to both the Department and the Auditor regarding Councils plans for improvement in this area. The Council is also aware of the resourcing constraints that staff are faced with and its tight budgetary situation which has limited resources available to have contractors undertake the revaluations.

Council has plans in place to return to full compliance with all valuations completed and up to date within four years. This will be achieved a step at a time by Council staff until resources are freed up.

Responsible person: CEO

Completion date: Ongoing

SHIRE OF GOOMALLING**PERIOD OF AUDIT: YEAR ENDED 30 JUNE 2020****FINDINGS IDENTIFIED DURING THE FINAL AUDIT****4. Asset Renewal Funding Ratio****Finding**

The Shire has not reported the Asset Renewal Funding Ratio for 2020, 2019 and 2018 in the annual financial report as required by regulation 50(1)(c) of the Local Government (Financial Management) Regulations 1996. This is due to lack of reliable information being available to calculate this ratio e.g. the Asset Management Plan is incomplete and the Long Term Financial Plan was last updated in June 2016.

Rating: Significant**Implication**

The financial report does not comply with regulation 50(1)(c) of the *Local Government (Financial Management) Regulations 1996*.

Recommendation

We recommend that the Shire updates the asset management plan and long term financial plan as soon as possible in order that asset renewal funding ratio can be calculated based on verifiable information and reasonable assumptions, and included in the financial report.

Management's Comments

Management and Council are aware of a number of compliance issues concerned with documents such as the Asset Management Plan, Corporate Business Plan and the Long Term Financial Plan.

The Auditor has made comment with regard to Councils financial position in the past and management has provided significant commentary to both the Department and the Auditor regarding Councils plans for improvement in this area. The Council is also aware of the resourcing constraints that staff are faced with and with its tight budgetary situation, has limited resources to provide to have contractors undertake the review of plans.

Council has plans in place to return to full compliance with all documents fully reviewed, and up to date within four years. This will be achieved a step at a time by Council staff until resources are freed up

Council has a very detailed budget process which incorporates long term asset maintenance and replacement plans and while the asset management and long term financial plans are out of date, these maintenance plans within the budget are updated annually. They provide greater detail than the APM or LTFP do on a 10-year basis. In addition Council is nearing the completion of a five year detailed budget which will be a medium term financial plan as well. This will be a balanced five year version of our annual budget document and will have the same annually updated detail that is contained currently within the annual budget (out to 10 and 20 year timeframes).

With this in mind I believe that Council continues to plan for the future delivery of services and financial stability while embarking on a path of continuous improvement which will lead to full compliance as a united team with our administration staff.

Responsible Person: CEO

Completion Date: Ongoing



**ANNUAL AUDIT
COMPLETION REPORT**

SHIRE OF GOOMALLING

15 April 2021

Real People.
Better **Business**

Introduction

From our Partner

The Shire of Goomalling for the year ending 30 June 2020.

We would like to take this opportunity to thank the management team for their assistance during the audit process. If you have any queries on the report, please feel free to contact Marcia Johnson or myself.



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EXECUTIVE SUMMARY

- ✔ Butler Settineri (Audit) Pty Ltd was appointed as the contract auditor by the Office of the Auditor General for the year ended 30 June 2020.
- ✔ Butler Settineri (Audit) Pty Ltd has completed the external statutory audit for the year ended 30 June 2020 as contract auditor on behalf of the Office of the Auditor General.
- ✔ We intend to recommend to the Auditor General to issue a qualified audit opinion in relation to the financial statements refer to page 10 for the detail.
- ✔ Our findings are included in this report.



INDEPENDENCE

We are independent of the Shire in accordance with the Accounting Professional and Ethical Standards Board's APES 110 Code of Ethics for Professional Accountants.

Threats to independence include the following:

- ① SELF INTEREST THREATS
- ① SELF REVIEW THREATS
- ① ADVOCACY THREATS
- ① FAMILIARITY THREATS
- ① INTIMIDATION THREATS

What we do to remain independent:

- All team members sign an independence declaration at the commencement of the audit;
- We monitor our individual independence throughout the audit;
- All team members sign off an independence declaration at the completion of the audit.

COMPLIANCE WITH LAWS & REGULATIONS & FRAUD

Laws and Regulations applicable to the Shire include the following:

- ✔ Local Government Act 1995;
- ✔ Local Government (Financial Management) Regulations 1996;
- ✔ Local Government (Audit) Regulations 1996;
- ✔ Australian Tax Office (GST / FBT / PAYG) Compliance;
- ✔ Compliance with conditions of program funding arrangements.

During the audit process there have been:

- ✔ Non-compliance issues have been reported in the audit report where applicable and are detailed on page 11 of this document.
- ✔ No findings or indications of suspected fraud.

As far as the external audit relates to the matters noted above.

Key Audit
Matters and
Audit
Outcomes



During the planning phase of the audit, we identified the following issues and key areas of audit risk.

Details of Risk / Issue	Audit Approach
Audit findings reported in the previous audit	We followed up on last year's audit issues during the audit. Where issues were not resolved it has been re-reported.
Changes to accounting standards: AASB 15 Revenue from Contracts with Customers AASB 16 Leases AASB 1058 Income of Not-for Profit Entities	We reviewed management's assessment of the impact of these new accounting standards on the financial statements and found it to be in accordance with the new accounting standards. The adoption had the following impact on the financial statements: <ul style="list-style-type: none"> • 1 July 2019 – adjustment to retained surplus of \$202,040 adoption of AASB 15 • 30 June 2020 – Contract liabilities of \$79,868 adoption of AASB 15 • 30 June 2020 – Lease liabilities of \$25,318 adoption of AASB 16 The Shire has adopted the new accounting standards at the effective date of 1 July 2019. The modified retrospective approach has been applied whereby comparative figures in the financial statements have not been restated.
Changes to <i>Local Government (Financial Management) Regulations</i> that have been signalled by the Department of Local Government, Sport and Cultural Industries (DLGSCI): <ul style="list-style-type: none"> • Regulation 16 deleted • Regulation 17A amended 	We assessed management's implementation of the changes to the Regulations and the effect on the financial report and found it to be in accordance with the Regulations. The adoption had the following impact on the financial statements: <ul style="list-style-type: none"> • 1 July 2019 – removal of vested land \$559,827 The Shire has applied the change in regulations as a change in accounting policy at the effective date of 1 July 2019. The modified retrospective approach has been applied whereby comparative figures in the financial statements have not been restated.
Impact of COVID-19	Our procedures performed did not reveal any exceptions in terms of internal controls gaps in key financial reporting areas including but not limited to procurement and journals.
We have identified the following areas that we consider require additional focus during our 2019-20 local government audits: <ul style="list-style-type: none"> • Related party disclosures • Revenue recognition • Unauthorised expenditure • Unrecorded liabilities and expenses • Recoverability of debtors 	We reviewed the related audit evidence as part of our audit testing and confirmed that appropriate recognition and measurement and disclosures have been made in the financial statements in relation to the risks identified.

<p>The following annual financial report items are derived from accounting estimates and hence will receive specific audit attention:</p> <ul style="list-style-type: none"> • Provision for annual and long service leave • Impairment of assets • Revaluation of land and buildings • Revaluation of Infrastructure • Valuation of Land Held for Sale 	<p>We reviewed the methodology and underlying data that management used when determining critical accounting estimates. We confirmed the reasonableness of the assumptions and corroborating representations.</p>
<p>Important changes in management or the control environment</p>	<p>None during the financial year.</p>

SIGNIFICANT AUDIT FOCUS

- ▀ New AASB 15 & 1058 Revenue from Contracts with Customers and Income for Not-For-Profit Entities

Policy updated and implemented

- ▀ New AASB 16 Leases

Policy updated and implemented

- ▀ Amended Local Government (Financial Management) Regulations 1996

Policies updated and implemented in the 2019-20 year to comply with:

- *Regulation 17A – plant & equipment measured under the cost model*
- *Regulation 16 deleted as covered by AASB 16 Leases*

AUDIT MISSTATEMENTS

- There were no uncorrected misstatements this year.

AUDIT FINDINGS

- Per the Interim Management Letter:*

1. Rates raised on Shire owned property
2. Purchase orders dated after invoice dates
3. Quotations – minimum number not obtained
4. Changes to Supplier Master File
5. Administrative timesheets no evidence of approval by managers
6. The Shire does not have an ICT Policy

- Per the Final Management Letter:*

7. Valuation of infrastructure assets
8. Asset Renewal Funding Ratio not reported
9. Excessive annual leave balances of employees
10. No invoices provided for two credit card purchases

AUDIT REPORT BASIS FOR QUALIFICATION

The balances for rates revenue and corresponding expenses for the year ended 30 June 2019 are not comparable to the balances for the year ended 30 June 2020. The Shire recognised rates revenue totalling \$110,140 from properties that are owned by the Shire, with a corresponding expense in the Statement of Comprehensive Income by Nature or Type and the Statement of Comprehensive Income by Program for the year ended 30 June 2019. This treatment was not in accordance with the presentation requirements of the Australian Accounting Standard AASB 101 "Presentation of Financial Statements". Consequently the total revenue and total expenses presented in the Statement of Comprehensive Income by Nature or Type and the Statement of Comprehensive Income by Program were overstated by \$110,140 for the year ended 30 June 2019. We issued a qualified opinion for the year ended 30 June 2019 in relation to this matter.

We also identified that the Shire's roads, drainage and footpaths infrastructure, reported at values of \$35,838,192, \$2,275,896 and \$727,078 respectively in Note 9 of the annual financial report, were last valued in June 2015. Because the assets have not been revalued with sufficient regularity or in accordance with *Regulation 17A(4)(b)* of the Local Government (Financial Management) Regulations 1996, we are unable to determine whether the infrastructure assets of \$38,841,166 are stated at fair value in the Statement of Financial Position at 30 June 2020.

REPORT ON OTHER LEGAL AND REGULATORY REQUIREMENTS IN THE AUDITOR'S REPORT

Matters indicating significant adverse trends in the financial position

1. The current ratio has been below the Department of Local Government, Sport and Cultural Industries' standard for 2020, 2019 and 2018 financial years.
2. The debt service cover ratio has been below the Department of Local Government, Sport and Cultural Industries' standard for 2020, 2019 and 2018 financial years.
3. The operating surplus ratio has been below the Department of Local Government, Sport and Cultural Industries' standard for 2020, 2019 and 2018 financial years.

Matters indicating non-compliance with Part 6 of the *Local Government Act 1995*, the *Local Government (Financial Management) Regulations 1996* or applicable financial controls of any other written law

1. The Shire has not reported the Asset Renewal Funding Ratio for 2020, 2019 and 2018 in the annual financial report as required by section 50(1)(c) of the Local Government (Financial Management) Regulations 1996, as management has not updated the asset management plan and long term financial plan since 2016.
2. For approximately 33% of purchase transactions we sampled, the approved purchase orders did not include either price or quantities procured. Also, 8% of the purchase orders we sampled were dated after the dates of the corresponding supplier invoices. These practices increase the risk of fraud or favouritism of suppliers, not obtaining value for money in procurement, and inappropriate or unnecessary purchases.
3. For approximately 23% of purchase transactions we sampled, there was inadequate or no evidence that a sufficient number of quotations were obtained to test the market, and no documentation to explain why other quotes were not sought. This practice increases the likelihood of not receiving value for money in procurement and the risk of fraud or favouritism of suppliers.
4. More employees than necessary had full access to supplier master files. Also, there was no evidence of independent review of the amendments made to master files. This increased the risk of unauthorised changes to master files, although our audit sampling did not identify any.

EMPHASIS OF MATTER – AUDIT REPORT

Emphasis of Matter – Basis of Accounting

We draw attention to Notes 1 and 10 to the annual financial report, which describe the basis of accounting. The annual financial report has been prepared for the purpose of fulfilling the Shire's financial reporting responsibilities under the Act, including the Local Government (Financial Management) Regulations 1996 (Regulations). Our opinion is not modified in respect of this matter:

- (i) Regulation 17A requires a local government to measure vesting improvements at fair value and the associated vested land at zero cost. This is a departure from AASB 16 Lease which would have required the entity to measure the vested improvements also at zero cost.
- (ii) In respect of the comparatives for the previous year ended 30 June 2019, Regulation 16 did not allow a local government to recognise some categories of land, including land under roads, as assets in the annual financial report.

Key Changes for next year

Changes in regulations

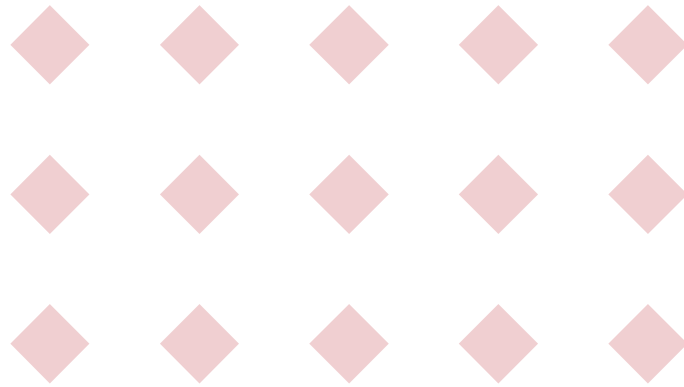
- None anticipated.

Accounting Issues for 2021

- AASB 1059 – Service Concessions Arrangements: Grantors
Management must assess the impact on the financial report for the financial year ending 30 June 2021.

THANK YOU

We would like to take this opportunity to once again thank the management team for their assistance during the audit process, in particular we would like to thank Peter Bentley and Natalie Bird and the finance team for their support.





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INDEPENDENT AUDITOR'S REPORT

To the Councillors of the Shire of Goomalling

Report on the Audit of the Financial Report

Qualified Opinion

I have audited the annual financial report of the Shire of Goomalling which comprises the Statement of Financial Position as at 30 June 2020, and the Statement of Comprehensive Income by Nature or Type, Statement of Comprehensive Income by Program, Statement of Changes in Equity, Statement of Cash Flows and Rate Setting Statement for the year then ended, as well as notes comprising a summary of significant accounting policies and other explanatory information, and the Statement by the Chief Executive Officer.

In my opinion, except for the effects of the matters described in the Basis for Qualified Opinion section of my report, the annual financial report of the Shire of Goomalling:

- (i) is based on proper accounts and records; and
- (ii) fairly represents, in all material respects, the results of the operations of the Shire for the year ended 30 June 2020 and its financial position at the end of that period in accordance with the *Local Government Act 1995* (the Act) and, to the extent that they are not inconsistent with the Act, Australian Accounting Standards.

Basis for Qualified Opinion

The balances for rates revenue and corresponding expenses for the year ended 30 June 2019 are not comparable to the balances for the year ended 30 June 2020. The Shire recognised rates revenue totalling \$110,140 from properties that are owned by the Shire, with a corresponding expense in the Statement of Comprehensive Income by Nature or Type and the Statement of Comprehensive Income by Program for the year ended 30 June 2019. This treatment was not in accordance with the presentation requirements of the Australian Accounting Standard AASB 101 "Presentation of Financial Statements". Consequently the total revenue and total expenses presented in the Statement of Comprehensive Income by Nature or Type and the Statement of Comprehensive Income by Program were overstated by \$110,140 for the year ended 30 June 2019. I issued a qualified opinion for the year ended 30 June 2019 in relation to this matter.

I also identified that the Shire's roads, drainage and footpaths infrastructure, reported at values of \$35,838,192, \$2,275,896 and \$727,078 respectively in Note 9 of the annual financial report, were last valued in June 2015. Because the assets have not been revalued with sufficient regularity or in accordance with *Regulation 17A(4)(b)* of the Local Government (Financial Management) Regulations 1996, I am unable to determine whether the infrastructure assets of \$38,841,166 are stated at fair value in the Statement of Financial Position at 30 June 2020.

I conducted my audit in accordance with Australian Auditing Standards. My responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Report* section of my report. I am independent of the Shire in accordance with the *Auditor General Act 2006* and the relevant ethical requirements of the Accounting Professional and Ethical Standards Board's APES 110 *Code of Ethics for Professional Accountants* (the Code) that are relevant to my audit of the annual financial report. I have also fulfilled my other ethical responsibilities in accordance with the Code. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.

Emphasis of Matter – Basis of Accounting

I draw attention to Notes 1 and 10 to the annual financial report, which describe the basis of accounting. The annual financial report has been prepared for the purpose of fulfilling the Shire's financial reporting responsibilities under the Act, including the Local Government (Financial Management) Regulations 1996 (Regulations). My opinion is not modified in respect of these matters:

- (i) Regulation 17A requires a local government to measure vested improvements at fair value and the associated vested land at zero cost. This is a departure from AASB 16 *Leases* which would have required the entity to measure the vested improvements also at zero cost.
- (ii) In respect of the comparatives for the previous year ended 30 June 2019, Regulation 16 did not allow a local government to recognise some categories of land, including land under roads, as assets in the annual financial report.

Responsibilities of the Chief Executive Officer and Council for the Financial Report

The Chief Executive Officer (CEO) of the Shire is responsible for the preparation and fair presentation of the annual financial report in accordance with the requirements of the Act, the Regulations and, to the extent that they are not inconsistent with the Act, Australian Accounting Standards. The CEO is also responsible for such internal control as the CEO determines is necessary to enable the preparation of the annual financial report that is free from material misstatement, whether due to fraud or error. In preparing the annual financial report, the CEO is responsible for assessing the Shire's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the State Government has made decisions affecting the continued existence of the Shire.

The Council is responsible for overseeing the Shire's financial reporting process.

Auditor's Responsibility for the Audit of the Financial Report

The objectives of my audit are to obtain reasonable assurance about whether the annual financial report as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes my opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with Australian Auditing Standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of the annual financial report. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations or the override of internal control.

A further description of my responsibilities for the audit of the annual financial report is located on the Auditing and Assurance Standards Board website at https://www.auasb.gov.au/auditors_responsibilities/ar4.pdf. This description forms part of my auditor's report.

Report on Other Legal and Regulatory Requirements

In accordance with the Local Government (Audit) Regulations 1996 I report that:

- (i) In my opinion, the following material matters indicate significant adverse trends in the financial position of the Shire:
 - a. The Current Ratio as reported in Note 31 of the annual financial report is below the Department of Local Government, Sport and Cultural Industries' standard for the past three financial years.
 - b. The Debt Service Cover Ratio as reported in Note 31 of the annual financial report is below the Department of Local Government, Sport and Cultural Industries' standard for the past three financial years.

- c. The Operating Surplus Ratio as reported in Note 31 of the annual financial report is below the Department of Local Government, Sport and Cultural Industries' standard for the past three financial years.
- (ii) The following material matters indicating non-compliance with Part 6 of the *Local Government Act 1995*, the Local Government (Financial Management) Regulations 1996 or applicable financial controls of any other written law were identified during the course of my audit:
- a. The Shire has not reported the Asset Renewal Funding Ratio for 2020, 2019 and 2018 in the annual financial report as required by section 50(1)(c) of the Local Government (Financial Management) Regulations 1996, as management has not updated the asset management plan and long term financial plan since 2016.
 - b. More employees than necessary had full access to supplier master files. Also, there was no evidence of independent review of the amendments made to master files. This increased the risk of unauthorised changes to master files, although our audit sampling did not identify any.
 - c. For approximately 23% of purchase transactions we sampled, there was inadequate or no evidence that a sufficient number of quotations were obtained to test the market, and no documentation to explain why other quotes were not sought. This practice increases the likelihood of not receiving value for money in procurement and the risk of fraud or favouritism of suppliers.
 - d. For approximately 33% of purchase transactions we sampled, the approved purchase orders did not include either price or quantities procured. Also, 8% of the purchase orders we sampled were dated after the dates of the corresponding supplier invoices. These practices increase the risk of fraud or favouritism of suppliers, not obtaining value for money in procurement, and inappropriate or unnecessary purchases.
- (iii) All required information and explanations were obtained by me.
- (iv) All audit procedures were satisfactorily completed.
- (v) In my opinion, the Asset Consumption Ratio included in the annual financial report was supported by verifiable information and reasonable assumptions.

Other Matter

The financial ratios for 2018 in Note 31 of the annual financial report were audited by another auditor when performing their audit of the Shire for the year ending 30 June 2018. The auditor expressed an unmodified opinion on the annual financial report for that year.

Matters Relating to the Electronic Publication of the Audited Financial Report

This auditor's report relates to the annual financial report of the Shire of Goomalling for the year ended 30 June 2020 included on the Shire's website. The Shire's management is responsible for the integrity of the Shire's website. This audit does not provide assurance on the integrity of the Shire's website. The auditor's report refers only to the annual financial report described above. It does not provide an opinion on any other information which may have been hyperlinked to/from this annual financial report. If users of the annual financial report are concerned with the inherent risks arising from publication on a website, they are advised to refer to the hard copy of the audited annual financial report to confirm the information contained in this website version of the annual financial report.



9.6 LOCAL GOVERNMENT ELECTIONS

File Reference	57.1
Disclosure of Interest	Nil
Applicant	
Previous Item Numbers	No Direct
Date	13 April 2021
Author	Peter Bentley – Chief Executive Officer
Authorising Officer	Peter Bentley – Chief Executive Officer
Attachments	1.

Summary

The Council to choose whether to conduct a voting in person election or postal election for the 2021 Local Government Elections

Background

Under section 4.61 of the Act, local governments are conducted as 'voting in person' elections unless the Council chooses a postal election under section 4.61(2). However, section 4.61(4) requires that any local government which opts for a postal election must engage the Western Australian Electoral Commission to conduct the election.

Councils can choose whether their elections are run by their own administration or by the Western Australian Electoral Commissioner. When the administration is responsible for running an election, the local government's Chief Executive Officer is appointed as the Returning Officer under section 4.20(1) of the Act, unless Council decides, with the approval of the Electoral Commissioner, to appoint someone else under section 4.20(2). When the Western Australian Electoral Commission is engaged to run the election, the Returning Officer is appointed by the WAEC under section 4.20(4).

Consultation

Statutory Environment

Local Government Act 1995 (as amended).

4.20. CEO to be returning officer unless other arrangements made

- (1) Subject to this section the CEO is the returning officer of a local government for each election.
- (2) A local government may, having first obtained the written agreement of the person concerned and the written approval of the Electoral Commissioner, appoint* a person other than the CEO to be the returning officer of the local government for —



- (a) an election; or
- (b) all elections held while the appointment of the person subsists.

*** Absolute majority required.**

- (3) An appointment under subsection (2) —

- (a) is to specify the term of the person's appointment; and
- (b) has no effect if it is made after the 80th day before an election day.

- (4) A local government may, having first obtained the written agreement of the Electoral Commissioner, declare* the Electoral Commissioner to be responsible for the conduct of an election, or all elections conducted within a particular period of time, and, if such a declaration is made, the Electoral Commissioner is to appoint a person to be the returning officer of the local government for the election or elections.

*** Absolute majority required.**

- (5) A declaration under subsection (4) has no effect if it is made after the 80th day before election day unless a declaration has already been made in respect of an election for the local government and the declaration is in respect of an additional election for the same local government.
- (6) A declaration made under subsection (4) on or before the 80th day before election day cannot be rescinded after that 80th day.

[Section 4.20 amended: No. 64 of 1998 s. 19(1); No. 49 of 2004 s. 16(4) and 32(1)-(4).]

4.61. Choice of methods of conducting election

- (1) The election can be conducted as a —
postal election which is an election at which the method of casting votes is by posting or delivering them to an electoral officer on or before election day; or

voting in person election which is an election at which the principal method of casting votes is by voting in person on election day but at which votes can also be cast in person before election day, or posted or delivered, in accordance with regulations.

- (2) The local government may decide* to conduct the election as a postal election.

*** Absolute majority required.**

- (3) A decision under subsection (2) has no effect if it is made after the 80th day before election day unless a declaration has already been made in respect of an election for the local government and the declaration is in respect of an additional election for the same local government.
- (4) A decision under subsection (2) has no effect unless it is made after a declaration is made under section 4.20(4) that the Electoral Commissioner is to be responsible for the conduct of the election or in conjunction with such a declaration.



- (5) *A decision made under subsection (2) on or before the 80th day before election day cannot be rescinded after that 80th day.*
- (6) *For the purposes of this Act, the poll for an election is to be regarded as having been held on election day even though the election is conducted as a postal election.*
- (7) *Unless a resolution under subsection (2) has effect, the election is to be conducted as a voting in person election.*

[Section 4.61 amended: No. 64 of 1998 s. 25; No. 49 of 2004 s. 16(4) and 32(5).]

Policy Implications

Nil

Financial Implications

The cost of running an in person voting election will contain advertising costs, staff time on election day, CEO’s time to act as the returning officer both on the day and during the months prior.

The cost of a postal election has generally been in the vicinity of \$10,000 and this would not be significantly different from the cost of a voting in person election.

Strategic Implications

Shire of Goomalling Community Strategic Plan 2019-2028	
4.2.4	Recruit and retain suitably qualified, experienced and skilled staff and Elected Members
4.2.1	Operate in a financially sustainable manner
4.1.3	Promote and support community members’ participation in the Shire’s governance

Comment/Conclusion

While the election is still some way off, the council needs to determine which method it wishes to use so that the costs can be budgeted correctly. There is little difference in the costs as much of the CEO’s time is uncosted where a voting in person election is conducted. This component would have a cost of between \$4,000 and \$7,000 depending on the number of candidates and the required involvement during the early processes. This is not inclusive of time worked on polling day.

Voting Requirements

Simple Majority



OFFICERS' RECOMMENDATION

That the Council:

1. Pursuant of Sections 4.20 and 4.61 of the Local Government Act, Council determine that it wishes to conduct the 2021 Local Government election as a voting in person/postal election.
2. That the Council direct the CEO to obtain a quote for the holding of a postal voting election from the WA Electoral Commission and if greater than \$12,000 revert to a voting in person election.
- 3.



9.7 AMENDMENT TO MINUTES – RESOLUTION 269

File Reference	N/A
Disclosure of Interest	Nil
Applicant	Shire of Goomalling
Previous Item Numbers	No Direct
Date	13 April 2021
Author	Peter Bentley – Chief Executive Officer
Authorising Officer	Peter Bentley – Chief Executive Officer
Attachments	1.

Summary

To amend resolution 269. To include the adoption of the Occupational Safety and Health Policy

Background

OSH policies are required to be reviewed annually. The Occupational Safety and Health Policy (OSH) was presented to Council at its October Council Meeting and adopted however the document was left off the resolution even though it was presented for adoption.

Consultation

Nil

Statutory Environment

Local Government Act (1995)
Occupational Safety and Health Act 1984 and associated Regulations
Industrial Relations Act 1979 and associated Regulations
Corruption Crime and Misconduct Act 2003 and associated Regulations
Equal Opportunity Act 1984 and associated Regulations
Sex Discrimination Act 1984 and associated Regulations
Racial Discrimination Act 1975 and associated Regulations
Code of Practice: Violence, Aggression and Bullying at Work (2006)
Workers Compensation Act 1981 and associated Regulations
Public Interest Disclosure Act 2003 and associated Regulations

Policy Implications

Nil

Financial Implications

Nil



Strategic Implications

Shire of Goomalling Community Strategic Plan 2019-2028

4.2.5	Provide flexible and attractive work conditions in a supportive work environment
-------	--

Comment/Conclusion

From time to time, various policies are required to be reviewed and updated. While staff are in the process of updating the entire policy manual, Council has an OSH audit in May 2021 and in particular this policy needs to be adopted.

Voting Requirements

Simple Majority

OFFICERS' RECOMMENDATION

That the Council:

1. Amend Resolution 269 to include the adoption of the Occupational Safety and Health Policy 2020



9.8 PROPOSED FARM OUTBUILDING DC SEWELL

File Reference	172
Disclosure of Interest	Nil
Applicant	Wheatbelt Steel on behalf of DC Sewell
Previous Item Numbers	No Direct
Date	13 April 2021
Author	K Nieuwoudt – Shire of Toodyay Contract Planner
Authorising Officer	Peter Bentley – Chief Executive Officer
Attachments	
1. A copy of the development proposal plans is attached.	

Summary

For Council to consider granting development approval for a proposal to erect a 315m² outbuilding at Lot 19984 (875) Ucarty Road, Ucarty West.

The application is referred to Council for consideration as Delegation DE35 (Determination of Applications for Development Approval) requires buildings over 300m² in building floor area to be reported to Council for determination.

Background

Lot 19984 (875) Ucarty Road is located approximately 12km south-west of Goomalling townsite in the locality of Ucarty West.

The property is zoned ‘Rural 3 – General Farming’ under the Shire’s Town Planning Scheme No. 3 (the Scheme), and is 670ha in size.

The application proposes the erection of a 315m² steel farm outbuilding (typical open-ended shed) with the following dimensions:

Length	21m
Width	15m
Height	5.9m

The outbuilding will be set back 219m from Ucarty Road and approximately 157m north of the existing dwelling on the property. A location Plan and plans of the proposed outbuilding are attached.

Consultation

N/A



Statutory Environment

Planning and Development Act 2005
Planning and Development (Local Planning Schemes) Regulations 2015
Shire of Goomalling Town Planning Scheme No. 3.

Policy Implications

Nil

Financial Implications

Nil

Strategic Implications

Shire of Goomalling Community Strategic Plan 2019-2028	
1.2.6	Provide to the community quality regulatory services

Comment/Conclusion

Voting Requirements

Simple Majority

OFFICERS' RECOMMENDATION

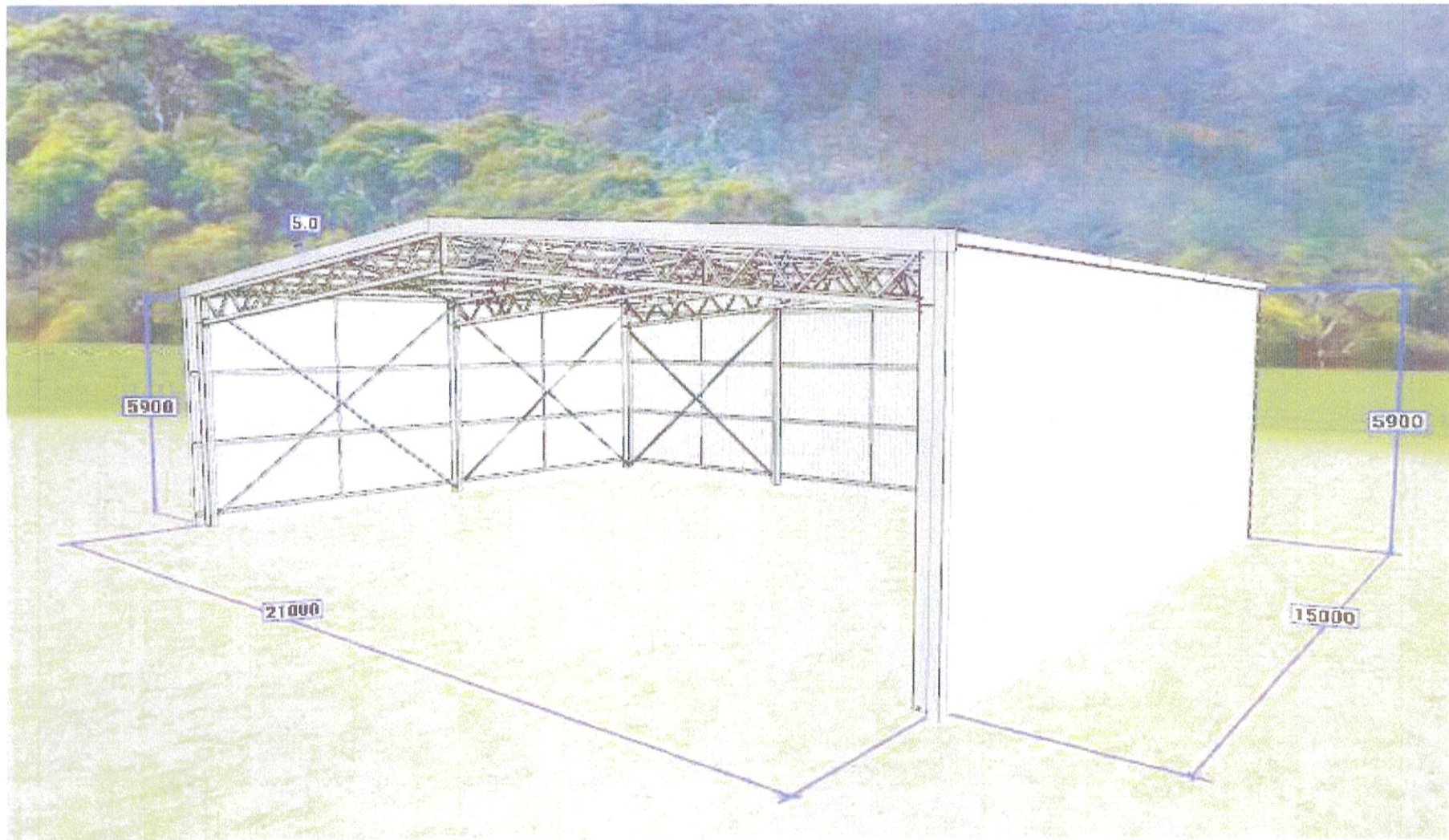
That the Council:

Grant development approval to Wheatbelt Steel for the construction and use of a farm building at Lot 19984 (875) Ucarty Road, Ucarty, 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.



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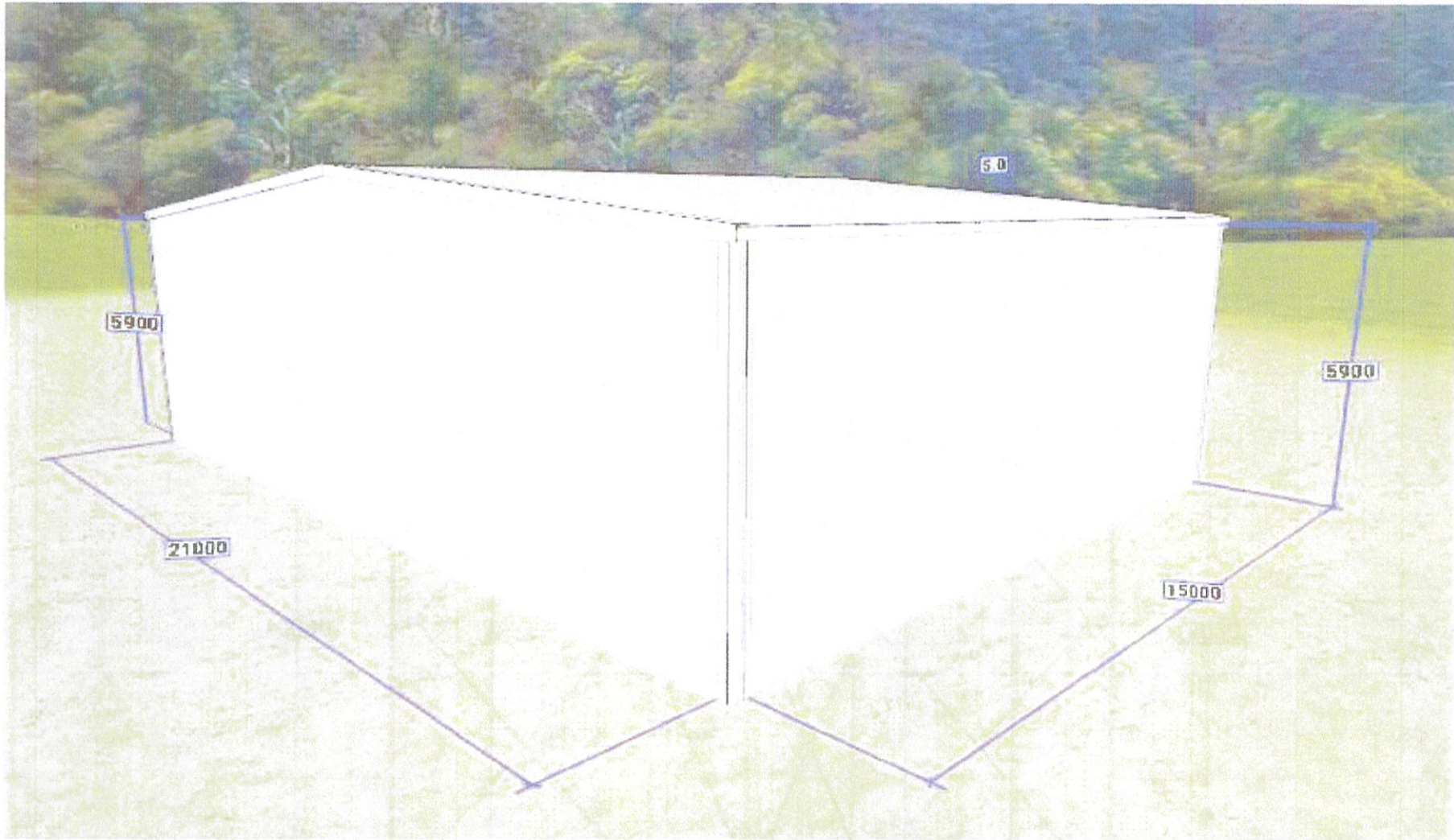
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Client: D and J Sewell

Quote No: 7611 / 1

View: Custom

Drawn: 08/02/2021



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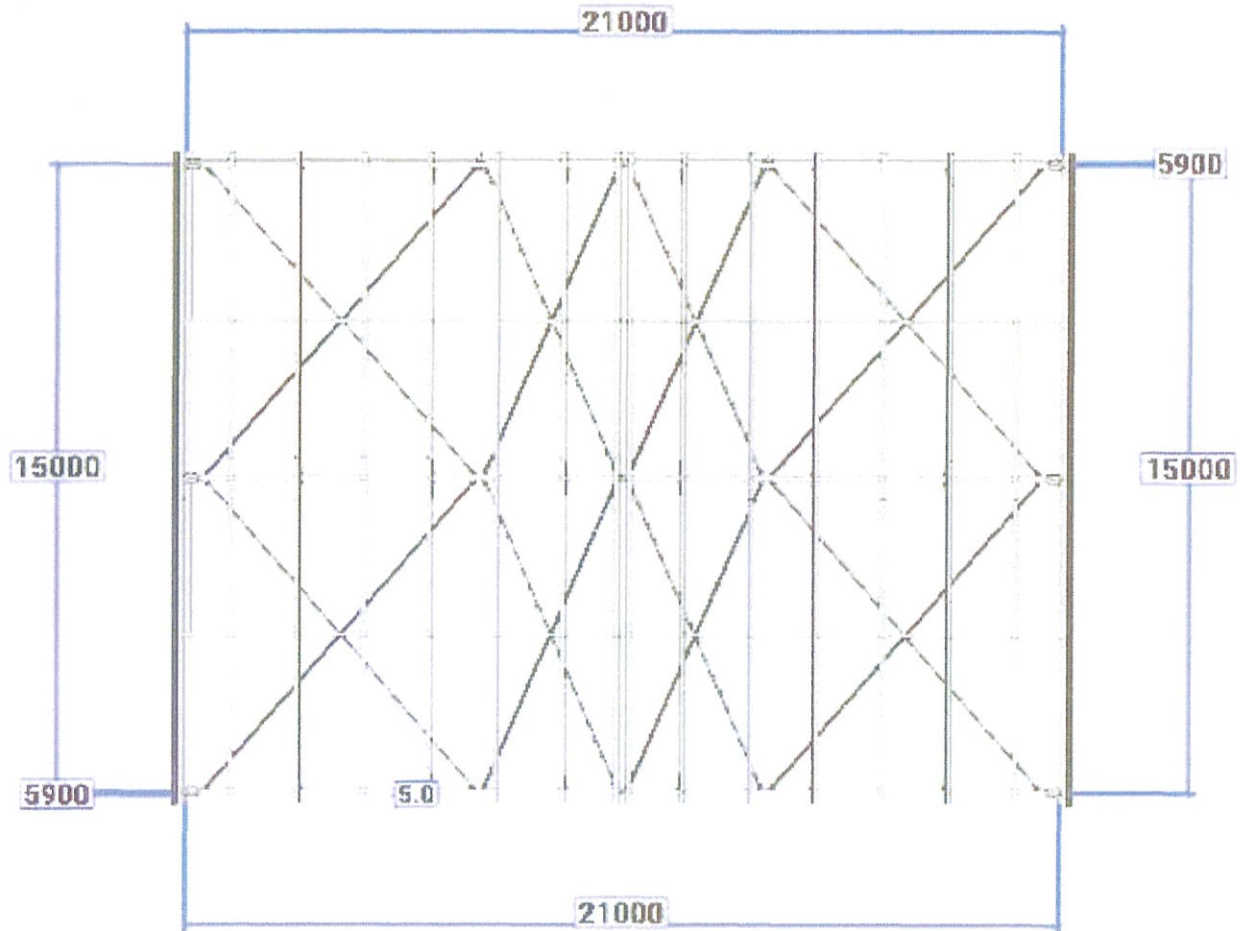
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Client: D and J Sewell

Quote No: 7611 / 1

View: Custom

Drawn: 08/02/2021



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Client: D and J Sewell

Quote No: 7611 / 1

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Drawn: 08/02/2021



9.9 APPLICATION OF COMMON SEAL – GRANT OF RIGHT OF BURIAL NO. 129

File Reference	35
Disclosure of Interest	Nil
Applicant	Lesley Murphy
Previous Item Numbers	No Direct
Date	23 March 2021
Author	Tahnee Bird, Community Development Officer
Authorising Officer	Peter Bentley – Chief Executive Officer
Attachments	NIL

Summary

The purpose of the report is to endorse affixation of the Shire of Goomalling Common Seal to the Schedule “B” Form of Grant of Right of Burial No. 128 for Ms Lynette Windie to validate the grant.

Background

Application was received from Lesley Murphy for the Grant of Right of Burial for Grave No. 581 in the Roman Catholic Section of the Goomalling Cemetery. The applicable fee of \$230 for a single site, was received on 23 March 2021, receipt number 83238.

The Common Seal is to be affixed to validate the Grant No 129 for Mrs Lesley Murphy.

Consultation

No consultation was carried out

Statutory Environment

Cemeteries Act 1986

Policy Implications

There is no specific policy relating to this matter

Financial Implications

There are no specific financial implications relating to this matter

Strategic Implications

Shire of Goomalling Community Strategic Plan 2019-2028	
1.2.6	Provide to the community quality regulatory services

Comment/Conclusion

Voting Requirements

Simple Majority



OFFICERS' RECOMMENDATION

That the Council:

1. Endorse the affixing of the Common Seal to the Schedule "B" Goomalling Public Cemetery Form of Grant of Right of Burial, Grant No. 129 for Mrs Lesley Murphy.



9.10 APPLICATION OF COMMON SEAL – DEED OF TERMINATION OF BUILDING GRANT AGREEMENT - LOTTERYWEST

File Reference	74/
Disclosure of Interest	Nil
Applicant	Lotterywest
Previous Item Numbers	No Direct
Date	14 April 2021
Author	Tahnee Bird, Community Development Officer
Authorising Officer	Peter Bentley – Chief Executive Officer
Attachments	NIL

Summary

The purpose of the report is to endorse affixation of the Shire of Goomalling Common Seal to the Deed of Termination – Building Grant Agreement for Goomalling Recreation facility building (Goomalling Sport & Community Centre).

Background

Lotterywest provided the Shire of Goomalling funding for the purpose of building the function centre facility at the recreation ground, with a condition of ongoing interest in the building.

Lotterywest has withdrawn their interest and provided a Deed of Termination to expire the Building Grant Agreement.

The Common Seal is to be affixed to validate Deed of Termination to Lotterywest.

Consultation

No consultation was carried out

Statutory Environment

Local Government Act 1995 (as amended)

Policy Implications

There is no specific policy relating to this matter

Financial Implications

There are no specific financial implications relating to this matter

Strategic Implications

Shire of Goomalling Community Strategic Plan 2019-2028	
1.2.6	Provide to the community quality regulatory services



Comment/Conclusion

Voting Requirements

Simple Majority

OFFICERS' RECOMMENDATION

That the Council:

2. Endorse the affixing of the Common Seal to Lotterywest Deed of Termination – Building Grant Agreement.



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

The meeting be closed to the public in accordance with section 5.23 Local Government Act 1995, 5.5.23(2))

- Matters affecting employee(s)
- Personal affairs of any person(s), including financial and/or commercial contracts
- Commercial Confidentiality
- Legal advice/matters
- Public safety/security matters where public knowledge may be prejudicial.

13. INFORMATION BULLETIN

13.1 INWARDS CORRESPONDENCE LISTING
 Tahnee Bird – Executive Assistant/Community Development Officer

Date Received	From	Description	File Number	Distribution
1/3/2021	Darren Slyns	Campaign Update # 4		Via email 2/3/2021
26/2/2021	ALGA News	26 February 2021		Via email 2/3/2021
26/2/2021	Rural Water Council	Meeting 19 March 2021		Cr Sheen via email 2/3/2021
19/02/2021	WALGA	Local Government News – Issue 6		Via email 2/3/2021
26/2/2021	WALGA	Local Government News – Issue 7		Via email 2/3/2021
05/03/2021	WALGA	Local Government News – Issue 8		Via email 05/03/2021
05/03/2021	Melissa Price	Durack Despatch		Via email 05/03/2021

SHIRE OF GOOMALLING
 AGENDA FOR ORDINARY MEETING OF COUNCIL
 WEDNESDAY 21 APRIL 2021



09/03/2021	Tahnee	Go Local Fire Response Group (WhatsApp)		Via email 09/03/2021
15/3/2021	Rural Water Council	Meeting 19 March 2021		Cr Sheen via email 15/03/2021
16/3/2021	WALGA	State Council Minutes 3 March 2021		Via email 16/3/2021
16/3/2021	Melissa Price	Durack Defence Despatch		Via email 16/3/2021
19/3/2021	Melissa Price	Durack Despatch 19 March 2021		Via email 19/3/2021
23/03/2021	WALGA	Vacancies on Boards & Committees		Via email 23/03/2021
26/3/2021	WALGA	Local Government News Issue 11		Via email 26/3/2021
26/3/2021	WALGA	WasteNews Issue 6		Via email 26/3/2021



13.2 ACTION LIST
 Peter Bentley

Item No	Action required	Status		Comments
		In prog	complete	
20	<ol style="list-style-type: none"> 1. Review the attached draft Fitness for Work Policy; 2. Provide the policy to all staff for comment and review; 3. Should there be no objections from the staff implement and adopt the policy. 	✓		To be included in Policy Manual Review in 2020
32	<ul style="list-style-type: none"> • Give Mr Reiger a further 60 days to comply with the Demolition Order; and • If not completed within this timeframe, then Council will carry out the demolition of the house that has been subject to previous orders of Council, in accordance to <i>Section 140 of the Health (Miscellaneous Provisions) Act 1911</i> and recover the cost from the owners. 	✓		
34	<ul style="list-style-type: none"> • Give Mr Reiger a further 60 days to comply with the Clean Up Order; and • If not completed within this timeframe, then Council will carry out the Clean-up of Lot 239 that has been subject to previous orders of Council, in accordance to <i>Section 140 of the Health (Miscellaneous Provisions) Act 1911</i> and recover the cost from the owners. 	✓		
324	<p>With respect to the new mandatory minimum standards that cover the recruitment, selection, performance review and early termination of local government Chief Executive Officers;</p> <ol style="list-style-type: none"> 1. Adopt the new Model Standards for Chief Executive Officer Recruitment, Performance and Termination as Attached; 2. Direct the Chief Executive Officer to ensure that the adopted Standards are published on the Shire's official website, as soon as practical. 		✓	
325	<ol style="list-style-type: none"> 1. Repeal the existing Code of Conduct for Council Members, Committee Members and Employees; 2. Note that pursuant to section 5.51A of the <i>Local Government Act 1995</i>, the Chief Executive Officer will prepare an interim Code of Conduct for all employees of the Shire, including the Chief Executive Officer, based on the repealed version, prior to any model being available from WALGA. 3. Pursuant to section 5.104 of the <i>Local Government Act 1995</i>, adopt the new Code of Conduct for Council Members, Committee Members and Candidates for local government elections for Goomalling, and request the Chief Executive Officer to ensure all Elected Members and Committee Members are aware if its content; 4. Pursuant to the <i>Local Government (Model Code of Conduct) Regulations 2021</i>; 		✓	



	<p>a. Clause 11 (2), adopt the form attached for lodging complaints;</p> <p>b. Clause 11 (3), authorise the following persons to receive Section 2 complaints and withdrawals of same, relating to about Council Members, Committee Members and Candidates:</p> <ul style="list-style-type: none"> i. Complaints about Council Members or candidates for elections that become Council Members, excluding those made by the Shire President – the Shire President; ii. Complaints made by the Shire President excluding those made by the Deputy Shire President – the Deputy Shire President; iii. Complaints about the Shire President – the Deputy Shire President; and iv. Complaints about the Deputy Shire President made by the Shire President – a committee comprising the remaining Council Members. <p>5. Pursuant to sections 5.551A (3) and 5.104 (7) of the <i>Local Government Act 1995</i>, request the Chief Executive Officer to ensure that both of the updated / adopted Codes of Conduct are published on the Shire’s official website, as soon as practical.</p>			
326	<p>Pursuant to section 5.51A of <i>the Local Government Act 1995</i>, adopt the interim Employee Code of Conduct as attached Code of Conduct for all employees of the Shire of Goomalling, including the Chief Executive Officer</p>		✓	
327	<p>Adopt the presented Compliance Return as the Official Compliance Return for 2020 with the following certifications: -</p> <ul style="list-style-type: none"> • 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 17 March 2021. • 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 2020 to 31 December 2020. • Council reviewed the 2020 Compliance Audit Return noting amendments as detailed and recorded its satisfaction to the answers in the return. 		✓	



<p>328</p>	<p>Adopt the attached attendance at Events Policy as presented</p>		<p>✓</p>	
<p>330</p>	<p>With respect to the new mandatory policy that covers the appointment of local government Chief Executive Officers on terms less than one year (including those in an Acting capacity):</p> <p>1. Pursuant to section 5.39C (1) of the Local Government Act 1995, adopt the Policy for Appointing an Acting Chief Executive Officer as follows:</p> <p>For the purposes of Section 5.36 (2) of the Local Government Act 1995, the Council has determined that the employee who is currently appointed as Deputy CEO is suitably qualified to be appointed as Acting CEO by the incumbent CEO from time to time when the CEO is on periods of leave, subject to the following conditions;</p> <p>a. The CEO is not an interim CEO or Acting in the position;</p> <p>b. The term of appointment is no longer than 20 working days consecutive;</p> <p>c. That the employee's employment conditions are not varied other than the employee is entitled, at the CEO's discretion, no greater than the salary equivalent to that of the CEO during the Acting period.</p> <p>d. In the case of the unavailability of the CEO due to an emergency, the Deputy CEO is automatically appointed as the Acting CEO, on that Officer's salary, for up to 2 weeks from commencement, and continuation is then subject to determination by the Council.</p> <p>All other interim, Acting or CEO appointments to be referred to Council.</p> <p>2. Repeal Delegation DE5 Appointment of Acting CEO as it is replaced by the above Policy.</p> <p>3. Pursuant to section 5.39C (4) of the Local Government Act 1995, request the Chief Executive Officer to ensure that the adopted Policy is published on the Shire's official website, as soon as practical.</p>		<p>✓</p>	
<p>331</p>	<p>Adopt the attached Complaints Handling policy and Process for Elected Members, Councillors, Committee members and candidates.</p>		<p>✓</p>	



332	<p>with respect to Local Government Child Safety Officers and the proposed Reportable Conduct Scheme:</p> <ol style="list-style-type: none"> 1. Respond to the Department of Local Government, Sport and Cultural Industries' Discussion Paper, in accordance with the comments contained within the Officers' Report and rejecting the notion that local governments in WA should appoint Child Safety Officers, either to an existing position, or as a role of additional employee, as this role is best delivered by an adequately administered and funded State Government Agency, such as the existing Department of Child Protection, with appropriate trained, skilled and supported officers at regional centres throughout WA, including Narrogin, and not through a tokenistic and cost shifting approach as outlined by the Department. 2. Endorse the principles outlined in the National Principles for Child Safe Organisations. 3. Endorse the principles of local governments being able to support and promote messages about child safety in its venues, facilities and services it provides to children. 4. Endorse the principles of the draft bill and request the Chief Executive Officer to ensure that the Shire and its employees comply with any requirements of the Shire, or its employees, in implementing any Child Safety Reportable Conduct Scheme, should such laws be enacted. 		✓	
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13.3 CEO'S REPORT
Peter Bentley

To be presented verbally



13.4 WORKS MANAGER'S REPORT
 David Long

WORKS CREW REPORT MARCH 2021

DATE	WORK DESCRIPTION
1	Public Holiday
2	Rubbish run/Refuse site maintenance/ Calingiri -SLK 12.05 to 15.65 - Back roll seal, level of gate access and install guide posts.
3	Calingiri -SLK 12.05 to 15.65 - Back roll seal, level of gate access and install signs and guide posts/Cemetery-burial duties.
4	Bejoording - SLK 3.86 to 4.90 - widen unsealed shoulders in preparation for lime stabilisation of sub base/Clarke - backfill washouts-cart gravel over rocky and washed out areas/Oak Park - remove fallen tree/Town site-clean up drains and kerbs after heavy rain.
5	Rubbish run/Refuse site maintenance/Bejoording - SLK 3.86 to 4.90 - widen unsealed shoulders in preparation for lime stabilisation of sub base/Town site-clean up drains and kerbs after heavy rain/Cemetery-burial duties
6	Weekend
7	Weekend
8	RDO
9	Rubbish run/Refuse site maintenance/Bejoording - SLK 3.86 to 4.90 - widen unsealed shoulders in preparation for lime stabilisation of sub base/Cemetery-Rake and remove leaves, limbs and refuse/Calingiri-construct signage for new works between SLK -12.05 to 15.65.
10	Bejoording - SLK 3.86 to 4.90 - widen unsealed shoulders in preparation for lime stabilisation of sub base/Wongamine-gravel sheet rocky and corrugated areas/Lawler-repair washout on Toodyay road intersection/Town streets-remove silt out of open drains and drainage grates.
11	Rubbish run/Refuse site maintenance/Bejoording - SLK 3.86 to 4.90 - widen unsealed shoulders in preparation for lime stabilisation of sub base/Wongamine-gravel sheet rocky and corrugated areas/Beecroft-repair washouts over culverts/Jennacubbine hall-clean and restock for hire event/Cemetery-Burial duties.
12	Rubbish run/Refuse site maintenance/Bejoording - SLK 3.86 to 4.90 - widen unsealed shoulders in preparation for lime stabilisation of sub base/York Gum Way- repair washouts/Pear Tree lane-repair washouts/Kunzia Way-repair washouts/ Cricket pitch-pick wicket clay up from Waroona/Cemetery-Burial duties.
13	Weekend
14	Weekend
15	Rubbish run/Refuse site maintenance/Bejoording - SLK 3.86 to 4.90 - lime stabilisation of sub base/Calingiri - construct and install signage for new works between SLK -12.05 to 15.65.
16	Bejoording - SLK 3.86 to 4.90 - lime stabilisation of sub base/Calingiri - construct and install signage for new works between SLK -12.05 to 15.65.



17	Rubbish run/Refuse site maintenance/Bejoording - SLK 3.86 to 4.90 - Gravel overlay at 150 mm over of lime stabilisation of sub base/Calingiri - construct and install signage and guide posts for new works between SLK -12.05 to 15.65.
18	Bejoording - SLK 3.86 to 4.90 - Gravel overlay at 150 mm over of lime stabilisation of sub base/Town site-clean up silt and wash outs on street verges, drains and kerb lines/Kunsia Way - Clean out blocked culverts/Wongamine-Clean out blocked culverts/
19	Rubbish run/Refuse site maintenance/Bejoording - SLK 3.86 to 4.90 - Gravel overlay at 150 mm over of lime stabilisation of sub base/Cemetery-Burial duties/Calingiri - construct and install signage for new works between SLK -12.05 to 15.65.
20	Weekend
21	Weekend
22	RDO-Rubbish run/Refuse site maintenance/Tyndall-inspect and replace signage and guide posts where required.
23	Bejoording - SLK 3.86 to 4.90 - Gravel overlay at 150 mm over of lime stabilisation of sub base/Meckering-reinstall culvert in driveway/Calingiri-patch potholes with cold mix.
24	Rubbish run/Refuse site maintenance/Bejoording - SLK 3.86 to 4.90 - Gravel overlay at 150 mm over of lime stabilisation of sub base/Burabadji- repair wash out on concrete floodway/Town site-repair washouts in lane ways.
25	Bejoording - SLK 3.86 to 4.90 - Gravel overlay at 150 mm over of lime stabilisation of sub base/Bolgart East- Inspect sand holes and put up Hazard signs/Hadrill- inspect and replace signs and guide posts where required.
26	Rubbish run/Refuse site maintenance/Bejoording - SLK 3.86 to 4.90 - Gravel overlay at 150 mm over of lime stabilisation of sub base/Lord - inspect and replace signs and guide posts where required/Mc lean-inspect and replace signs and guide posts where required.
27	Weekend
28	Weekend
29	Rubbish run/Refuse site maintenance/Bejoording - SLK 3.86 to 4.90 -Cement stabilisation of gravel overlay at 2% and 175 mm deep /GSC Pavilion-Assist with removing and replacing tables and chairs for carpet cleaning/Smith rd. - Inspect and repair/replace signs and guidepost where required.
30	Bejoording - SLK 3.86 to 4.90 -Cement stabilisation of gravel overlay at 2% and 175 mm deep /Bolgart East - Put Traffic Hazard signs out on sand holes-Inspect and replace guideposts where required
31	Rubbish run/Refuse site maintenance/Bejoording - SLK 3.86 to 4.90 -Cement stabilisation of gravel overlay at 2% and 175 mm deep /Drum Muster-assist with drum muster collection/Townsite-remove silt and debris and level washouts in laneways.



MAINTENANCE GRADING REPORT

SOUTH WEST

SOUTH EAST

ROAD NAME	DATE
ANDERSON	21.2.20
BEBAKINE	23.3.21
BEECROFT	11.3.21
BOLGART EAST	10.3.21
CHITIBIN	4.2.20
CLARKE	21.10.20
CLAY PIT	5.1.21
EATON	18.2.20
GOON GOONING	26.6.20
HUGHES	26.3.21
JENNACUBBINE E	29.3.21
KROE HUT	26.8.20
LAWLER	19.3.21
LEESON	9.7.20
LONG FORREST	29.1.21
MC LEAN	31.3.21
MUGGIN MUGGINS	19.2.20
ROSSMORE	30.3.21
ROWLES	6.7.20
SAWYER	26.6.20
SHEEN	26.3.21
SMITH	10.3.21
TYNDALL	28.1.21
WONGAMINE	3.11.20

ROAD NAME	DATE
ABBATOIR	6.10.21
BERRING	18.8.20
BERRING E	18.5.20
BOASE	9.9.20
BROOKSBANK	9.3.21
DICK ST	6.1.21
GEORGE ST	12.3.21
HAGBOOM STH	2.12.19
HAYWOOD ST	5.1.21
HULLOGINE	21.7.20
KUNZIA WAY	6.1.21
MARTINDALE WAY	12.3.21
PATTERSON	8.3.21
PEAR TREE DRIVE	12.3.21
ROBERT	14.4.20
SLATER ST	12.3.21
SADLER	22.7.20
SALMON GUM WAY	12.3.21
SHORT ST	16.3.21
SMITH ST	5.1.21
UCARTY	18.3.21
YORK GUM WAY	12.3.21
WATERHOUSE WAY	16.3.21
WHITE ST	6.1.21
WILLIAM ST	6.1.21

SHIRE OF GOOMALLINGAGENDA FOR ORDINARY MEETING OF COUNCIL
WEDNESDAY 21 APRIL 2021**NORTH WEST**

ROAD NAME	DATE
BAIN	5.4.19
BURNT HILL	29.5.20
BURABADJI	26.3.19
CACTI	3.6.20
CARTER	10.6.20
COULTHARD	3.6.20
DEW	21.1.21
DONALD	17.3.21
GLATZ	7.1.21
HAYWOOD	9.6.20
JONES	22.1.21
KONNONGORRING W	21.1.21
LORD	11.1.21
MORREL	20.1.21
PINKWERRY	25.5.20
WHITFIELD	2.6.20

NORTH EAST

ROAD NAME	DATE
BERRING	29.4.20
BOTHERLING E	12.1.21
BURABADJI E	12.1.21
BYBERDING	18.1.21
CARTER EAST	11.5.20
COOPER	12.5.20
DEAN	18.1.21
DOWERIN-KONNONGORRING	19.1.21
EGAN	29.10.20
EVANS	28.4.20
FAIRLEE	12.5.20
GABBY QUOI QUOI	15.1.21
GRIFFITH WHALEY	13.5.20
KALGUDDERING W	12.5.20
KING	5.3.20
LAKE	22.4.20
MOUNTJOY	18.1.21
NAMBLING NTH	1.5.20
OAKPARK	21.12.20
PRYOR	29.4.20
SAWYER	6.3.20
SCHELL	1.5.20
SEIGERT	18.1.21
SHARA	1.5.20
SLATER	29.10.20
SPARK	21.12.20
WHITE	18.4.19
WILLIAMS	11.5.20



13.5 PARKS & GARDENS REPORT

David Long

March 2021

DATE	WORK DESCRIPTION
1	Public Holiday
2	Daily watering schedule/Hockey oval-manual water/Public Toilets and War Memorial-rake and tidy/Town streets - pick up fallen limbs and general refuse-rake and remove leaves from drains and kerbs/Townsite-clean out drains and grates before rain-remove fallen limbs from street verges.
3	Oval entry-rake and remove leaves, limbs and refuse/Footpaths-blower vac debris off/Anstey park-fertilise lawns/Railway Tce-fertilise lawns/Hockey oval-prepare for training/Tennis courts - prepare for night netball.
4	Townsite-clean up drains, kerbs and verges after heavy rainfall event/Football oval-trim weed and mow oval surrounds/Pavillion+Gym-edge and mow lawns/Hockey oval-mow/Cricket pitch-mow and fertilise.
5	Public Toilets and War Memorial-rake and tidy/Town streets - pick up fallen limbs and general refuse-rake and remove leaves from drains and kerbs/Administration-repair reticulation/Gardens depot-clean up after heavy rainfall event/& forward-edge, mow lawns and garden bed maintenance/Football oval-line mark boundary for cricket/Football oval-mow.
6/7	Weekend
8	Daily watering schedule/Hockey oval-manual water/Public Toilets and War Memorial-rake and tidy/Town streets - pick up fallen limbs and general refuse-rake and remove leaves from drains and kerbs/Town site-street sweeping/Railway Tce-island garden beds maintenance/Anstey - edge mow and weed trim surrounds/Cricket pitch-weed, mow and fertilise/Tennis pavilion-edge, mow lawns and garden bed maintenance/Pavillion+Gym-mow lawns/Hockey oval-mow.
9	Anstey - fertilise lawn/Farmers club-edge and mow lawns/Administration-edge, mow and garden bed maintenance/Cricket Pitch-Mow and roll for cricket grand final.
10	Railway Tce-reticulation checks and repairs on lawns reticulation/Railway Tce-silt removal off footpath/APU-edge and mow lawns/32 Eaton-edge and mow lawns/Cricket pitch-Prepare wicket for cricket grand final.
11	Townsite-Street drainage clean up of silt from drainage grates/Cemetery-Rake and tidy leaves and limbs-clean down pavers/Koomal Village-edge and mow lawns/Hockey oval - mow/Football oval - mow cricket boundary and line mark/Cricket pitch-Prepare wicket for cricket grand final.
12	Daily watering schedule/Hockey oval-manual water/Public Toilets and War Memorial-rake and tidy/Town streets - pick up fallen limbs and general refuse-rake and remove leaves from drains and kerbs/Koomal Village-garden bed maintenance/Millsteed-edge and mow lawn/Cricket pitch-Prepare wicket for cricket grand final.
13	Weekend
14	Weekend - Cricket pitch-Prepare wicket for second day of cricket grand final.
15	Daily watering schedule/Hockey oval-manual water/Public Toilets and War Memorial-rake and tidy/Town streets - pick up fallen limbs and general refuse-rake and remove leaves from drains and kerbs/Oval entrance-Rake and tidy, remove leaves, limbs and refuse/High st - rake and tidy street verge/
16	Anstey Park-edge and mow lawns-garden bed maintenance/High st - rake and tidy street verge and footpath/Hockey oval-line mark for hockey/Football oval - line mark for football.



17	APU - edge and mow lawns-garden bed maintenance/Hockey oval-mow and tidy surrounds/Football Oval-mow and tidy surrounds.
18	Daily watering schedule/Hockey oval-manual water/Hockey oval-top dress low areas/Football oval-mow/Koomal Village - reticulation checks and repairs/Mortlock Lodge-edge and mow lawns-garden bed maintenance/Farmers club-edge and mow lawns/Hullogine road-remove fallen tree.
19	Daily watering schedule/Hockey oval-manual water/Public Toilets and War Memorial-rake and tidy/Town streets - pick up fallen limbs and general refuse-rake and remove leaves from drains and kerbs/Football Oval-apply wetter/Hockey oval-apply wetter/Football oval-inspect sprinklers-clean and adjust/Cemetery-rake and remove leaves, limbs and refuse/7 Forward - mow lawns-garden bed maintenance.
20/21	Weekend
22	Daily watering schedule/Hockey oval-manual water/Public Toilets and War Memorial-rake and tidy/Town streets - pick up fallen limbs and general refuse-rake and remove leaves from drains and kerbs/Football oval-mow-line mark for football/Pavilion + Gym-edge and mow lawns/Hockey oval-check and repair reticulation/Railway Tce-garden bed maintenance-hedging of shrubs/Town streets-remove fallen limbs and debris from verges/APU-mow rear yards/Komal Village-edge and mow lawns-garden bed maintenance.
23	Daily watering schedule/Hockey oval-manual water/Hockey oval-mow - line mark/Tennis pavilion-edge and mow-garden bed maintenance/43 Throssell-insect and weed control/Hoddy st - insect control on verges/Railway Tce-edge and mow lawns-whipper snip surrounds.
24	Daily watering schedule/Hockey oval-manual water/Oval surrounds-weed trim, rake and remove leaves, limbs and refuse/APU-garden bed maintenance/APU - weed control/Mortlock Lodge-weed control/Footpaths-blow debris off paths/Senior citizens-Reticulation checks and repairs-garden bed maintenance.
25	Daily watering schedule/Hockey oval-manual water/Cricket pitch-weed, dethatch and fertilise pitch/Millsted park-edge and mow lawns-garden bed maintenance/Town streets-street sweeping.
26	Daily watering schedule/Hockey oval-manual water/Public Toilets and War Memorial-rake and tidy/Town streets - pick up fallen limbs and general refuse-rake and remove leaves from drains and kerbs/Football oval-mow, line mark and top dress sprinklers and low areas for football game/Town streets-remove fallen limbs and refuse from verges/Town streets-street sweeping.
27	Weekend
28	Weekend
29	Daily watering schedule/Hockey oval-manual water/Public Toilets and War Memorial-rake and tidy/Town streets - pick up fallen limbs and general refuse-rake and remove leaves from drains and kerbs/Cricket pitch-weed, mow and water/Oval surrounds-weed control/Museum-reticulation checks and repairs/Railway Tce-Island garden bed maintenance-reticulation checks and repairs/Footpaths-blow debris off paths.
30	Daily watering schedule/Hockey oval-manual water/Cricket pitch-dethatch and fertilise/Hockey oval-mow-whipper snip boundary and fence line/7 Forward st- weed control-mow and edge lawns/32 Eaton -mow and edge lawns- weed control/Town hall-weed control.
31	Daily watering schedule/Hockey oval-manual water/Anstey park-mow and edge lawns-garden bed maintenance-reticulation checks and repairs.

**13.6 PLANT REPORT**

David Long

March 2021				KMS/HRS
FLEET	MACHINE	KM/HRS START	KM/HRS END	COMPLETED
GO 009	UTE	16873	-17100	-227
GO 010	J DEERE	0	0	0
GO 015	UTE	20762	-24520	-3758
GO 016	UTE	231265	-231265	0
GO 017	TRUCK	215211	-215567	-356
GO 018	TRUCK	229694	-230112	-418
GO 019	TRUCK	504557	-504997	-440
GO 020	VOLVO	16029	-16080	-51
GO 021	12 H	14944	-15005	-61
GO 022	STEEL ROLLER	4695	-4700	-5
GO 023	UTE	0	0	0
GO 024	LOADER	8905	-8971	-66
GO 025	MULTI ROLLER	1885	-1890	-5
GO 027	TRUCK	267555	-267995	-440
GO 028	BACKHOE	360	-364	-4
GO 033	COASTER BUS	175660	-175701	-41
GO 034	MASSEY	7020	-7025	-5
GO 037	UTE	98273	-98365	-92
GO 038	UTE	142259	-142346	-87
GO 039	UTE	251081	-251785	-704
GO 040	SUV	57195	-57856	-661
GO 041	TRUCK	231260	-231300	-40
GO 042	UTE	111774	-111812	-38
GO 183	UTE	217620	-217640	-20
GO SHIRE	SUV	65748	-66123	-375
GO SHIRE1	BUS	276331	-276401	-70
FLEET	MACHINE	REPAIRS COMPLETED		
GO 009	UTE	wheel alignment		
GO 017	TRUCK	Weld water tank leaks-		
GO 018	TRUCK	Brake repairs and adjustments -		
GO 019	TRUCK	Air conditioner-Park lights-Head lights-		
GO 020	VOLVO	Radio repairs-oil leaks -		
GO 023	UTE	Mount flashing beacons-fuel tank lead-		
GO 024	LOADER	Hydraulic hose replacement -		
GO 025	STEEL ROLLER	Flashing beacons-Radio repairs-Air		



		conditioner-
GO 037	UTE	starter motor-
GO 038	UTE	Brake repairs-
GO 039	UTE	Fan switch-service-brake repairs-
GO 15101	TANDEM TRLR	Brake repairs - suspension bushes and rods -

13.7 BUILDING MAINTENANCE REPORT

David Long

March 2021

DATE	WORK DESCRIPTION
1	Public Holiday
2	Caravan Park-install fire hose reel cabinet-repair sunken paving in gazebo/Railway Tce-sere line maintenance.
3	50 Hoddy st-hot water system/Throssel st - drain blockage/Slaters - Inspect leaking gutters-door issues/Gumnuts-inspect water leaks/Jennacubbine Hall-Asbestos register inspection review.
4	50 Hoddy-hot water system repairs/Slaters - fit door seals on doors/White st dams-water transfer to chlorinator dam/Gym - fit door seals to doors down breezeway/Pump station-Maintenance/Emoff-maintenance/Town site -sewer line and manhole maintenance on High and James St.
5	Gumnuts-remove broken eave board/45 James-repaint kitchen wall around air conditioning unit/Public toilets-urinal blockage/Gym - fit door seals on change room doors/Works depot-urinal repairs/Chlorinator-organise and replace acid/Caravan Park-tap repairs.
6	Weekend
7	Weekend
8	Caravan Park- level out wash outs and replace sand around accommodation units after heavy rainfall/Pump station-Inspect and Maintenance/Emoff-Inspect and maintenance.
9	Caravan Park-install new hose reel cabinet/Konnongorring hall-install new muster point signs/Jennacubbine hall-install new muster point signs/Museum-Patch hole in exterior wall/Gym change rooms - replace taps- check hot water systems-drain maintenance/Mortlock lodge - sewer pump inspect and maintenance.
10	Koomal Village-Unit 1-Tile bathroom window sill-front screen door repairs-light globe replacement/Museum-paint patched exterior wall/Konnongorring tennis ground-Public toilet maintenance - Konnongorring hall- public toilet maintenance and clean/Oak Park - Toilet maintenance and clean/Cemetery - Maintenance and clean.
11	APU - General maintenance repairs and inspections on all units/Throssel st - drain blockage and clean up/Pump station-Maintenance/Emoff-maintenance
12	Public Toilets - Railway Tce - replace taps in disabled/Netball courts-install netball goals nets/Gym-repair eaves/GSC pavilion - inspect eaves boards that are coming loose
13	Weekend
14	Weekend
15	Museum-clean out gutters/Caravan Park-Organise materials for repairs-door locks/45 Throssell-building inspection/Pump station-Maintenance/Emoff-maintenance/Anstey park- tap repairs.

SHIRE OF GOOMALLING

AGENDA FOR ORDINARY MEETING OF COUNCIL
WEDNESDAY 21 APRIL 2021



16	Swimming pool- replace broken tiles on pool edge/Gym-repair bulk head panel/Caravan Park- door locks on cabins/Oak Park - Construct new bench supports for picnic settings/46 Hoddy-inspect and maintenance hot water system/Pool-repair leaking taps/Gardens depot - toilet repairs/Standpipes - repair leak at Jennacubbine .
17	Town site - sewer line and manhole maintenance on Forward and Hoddy St.
18	Pump station-Maintenance/Emoff-maintenance/GSC Pavilion-repaired loose eave boards/39 A Railway tce-repair rear gate/Konnongorring Hall-public toilet sewer drain maintenance/Oak Park- Public toilet check and maintenance/Konnongorring recreation ground-toilet check and sewer maintenance.
19	Power meter readings -Slaters-Jenna hall- Opshop-Pool-Railway Museum/Throssell st-Clear sewer blockage.
20	Weekend
21	Weekend
22	Pump station-Maintenance/Emoff-maintenance/Koomal Village - Unit 3 - repair door rollers/Pool-repair trip hazard in concrete path/James St - Clear sewer blockage/Oak Park - paint new picnic setting timbers/Tenni9s pavilion-pump station and sewer drain maintenance and clean/Throssell st - clear blockage.
23	Meckering Road - assist rural road maintenance crew with culvert re install/Caravan Park - Install door locks on accommodation units/32 B - Eaton - Door repairs/59 Railway Tce - remove termite damaged floor boards/46 Hoddy-tap repairs/Mortlock Lodge-sewer and pump maintenance/Mortlock Lodge - Unit 1 - tap repairs.
24	Pool- Picked up new pool tiles from Wangara/Generators - pre start check and run/Slaters - bait for mice-Repair kitchen screen doors/59 Railway Tce- bait for mice/Pool-Pump house leaks-Pool drain repairs/Caravan park-sewer drain maintenance/Railway Tce-sewer line and manhole maintenance.
25	Pump station-Maintenance/Emoff-maintenance/Pool-replaced broken tiles/Generators - Diesel fuel up/73 A James - resealed kitchen benches and sink area/Mosquito control-put briquettes in water areas around town/
26	Railway Tce - Install bus stop seat/oak Park - inspect and clean toilets.
27	Weekend
28	Weekend
29	GSC Pavilion-Remove and replace tables and chairs for carpet cleaning/50 Hoddy - hot water system repairs/Change rooms-repair urinal/
30	Pump station-Maintenance/Emoff-maintenance
31	Building Inspection - Commercial building inspections/Oak park-check and clean toilets-replace timber on main picnic setting table/Chlorinator-refill chlorine and maintenance checks/Jennacubbine hall- sewer and toilet maintenance. Tennis pavilion-sewer line flush and maintenance.



13.8 COMMUNITY DEVELOPMENT OFFICER'S REPORT Tahnee Bird

MEETINGS/EVENTS/TRAINING	
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26 March	Beverley/York Avon Tourism Officer Famils
1 April	Opshop Meeting
8 April	Maangart Yorga Program workshop 3
9 April	LGIS Golf Tournament – Organising committee
12 April	Anstey Park Focus Group Meeting
22 April	Goomalling/Northam Avon Tourism Officer Famils

GRANTS	
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STATUS	DETAILS
Current	WABN Bowen Street (design and construct) <ul style="list-style-type: none"> • Acquittal in process (waiting on GPS survey response)
Current	Pioneers Pathway Interpretative Project <ul style="list-style-type: none"> • Shire of Merredin and Nungarin's project are incomplete • Shire of Goomalling, Toodyay, Dowerin and Wyalkatchem's are done • Shire of Merredin is final shire to claim • Additional funding from Shire of Trayning's withdrawal from the project – Council's contribution reduced from \$5000 to \$1400. • \$41,500 transferred from trust to Municipal account • BBRF acquittal due 31/3/2021 (overdue – waiting for Merredin to finalise claim) • Lotterywest acquittal due 30/9/2021
Current	WABN High Street (design and construct) <ul style="list-style-type: none"> • Increase in project costs similar to Bowen Street due to power poles proximity to footpath • Request to use approved fund for Quinlan Street renewal instead (between Forrest and James Street) • Request has been denied
Current	FRRR "In a Good Place" Program – Maangart Yorga Program <ul style="list-style-type: none"> • Project underway, facilitators books for the 12 months • Workshop 1-3 complete • Next workshop 13 May– Nyoongar Language



WORKSHOP 1



WORKSHOP 2



WORKSHOP 3

OPEN PROJECTS/EVENTS

STATUS

Current

DETAILS

She Did: Goomalling

The project will capture and catalogue female leaders in the community to share women’s perspective of rural life, challenges and the COVID experience. Photos and stories will be shared on social media similar to “Humans of the Wheatbelt”. To expand the project, we may look at acquiring funding to print a small batch of books and archival prints for an exhibition/launch on International Women’s Day 8 March 2022.

Currently collecting expressions of interest.



Planning/Consultation	<p>Anstey Park Revitalisation <u>Focus Group</u></p> <ul style="list-style-type: none"> • Kaye Boulden • Louise Barker • Loretta Johnston • Jess Lantzke • Jessica Wilkes • Cr Casey Butt • Cr Christine Barratt <p>Meeting held Monday 12 April to discussed concept design and survey results. Minutes attached</p> <p><u>Where to from here:</u></p> <ul style="list-style-type: none"> • Council to provide feedback from survey results and focus groups meeting to update concept design. • Present updated concept to community via a community forum • Engage contractor for detailed planning and costings • Acquire funding • Commence development (staged)
Planning	<p>Ballardong Koort Mural Artist hasn't provided quote. A new project scope will be created to include the location as Anstey Park fence hiding the water tank and resubmitted to a few different artists to gauge interest.</p>
Planning	<p>Goomalling Aboriginal History Book – Stories from Koomal Preliminary quotes obtained and budget presented to GAC Awaiting confirmation of page numbers required before submitting application</p>
Current/Planning	<p>LGIS Golf Tournament</p> <ul style="list-style-type: none"> • Confirmed date Thursday 19 & Friday 20 August • Information pack & nomination form to be sent start of may for return by 18 June 2021(draft attached) • Anticipated income for Goomalling Golf Club \$7-10,000 • Cost neutral for Council • Sponsorship offer has been sent to local businesses Farmshed, Central Ag, Harris Electrical, Brendon Wilkes Electrical, Mortlock Fabrication and Mortlock Sports Council. <p>Confirmed Sponsors Goomalling & Districts Community Bank® are donating the insurance premium for the hole in one challenge. Prize money between \$10,000-\$20,000</p> <p>Vanguard Press are donating the printing costs for any marketing material including the golf cards. Cash contribution to be confirmed.</p>



PLATINUM		(\$)
	LGIS	\$8,000.00
	LG Corporate Solutions	\$2,500.00
	Avon Waste	\$2,500.00
		\$13,000.00
GOLD		
	MJB Industries	\$2,000.00
	AccWest	\$2,000.00
		\$4,000.00
SILVER		
	Statewide Turf Services	\$1,000.00
	T-quip	\$1,000.00
	Specialised Tree Service	\$1,000.00
	Moma Solar	\$1,000.00
	Brooks Hire	\$1,000.00
	Moore Australia (WA) Pty Ltd	\$1,000.00
	Butler Settineri	\$1,000.00
	Western Stabilisers	\$1,000.00
		\$8,000.00
GENERAL		
	Mara Crann	\$500.00
	Essenjay Cleaning	\$300.00
		\$800.00
Current	<p>Updated/refresh visitgoomalling.com.au Due to lack of budget Jess and Tahnee will work on updating the website internally.</p>	
Current	<p>Council Website www.goomalling.wa.gov.au -Social media feed added -image rotator</p> <p>Working on update to improve accessibility and make the site more user friendly. Updating in stages on a page by page basis.</p>	
Complete	<p>GO Local Fire Response – WhatsApp At the combined Bush Fire Brigades meeting in October, they resolved to start a communication group using WhatsApp. The group is an instant notification tool for rural property owners to enable immediate mobilisation of neighbouring farmers firefighting equipment whilst waiting for Emergency Services Response.</p> <p>There are currently 34 members. Tahnee is currently the only administrator.</p> <p>Link to join here: https://chat.whatsapp.com/FiMR5bIFO0z3XpiNfghqc0</p>	



Complete	<p>CommunityFinder</p> <p>The Community Finder is a catalyst to aid the decentralisation of Australia’s metropolitan population and connect them with rural towns that offer the lifestyle they want, with the services, opportunities and community that they need. It also provides Councils with information that can assist in making investments to attract this mobilised group. Searches through Community Finder will curate a list of communities that meet the requirements most important to the users. These include education, health services, sporting and community organisations as well as proximity to beaches, national parks and regional airports.</p> <p>The platform is elective and free for Council with a population under 10,000.</p> <p>We added Goomalling, the profile can be view here.</p> <p>https://finder.pointerremote.com/places/4CoR62Hb7CVRx8cR8UxMeE</p>
Current	<p>Avon Famil – Goomalling (22 April)</p> <p>10am Arrival Lot 39 Morning Tea 10.30am Brief Walk down the Railway Terrace 11.00am Slater Homestead tour 11.30am Caravan Park tour</p>

PIPELINE PROJECTS	
STATUS	DETAILS
Onhold	Reconciliation Action Plan
Onhold	Old Native Reserve preservation and interpretation
Onhold	Youth Space
Onhold	Cricket training nets
Onhold	Oval lighting

ATTACHMENTS
<ol style="list-style-type: none"> 1. LGIS Tournament Information Pack DRAFT 2. Anstey Party Focus Group Minutes 3. Anstey Park Survey Results 4. Anstey Park Survey Comments

14. MEETING CLOSURE



lgis 2021 *Inter Municipal* Golf Tournament



GOOMALLING GOLF COURSE | **19 & 20 AUGUST 2021**

2021 Inter Municipal *Golf Tournament*



As proud victors of the 2019 tournament with our all female team, the Shire of Goomalling has the pleasure of inviting you to attend the 2021 LGIS Inter-Municipal Golf Tournament, Thursday 19 and Friday 20 August 2021, in the fresh air and tranquil bushland of Goomalling Golf Course.

On offer this year, lucky hole number 13 will give participants the opportunity to win **XXXXX** for a Hole in One during the official event, thanks to Goomalling & Districts **Community Bank** Branch of Bendigo Bank.

The Avon Waste & LG Corporate Solutions Scroungers Day will be held on Thursday 19 August in order for participants to get a feel for the course in preparation for the official event on Friday. The format will once again be 2 Person Ambrose event with presentations and a dinner to follow. We encourage participants to get in the spirit of the festivities and wear a "LOUD SHIRT", there will be a prize for the best dressed team.

The official event will be held **Friday 20 August**. The format remains unchanged with teams of 4 being nominated with the best 3 stableford scores counting towards the cumulative total. The presentations and dinner will follow the completion of the event.

Local Governments are welcome to nominate more than one team, however if there is a surplus of nominations the organising committee may limit local governments to one team.

Once all nominations have been received, teams will receive a confirmation letter. Further details relating to tee off times and transport for both days will be sent out to all local governments closer to the event.

Accommodation information is included in this information pack. Bookings are to be made directly with businesses, it is recommended that participants book as early as possible to avoid disappointment. Council has pre-booked accommodation for the tournament due to limited accommodation providers available locally, use the code "LGIS golf" when booking.

Nominations are online via Survey Monkey and must be completed by **Friday 18 June 2021**, follow the link to nominate:

The Shire of Goomalling is excited to welcome you to the Central Wheatbelt region and our humble community. Should you have any enquiries please don't hesitate to contact Tahnee Bird, Community Development Officer at cdo@goomalling.wa.gov.au or 9629 1101.

PETER BENTLEY
CHIEF EXECUTIVE OFFICER
SHIRE OF GOOMALLING

Additional Information



Nomination Fees

Official Event: 2021 LGIS Inter Municipal Golf Tournament

The nomination fee is \$480 (inc GST) PER TEAM

Inclusions

- All tournament and green fees
- Welcome pack
- morning and afternoon tea
- lunch
- refreshments during the day
- presentation dinner on Friday evening

Avon Waste & LG Corporate Solutions Scroungers Day

The nomination fee is \$170 (inc GST) per team

Inclusions

- All tournament and green fees
- Morning and afternoon tea
- lunch
- refreshments during the day
- dinner at the clubhouse Thursday evening

Transport

Transport can be arranged for both events complimentary from designated collection points. Please indicate on your nomination form if you require transport.

Dietary requirements & allergies

Please ensure you indicate special dietary requirements or allergies on the nomination form.

Payment

Payment can be made via cheque made payable to the **Shire of Goomalling** and posted to Shire of Goomalling PO Box 118, Goomalling WA 6460

OR

EFT to the **Shire of Goomalling** BSB: **633 000** Acc: **109925016**

Reference: **LGIS Golf [shire name]**, i.e. LGIS Golf Goomalling

Please send remittance through to goshire@goomalling.wa.gov.au

G'day Goomalling



Goomalling was occupied by the Ballardong people, part of the thirteen Nyoongar tribes which occupied south-western Australia extending from Geraldton to Esperance.

The name Goomalling is derived from the Aboriginal word "Koomal", the name of a local species of possum. The common Brush Tail Possum was once abundant in the Goomalling district but is rarely seen today.

Goomalling is a district in the central Wheatbelt known for its reliable rainfall, thriving agriculture and rich biodiversity.

The settlement of convicts in the colony in 1850 saw increased demand for land settlement eastward from Toodyay. The existing large leasehold of few people evolved into smaller farms from twenty-five acres to three hundred acres.

Modern farming has progressed from labour intensive small holdings to large broadacre productions with advanced machinery and technological systems that maximise efficiency.

The district has seen drops in population during the late 1900's as a result of decreased demand for labour and the reemergence of large holdings by few people.

Sport is a large part of our identity, particularly in the winter season. Locals will be travelling the region competing against opposing towns for the "holy grail". There are some intense rivalries that make it interesting for spectators and a great social atmosphere.

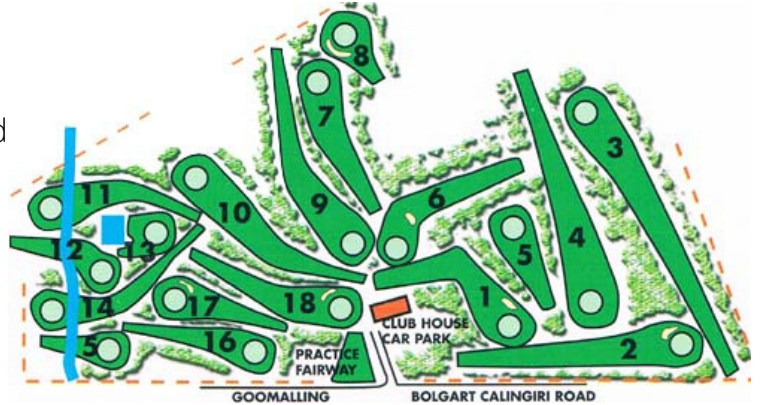
Our strong community framework enables the hive of activity that happens behind the seemingly quiet rural town.

Event Overview



The Course

Goomalling Golf Club was established in 1915 and is an attractive 18-hole course with sand greens, driving range and a comfortable club house. It is located on the Goomalling-Calingiri Rd, just minutes from the Goomalling townsite.



Thursday | 19 August 2021

Avon Waste & LG Corporate Solutions Scroungers Day- 2 Ball Ambrose

Enjoy country hospitality and familiarise yourself with the course in preparation for the official tournament on Friday. Event concluded with dinner and refreshments at the Clubhouse hosted by Goomalling Golf Club.



Friday | 20 August 2021

LGIS Inter Municipal Tournament - Stableford

The Official Tournament

Individual Stableford, Teams of 4.

Best 3 scores count and the winner takes home the honour of hosting the 2022 event.

Dinner and Presentations

After a day on the course, relax and enjoy the ambiance of the surrounding bushland at Goomalling Golf course. Presentations and dinner to follow at the club house.

Event Program



Thursday | 19 August

Bus Pick up

9.00am -10.00am

Event Registration

10.30am-1.30pm

Tee off

12.00 noon shotgun

Lunch

All day sausage sizzle located on course and a meat & salad wrap available from Clubhouse

Nibbles and drinks

At completion of golf approx 5.00pm

Presentations

approx 6.00pm

Dinner and dessert

approx 6.30pm

Bus Drop off

9.30pm

10.30pm

Friday | 20 August

Bus Pick up

8.00am - 9.30am

Event Registration

8.30am-10.00am

Tee off

10.30am

Lunch

All day sausage sizzle located on course and a meat & salad wrap available from Clubhouse

Nibbles and drinks

At completion of golf approx 4.30pm

Presentations

approx 5.30pm

Dinner and dessert

approx 6.30pm

Bus Drop off

9.30pm

10.30pm

Breakfast Options



Goodall & Districts
Community Bank

#13

Hole in One Challenge

ARTWORK TO BE
SUPPLIED BY
BENDIGO

Accommodation



Bookings are to be made directly with businesses, it is recommended that participants book as early as possible to avoid disappointment. Council has pre-booked accommodation for the tournament due to limited accommodation providers available locally, use the code "LGIS golf" when booking.

Goomalling Caravan Park & Motel Units

28 Throssell Street, Goomalling WA 6401
caravanpark@goomalling.wa.gov.au
(08) 9629 1183

Goomalling Tavern & Motel Units

61 Railway Terrace, Goomalling
goomallingtav@gmail.com
(08) 9629 1110

Jennacubbine Tavern Motel Units

22 Collins Street, Jennacubbine WA 6401
jennapub@classicit.net
(08) 9623 2273

The Silver Possum

10 Forrest Street, Goomalling WA 6460
thesilverpossum@gmail.com
(08) 9629 1673 or 0414 832 938

Historic Slater Homestead

62 Goomalling-Wyalkatchem Road, Goomalling WA 6460
wendywill@bigpond.com | www.slaterhomestead.com.au
0429 468 763

For more information visit www.visitgoomalling.com.au/stay/

Rules & Eligibility



All Shires, Towns and Cities are eligible to enter a team/s of up to four players in the annual LGIS Intermunicipal Golf Tournament.

Sponsors and contractors are encouraged to enter a team. Their scores will be entered into the Sponsors section of the day and a Sponsors winner announced. Sponsors and contractors are not considered eligible players for Shires, Towns or Cities unless they fit the eligible player definition.

- The tournament is to be played under the Stableford scoring system
- Teams are to be comprised of at least 3 **eligible** players to enable a score to be valid
- Only scores from eligible players will count in the final score for a team
- The team with the highest net score from eligible players will be deemed the tournament winner
- The tournament winner has the rights to host the following year's tournament but cannot win hosting rights two years in a row
- In the case where a Shire, Town or City wins for a consecutive year, hosting rights will be given to the Shire, Town or City who secures second place
- Golfink handicaps apply to all eligible players
- Failure to disclose an official Golfink handicap will result in immediate disqualification
- Where a player does not have an official Golfink handicap the maximum allowable handicap will be 18 for men and 25 for women
- Registered teams that do not meet the definition of an eligible player will be ineligible to win
- The definition of an eligible player is
 - An amateur golfer (no affiliation with PGA Australia)
 - An employee, CEO or Elected Member of a Shire, Town or City they are representing
 - A former employee or Elected Member of the Shire, Town or City they are representing
 - A former CEO, President or Mayor is eligible to play for any Shire, Town or City.

Thank you



The event wouldn't be possible without the support of our **generous sponsors**.

EVENT PARTNER



PLATINUM SPONSORS



GOLD SPONSORS



SILVER SPONSORS



BRONZE SPONSORS



EVENT PARTNER



PLATINUM SPONSORS



We hope to see you in #goomatown



P: [08] 96291101 | **E:** goshire@goomalling.wa.gov.au

PO Box 118, Goomalling WA 6460

www.goomalling.wa.gov.au

 /GoomallingShire  @visitgoomalling



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. 1 of 2021 of the Shire of Goomalling Anstey Park Focus Group to be held in Anstey Park, Railway Terrace, Goomalling on Monday, 12 April 2021 beginning at 1.00pm.

1. MEETING OPENING

Meeting declared open 1.39pm

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

2.1. Attendance

Council	Councillor (presiding)	Cr Brendon Wilkes
Administration	Community Development Officer	Tahnee Bird
Community	Jessica Lantzke Andrea Nielsen Jessica Wilkes Louise Barker	

2.2. Apologies

Council	Councillor Councillor	Cr Christine Barratt Cr Casey Butt
Community	Christine Schorer Loretta Johnston Kaye Boulden	

3. REVIEW OF PROJECT

Review initial project concept, survey results and comments as well as new ideas and concepts to enhance the project.

PRESIDING _____

DATE _____



Focus group members were happy with the feedback and comments from general public. A generally a looking for a low cost play option for a play spay suitable for toddlers up to 12 years.

Pop-up markets space was considered a great use of the space. Fence and lockable gate to be considered on Forrest Street to prevent the use of the area as a thoroughfare when not busy.

Commemorative ideas for CWA

- Sculpture of CWA logo
- Naming of pop-up market space as CWA Lane
- Use existing verandahs as shelter or replicate design of shelter in a new build – include CWA logo on the gables
- Interpretation about the history of the site

Youth Elements

Focus group agrees that youth elements for children age 13+ should be keep independent of the family park due to its proximity to residents, the risk of loitering at night and the minimize young children's exposure. The group felt that any fundraising for the Anstey Park Project by community should include provision for youth element at the recreation ground next to the existing playground.

Play elements

- Swings
- Flying fox
- slide
- Minimal to NO SAND/
- Lots of natural elements
- CWA replica – play space/cubby
- Have element that might appeal to older children i.e. spinning separated

Overall park ideas

- Yes, to a community art mural to enliven the space, consider a paint by numbers workers to encourage intergenerational participation. Targeted areas – fence link and to cover the water tank
- Fencing – The group agreed with the 65% of survey respondents that the play area should be fence only, but not the lawn area to maintain the open feeling of the park. They feel that provision should be made in the future (which was identified in Council's bike plan) to reduce width of Railway Tce to slow traffic



and possible create a median strip the length of veterans park (like in front of the Boulevard, Fitzgerald Street, Northam).

- Yes to covered recycling/refuse bins, Bike racks, water fountain,
- Use existing toilets, maybe better signage if not visible
- Yes to more shelters and seating
- Members felt that the barbeque wasn't necessary due to one being located in Veterans park (although not a family friendly spot), and that notion that we are trying to encourage use of the local business. Jess Lantzke felt a barbeque at the pool would be better suited to encourage people to use the facility, however it was pointed out that a) the facility isn't open all year and b) it is unlikely people will want to pay entry fees just to use the BBQ

Fostering the reduce, reuse mentality – the group felt that as much material as possible should be reused, repurposed or available for salvage.

Consultation

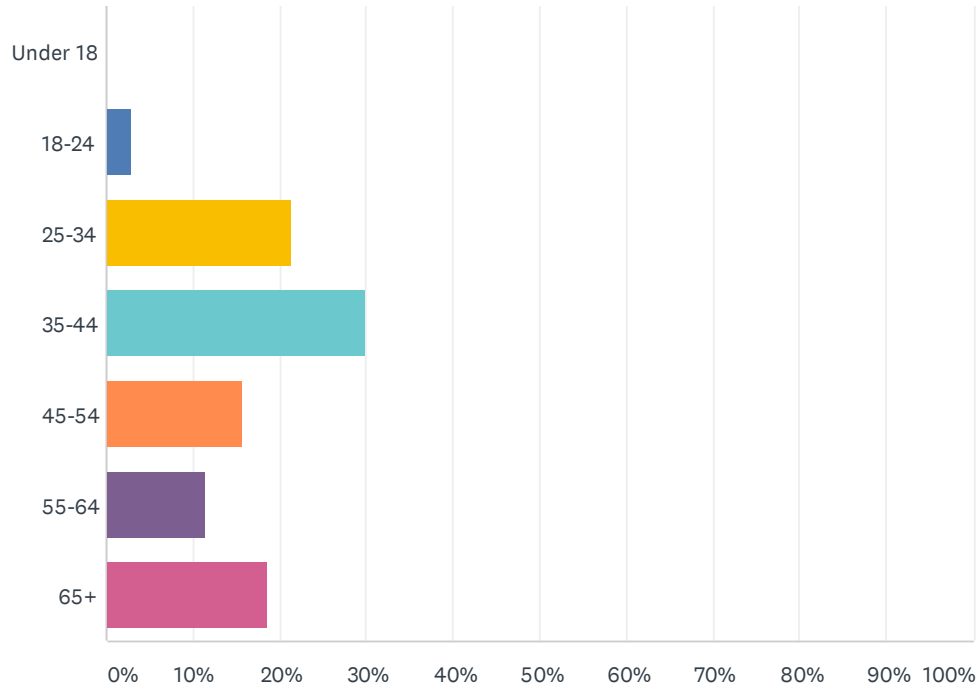
The group felt that detailed costings including breakdown of specific improvements to the CWA should be distributed to the ratepayers to nurture understanding for the decision for demolition. Including photos of the rising damp and fretting walls.

4. MEETING CLOSURE

Cr Wilkes declared the meeting closure 2.37pm

Q1 What age are you?

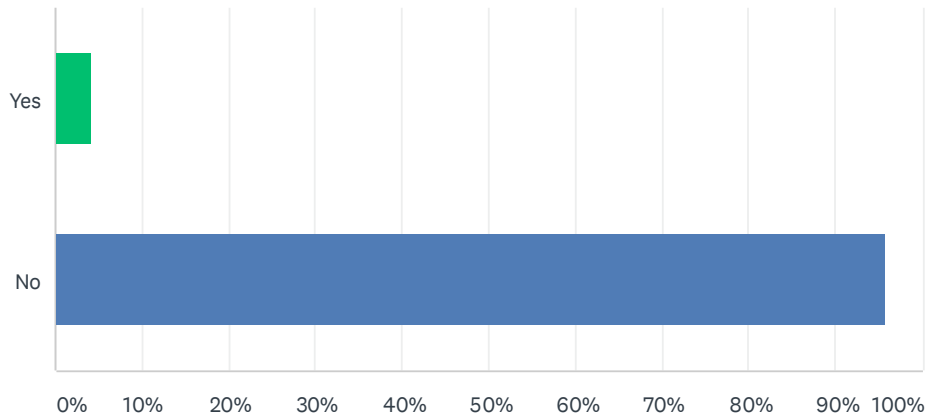
Answered: 70 Skipped: 0



ANSWER CHOICES	RESPONSES	
Under 18	0.00%	0
18-24	2.86%	2
25-34	21.43%	15
35-44	30.00%	21
45-54	15.71%	11
55-64	11.43%	8
65+	18.57%	13
TOTAL		70

Q2 Do you oppose Council's intended development of Anstey Park to be upgraded to an accessible/family friendly park?

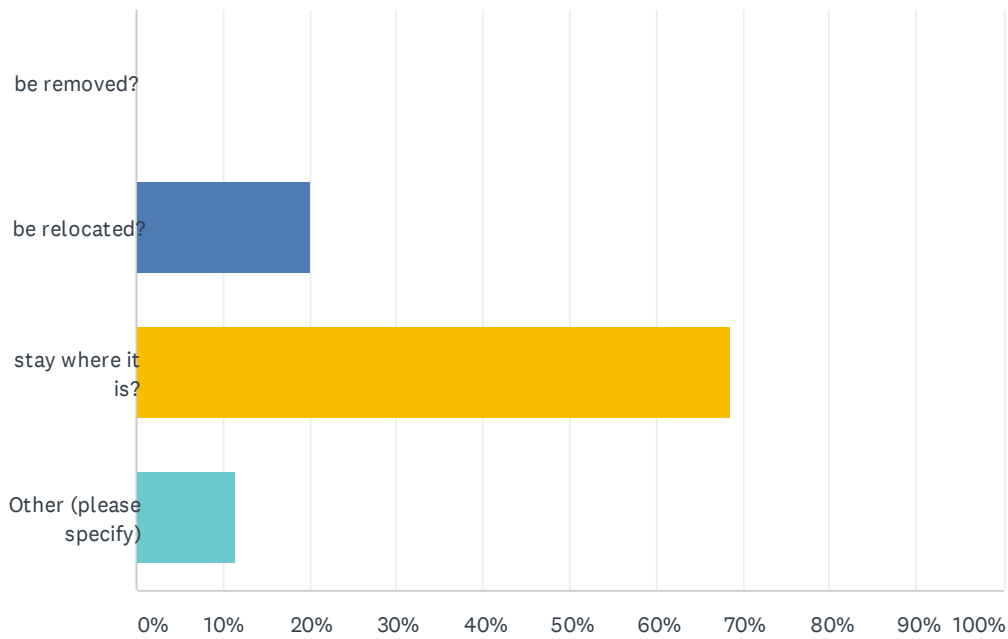
Answered: 70 Skipped: 0



ANSWER CHOICES	RESPONSES	
Yes	4.29%	3
No	95.71%	67
TOTAL		70

Q3 Council intends to leave the memorial rock as is, do you think the memorial rock/water fountain should:

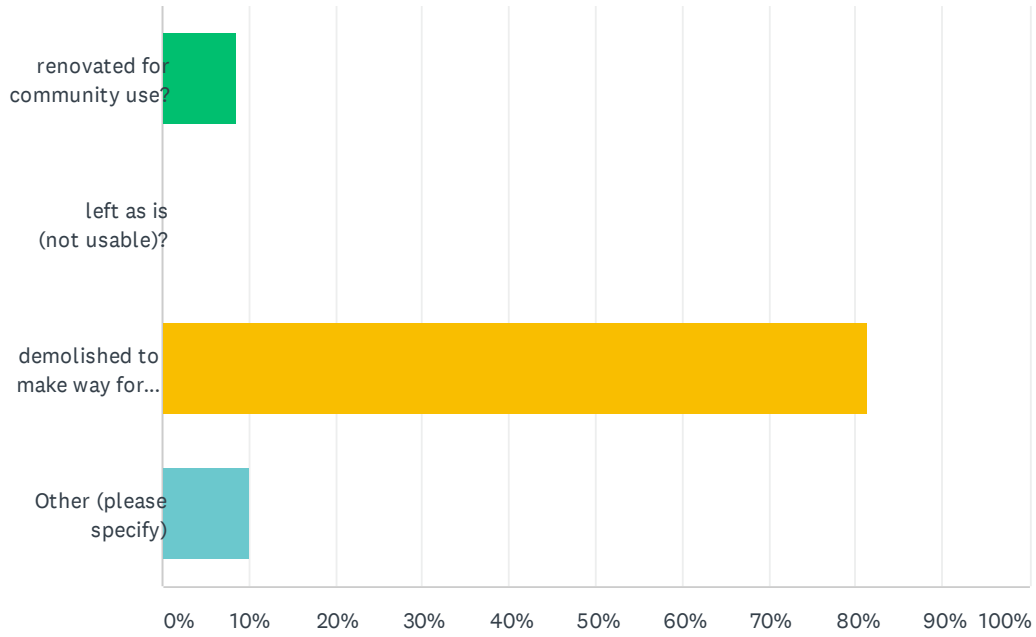
Answered: 70 Skipped: 0



ANSWER CHOICES	RESPONSES	
be removed?	0.00%	0
be relocated?	20.00%	14
stay where it is?	68.57%	48
Other (please specify)	11.43%	8
TOTAL		70

Q4 Do you think that the CWA building should be:

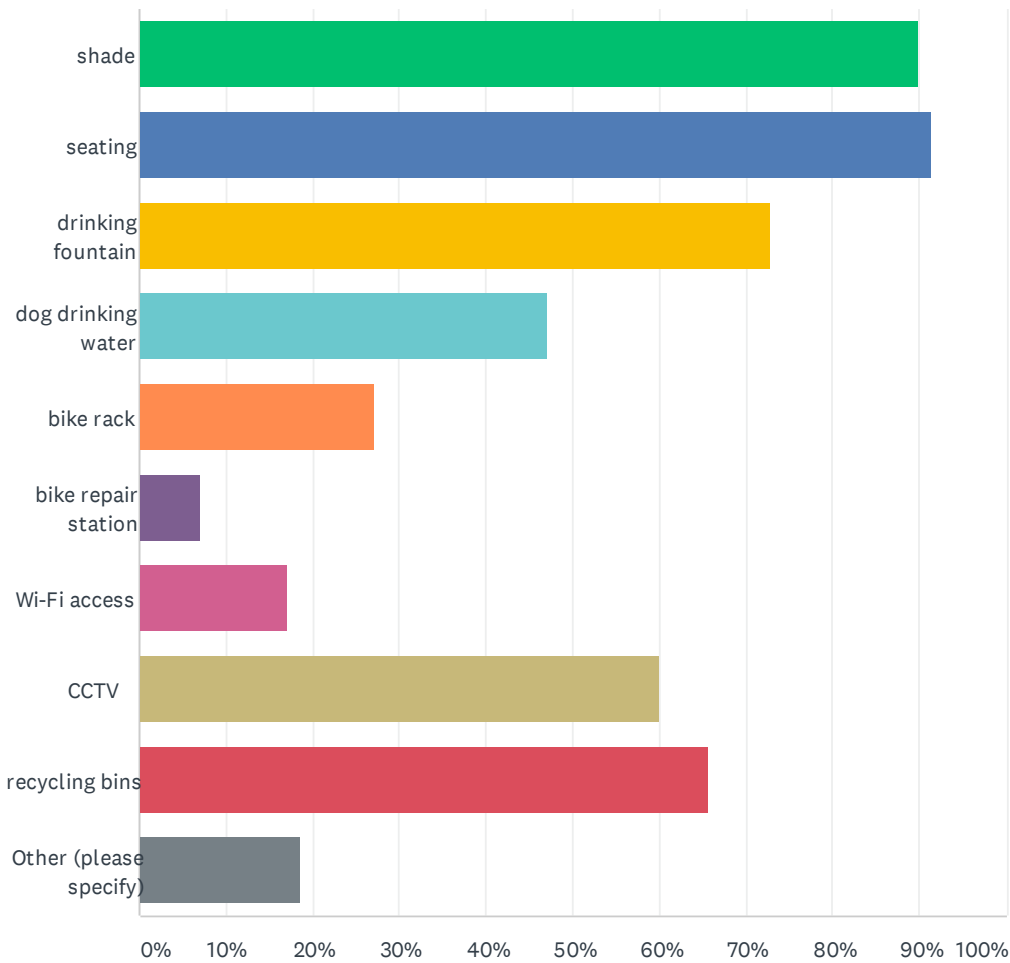
Answered: 70 Skipped: 0



ANSWER CHOICES	RESPONSES	
renovated for community use?	8.57%	6
left as is (not usable)?	0.00%	0
demolished to make way for a playground?	81.43%	57
Other (please specify)	10.00%	7
TOTAL		70

Q5 Do you think the park needs (more) - (tick all that apply)

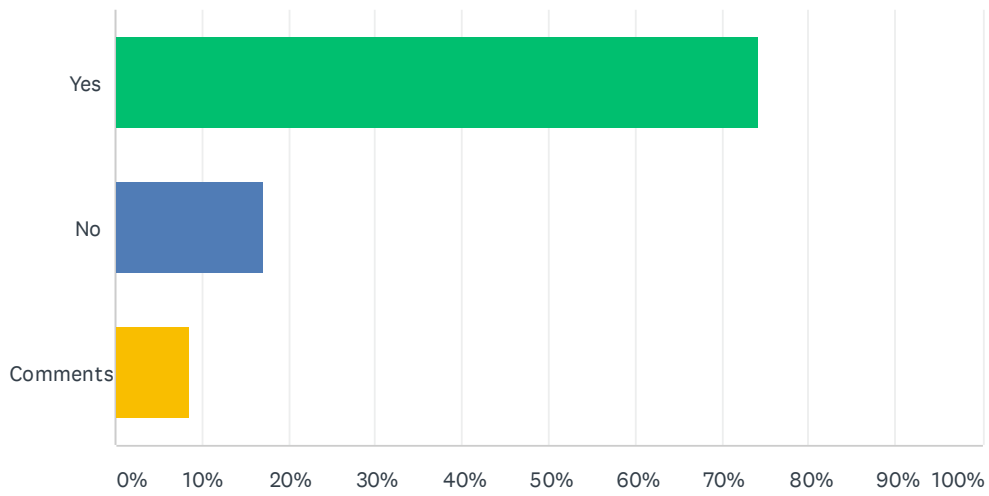
Answered: 70 Skipped: 0



ANSWER CHOICES	RESPONSES	
shade	90.00%	63
seating	91.43%	64
drinking fountain	72.86%	51
dog drinking water	47.14%	33
bike rack	27.14%	19
bike repair station	7.14%	5
Wi-Fi access	17.14%	12
CCTV	60.00%	42
recycling bins	65.71%	46
Other (please specify)	18.57%	13
Total Respondents: 70		

Q6 Do you think a pop-up market space is a good use for the commercial vacant land on Forrest Street that adjoins Anstey Park?

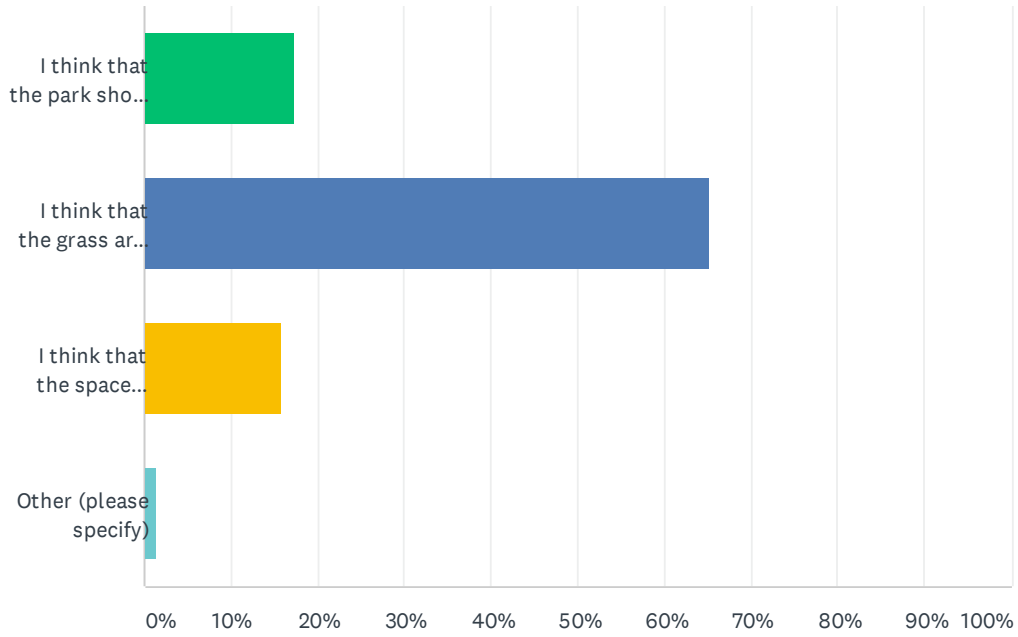
Answered: 70 Skipped: 0



ANSWER CHOICES	RESPONSES	
Yes	74.29%	52
No	17.14%	12
Comments	8.57%	6
TOTAL		70

Q7 Do you think the park should be fenced?

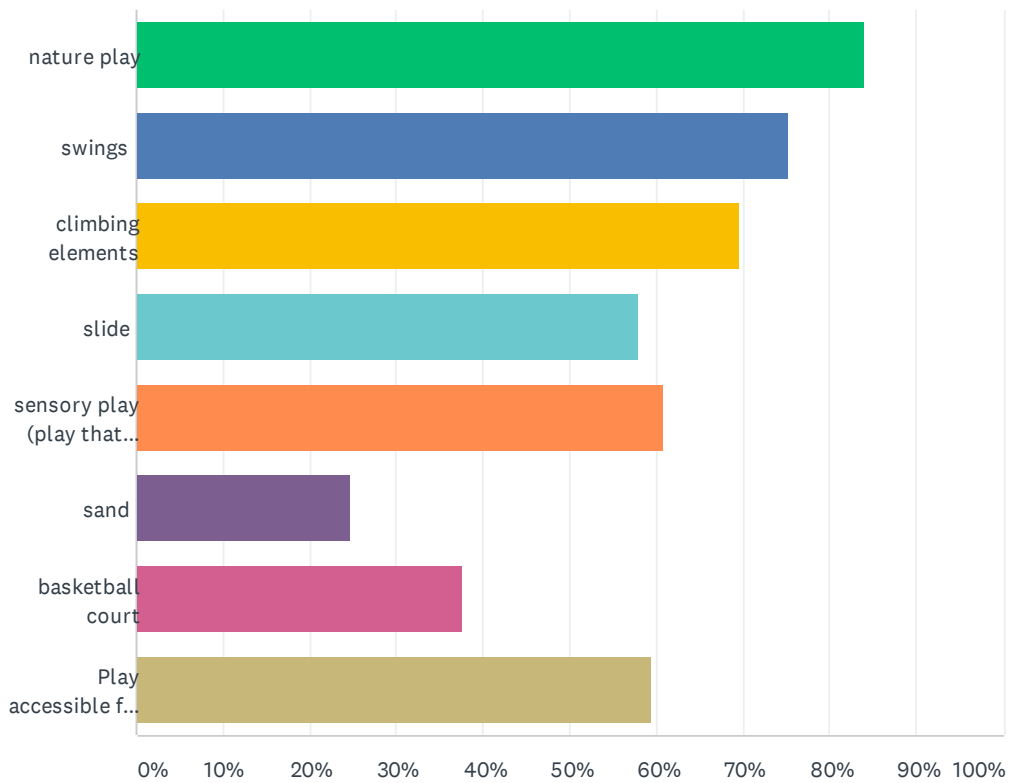
Answered: 69 Skipped: 1



ANSWER CHOICES	RESPONSES	
I think that the park should be fenced entirely	17.39%	12
I think that the grass area should be open and just the playground fenced	65.22%	45
I think that the space should be left open	15.94%	11
Other (please specify)	1.45%	1
TOTAL		69

Q8 What elements would you like to see in a playground? (tick all that apply)

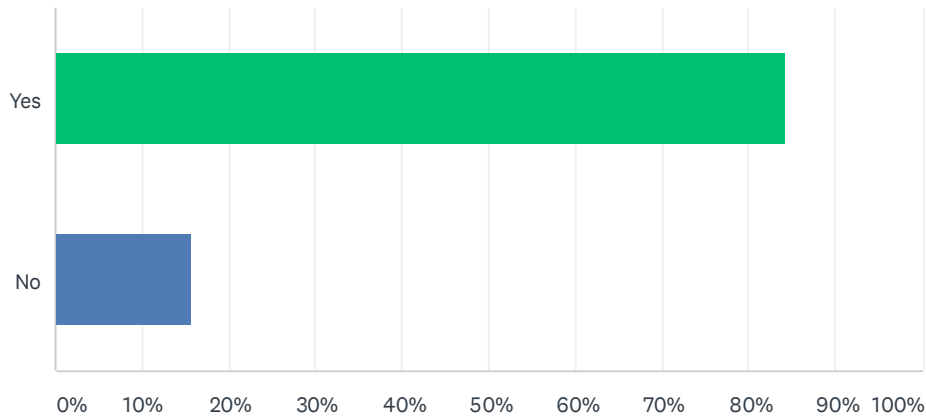
Answered: 69 Skipped: 1



ANSWER CHOICES	RESPONSES	
nature play	84.06%	58
swings	75.36%	52
climbing elements	69.57%	48
slide	57.97%	40
sensory play (play that encourages use of all the senses, e.g. water, rocks, music elements etc)	60.87%	42
sand	24.64%	17
basketball court	37.68%	26
Play accessible for children with a mobility aids (wheelchairs/crutches etc)	59.42%	41
Total Respondents: 69		

Q9 Do you think having community artwork/murals would be a positive inclusion in the space?

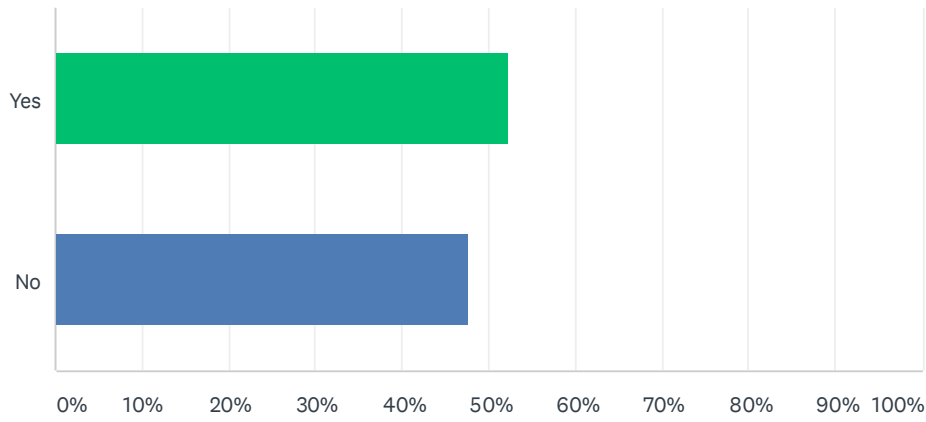
Answered: 70 Skipped: 0



ANSWER CHOICES	RESPONSES	
Yes	84.29%	59
No	15.71%	11
TOTAL		70

Q10 Do you think we should include (smaller) youth elements (13+) or leave that for a dedicated youth space?

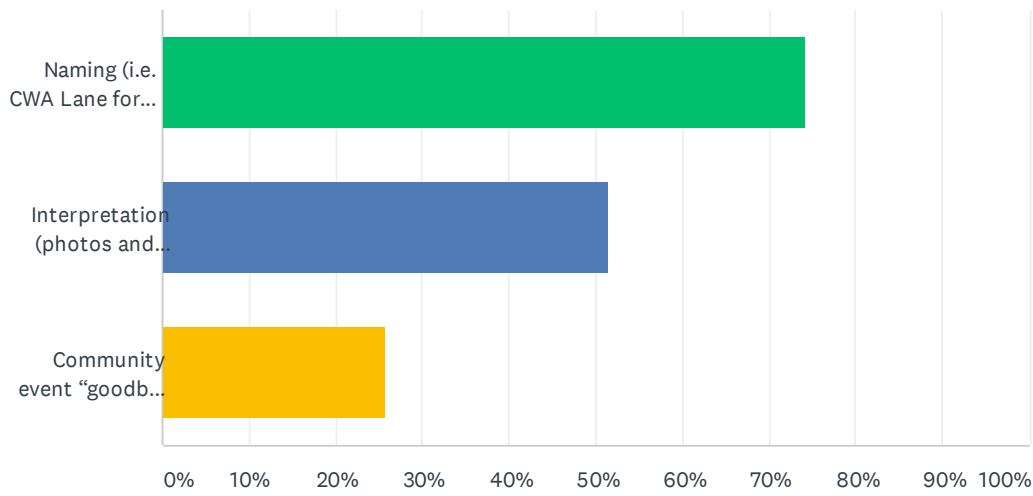
Answered: 63 Skipped: 7



ANSWER CHOICES	RESPONSES	
Yes	52.38%	33
No	47.62%	30
TOTAL		63

Q11 How do you think we should commemorate the CWA building? (tick all that apply)

Answered: 66 Skipped: 4



ANSWER CHOICES	RESPONSES	
Naming (i.e. CWA Lane for the pop-up market space)	74.24%	49
Interpretation (photos and blurb about the history of the site)	51.52%	34
Community event "goodbye" outside the building	25.76%	17
Total Respondents: 66		

Q12 Any other comments?

Answered: 25 Skipped: 45

Q13 Contact information

Answered: 41 Skipped: 29

ANSWER CHOICES	RESPONSES	
Name	100.00%	41
Company	0.00%	0
Address	0.00%	0
Address 2	0.00%	0
City/Town	0.00%	0
State/Province	0.00%	0
ZIP/Postal Code	0.00%	0
Country	0.00%	0
Email Address	92.68%	38
Phone Number	0.00%	0

Anstey Park Survey Comments

Q2 Do you oppose Council's intended development of Anstey park to be upgraded to an accessible/family friendly park?

Showing 9 responses



CURRENT

Why destroy what's there when you can just upgrade the area to fit new purposes
3/11/2021 12:54 PM [Add tags](#) - [View respondent's answers](#)



CURRENT

A natural meeting space for young and old in town
3/5/2021 6:54 PM [Add tags](#) - [View respondent's answers](#)



CURRENT

Great idea pls consider fencing as main road poses risks to small children
3/5/2021 6:15 PM [Add tags](#) - [View respondent's answers](#)



CURRENT

Would like to see public barbecue facilities(Gas) built into the project . Currently there is no where that a family can enjoy parkland with their families and enjoy a barbie.
3/3/2021 7:15 PM [Add tags](#) - [View respondent's answers](#)



CURRENT

I fully support the proposed revitalisation
3/3/2021 11:59 AM [Add tags](#) - [View respondent's answers](#)



CURRENT

I think it will be a lovely place for families
3/2/2021 3:10 PM [Add tags](#) - [View respondent's answers](#)



CURRENT

This revamp couldn't come soon enough
2/20/2021 9:33 PM [Add tags](#) - [View respondent's answers](#)



CURRENT

Provided a system is put in place for regular cleaning unlike other playground

2/9/2021 11:13 PM [Add tags](#) - [View respondent's answers](#)



CURRENT

A number of parks in wa were upgraded with the same project idealisation so would be suggested that council look at other towns projects before deciding on a final plan with the community giving their input to the design as well for shared ownership

Q3 Council intended to leave the memorial rock as is, do you think the memorial rock/water fountain should:

Showing 8 responses

Relocate in the park

3/7/2021 9:01 PM [Add tags](#) - [View respondent's answers](#)



CURRENT

Making this decision in conjunction with final plans as to what is the best placement would be my suggestion. So none of the above yet.

3/7/2021 11:46 AM [Add tags](#) - [View respondent's answers](#)



CURRENT

Depends on what the redevelopment is. Best to leave if possible on the site somewhere

3/6/2021 1:52 PM [Add tags](#) - [View respondent's answers](#)



CURRENT

Relocated and returned to a functioning water fountain

2/15/2021 3:23 PM [Add tags](#) - [View respondent's answers](#)



CURRENT

Be turned back to a fountain

2/8/2021 10:23 PM [Add tags](#) - [View respondent's answers](#)



CURRENT

Relocate depending on design.

2/8/2021 9:40 PM [Add tags](#) - [View respondent's answers](#)



CURRENT

Depends on the design of the upgrade. It should definitely be kept, but okay with moving it to fit within the space if required

2/8/2021 9:10 PM [Add tags](#) - [View respondent's answers](#)



CURRENT

Relocated and reinvigorated somehow - it was a fountain, is now a rock, could become more of a feature

2/8/2021 8:21 PM [Add tags](#)

Q4 Do you think that the CWA building should be:

Showing 7 responses



CURRENT

demolish but not necessarily to be replaced with a playground taking up majority of the area

3/7/2021 11:46 AM [Add tags](#) - [View respondent's answers](#)



CURRENT

Is there a way to use the facade as part of a memorial or include part of the building into the memorial?
For example use the building materials to build the memorial fountain?

3/6/2021 6:53 AM [Add tags](#) - [View respondent's answers](#)



CURRENT

Repositioned pending costs. Location possibly near town hall or near museum

3/5/2021 6:15 PM [Add tags](#) - [View respondent's answers](#)



CURRENT

Demolished to make way for a playground but incorporated into the play area. A CWA cubby house perhaps

3/3/2021 8:20 PM [Add tags](#) - [View respondent's answers](#)



CURRENT

Craft use

2/15/2021 8:34 PM [Add tags](#) - [View respondent's answers](#)



CURRENT

Renovate if funding could be found and without our rates being increased OR a Multi purpose area - not just a playground just

2/15/2021 3:23 PM [Add tags](#) - [View respondent's answers](#)



CURRENT

A nature playground and shady grassy picnic area
2/8/2021 5:50 PM [Add tags](#) - [View respondent's answer](#)
Q5 Do you think the park need (more)?

Showing 13 responses



CURRENT

bbq area
3/9/2021 9:03 AM [Add tags](#) - [View respondent's answers](#)



CURRENT

Playground equipment
3/8/2021 10:36 AM [Add tags](#) - [View respondent's answers](#)



CURRENT

Lighting. Recycle bins to be aesthetically placed
3/7/2021 11:46 AM [Add tags](#) - [View respondent's answers](#)



CURRENT

Play amenities for children, secure fencing for children's safety
3/5/2021 6:15 PM [Add tags](#) - [View respondent's answers](#)



CURRENT

Public barbecue facilities (Gas) as described above.
3/3/2021 7:15 PM [Add tags](#) - [View respondent's answers](#)



CURRENT

suitable toilets
3/2/2021 3:10 PM [Add tags](#) - [View respondent's answers](#)



CURRENT

Picnic tables ,Lighting for security,Fencing, maybe a toilet, nature playground.
2/22/2021 8:22 PM [Add tags](#) - [View respondent's answers](#)



CURRENT

Play area for all ages
2/16/2021 2:35 AM [Add tags](#) - [View respondent's answers](#)



CURRENT

Playground equipment

2/15/2021 8:34 PM [Add tags](#) - [View respondent's answers](#)



CURRENT

pavilion style shade, it must be a good sizer

2/15/2021 3:23 PM [Add tags](#) - [View respondent's answers](#)



CURRENT

Mobile charging bench

2/9/2021 11:13 PM [Add tags](#) - [View respondent's answers](#)



CURRENT

Garden/nature/trees

2/8/2021 8:21 PM [Add tags](#) - [View respondent's answers](#)



CURRENT

Picnic tables walking tracks leading around town and through the park

2/8/2021 5:21 PM

Q6 Do you think the pop-up market space is a good use of the commercial vacant land on Forrest Street that adjoins Anstey Park?

Showing 6 responses



CURRENT

sell

3/9/2021 8:58 AM [Add tags](#) - [View respondent's answers](#)



CURRENT

Possibly

3/7/2021 11:46 AM [Add tags](#) - [View respondent's answers](#)



CURRENT

A skate park would be good for the kids

3/5/2021 10:42 PM [Add tags](#) - [View respondent's answers](#)



CURRENT

Need more information, would not like to see it restricted to one purpose. How does it affect the access for the shops

2/15/2021 3:23 PM [Add tags](#) - [View respondent's answers](#)



CURRENT

Potentially

2/8/2021 9:10 PM [Add tags](#) - [View respondent's answers](#)



CURRENT

Open it to commercial developer so it is in use full time - if there is something there permanently (supermarket?), people will come regularly. If there is only something there occasionally, people won't come regularly.

2/8/2021 8:21 PM [Add tags](#)

Q7 Do you think the park should be fenced?

Showing 1 response



CURRENT

Just fenced on 3 sides front open.

3/2/2021 3:10 PM

Q8 What elements would you like to see in a playground?

Showing 8 responses



CURRENT

A 1/2 court would be good

3/9/2021 7:14 AM [Add tags](#) - [View respondent's answers](#)



CURRENT

My only comment is definately no basketball court. That should be at the sports complex

3/7/2021 11:46 AM [Add tags](#) - [View respondent's answers](#)



CURRENT

Sensory play is great but could easily be most used or damaged

3/5/2021 6:21 PM [Add tags](#) - [View respondent's answers](#)



CURRENT

concrete path/track for scooters (and prams)

3/3/2021 11:59 AM [Add tags](#) - [View respondent's answers](#)



CURRENT

seating

3/2/2021 3:10 PM [Add tags](#) - [View respondent's answers](#)



CURRENT

Unfortunately you need to consider vandalism. Would not like to have anything out of sight of public view.

2/15/2021 3:23 PM [Add tags](#) - [View respondent's answers](#)



CURRENT

A basketball court targets a different age bracket. I agree that there is a lack of entertainment for youth in town, but you need to keep your target demographic in mind.

2/8/2021 8:21 PM [Add tags](#) - [View respondent's answers](#)



CURRENT

Tables and chairs, picnic, shade shelters art scape areas for local talent feats changing the design each year maybe, BBQ facilities..coin operated...

2/8/2021 5:21 PM [Add tags](#) -

Q9

Nil

Q10

Showing 15 responses



CURRENT

not sure

3/9/2021 8:58 AM [Add tags](#) - [View respondent's answers](#)



CURRENT

A dedicated space in that area would be nice

3/8/2021 10:09 AM [Add tags](#) - [View respondent's answers](#)



CURRENT

I dont understand what is meant by this question

3/7/2021 11:46 AM [Add tags](#) - [View respondent's answers](#)



CURRENT

There should be youth elements as long as there is no other youth space (e.g. the closed off road in front of the hall)

3/5/2021 7:25 PM [Add tags](#) - [View respondent's answers](#)



CURRENT

having elements for older kids will make the space more inclusive but also add interest for older primary age kids (10-12yo)

3/3/2021 11:59 AM [Add tags](#) - [View respondent's answers](#)



CURRENT

Leave for a dedicated youth space

2/15/2021 3:56 PM [Add tags](#) - [View respondent's answers](#)



CURRENT

It is a good sized area, can it all be incorporated. Dedicated youth space such as the bike track below the hockey field is not used. Need to avoid a "white elephant" situation

2/15/2021 3:23 PM [Add tags](#) - [View respondent's answers](#)



CURRENT

Leave for a dedicated youth space

2/15/2021 3:14 PM [Add tags](#) - [View respondent's answers](#)



CURRENT

Don't understand the question

2/8/2021 10:23 PM [Add tags](#) - [View respondent's answers](#)



CURRENT

If possible

2/8/2021 10:07 PM [Add tags](#) - [View respondent's answers](#)



CURRENT

Town definitely needs a youth space 12+... nowhere for teenagers to hang out. At least there is a playground at the oval for the younger children

2/8/2021 9:10 PM [Add tags](#) - [View respondent's answers](#)



CURRENT

Leave to dedicated youth space.

2/8/2021 8:21 PM [Add tags](#) - [View respondent's answers](#)



CURRENT

Leave that for a dedicated youth space

2/8/2021 5:50 PM [Add tags](#) - [View respondent's answers](#)



CURRENT

Dedicated space for that

2/8/2021 5:18 PM [Add tags](#) - [View respondent's answers](#)



CURRENT

Have a dedicated youth space

2/8/2021 4:55 PM

Q11 How do you think we should commemorate the CWA building?

Showing 7 responses



CURRENT

Could the CWA use the railway way station?

3/5/2021 6:15 PM [Add tags](#) - [View respondent's answers](#)



CURRENT

no opinion actually but CWA Lane sound cute

3/3/2021 11:59 AM [Add tags](#) - [View respondent's answers](#)



CURRENT

just the memorial rock should be adequate
3/2/2021 3:10 PM [Add tags](#) - [View respondent's answers](#)



CURRENT

Use some of the bricks in the new park. Maybe a path or wall.
2/22/2021 8:22 PM [Add tags](#) - [View respondent's answers](#)



CURRENT

N/A if leaving it and using -great craft hall
2/15/2021 8:34 PM [Add tags](#) - [View respondent's answers](#)



CURRENT

Plaque in the area
2/8/2021 10:23 PM [Add tags](#) - [View respondent's answers](#)



CURRENT

Cafe that serves 'CWA afternoon tea' (tea and scones)

Q12 Any Other Comments

Showing 25 responses



CURRENT

Some modern play equipment with shade is needed for children. My family came and said there is nowhere for children to play in the town.

3/9/2021 7:14 AM [Add tags](#) - [View respondent's answers](#)



CURRENT

Concerned about Council Considerations re Konnongorring Buildings. Our community have spent money on the Sports pavilion.

3/8/2021 10:36 AM [Add tags](#) - [View respondent's answers](#)



CURRENT

No
3/8/2021 10:09 AM [Add tags](#) - [View respondent's answers](#)



CURRENT

All the information given in this communication and the questions are too basic to give proper answers too. Something as important as this should not have been online or social media but in written form to the community and ratepayers or by holding community meetings.

3/7/2021 11:46 AM [Add tags](#) - [View respondent's answers](#)



CURRENT

I feel that an important survey like this should have been mailed to every Ratepayer not done online

3/6/2021 9:12 AM [Add tags](#) - [View respondent's answers](#)



CURRENT

There needs to be something for the teens in the town.

3/5/2021 10:42 PM [Add tags](#) - [View respondent's answers](#)



CURRENT

No

3/5/2021 8:20 PM [Add tags](#) - [View respondent's answers](#)



CURRENT

Shame to move the CWA building or demolish completely. Hopefully it's possible to relocate the building, which supports the towns recycling ideologies. Great idea to create a space that people will be able to use and be proud of. It's location is perfect and would be a great spot to help mothers with children especially to be able to get out and about with small children when they can feel overly isolated in those early years. Hopefully some great ideas are generated and supported. Thank you for the opportunity to have a say.

3/5/2021 6:15 PM [Add tags](#) - [View respondent's answers](#)



CURRENT

No

3/5/2021 8:17 AM [Add tags](#) - [View respondent's answers](#)



CURRENT

I really hope this project eventuates! Would love to see some community involvement too, eg. seek donations of trees/logs, tyres,... for the nature play elements and busy bee to install (increase community connection to the place and ownership) Also keen to be part of the focus group :)

3/3/2021 11:59 AM [Add tags](#) - [View respondent's answers](#)



CURRENT

Stall area not the best area I advise to speak with the CRC about this and see what they think as they are the ones that run the markets each year and do a great job.

2/22/2021 8:22 PM [Add tags](#) - [View respondent's answers](#)



CURRENT

I believe its a wonderful use of space to have a playground.

2/21/2021 5:57 AM [Add tags](#) - [View respondent's answers](#)



CURRENT

This revamp is well overdue, and now we are in a position to make it a fantastic usable space in the heart of our Main Street

2/20/2021 9:33 PM [Add tags](#) - [View respondent's answers](#)



CURRENT

No

2/16/2021 2:35 AM [Add tags](#) - [View respondent's answers](#)



CURRENT

It is good to keep older building for the sake of some history.

2/15/2021 8:34 PM [Add tags](#) - [View respondent's answers](#)



CURRENT

A nature playground would be a great asset to the town in a central location that brings people to the surrounding shops as well

2/15/2021 6:23 PM [Add tags](#) - [View respondent's answers](#)



CURRENT

Take ideas from the new York and the Northam parks, possibly include water play like Northam has, or something similar

2/15/2021 4:11 PM [Add tags](#) - [View respondent's answers](#)



CURRENT

Lots of nature play and some fenced off area would be amazing! Great idea to revamp this beautiful space

2/15/2021 3:56 PM [Add tags](#) - [View respondent's answers](#)



CURRENT

Using modern nature play parks such as York, Mundaring etc for inspiration. Considering the town is a trucking/farming community consider incorporating old trucks/tractors/steering wheels etc into the playground (the new Bailey Brewing Co playground is a good example).

2/15/2021 3:14 PM [Add tags](#) - [View respondent's answers](#)



CURRENT

Would like to see Antstey Park upgraded but not the block on Forrest St. This plan makes it a thoroughfare 24hrs a day and already antisocial behaviour occurs in this area and it is used as a shortcut to avoid CCTV in main street. Peppercorn tree used as a hiding place, needs lower branches removed.

2/8/2021 10:23 PM [Add tags](#) - [View respondent's answers](#)



CURRENT

Look forward to seeing the space redesigned for our small people from the community.

2/8/2021 9:40 PM [Add tags](#) - [View respondent's answers](#)



CURRENT

Trees - big ones - and grass. Keep them in the plan.

2/8/2021 8:21 PM [Add tags](#) - [View respondent's answers](#)



CURRENT

No

2/8/2021 5:50 PM [Add tags](#) - [View respondent's answers](#)



CURRENT

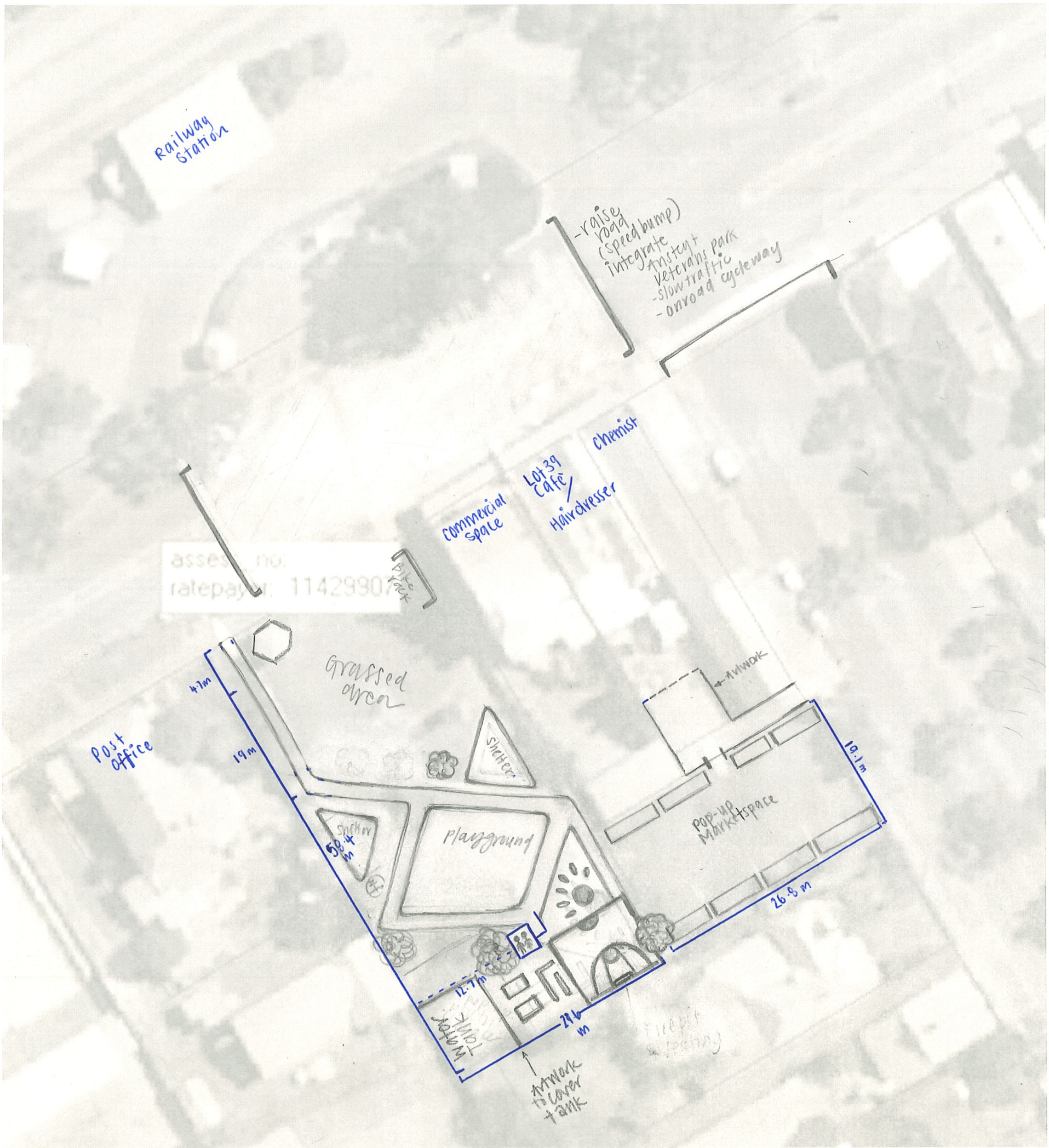
I think the council could encourage all vacant buildings to be used as pop up shops, fairs, markets, dance rooms, cultural rooms as many things as possible to bring life back into the town like they do in Fremantle with empty shop spaces. We need to brighten the town facade and make it interesting and welcoming to tourism.

2/8/2021 5:21 PM [Add tags](#) - [View respondent's answers](#)



CURRENT

Take inspiration from York and Mundaring playgrounds and use the vacant pop up space for more youth related activities



Railway Station

-raise road (speed bump)
integrate
Aristsent Veterans Park
-slow traffic
-onroad cycleway

asset no:
ratepayer: 11429907

Post office

Grassed area

playground

5.8m

4.7m

19m

Shelter

Shelter

Water tank

Arrow to cover tank

2.6m

20.6m

Pop-up Market space

26.8m

10.1m

Commercial space

Lot 39 Cafe / Hairdresser

Chemist

bicycle rack

Arrow

Arrest waiting