

Shire of Goomalling



COUNCIL MEETING AGENDA

October 2023



SHIRE OF GOOMALLING
 AGENDA FOR ORDINARY MEETING OF COUNCIL
 WEDNESDAY, 18 OCTOBER 2023



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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. 10 of 2023 of the Shire of Goomalling Council to be held in the Council Chambers, Administration Office, 32 Quinlan Street, Goomalling on Wednesday 18 October 2023 at **3.30pm**.

1. DECLARATION OF OPENING & ANNOUNCEMENT OF VISITORS

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

2.1. Attendance

Council	President	Cr Barry Haywood
	Vice President	Cr Julie Chester
	Councillor	Cr Mark Ashton
	Councillor	Cr Christine Barratt
	Councillor	Cr Casey Butt
	Councillor	Cr Roland Van Gelderen
	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

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 20 September 2023

7. ANNOUNCEMENTS BY THE PRESIDING PERSON WITHOUT DISCUSSION

8. PETITIONS/DEPUTATIONS/PRESENTATIONS/SUBMISSIONS



9. OFFICERS' REPORTS

9.1 APPLICATION OF COMMON SEAL – GRANT RIGHT OF BURIAL NO. 139

File Reference	Grant Right of Burial Register
Disclosure of Interest	Nil
Applicant	Shire of Goomalling
Previous Item Numbers	No Direct
Date	12 October 2023
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. 139. for Lester Holt to validate the grant.

Background

Application was received from Lester Holt for the Grant of Right of Burial for Grave No. 71 on the Niche Wall of the Goomalling Cemetery. The applicable fee of \$230 for a single site, was received on 9 October 2023 receipt number 92260.

Consultation

Nil

Statutory Environment

Local Government Act 1995
Cemeteries Act 1986

Policy Implications

4.19 Common Seal

Objective:

To satisfy the legal requirements regarding the validation of documents and contracts, resulting from amendments to the *Local Government Act 1995*.

Procedure:

1. The Shire President and Chief Executive Officer are authorised to sign and/or affix the common seal to the following documents, where such documents result from the following transactions:
 - 1.1 Where land is disposed of pursuant to s. 3.58 of the Local Government Act 1995 9as amended).
 - 1.2 Where land is acquired pursuant to s. 3.55 and s. 3.59 of the Local Government Act 1995 (as amended).
 - 1.3 In respect of leases of land and licence to occupy municipal property where approved by Council.
 - 1.4 In respect of leases for the purchase of plant and equipment approved by Council.
 - 1.5 In respect of borrowings approved by Council.
 - 1.6 In respect of easements and legal agreements over land for the purpose of drainage or conditions arising from subdivision of land and planning approvals.

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- 1.7 In respect of withdrawal of caveats and surrender of easements where the Chief Executive Officer considers that Council's interests have been satisfied.
 - 1.8 In respect of contracts of employment approved by Council.
 - 1.9 In respect of documents of a ceremonial nature, where the affixing of the common seal is for prosperity and not a legal requirement.
 - 1.10 In respect of agreements required for funding of Council works and services considered with the resolution of Council or requiring renewal of the agreement for funding currently provided.
 - 1.11 In respect of the adoption of local laws.
 - 1.12 Any document stating that the common seal of the Shire is to be affixed.
2. In relation to 1. above, in the absence of the Shire President and/or Chief Executive Officer, as the case may be, the Deputy Shire President and the Acting Chief Executive Officer are authorised to affix the common seal.
 3. The procedure to be adopted for the use of the common seal is as follows:
 - 3.1 The Chief Executive Officer is responsible for the security and proper use of the common seal.
 - 3.2 The common seal is not to be affixed to any documents except as authorised by Council.
 - 3.3 The common seal is to be affixed to a document in the presence of:
 - The Shire President, or in his absence, the Deputy Shire President; and
 - The Chief Executive Officer or Acting Chief Executive Officer;Each of whom is to sign the document to attest that the common seal was so affixed.
 - 3.4 Details of all transactions where the common seal has been affixed must be recorded in a register kept by the Chief Executive Officer.

The register is to record:

 - The date on which the common seal was affixed;
 - The nature of the document; and
 - The parties to any agreement to which the common seal was affixed.
 4. The wording to accompany the application of the common seal to be as follows:
 - 4.1 "The common seal of the Shire of Goomalling was hereto affixed by the Authority of Council."; or
 - 4.2 "The common seal of the Shire of Goomalling was affixed by authority of a resolution of Council in the presence of the Shire President and the Chief Executive Officer."
 5. Authority is provided to the Chief Executive Officer or the person acting in the position of Chief Executive Officer to sign documents that do not require the affixing of the common seal.

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

The Common Seal is to be affixed to validate the Grant No. 139 for Lester Holt.

Voting Requirements

Simple Majority



OFFICER'S RECOMMENDATION

That the Council:

Endorse affixation of the Shire of Goomalling Common Seal to the Schedule "B" Form of Grant of Right of Burial No 139. for Lester Holt to validate the grant.



9.2 APPLICATION OF COMMON SEAL – GRANT RIGHT OF BURIAL NO. 132 (AMENDMENT)

File Reference	Grant Right of Burial Register
Disclosure of Interest	Nil
Applicant	Shire of Goomalling
Previous Item Numbers	Resolution # 479, Ordinary Meeting 20 April 2022
Date	12 October 2023
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. 132. for Stewart Cleggett to validate the grant following a requested amendment.

Background

Application was received from Stewart Cleggett for the Grant of Right of Burial No. 132 was received and endorsed by Council at its Ordinary Meeting 20 April 2022, resolution #479 for plot 57 on the Niche wall at the Goomalling Cemetery. Mr Cleggett requested an amendment to the original Grant Right of Burial from Grave No. 57 on the Niche wall to Grave No. 83 on the Niche Wall of the Goomalling Cemetery. The applicable fee was received on 20 April 2022 receipt number 85983. No subsequent fee has been charged for the amendment.

Consultation

Nil

Statutory Environment

Local Government Act 1995
Cemeteries Act 1986

Policy Implications

4.19 Common Seal

Objective:

To satisfy the legal requirements regarding the validation of documents and contracts, resulting from amendments to the *Local Government Act 1995*.

Procedure:

6. The Shire President and Chief Executive Officer are authorised to sign and/or affix the common seal to the following documents, where such documents result from the following transactions:
 - 6.1 Where land is disposed of pursuant to s. 3.58 of the Local Government Act 1995 9as amended).
 - 6.2 Where land is acquired pursuant to s. 3.55 and s. 3.59 of the Local Government Act 1995 (as amended).
 - 6.3 In respect of leases of land and licence to occupy municipal property where approved by Council.
 - 6.4 In respect of leases for the purchase of plant and equipment approved by Council.
 - 6.5 In respect of borrowings approved by Council.

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- 6.6 In respect of easements and legal agreements over land for the purpose of drainage or conditions arising from subdivision of land and planning approvals.
 - 6.7 In respect of withdrawal of caveats and surrender of easements where the Chief Executive Officer considers that Council's interests have been satisfied.
 - 6.8 In respect of contracts of employment approved by Council.
 - 6.9 In respect of documents of a ceremonial nature, where the affixing of the common seal is for prosperity and not a legal requirement.
 - 6.10 In respect of agreements required for funding of Council works and services considered with the resolution of Council or requiring renewal of the agreement for funding currently provided.
 - 6.11 In respect of the adoption of local laws.
 - 6.12 Any document stating that the common seal of the Shire is to be affixed.
7. In relation to 1. above, in the absence of the Shire President and/or Chief Executive Officer, as the case may be, the Deputy Shire President and the Acting Chief Executive Officer are authorised to affix the common seal.
 8. The procedure to be adopted for the use of the common seal is as follows:
 - 8.1 The Chief Executive Officer is responsible for the security and proper use of the common seal.
 - 8.2 The common seal is not to be affixed to any documents except as authorised by Council.
 - 8.3 The common seal is to be affixed to a document in the presence of:
 - The Shire President, or in his absence, the Deputy Shire President; and
 - The Chief Executive Officer or Acting Chief Executive Officer;Each of whom is to sign the document to attest that the common seal was so affixed.
 - 8.4 Details of all transactions where the common seal has been affixed must be recorded in a register kept by the Chief Executive Officer.

The register is to record:

 - The date on which the common seal was affixed;
 - The nature of the document; and
 - The parties to any agreement to which the common seal was affixed.
 9. The wording to accompany the application of the common seal to be as follows:
 - 9.1 "The common seal of the Shire of Goomalling was hereto affixed by the Authority of Council."; or
 - 9.2 "The common seal of the Shire of Goomalling was affixed by authority of a resolution of Council in the presence of the Shire President and the Chief Executive Officer."
 10. Authority is provided to the Chief Executive Officer or the person acting in the position of Chief Executive Officer to sign documents that do not require the affixing of the common seal.

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

The Common Seal is to be affixed to validate the amended Grant No. 132 for Stewart Cleggett.

Voting Requirements

Simple Majority



OFFICER'S RECOMMENDATION

That the Council:

Endorse affixation of the Shire of Goomalling Common Seal to the Schedule "B" Form of Grant of Right of Burial No 132. (amendment) for Stewart Cleggett to validate the grant.



9.3 FINANCIAL REPORT FOR AUGUST & SEPTEMBER 2023

File Reference	Not Applicable
Disclosure of Interest	Nil
Applicant	Shire of Goomalling
Previous Item Numbers	No Direct
Date	12 October 2023
Author	Natalie Bird, Finance Manager
Authorising Officer	Natalie Bird, Finance Manager
Attachments	Monthly Financial Report to 31 August 2023 & 30 September 2023

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

OFFICER'S RECOMMENDATION

That the Council:

Receive the Monthly Financial Report to 31 August 2023 & 30 September 2023

SHIRE OF GOOMALLING

MONTHLY FINANCIAL REPORT

(Containing the required statement of financial activity and statement of financial position)
For the period ended 31 August 2023

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

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SHIRE OF GOOMALLING
STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 AUGUST 2023

	Supplemental Information	Adopted Budget Estimates (a) \$	YTD Budget Estimates (b) \$	YTD Actual (c) \$	Variance* \$ (c) - (b)	Variance* % ((c) - (b))/(b)	Var. Explanation of Material Variance
OPERATING ACTIVITIES							
Revenue from operating activities							
General rates	9	2,293,584	2,293,584	2,290,707	(2,877)	(0.13%)	
Rates excluding general rates		276,636	276,636	276,636	0	0.00%	
Grants, subsidies and contributions	13	2,663,200	952,186	976,916	24,730	2.60%	
Fees and charges		1,583,030	464,204	466,885	2,681	0.58%	
Interest revenue		89,979	15,567	15,059	(508)	(3.26%)	
Other revenue		326,834	25,664	33,250	7,586	29.56%	
		7,233,263	4,027,841	4,059,453	31,612	0.78%	
Expenditure from operating activities							
Employee costs		(2,756,162)	(469,272)	(380,661)	88,611	18.88%	▲ Dependent on when the roads are completed, have not started the WFN works.
Materials and contracts		(1,622,300)	(265,851)	(240,244)	25,607	9.63%	
Utility charges		(274,012)	(41,498)	(37,061)	4,437	10.69%	
Depreciation		(1,568,999)	(261,480)	0	261,480	100.00%	▲ Depreciation will not be completed until after the audit is complete.
Finance costs		(129,078)	(21,267)	12,295	33,562	157.81%	▲ This is showing accrued interest for loans in July, which was accrued at 30 June 23.
Insurance		(188,323)	(94,162)	(126,401)	(32,239)	(34.24%)	▼ Paying insurance in two installment this year not monthly as previous.
Other expenditure		(285,325)	(55,402)	(783)	54,619	98.59%	▲ Yet to bring in Skeleton Weed LAG expenditure for the month.
		(6,824,199)	(1,208,932)	(772,855)	436,077	36.07%	
Non-cash amounts excluded from operating activities	note 2(l)	1,568,999	261,480	1,556	(259,924)	(99.40%)	▼ Depreciation will not be processed until after the audit is complete.
Amount attributable to operating activities		1,978,063	3,080,389	3,288,154	207,765	6.74%	
INVESTING ACTIVITIES							
Inflows from investing activities							
Proceeds from capital grants, subsidies and contributions	14	2,877,160	164,893	164,893	0	0.00%	
Proceeds from financial assets at amortised cost - self supporting loans		44,365	0	0	0	0.00%	
		2,921,525	164,893	164,893	0	0.00%	
Outflows from investing activities							
Loan to Medical Surgery		0		(20,000)			When doctor was on leave needed to supplement the bank account to pay staff.
Payments for property, plant and equipment	5	(1,154,200)	(44,000)	(56,775)	(12,775)	(29.03%)	▼ More public works overheads as account for compared to the YTD budget
Payments for construction of infrastructure	5	(3,806,889)	(424,558)	(201,890)	222,668	52.45%	▲ Timing of contractor accounts for the roadworks.
Amount attributable to investing activities		(2,039,564)	(303,665)	(113,772)	209,893	62.53%	

SHIRE OF GOOMALLING
STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 AUGUST 2023

	Supplemental Information	Adopted Budget Estimates (a) \$	YTD Budget Estimates (b) \$	YTD Actual (c) \$	Variance* \$ (c) - (b)	Variance* % ((c) - (b))/(b)	Var. Explanation of Material Variance
FINANCING ACTIVITIES							
Inflows from financing activities							
Transfer from reserves	4	120,000	0	0	0	0.00%	
		120,000	0	0	0	0.00%	
Outflows from financing activities							
Repayment of borrowings	10	(200,440)	(9,760)	(9,760)	0	0.00%	
Payments for principal portion of lease liabilities	11	(29,499)	0	0	0	0.00%	
Transfer to reserves	4	(37,778)	(12,541)	(12,541)	0	0.00%	
		(267,717)	(22,301)	(22,301)	0	0.00%	
Amount attributable to financing activities		(147,717)	(22,301)	(22,301)	0	0.00%	
MOVEMENT IN SURPLUS OR DEFICIT							
Surplus or deficit at the start of the financial year		209,218	209,218	187,222	(21,996)	(10.51%)	▼
Amount attributable to operating activities		1,978,063	3,080,389	3,288,154	207,765	6.74%	
Amount attributable to investing activities		(2,039,564)	(303,665)	(113,772)	209,893	62.53%	▲
Amount attributable to financing activities		(147,717)	(22,301)	(22,301)	0	0.00%	
Surplus or deficit after imposition of general rates		0	2,963,641	3,339,303	375,662	12.68%	▲

KEY INFORMATION

▲▼ Indicates a variance between Year to Date (YTD) Budget and YTD Actual data as per the adopted materiality threshold.
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 2023-24 year is \$10,000 10.00% whichever is the greater.

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

SHIRE OF GOOMALLING
STATEMENT OF FINANCIAL POSITION
FOR THE PERIOD ENDED 31 AUGUST 2023

	Supplementary Information	30 June 2023	31 August 2023
		\$	\$
CURRENT ASSETS			
Cash and cash equivalents	3	2,576,283	3,646,735
Trade and other receivables		289,547	1,971,273
Inventories	7	28,451	20,504
TOTAL CURRENT ASSETS		2,894,281	5,638,512
NON-CURRENT ASSETS			
Trade and other receivables		77,447	77,447
Other financial assets		134,036	154,036
Inventories		134,000	134,000
Property, plant and equipment		26,367,893	26,424,668
Infrastructure		48,085,015	48,286,905
Right-of-use assets		45,659	45,659
TOTAL NON-CURRENT ASSETS		74,844,050	75,122,715
TOTAL ASSETS		77,738,331	80,761,227
CURRENT LIABILITIES			
Trade and other payables	8	475,158	56,323
Other liabilities	12	681,621	681,621
Lease liabilities	11	29,499	29,499
Borrowings	10	200,440	190,680
Employee related provisions	12	691,187	691,187
TOTAL CURRENT LIABILITIES		2,077,905	1,649,310
NON-CURRENT LIABILITIES			
Lease liabilities	11	16,695	16,695
Borrowings	10	2,156,428	2,156,428
Employee related provisions		8,812	8,812
TOTAL NON-CURRENT LIABILITIES		2,181,935	2,181,935
TOTAL LIABILITIES		4,259,840	3,831,245
NET ASSETS		73,478,491	76,929,982
EQUITY			
Retained surplus		31,111,318	34,550,268
Reserve accounts	4	928,642	941,183
Revaluation surplus		41,438,531	41,438,531
TOTAL EQUITY		73,478,491	76,929,982

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

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY FOR THE PERIOD ENDED 31 AUGUST 2023

1 BASIS OF PREPARATION AND SIGNIFICANT ACCOUNTING POLICIES

BASIS OF PREPARATION

This prescribed financial report has been prepared in accordance with the *Local Government Act 1995* and accompanying regulations.

Local Government Act 1995 requirements

Section 6.4(2) of the *Local Government Act 1995* read with the *Local Government (Financial Management) Regulations 1996*, prescribe that the financial report be prepared in accordance with the *Local Government Act 1995* and, to the extent that they are not inconsistent with the Act, the Australian Accounting Standards. The Australian Accounting Standards (as they apply to local governments and not-for-profit entities) and Interpretations of the Australian Accounting Standards Board were applied where no inconsistencies exist.

The *Local Government (Financial Management) Regulations 1996* specify that vested land is a right-of-use asset to be measured at cost, and is considered a zero cost concessionary lease. All right-of-use assets under zero cost concessionary leases are measured at zero cost rather than at fair value, except for 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.

Local Government (Financial Management) Regulations 1996, regulation 34 prescribes contents of the financial report. Supporting information does not form part of the financial report.

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 financial 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.

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.

All monies held in the Trust Fund are excluded from the financial statements.

Judgements and 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 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 balances, transactions and disclosures impacted by accounting estimates are as follows:

- estimated fair value of certain financial assets
- impairment of financial assets
- estimation of fair values of land and buildings, infrastructure and investment property
- estimation uncertainties made in relation to lease accounting
- estimated useful life of intangible assets

SIGNIFICANT ACCOUNTING POLICES

Significant accounting policies utilised in the preparation of these statements are as described within the 2023-24 Annual Budget. Please refer to the adopted budget document for details of these policies.

PREPARATION TIMING AND REVIEW

Date prepared: All known transactions up to 14 September 2023

SHIRE OF GOOMALLING
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 AUGUST 2023

2 STATEMENT OF FINANCIAL ACTIVITY INFORMATION

		Adopted Budget Opening 30 June 2023	Last Year Closing 30 June 2023	Year to Date 31 August 2023
(a) Net current assets used in the Statement of Financial Activity				
Current assets		\$	\$	\$
Cash and cash equivalents	3	2,282,613	2,576,283	3,646,735
Rates Receivables		44,365	145,122	1,825,748
Receivables		250,533	144,425	145,525
Inventories	7	28,451	28,451	20,504
		<u>2,605,962</u>	<u>2,894,281</u>	<u>5,638,512</u>
Less: current liabilities				
Trade and other payables	8	(465,585)	(475,158)	(56,323)
Contract liabilities	12	(681,621)	(681,621)	(681,621)
Lease liabilities	11	(34,122)	(29,499)	(29,499)
Borrowings	10	70,293	(200,440)	(190,680)
Employee related provisions	12	(681,885)	(691,187)	(691,187)
		<u>(1,792,920)</u>	<u>(2,077,905)</u>	<u>(1,649,310)</u>
Net current assets		813,042	816,376	3,989,202
Less: Total adjustments to net current assets	note 2(i)	(813,042)	(629,154)	(649,899)
Closing funding surplus / (deficit)		0	187,222	3,339,303

(b) Non-cash amounts 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*.

	Adopted Budget	YTD Budget (a)	YTD Actual (b)
Non-cash amounts excluded from operating activities	\$	\$	\$
Adjustments to operating activities			
Less: Movement in liabilities associated with restricted cash			1,556
Add: Depreciation	1,568,999	261,480	0
Total non-cash amounts excluded from operating activities	1,568,999	261,480	1,556

(c) Current assets and liabilities excluded from budgeted deficiency

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.

		Adopted Budget Opening 30 June 2023	Last Year Closing 30 June 2023	Year to Date 31 August 2023
Adjustments to net current assets		\$	\$	\$
Less: Reserve accounts	4	(846,420)	(928,642)	(941,183)
Less: Financial assets at amortised cost - self supporting loans	7	(44,365)	(44,365)	(44,365)
Add: Current liabilities not expected to be cleared at the end of the year:				
- Current portion of borrowings	10	(70,293)	200,440	190,680
- Current portion of lease liabilities	11	34,122	29,499	29,499
- Current portion of employee benefit provisions held in reserve	4	113,914	113,914	115,470
Total adjustments to net current assets	note 2(i)	(813,042)	(629,154)	(649,899)

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.

SHIRE OF GOOMALLING
SUPPLEMENTARY INFORMATION

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SHIRE OF GOOMALLING
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 31 AUGUST 2023

1 KEY INFORMATION

Funding Surplus or Deficit Components

Funding surplus / (deficit)				
	Adopted Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)
Opening	\$0.21 M	\$0.21 M	\$0.19 M	(\$0.02 M)
Closing	\$0.00 M	\$2.96 M	\$3.34 M	\$0.38 M

Refer to Statement of Financial Activity

Cash and cash equivalents		
	\$	% of total
Unrestricted Cash	\$2.64 M	73.0%
Restricted Cash	\$0.98 M	27.0%

Refer to 3 - Cash and Financial Assets

Payables		
	\$	% Outstanding
Trade Payables	\$0.01 M	
0 to 30 Days		100.0%
Over 30 Days		0.0%
Over 90 Days		0.0%

Refer to 8 - Payables

Receivables		
	\$	%
Rates Receivable	\$0.15 M	32.7%
Trade Receivable	\$1.83 M	73.2%
Over 30 Days	\$0.15 M	68.3%
Over 90 Days		

Refer to 6 - Receivables

Key Operating Activities

Amount attributable to operating activities			
Adopted Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)
\$1.98 M	\$3.08 M	\$3.29 M	\$0.21 M

Refer to Statement of Financial Activity

Rates Revenue		
	\$	% Variance
YTD Actual	\$2.29 M	(0.1%)
YTD Budget	\$2.29 M	

Refer to 9 - Rate Revenue

Grants and Contributions		
	\$	% Variance
YTD Actual	\$0.95 M	(0.1%)
YTD Budget	\$0.96 M	

Refer to 13 - Grants and Contributions

Fees and Charges		
	\$	% Variance
YTD Actual	\$0.47 M	0.6%
YTD Budget	\$0.46 M	

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)
(\$2.04 M)	(\$0.30 M)	(\$0.11 M)	\$0.19 M

Refer to Statement of Financial Activity

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

Asset Acquisition		
	\$	% Spent
YTD Actual	\$0.20 M	(94.7%)
Adopted Budget	\$3.81 M	

Refer to 5 - Capital Acquisitions

Capital Grants		
	\$	% Received
YTD Actual	\$0.16 M	(94.3%)
Adopted Budget	\$2.88 M	

Refer to 5 - Capital Acquisitions

Key Financing Activities

Amount attributable to financing activities			
Adopted Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)
(\$0.15 M)	(\$0.02 M)	(\$0.02 M)	\$0.00 M

Refer to Statement of Financial Activity

Borrowings	
Principal repayments	(\$0.01 M)
Interest expense	\$0.00 M
Principal due	\$2.37 M

Refer to 10 - Borrowings

Reserves	
Reserves balance	\$0.94 M
Interest earned	\$0.01 M

Refer to 4 - Cash Reserves

Lease Liability	
Principal repayments	\$0.00 M
Interest expense	\$0.00 M
Principal due	\$0.05 M

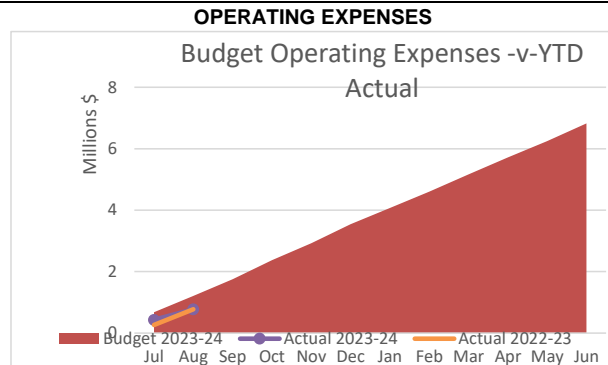
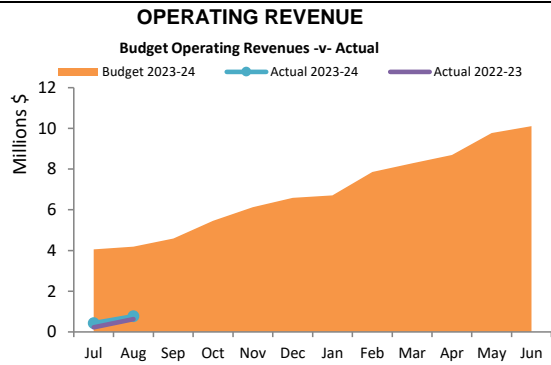
Refer to Note 11 - Lease Liabilities

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

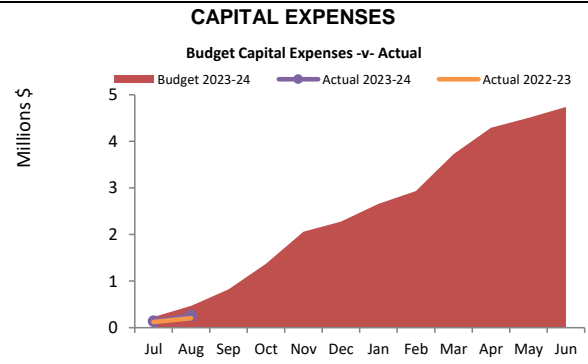
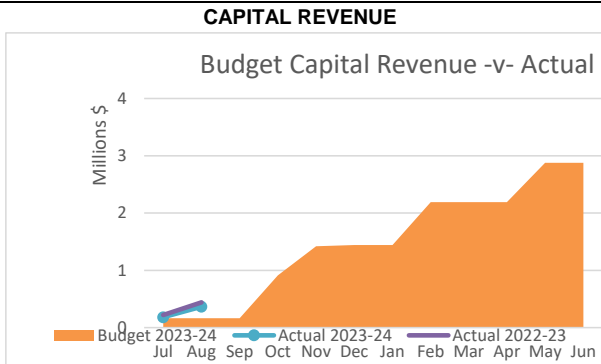
**SHIRE OF GOOMALLING
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 31 AUGUST 2023**

2 KEY INFORMATION - GRAPHICAL

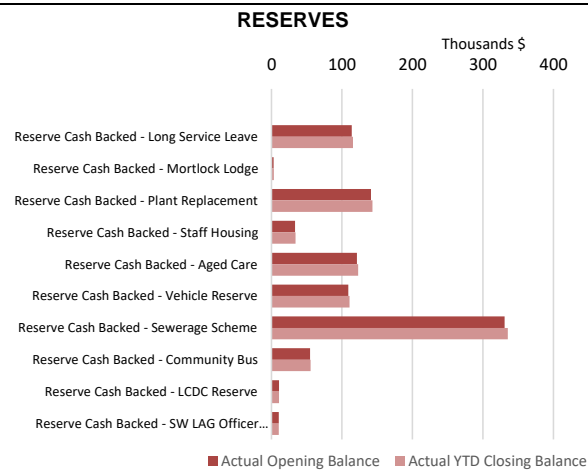
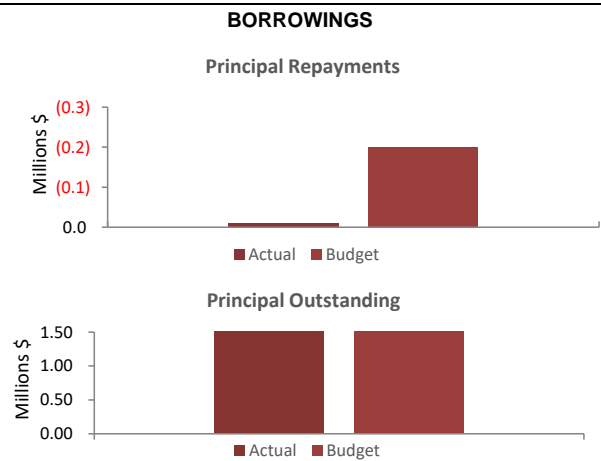
OPERATING ACTIVITIES



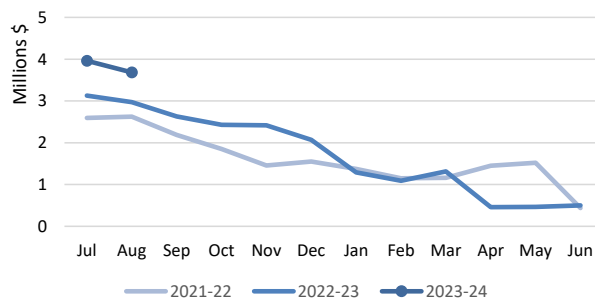
INVESTING ACTIVITIES



FINANCING ACTIVITIES



Closing funding surplus / (deficit)



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

**SHIRE OF GOOMALLING
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 31 AUGUST 2023**

3 CASH AND FINANCIAL ASSETS

Description	Classification	Unrestricted	Restricted	Total Cash	Trust	Institution	Interest Rate	Maturity Date
		\$	\$	\$	\$			
Floats	Cash and cash equivalents	550	0	550	0			
Municipal Bank Account	Cash and cash equivalents	2,636,599	0	2,636,599	0	Bendigo		
Trust Bank Account	Cash and cash equivalents	0	0	0	28,549	Bendigo		
Medical Surgery Bank Account	Cash and cash equivalents		34,250	34,250	0	Bendigo		
Term Deposits - Reserve	Financial assets at amortised cost	0	622,273	622,273		Bendigo	4.05%	28/04/2024
Term Deposit	Financial assets at amortised cost	5,162	0	5,162		Bendigo	4.30%	28/11/2023
Term Deposit - Resere	Financial assets at amortised cost	0	308,525	308,525		Bendigo	4.55%	17/10/2023
Term Depos - Skeleton Weed AL & L	Financial assets at amortised cost	0	10,385	10,385		Bendigo	4.75%	17/06/2024
Total		2,642,311	975,433	3,617,744	28,549			
Comprising								
Cash and cash equivalents		2,637,149	34,250	2,671,399	28,549			
Financial assets at amortised cost		5,162	941,183	946,345	0			
		2,642,311	975,433	3,617,744	28,549			

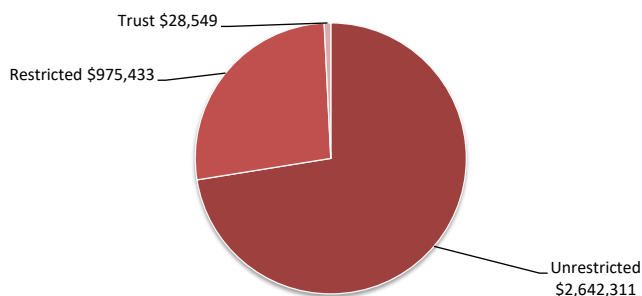
KEY INFORMATION

Cash and cash equivalents include cash on hand, cash at bank, deposits available on demand with banks and other short term highly liquid investments 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. 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.



**SHIRE OF GOOMALLING
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 31 AUGUST 2023**

4 RESERVE ACCOUNTS

	Budget Opening Balance	Budget Interest Earned	Budget Transfer s In (+)	Budget Transfer s Out (-)	Budget Closing Balance	Actual Opening Balance	Actual Interest Earned	Actual Transfer s In (+)	Actual Transfer s Out (-)	Actual YTD Closing Balance
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Reserve Cash Backed - Long Service Leave	113,914	4,634	0	0	118,548	113,914	1,556	0	0	115,470
Reserve Cash Backed - Mortlock Lodge	3,203	131	0	0	3,334	3,203	44	0	0	3,247
Reserve Cash Backed - Plant Replacement	141,283	5,748	0	(100,000)	47,031	141,283	1,930	0	0	143,213
Reserve Cash Backed - Staff Housing	33,614	1,367	0	0	34,981	33,614	459	0	0	34,073
Reserve Cash Backed - Aged Care	121,152	4,929	0	(20,000)	106,081	121,152	1,655	0	0	122,807
Reserve Cash Backed - Vehicle Reserve	109,128	4,439	0	0	113,567	109,128	1,490	0	0	110,618
Reserve Cash Backed - Sewerage Scheme	330,620	13,450	0	0	344,070	330,620	4,515	0	0	335,135
Reserve Cash Backed - Community Bus	54,787	2,229	0	0	57,016	54,787	748	0	0	55,535
Reserve Cash Backed - LCDC Reserve	10,556	429	0	0	10,985	10,556	144	0	0	10,700
Reserve Cash Backed - SW LAG Officer AL/LSL	10,385	422	0	0	10,807	10,385	0	0	0	10,385
	928,642	37,778	0	(120,000)	846,420	928,642	12,541	0	0	941,183

5 CAPITAL ACQUISITIONS

Capital acquisitions	Adopted		YTD Actual	YTD Actual Variance
	Budget	YTD Budget		
	\$	\$	\$	\$
Buildings	849,200	44,000	56,775	12,775
Furniture and equipment	10,000	0	0	0
Plant and equipment	295,000	0	0	0
Acquisition of property, plant and equipment	1,154,200	44,000	56,775	12,775
Infrastructure - roads	3,584,889	424,558	201,890	(222,668)
Infrastructure - Other Infrastructure	222,000	0	0	0
Acquisition of infrastructure	3,806,889	424,558	201,890	(222,668)
Total capital acquisitions	4,961,089	468,558	258,665	(209,893)
Capital Acquisitions Funded By:				
Capital grants and contributions	2,877,160	164,893	164,893	0
Lease liabilities	39,243	0	0	0
Reserve accounts				
Reserve Cash Backed - Plant Replacement	100,000	0	0	0
Reserve Cash Backed - Aged Care	20,000	0	0	0
Contribution - operations	1,924,686	303,665	93,772	(209,893)
Capital funding total	4,961,089	468,558	258,665	(209,893)

SIGNIFICANT ACCOUNTING POLICIES

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.

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.

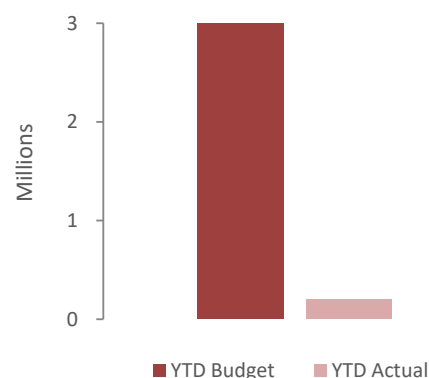
Initial recognition and measurement for assets held at cost

Plant and equipment including furniture and equipment is recognised at cost on acquisition in accordance with *Financial Management Regulation 17A*. Where acquired at no cost the asset is initially recognise at fair value. Assets held at cost are depreciated and assessed for impairment annually.

Initial recognition and measurement between mandatory revaluation dates for assets held at fair value

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.

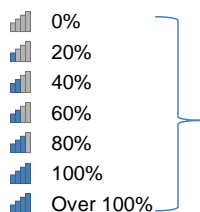
Payments for Capital Acquisitions



5 CAPITAL ACQUISITIONS - DETAILED

Capital expenditure total

Level of completion indicators



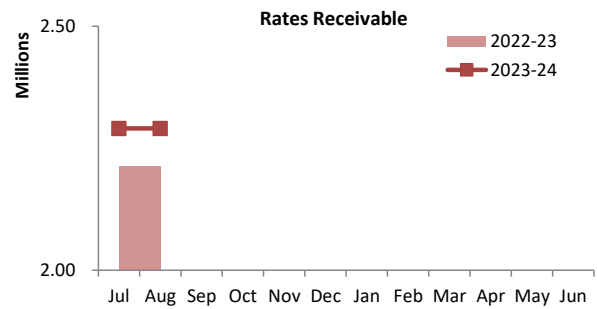
Percentage Year to Date Actual to Annual Budget expenditure where the expenditure over budget highlighted in red.

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

Account Description	Adopted			Variance (Under)/Over
	Budget	YTD Budget	YTD Actual	
	\$	\$	\$	\$
Buildings				
98001 Capital housing Up grades	221,700	14,000	26,178	(12,178)
138001 Public Buildings - Capital upgrade projects	527,500	0	0	0
118005 Town Hall Ceiling Upgrade - LRCIP	100,000	30,000	30,597	(597)
Plant & Equipment				
123915 Replacement Loader (GO 024)	230,000	0	0	0
123916 Replacement Utility	50,000	0	0	0
123913 Miscellaneous Small Plant	15,000	0	0	0
Furniture & Equipment				
48006 Replacement Phone System	10,000	0	0	0
Infrastructure - Roads				
129901 EXPENSE - R 2 R Construction	334,000	1,714	0	1,714
129904 EXPENSE - Regional Road Group Construction	618,350	103,058	175,082	(72,024)
129908 EXPENSE - Wheatbelt Secondary Freight Network	2,000,939	319,786	26,808	292,978
129912 Black Spot Funding	180,000	0	0	0
129910 Local Road and Community Infrastructure Program	50,000	0	0	0
129914 MRWA - Bridge Capital	401,600	0	0	0
Infrastructure - Other				
118006 Anstey Park - Upgrade -LRCIP	222,000	0	0	0
	4,961,089	468,558	258,665	209,893

6 RECEIVABLES

Rates receivable	30 Jun 2023	31 Aug 2023
	\$	\$
Opening arrears previous years	145,098	145,122
Levied this year	2,340,220	2,569,130
Less - collections to date	(2,340,196)	(888,504)
Gross rates collectable	145,122	1,825,748
Net rates collectable	145,122	1,825,748
% Collected	94.2%	32.7%



Receivables - general	Credit	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$	\$
Receivables - general	(7,195)	29,062	2,648	1,375	55,858	81,748
Percentage	(8.8%)	35.6%	3.2%	1.7%	68.3%	
Balance per trial balance						
Sundry Receivables		0	0	0	0	81,748
GST Receivables		0	0	0	0	19,412
SS Loan _ MSC reimbursement of principal		0	0	0	0	44,365
Total receivables general outstanding						145,525

Amounts shown above include GST (where applicable)

KEY INFORMATION

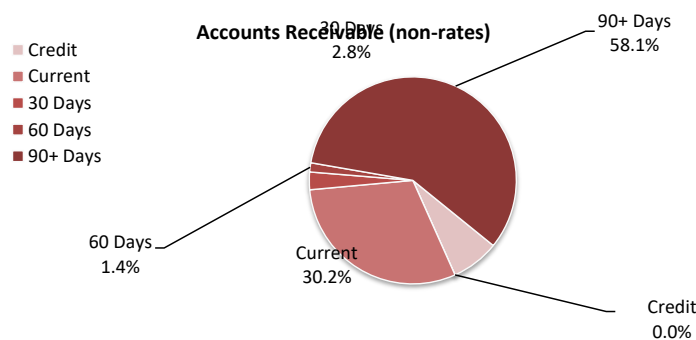
Trade and other receivables include amounts due from ratepayers for unpaid rates and service charges and other amounts due from third parties for goods and services performed in the ordinary course of business.

Trade receivables are recognised at original invoice amount less any allowances for uncollectable 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.

Classification and subsequent measurement

Receivables which are generally due for settlement within 30 days except rates receivables which are expected to be collected within 12 months are classified as current assets. All other receivables such as, deferred pensioner rates receivable after the end of the reporting period are classified as non-current assets.

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



7 OTHER CURRENT ASSETS

Other current assets	Opening Balance 1 July 2023	Asset Increase	Asset Reduction	Closing Balance 31 August 2023
	\$	\$	\$	\$
Inventory				
Stock on Hand	28,451	0	(7,947)	20,504
Land held for resale				
Cost of acquisition	134,000	0	0	134,000
Total other current assets	162,451	0	(7,947)	154,504

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.

Land held for resale

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

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

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

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

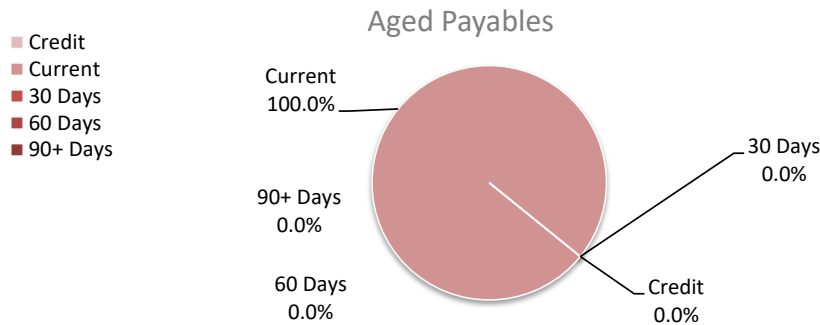
8 PAYABLES

Payables - general	Credit	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$	\$
Payables - general	0	10,435	0	0	0	10,435
Percentage	0.0%	100.0%	0.0%	0.0%	0.0%	
Balance per trial balance						
Sundry creditors	0	10,435	0	0	0	10,435
ATO liabilities	0	27,363	0	0	0	27,363
GST Payable	0	5,548	0	0	0	5,548
Bonds & Deposits	0	12,977	0	0	0	12,977
Total payables general outstanding						56,323

Amounts shown above include GST (where applicable)

KEY INFORMATION

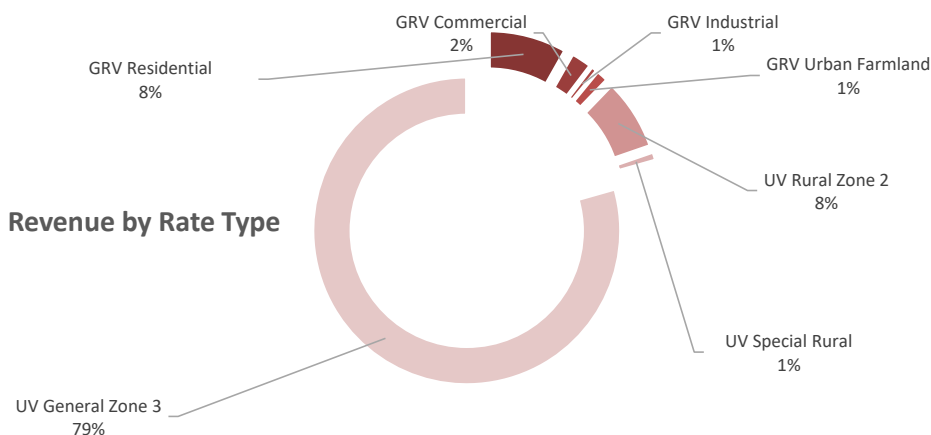
Trade and other payables represent liabilities for goods and services provided to the Shire prior to the end of the period that are unpaid and arise when the Shire becomes obliged to make future payments in respect of the purchase of these goods and services. The amounts are unsecured, are recognised as a current liability and are normally paid within 30 days of recognition. The carrying amounts of trade and other payables are considered to be the same as their fair values, due to their short-term nature.



9 RATE REVENUE

General rate revenue

RATE TYPE	Rate in	Number of	Rateable	Budget	YTD Actual
	\$ (cents)	Properties	Value	Total Revenue	Total Revenue
				\$	\$
Gross rental value					
GRV Residential	0.12236	124	1,360,562	166,484	166,484
GRV Commercial	0.13090	18	335,264	43,886	43,886
GRV Industrial	0.13174	11	94,815	12,491	12,491
GRV Urban Farmland	0.11690	18	220,896	25,823	25,823
Unimproved value					
UV Rural Zone 2	0.00494	44	30,381,000	150,052	152,052
UV Special Rural	0.01130	13	1,607,000	18,159	18,159
UV General Zone 3	0.00500	219	322,717,000	1,613,585	1,613,585
Sub-Total		447	356,716,537	2,030,480	2,032,480
Minimum payment					
Minimum Payment \$					
Gross rental value					
GRV Residential	1,056	96	536,507	101,376	101,376
GRV Commercial	980	12	36,412	11,760	11,760
GRV Industrial	617	7	12,675	4,319	4,319
GRV Urban Farmland	787	7	24,251	5,509	5,509
Unimproved value					
UV Rural Zone 2	841	29	4,155,500	24,389	24,389
UV Special Rural	1,170	5	438,000	5,850	5,850
UV General Zone 3	1,133	97	9,710,059	109,901	109,901
Sub-total		253	14,913,404	263,104	263,104
Amount from general rates				2,293,584	2,295,584
Ex-gratia rates				46,636	46,636
Total general rates				2,340,220	2,342,220
Specified area rates					
Rate in \$ (cents)					
Sewerage				226,564	226,564
Sewerage - Religious Church				3,436	346
Total specified area rates			0	230,000	226,910
Total				2,570,220	2,569,130



10 BORROWINGS

Repayments - borrowings

Information on borrowings	Particulars	Loan No.	New Loans			Principal Repayments		Principal Outstanding		Interest Repayments	
			1 July 2023	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget
			\$	\$	\$	\$	\$	\$	\$	\$	\$
	Aged Housing Wollyam St	114	122,623	0	0	(9,760)	(20,040)	112,863	102,583	3,228	6,534
	New Sports Pavilion	111	1,020,693	0	0	0	(32,554)	1,020,693	988,139	0	64,809
	Rural Community Centre	106	284,563	0	0	0	(22,916)	284,563	261,647	0	11,617
	Bank Overdraft-subdivision Grange	116	834,000	0	0	0	(80,565)	834,000	753,435	0	36,384
			2,261,879	0	0	(9,760)	(156,075)	2,252,119	2,105,804	3,228	119,344
	Self supporting loans										
	Self Support Loan MSC		117,451	0	0	0	(44,365)	117,451	73,086	0	9,734
			117,451	0	0	0	(44,365)	117,451	73,086	0	9,734
	Total		2,379,330	0	0	(9,760)	(200,440)	2,369,570	2,178,890	3,228	129,078
	Current borrowings		200,440					0			
	Non-current borrowings		2,178,890					2,369,570			
			2,379,330					2,369,570			

All debenture repayments were financed by general purpose revenue.

Self supporting loans are financed by repayments from third parties.

KEY INFORMATION

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.

Fair values of borrowings are not materially different to their carrying amounts, since the interest payable on those borrowings is either close to current market rates or the borrowings are of a short term nature. Non-current borrowings fair values are based on discounted cash flows using a current borrowing rate.

11 LEASE LIABILITIES

Movement in carrying amounts

Information on leases Particulars	Lease No.	1 July 2023	New Leases		Principal Repayments		Principal Outstanding		Interest Repayments	
			Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget
		\$	\$	\$	\$	\$	\$	\$	\$	\$
GO015 Ford Utility (WM)	6463413	1,140	0	0	0	(1,140)	315	0	0	(27)
GO040 Ford Escape (DCEO)	6597792	18,927	0	0	0	(5,481)	18,470	13,446	0	(323)
GOSHIRE Ford Escape (CDO)	6597793	26,127	0	0	0	(5,541)	26,589	31,668	0	(432)
GO015 Ford Everest (WM)		0	0	39,243	0	(17,337)	0	21,906	0	(218)
Total		46,194	0	39,243	0	(29,499)	45,374	67,020	0	(1,000)
Current lease liabilities		29,499					29,499			
Non-current lease liabilities		16,695					16,695			
		46,194					46,194			

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.

12 OTHER CURRENT LIABILITIES

	Note	Opening Balance 1 July 2023	Liability transferred from/(to) non current	Liability Increase	Liability Reduction	Closing Balance 31 August 2023
		\$	\$	\$	\$	\$
Other current liabilities						
Other liabilities						
Contract liabilities		681,621	0	0	0	681,621
Total other liabilities		681,621	0	0	0	681,621
Employee Related Provisions						
Provision for annual leave		297,780	0	0	0	297,780
Provision for long service leave		393,407	0	0	0	393,407
Total Provisions		691,187	0	0	0	691,187
Total other current liabilities		1,372,808	0	0	0	1,372,808

Amounts shown above include GST (where applicable)

A breakdown of contract liabilities and associated movements is provided on the following pages at Note 13

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 Related Provisions

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 employee related 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.

Contract liabilities

An entity's obligation to transfer goods or services to a customer for which the entity has received consideration (or the amount is due) from the customer.

Capital grant/contribution liabilities

Grants to acquire or construct recognisable non-financial assets to identified specifications be constructed to be controlled by the Shire are recognised as a liability until such time as the Shire satisfies its obligations under the agreement.

13 GRANTS, SUBSIDIES AND CONTRIBUTIONS

Provider	Unspent grant, subsidies and contributions liability					Grants, subsidies and contributions revenue					YTD Revenue Actual
	Liability	Increase in Liability	Decrease in Liability	Liability	Current Liability	Adopted Budget Revenue	YTD Budget	Annual Budget	Budget Variations	Expected	
	1 July 2023		(As revenue)	31 Aug 2023	31 Aug 2023						
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Grants and subsidies											
GRANTS - General Purpose	0	0	0	0	0	595,000	0	595,000	0	595,000	6,157
GRANTS - Untied Road Grants	0	0	0	0	0	455,000	0	455,000	0	455,000	5,781
REVENUE - ESL Grant	0	0	0	0	0	55,000	9,166	55,000	0	55,000	8,130
REVENUE - Other Grant Funding	4,815	0	0	4,815	4,815	125,000	125,000	125,000	0	125,000	125,000
REVENUE - Grant SW LAG Naremben	0	0	0	0	0	245,000	245,000	245,000	0	245,000	245,000
REVENUE - Grant SW LAG Yilgarn	0	0	0	0	0	248,000	248,000	248,000	0	248,000	248,000
REVENUE - Grant SW LAG Lower Lockhart	24,954	0	0	24,954	24,954	152,000	152,000	152,000	0	152,000	152,000
REVENUE - Grant SW LAG Central Wheatbelt	7,365	0	0	7,365	7,365	30,000	30,000	30,000	0	30,000	30,000
REVENUE - Direct Grant	0	0	0	0	0	113,000	113,000	113,000	0	113,000	113,445
REVENUE - Other Economic Services	6,128	0	0	6,128	6,128	20,000	3,332	20,000	0	20,000	0
	43,261	0	0	43,261	43,261	2,038,000	925,498	2,038,000	0	2,038,000	933,513
Contributions											
Various Contributions	0	0	0	0	0	357,600	29,794	357,600	0	357,600	21,140
	0	0	0	0	0	357,600	29,794	357,600	0	357,600	21,140
TOTALS	43,261	0	0	43,261	43,261	2,395,600	955,292	2,395,600	0	2,395,600	954,653

14 CAPITAL GRANTS, SUBSIDIES AND CONTRIBUTIONS

Provider	Capital grant/contribution liabilities					Capital grants, subsidies and contributions revenue					
	Liability	Increase in	Decrease in	Liability	Current	Adopted	YTD	Annual	Budget	YTD	
	1 July 2023	Liability	Liability	31 Aug 2023	Liability	Budget	Budget	Budget	Variations	Expected	Revenue
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Capital grants and subsidies											
GRANTS - Federal Government	179,585	0	0	179,585	179,585	497,727	0	497,727	0	497,727	0
REVENUE - Grants Regional Road Group	0	0	0	0	0	436,233	164,893	436,233	0	436,233	164,893
Revenue - Grant Wheatbelt Secondary Freight Netwo	0	0	0	0	0	1,684,956	0	1,684,956	0	1,684,956	0
REVENUE - Grants R 2 R	45,577	0	0	45,577	45,577	234,244	0	234,244	0	234,244	0
REVENUE - Grants Black Spot	12,714	0	0	12,714	12,714	24,000	0	24,000	0	24,000	0
REVENUE - Grants Bridge Construction	400,483	0	0	400,483	400,483	0	0	0	0	0	0
	638,359	0	0	638,359	638,359	2,877,160	164,893	2,877,160	0	2,877,160	164,893

SHIRE OF GOOMALLING

MONTHLY FINANCIAL REPORT

(Containing the required statement of financial activity and statement of financial position)
For the period ended 30 September 2023

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

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SHIRE OF GOOMALLING
STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 30 SEPTEMBER 2023

	Supplemental Information	Adopted Budget Estimates (a) \$	YTD Budget Estimates (b) \$	YTD Actual (c) \$	Variance* \$ (c) - (b)	Variance* % ((c) - (b))/(b)	Var. Explanation of Material Variance
OPERATING ACTIVITIES							
Revenue from operating activities							
General rates	9	2,293,584	2,293,584	2,291,986	(1,598)	(0.07%)	
Rates excluding general rates		276,636	276,636	276,636	0	0.00%	
Grants, subsidies and contributions	13	2,663,200	968,219	977,138	8,919	0.92%	
Fees and charges		1,583,030	572,306	561,524	(10,782)	(1.88%)	
Interest revenue		89,979	16,999	21,170	4,171	24.54%	
Other revenue		326,834	38,496	41,241	2,745	7.13%	
		7,233,263	4,166,240	4,169,695	3,455	0.08%	
Expenditure from operating activities							
Employee costs		(2,756,162)	(701,588)	(686,029)	15,559	2.22%	
Materials and contracts		(1,622,300)	(343,397)	(499,341)	(155,944)	(45.41%)	▼ Dependent on when the contractors can carry out the works especially with road works
Utility charges		(274,012)	(63,037)	(56,247)	6,790	10.77%	
Depreciation		(1,568,999)	(392,220)	0	392,220	100.00%	▲ Depreciation will not be completed until after the audit is complete.
Finance costs		(129,078)	(21,350)	12,295	33,645	157.59%	▲ This is showing accrued interest for loans in July, which was accrued at 30 June 23.
Insurance		(188,323)	(94,162)	(127,045)	(32,883)	(34.92%)	▼ Paying insurance in two installment this year not monthly as previous.
Other expenditure		(285,325)	(58,338)	(32,685)	25,653	43.97%	▲ Yet to bring in Skeleton Weed LAG expenditure for the month.
		(6,824,199)	(1,674,092)	(1,389,052)	285,040	17.03%	
Non-cash amounts excluded from operating activities	note 2(l)	1,568,999	392,220	1,556	(390,664)	(99.60%)	▼ Depreciation will not be processed until after the audit is complete.
Amount attributable to operating activities		1,978,063	2,884,368	2,782,199	(102,169)	(3.54%)	
INVESTING ACTIVITIES							
Inflows from investing activities							
Proceeds from capital grants, subsidies and contributions	14	2,877,160	436,233	329,786	(106,447)	(24.40%)	▼ Timing of the receipt of grant funding from Main Roads
Proceeds from financial assets at amortised cost - self supporting loans		44,365	0	0	0	0.00%	
		2,921,525	436,233	329,786	(106,447)	(24.40%)	
Outflows from investing activities							
Loan to Medical Surgery		0		(20,000)			When doctor was on leave needed to supplement the bank account to pay staff.
Payments for property, plant and equipment	5	(1,154,200)	(184,000)	(72,027)	111,973	60.85%	▲ More public works overheads as account for compared to the YTD budget
Payments for construction of infrastructure	5	(3,806,889)	(636,837)	(687,082)	(50,245)	(7.89%)	Timing of contractor accounts for the roadworks.
Amount attributable to investing activities		(2,039,564)	(384,604)	(449,323)	(44,719)	(16.83%)	

SHIRE OF GOOMALLING
STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 30 SEPTEMBER 2023

	Supplemental Information	Adopted Budget Estimates (a) \$	YTD Budget Estimates (b) \$	YTD Actual (c) \$	Variance* \$ (c) - (b)	Variance* % ((c) - (b))/(b)	Var. Explanation of Material Variance
FINANCING ACTIVITIES							
Inflows from financing activities							
Transfer from reserves	4	120,000	0	0	0	0.00%	
		120,000	0	0	0	0.00%	
Outflows from financing activities							
Repayment of borrowings	10	(200,440)	(9,760)	(9,760)	0	0.00%	
Payments for principal portion of lease liabilities	11	(29,499)	0	0	0	0.00%	
Transfer to reserves	4	(37,778)	(12,541)	(12,541)	0	0.00%	
		(267,717)	(22,301)	(22,301)	0	0.00%	
Amount attributable to financing activities		(147,717)	(22,301)	(22,301)	0	0.00%	
MOVEMENT IN SURPLUS OR DEFICIT							
Surplus or deficit at the start of the financial year		209,218	209,218	187,222	(21,996)	(10.51%)	▼
Amount attributable to operating activities		1,978,063	2,884,368	2,782,199	(102,169)	(3.54%)	
Amount attributable to investing activities		(2,039,564)	(384,604)	(449,323)	(44,719)	(16.83%)	▼
Amount attributable to financing activities		(147,717)	(22,301)	(22,301)	0	0.00%	
Surplus or deficit after imposition of general rates		0	2,686,681	2,497,797	(188,884)	(7.03%)	

KEY INFORMATION

▲▼ Indicates a variance between Year to Date (YTD) Budget and YTD Actual data as per the adopted materiality threshold.
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 2023-24 year is \$10,000 10.00% whichever is the greater.

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

SHIRE OF GOOMALLING
STATEMENT OF FINANCIAL POSITION
FOR THE PERIOD ENDED 30 SEPTEMBER 2023

	Supplementary Information	30 June 2023	30 September 2023
		\$	\$
CURRENT ASSETS			
Cash and cash equivalents	3	2,576,283	3,943,980
Trade and other receivables		289,547	1,087,917
Inventories	7	28,451	34,746
TOTAL CURRENT ASSETS		2,894,281	5,066,643
NON-CURRENT ASSETS			
Trade and other receivables		77,447	77,447
Other financial assets		134,036	154,036
Inventories		134,000	134,000
Property, plant and equipment		26,367,893	26,439,920
Infrastructure		48,085,015	48,772,097
Right-of-use assets		45,659	45,659
TOTAL NON-CURRENT ASSETS		74,844,050	75,623,159
TOTAL ASSETS		77,738,331	80,689,802
CURRENT LIABILITIES			
Trade and other payables	8	475,158	325,960
Other liabilities	12	681,621	681,621
Lease liabilities	11	29,499	29,499
Borrowings	10	222,819	213,059
Employee related provisions	12	691,187	691,187
TOTAL CURRENT LIABILITIES		2,100,284	1,941,326
NON-CURRENT LIABILITIES			
Lease liabilities	11	16,695	16,695
Borrowings	10	2,156,428	2,156,428
Employee related provisions		8,812	8,812
TOTAL NON-CURRENT LIABILITIES		2,181,935	2,181,935
TOTAL LIABILITIES		4,282,219	4,123,261
NET ASSETS		73,456,112	76,566,541
EQUITY			
Retained surplus		31,088,939	34,186,827
Reserve accounts	4	928,642	941,183
Revaluation surplus		41,438,531	41,438,531
TOTAL EQUITY		73,456,112	76,566,541

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

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY FOR THE PERIOD ENDED 30 SEPTEMBER 2023

1 BASIS OF PREPARATION AND SIGNIFICANT ACCOUNTING POLICIES

BASIS OF PREPARATION

This prescribed financial report has been prepared in accordance with the *Local Government Act 1995* and accompanying regulations.

Local Government Act 1995 requirements

Section 6.4(2) of the *Local Government Act 1995* read with the *Local Government (Financial Management) Regulations 1996*, prescribe that the financial report be prepared in accordance with the *Local Government Act 1995* and, to the extent that they are not inconsistent with the Act, the Australian Accounting Standards. The Australian Accounting Standards (as they apply to local governments and not-for-profit entities) and Interpretations of the Australian Accounting Standards Board were applied where no inconsistencies exist.

The *Local Government (Financial Management) Regulations 1996* specify that vested land is a right-of-use asset to be measured at cost, and is considered a zero cost concessionary lease. All right-of-use assets under zero cost concessionary leases are measured at zero cost rather than at fair value, except for 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.

Local Government (Financial Management) Regulations 1996, regulation 34 prescribes contents of the financial report. Supporting information does not form part of the financial report.

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 financial 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.

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.

All monies held in the Trust Fund are excluded from the financial statements.

Judgements and 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 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 balances, transactions and disclosures impacted by accounting estimates are as follows:

- estimated fair value of certain financial assets
- impairment of financial assets
- estimation of fair values of land and buildings, infrastructure and investment property
- estimation uncertainties made in relation to lease accounting
- estimated useful life of intangible assets

SIGNIFICANT ACCOUNTING POLICES

Significant accounting policies utilised in the preparation of these statements are as described within the 2023-24 Annual Budget. Please refer to the adopted budget document for details of these policies.

PREPARATION TIMING AND REVIEW

Date prepared: All known transactions up to 14 September 2023

SHIRE OF GOOMALLING
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 30 SEPTEMBER 2023

2 STATEMENT OF FINANCIAL ACTIVITY INFORMATION

		Adopted Budget Opening 30 June 2023	Last Year Closing 30 June 2023	Year to Date 30 September 2023
(a) Net current assets used in the Statement of Financial Activity				
Current assets		\$	\$	\$
Cash and cash equivalents	3	2,282,613	2,576,283	3,943,980
Rates Receivables		44,365	145,122	746,612
Receivables		250,533	144,425	341,305
Inventories	7	28,451	28,451	34,746
		<u>2,605,962</u>	<u>2,894,281</u>	<u>5,066,643</u>
Less: current liabilities				
Trade and other payables	8	(465,585)	(475,158)	(325,960)
Contract liabilities	12	(681,621)	(681,621)	(681,621)
Lease liabilities	11	(34,122)	(29,499)	(29,499)
Borrowings	10	70,293	(222,819)	(213,059)
Employee related provisions	12	(681,885)	(691,187)	(691,187)
		<u>(1,792,920)</u>	<u>(2,100,284)</u>	<u>(1,941,326)</u>
Net current assets		813,042	793,997	3,125,317
Less: Total adjustments to net current assets	note 2(i)	(813,042)	(606,775)	(627,520)
Closing funding surplus / (deficit)		0	187,222	2,497,797

(b) Non-cash amounts 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*.

	Adopted Budget	YTD Budget (a)	YTD Actual (b)
Non-cash amounts excluded from operating activities	\$	\$	\$
Adjustments to operating activities			
Less: Movement in liabilities associated with restricted cash			1,556
Add: Depreciation	1,568,999	392,220	0
Total non-cash amounts excluded from operating activities	1,568,999	392,220	1,556

(c) Current assets and liabilities excluded from budgeted deficiency

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.

		Adopted Budget Opening 30 June 2023	Last Year Closing 30 June 2023	Year to Date 30 September 2023
Adjustments to net current assets		\$	\$	\$
Less: Reserve accounts	4	(846,420)	(928,642)	(941,183)
Less: Financial assets at amortised cost - self supporting loans	7	(44,365)	(44,365)	(44,365)
Add: Current liabilities not expected to be cleared at the end of the year:				
- Current portion of borrowings	10	(70,293)	222,819	213,059
- Current portion of lease liabilities	11	34,122	29,499	29,499
- Current portion of employee benefit provisions held in reserve	4	113,914	113,914	115,470
Total adjustments to net current assets	note 2(i)	(813,042)	(606,775)	(627,520)

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.

SHIRE OF GOOMALLING
SUPPLEMENTARY INFORMATION

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SHIRE OF GOOMALLING
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 30 SEPTEMBER 2023

1 KEY INFORMATION

Funding Surplus or Deficit Components

Funding surplus / (deficit)				
	Adopted Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)
Opening	\$0.21 M	\$0.21 M	\$0.19 M	(\$0.02 M)
Closing	\$0.00 M	\$2.69 M	\$2.50 M	(\$0.19 M)

Refer to Statement of Financial Activity

Cash and cash equivalents		
	\$	% of total
Unrestricted Cash	\$1.50 M	60.9%
Restricted Cash	\$0.96 M	39.1%

Refer to 3 - Cash and Financial Assets

Payables		
	\$	% Outstanding
Trade Payables	\$0.25 M	
0 to 30 Days		100.0%
Over 30 Days		0.0%
Over 90 Days		0.0%

Refer to 8 - Payables

Receivables		
	\$	% Collected
Rates Receivable	\$0.75 M	72.5%
Trade Receivable	\$0.34 M	% Outstanding
Over 30 Days		90.1%
Over 90 Days		88.3%

Refer to 6 - Receivables

Key Operating Activities

Amount attributable to operating activities			
Adopted Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)
\$1.98 M	\$2.88 M	\$2.78 M	(\$0.10 M)

Refer to Statement of Financial Activity

Rates Revenue		
	\$	% Variance
YTD Actual	\$2.29 M	
YTD Budget	\$2.29 M	(0.1%)

Refer to 9 - Rate Revenue

Grants and Contributions		
	\$	% Variance
YTD Actual	\$0.95 M	
YTD Budget	\$0.97 M	(1.4%)

Refer to 13 - Grants and Contributions

Fees and Charges		
	\$	% Variance
YTD Actual	\$0.56 M	
YTD Budget	\$0.57 M	(1.9%)

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)
(\$2.04 M)	(\$0.38 M)	(\$0.45 M)	(\$0.06 M)

Refer to Statement of Financial Activity

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

Asset Acquisition		
	\$	% Spent
YTD Actual	\$0.69 M	
Adopted Budget	\$3.81 M	(82.0%)

Refer to 5 - Capital Acquisitions

Capital Grants		
	\$	% Received
YTD Actual	\$0.33 M	
Adopted Budget	\$2.88 M	(88.5%)

Refer to 5 - Capital Acquisitions

Key Financing Activities

Amount attributable to financing activities			
Adopted Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)
(\$0.15 M)	(\$0.02 M)	(\$0.02 M)	\$0.00 M

Refer to Statement of Financial Activity

Borrowings	
Principal repayments	(\$0.01 M)
Interest expense	\$0.00 M
Principal due	\$2.37 M

Refer to 10 - Borrowings

Reserves	
Reserves balance	\$0.94 M
Interest earned	\$0.01 M

Refer to 4 - Cash Reserves

Lease Liability	
Principal repayments	\$0.00 M
Interest expense	\$0.00 M
Principal due	\$0.05 M

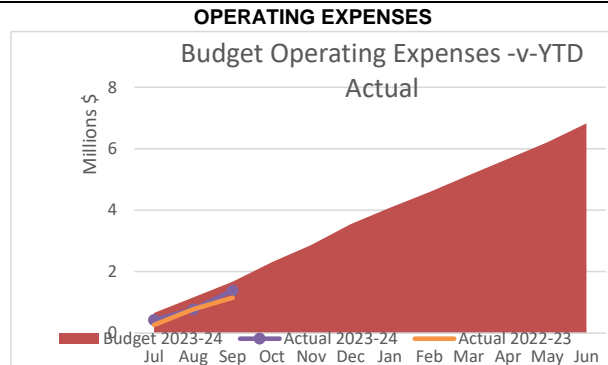
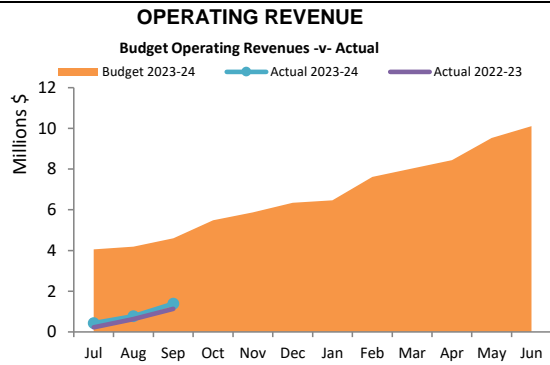
Refer to Note 11 - Lease Liabilities

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

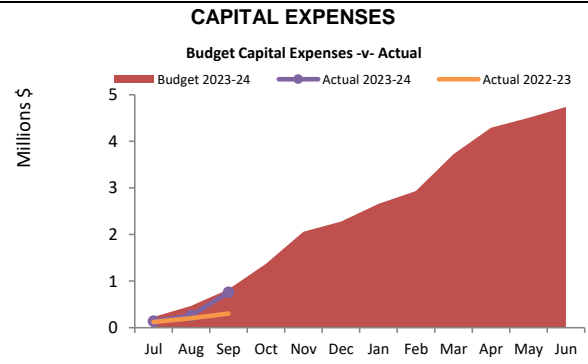
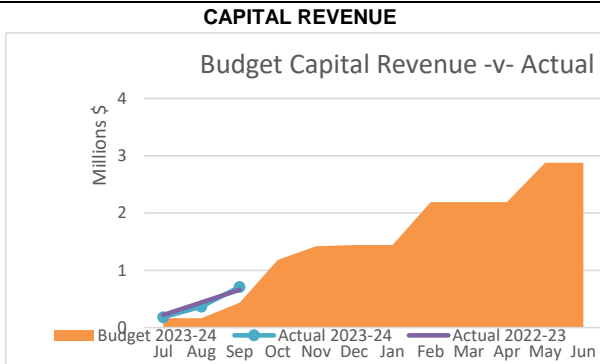
**SHIRE OF GOOMALLING
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 30 SEPTEMBER 2023**

2 KEY INFORMATION - GRAPHICAL

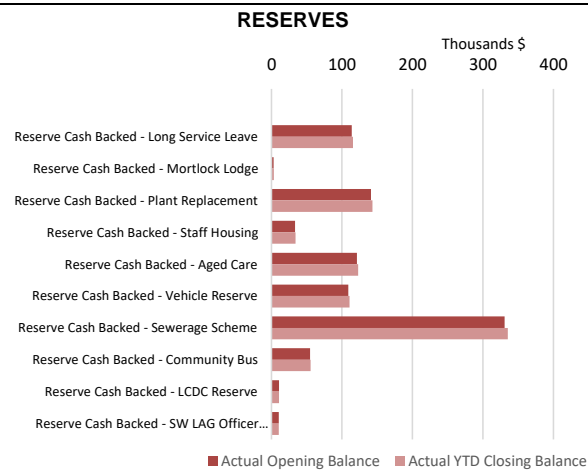
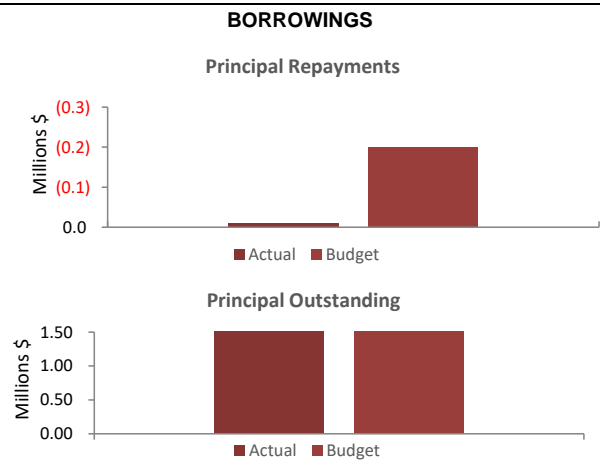
OPERATING ACTIVITIES



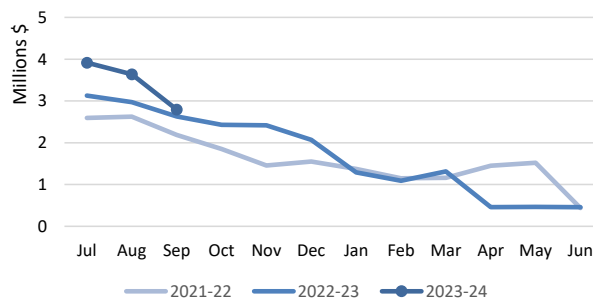
INVESTING ACTIVITIES



FINANCING ACTIVITIES



Closing funding surplus / (deficit)



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

**SHIRE OF GOOMALLING
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 30 SEPTEMBER 2023**

3 CASH AND FINANCIAL ASSETS

Description	Classification	Unrestricted	Restricted	Total Cash	Trust	Institution	Interest Rate	Maturity Date
		\$	\$	\$	\$			
Floats	Cash and cash equivalents	550	0	550	0			
Municipal Bank Account	Cash and cash equivalents	1,494,993	0	1,494,993	0	Bendigo		
Trust Bank Account	Cash and cash equivalents	0	0	0	28,549	Bendigo		
Medical Surgery Bank Account	Cash and cash equivalents		20,640	20,640	0	Bendigo		
Term Deposits - Reserve	Financial assets at amortised cost	0	622,273	622,273		Bendigo	4.05%	28/04/2024
Term Deposit	Financial assets at amortised cost	5,162	0	5,162		Bendigo	4.30%	28/11/2023
Term Deposit - Resere	Financial assets at amortised cost	0	308,525	308,525		Bendigo	4.55%	17/10/2023
Term Depos - Skeleton Weed AL & L	Financial assets at amortised cost	0	10,385	10,385		Bendigo	4.75%	17/06/2024
Total		1,500,705	961,823	2,462,528	28,549			
Comprising								
Cash and cash equivalents		1,495,543	20,640	1,516,183	28,549			
Financial assets at amortised cost		5,162	941,183	946,345	0			
		1,500,705	961,823	2,462,528	28,549			

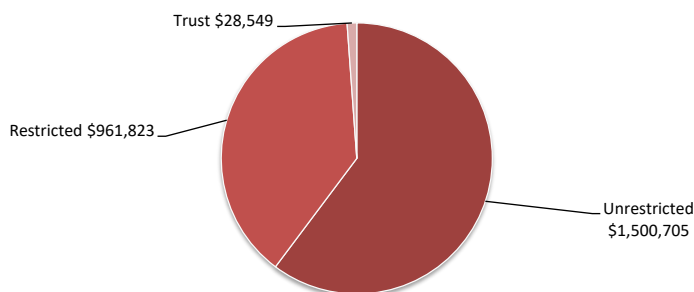
KEY INFORMATION

Cash and cash equivalents include cash on hand, cash at bank, deposits available on demand with banks and other short term highly liquid investments 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. 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.



**SHIRE OF GOOMALLING
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 30 SEPTEMBER 2023**

4 RESERVE ACCOUNTS

	Budget Opening Balance	Budget Interest Earned	Budget Transfer s In (+)	Budget Transfer s Out (-)	Budget Closing Balance	Actual Opening Balance	Actual Interest Earned	Actual Transfer s In (+)	Actual Transfer s Out (-)	Actual YTD Closing Balance
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Reserve Cash Backed - Long Service Leave	113,914	4,634	0	0	118,548	113,914	1,556	0	0	115,470
Reserve Cash Backed - Mortlock Lodge	3,203	131	0	0	3,334	3,203	44	0	0	3,247
Reserve Cash Backed - Plant Replacement	141,283	5,748	0	(100,000)	47,031	141,283	1,930	0	0	143,213
Reserve Cash Backed - Staff Housing	33,614	1,367	0	0	34,981	33,614	459	0	0	34,073
Reserve Cash Backed - Aged Care	121,152	4,929	0	(20,000)	106,081	121,152	1,655	0	0	122,807
Reserve Cash Backed - Vehicle Reserve	109,128	4,439	0	0	113,567	109,128	1,490	0	0	110,618
Reserve Cash Backed - Sewerage Scheme	330,620	13,450	0	0	344,070	330,620	4,515	0	0	335,135
Reserve Cash Backed - Community Bus	54,787	2,229	0	0	57,016	54,787	748	0	0	55,535
Reserve Cash Backed - LCDC Reserve	10,556	429	0	0	10,985	10,556	144	0	0	10,700
Reserve Cash Backed - SW LAG Officer AL/LSL	10,385	422	0	0	10,807	10,385	0	0	0	10,385
	928,642	37,778	0	(120,000)	846,420	928,642	12,541	0	0	941,183

5 CAPITAL ACQUISITIONS

	Adopted		YTD Actual	YTD Actual Variance
	Budget	YTD Budget		
Capital acquisitions	\$	\$	\$	\$
Buildings	849,200	174,000	72,027	(101,973)
Furniture and equipment	10,000	10,000	0	(10,000)
Plant and equipment	295,000	0	0	0
Acquisition of property, plant and equipment	1,154,200	184,000	72,027	(111,973)
Infrastructure - roads	3,584,889	636,837	685,082	48,245
Infrastructure - Other Infrastructure	222,000	0	2,000	2,000
Acquisition of infrastructure	3,806,889	636,837	687,082	50,245
Total capital acquisitions	4,961,089	820,837	759,109	(61,728)
Capital Acquisitions Funded By:				
Capital grants and contributions	2,877,160	436,233	329,786	(106,447)
Lease liabilities	39,243	0	0	0
Reserve accounts				
Reserve Cash Backed - Plant Replacement	100,000	0	0	0
Reserve Cash Backed - Aged Care	20,000	0	0	0
Contribution - operations	1,924,686	384,604	429,323	44,719
Capital funding total	4,961,089	820,837	759,109	(61,728)

SIGNIFICANT ACCOUNTING POLICIES

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.

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.

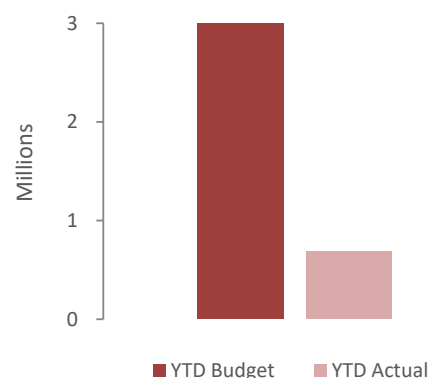
Initial recognition and measurement for assets held at cost

Plant and equipment including furniture and equipment is recognised at cost on acquisition in accordance with *Financial Management Regulation 17A*. Where acquired at no cost the asset is initially recognise at fair value. Assets held at cost are depreciated and assessed for impairment annually.

Initial recognition and measurement between mandatory revaluation dates for assets held at fair value

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.

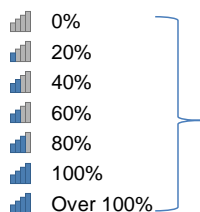
Payments for Capital Acquisitions



5 CAPITAL ACQUISITIONS - DETAILED

Capital expenditure total

Level of completion indicators



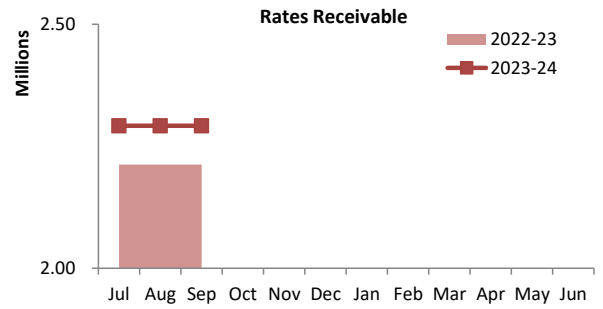
Percentage Year to Date Actual to Annual Budget expenditure where the expenditure over budget highlighted in red.

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

Account Description	Adopted			Variance (Under)/Over
	Budget	YTD Budget	YTD Actual	
	\$	\$	\$	\$
Buildings				
98001 Capital housing Up grades	221,700	64,000	34,780	29,220
138001 Public Buildings - Capital upgrade projects	527,500	50,000	0	50,000
118005 Town Hall Ceiling Upgrade - LRCIP	100,000	60,000	37,247	22,753
Plant & Equipment				
123915 Replacement Loader (GO 024)	230,000	0	0	0
123916 Replacement Utility	50,000	0	0	0
123913 Miscellaneous Small Plant	15,000	0	0	0
Furniture & Equipment				
48006 Replacement Phone System	10,000	10,000	0	10,000
Infrastructure - Roads				
129901 EXPENSE - R 2 R Construction	334,000	2,571	0	2,571
129904 EXPENSE - Regional Road Group Construction	618,350	154,587	510,087	(355,500)
129908 EXPENSE - Wheatbelt Secondary Freight Network	2,000,939	479,679	174,995	304,684
129912 Black Spot Funding	180,000	0	0	0
129910 Local Road and Community Infrastructure Program	50,000	0	0	0
129914 MRWA - Bridge Capital	401,600	0	0	0
Infrastructure - Other				
118006 Anstey Park - Upgrade -LRCIP	222,000	0	2,000	-2000
	4,961,089	820,837	759,109	61,728

6 RECEIVABLES

Rates receivable	30 Jun 2023	30 Sep 2023
	\$	\$
Opening arrears previous years	145,098	145,122
Levied this year	2,340,220	2,569,130
Less - collections to date	(2,340,196)	(1,967,640)
Gross rates collectable	145,122	746,612
Net rates collectable	145,122	746,612
% Collected	94.2%	72.5%



Receivables - general	Credit	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$	\$
Receivables - general	(7,195)	29,062	2,648	1,375	194,789	220,679
Percentage	(3.3%)	13.2%	1.2%	0.6%	88.3%	
Balance per trial balance						
Sundry Receivables		0	0	0	0	220,679
GST Receivables		0	0	0	0	76,261
SS Loan _ MSC reimbursement of principal		0	0	0	0	44,365
Total receivables general outstanding						341,305

Amounts shown above include GST (where applicable)

KEY INFORMATION

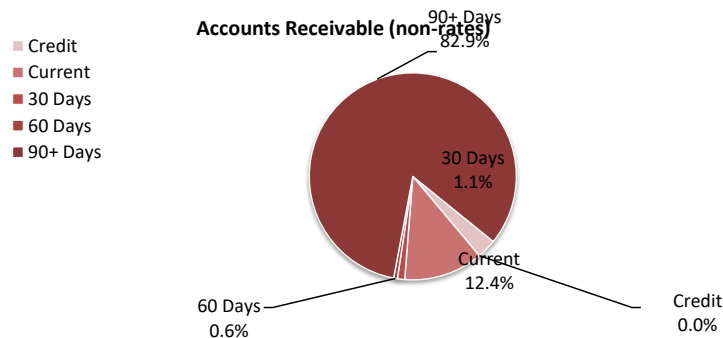
Trade and other receivables include amounts due from ratepayers for unpaid rates and service charges and other amounts due from third parties for goods and services performed in the ordinary course of business.

Trade receivables are recognised at original invoice amount less any allowances for uncollectable 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.

Classification and subsequent measurement

Receivables which are generally due for settlement within 30 days except rates receivables which are expected to be collected within 12 months are classified as current assets. All other receivables such as, deferred pensioner rates receivable after the end of the reporting period are classified as non-current assets.

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



7 OTHER CURRENT ASSETS

Other current assets	Opening Balance 1 July 2023	Asset Increase	Asset Reduction	Closing Balance 30 September 20
	\$	\$	\$	\$
Inventory				
Stock on Hand	28,451	0	6,295	34,746
Land held for resale				
Cost of acquisition	134,000	0	0	134,000
Total other current assets	162,451	0	6,295	168,746

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.

Land held for resale

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

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

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

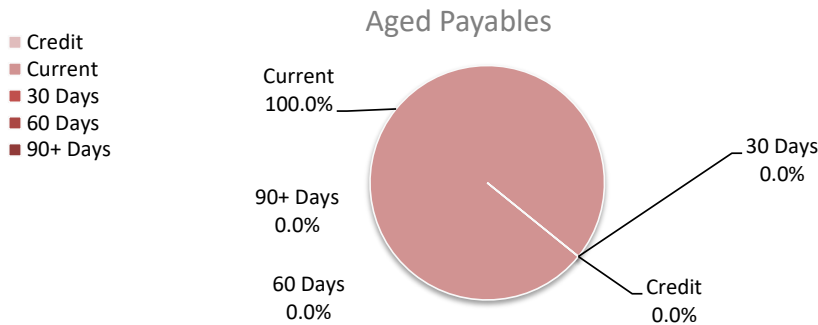
8 PAYABLES

Payables - general	Credit	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$	\$
Payables - general	0	10,435	0	0	0	10,435
Percentage	0.0%	100.0%	0.0%	0.0%	0.0%	
Balance per trial balance						
Sundry creditors	0	245,412	0	0	0	245,412
ATO liabilities	0	47,542	0	0	0	47,542
GST Payable	0	19,629	0	0	0	19,629
Bonds & Deposits	0	13,377	0	0	0	13,377
Total payables general outstanding						325,960

Amounts shown above include GST (where applicable)

KEY INFORMATION

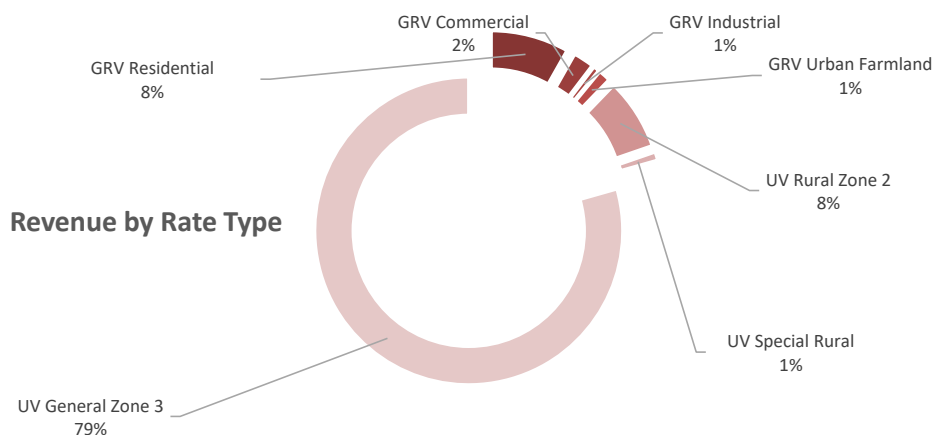
Trade and other payables represent liabilities for goods and services provided to the Shire prior to the end of the period that are unpaid and arise when the Shire becomes obliged to make future payments in respect of the purchase of these goods and services. The amounts are unsecured, are recognised as a current liability and are normally paid within 30 days of recognition. The carrying amounts of trade and other payables are considered to be the same as their fair values, due to their short-term nature.



9 RATE REVENUE

General rate revenue

RATE TYPE	Rate in	Number of	Rateable	Budget	YTD Actual
	\$ (cents)	Properties	Value	Total Revenue	Total Revenue
				\$	\$
Gross rental value					
GRV Residential	0.12236	124	1,360,562	166,484	166,484
GRV Commercial	0.13090	18	335,264	43,886	43,886
GRV Industrial	0.13174	11	94,815	12,491	12,491
GRV Urban Farmland	0.11690	18	220,896	25,823	25,823
Unimproved value					
UV Rural Zone 2	0.00494	44	30,381,000	150,052	152,052
UV Special Rural	0.01130	13	1,607,000	18,159	18,159
UV General Zone 3	0.00500	219	322,717,000	1,613,585	1,613,585
Sub-Total		447	356,716,537	2,030,480	2,032,480
Minimum payment					
Minimum Payment \$					
Gross rental value					
GRV Residential	1,056	96	536,507	101,376	101,376
GRV Commercial	980	12	36,412	11,760	11,760
GRV Industrial	617	7	12,675	4,319	4,319
GRV Urban Farmland	787	7	24,251	5,509	5,509
Unimproved value					
UV Rural Zone 2	841	29	4,155,500	24,389	24,389
UV Special Rural	1,170	5	438,000	5,850	5,850
UV General Zone 3	1,133	97	9,710,059	109,901	109,901
Sub-total		253	14,913,404	263,104	263,104
Amount from general rates				2,293,584	2,295,584
Ex-gratia rates				46,636	46,636
Total general rates				2,340,220	2,342,220
Specified area rates					
Rate in \$ (cents)					
Sewerage				226,564	226,564
Sewerage - Religious Church				3,436	346
Total specified area rates			0	230,000	226,910
Total				2,570,220	2,569,130



10 BORROWINGS

Repayments - borrowings

Information on borrowings	Particulars	Loan No.	New Loans			Principal Repayments		Principal Outstanding		Interest Repayments	
			1 July 2023	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget
			\$	\$	\$	\$	\$	\$	\$	\$	\$
	Aged Housing Wollyam St	114	122,623	0	0	(9,760)	(20,040)	112,863	102,583	3,228	6,534
	New Sports Pavilion	111	1,020,693	0	0	0	(32,554)	1,020,693	988,139	0	64,809
	Rural Community Centre	106	284,563	0	0	0	(22,916)	284,563	261,647	0	11,617
	Bank Overdraft-subdivision Grange	116	834,000	0	0	0	(80,565)	834,000	753,435	0	36,384
			<u>2,261,879</u>	<u>0</u>	<u>0</u>	<u>(9,760)</u>	<u>(156,075)</u>	<u>2,252,119</u>	<u>2,105,804</u>	<u>3,228</u>	<u>119,344</u>
	Self supporting loans										
	Self Support Loan MSC		117,451	0	0	0	(44,365)	117,451	73,086	0	9,734
			<u>117,451</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>(44,365)</u>	<u>117,451</u>	<u>73,086</u>	<u>0</u>	<u>9,734</u>
	Total		2,379,330	0	0	(9,760)	(200,440)	2,369,570	2,178,890	3,228	129,078
	Current borrowings		200,440					0			
	Non-current borrowings		<u>2,178,890</u>					<u>2,369,570</u>			
			2,379,330					2,369,570			

All debenture repayments were financed by general purpose revenue.

Self supporting loans are financed by repayments from third parties.

KEY INFORMATION

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.

Fair values of borrowings are not materially different to their carrying amounts, since the interest payable on those borrowings is either close to current market rates or the borrowings are of a short term nature. Non-current borrowings fair values are based on discounted cash flows using a current borrowing rate.

11 LEASE LIABILITIES

Movement in carrying amounts

Information on leases Particulars	Lease No.	1 July 2023	New Leases		Principal Repayments		Principal Outstanding		Interest Repayments	
			Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget
		\$	\$	\$	\$	\$	\$	\$	\$	\$
GO015 Ford Utility (WM)	6463413	1,140	0	0	0	(1,140)	315	0	0	(27)
GO040 Ford Escape (DCEO)	6597792	18,927	0	0	0	(5,481)	18,470	13,446	0	(323)
GOSHIRE Ford Escape (CDO)	6597793	26,127	0	0	0	(5,541)	26,589	31,668	0	(432)
GO015 Ford Everest (WM)		0	0	39,243	0	(17,337)	0	21,906	0	(218)
Total		46,194	0	39,243	0	(29,499)	45,374	67,020	0	(1,000)
Current lease liabilities		29,499					29,499			
Non-current lease liabilities		16,695					16,695			
		46,194					46,194			

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.

12 OTHER CURRENT LIABILITIES

	Note	Opening Balance 1 July 2023	Liability transferred from/(to) non current	Liability Increase	Liability Reduction	Closing Balance 30 September 2023
		\$	\$	\$	\$	\$
Other current liabilities						
Other liabilities						
Contract liabilities		681,621	0	0	0	681,621
Total other liabilities		681,621	0	0	0	681,621
Employee Related Provisions						
Provision for annual leave		297,780	0	0	0	297,780
Provision for long service leave		393,407	0	0	0	393,407
Total Provisions		691,187	0	0	0	691,187
Total other current liabilities		1,372,808	0	0	0	1,372,808

Amounts shown above include GST (where applicable)

A breakdown of contract liabilities and associated movements is provided on the following pages at Note 13

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 Related Provisions

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 employee related 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.

Contract liabilities

An entity's obligation to transfer goods or services to a customer for which the entity has received consideration (or the amount is due) from the customer.

Capital grant/contribution liabilities

Grants to acquire or construct recognisable non-financial assets to identified specifications be constructed to be controlled by the Shire are recognised as a liability until such time as the Shire satisfies its obligations under the agreement.

13 GRANTS, SUBSIDIES AND CONTRIBUTIONS

Provider	Unspent grant, subsidies and contributions liability					Grants, subsidies and contributions revenue					YTD Revenue Actual
	Liability	Increase in Liability	Decrease in Liability	Liability	Current Liability	Adopted Budget Revenue	YTD Budget	Annual Budget	Budget Variations	Expected	
	1 July 2023		(As revenue)	30 Sep 2023	30 Sep 2023						
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Grants and subsidies											
GRANTS - General Purpose	0	0	0	0	0	595,000	6,157	595,000	0	595,000	6,157
GRANTS - Untied Road Grants	0	0	0	0	0	455,000	5,781	455,000	0	455,000	5,781
REVENUE - ESL Grant	0	0	0	0	0	55,000	13,749	55,000	0	55,000	8,130
REVENUE - Other Grant Funding	4,815	0	0	4,815	4,815	125,000	125,000	125,000	0	125,000	125,000
REVENUE - Grant SW LAG Naremben	0	0	0	0	0	245,000	245,000	245,000	0	245,000	245,000
REVENUE - Grant SW LAG Yilgarn	0	0	0	0	0	248,000	248,000	248,000	0	248,000	248,000
REVENUE - Grant SW LAG Lower Lockhart	24,954	0	0	24,954	24,954	152,000	152,000	152,000	0	152,000	152,000
REVENUE - Grant SW LAG Central Wheatbelt	7,365	0	0	7,365	7,365	30,000	30,000	30,000	0	30,000	30,000
REVENUE - Direct Grant	0	0	0	0	0	113,000	113,000	113,000	0	113,000	113,445
REVENUE - Other Economic Services	6,128	0	0	6,128	6,128	20,000	0	20,000	0	20,000	0
	43,261	0	0	43,261	43,261	2,038,000	938,687	2,038,000	0	2,038,000	933,513
Contributions											
Various Contributions	0	0	0	0	0	357,600	29,794	357,600	0	357,600	21,140
	0	0	0	0	0	357,600	29,794	357,600	0	357,600	21,140
TOTALS	43,261	0	0	43,261	43,261	2,395,600	968,481	2,395,600	0	2,395,600	954,653

14 CAPITAL GRANTS, SUBSIDIES AND CONTRIBUTIONS

Provider	Capital grant/contribution liabilities					Capital grants, subsidies and contributions revenue					
	Liability	Increase in Liability	Decrease in Liability	Liability	Current Liability	Adopted Budget	YTD	Annual	Budget	YTD Revenue	
	1 July 2023	(As revenue)		30 Sep 2023	30 Sep 2023	Revenue	Budget	Budget	Variations	Expected	Actual
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Capital grants and subsidies											
GRANTS - Federal Government	179,585	0	0	179,585	179,585	497,727	0	497,727	0	497,727	0
REVENUE - Grants Regional Road Group	0	0	0	0	0	436,233	436,233	436,233	0	436,233	329,786
Revenue - Grant Wheatbelt Secondary Freight Network	0	0	0	0	0	1,684,956	0	1,684,956	0	1,684,956	0
REVENUE - Grants R 2 R	45,577	0	0	45,577	45,577	234,244	0	234,244	0	234,244	0
REVENUE - Grants Black Spot	12,714	0	0	12,714	12,714	24,000	0	24,000	0	24,000	0
REVENUE - Grants Bridge Construction	400,483	0	0	400,483	400,483	0	0	0	0	0	0
	638,359	0	0	638,359	638,359	2,877,160	436,233	2,877,160	0	2,877,160	329,786



9.4 SCHEDULE OF ACCOUNTS PAID 1 SEPTEMBER TO 30 SEPTEMBER

File Reference	Not applicable
Disclosure of Interest	Nil
Applicant	Not Applicable
Previous Item Numbers	No Direct
Date	12 September 2023
Author	Deb Horton, Accounts Payable
Authorising Officer	Natalie Bird, Finance Manager
<p>Attachments</p> <ol style="list-style-type: none"> Schedule of Payments – September 2023 Corporate Credit Card Statements August 2023 	

Summary

FUND VOUCHERS AMOUNT

EFT 5886 to 5990	\$642,924.47
Direct Debits 8599 to 8600	\$3,356.31
Cheques 15484 to 15485	\$13,673.11
Payroll JNL 6896, 6901 & 6909	\$178,391
Super DD16788, 16907 & 16977	\$31,672.88
TOTAL	\$870,017.77

Voting Requirements

Simple Majority

OFFICER'S RECOMMENDATION

That the Council:

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

FUND VOUCHERS AMOUNT

EFT 5886 to 5990	\$642,924.47
Direct Debits 8599 to 8600	\$3,356.31
Cheques 15484 to 15485	\$13,673.11
Payroll JNL 6896, 6901 & 6909	\$178,391
Super DD16788, 16907 & 16977	\$31,672.88
TOTAL	\$870,017.77



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

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.



12.1 CONFIDENTIAL - OFFER TO PURCHASE PROPERTY – LOT 202 GRANGE STREET

File Reference:	4.06C
Disclosure of Interest:	Nil
Applicant:	
Previous Item Numbers:	
Date:	12 October 2023
Author:	Peter Bentley – Chief Executive Officer
Authorising Officer:	Peter Bentley – Chief Executive Officer
Attachments	1.

In Summary

To Consider an offer from XXXXXXXXX to purchase Lot 202 Grange Street Goomalling for XXXXXXXX

Background

The Shire of Goomalling has received an offer from the XXXXXXXXX for the purchase of Lot 202 Grange Street, one back from the corner of Grange Street and Toodyay Road.

Consultation

Nil other

Policy

This matter is not directly dealt with by policy.

Statutory Environment

- Local Government Act (1995)

3.58. Disposing of property

- (1) In this section —
 - dispose** includes to sell, lease, or otherwise dispose of, whether absolutely or not;
 - property** includes the whole or any part of the interest of a local government in property, but does not include money.
- (2) Except as stated in this section, a local government can only dispose of property to —
 - (a) the highest bidder at public auction; or
 - (b) the person who at public tender called by the local government makes what is, in the opinion of the local government, the most acceptable tender, whether or not it is the highest tender.



- (3) A local government can dispose of property other than under subsection (2) if, before agreeing to dispose of the property —
- (a) it gives local public notice of the proposed disposition —
 - (i) describing the property concerned; and
 - (ii) giving details of the proposed disposition; and
 - (iii) inviting submissions to be made to the local government before a date to be specified in the notice, being a date not less than 2 weeks after the notice is first given;and
 - (b) it considers any submissions made to it before the date specified in the notice and, if its decision is made by the council or a committee, the decision and the reasons for it are recorded in the minutes of the meeting at which the decision was made.
- (4) The details of a proposed disposition that are required by subsection (3)(a)(ii) include —
- (a) the names of all other parties concerned; and
 - (b) the consideration to be received by the local government for the disposition; and
 - (c) the market value of the disposition —
 - (i) as ascertained by a valuation carried out not more than 6 months before the proposed disposition; or
 - (ii) as declared by a resolution of the local government on the basis of a valuation carried out more than 6 months before the proposed disposition that the local government believes to be a true indication of the value at the time of the proposed disposition.
- (5) This section does not apply to —
- (a) a disposition of an interest in land under the *Land Administration Act 1997* section 189 or 190; or
 - (b) a disposition of property in the course of carrying on a trading undertaking as defined in section 3.59; or
 - (c) anything that the local government provides to a particular person, for a fee or otherwise, in the performance of a function that it has under any written law; or
 - (d) any other disposition that is excluded by regulations from the application of this section.

[Section 3.58 amended: No. 49 of 2004 s. 27; No. 17 of 2009 s. 10.]

Financial Implications

The likely financial impact on the Council will be an increase in the revenue from the sale.

Strategic Implications

Shire of Goomalling Community Strategic Plan 2019-2028	
	Not directly dealt with in the Community Strategic Plan



Comment/Conclusion

Last Year the Council received a valuation of \$70,000 for the property as part of its fair value process. It is unlikely that the property has reduced in value since that time.

Council Could:

- Accept the offer, give local public notice of the proposed sale, advertise the proposal for a period of not less than two weeks and, mindful of any submissions, proceed to sale by private treaty following consideration of any public submissions;
- Determine a price above the offer of say \$xxxxx which roughly meets halfway to the offered amount and undertake the same advertising and public comment process before agreeing to sale by private treaty;
- The Council can hold out for the valuation price and again undertake the advertising and public comment process before agreeing to the sale.

Voting Requirements

Simple Majority

OFFICERS' RECOMMENDATION

That the Council:

1. Direct the CEO to advise xxxxxxxxxx that Council will be prepared to sell Lot 202 Grange Street for \$xxxxxx;
2. If this offer is accepted direct that the CEO undertake the advertising and public comment process for at least 14 days as per Section 3.58 (3) and if no submissions are received, to progress the sale by public treaty of the property to xxxxxxxxxxxxxx.



13. INFORMATION BULLETIN

13.1 INWARD CORRESPONDENCE LISTING

Tahnee Bird – Community Development Officer

Date Received	From	Description	File Number	Distribution
04/09/2023	NHVR	National Heavy Vehicle Regulator – Local Government Update – Special Edition		Cr Haywood email 04/09/2023
07/09/2023	Wheatbelt NRM	Wheatbelt NRM Notice of AGM		Cr Haywood email 07/09/2023
11/09/2023	Wendy & Ken Nottle	Compliments – Slater Homestead		Email 11/09/2023
13/09/2023	Insight Communications	Workspace Week 2023 – A community Health Initiative		Email 14/09/2023
18/09/2023	Rural Water Council	Meeting with the Minister		Email 19/09/2023
27/09/2023	DLGCI	Local Matters September 2023		Email 28/09/2023

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13.2 ACTION LIST
 Peter Bentley

Item No	Action required	Status		Comments
		In prog	complete	
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. 	✓		



13.3 CEO'S REPORT
Peter Bentley

CEO's Report



13.4 WORKS MANAGER'S REPORT

David Long

WORKS CREW REPORT – SEPTEMBER 2023

DATE	WORK DESCRIPTION
1	Rubbish run/Refuse site maintenance/Railway Tce public toilets - clean/Meckering rd. - SLK 12.90 to 14.70 and 14.70 - 18.04 -Verge widening as per clearing permit conditions, cart spoil to Patterson rd. offset site/White St - Inspect and replace signs and guide posts where required, prune overhanging vegetation.
2	WEEKEND
3	WEEKEND
4	Rubbish run/Refuse site maintenance/Railway Tce public toilets - clean/Meckering rd. - SLK 12.90 to 14.70 and 14.70 - 18.04 -Verge widening as per clearing permit conditions, cart spoil to Patterson rd. offset site.
5	Meckering rd. - SLK 12.90 to 14.70 and 14.70 - 18.04 -Verge widening as per clearing permit conditions, cart spoil to Patterson rd. offset site/Oak Park rd. - repair damaged culvert/Schell rd. - Prune overhanging vegetation/Kroe Hut Rd - Inspect and replace signs and guide posts where required, prune overhanging vegetation.
6	Rubbish run/Refuse site maintenance/Railway Tce public toilets - clean/Meckering rd. - SLK 12.90 to 14.70 and 14.70 - 18.04 -Verge widening as per clearing permit conditions, cart spoil to Patterson rd. offset site//Schell rd. - Prune overhanging vegetation/Rowles Rd - Inspect and replace signs and guide posts where required, prune overhanging vegetation.
7	Meckering rd. - SLK 12.90 to 14.70 and 14.70 - 18.04 -Verge widening as per clearing permit conditions, cart spoil to Patterson rd. offset site/Jennacubbine Hall and Townsite - Rake and remove debris, weed trim and control on surrounds/Throssell St - Culvert maintenance, desilt.
8	Rubbish run/Refuse site maintenance/Railway Tce public toilets - clean/Meckering rd. - SLK 12.90 to 14.70 and 14.70 - 18.04 -Verge widening as per clearing permit conditions, cart spoil to Patterson rd. offset site/Works Requests - Complete various tasks and deliveries from works request forms/Unsealed road network - inspect, repair signage and guideposts where required- prune vegetation blocking signs, prune overhanging vegetation on verges.
9	WEEKEND
10	WEEKEND

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11	Rubbish run/Refuse site maintenance/Railway Tce public toilets - clean/Robert rd. - Gravel sheet clay and rock areas/Verge Side Collection - Pick up household refuse form street verges/Footpaths - Repair damaged sections of footpaths with DWC assisting.
12	Robert rd. - Gravel sheet clay and rock areas/Footpaths - Repair damaged sections of footpaths with DWC assisting/Haywood St - Tree pruning works with excavator, mulcher/GSC ovals - Deliver materials for school sports/Cemetery - Burial duties.
13	Robert rd. - Gravel sheet clay and rock areas/Footpaths - Repair damaged sections of footpaths with DWC assisting/Calingiri rd. - Tree pruning works with excavator, mulcher/Jennacubbine hall - clean and restock for hire event.
14	Robert rd. - Gravel sheet clay and rock areas/Various roads - Remove fallen trees and limbs after storm event/William St - prune overhanging vegetation.
15	Rubbish run/Refuse site maintenance/Railway Tce public toilets - clean/Works Training - BWTM and TC reaccreditation/Slater St - Pruning overhanging vegetation.
16	WEEKEND
17	WEEKEND
18	Rubbish run/Refuse site maintenance/Railway Tce public toilets - clean/Jennacubbine townsite - Trim weeds , fallen trees and debris from around memorial site.
19	Robert rd. - Gravel sheet clay and rock areas/Schell rd. - Pruning overhanging vegetation/Wongamine rd. - remove fallen trees and limbs.
20	Rubbish run/Refuse site maintenance/Railway Tce public toilets - clean/Robert rd. - Gravel sheet clay and rock areas/Jennacubbine East - Gravel sheet potholes near hall/Schell rd. - Pruning overhanging vegetation/Townsite - Slashing of vacant blocks.
21	Robert rd. - Gravel sheet clay and rock areas/Cemetery - Rake and remove debris, weed control/Works Requests - Complete various tasks and deliveries from works request forms.
22	Rubbish run/Refuse site maintenance/Railway Tce public toilets - clean/Robert rd. - Gravel sheet clay and rock areas/Cemetery - Burial duties/Meckering rd. - Water trees in Berring rd. pit as per vegetation management offsets works for clearing permit.
23	WEEKEND
24	WEEKEND
25	PUBLIC HOLIDAY
26	Meckering rd. - SLK 19.91 to 21.91 -Verge widening as per clearing permit conditions, reconstructing drainage/GSC ovals - Remove verti mowing debris/Townsite - green waste verge collection.
27	Rubbish run/Refuse site maintenance/Railway Tce public toilets - clean/Meckering rd. - SLK 19.91 to 21.91 -Verge widening as per clearing permit conditions, reconstructing

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	drainage/GSC ovals - Remove verti mowing debris/Townsite - Prune overhanging branches on footpaths.
28	Meckering rd. - SLK 19.91 to 21.91 -Verge widening as per clearing permit conditions, reconstructing drainage/Brooksbank rd. - Remove fallen trees and limbs//Works Requests - Complete various tasks and deliveries from works request forms/Meckering rd. - Water trees in Watsons pit as per vegetation management offsets works for clearing permit.
29	Rubbish run/Refuse site maintenance/Railway Tce public toilets - clean/Meckering rd. - SLK 19.91 to 21.91 -Verge widening as per clearing permit conditions, reconstructing drainage/Townsite - Patching potholes on town streets with cold mix/Meckering rd. - Water trees in Berring rd. pit as per vegetation management offsets works for clearing permit.
30	WEEKEND

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MAINTENANCE GRADING REPORT – SEPTEMBER 2023

SOUTH WEST

SOUTH EAST

ROAD NAME	DATE	ROAD NAME	DATE
ANDERSON	27.7.22	ABBATOIR	10.6.22
BEBAKINE	22.9.23	BERRING	18.5.23
BEECROFT	9.6.23	BERRING E	22.2.23
BOLGART EAST	14.6.23	BOASE	19.9.23
CHITIBIN	27.9.23	BROOKSBANK	9.3.23
CLARKE	17.2.23	DICK ST	28.3.23
CLAY PIT	24.3.23	GEORGE ST	28.3.23
EATON	16.5.23	HAGBOOM STH	7.10.22
GOON GOONING	17.7.23	HAYWOOD ST	28.3.23
HUGHES	28.9.23	HULLOGINE	16.3.22
JENNACUBBINE E	20.9.23	KUNZIA WAY	29.3.23
KROE HUT	28.3.23	MARTINDALE WAY	29.3.23
LAWLER	21.9.23	PATTERSON	28.6.23
LEESON	27.9.23	PEAR TREE DRIVE	2.6.23
LONG FORREST	25.7.23	ROBERT	17.7.23
MC LEAN	20.7.23	SLATER ST	29.3.23
MUGGIN MUGGINS	29.9.23	SADLER	3.7.23
ROSSMORE	20.7.23	SALMON GUM WAY	1.6.23
ROWLES	23.3.23	SHORT ST	28.3.23
SAWYER	7.9.22	SMITH ST	2.6.23
SHEEN	3.10.23	UCARTY	30.6.23
SMITH	19.6.23	YORK GUM WAY	2.6.23
TYNDALL	10.7.23	WATERHOUSE WAY	2.6.23
WONGAMINE	28.9.23	WHITE ST	28.3.23
		WILLIAM ST	14.9.23

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NORTH WEST

ROAD NAME	DATE
BURNT HILL	28.8.23
BURABADJI	2.3.23
CACTI	5.9.23
CARTER	8.9.23
COULTHARD	18.3.22
DEW	7.9.23
DONALD	4.9.23
GLATZ	12.9.23
HAYWOOD	7.9.23
JONES	30.8.23
KONNONGORRING W	29.8.23
LORD	13.9.23
MORREL	26.4.23
PINKWERRY	27.4.23
WHITFIELD	25.4.23

NORTH EAST

ROAD NAME	DATE
BERRING	21.2.23
BOTHERLING E	23.6.23
BURABADJI E	22.6.23
BYBERDING	14.8.23
COOPER	19.4.23
DEAN	10.8.23
DOWERIN- KONNONGORRING	11.8.23
EGAN	21.2.23
EVANS	15.8.23
FAIRLEE	19.4.23
GABBY QUOI QUOI	9.8.23
GRIFFITH WHALEY	18.4.23
KALGUDDERING W	20.4.23
KING	28.2.23
LAKE	11.10.23
MOUNTJOY	10.8.23
NAMBLING NTH	22.2.23
OAKPARK	9.6.23
PRYOR	23.2.23
SAWYER	14.2.22
SHELL	23.2.23
SEIGERT	13.4.23
SLATER	21.2.23
SPARK	28.2.23
WHITE	14.4.23
WILLIAMS	17.4.23
BERRING	21.2.23



13.5 PARKS & GARDENS REPORT
 David Long

PARKS & GARDENS SEPTEMBER 2023

DATE	WORK DESCRIPTION
1	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 and Hockey oval - Liquid fertilise/Townsite - weed control vacant blocks.
2	WEEKEND
3	WEEKEND
4	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/Shire Offices - Blow down verandas and access areas, rake and remove leaves and debris from rear carpark/32 Eaton - mow lawns, garden bed maintenance/7 Forward - mow lawns, garden bed maintenance/Sealed road network - Weed control on verges.
5	Townsite - weed control vacant blocks, street verges/Millsteed - garden bed miniatous/Anstey - garden bed maintenance/GSC oval surrounds - clean up debris, weed control.
6	Sealed road network - Weed control on verges/Pavilion + Gym - edge and mow lawns, clean access areas and paths/Cricket Pitch - mow and fertilise.
7	Sealed road network - Weed control on verges/Hockey Oval - mow and line mark playing field.
8	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 - Weed control on vacant blocks/Townsite Lawns - edge and mow lawns on all parks and street verges/Football oval - mow and line mark playing field, top dress reticulation low areas.
9	WEEKEND
10	WEEKEND
11	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/Shire Offices - Blow down verandas and access areas, rake and remove leaves and debris from rear carpark/Daily watering schedule/Railway Tce lawns - reticulation inspection and repairs/Football oval - mow and prepare for school sports/Townsite - weed control on back laneways.

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12	Jennacubbine townsite - Weed control/Cricket pitch - spray for winter grass, weed resistance issues.
13	Townsite Lawns - edge and mow lawns on all parks and street verges, inspect and repair reticulation/Football and Hockey oval - mow/Pavilion + Gym - edge and mow lawns, clean access areas and paths.
14	Townsite Lawns -inspect and repair reticulation/Football and Hockey ovals - mow, remark lines for school sports carnival.
15	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/Anstey and Millstead Parks - garden bed maintenance and reticulation inspect and repair/Staff Training - BWTM + TC course.
16	WEEKEND
17	WEEKEND
18	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/Shire Offices - Blow down verandas and access areas, rake and remove leaves and debris from rear carpark/Townsite - Weed control on street verges and cemetery/Townsite Lawns - Remove grass around sprinklers.
19	Townsite Lawns - Remove grass around sprinklers, weed control/Football oval - Verti mow.
20	Townsite Lawns - Commence verti mowing/Football oval - Verti mow.
21	32 Eaton St - edge and mow lawns, garden bed maintenance/7 Forwards St - edge and mow lawns, garden bed maintenance/Railway Tce Lawns - verti mow and top dress/Pavilion + Gym - edge and mow lawns, clean access areas and paths/Cricket Pitch - mow and fertilise.
22	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/Mortlock Lodge - edge, mow lawns, garden bed maintenance.
23	WEEKEND
24	WEEKEND
25	PUBLIC HOLIDAY
26	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/Shire Offices - Blow down verandas and access areas, rake and remove leaves and debris from rear carpark/Railway Tce Lawns - Verti mow and top dress/Hockey oval - Verti mow.

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27	Railway Tce Lawns - Verti mow and top dress/Cricket Pitch - pre season renovations, verti mow, level low areas and top dress with clay.
28	Koomal Village - Garden bed maintenance/
29	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/41 High St - Mow front and rear yards, garden bed maintenance.
30	WEEKEND

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13.6 PLANT REPORT

David Long

SEPTEMBER 2023

				KMS/HRS
FLEET	MACHINE	KM/HRS START	KM/HRS END	COMPLETED
GO 009	UTE	-80125	84483	4358
GO 010	J DEERE	0	0	0
GO 015	SUV	-3955	7483	3528
GO 016	UTE	-200598	200620	22
GO 017	TRUCK	-239780	240480	700
GO 018	TRUCK	-290123	294820	4697
GO 019	TRUCK	-579632	582632	3000
GO 020	12 H	-17258	17385	127
GO 021	12 M	-10580	10628	48
GO 022	STEEL ROLLER	-4919	4923	4
GO 023	UTE	-221899	221693	-206
GO 024	LOADER	-10120	10140	20
GO 025	MULTI ROLLER	-3188	3192	4
GO 026	UTE	-239996	245665	5669
GO 027	TRUCK	-286688	287517	829
GO 028	BACKHOE	-912	912	0
GO 033	COASTER BUS	-186100	186250	150
GO 034	MASSEY	-7228	7255	27
GO 037	UTE	-113850	114392	542
GO 038	UTE	-178156	179423	1267
GO 039	UTE	-293960	297491	3531
GO 041	TRUCK	-171283	172800	1517
GO 042	UTE	-139698	145514	5816
GO 183	UTE	-139519	145132	5613
GO SHIRE1	BUS	-303256	309057	5801
GO 009	UTE	-80125	84483	4358
GO 010	J DEERE	0	0	0
GO 017	WATER TRUCK	Tank repairs,		
GO 020	CAT 12 H	Service		
GO 033	COASTER BUS	Steering, rust repairs		



13.7 BUILDING MAINTENANCE REPORT

David Long

BUILDING MAINTENANCE SEPTEMBER 2023

DATE	WORK DESCRIPTION
1	Pump station-Maintenance/Imhoff-maintenance./Public Toilets - Clean and restock.
2	WEEKEND
3	WEEKEND
4	Pump station-Maintenance/Imhoff-maintenance./Public Toilets - Clean and restock/Caravan Park - Replace washing machine/59 Railway Tce - Refurbishment works/Chlorinator - Replace acid dosing pump/Caravan Park - Unit 3 shower, bathroom repairs.
5	Public Toilets - Clean and restock/GSC pavilion - Remove and replace furniture for carpet cleaning/Mirabelle - Patching internal walls/Sewer - Clear blockage Hoddy St.
6	Public Toilets - Clean and restock/41 Throssell St - Repair damaged fence panels in backyard.
7	Public Toilets - Clean and restock/Recreation Dams - Fit new pump to triangle dam, transfer water from CBH to triangle dam.
8	Pump station-Maintenance/Imhoff-maintenance./Public Toilets - Clean and restock/43 Throssell St - Bathroom, door repairs/ Jennacubbine Hall - Set up tables and chairs for hire event.
9	WEEKEND
10	WEEKEND
11	Pump station-Maintenance/Imhoff-maintenance./Public Toilets - Clean and restock/Mirabelle - Patching internal walls.
12	Mirabelle - Patching and painting internal walls, ceilings and wood trim/Sewer - Clear blockage Hoddy St/32 Eaton - Organise bathroom refurbishment.
13	Senior Citizens - Replace toilet cistern/Konnongorring - Power meter readings/Pump station-Maintenance/Imhoff-maintenance./Mirabelle - Patching and painting internal walls, ceilings and wood trim.
14	Gumnuts - repair flyscreens and doors/Mirabelle - Patch and paint ceiling and internal walls.
15	Pump station-Maintenance/Imhoff-maintenance./Public Toilets - Clean and restock/Tennis

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	Pavilion - Door repairs.
16	WEEKEND
17	WEEKEND
18	Pump station-Maintenance/Imhoff-maintenance./Public Toilets - Clean and restock/Mirabelle - Patch and paint ceiling and internal walls.
19	Mirabelle - Patch and paint ceiling and internal walls.
20	Jennacubbine Hall - Replace toilet cisterns/Sewer - Clear blockage on Hoddy St.
21	Works Requests - Complete various tasks and deliveries from works request forms/Chlorinator - Maintenance on chemical probes and dosage pumps.
22	Pump station-Maintenance/Imhoff-maintenance./Public Toilets - Clean and restock/Mirabelle - Patch and paint ceiling and internal walls/Jennacubbine Hall - Power meter box repairs/Cemetery - Assist with burial duties.
23	WEEKEND
24	WEEKEND
25	PUBLIC HOLIDAY
26	GSC ovals - Remove grass debris from verti mowing ovals/Mirabelle - Paint ceiling and internal walls, gloss paint doors and wooden trimmings.
27	Mirabelle - Paint ceiling and internal walls, gloss paint doors and wooden trimmings/Townsite - Vergside pick up, green waste
28	Sewer - Clear blockage on Forrest St/Mirabelle -Completed Painting of ceiling and internal walls, gloss paint doors and wooden trimmings
29	Pump station-Maintenance/Imhoff-maintenance./Public Toilets - Clean and restock/59 Railway Tce - Refurbishment works
30	WEEKEND



13.8 COMMUNITY DEVELOPMENT OFFICER

Tahnee Bird

MEETINGS/EVENTS/TRAINING

26 September	Georgi Eddy, Basketball WA
16 October	Pioneers' Pathway Advisory Group Meeting – strategic plan review
17 October	Anstey Park pre-start meeting

GRANTS

STATUS	DETAILS
	<p>Activate Goomalling Grant</p> <ul style="list-style-type: none"> • \$1088 Mortlock Pony Club for two ways for their annual tetrathlon • \$1799 Goomalling Gym Gorup for new rower • \$1500 Goomalling Tennis Club for new equipment/nets for junior tennis coaching/school works and non-playing people to play social tennis.
Pending	<p>Quinlan street (\$TBC) (No update)</p> <ul style="list-style-type: none"> • The next round of WABN funding we will make application for a new pathway on Quinlan Street in the 2024-25/2025-26 round. The project will deliver a new pathway on Quinlan Street between Hoddy and Lockyer (as well as Hoddy Street crossing) in line with the Quinlan Street Road Closure/youth space development to ensure appropriate connectivity to the recreation ground. • Road closure cannot be funded as part of the program, however any new pathways can be included.
Current	<p>Goomalling Gumnuts – Softfall (no update)</p> <p>The softfall at the Gumnuts facility is in desperate need of replacement, ECRO advised it is a matter of urgency and was almost going to list the facility as non-compliant.</p> <p>I am assisting gumnuts with a funding strategy and project plan with the aim of replacement by September this year if FRRR funding is approved.</p> <p>Total cost is \$23,200 including Council's in-kind removal of existing Softfall which reduces the cash cost to Gumnuts by \$1650.</p> <p>Goomalling Community Opshop \$1000 confirmed Chalice Mines \$8000 confirmed Bendigo \$1000 confirmed FRRR \$10,000 – unsuccessful – GAC has only just completed a project with \$20,000 which likely impacted the grant. Considering the outcome of the project was comparable with the awarded grants. FRRR didn't formally notify Gumnuts.</p> <p>I suggested they also send an application to CBH using the project plan we've developed, however not sure that that was submitted.</p>



OPEN PROJECTS/EVENTS	
STATUS	DETAILS
Current/ongoing	<p>Pioneers' Pathway PP is a collaborative marketing initiative marketed in the Australia's Golden Outback – from Toodyay to Merredin following the prospecting route to the Goldfields.</p> <hr/> <p>Next meeting: 16 October 2023, Wyalkatchem Review strategic plan</p>
Ongoing/ongoing	<p>Experience Perth – Avon Tourism</p> <p>Avon Valley Tourism 2024 FY meeting with Destination Perth</p> <ol style="list-style-type: none"> 1. Avon Valley famil with tourism bloggers/influencers plan for 20-22 October with Goomalling – scheduled for Saturday 22 October. 2. Marketing campaign through out 2023-24 will focus on Art/heritage/culture 3. Reprint of the Avon Valley brochure has been arranged for January 2023 4. Hello Perth Planner for 2024 to be developed – over 40,000 were distributed in 2023 --- Sarah Clozza has advised that if we don't get enough advertisers that the brochure won't proceed which is a shame because this brochure has the greatest reach. Goomalling local business have been excellent with 4 out of the 8 tourism businesses taking up the ad. 5. Destination Perth has sent a Tourism Development Plan which needs feedback. 6. Events flyer/caravan parks and Free RV sites for the caravan and camping show to be developed. 7. Long term signage strategy for the region to be considered 8. Avon Regional Tourism Strategy to be developed
Design	<p>Anstey Park Revitalisation</p> <ul style="list-style-type: none"> • Midland Brick have confirmed they will supply materials for the project • Goomalling & Districts Community Bank has confirmed funding \$50,000 • Nature Play to adjust costing to include Wheatbelt Workcamp and shire labour components • Project has been brought forward 3 months with works commencing 30 October 2023 and will be completed by the end of November. • Subsurface mapping completed in August to confirm where all services are located.
Planning	<p>Club Light Program 2023-24 increase of funding scope, applicants can apply for up to 50% instead of 33% which is a massive increase.</p> <p><u>Scope</u> Upgrade lighting to meet current Australian Standards for playing their</p>

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	<p>respective sports and retrofit to LED to improve energy efficiency.</p> <p>Goomalling Bowling Club Application submitted and waiting for outcome</p> <p>Goomalling Football Club GRANT APPROVED - \$97,000+ -Tender documents have been completed -Tender advertised in Western Australia for Saturday 14 October 2023 paper.</p> <p>CSRFF - Swimming Pool TBC upgrades to large bowl – scope to be developed. Some LRCIP funding is allocated remedial works.</p>
PLANS	
Due 2 August 2023	Record Keeping Plan (submitted, waiting for approval)
Due 31 August 2023	Disability Access & Inclusion Plan (EHO to complete)
PIPELINE PROJECTS	
STATUS	DETAILS
On hold	Reconciliation Action Plan
On hold	Old Native Reserve preservation and interpretation
On hold	Healing Stories from Koomal
On hold	She Did
On hold	Youth Precinct
On hold	Cricket training nets

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14. MEETING CLOSURE