

Shire of Goomalling



COUNCIL MEETING MINUTES

April 2023

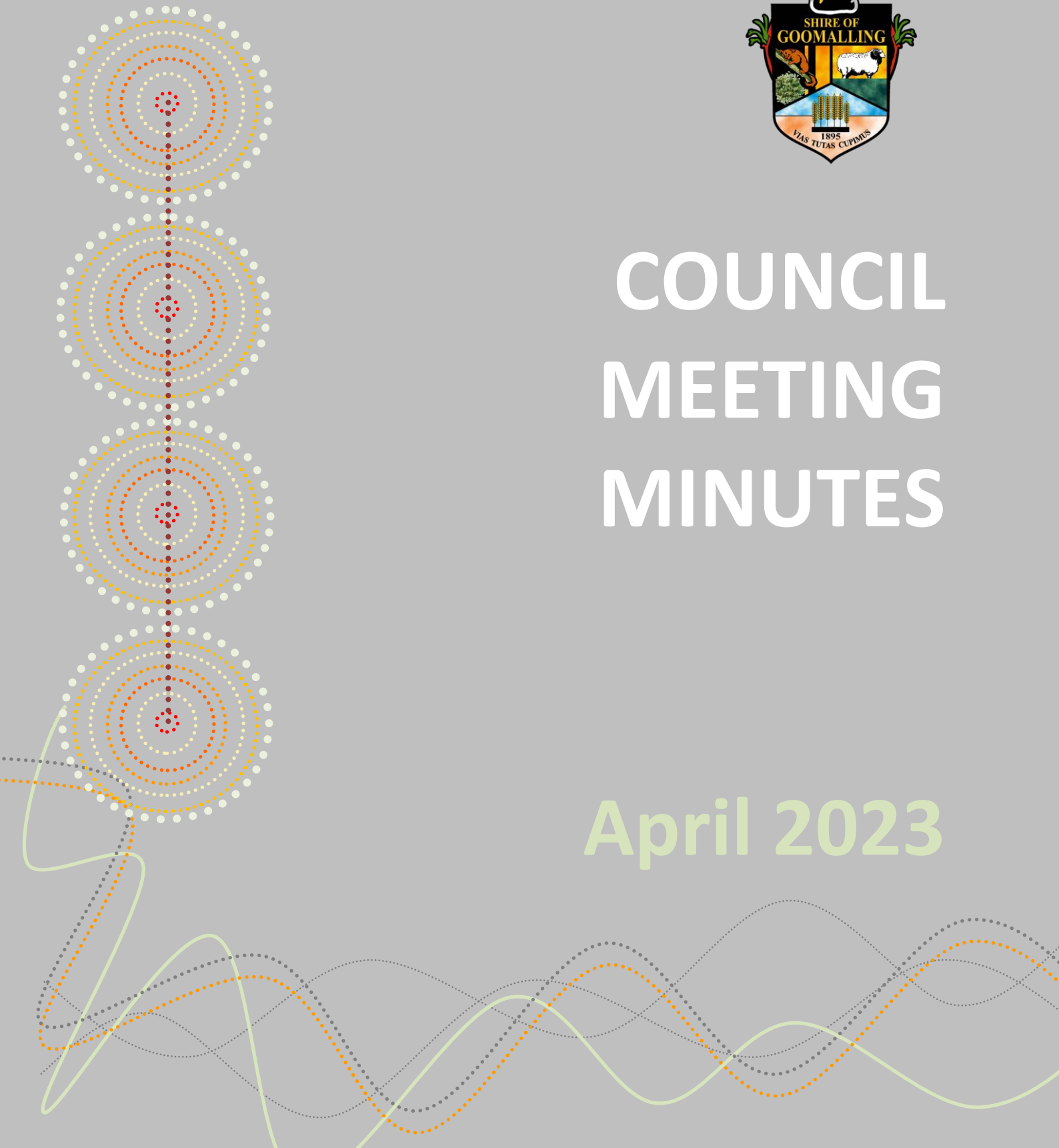




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NYOONGAR ACKNOWLEDGEMENT

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. 3 of 2023 of the Shire of Goomalling Council to be held in the Council Chambers, Administration Office, 32 Quinlan Street, Goomalling on Wednesday 19 April 2023 at **4.54 pm**.

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

2.2. Apologies

Apologies were received from Mr David Long Works Manager for today's meeting.

2.3. Approved Leave of Absence

3. DECLARATION OF:

- FINANCIAL INTEREST
- MEMBERS IMPARTIALITY INTEREST
 - Mark Ashton declared an impartial interest to item # 9.4 as the author of the letter to Council is his spouse, and officer bearer of the Toy Library.
- PROXIMITY INTEREST

4. PUBLIC QUESTION TIME

5. APPLICATION FROM MEMBERS FOR LEAVE OF ABSENCE

PRESIDENT: _____

DATE: _____ Page



6. CONFIRMATION AND RECEIVING OF MINUTES & BUSINESS ARISING

6.1 Ordinary Meeting of Council held Wednesday 15 March 2023

RESOLUTION 622

Moved Cr Barratt, seconded Cr Butt that the minutes of the Ordinary Meeting of Council held on Wednesday 15 March 2023, be confirmed as a true and correct with the following change to Item # 9.9"seconded Cr Brendan to Cr Wilkes.

CARRIED 7/0

7. ANNOUNCEMENTS BY THE PRESIDING PERSON WITHOUT DISCUSSION

8. PETITIONS/DEPUTATIONS/PRESENTATIONS/SUBMISSIONS

PRESIDENT: _____

DATE: _____



9. OFFICERS' REPORTS

9.1 SCHEDULE OF ACCOUNTS PAID 1 MARCH TO 31 MARCH

File Reference	Not applicable
Disclosure of Interest	Nil
Applicant	Not Applicable
Previous Item Numbers	No Direct
Date	11 April 2023
Author	Deb Horton, Accounts Payable
Authorising Officer	Natalie Bird, Finance Manager
Attachments 1. Schedule of Payments – March 2023 2. Corporate Credit Card Statements March 2023	

Summary

FUND VOUCHERS AMOUNT

EFT 5270 to 5368	\$662,819.68
Direct Debits 8553 to 8555	\$23,472.81
Cheques 15441 to 15447	\$5,347.68
Payroll JNL 5788, 6792 & 6794	\$158,334.00
Super DD15557, 15622 & 15706	\$27,050.61
TOTAL	\$877,024.78

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 5270 to 5368	\$662,819.68
Direct Debits 8553 to 8555	\$23,472.81
Cheques 15441 to 15447	\$5,347.68
Payroll JNL 5788, 6792 & 6794	\$158,334.00
Super DD15557, 15622 & 15706	\$27,050.61
TOTAL	\$877,024.78

RESOLUTION 623

Moved Cr Van Gelderen, seconded Cr Chester that Council endorse Officer's recommendation.

CARRIED 7/0

PRESIDENT: _____

DATE: _____ Page



9.2 FINANCIAL REPORT FOR MARCH 2023

File Reference	Not Applicable
Disclosure of Interest	Nil
Applicant	Shire of Goomalling
Previous Item Numbers	No Direct
Date	11 April 2023
Author	Natalie Bird, Finance Manager
Authorising Officer	Natalie Bird, Finance Manager
Attachments	Monthly Financial Report to 31 March 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 March 2023

RESOLUTION 624

Moved Cr Van Gelderen, seconded Cr Wilkes that Council endorse Officer's recommendation.

CARRIED 7/0

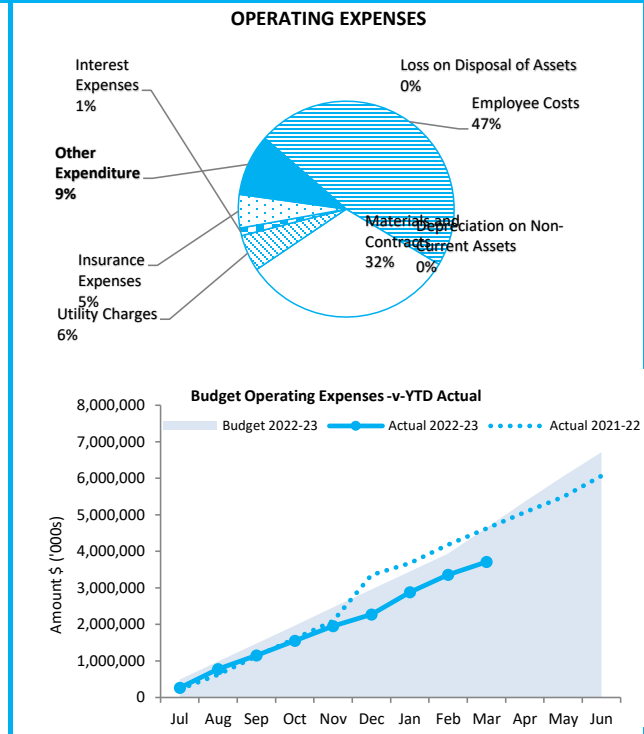
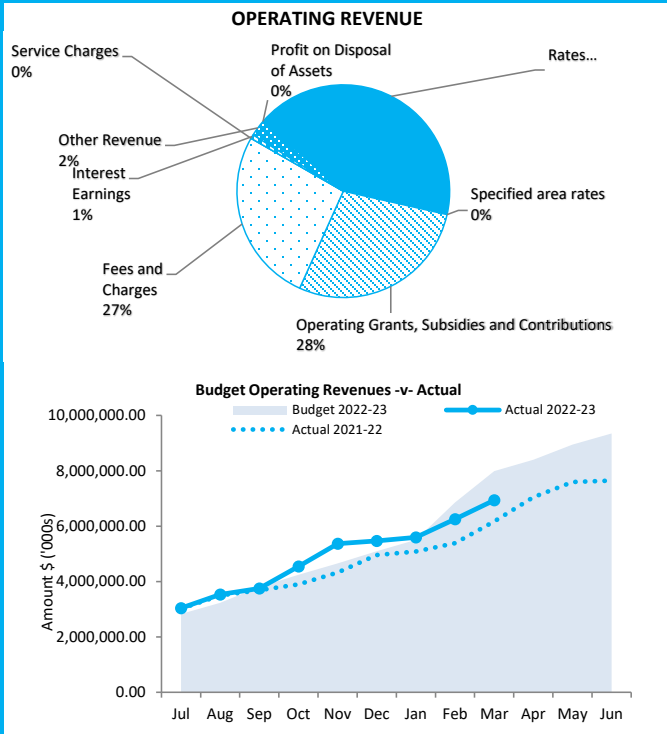
SHIRE OF GOOMALLING
MONTHLY FINANCIAL REPORT
(Containing the Statement of Financial Activity)
For the period ending 31 March 2023

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

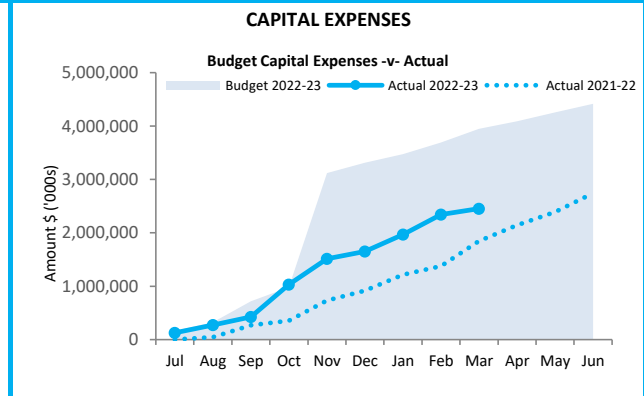
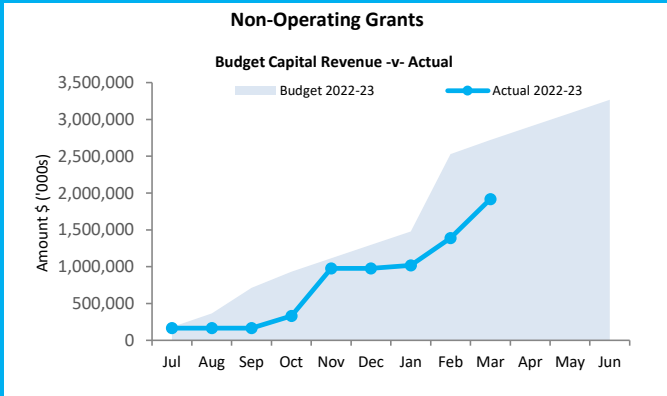
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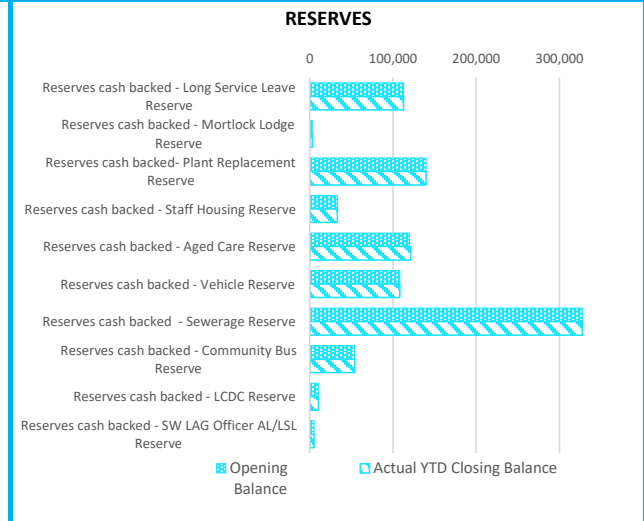
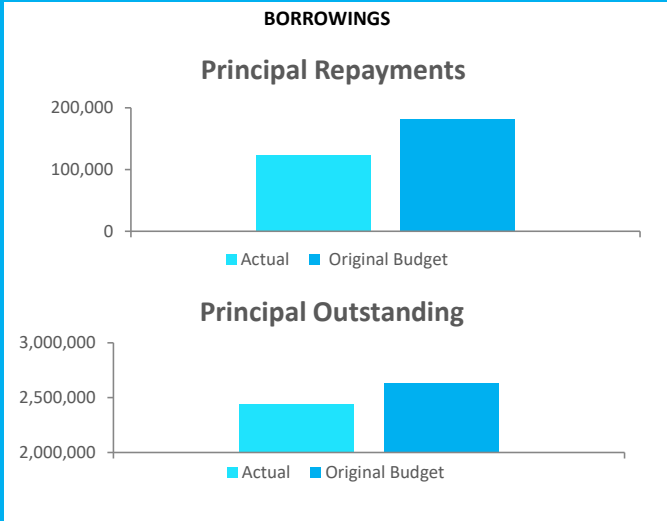
OPERATING ACTIVITIES



INVESTING ACTIVITIES



FINANCING ACTIVITIES



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

Funding surplus / (deficit) Components				
Funding surplus / (deficit)				
	Adopted Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)
Opening	\$0.16 M	\$0.09 M	\$0.09 M	\$0.00 M
Closing	(\$0.05 M)	\$1.19 M	\$0.28 M	(\$0.91 M)
Refer to Statement of Financial Activity				
Cash and cash equivalents		Payables		Receivables
	\$2.08 M	% of total	\$0.12 M	% Outstanding
Unrestricted Cash	\$1.15 M	55.1%	Trade Payables	\$0.03 M
Restricted Cash	\$0.93 M	44.9%	Over 30 Days	0.0%
			Over 90 Days	0%
				\$0.65 M
				% Collected
				Rates Receivable
				\$0.15 M
				94.3%
				Trade Receivable
				\$0.65 M
				Over 30 Days
				99.7%
				Over 90 Days
				99.1%
Refer to Note 2 - Cash and Financial Assets		Refer to Note 5 - Payables		Refer to Note 3 - Receivables
Key Operating Activities				
Amount attributable to operating activities				
Adopted Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)	
\$0.96 M	\$2.19 M	\$1.20 M	(\$0.99 M)	
Refer to Statement of Financial Activity				
Rates Revenue		Operating Grants and Contributions		Fees and Charges
YTD Actual	\$2.42 M	% Variance	YTD Actual	\$1.31 M
YTD Budget	\$2.15 M	12.4%	YTD Budget	\$0.46 M
			% Variance	185.8%
			YTD Actual	\$1.24 M
			YTD Budget	\$1.15 M
			% Variance	7.5%
Refer to Note 6 - Rate Revenue		Refer to Note 13 - Operating Grants and Contributions		Refer to Statement of Financial Activity
Key Investing Activities				
Amount attributable to investing activities				
Adopted Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)	
(\$0.98 M)	(\$1.05 M)	(\$0.86 M)	\$0.19 M	
Refer to Statement of Financial Activity				
Proceeds on sale		Asset Acquisition		Non-Operating Grants
YTD Actual	\$0.11 M	%	YTD Actual	\$2.45 M
Adopted Budget	\$0.11 M	0.0%	Adopted Budget	\$4.39 M
			% Spent	(44.2%)
			YTD Actual	\$1.92 M
			Adopted Budget	\$3.26 M
			% Received	(41.1%)
Refer to Note 7 - Disposal of Assets		Refer to Note 8 - Capital Acquisition		Refer to Note 8 - Capital Acquisition
Key Financing Activities				
Amount attributable to financing activities				
Adopted Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)	
(\$0.19 M)	(\$0.04 M)	(\$0.14 M)	(\$0.10 M)	
Refer to Statement of Financial Activity				
Borrowings		Reserves		Lease Liability
Principal repayments	\$0.12 M	Reserves balance	\$0.92 M	Principal repayments
Interest expense	\$0.07 M	Interest earned	\$0.00 M	\$0.00 M
Principal due	\$2.45 M			Interest expense
				\$0.00 M
				Principal due
				\$0.07 M
Refer to Note 9 - Borrowings		Refer to Note 11 - Cash Reserves		Refer to Note 10 - Lease Liabilities

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

KEY TERMS AND DESCRIPTIONS

FOR THE PERIOD ENDED 31 MARCH 2023

STATUTORY REPORTING PROGRAMS

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

PROGRAM NAME AND OBJECTIVES

ACTIVITIES

GOVERNANCE

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

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

GENERAL PURPOSE FUNDING

To collect revenue to allow for the provision of services.

Rates, general purpose government grants and interest revenue.

LAW, ORDER, PUBLIC SAFETY

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

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

HEALTH

To provide an operational framework for environmental and community health.

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

EDUCATION AND WELFARE

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

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

HOUSING

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

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

COMMUNITY AMENITIES

To provide necessary services as required by the community.

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

RECREATION AND CULTURE

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

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

TRANSPORT

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

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

ECONOMIC SERVICES

To help promote the Shire and its economic wellbeing.

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

OTHER PROPERTY AND SERVICES

To monitor and control Council's overheads operating accounts.

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

**STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 MARCH 2023**

STATUTORY REPORTING PROGRAMS

	Ref	Adopted Budget	YTD Budget	YTD Actual	Var. \$	Var. %	Var.
	Note		(a)	(b)	(b)-(a)	(b)-(a)/(a)	
		\$	\$	\$	\$	%	
Opening funding surplus / (deficit)	1(c)	160,154	93,153	93,153	0	0.00%	
Revenue from operating activities							
Governance		30,000	60,491	30,972	(29,519)	(48.80%)	▼
General purpose funding		2,420,268	2,376,595	2,416,500	39,905	1.68%	
Law, order and public safety		266,950	287,537	160,325	(127,212)	(44.24%)	▼
Health		654,000	475,490	396,569	(78,921)	(16.60%)	▼
Education and welfare		600	450	176	(274)	(60.89%)	
Housing		264,860	208,021	178,059	(29,962)	(14.40%)	▼
Community amenities		548,000	985,985	1,049,760	63,775	6.47%	
Recreation and culture		98,884	91,923	75,490	(16,433)	(17.88%)	▼
Transport		574,500	450,366	315,035	(135,331)	(30.05%)	▼
Economic services		362,930	250,524	217,486	(33,038)	(13.19%)	▼
Other property and services		99,000	76,232	67,484	(8,748)	(11.48%)	
		5,319,992	5,263,614	4,907,856	(355,758)		
Expenditure from operating activities							
Governance		(238,926)	(165,161)	(207,342)	(42,181)	(25.54%)	▼
General purpose funding		(110,964)	(79,755)	(69,348)	10,407	13.05%	▲
Law, order and public safety		(470,709)	(405,209)	(337,008)	68,201	16.83%	▲
Health		(734,759)	(528,733)	(394,457)	134,276	25.40%	▲
Education and welfare		(18,693)	(13,004)	(10,805)	2,199	16.91%	
Housing		(447,296)	(351,058)	(153,993)	197,065	56.13%	▲
Community amenities		(609,595)	(609,464)	(873,653)	(264,189)	(43.35%)	▼
Recreation and culture		(954,484)	(718,164)	(522,696)	195,468	27.22%	▲
Transport		(1,737,736)	(1,305,187)	(739,122)	566,065	43.37%	▲
Economic services		(590,926)	(442,437)	(321,729)	120,708	27.28%	▲
Other property and services		(15,843)	(25,461)	(80,839)	(55,378)	(217.50%)	▼
		(5,929,931)	(4,643,634)	(3,710,992)	932,642		
Non-cash amounts excluded from operating activities	1(a)	1,569,016	1,569,016	0	(1,569,016)	(100.00%)	▼
Movement in liabilities associated with restricted cash (Leave Reserve)		0	0	0	0	0.00%	
Amount attributable to operating activities		959,077	2,188,996	1,196,864	(992,132)		
Investing Activities							
Proceeds from non-operating grants, subsidies and contributions	14	3,256,798	2,719,930	1,918,693	(801,237)	(29.46%)	▼
Less Unspent Non-Operating Grants represented as Contract Liabilities	14	0	0	(457,810)			
Net Revenue from Non-Operating Grants	14	3,256,798	2,719,930	1,460,883			
Proceeds from disposal of assets	7	110,000	110,000	110,000	0	0.00%	
Proceeds from financial assets at amortised cost - self supporting loans	9	41,681	20,474	20,474	0	0.00%	
Payments for property, plant and equipment and infrastructure	8	(4,393,285)	(3,898,170)	(2,453,435)	1,444,735	37.06%	▲
Amount attributable to investing activities		(984,806)	(1,047,766)	(862,078)	185,688		
Financing Activities							
Loan to Medical Surgery		0	(20,000)	(20,000)	0	0.00%	
Transfer from reserves	11	40,000	0	0	0	0.00%	
Payments for principal portion of lease liabilities	10	(20,869)	0	0	0	0.00%	
Repayment of debentures	9	(182,466)	0	(123,000)	(123,000)	0.00%	▼
Transfer to reserves	11	(23,934)	(23,934)	(1,427)	22,507	94.04%	▲
Amount attributable to financing activities		(187,270)	(43,934)	(144,427)	(100,493)		
Closing funding surplus / (deficit)	1(c)	(52,845)	1,190,448	283,508	(906,940)		

KEY INFORMATION

▲ ▼ Indicates a variance between Year to Date (YTD) Actual and YTD Actual data as per the adopted materiality threshold. Refer to Note 2 for an threshold. Refer to Note 16 for an explanation of the reasons for the variance.

The material variance adopted by Council for the 2022-23 year is \$10,000 or 10.00% whichever is the greater.

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

KEY TERMS AND DESCRIPTIONS

FOR THE PERIOD ENDED 31 MARCH 2023

NATURE OR TYPE DESCRIPTIONS

REVENUE

RATES

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

OPERATING GRANTS, SUBSIDIES AND CONTRIBUTIONS

Refers to all amounts received as grants, subsidies and contributions that are not non-operating grants.

NON-OPERATING GRANTS, SUBSIDIES AND CONTRIBUTIONS

Amounts received specifically for the acquisition, construction of new or the upgrading of identifiable non financial assets paid to a local government, irrespective of whether these amounts are received as capital grants, subsidies, contributions or donations.

REVENUE FROM CONTRACTS WITH CUSTOMERS

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

FEES AND CHARGES

Revenues (other than service charges) from the use of facilities and charges made for local government services, sewerage rates, rentals, hire charges, fee for service, photocopying charges, licences, sale of goods or information, fines, penalties and administration fees. Local governments may wish to disclose more detail such as rubbish collection fees, rental of property, fines and penalties, other fees and charges.

SERVICE CHARGES

Service charges imposed under *Division 6 of Part 6 of the Local Government Act 1995*. *Regulation 54 of the Local Government (Financial Management) Regulations 1996* identifies these as television and radio broadcasting, underground electricity and neighbourhood surveillance services. Exclude rubbish removal charges. Interest and other items of a similar nature received from bank and investment accounts, interest on rate instalments, interest on rate arrears and interest on debtors.

INTEREST EARNINGS

Interest and other items of a similar nature received from bank and investment accounts, interest on rate instalments, interest on rate arrears and interest on debtors.

OTHER REVENUE / INCOME

Other revenue, which can not be classified under the above headings, includes dividends, discounts, rebates etc.

PROFIT ON ASSET DISPOSAL

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

EXPENSES

EMPLOYEE COSTS

All costs associate with the employment of person such as salaries, wages, allowances, benefits such as vehicle and housing, superannuation, employment expenses, removal expenses, relocation expenses, worker's compensation insurance, training costs, conferences, safety expenses, medical examinations, fringe benefit tax, etc.

MATERIALS AND CONTRACTS

All expenditures on materials, supplies and contracts not classified under other headings. These include supply of goods and materials, legal expenses, consultancy, maintenance

agreements, communication expenses, advertising expenses,

membership, periodicals, publications, hire expenses, rental, leases, postage and freight etc. Local governments may wish to disclose more detail such as contract services, consultancy, information technology, rental or lease expenditures.

UTILITIES (GAS, ELECTRICITY, WATER, ETC.)

Expenditures made to the respective agencies for the provision of power, gas or water. Exclude expenditures incurred for the reinstatement of roadwork on behalf of these agencies.

INSURANCE

All insurance other than worker's compensation and health benefit insurance included as a cost of employment.

LOSS ON ASSET DISPOSAL

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

DEPRECIATION ON NON-CURRENT ASSETS

Depreciation expense raised on all classes of assets.

INTEREST EXPENSES

Interest and other costs of finance paid, including costs of finance for loan debentures, overdraft accommodation and refinancing expenses.

OTHER EXPENDITURE

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

STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 MARCH 2023

BY NATURE OR TYPE

	Ref Note	Adopted Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)	Var. % (b)-(a)/(a)	Var.
		\$	\$	\$	\$	%	
Opening funding surplus / (deficit)	1(c)	160,154	93,153	93,153	(0)	(0.00%)	
Revenue from operating activities							
Rates	6	2,171,729	2,153,463	1,964,013	(189,450)	(8.80%)	
Other rates	6	248,012	248,012	248,012	0	0.00%	
Operating grants, subsidies and contributions	13	1,139,293	1,487,491	1,313,898	(173,593)	(11.67%)	▼
Fees and charges		1,523,690	1,151,073	1,236,983	85,910	7.46%	
Interest earnings		70,868	50,471	28,934	(21,537)	(42.67%)	▼
Other revenue		166,400	173,104	116,016	(57,088)	(32.98%)	▼
		5,319,992	5,263,614	4,907,854	(355,760)		
Expenditure from operating activities							
Employee costs		(2,300,723)	(1,790,978)	(1,750,475)	40,503	2.26%	
Materials and contracts		(1,322,620)	(1,053,695)	(1,187,335)	(133,640)	(12.68%)	▼
Utility charges		(261,462)	(200,067)	(203,975)	(3,908)	(1.95%)	
Depreciation on non-current assets		(1,568,999)	(1,176,660)	0	1,176,660	100.00%	▲
Interest expenses		(135,465)	(100,449)	(41,999)	58,450	58.19%	▲
Insurance expenses		(190,013)	(148,205)	(185,719)	(37,514)	(25.31%)	▼
Other expenditure		(150,650)	(173,581)	(341,490)	(167,910)	(96.73%)	▼
		(5,929,932)	(4,643,634)	(3,710,992)	932,642		
Non-cash amounts excluded from operating activities	1(a)	1,569,016	1,569,016	0	(1,569,016)	(100.00%)	▼
Movement in liabilities associated with restricted cash			0	0	0	0.00%	
Amount attributable to operating activities		959,076	2,188,996	1,196,862	(992,134)		
Investing activities							
Proceeds from non-operating grants, subsidies and contributions	14	3,256,798	2,719,930	1,918,693	(801,237)	(29.46%)	▼
Less Unspent Non-Operating Grants represented as Contract Liabilities	14	0	0	(457,810)			
Net Revenue from Non-Operating Grants	14	3,256,798	2,719,930	1,460,883			
Proceeds from disposal of assets	7	110,000	110,000	110,000	0	0.00%	
Proceeds from financial assets at amortised cost - self supporting loans	9	41,681	20,474	20,474	0	0.00%	
Payments for property, plant and equipment and infrastructure	8	(4,393,285)	(3,898,170)	(2,453,435)	1,444,735	37.06%	▲
Amount attributable to investing activities		(984,806)	(1,047,766)	(862,078)	185,688		
Financing Activities							
Loan to Medical Surgery	0	0	(20,000)	(20,000)	0	0.00%	
Transfer from reserves	11	40,000	0	0	0	0.00%	
Payments for principal portion of lease liabilities		(20,869)	0	0	0	0.00%	
Repayment of debentures	9	(182,466)	0	(123,000)	(123,000)	0.00%	▼
Transfer to reserves	11	(23,934)	(23,934)	(1,427)	22,507	94.04%	▲
Amount attributable to financing activities		(187,269)	(43,934)	(144,427)	(100,493)		
Closing funding surplus / (deficit)	1(c)	(52,845)	1,190,448	283,508	(906,941)		

KEY INFORMATION

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

Refer to Note 16 for an explanation of the reasons for the variance.

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

(a) Non-cash items excluded from operating activities

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

	Notes	Adopted Budget	YTD Budget (a)	YTD Actual (b)
Non-cash items excluded from operating activities				
		\$	\$	\$
Adjustments to operating activities				
Less: Movement in liabilities associated with restricted cash		17	0	0
Add: Depreciation on assets		1,568,999	1,176,660	0
Total non-cash items excluded from operating activities		1,569,016	1,176,660	0

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

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

		Last Year Closing 30 June 2022	This Time Last Year 31 March 2022	Year to Date 31 March 2023
Adjustments to net current assets				
Less: Reserves - restricted cash	11	(914,260)	(929,953)	(915,687)
Less: - Financial assets at amortised cost - self supporting loans	4	(41,680)	(39,157)	(21,207)
Add: Borrowings	9	182,510	2,273,379	59,510
Add: Provisions funded by Reserve	12	112,797	109,813	112,797
Add: Lease liabilities	10	20,870	0	20,870
Total adjustments to net current assets		(639,763)	1,414,082	(743,717)

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

Current assets				
Cash and cash equivalents	2	2,308,253	1,307,145	2,102,824
Rates receivables	3	147,184	180,533	146,624
Receivables	3	104,216	58,048	651,051
Stock on Hand	4	27,731	54,625	(158)
Total Current Assets		2,587,383	1,600,351	2,900,341
Less: Current liabilities				
Payables	5	(349,337)	(274,210)	(121,919)
Borrowings	9	(182,510)	(2,273,379)	(59,510)
Contract liabilities	12	(689,109)	0	(1,058,174)
Lease liabilities	10	(20,870)		(20,870)
Provisions	12	(612,643)	(564,043)	(612,643)
Total Current Liabilities		(1,854,469)	(3,111,632)	(1,873,116)
		732,914	(1,511,281)	1,027,225
Less: Total adjustments to net current assets	1(b)	(639,763)	1,414,082	(743,717)
Closing funding surplus / (deficit)		93,153	(97,201)	283,508

CURRENT AND NON-CURRENT CLASSIFICATION

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

Description	Classification	Unrestricted \$	Restricted \$	Total Cash \$	Trust \$	Institution	Interest Rate	Maturity Date
Cash on hand								
Floats	Cash and cash equivalents	650		650	0			
Cash Deposits								
Municipal Bank Account	Cash and cash equivalents	1,146,258		1,146,258	0	Bendigo	0.00%	At Call
Trust Bank Account	Cash and cash equivalents	0	0	0	28,396	Bendigo	0.00%	
Medical Surgery Bank Account	Cash and cash equivalents		13,819	13,819				
Term Deposits		0						
Term Deposits - Reserve	Financial assets at amortised cost	0	609,732	609,732	0	Bendigo	2.75%	28/07/2023
Term Deposits	Financial assets at amortised cost	0	5,000	5,000	0	Bendigo	2.25%	26/07/2023
Term Deposits - Reserve	Financial assets at amortised cost	0	300,706	300,706	0	Bendigo	2.60%	17/06/2023
Term Deposits - Skeleton Weed A/L & LSL	Financial assets at amortised cost	0	5,248	5,248	0	Bendigo	2.60%	17/06/2023
Total		1,146,908	934,505	2,081,414	28,396			
Comprising								
Cash and cash equivalents		1,146,908	13,820	1,160,728	28,396			
Financial assets at amortised cost		0	920,686	920,686	0			
		1,146,908	934,506	2,081,414	28,396			

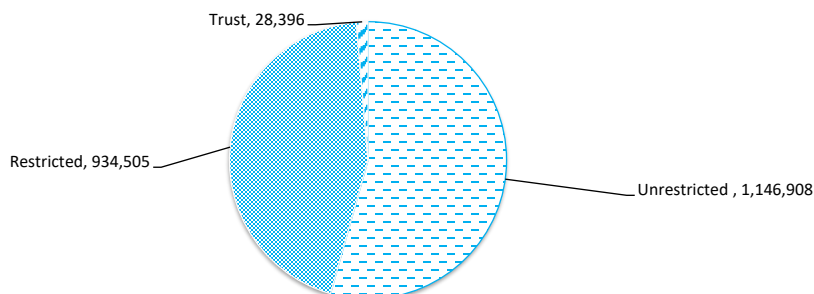
KEY INFORMATION

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

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

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

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



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

OPERATING ACTIVITIES
NOTE 3
RECEIVABLES

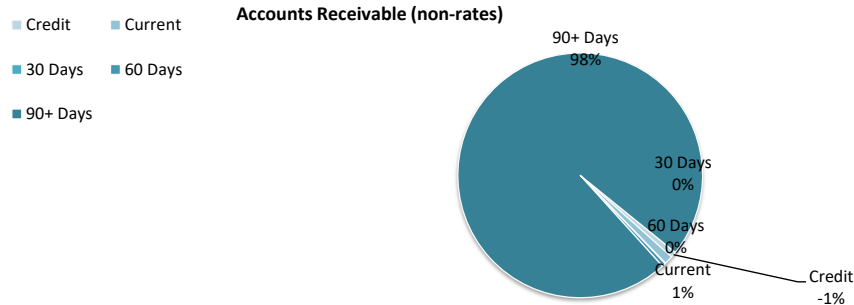
Rates receivable	30 June 2022	31 Mar 2023
	\$	\$
Opening arrears previous years	147,184	147,184
Levied this year	2,118,671	2,419,741
Less - collections to date	(2,118,671)	(2,420,301)
Equals current outstanding	147,184	146,624
Net rates collectable	147,184	146,624
% Collected	93.5%	94.3%

Receivables - general	Credit	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$	\$
Receivables - general	(4,769)	7,139	378	3,031	607,946	613,725
Percentage	(0.8%)	1.2%	0.1%	0.5%	99.1%	
Balance per trial balance						
Sundry receivable	0	613,725	0	0	0	613,725
GST receivable	0	16,119	0	0	0	16,119
Loans Club/Institutions - Current	0	21,207	0	0	0	21,207
Total receivables general outstanding						651,051

Amounts shown above include GST (where applicable)

KEY INFORMATION

Trade and other receivables include amounts due from ratepayers for unpaid rates and service charges and other amounts due from third parties for goods sold and services performed in the ordinary course of business. Receivables expected to be collected within 12 months of the end of the reporting period are classified as current assets. All other receivables are classified as non-current assets. Collectability of trade and other receivables is reviewed on an ongoing basis. Debts that are known to be uncollectable are written off when identified. An allowance for impairment of receivables is raised when there is objective evidence that they will not be collectible.



	Opening Balance 1 July 2022	Asset Increase	Asset Reduction	Closing Balance 31 March 2023
Other current assets	\$	\$	\$	\$
Inventory				
Stock On Hand	27,731	(27,889)	0	(158)
Total other current assets	27,731	(27,889)	0	(158)

Amounts shown above include GST (where applicable)

KEY INFORMATION

Inventory

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

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

Payables - general	Credit	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$	\$
Payables - general	0	65,945	0	0	0	65,945
Percentage	0%	100%	0%	0%	0%	
Balance per trial balance						
Sundry creditors	0	(27,987)	0	0	0	27,987
ATO liabilities		24,206				24,206
Gst Payable		56,849				56,849
Bonds & Deposits Held - CI		12,877				12,877
Total payables general outstanding						121,919

Amounts shown above include GST (where applicable)

KEY INFORMATION

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

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

OPERATING ACTIVITIES
NOTE 6
RATE REVENUE

General rate revenue	Budget							YTD Actual			
	Rate in \$ (cents)	Number of Properties	Rateable Value	Rate Revenue	Interim Rate	Back Rate	Total Revenue	Rate Revenue	Interim Rates	Back Rates	Total Revenue
RATE TYPE				\$	\$	\$	\$	\$	\$	\$	\$
Gross rental value											
GRV Residential	0.11880	123	1,350,994	160,498	0	0	160,498	160,498	0	0	160,498
GRV Commercial	0.12700	17	321,640	40,848	0	0	40,848	40,848	0	0	40,848
GRV Industrial	0.12790	11	80,636	10,313	0	0	10,313	10,313	0	0	10,313
GRV Urban Farmland	0.11350	18	220,896	25,072	0	0	25,072	25,072	0	0	25,072
Unimproved value											
UV Rural Zone 2	0.0059	54	25,866,000	152,092	0	0	152,092	152,092	0	0	152,092
UV Special Rural	0.0121	14	1,527,500	18,544	0	0	18,544	18,544	0	0	18,544
UV General Zone 3	0.0059	218	257,374,000	1,518,507			1,518,507	1,518,507	0	0	1,518,507
Sub-Total		455	286,741,666	1,925,875	0	0	1,925,874	1,925,874	0	0	1,925,874
Minimum payment	Minimum \$										
Gross rental value											
GRV Residential	1,025	96	553,875	98,400	0	0	98,400	98,400	0	0	98,400
GRV Commercial	950	13	37,597	12,350	0	0	12,350	12,350	0	0	12,350
GRV Industrial	595	7	12,675	4,165	0	0	4,165	4,165	0	0	4,165
GRV Urban Farmland	760	7	24,251	5,320	0	0	5,320	5,320	0	0	5,320
Unimproved value											
UV Rural Zone 2	800	18	2,166,500	14,400	0	0	14,400	14,400	0	0	14,400
UV Special Rural	1,130	4	327,000	4,520	0	0	4,520	4,520	0	0	4,520
UV General Zone 3	1,100	97	7,960,466	106,700	0	0	106,700	106,700	0	0	106,700
Sub-total		242	11,082,364	245,855	0	0	245,855	245,855	0	0	245,855
Amount from general rates							2,171,729				2,171,729
Ex-gratia rates							38,012				38,012
Total general rates							2,209,741				2,209,741
Specified area rates	Rate in \$ (cents)										
Sewerage Residential	8.792		23,520	206,790	0	0	206,790	206,790	0	0	206,790
Sewerage Religious Church			440	3,210	0	0	3,210	3,210	0	0	3,210
Total specified area rates			23,960	210,000	0	0	210,000	210,000	0	0	210,000
Total							2,419,741				2,419,741

KEY INFORMATION

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

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

**INVESTING ACTIVITIES
NOTE 8
CAPITAL ACQUISITIONS**

Capital acquisitions	Adopted Budget	Current Budget	YTD Budget	YTD Actual	YTD Actual Variance
	\$	\$	\$	\$	\$
Buildings	559,827	561,879	428,170	104,041	(324,129)
Plant and equipment	135,000	141,045	152,545	130,989	(21,556)
Infrastructure - roads	3,396,458	3,396,458	3,036,469	2,036,392	(1,000,077)
Infrastructure - sewerage	50,000	55,686	0	55,686	55,686
Infrastructure - footpaths	80,000	61,000	80,000	62,667	(17,333)
Infrastructure - other	172,000	200,986	200,986	63,660	(137,326)
Payments for Capital Acquisitions	4,393,285	4,417,054	3,898,170	2,453,435	(1,444,735)
Total Capital Acquisitions	4,453,851	4,417,054	3,898,170	2,453,435	(1,444,735)
Capital Acquisitions Funded By:					
	\$		\$	\$	\$
Capital grants and contributions	3,256,798	3,266,798	2,719,930	1,918,693	(801,237)
Cash backed reserves	914,260	914,260		1,427	
Reserves cash backed - Long Service Leave Reserve	2,972	2,972	0	0	0
Contribution - operations	8,689	233,024	1,058,240	443,315	(614,925)
Capital funding total	4,393,285	4,417,054	3,898,170	2,453,435	(1,446,162)

SIGNIFICANT ACCOUNTING POLICIES

All assets are initially recognised at cost. Cost is determined as the fair value of the assets given as consideration plus costs incidental to the acquisition. For assets acquired at no cost or for nominal consideration, cost is determined as fair value at the date of acquisition. The cost of non-current assets constructed by the local government includes the cost of all materials used in the construction, direct labour on the project and an appropriate proportion of variable and fixed overhead. Certain asset classes may be revalued on a regular basis such that the carrying values are not materially different from fair value. Assets carried at fair value are to be revalued with sufficient regularity to ensure the carrying amount does not differ materially from that determined using fair value at reporting date.

30/06/2023

31/03/2023

Account Description		Adopted Budget	Current Budget	YTD Budget	YTD Actual	Variance (Under)/Over
Land and Buildings						
48005	Replacement Server - Admin	45,000	40,000	40,000	31,114	8,886
98001	Capital housing Up grades	102,000	107,000	76,500	0	76,500
48003	Roofing Project - admin LRCIP	0	0	0	27,379	(27,379)
138001	Public Buildings - Capital upgrade projects	412,827	414,879	311,670	0	311,670
138003	Old Road Board Building - LRCIP	0	0	0	0	0
138004	Gum Toilets Upgrade - LRCIP	0	0	0	45,549	(45,549)
138005	Slater Homestead upgrade - LRCIP	0	0	0	0	0
Total		559,827	561,879	428,170	104,041	324,129
Plant & Equipment						
108001	Skeleton Weed Plant & Equipment	0	14,050	14,050	14,050	0
123907	Plant replacement - Small Tip Truck	50,000	40,000	50,000	40,000	10,000
123908	Plant replacement - Utility GO 039	0	0	0	0	0
123914	Turf Mower - Recreation Ground	45,000	43,500	45,000	43,444	1,556
123913	Miscellaneous Small Plant	10,000	10,000	10,000	0	10,000
123911	Small Plant - Mobile Traffic lights	30,000	33,495	33,495	33,495	0
Total		135,000	141,045	152,545	130,989	21,556
Infrastructure - Roads						
129904	EXPENSE - Regional Road Group Construction	1,054,435	1,054,435	790,821	893,454	(102,633)
129901	EXPENSE - R 2 R Construction	314,000	314,000	314,000	181,203	132,797
129910	Local Road and Community Infrastructure Program	50,000	50,000	50,000	0	50,000
129912	Black Spot Funding	180,000	180,000	180,000	0	180,000
129914	MRWA - Bridge Capital	152,000	152,000	152,000	0	152,000
129908	EXPENSE - Wheatbelt Secondary Freight Network	1,646,023	1,646,023	1,549,648	961,734	587,914
Total		3,396,458	3,396,458	3,036,469	2,036,392	1,000,077
Infrastructure - Footpaths						
129911	Local Road and Community Infrastructure Program (footpaths)	80,000	61,000	80,000	62,667	17,333
Total		80,000	61,000	80,000	62,667	17,333
Infrastructure - Sewerage						
108003	Upgrade to sewerage water pipe line LRCIP	50,000	55,686	0	55,686	0
Total		50,000	55,686	0	55,686	0
Infrastructure - Other						
118006	Anstey Park - Upgrade -LRCIP	172,000	172,000	172,000	34,674	137,326
118008	Construction of new cricket wicket 2023	0	28,986	28,986	28,986	0
Total		172,000	200,986	200,986	63,660	137,326
TOTALS		4,393,285	4,417,054	3,898,170	2,453,435	1,500,421

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

FINANCING ACTIVITIES

NOTE 9

BORROWINGS

Repayments - borrowings

Information on borrowings Particulars	Loan No.	1 July 2022	New Loans		Principal Repayments		Principal Outstanding		Interest Repayments	
			Actual	Budget	Actual	Original Budget	Actual	Budget	Actual	Budget
		\$	\$	\$	\$	\$	\$	\$	\$	\$
Housing										
Aged Housing Wollyam Street	114	141,407	0	0	18,807	18,778	122,600	122,629	7,168	20,410
Recreation and culture										
New Sports Pavilion	111	1,051,154	0	0	14,780	30,541	1,036,374	1,081,695	33,595	34,809
Retic Football/Hockey Ovals	113	15,501	0	0	7,641	14,990	7,860	30,490	407	340
Economic services										
Rural Community Centre	106	307,532	0	0	12,057	23,857	295,475	331,389	7,833	29,291
Bank Overdraft - subdivision - new loan	115	893,828	0	0	49,241	52,619	844,587	946,447	13,577	39,172
B/Fwd Balance		2,409,422	0	0	102,526	140,785	2,306,896	2,512,650	62,580	124,022
Self supporting loans										
Recreation and culture										
Self Supporting Loan MSC	110	159,125	0	0	20,474	41,681	138,651	117,445	5,083	9,734
Total		2,568,547	0	0	123,000	182,466	2,445,547	2,630,095	67,663	133,756
Current borrowings		182,466					(59,510)			
Non-current borrowings		2,386,081					2,505,057			
		2,568,547					2,445,547			

All debenture repayments were financed by general purpose revenue.

Self supporting loans are financed by repayments from third parties.

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

**FINANCING ACTIVITIES
NOTE 9
BORROWINGS**

Repayments - borrowings

Information on borrowings Particulars	Loan No.	1 July 2022	New Loans		Principal Repayments		Principal Outstanding		Interest Repayments	
			Actual	Budget	Actual	Original Budget	Actual	Budget	Actual	Budget
		\$	\$	\$	\$	\$	\$	\$	\$	\$

KEY INFORMATION

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

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

**FINANCING ACTIVITIES
NOTE 10
LEASE LIABILITIES**

Movement in carrying amounts

Information on leases Particulars	Lease No.	1 July 2022	New Leases		Principal Repayments		Principal Outstanding		Interest Repayments	
			Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget
		\$	\$	\$	\$	\$	\$	\$	\$	\$
Other property and services										
GO040 Ford Escape (Blue)	6250509	109	0	0	0	69	109	40	0	0
GOSHIRE Ford Escape (White)	6250620	103	0	0	0	65	103	38	0	0
GO015 Ford Utility (WORKSMANAGER)	6463413	11,043	0	0	0	9,903	11,043	1,140	0	321
GO 040 Ford Escape (DCEO White)		0	0	30,283		5,416	30,283	24,867		694
GOSHIRE Ford Escape (CDO White)		0	0	30,283		5,416	30,283	24,867		694
Total		11,255	0	60,566	0	20,869	71,821	50,952	0	1,709
Current lease liabilities		20,870					20,870			
Non-current lease liabilities		47,302					47,302			
		68,172					68,172			

All lease repayments were financed by general purpose revenue.

KEY INFORMATION

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

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

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

**OPERATING ACTIVITIES
NOTE 11
CASH RESERVES**

Cash backed reserve

Reserve name	Opening Balance	Budget Interest Earned	Actual Interest Earned	Budget Transfers In (+)	Actual Transfers In (+)	Budget Transfers Out (-)	Actual Transfers Out (-)	Budget Closing Balance	Actual YTD Closing Balance
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Reserves cash backed - Long Service Leave Reserve	112,797	2,972	0	0	0	0	0	115,769	112,797
Reserves cash backed - Mortlock Lodge Reserve	3,172	82	0	0	0	0	0	3,254	3,172
Reserves cash backed- Plant Replacement Reserve	139,897	3,665	0	0	0	(40,000)	0	103,562	139,897
Reserves cash backed - Staff Housing Reserve	33,284	879	0	0	0	0	0	34,163	33,284
Reserves cash backed - Aged Care Reserve	119,725	3,153	1,427	0	0	0	0	122,878	121,152
Reserves cash backed - Vehicle Reserve	108,058	2,871	0	0	0	0	0	110,929	108,058
Reserves cash backed - Sewerage Reserve	327,377	8,619	0	0	0	0	0	335,996	327,377
Reserves cash backed - Community Bus Reserve	54,250	1,422	0	0	0	0	0	55,672	54,250
Reserves cash backed - LCDC Reserve	10,452	271	0	0	0	0	0	10,723	10,452
Reserves cash backed - SW LAG Officer AL/LSL Reserve	5,248	0	0	0	0	0	0	5,248	5,248
	914,260	23,934	1,427	0	0	(40,000)	0	898,194	915,687

KEY INFORMATION

Other current liabilities	Note	Opening Balance 1 July 2022	Liability Increase	Liability Reduction	Closing Balance 31 March 2023
		\$	\$	\$	\$
Contract liabilities					
- operating	13	689,109	457,810	(88,745)	1,058,174
Total unspent grants, contributions and reimbursements		689,109	457,810	(88,745)	1,058,174
Provisions					
Annual leave		266,410	0	0	266,410
Long service leave		346,233	0	0	346,233
Total Provisions		612,643	0	0	612,643
Total other current assets		1,301,752	457,810	(88,745)	1,670,817

KEY INFORMATION

Provisions

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

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

Employee benefits

Short-term employee benefits

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

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

Other long-term employee benefits

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

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

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

NOTE 13

OPERATING GRANTS AND CONTRIBUTIONS

Provider	Operating grants, subsidies and contributions revenue			
	Adopted Budget Revenue	YTD Budget	Current Budget	YTD Revenue Actual
	\$	\$	\$	\$
Operating grants and subsidies				
General purpose funding				
GRANTS - General Purpose	93,020	79,759	123,020	106,094
GRANTS - Untied Road Grants	48,073	36,054	98,073	71,100
Law, order, public safety				
REVENUE - ESL Grant	45,000	108,750	120,000	24,275
Recreation & Culture				
REVENUE - Other Recreation & Sport - No GST	1,100	819	1,100	9,500
Community amenities				
REVENUE - Other Grant Funding	145,000	123,747	160,000	661,000
Transport				
REVENUE - Direct Grant	100,000	79,997	105,500	105,370
Economic services				
REVENUE - Other Economic Services	15,000	0	15,000	4,223
Other property and services				
Various Contributions	209,263	30,536	317,190	332,337
	656,456	459,662	939,883	1,313,898

Non operating grants, subsidies and contributions revenue

	Adopted Budget Revenue	Current Budget	YTD Budget	YTD Revenue Actual	YTD Expenditure Actual	YTD Unspent Contract Liability
	\$		\$	\$	\$	\$
Non-operating grants and subsidies						
General purpose funding						
Grants - Federal Government	796,530	796,530	796,530	36,449	105,703	0
Transport						
Revenue - Grants Regional Road Group	478,495	478,495	358,866	414,127	893,454	0
Revenue - Grant Wheatbelt Secondary Freig	1,684,956	1,684,956	1,263,717	1,419,544	961,734	(457,810)
Revenue - Grants R 2 R	272,817	272,817	272,817	38,573	181,203	0
Revenue - Grants Black Spot	24,000	24,000	18,000	0	0	0
Revenue - Grants Pathways	0	0	0	0	62,667	0
Revenue - Grants Bridge Construction	0	0	0	0	0	0
Economic services						
Revenue - Pioneer Pathways	0	10,000	10,000	10,000	10,000	0
	3,256,798	3,266,798	2,719,930	1,918,693	2,214,762	(457,810)

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

**NOTE 16
EXPLANATION OF MATERIAL VARIANCES**

The material variance thresholds are adopted annually by Council as an indicator of whether the actual expenditure or revenue varies from the year to date Actual materially.

The material variance adopted by Council for the 2022-23 year is \$10,000 or 10.00% whichever is the greater.

Reporting Program	Var. \$	Var. %	Timing/ Permanent	Explanation of Variance
	\$	%		
Revenue from operating activities				
Governance	(29,519)	(48.80%)	▼	dependent on receiving the grants commission payment
General purpose funding - rates	(189,450)	(8.80%)		The rates include the sewerage rates as well.
General purpose funding - other	39,905	1.68%		Within material variance
Law, order and public safety	(127,212)	(44.24%)	▼ Timing	Dependent on receiving the funds from DFES for the bush fire brigades
Health	(78,921)	(16.60%)	▼	March 23 income not entered yet for medical surgery
Education and welfare	(274)	(60.89%)		Within material variance
Housing	(29,962)	(14.40%)	▼	Within material variance
Community amenities	63,775	6.47%		funding was received for the extra skeleton weed officers that the shire will manage the LAGS (Lower lockhart, Narembeen & Yilgarn)
Recreation and culture	(16,433)	(17.88%)	▼ Permanent	Within material variance
Transport	(135,331)	(30.05%)	▼ Timing	dependent on the timing of MRD funding for the Road works yet to be received
Economic services	(33,038)	(13.19%)	▼	Dependent on the caravan revenue and when it is received.
Other property and services	(8,748)	(11.48%)		More plant hire than budgeted
Expenditure from operating activities				
Governance	(42,181)	(25.54%)	▼	Dependent on when the annual report is completed so depreciation can be ran.
General purpose funding	10,407	13.05%	▲	Within material variance
Law, order and public safety	68,201	16.83%	▲	Within material variance
Health	134,276	25.40%	▲	March 23 expenses yet to be entered for medical surgery
Education and welfare	2,199	16.91%		Within material variance
Housing	197,065	56.13%	▲ Timing	Dependent on when the annual report is completed so depreciation can be ran.
Community amenities	(264,189)	(43.35%)	▼ Timing	Dependent on when the annual report is completed so depreciation can be ran.
Recreation and culture	195,468	27.22%	▲ Timing	Dependent on when the annual report is completed so depreciation can be ran.
Transport	566,065	43.37%	▲ Timing	Dependent on when the annual report is completed so depreciation can be ran.
Economic services	120,708	27.28%	▲ Timing	Dependent on when the annual report is completed so depreciation can be ran.
Other property and services	(55,378)	(217.50%)	▼ Timing	Dependent on the timing of fuel and oils being ordered and paid for.
Investing activities				
Proceeds from non-operating grants, subsidies and contributions	(801,237)	(29.46%)	▼	Dependent on when the grants are applied for and when the projects are completed.
Proceeds from disposal of assets	0	0.00%		
Proceeds from financial assets at amortised cost - self supporting loans	0	0.00%		
Payments for financial assets at amortised cost - self supporting loans	0	0.00%		
Payments for property, plant and equipment and infrastructure	1,444,735	37.06%	▲	Dependent on the timing of the Capital works program
Financing activities				
Loan to Medical Surgery	0	0.00%		
Transfer from reserves	0	0.00%		
Payments for principal portion of lease liabilities	0	0.00%		
Repayment of debentures	(123,000)	0.00%	▼	dependent on the payment of the loans
Transfer to reserves	22,507	94.04%	▲	Yet to carry out the transfer of reserves interest until the end of the year.



9.3 WA ELECTORAL BOUNDARIES – OPPORTUNITY TO COMMENT

File Reference:	
Disclosure of Interest:	Nil
Applicant:	Shire of Goomalling
Previous Item Numbers:	
Date:	12 April 2023
Author:	Peter Bentley – Chief Executive Officer
Authorising Officer:	Peter Bentley – Chief Executive Officer
Attachments	1. Letter – WA Electoral Commissioner

In Summary

To consider whether Council wishes to make comment or provide a submission regarding the States Electoral boundaries.

Background

Through WALGA, the WA Electoral Commissioner has made the offer to Local Governments to make submission to the review of electoral boundaries. The attached letter provides the location of resources available to assist those choosing to make submissions.

Consultation

Nil other

Statutory Environment

Local Government Act (1995)
Electoral Act 1907

Policy Implications

Nil

Financial Implications

Nil known

Strategic Implications

Shire of Goomalling Community Strategic Plan 2019-2028	
	This matter is not dealt with in the Shire of Goomalling Community Strategic Plan.

Comment/Conclusion

Should Council wish to make representation to the review, it should advise the CEO as to what matters it wishes to raise.

Submissions close on 1 May 2023.

PRESIDENT: _____

DATE: _____ Page



Voting Requirements

Simple Majority

OFFICERS' RECOMMENDATION

That the Council:

1. Advise the CEO as to what comment or submission, if any, it wishes to make to the WA electoral Boundaries Review.

RESOLUTION 625

Moved Cr Van Gelderen, seconded Cr Barratt that the CEO make a submission to the WA Electoral Boundaries Review.

CARRIED 7/0

Call for suggestions about future State electoral boundaries

The Western Australian Electoral Distribution Commission is now seeking suggestions from local governments, local government councillors or senior staff on future electoral boundaries for the State.

Recently the Commissioners released enrolment statistics as at 13 March 2023. These figures will help guide the Commissioners by establishing the average variation from district enrolment. They identify ten current districts outside permissible legislative limits with several more approaching those limits. At a minimum those ten districts will need their boundaries amended but of course those changes may then affect surrounding districts. The statistics and accompanying maps are available at the [publications and resources](#) page of the [Boundaries WA website](#).

There is now an opportunity for you personally or your local government to make suggestions about what future boundaries should look like. If you or elected councillors wish to understand what is involved in an electoral distribution and how to make a submission please refer to the [Making a Submission](#) page and [2023 Review of State Electoral Boundaries Distribution Procedure](#) on the website.

You can make a suggestion about where a boundary should go or even the name of a current or future seat.

You have until 5.00 pm, 1 May 2023 to submit your suggestion to the Electoral Distribution Commission. Once suggestions have been collated and published on the Distribution website there will be a 15 day opportunity to read other people's suggestions and make comment on them. You should check the [Distribution Timeline](#) for details on further stages.

We look forward to receiving your thoughts on the future electoral boundaries for Western Australia.

Robert Kennedy
Electoral Commissioner, on behalf of the Electoral Distribution Commissioners
Western Australian Electoral Distribution Commission

Level 2, 111 St Georges Terrace, Perth WA 6000
W | www.boundaries.wa.gov.au



9.4 GOOMALLING TOY LIBRARY – REQUEST FOR SUPPORT

File Reference:	
Disclosure of Interest:	Cr Ashton will have an Impartiality Interest in this item.
Applicant:	Goomalling Toy Library
Previous Item Numbers:	
Date:	12 April 2023
Author:	Peter Bentley – Chief Executive Officer
Authorising Officer:	Peter Bentley – Chief Executive Officer
Attachments	2. Letter – Goomalling Toy Library

In Summary

To consider whether Council wishes to provide financial assistance to the Goomalling Toy Library by way of contribution to the power costs for the premises for a 12 month period.

Background

Rachel Ashton, President/Secretary of the Goomalling Toy Library has written to the Council seeking short term financial assistance for it with regard to power costs for the next 12 months.

Mrs Ashton states that the group has eight members who pay \$45 or \$55 to be a part of the Toy Library, however the group has power charges of approximately \$125 every two months, through their rental of space in the Community Centre Building. This equates to approximately \$750.00 per year which excludes fixed charges which the Council must pay.

Consultation

Nil other

Policy

Council does not have a specific policy regarding this matter.

Statutory Environment

Local Government Act (1995)

Financial Implications

Less than \$1,000

Strategic Implications

Shire of Goomalling Community Strategic Plan 2019-2028	
1.3.3	Partner with stakeholders to achieve greater community participation in recreational facilities and services.



Comment/Conclusion

Mrs Ashton states that the group has applied for grant funding to acquire new toys for the facility which will be in the vicinity of \$8,500.00 for which the group will have to find the GST component of \$850 from its own resources. It is hoped that this will help to increase numbers utilising the facility which will ultimately lead to far greater sustainability into the future.

The cost of this support for the group would be less than \$1,000 for the year, and with the group currently undertaking fundraising activities to help support its ongoing sustainability, I believe that would likely lead to the group's goal of future financial stability. The request is for 12 months of assistance only.

Voting Requirements

Simple Majority

OFFICERS' RECOMMENDATION

That the Council:

Make provision in its 2023/24 Budget to provide financial support of \$500 to the Goomalling Toy Library for the cost of power at its facility at the Goomalling Community Centre.

RESOLUTION 626

Moved Cr Chester, seconded Cr Van Gelderen that Council endorse Officer's recommendation.

CARRIED 6/0

Cr Ashton did not vote due to impartiality declaration.

GOOMALLING TOY LIBRARY

3rd April 2023

To the Shire of Goomalling,

Re: Toy Library

I am writing to you on behalf of the Toy Library to ask for some assistance to keep our Toy Library going.

We currently have 8 members paying either \$45 or \$55 to be part of the Toy Library. We also are getting charged approximately \$125 every 2 months for electricity.

We are finding it hard to remain financial, but we have big plans to rejuvenate the Toy Library to attract new members and keep it going.

We are in the process of applying for a grant to give us some new toys. As part of the grant, if we are successful, is that we pay the GST component which is sitting at about \$850. We believe some new toys will attract new members and this will then help our financial situation.

We are also currently running a raffle fundraiser and are planning on running the football kitchen for 1 night in the finals season to help us raise some money going forward.

I am asking you to consider covering the electricity bills of the Toy Library for a period of 12 months. This is our biggest expense and is basically just a connection fee as we only open for 1 hour, once a week during school terms. This 12-month relief will allow us the ability to pay the tax component of the grant and helps our cash flow throughout this current year so we can get set up with our new toys and larger intake of members.

After this we believe we will be financial enough to take on the payments of the electricity bills ourselves again.

Yours sincerely

Rachel Ashton
President / Secretary
0427291010

Railway Terrace, Goomalling, WA, 6460
goomallingtoylibrary@gmail.com
PO Box 230, Goomalling, WA, 6460



9.5 ALGA GENERAL ASSEMBLY – CANBERRA ACT

File Reference:	
Disclosure of Interest:	Nil
Applicant:	Shire of Goomalling
Previous Item Numbers:	
Date:	12 April 2023
Author:	Peter Bentley – Chief Executive Officer
Authorising Officer:	Peter Bentley – Chief Executive Officer
Attachments	1. Program – ALGA General Assembly discussion paper

In Summary

To consider whether Council wishes to send a delegate to the ALGA General Assembly of Local Government to be held in Canberra June 13 to 15th 2023

Background

The General Assembly is a national forum for all things local government. The General Assembly is held over three days and includes many topics that are relevant to local governments of all persuasions.

The forum is something that have always encouraged a delegate to attend at least every couple of years at the various Councils that I have worked for. The last General Assembly I attended was the year before commencing with Goomalling and as such I have no more recent knowledge of the event than this.

Consultation

Nil other

Policy

Council does not have a specific policy regarding the ALGA event however Council does have a Professional Development Policy which is relevant to this event. As tickets are purchased for attendance at this event it is not covered by the Attendance at Events policy.



PROFESSIONAL DEVELOPMENT & TRAINING

Distribution: Elected members, All Employees, Contractors, Visitors, Volunteers

Responsible Officer: Chief Executive Officer

Date adopted 21 October 2020

File Reference

Purpose

To ensure the ongoing professional development of employees at the Shire of Goomalling and to ensure that employees have the necessary training and qualifications to undertake the tasks they perform.

Objective

The Shire of Goomalling is committed to the provision of training and professional development to ensure that its employees have adequate skills to perform their roles, to maximise efficiency throughout the organisation, to ensure that the highest levels of safety are attained with well trained and competent employees and that employees remain committed and motivated.

- To identify training needs;
- To ensure training and professional development is budgeted for each year;
- To encourage employees to seek out and attend training or professional development opportunities;
- To ensure that such training or professional development enhances the development of the employee;
- To ensure such training or professional development is relevant to the duties of the employee and will benefit the organisation;
- To encourage the identification of professional development opportunities at Annual Reviews; and
- Ensure that all employees are consulted with and provided with the appropriate training for both employee and organisational development.

Scope

All permanent employees

Standard

- Managers will assess the training needs of the organisation at employee annual reviews. They will consult with employees to identify any skills gaps and will undertake or arrange training where there is an identified need;
- Consider training needs when constructing the annual budget, with regard to skills required for new projects;
- Maintain a training record, including training needs and training register;
- Ensure that an evaluation is completed after each training or professional development is undertaken and that those records are placed on the personnel file after review by the relevant Manager;
- Evaluations of the employees' performance after the training to ensure that adequate skill development has occurred;
- Expenses incurred whilst attending professional development that are deemed reasonable by the Chief Executive Officer will be reimbursed;
- Reasonable expenses may include:
 - Registration fees

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- Accommodation
- Meals
- Travel
- Parking
- No reimbursement is made for hotel mini bar, in house movies, alcohol, entertainment or other personal expenses; and
- Employees will provide their relevant Senior Manager with feedback on the value and outcomes of attending the professional development/training.

Definitions

Professional development

Any activity that contributes to the relevant professional development of an employee and may include training, conferences, seminars, workshops.

Training

Specific activities related to the improvement in skills for an employee relevant to their position

Roles & Responsibilities

Elected Members

- Authorise any professional development required by the Chief Executive Officer.

Chief Executive Officer

- Authorise professional development for Senior Employees;
- Ensure that there is adequate budget provision; and
Ensure that the professional development chosen benefits the employee and the organisation

Executive Management

- Authorise professional development for employees;
- Ensure that there is adequate budget provision;
- Arrange for a shire vehicle to be available for travel to and from training where possible; and
- Ensure that the professional development chosen benefits the employee and the organisation.

Employees

- Undertake training with interest and integrity; and
- Provide feedback.

Legislation

[Local Government Act 1995](#) (s5.41 and S5.42)

Document Links

Strategic Community Plan 2018

Objective 4: Civic Leadership

Procedures Manual

Employment Procedure Induction forms and checklists

Code of Conduct

Local Law

PRESIDENT: _____

DATE: _____ Page



Nil

Delegation

Nil

Review History

Version	Review date	Minute no.	Notes
1	21 October 2020		

Statutory Environment

Local Government Act (1995)

Financial Implications

The approximate cost of attending the General Assembly is in the vicinity of \$3,500 including airfares accommodation and Assembly costs per person.

Strategic Implications

Shire of Goomalling Community Strategic Plan 2019-2028	
1.1.1	This matter is not dealt with in the Shire of Goomalling Community Strategic Plan.

Comment/Conclusion

Council to determine if it would like to send a representative

Voting Requirements

Simple Majority

OFFICERS' RECOMMENDATION

That the Council:

Determine if it wishes to send a delegate to the ALGA General Assembly in Canberra in June 2023.

RESOLUTION 627

Moved Cr Chester, seconded Cr Wilkes that Council do NOT send delegates to the ALGA General Assembly for 2023.

CARRIED 7/0

PRESIDENT: _____

DATE: _____



AUSTRALIAN
LOCAL GOVERNMENT
ASSOCIATION

2023
NGA

OUR COMMUNITIES
OUR FUTURE ▶▶▶

DISCUSSION PAPER
Call for Motions

13 – 15 JUNE 2023

NATIONAL CONVENTION CENTRE
CANBERRA





The Australian Local Government Association (ALGA) is pleased to convene the 29th National General Assembly of Local Government (NGA), to be held in Canberra 13 - 15 June 2023.

This discussion paper contains essential information for Australian councils considering submitting motions for debate at the 2023 NGA.

It is recommended that all councils and delegates intending to attend this event familiarise themselves with the guidelines for motions contained in this paper.

Key Dates

24 March 2023 Acceptance of Motions	13 June 2023 Regional Cooperation & Development Forum	14 - 15 June 2023 National General Assembly	16 June 2023 Australian Council of Local Government
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**To submit your motion,
visit: alga.com.au**

Background to ALGA and the NGA

ALGA was established in 1947, and its structure is a federation of member state and territory local government associations.

Its mission is to champion and strengthen Australian councils by representing the agreed position of ALGA members, the seven local government associations from around Australia, who represent 537 Australian councils.

In 1994, the ALGA Board, in consultation with its member associations, established the NGA as a unique forum to engage with councils directly at the national level.

The purpose of the NGA was to build the profile of local government on the national stage and demonstrate to the Australian Government the strength and value of working with local government nationally.

As part of the NGA, debate on motions was introduced as a vehicle for councils from across the nation to canvas ideas, and solutions to the challenges facing Australia's councils and communities.

Outcomes of debate on motions (NGA Resolutions) could then be used by participating councils to inform their own policies and priorities, as well as their own advocacy to the Federal Government and Federal MPs.

At the same time, they assist ALGA, and its member state and territory associations to gain valuable insight into council priorities, emerging national issues, and gauge the level of need and support for emerging policy and program initiatives and advocacy.

Changes for 2023

The ALGA Board has undertaken a comprehensive review of the motions process.

As a result, ALGA has allocated additional time for debate on motions at the 2023 NGA and amended the criteria with a view to improving the quality and relevance of motions included in the Business Papers.

The updated criteria for motions is listed on page 6.

ALGA's policies and priorities will continue to be informed by motions and determined by the ALGA Board and based on the positions of its member associations.

ALGA's Board thanks all councils for attending the NGA, and those that will take the time to submit motions for debate at this event.





Submitting Motions

The theme of the 2023 NGA: Our Communities, Our Future.

This theme conveys the critical importance of our communities, how they are the focus of our attention, and how they are at the centre of all our work.

Our communities are the reason that local governments exist, and it is the health and wellbeing of our communities that will shape Australia's future.

This discussion paper is a call for councils to submit motions for debate at the 2023 NGA, to be held in Canberra 13 – 15 June 2023.

A notice of motion to this year's NGA should either:

- Focus on practical and deliverable programs and policies that the Australian Government can support and work directly with the local government sector to build our communities; or
- New program ideas that would help the local government sector to deliver national objectives.

Motions should be concise, practical and able to be implemented.

They must also meet the guidelines for motions outlined in this paper.

You are encouraged to read all the sections of the paper but are not expected to respond to every issue or question. Your council's motion/s should address one or more of the issues identified in the discussion paper.

Motions must be lodged electronically using the online form available at www.alga.com.au and be received no later than 11:59pm on Friday 24 March 2023.

All notices of motions will be reviewed by the NGA Subcommittee to ensure that they meet the criteria included in this paper.

The Subcommittee reserves the right to select, edit or amend notices of motions to facilitate the efficient and effective management of debate on motions at the NGA.

All NGA resolutions will be published on www.nationalgeneralassembly.com.au.

As the convenor of the NGA, the ALGA Board will communicate resolutions to the relevant Australian Government Minister and publish Ministerial responses as they are received on this website.

If your council does submit a motion, there is an expectation that a council representative will be present at the NGA to move and speak to that motion if required.

We look forward to hearing from you and seeing you at the 2023 NGA.



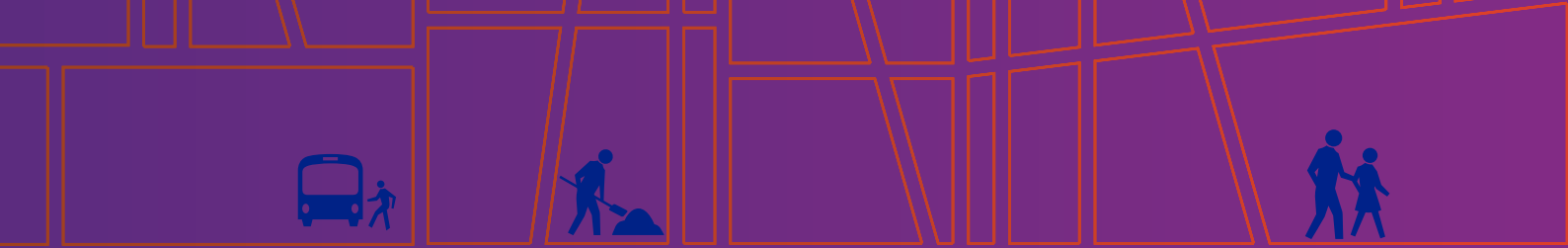
Criteria for motions

To be eligible for inclusion in the NGA Business Papers, and subsequent debate on the floor of the NGA, motions must meet the following criteria:

1. Be relevant to the work of local government nationally.
2. Not be focused on a specific jurisdiction, location or region – unless the project or issue has national implications.
3. Be consistent with the themes of the NGA.
4. Complement or build on the policy objectives of ALGA and your state or territory local government association.
5. Be submitted by a council which is a financial member of their state or territory local government association.
6. Propose a clear action and outcome ie call on the Australian Government to act on something.
7. Not be advanced on behalf of external third parties that may seek to use the NGA to apply pressure to Board members, or to gain national political exposure for positions that are not directly relevant to the work of, or in the national interests of, local government.
8. Address issues that will directly improve the capacity of local government to deliver services and infrastructure for the benefit of all Australian communities.
9. Not seek to advance an outcome that would result in a benefit to one group of councils to the detriment of another.
10. Be supported by sufficient evidence to support the outcome being sought and demonstrate the relevance and significance of the matter to local government nationally.

Motions must commence with the following wording:

This National General Assembly calls on the Australian Government to ...



Other things to consider

Please note that it is important to complete the background section on the form. Submitters of motions should not assume that NGA delegates will have background knowledge of the proposal.

The background section helps all delegates, including those with no previous knowledge of the issue, in their consideration of the motion.

Motions should not be prescriptive in directing how the matter should be pursued.

Try to keep motions practical, focussed, relatively simple and capable of being implemented to ensure that relevant Australian Government Ministers provide considered, thoughtful and timely responses.

Multi-point motions that require cross portfolio coordination have not historically received meaningful responses from the Government.

All motions submitted will be reviewed by the NGA Subcommittee, in consultation with state and territory local government associations, to determine their eligibility for inclusion in the NGA Business Papers.

When reviewing motions, the Subcommittee will consider the motions criteria, clarity of the motion and the importance and relevance of the issue to local government.

If there are any questions about the substance or intent of a motion, ALGA will raise these with the nominated contact officer. With the agreement of the submitting council, these motions may be edited before inclusion in the NGA Business Papers.

To ensure an efficient and effective debate where there are numerous motions on a similar issue, the Subcommittee will group motions together under an overarching strategic motion.

The strategic motions will have either been drafted by ALGA or will be based on a motion submitted by a council which best summarises the subject matter.

Debate will occur in accordance with the rules for debate on motions published in the Business Papers and will focus on the strategic motions.

Associated sub-motions will be debated by exception only or in accordance with the debating rules.

Any motion deemed to be primarily concerned with local or state issues will be referred to the relevant state or territory local government association and will not be included in the NGA Business Papers.

Motions should be lodged electronically using the online form available on the NGA website at: www.alga.com.au.

All motions require, among other things, a contact officer, a clear national objective, a summary of the key arguments in support of the motion, and endorsement of your council.

> **Motions should be received no later than 11:59pm on Friday 24 March 2023.**



Setting the scene

‘Through a devastating pandemic, through a succession of dangerous and damaging natural disasters, through global uncertainty and painful price rises – The Australian people have demonstrated the best of our national character. Resolute and resilient in hard times. Practical and pragmatic about the challenges we confront. Optimistic and confident in a better future. And ready to work together to build it.’

The Hon Jim Chalmer MP, Federal Treasurer Budget Speech 2022–23

The opening statement of the Federal Treasurer’s first Budget Speech describes the backdrop against which the 2023 NGA will be held.

The 2022 NGA was held just weeks after the change in the Federal Government on 21 May 2022. On 25 October 2022, the new Government handed down its first Budget which updated the economic outlook, realigned priorities and outlined how the Government was to meet its election promises.

The Budget update foreshadows deteriorating economic conditions, citing global challenges, slowing growth, high inflation and higher interest rates, and acknowledges the mounting cost of living pressures on individuals, families and communities.

Key updates include:

- The economy is expected to grow solidly this financial year, by 3 ¼ percent – before slowing to 1 ½ percent growth for 2023/24, a full percentage point lower than what was forecast in March;
- That slowing growth will have an effect on employment, but jobs will continue to be created, and unemployment is expected to stay low by historical standards – at 4 ½ percent in 2023/24 and 2024/25;
- Inflation is expected to peak at 7 ¾ percent late in 2022, before moderating over time to 3 ½ percent through 2023/24, and returning to the Reserve Bank’s target range in 2024/25; and that
- When that inflation moderates, real wages are expected to start growing again in 2024.



The Government is also committed to repairing the Budget in a ‘measured and responsible’ manner consistent with the objective of maintaining full employment and the delivery of essential services. It foreshadows that this will be achieved through spending restraint, with new spending focused on high-quality and targeted investments and building on the capability of the Australian people, expanding the productive capacity of the economy, and supporting action on climate change.

The Budget also included a focus on measuring and improving community wellbeing.

By the time of the 2023 NGA, the Government will have delivered its second Budget, which will provide further updates to the economic outlook and also refine its economic strategy going forward.

The 2023 NGA provides you – the elected representatives of Australia’s local councils and communities – with the opportunity to engage with the Federal Government and key Ministers.

Further, it is your opportunity to advocate for new or extended programs and policy initiatives that could strengthen local governments’ capacity to deliver services and infrastructure to communities across the nation.

This year’s call for motions focusses on eight priority areas:

- Productivity;
- Local Government Infrastructure;
- Community Wellbeing;
- Local Government Workforce;
- Data, Digital Technology and Cyber Security;
- Climate Change and Renewable Energy;
- Natural Disasters; and
- Housing.



1. Productivity

In February 2022, the then Federal Treasurer asked the Productivity Commission to undertake an inquiry into Australia’s productivity performance and provide recommendations on productivity enhancing reform.

This inquiry was the second of a regular series, undertaken at five-yearly intervals, and recognises that productivity growth is vital for Australia’s future. Drawing on the Intergenerational Report the Treasurer notes that ‘... future growth in income and living standards will be driven from productivity growth as the participation effects of young migration are offset by an ageing population.’

ALGA engaged SGS Economics and Planning to undertake research to support its submissions to this inquiry.

SGS Principal and Partner Dr Marcus Spiller presented on some of the findings of this research at the 2022 NGA. In his presentation he identified that local governments generate local economic activity through employment, payment of wages and expenditure on goods and services in the local economy. In addition, SGS identified nine ways local government supports the productive capacity of the broader economy.

Figure 1 – Nine ways local governments contribute to the productive capacity of the broader economy:



Sources: Adapted from SGS Research for ALGA’s Submission to Productivity Commission (2022)

Are there programs and initiatives that the Commonwealth Government could implement to improve local government’s capacity to support productivity growth?

Are there programs that could support one, or all of the identified ways local government contributes to productivity in the broader economy?



2. Local Government Infrastructure

The 2021 National State of the Assets Report (NSoA) shone a spotlight on local government infrastructure assets. While the technical report shows that local government assets such as roads, bridges, buildings, parks and recreation, stormwater, water and wastewater and airports and aerodromes are generally in good to very good condition, around 10 percent are not fit for purpose, and around 20 - 25 percent are only fair and over time will need attention.

Over the past 12 months this situation has further deteriorated as a result of natural disasters, and particularly flooding across the eastern seaboard.

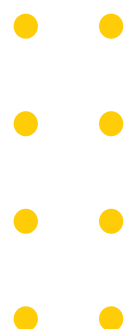
The technical report shows that in 2019/20 non-financial infrastructure assets were valued at \$342 billion and were depreciating at \$7.7 billion per year. Replacement costs of these infrastructure assets were in the order of \$533 billion.

While 86 percent of councils have adopted long term financial plans, one third of councils do not have asset management plans for their major assets, or if they do, they are out-of-date. Of the councils that do have asset management plans only 66 percent included financial projections in their financial plan.

Asset management and long-term financial planning are essential tools for councils to manage community assets now and into the future.

Are there programs or initiatives that the Commonwealth Government could adopt to improve the long-term sustainability of council's infrastructure?

Are there programs or initiatives that the Commonwealth Government could provide to improve the sector's capacity to manage local government infrastructure and to integrate these plans into long-term financial plans?



3. Community Wellbeing

While the NSoA focuses attention on physical assets, local governments also provide a wide range of important community services that improve local wellbeing. These services are provided at the discretion of councils based on local characteristics, needs, priorities and resources of the local community.

Australian Bureau of Statistics (ABS) data shows that local government annual expenditure in 2020/21 was \$43 billion. It is important to note that nationally local government is 83 percent self-sufficient. That is, the vast majority of local government services and infrastructure are funded at the local level either through rates, fees and charges, sale of goods and services, and interest, and only 17 percent comes from grants and subsidies from other levels of government. Unfortunately, many of these grants and subsidies are tied, and often require matching funding which restricts the ability to address local priorities in the way the council and community might like.

Local government community services are broadly defined and may include but not limited to:

- environmental health including food safety;
- childcare, early childhood education;
- aged care, senior citizens;
- services to the disabled;
- programs to address disadvantage, to reduce poverty and homelessness;
- sporting and recreational programs;
- arts and cultural activities, program and festivals;
- tourism and economic development activities; and
- library services.

Councils also play a key role making places that are attractive and liveable for current and future workers, and closing the gap between Indigenous and non-Indigenous Australians.

ALGA's research shows that almost one in four councils are heavily reliant on federal Financial Assistance Grants, which make up at least 20 percent of their annual operating revenue. Financial sustainability of local governments remains an ongoing issue which threatens local service provision and community wellbeing.

Noting the funding arrangements for the provision of local government community services in your area and across the country, are there programs and initiatives that the Commonwealth Government could implement to improve the delivery of these services?

Are there changes to existing programs, including to administrative arrangements, that would significantly improve local government human service planning and provision of services and infrastructure across Australia?

Are there new programs the Australian Government could develop that would support councils to close the gap between Indigenous and non-Indigenous Australians?

What are the actions the Australian Government could take to support councils to improve their ongoing financial sustainability, and their capacity to deliver the services their communities need?



4. Local Government Workforce

Local government is a major employer in Australia providing employment, career advancement and training opportunities for more than 190,800 Australians, across an estimated 400 occupations. In many communities, the council is one of the largest employers.

There are 537 local councils in Australia. Importantly, they are geographically dispersed and provide essential public administration to every corner of the nation.

According to the 2022 National Local Government Workforce Skills and Capability Survey, more than 90 percent of local governments are experiencing skills shortages, resulting in around two thirds of councils having their projects impacted or delayed.

Skills shortages occur for a variety of reasons including an inability to compete against the private sector, worker accommodation, support services for families, ageing of the workforce and geographic isolation. The attrition rate (or rate of turnover) of local government staff is estimated to be between 15 – 20 percent per annum.

The most cited skills shortages include engineers, urban planners, building surveyors, environmental officers and human resources professionals.

ALGA's submission to the Productivity Commission's Productivity Inquiry called on all levels of government to work together to improve training pathways and address skills and labour shortages for the benefit of councils, communities, and businesses right across Australia.

While local government must face its immediate workforce challenges, it must also anticipate the changing nature of work, and future skills needed to meet the changing needs of our communities.

Are there programs or initiatives that the Commonwealth Government could implement that would enhance local government's capacity to attract and retain appropriately skilled staff now and into the future?

Are there programs or changes to existing programs that would increase local government's ability to employ apprentices and trainees?

Are there other initiatives that the Commonwealth Government could provide to improve the sector's ability to plan and develop skills fit for the future?



5. Data, Digital Technology and Cyber Security

Provision of information technology to all Australians is vital for innovation, economic growth and social equity. However, it is potentially even more important to regional Australia where the tyranny of distance increases the inequity of services available – including education, health, economic and social.

Innovative technology is becoming more broadly available and has the ability to boost productivity and economic growth.

Councils around Australia continue to embrace new technologies to improve their service delivery standards and broaden consultation and engagement with their local communities. However, many councils lack basic technological infrastructure and have a shortage of necessary skills and resources.

In October 2022, cyber-attacks on major Australian corporate organisations including Optus and Medibank Private highlighted the critical importance of cyber security. It is a timely reminder as digital information, services and products become an increasing feature of modern business operation including in local government.

Like all risks, local government must manage the risk of cyber-attack and address cyber security. At a national level, there is a poor understanding of local government's vulnerability to cyber-attacks and a lack or inadequacy of risk management strategies and business continuity planning within the sector. While this is primarily a responsibility of the sector itself, governments at all levels must work together to ensure that the public have confidence in government information management systems and its security.

Drawing upon your own council experience, and your knowledge of other councils within your state, or territory, are there programs and initiatives that the Commonwealth Government could implement to help local government develop its digital technology services and infrastructure and/or to improve cyber security within the sector?



6. Climate Change and Renewable Energy

Local governments are playing an important leadership role in addressing climate change, supporting a wide range of programs to lower the carbon footprint of their own business operations and in their local communities.

As a sector, local government is leading the debate for lowering carbon emissions, sourcing renewable energy, responding creatively to reduce greenhouse gas emissions from landfills, and facilitating the construction of green buildings and water sensitive design of cities and towns.

Councils also have a role to play supporting communities in transition, moving away from fossil fuels to new industries.

Pragmatically, local government has been at the forefront of addressing the impacts of climate change and adapting to reduce its environmental footprint. These impacts include an increased number of days with high temperatures, less rainfall and more droughts in southern Australia, less snow, more intense rainfall and fire weather, stronger cyclones, and sea level rise. These changes will increase stress on Australia's infrastructure and physical assets and natural ecosystems that are already threatened, and significantly affect agriculture, forestry, fisheries, transport, health, tourism, finance and disaster risk management.

At the 2022 NGA, there were five Strategic Motions and 15 associated motions debated concerning this issue. Councils are encouraged to review these motions on ALGA's website prior to developing new motions for debate at the 2023 NGA.

Noting the Government's commitment to reducing emissions, are there programs and initiatives that the Commonwealth Government could develop to assist councils in their work to address climate change and reduce emissions?





7. Natural Disasters

Over the past five years, Australian communities have experienced unprecedented natural disasters. At the time of writing, almost every community in Australia, particularly those on the East Coast, had been adversely affected by wet weather conditions associated with the La Nina weather pattern.

Councils in Western Australia are still recovering from a cyclone in 2021, and the Black Summer bushfires in 2019/20 burned approximately 250,000 square kilometres across the country.

The impacts of heavy rainfall, record breaking floods and associated social disruption and damage to infrastructure have exposed weaknesses as well as the strength of current emergency management systems.

There have been numerous NGA motions in the past regarding natural disasters. This year, councils are encouraged to draw on their practical experience of the improvements that could be made to managing emergencies.

Please note, however, that many aspects of emergency management are state or territory responsibilities, and your motions should focus on how the Commonwealth Government could assist.

What new programs could the Australian Government develop to partner with local government to improve the current natural disaster management systems to further assist in recovery and build resilience?



8. Housing

A lack of affordable housing remains one of the biggest issues for Australian councils and communities.

There is less social and affordable housing stock available than there was a decade ago, and more low-income Australians are experiencing housing stress.

The shortage and rising costs of rental properties and affordable home ownership are having significant social and economic impacts in cities and towns across Australia, including rural and regional communities.

This is due to a range of factors including changes to recent migration patterns, cheap finance and labour and material shortages in the construction sector.

While the provision of affordable housing is not a local government responsibility, councils often facilitate affordable housing within their communities, operating within state/territory planning, financial and other legislation requirements.

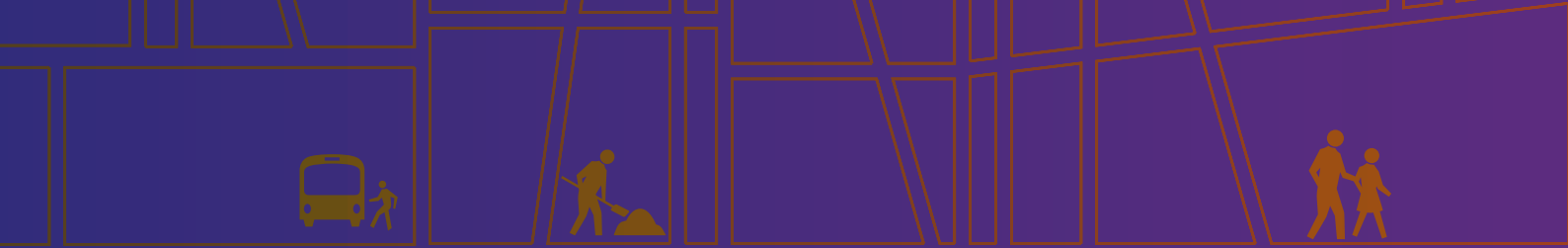
Some councils are going further, addressing thin markets and developing land and housing themselves, delivering local solutions to meet the needs of their communities.

Local government also plays an important role addressing some of the causes of homelessness, including social inclusion programs that can assist mental health and family violence issues, as well as providing support for people currently experiencing homelessness.

What new programs and policies could the Australian Government develop to partner with local government to support the provision of more affordable housing?

How can the Australian Government work with councils to address the causes and impacts of homelessness?





Conclusion

Thank you for taking the time to read this discussion paper and your support for the 2023 National General Assembly of Local Government.

A FINAL REMINDER:

- » Motions should be lodged electronically at www.alga.com.au and received no later than 11.59pm on Friday 24 March 2023.
- » Motions must meet the criteria published in this paper.
- » Motions should commence with the following wording: 'This National General Assembly calls on the Australian Government to...'
- » Motions should not be prescriptive in directing how the matter should be pursued
- » Motions should be practical, focussed and relatively simple.
- » It is important to complete the background section on the form.
- » Motions must not seek to advance an outcome that would result in a benefit to one group of councils to the detriment of another.
- » When your council submits a motion there is an expectation that a council representative will be present at the 2023 National General Assembly to move and speak to that motion if required.

We look forward to hearing from you and seeing you at the 2023 National General Assembly in Canberra.





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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

RESOLUTION 628

Moved Cr Butt, seconded Cr Ashton that Council accept new business of an urgent nature.

CARRIED 7/0



11.1 BUDGET REVIEW

File Reference	03.6
Disclosure of Interest	Nil
Applicant	Shire of Goomalling
Previous Item Numbers	No Direct
Date	17 th April 2023
Author	Natalie Bird – Deputy Chief Executive Officer
Authorising Officer	Peter Bentley – Chief Executive Officer
Attachments	1. Copy of the Budget Review Document

Summary

To consider and adopt the Budget Review as presented for the period 1 July 2022 to 31 March 2023.

Background

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

Consultation

CEO

Statutory Environment

Local Government Act 1995 (as amended).

Local Government (Financial Management) Regulations 1996.

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

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

PRESIDENT: _____

DATE: _____ Page

SHIRE OF GOOMALLING
MINUTES FOR ORDINARY MEETING OF COUNCIL
WEDNESDAY, 19 APRIL 2023



***Absolute majority required.**

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

Non-compliance with Financial Management Regulations.

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

Policy Implications

Nil

Financial Implications

Ongoing management of Council funds

Strategic Implications

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

Comment/Conclusion

The purpose of the budget review is to ensure that the Council is informed of the likely financial position of the Shire to 30 June 2023 in terms of its adopted Budget. For the purposes of annual reporting, Council is required to report against the adopted budget.

In reviewing the 2022/23 Budget and incorporating the amendments and the decreased audited surplus for the 2022/23 financial year, the changes made to the various accounts has resulted in the revised forecast closing deficit of \$157,245 to 30 June 2023.

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

Voting Requirements

Absolute Majority

PRESIDENT: _____

DATE: _____ Page



OFFICERS' RECOMMENDATION

That the Council:

1. In accordance with Local Government (Financial Management) Regulation 33A and the Local Government Act, Council adopts the 2022/23 Budget Review for the period ending 31 March 2023, as attached to the Agenda.
2. That the CEO provides a copy of the review and determination to the Department within 30 days of determination.
3. The CEO investigate any and all reasonable measures that may reduce the deficit position prior to the financial year end.

RESOLUTION 629

Moved Cr Van Gelderen, seconded Cr Butt that Council endorse Officer's recommendation.

CARRIED 7/0

SHIRE OF GOOMALLING

Budget Review **(Containing the Statement of Financial Activity)** **For the period ending 31st March 2023**

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

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Note 3 Budget Amendments	4

SHIRE OF GOOMALLING
STATEMENT OF BUDGET REVIEW
(NATURE OR TYPE)
FOR THE PERIOD ENDED 31 March 2023

Note	Budget v Actual		Predicted		
	Adopted Budget (a)	YTD Actual (b)	Variance Permanent (c)	Year End (a)+(c)+(d)	
	\$	\$	\$	\$	
OPERATING ACTIVITIES					
Net current assets at start of financial year surplus/(deficit)	160,154	93,149	(67,005)	93,149	▼
Revenue from operating activities (excluding rates)					
Other rates	248,012	248,012	0	248,012	
Operating grants, subsidies and contributions	1,139,293	1,313,898	775,300	1,914,593	▲
Fees and charges	1,523,690	1,236,983	(38,814)	1,484,876	▼
Interest earnings	70,868	28,934	(13,650)	57,218	▼
Other revenue	166,400	116,016	49,000	215,400	▲
	3,148,263	2,943,843	771,836	3,920,099	
Expenditure from operating activities					
Employee costs	(2,300,723)	(1,750,475)	(208,741)	(2,509,464)	▲
Materials and contracts	(1,322,620)	(1,187,335)	(331,002)	(1,653,622)	▲
Utility charges	(261,462)	(203,975)	(8,652)	(270,114)	▲
Depreciation on non-current assets	(1,568,999)	0	0	(1,568,999)	
Interest expenses	(135,465)	(41,999)	4,499	(130,966)	▼
Insurance expenses	(190,013)	(185,719)	(12,320)	(202,333)	▲
Other expenditure	(150,650)	(341,490)	(228,400)	(379,050)	▲
	(5,929,932)	(3,710,992)	(784,615)	(6,714,547)	
Non-cash amounts excluded from operating activities	1,569,016	0	0	1,569,016	
Amount attributable to operating activities	(1,052,499)	(674,000)	(79,784)	(1,132,283)	
INVESTING ACTIVITIES					
Proceeds from non-operating grants, subsidies and contributions	3,256,798	1,918,693	10,000	3,266,798	▲
Less Unspent Non-Operating Grants represented as Contract Liabilities	0	(457,810)	0	0	
Net Revenue from Non-Operating Grants	3,256,798	1,460,883	10,000	3,266,798	
Proceeds from disposal of assets	110,000	110,000		110,000	
Proceeds from financial assets at amortised cost - self supporting loans	41,681	20,474	0	41,681	
Payments for property, plant and equipment and infrastructure	(4,393,285)	(2,453,435)	(23,769)	(4,417,054)	▲
Amount attributable to investing activities	(984,806)	(862,078)	(13,769)	(998,575)	
FINANCING ACTIVITIES					
Loan to Medical Surgery	0	(20,000)	0		
Transfer from reserves	40,000	0	0	40,000	
Payments for principal portion of lease liabilities	(20,869)	0	(1)	(20,870)	▲
Repayment of debentures	(182,466)	(123,000)	0	(182,466)	
Transfer to reserves	(23,934)	(1,427)	0	(23,934)	
Amount attributable to financing activities	(187,269)	(144,427)	(1)	(187,270)	
Budget deficiency before general rates	(2,224,574)	(1,680,505)	(93,554)	(2,318,128)	
Estimated amount to be raised from general rates	2,171,730	1,964,013	(10,847)	2,160,883	▼
Closing funding surplus/(deficit)	3 (c) (52,845)	283,508	(104,401)	(157,245)	▼

SHIRE OF GOOMALLING
STATEMENT OF BUDGET REVIEW
(REPORTING PROGRAM)
FOR THE PERIOD ENDED 31 March 2023

	Budget v Actual		Predicted		Material Variance	
	Note	Adopted Annual Budget (a)	YTD Actual (b)	Variance Permanent (c)		Year End (a)+(c)+(d)
	\$	\$	\$	\$		
OPERATING ACTIVITIES						
Net current assets at start of financial year surplus/(deficit)		160,154	93,149	(67,005)	93,149	▼
Revenue from operating activities (excluding rates)						
Governance		30,000	30,972	38,000	68,000	▲
General purpose funding		248,538	452,487	78,847	327,385	▲
Law, order, public safety		266,950	160,325	87,350	354,300	▲
Health		654,000	396,569	(90,000)	564,000	▼
Education and welfare		600	176	0	600	▲
Housing		264,860	178,059	10,000	274,860	▲
Community amenities		548,000	1,049,760	549,000	1,097,000	▲
Recreation and culture		98,884	75,490	32,800	131,684	▲
Transport		574,500	315,035	42,000	616,500	▲
Economic services		362,930	217,486	21,840	384,770	▲
Other property and services		99,000	67,484	2,000	101,000	▲
		3,148,262	2,943,843	771,837	3,920,099	
Expenditure from operating activities						
Governance		(238,926)	(207,342)	(1)	(238,927)	▲
General purpose funding		(110,964)	(69,348)	5,900	(105,064)	▼
Law, order, public safety		(470,709)	(337,008)	(95,900)	(566,609)	▲
Health		(734,759)	(394,457)	79,050	(655,709)	▼
Education and welfare		(18,693)	(10,805)	1,500	(17,193)	▼
Housing		(447,296)	(153,993)	(322)	(447,618)	▲
Community amenities		(609,595)	(873,653)	(616,999)	(1,226,594)	▲
Recreation and culture		(954,484)	(522,696)	(29,892)	(984,376)	▲
Transport		(1,737,736)	(739,122)	(65,000)	(1,802,736)	▲
Economic services		(590,926)	(321,729)	6,798	(584,128)	▼
Other property and services		(15,843)	(80,839)	(69,750)	(85,593)	▲
		(5,929,931)	(3,710,992)	(784,616)	(6,714,547)	
Non-cash amounts excluded from operating activities		1,569,016	0		1,569,016	
Amount attributable to operating activities		(1,052,499)	(674,000)	(79,784)	(1,132,283)	
INVESTING ACTIVITIES						
Proceeds from non-operating grants, subsidies and contributions		3,256,798	1,918,693	10,000	3,266,798	▼
Less Unspent Non-Operating Grants represented as Contract Liabilities		0	(457,810)	0	0	
Net Revenue from Non-Operating Grants		2,441,769	1,643,040	10,000	2,421,217	▲
Proceeds sale of assets		110,000	110,000		110,000	
Proceeds from financial assets at amortised cost - self supporting loans		41,681	20,474	0	41,681	
Payments for property, plant and equipment and infrastructure		(4,393,285)	(2,453,435)	(23,769)	(4,417,054)	▲
Amount attributable to investing activities		(1,799,835)	(679,921)	(13,769)	(1,844,156)	
FINANCING ACTIVITIES						
Proceeds from new debentures		0	(20,000)	0	0	
Transfer from reserves		40,000	0	0	40,000	
Payments for principal portion of lease liabilities		(20,869)	0	(1)	(20,870)	▲
Repayment of debentures		(182,466)	(123,000)	0	(182,466)	
Transfer to reserves		(23,934)	(1,427)	0	(23,934)	
Amount attributable to financing activities		(187,269)	(144,427)	(1)	(187,270)	
Budget deficiency before general rates		(2,224,574)	(1,680,505)	(93,554)	(2,318,128)	
Estimated amount to be raised from general rates		2,171,730	1,964,013	(10,847)	2,160,883	
Closing Funding Surplus(Deficit)	3 (c)	(52,845)	283,508	(104,401)	(157,245)	▼

(a) Non-cash items excluded from operating activities

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

Notes	Adopted Budget	Adopted Budget 2023	Predicated 2023	YTD Actual (b)
Non-cash items excluded from operating activities				
	\$			\$
Adjustments to operating activities				
Less: Movement in liabilities associated with restricted cash	17	17	17	0
Add: Depreciation on assets	1,568,999	1,568,999	1,568,999	0
Total non-cash items excluded from operating activities	1,569,016	1,569,016	1,569,016	0

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

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

	Last Year Closing	Adopted Budget Bfwd deficit	Budget Review Closing deficit Predicted	Year to Date	
	30 June 2022	1-Jul-22	30-Jun-23	31-Mar-23	
Adjustments to net current assets					
Less: Reserves - restricted cash	20	(914,260)	(898,194)	(914,260)	(915,687)
Less: - Financial assets at amortised cost - self supporting loans	6	(41,681)	(41,681)	0	(21,207)
Add: Borrowings	18	181,968	(16)	0	59,510
Add: Provisions funded by Reserve	21	112,797	115,769	115,769	112,797
Add: Lease liabilities	19	20,870	50,952	0	20,870
Total adjustments to net current assets		(640,306)	(773,170)	(798,491)	(743,717)

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

Current assets					
Cash and cash equivalents - unrestricted	4	1,393,993	447,184	249,000	1,187,137
Cash and cash equivalents - restricted		914,260	924,055	914,260	915,687
Financial assets - unrestricted	4	0	41,680	0	0
Rates receivables	5	147,184	0	111,000	146,624
Receivables	5	104,215	122,471	100,000	651,051
Stock on Hand	6	27,731	27,731	0	(158)
Total Current Assets		2,587,383	1,563,121	1,374,260	2,900,341
Less: Current liabilities					
Payables	7	(349,338)	(231,936)	(120,371)	(121,919)
Borrowings	18	(181,968)	16	0	(59,510)
Contract liabilities	21	(689,109)	0	0	(1,058,174)
Lease liabilities	19	(20,870)	(50,952)	0	(20,870)
Provisions	21	(612,643)	(559,922)	(612,643)	(612,643)
Total Current Liabilities		(1,853,928)	(842,794)	(733,014)	(1,873,116)
		733,455	720,327	641,246	1,027,225
Less: Total adjustments to net current assets	3(b)	(640,306)	(773,170)	(798,491)	(743,717)
Closing funding surplus / (deficit)		93,149	(52,843)	(157,245)	283,508

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.

GL Code	Description	Classification	Original Budget	Proposed Budget	Increase in Available Cash	Decrease in Available Cash	Amended Budget Running Balance
					\$	\$	\$
	Closing funding surplus(deficit)	Closing surplus/(deficit)					(52,845)
	Audited Surplus/Deficit	Opening deficit	160,154	93,149	0	(67,005)	(119,850)
31001	RATES - GRV	Operating Revenue	236,731	238,731	2,000	0	(117,850)
31008	RATES - Instalment Interest	Operating Revenue	5,000	6,000	1,000	0	(116,850)
32001	GRANTS - General Purpose	Operating Revenue	93,020	123,020	30,000	0	(86,850)
32002	GRANTS - Untied Road Grants	Operating Revenue	48,073	98,073	50,000	0	(36,850)
32008	REVENUE - Other General Purpose - No GST	Operating Revenue	43,934	28,934	0	(15,000)	(51,850)
42006	REVENUE - Administration General - No GST	Operating Revenue	3,500	21,500	18,000	0	(33,850)
43002	REVENUE - Other Governance - No GST	Operating Revenue	0	20,000	20,000	0	(13,850)
51001	REVENUE - ESL Grant	Operating Revenue	45,000	120,000	75,000	0	61,150
51003	REVENUE - ESL Collected	Operating Revenue	55,000	65,000	10,000	0	71,150
51020	REVENUE - Other Fire Prevention Income	Operating Revenue	150,750	152,750	2,000	0	73,150
51022	REVENUE - ESL Penalty Interest	Operating Revenue	200	550	350	0	73,500
74002	REVENUE - Surgery Billings	Operating Revenue	649,000	559,000	0	(90,000)	(16,500)
91004	REVENUE - Staff Housing	Operating Revenue	3,900	5,900	2,000	0	(14,500)
91005	REVENUE - Rent Staff Housing	Operating Revenue	23,400	30,400	7,000	0	(7,500)
93002	REVENUE - Community Housing - No GST	Operating Revenue	89,880	90,880	1,000	0	(6,500)
102002	REVENUE - Other Grant Funding	Operating Revenue	145,000	160,000	15,000	0	8,500
102004	REVENUE - Grant SW LAG Narembeen	Operating Revenue	0	208,500	208,500	0	217,000
102005	REVENUE - Grant SW LAG Yilgarn	Operating Revenue	0	130,000	130,000	0	347,000
102006	REVENUE - Grant SW LAG Lower Lockhart	Operating Revenue	0	152,500	152,500	0	499,500
102007	REVENUE - Grant SW LAG Central Wheatbelt	Operating Revenue	0	36,000	36,000	0	535,500
103115	REVENUE - Town Planning	Operating Revenue	13,000	20,000	7,000	0	542,500
113203	REVENUE - Jennacubbine Go Karts	Operating Revenue	1,700	3,700	2,000	0	544,500
113204	REVENUE - Goomalling Go Karts	Operating Revenue	3,200	3,500	300	0	544,800
113210	REVENUE - Football Club	Operating Revenue	8,000	38,000	30,000	0	574,800
113212	REVENUE - Cricket Club	Operating Revenue	2,200	2,700	500	0	575,300
121008	REVENUE - Grants Bridge Construction	Operating Revenue	156,000	186,000	30,000	0	605,300
122005	REVENUE - Direct Grant	Operating Revenue	100,000	105,500	5,500	0	610,800
124001	REVENUE - DOT Licensing	Operating Revenue	35,000	41,500	6,500	0	617,300
132001	REVENUE - Caravan Park Charges	Operating Revenue	145,000	160,000	15,000	0	632,300
132002	REVENUE - Caravan Park Chalets	Operating Revenue	90,000	100,000	10,000	0	642,300
132021	REVENUE - Pioneer Pathways	Operating Revenue	21,000	31,000	10,000	0	652,300
134067	REVENUE - Mirabelle Rental	Operating Revenue	4,160	1,000	0	(3,160)	649,140
141001	REVENUE - Plant Hire & Material Sales	Operating Revenue	500	1,000	500	0	649,640
142001	REVENUE - Public Works Overhead	Operating Revenue	1,000	2,500	1,500	0	651,140
31109	EXPENSE - Rates General	Operating Expenses	(73,348)	(69,348)	4,000	0	655,140
#REF!	32105 EXPENSE - Other General Purpose - GST Incl	Operating Revenue	(37,616)	(35,716)	1,900	0	657,040
41115	EXPENSE - Members of Council - GST Incl	Operating Expenses	(121,268)	(111,268)	10,000	0	667,040
41120	EXPENSE - Administration Building	Operating Expenses	(22,200)	(23,700)	0	(1,500)	665,540
#REF!	41121 EXPENSE - Audit	Operating Expenses	(32,000)	(37,000)	0	(5,000)	660,540
42130	EXPENSE - Administration General	Operating Expenses	(873,144)	(798,145)	75,000	0	735,540
42140	EXPENSE - Administration Allocation	Operating Expenses	884,033	804,033	0	(80,000)	655,540
43101	EXPENSE - Other Governance	Operating Expenses	(45,846)	(44,846)	1,000	0	656,540
43102	EXPENSE - AROC	Operating Expenses	(5,500)	(5,000)	500	0	657,040
51102	EXPENSE - ESL Grant - Clothing & Accessories	Operating Expenses	(5,500)	(69,000)	0	(63,500)	593,540
51103	EXPENSE - ESL Grant - Vehicle Maintenance	Operating Expenses	(11,000)	(21,500)	0	(10,500)	583,040
51104	EXPENSE - ESL Grant - Building Maintenance	Operating Expenses	(5,500)	(3,000)	2,500	0	585,540
51107	EXPENSE - CESM	Operating Expenses	(20,000)	(25,000)	0	(5,000)	580,540
51112	EXPENSE - ESL Grant - Utilities & Taxes	Operating Expenses	(5,000)	(3,500)	1,500	0	582,040
51121	EXPENSE - ESL Grant - Equipment	Operating Expenses	(2,000)	(1,000)	1,000	0	583,040
51122	EXPENSE - ESL Remitted	Operating Expenses	(55,000)	(65,000)	0	(10,000)	573,040
51123	EXPENSE - Other Fire Prevention	Operating Expenses	(212,177)	(223,877)	0	(11,700)	561,340
52107	EXPENSE - Animal Control	Operating Expenses	(78,232)	(78,482)	0	(250)	561,090
53105	EXPENSE - Other Law, Order & Public Safety	Operating Expenses	(1,500)	(650)	850	0	561,940
53107	EXPENSE - CCTV	Operating Expenses	(1,800)	(2,600)	0	(800)	561,140
72121	EXPENSE - Health Inspection	Operating Expenses	(16,396)	(12,396)	4,000	0	565,140
73100	MOSQUITO CONTROL	Operating Expenses	(7,000)	(9,600)	0	(2,600)	562,540
73101	EXPENSE - Analytical Services	Operating Expenses	(750)	0	750	0	563,290
74102	EXPENSE - Surgery	Operating Expenses	(710,613)	(633,713)	76,900	0	640,190
84104	EXPENSE - Other Welfare	Operating Expenses	(17,693)	(16,193)	1,500	0	641,690
91103	EXPENSE - 13 High Street	Operating Expenses	0	(700)	0	(700)	640,990
91104	EXPENSE - 7 Forward Street	Operating Expenses	(8,725)	(7,975)	750	0	641,740
91121	EXPENSE - 8 Forrest Street	Operating Expenses	(3,300)	(3,672)	0	(372)	641,368
91122	EXPENSE - 45 James Street	Operating Expenses	(11,550)	(10,300)	1,250	0	642,618
91198	EXPENSE - Other Staff Housing	Operating Expenses	(61,925)	(54,925)	7,000	0	649,618
92131	EXPENSE - Unit 2 Hoddy Street	Operating Expenses	(4,760)	(5,260)	0	(500)	649,118
92132	EXPENSE - Unit 3 Hoddy Street	Operating Expenses	(5,790)	(27,290)	0	(21,500)	627,618
92137	EXPENSE - 44 Hoddy Street	Operating Expenses	(7,540)	(6,540)	1,000	0	628,618
92138	EXPENSE - 46 Hoddy Street	Operating Expenses	(6,290)	(5,290)	1,000	0	629,618
92140	EXPENSE - 50 Hoddy Street	Operating Expenses	(5,880)	(5,380)	500	0	630,118
93103	EXPENSE - 73A James Street	Operating Expenses	(9,560)	(6,060)	3,500	0	633,618
93112	EXPENSE - 41 High Street	Operating Expenses	(5,125)	(5,875)	0	(750)	632,868

93113	EXPENSE - 35 Throssell Street	Operating Expenses	(8,380)	(7,880)	500	0	633,368
93198	EXPENSE - Other Housing General	Operating Expenses	(86,993)	(78,993)	8,000	0	641,368
101100	EXPENSE - Household Waste	Operating Expenses	(63,846)	(62,846)	1,000	0	642,368
101101	EXPENSE - Goomalling Tip	Operating Expenses	(64,224)	(111,223)	0	(47,000)	595,369
101103	EXPENSE - Refuse Control - Town Streets	Operating Expenses	(22,000)	(28,000)	0	(6,000)	589,369
101107	EXPENSE - Commercial Waste	Operating Expenses	(8,846)	(7,846)	1,000	0	590,369
102153	Expense - Skeleton Weed LAG Naremben	Operating Expenses	0	(208,500)	0	(208,500)	381,869
102154	Expense - Skeleton Weed LAG Yilgarn	Operating Expenses	0	(130,000)	0	(130,000)	251,869
102155	Expense - Skeleton Weed LAG Lower Lockhart	Operating Expenses	0	(152,500)	0	(152,500)	99,369
102156	Expense - Skeleton Weed LAG Central Wheatbelt	Operating Expenses	0	(36,000)	0	(36,000)	63,369
103315	EXPENSE - Town Planning	Operating Expenses	(16,346)	(25,346)	0	(9,000)	54,369
104301	EXPENSE - Goomalling Cemetery	Operating Expenses	(26,046)	(33,546)	0	(7,500)	46,869
105104	EXPENSE - Public Conveniences Goomalling	Operating Expenses	(20,396)	(33,646)	0	(13,250)	33,619
106100	EXPENSE - Sewerage Treatment Plant	Operating Expenses	(44,346)	(47,596)	0	(3,250)	30,369
106101	EXPENSE - Sewerage Mains Maintenance	Operating Expenses	(39,196)	(44,196)	0	(5,000)	25,369
106102	EXPENSE - Sewerage Pump Stations	Operating Expenses	(42,696)	(49,196)	0	(6,500)	18,869
106103	EXPENSE - Sewerage Imhoff & Primary Dam	Operating Expenses	(21,886)	(20,386)	1,500	0	20,369
106104	EXPENSE - Sewerage Irrigation Dam	Operating Expenses	(12,846)	(10,346)	2,500	0	22,869
106105	EXPENSE - Other Sewerage & Septic Charges	Operating Expenses	(6,600)	(5,100)	1,500	0	24,369
111102	EXPENSE - Goomalling Hall	Operating Expenses	(28,796)	(31,796)	0	(3,000)	21,369
111103	EXPENSE - Jennacubbine Hall	Operating Expenses	(18,746)	(17,246)	1,500	0	22,869
111104	EXPENSE - Konnonongorring Hall	Operating Expenses	(17,676)	(16,676)	1,000	0	23,869
111108	EXPENSE - Sporting Complex - Tennis	Operating Expenses	(18,896)	(17,896)	1,000	0	24,869
112110	EXPENSE - Swimming Pool	Operating Expenses	(131,721)	(131,721)	0	0	24,869
113250	EXPENSE - Parks & Gardens	Operating Expenses	(255,850)	(296,850)	0	(41,000)	(16,131)
113252	EXPENSE - Gymnasium	Operating Expenses	(11,759)	(9,950)	1,809	0	(14,322)
113253	EXPENSE - Horse & Pony Club	Operating Expenses	0	(1,000)	0	(1,000)	(15,322)
113258	EXPENSE - Recreation Dams	Operating Expenses	(18,400)	(14,650)	3,750	0	(11,572)
113259	EXPENSE - Community Resource Centre	Operating Expenses	(34,262)	(33,263)	999	0	(10,573)
113262	EXPENSE - Changerooms	Operating Expenses	(3,300)	(2,800)	500	0	(10,073)
113263	EXPENSE - Hockey & Cricket Club Shed	Operating Expenses	(1,450)	(950)	500	0	(9,573)
113267	EXPENSE - Tennis & Netball Courts	Operating Expenses	(9,850)	(11,850)	0	(2,000)	(11,573)
113269	EXPENSE - Youth Zone Activities	Operating Expenses	(10,000)	(5,000)	5,000	0	(6,573)
113270	EXPENSE - Other Recreation	Operating Expenses	(65,809)	(62,309)	3,500	0	(3,073)
114103	EXPENSE - Goomalling Library (CRC)	Operating Expenses	(20,296)	(18,996)	1,300	0	(1,773)
115100	EXPENSE - Other Culture	Operating Expenses	(11,539)	(10,539)	1,000	0	(773)
115103	EXPENSE - Maintenance - Museums	Operating Expenses	(14,946)	(21,696)	0	(6,750)	(7,523)
115105	EXPENSE - Other Culture	Operating Expenses	(4,500)	(2,500)	2,000	0	(5,523)
122110	EXPENSE - Road Maintenance	Operating Expenses	(542,389)	(593,889)	0	(51,500)	(57,023)
122111	EXPENSE - Other Maintenance	Operating Expenses	0	(4,000)	0	(4,000)	(61,023)
122301	EXPENSE - Kerbing & Drainage	Operating Expenses	(2,800)	(7,300)	0	(4,500)	(65,523)
122304	EXPENSE - Goomalling Depot	Operating Expenses	(12,950)	(22,450)	0	(9,500)	(75,023)
122306	EXPENSE - Street Trees & Watering	Operating Expenses	(12,850)	(15,350)	0	(2,500)	(77,523)
122307	EXPENSE - Signs General	Operating Expenses	(26,650)	(29,650)	0	(3,000)	(80,523)
122320	EXPENSE - Footpaths	Operating Expenses	(34,600)	(27,600)	7,000	0	(73,523)
122324	EXPENSE - Street Cleaning	Operating Expenses	(24,900)	(26,400)	0	(1,500)	(75,023)
122327	EXPENSE - Gardeners Depot	Operating Expenses	(4,310)	(3,810)	500	0	(74,523)
124150	EXPENSE - DOT Licensing	Operating Expenses	(44,732)	(40,732)	4,000	0	(70,523)
131101	EXPENSE - Weed Control	Operating Expenses	(15,346)	(12,596)	2,750	0	(67,773)
131106	OTHER RURAL EXPENDITURE	Operating Expenses	(12,346)	(11,346)	1,000	0	(66,773)
132101	EXPENSE - Area Promotion	Operating Expenses	(26,616)	(27,616)	0	(1,000)	(67,773)
132103	EXPENSE - Caravan Park	Operating Expenses	(176,422)	(177,422)	0	(1,000)	(68,773)
132104	EXPENSE - Pioneer Pathways	Operating Expenses	(19,100)	(27,100)	0	(8,000)	(76,773)
132109	EXPENSE - Avon Valley	Operating Expenses	(14,846)	(13,846)	1,000	0	(75,773)
133101	EXPENSE - Building Services	Operating Expenses	(13,846)	(12,846)	1,000	0	(74,773)
133102	EXPENSE - BCITF Levy	Operating Expenses	(5,000)	(3,000)	2,000	0	(72,773)
133103	EXPENSE - BSL Levy	Operating Expenses	(5,000)	(3,500)	1,500	0	(71,273)
134109	EXPENSE - Water Supply & Standpipes	Operating Expenses	(6,539)	(2,164)	4,375	0	(66,898)
134201	EXPENSE - Lot39	Operating Expenses	(6,930)	(6,180)	750	0	(66,148)
134202	EXPENSE - Railway Station	Operating Expenses	(9,350)	(11,850)	0	(2,500)	(68,648)
134206	Expense - Gumnuts	Operating Expenses	(22,400)	(22,977)	0	(577)	(69,225)
134208	EXPENSE - Community Bus General	Operating Expenses	(6,000)	(4,500)	1,500	0	(67,725)
134251	Expense - Other Economics	Operating Expenses	(44,232)	(40,232)	4,000	0	(63,725)
141100	EXPENSE - Private Works	Operating Expenses	0	(9,000)	0	(9,000)	(72,725)
142112	EXPENSE - Works Training	Operating Expenses	(12,090)	(6,590)	5,500	0	(67,225)
142120	EXPENSE - Public Works Overhead	Operating Expenses	(602,726)	(608,976)	0	(6,250)	(73,475)
142121	EXPENSE - Occ Health & Safety	Operating Expenses	(15,550)	(14,550)	1,000	0	(72,475)
142190	EXPENSE - PWO Allocated	Operating Expenses	654,523	623,523	0	(31,000)	(103,475)
143130	EXPENSE - Plant Operation	Operating Expenses	(479,052)	(509,052)	0	(30,000)	(133,475)
48005	Replacement Server - Admin	Capital Expenses	(45,000)	(40,000)	5,000	0	(128,475)
98001	Capital housing Up grades	Capital Expenses	(102,000)	(107,000)	0	(5,000)	(133,475)
108001	Skeleton Weed Plant & Equipment	Capital Expenses	0	(14,050)	0	(14,050)	(147,525)
123907	Plant replacement - Small Tip Truck	Capital Expenses	(50,000)	(40,000)	10,000	0	(137,525)
123911	Small Plant - Mobile Traffic lights	Capital Expenses	(30,000)	(33,495)	0	(3,495)	(141,020)
123914	Turf Mower - Recreation Ground	Capital Expenses	(45,000)	(43,500)	1,500	0	(139,520)
129911	Local Road and Community Infrastructure Program (footpat	Capital Expenses	(80,000)	(61,000)	19,000	0	(120,520)
108003	Upgrade to sewerage water pipe line LRCIP	Capital Expenses	(50,000)	(55,686)	0	(5,686)	(126,206)
118008	Construction of new cricket wicket 2023	Capital Expenses	0	(28,986)	0	(28,986)	(155,192)

138001 Public Buildings - Capital upgrade projects	Capital Expenses	(412,827)	(414,879)	0	(2,052)	(157,244)
	Rounding			(1)		(157,245)
		(2,796,524)		1,188,784	(1,293,183)	



11.2 OUTBUILDING – 1211 BOTHERLING EAST ROAD, WALYORMOURING

File Reference	10.5A
Disclosure of Interest	Edge Planning & Property receive payment for planning advice to the Shire and declare a Financial Interest (section 5.70 of the <i>Local Government Act 1995</i>)
Applicant	Auspan Building Systems Pty Ltd Udenoaks Pty Ltd of Danubin
Previous Item Numbers	
Date	18 April 2023
Author	Steve Thompson – Consultant Planner
Authorising Officer	Peter Bentley – Chief Executive Officer
Attachments	1. Plans from applicant

Summary

For Council to consider granting development approval for a proposal to erect an 840m² machinery storage shed at 1211 Botherling East Road, Walyormouring.

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

Background

The Shire has received a Development Application to construct a new machinery storage shed. The proposed shed has a floor area of 840m², made from structural steel, with trimdek cladding to the roof and walls, and industrial taper guttered directing any stormwater to runoff (maintained onsite).

Length 40m
Width 21m
Height 6.75m

The property is 258.5941 hectares in area, cleared and is in a bush fire prone area. The outbuilding will be set back 108m and 900m from the western and eastern boundaries respectively. The shed is proposed to be located 50m from any natural creek line. A location plan and engineered drawing are attached.

Consultation

The Shire has not sought comments from neighbours or agencies.

Statutory Environment

Planning and Development Act 2005
Planning and Development (Local Planning Schemes) Regulations 2015
Shire of Goomalling Town Planning Scheme No. 3 (TPS3)



The property is zone 'Rural 3 – General Farming' under the Shire's Town Planning Scheme No. 3 (the Scheme).

Policy Implications

Nil

Financial Implications

The applicant has paid the Development Application fee. The applicant has a right of review to the State Administrative Tribunal to review the Council's decision. If this occurred, the Shire would have associated costs.

Strategic Implications

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

Comment/Conclusion

There are no specific planning issues with the development.

Voting Requirements

Simple Majority



OFFICERS' RECOMMENDATION

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

1. The development hereby approved must be carried out in accordance with the submitted plans and specifications or otherwise amended by the Shire and these shall not be altered and/or modified without the prior knowledge and written consent of the Shire.
2. Run-off from the shed is suitably detained and managed on-site.

Advice

- A) The applicant is advised that this development approval is not a Building Permit. A Building Permit must be formally applied for and obtained before the commencement of any site and/or development works.
- B) The proposed shed is partly located within a designated bushfire prone area as set out at <https://maps.slip.wa.gov.au/landgate/bushfireprone/>. A low fuel area should be maintained around the shed at all times.
- C) It appears that an existing nearby shed may be constructed over a property boundary. It is suggested this is reviewed. If the shed is confirmed to be constructed over the property boundary, the landowner to consider options to address.
- D) If an applicant or owner is aggrieved by this determination there is a right of review by the State Administrative Tribunal in accordance with the *Planning and Development Act 2005* Part 14. An application must be made within 28 days of the determination.

RESOLUTION 630

Moved Cr Barratt, seconded Cr Butt that Council endorse Officer's recommendation.

CARRIED 7/0



Shire of Goomalling
32 Quinlan Street,
Goomalling, WA, 6460

Attn: Planning Department

To Whom it May Concern,

Please see attached Development Application on behalf of Udenoaks Pty Ltd of "Danubin", 211 Botherling East Road, Walyormouring, WA, for the proposed construction of an agricultural Machinery Storage Shed, located at 211 Botherling East Road, Walyormouring, WA, 6460.

The proposed development will be sited at least 50 metres from any natural creek line, with access via Botherling East Road on the South side of the block. Constructed to be 40m long, 21m wide and 6.75m in height to the gutter, made from fabricated structural steel, with trimdek cladding to the roof and walls, and industrial tapered gutters directing any stormwater to runoff (maintained on-site).

This shed will be used purely as a storage facility to store vehicles such as tractors, utes, cars, and other Agricultural farming machinery. It's constructed with sliding doors at the front, rear, and has three personnel doors. There won't be more than two people accessing this shed at once, nor for extended periods of time. The Shed is used for the primary business of this farm and as personal use for the farming operation.

We look forward to a prompt approval for this development, and please insist that you contact us should you have any questions or require any clarification.

Kind regards,


Tenisca Bushell
Project Admin | Auspan Group
0448 347 911

 1300 271 220


 sales@auspangroup.com.au

AUSPANGROUP.COM.AU

 15 Corbett Street
Gnowangerup, WA 6335

 169 Chesterpass Road
Milpara, WA 6330

 5 Martin Place
Canning Vale, WA 6155


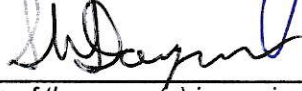
 105 Stirling Terrace
Toodyay, WA 6566




SHIRE OF GOOMALLING

Office address: 32 Quinlan Street, Goomalling WA 6460
Postal address: PO Box 118, Goomalling WA 6460
Phone: 9629 1101 Email: goshire@goomalling.wa.gov.au

APPLICATION FOR DEVELOPMENT APPROVAL

Owner Details		
Name: Udenoaks Pty Ltd of "Danubin"	ABN (if applicable): 73 498 009 780	
Address: 211 Botherling East Road, Walyormouring, WA		Postcode: 6460
Phone: (work): (home): (mobile): 0427 260 876	Fax:	E-mail: udenoaks@hotmail.com
Contact person for correspondence: Shea Donegan		
Signature: 	Date: 15/4/2023	
Signature: 	Date: 15/4/2023	
<i>The signature of the owner(s) is required on all applications. This application will not proceed without that signature. For the purposes of signing this application an owner includes the persons referred to in the Planning and Development (Local Planning Schemes) Regulations 2015 Schedule 2 clause 62(2)</i>		

Applicant Details (if different from owner)		
Name: Auspan Building Systems Pty Ltd		
Address: 41 Quinn Street, Gnowangerup, WA		Postcode: 6335
Phone: (work): (08) 9827 1220 (home): (mobile): 0448 347 991	Fax:	E-mail: tenisca.b@auspangroup.com.au
Contact person for correspondence: Tenisca Bushell		
The information and plans provided with this application may be made available by the local government for viewing in connection with the application. <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No		
Signature: 	Date: 17/04/2023	

Property Details		
Lot No: 7396 & 20845	House/Street No: 211	Location No:
Diagram or Plan No:	Certificate of Title Vol. No: 1126	Folio: 482
Title encumbrances (e.g. easements, restrictive covenants):		
Street name: 211 Botherling East Road	Suburb: Walyormouring	
Nearest street intersection: Evans Road		

Proposed Development

Nature of development: Works

Is an exemption from development claimed for part of the development? Yes No

If yes, what is the exemption for:

Description of proposed works and/or land use:

Construction of a 40m(l) x 21m(w) x 6.75m(h) Machinery Storage Shed with a total floor area of 840m²

Description of exemption claimed (if relevant):

Nature of any existing buildings and/or land use:

Agricultural buildings and a residential dwelling

Approximate cost of proposed development: 249,679.00 + GST

Estimated time of completion: August 2023

OFFICE USE ONLY

Acceptance Officer's initials:

Date received:

Local Government reference no:



(1 of 4) [Close] [Maximize] [Refresh]

Property Information


Landgate
**1211 BOTHERLING EAST RD,
 WALYORMOURING**

Lot on Plan P087853 7396
 Land ID Number 1827455
 Area 258.5941 ha
 Local Government GOOMALLING

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PROJECT NAME
 MACHINERY SHED

CLIENT
 SHEA DONEGAN

PROJECT ADDRESS
 211 BOTHERLING EAST ROAD,
 WALYORMOURING, WA, 6460

DATE MODIFIED
 March 23, 2023

PROJECT NO.
 1445

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DRAWING TITLE
 SITE PLANS

PROJECT STAGE
 SHIRE APPROVALS

PAPER SIZE
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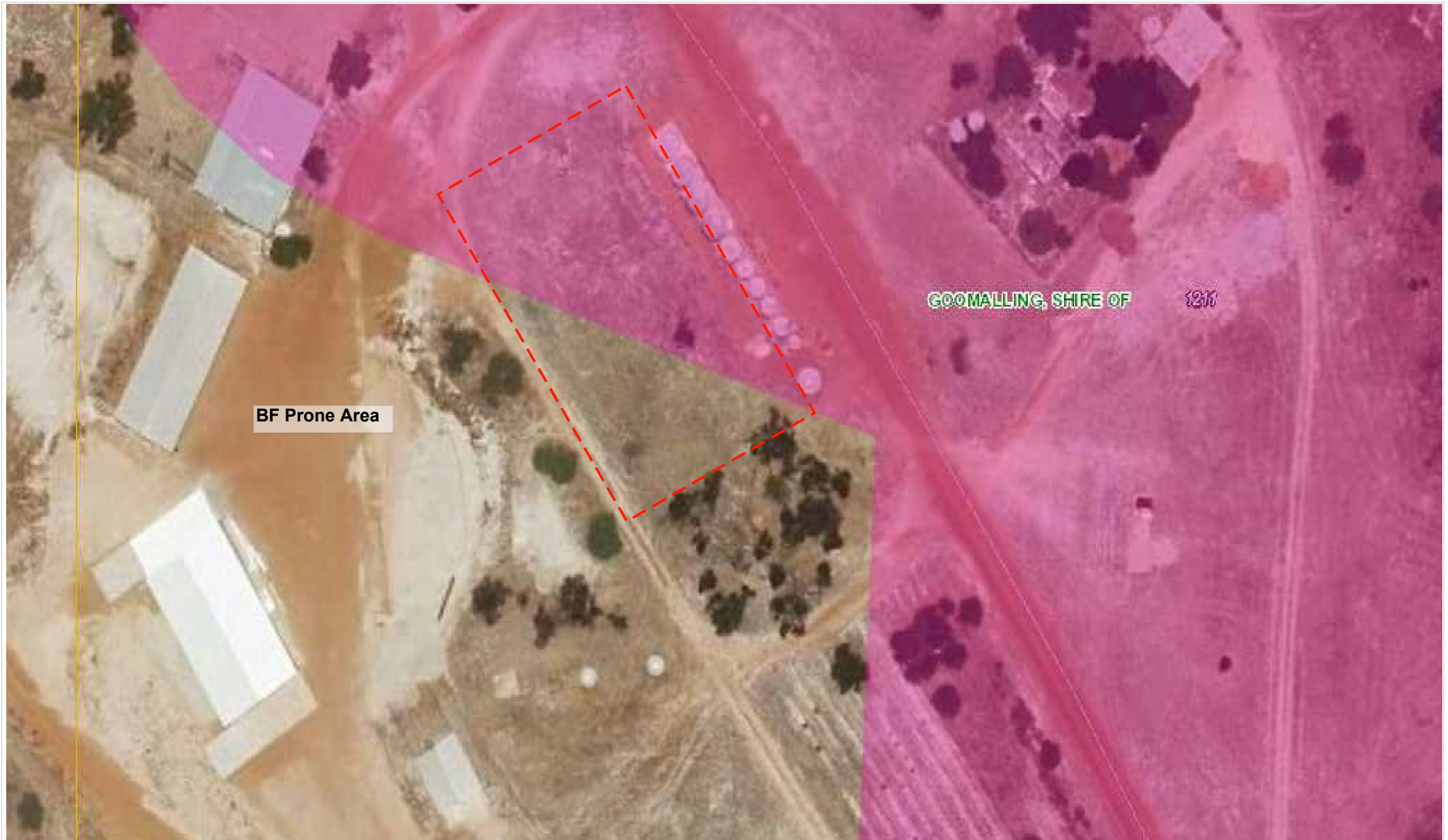
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GOOMALLING, SHIRE OF 1211

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SITE PLANS

PROJECT STAGE
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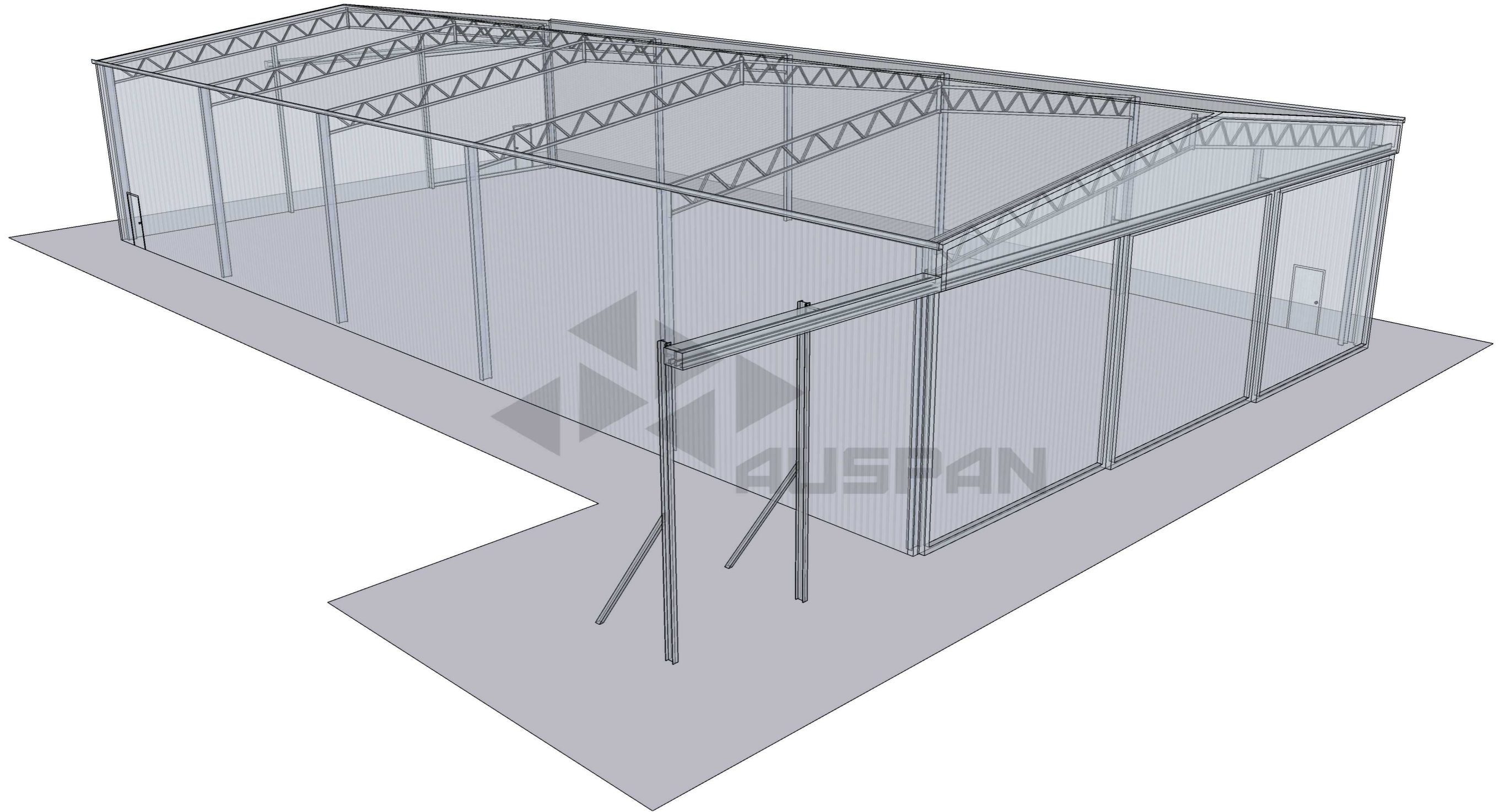
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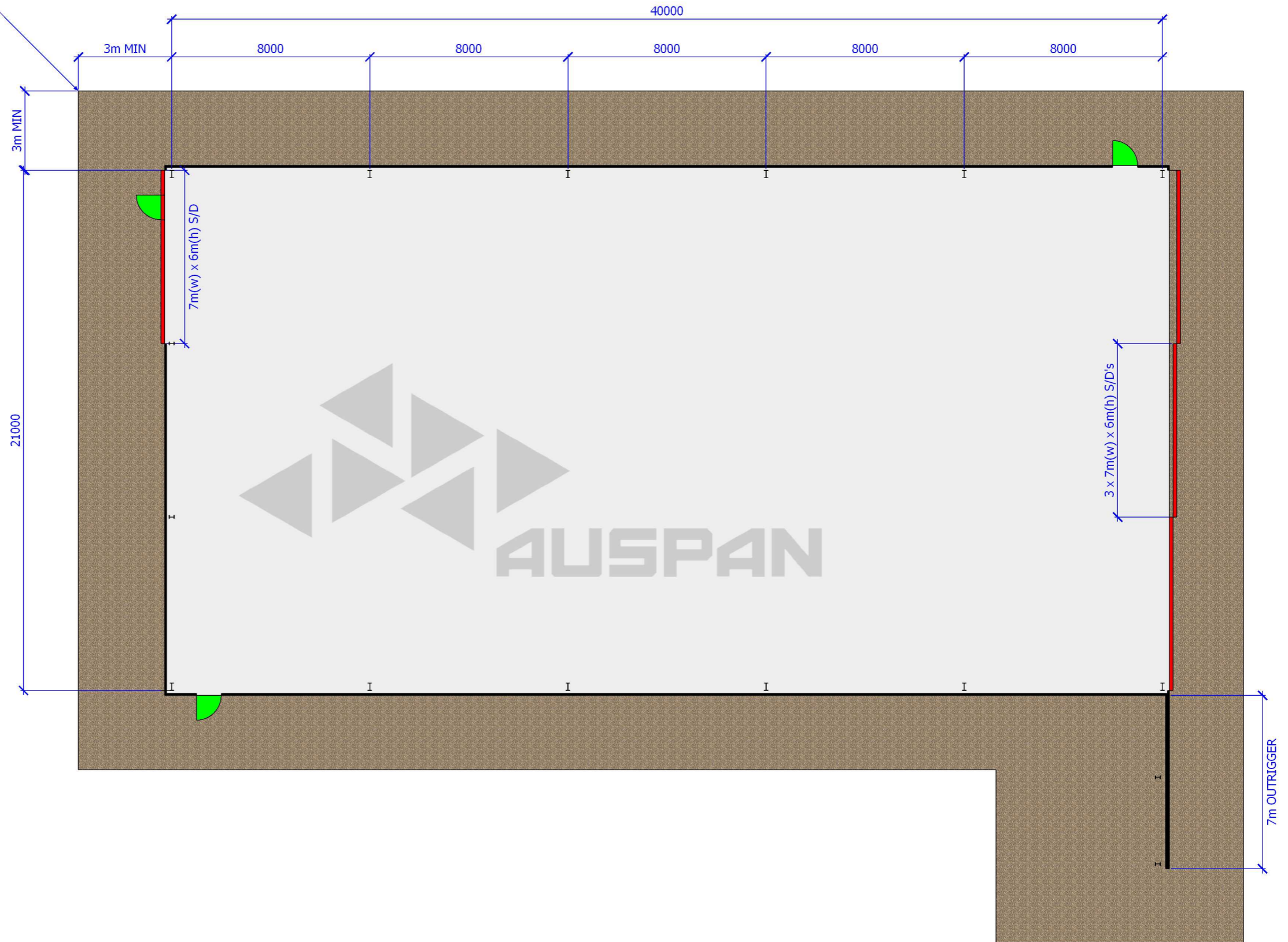
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PROJECT NAME
MACHINERY SHED

CLIENT
SHEA DONEGAN

PROJECT ADDRESS
1211 Botherling East Road,
Walyormouring Goomalling, WA 6460

DATE MODIFIED
March 3, 2023

PROJECT NO.
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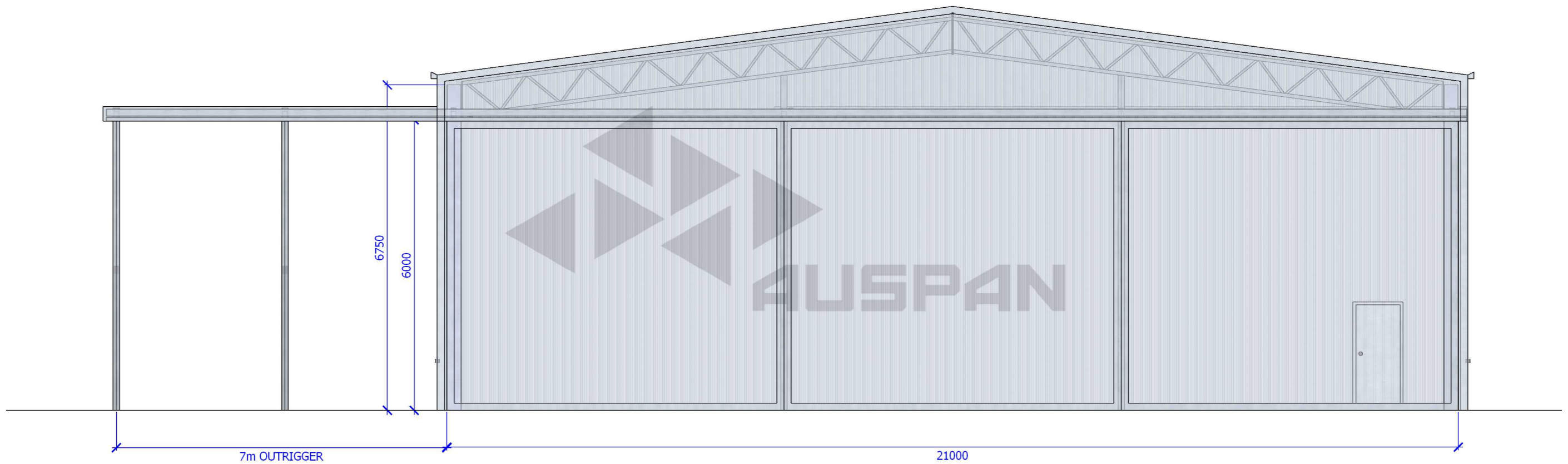
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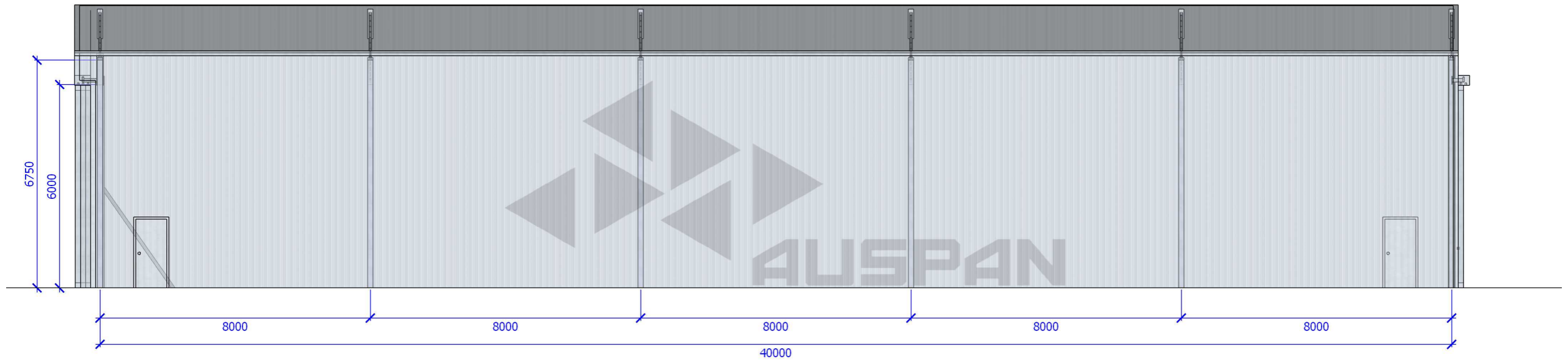
PROJECT NAME
 MACHINERY SHED
CLIENT
 SHEA DONEGAN
PROJECT ADDRESS
 1211 Botherling East Road,
 Walyormouring Goomalling, WA 6460

DATE MODIFIED
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PROJECT NO.
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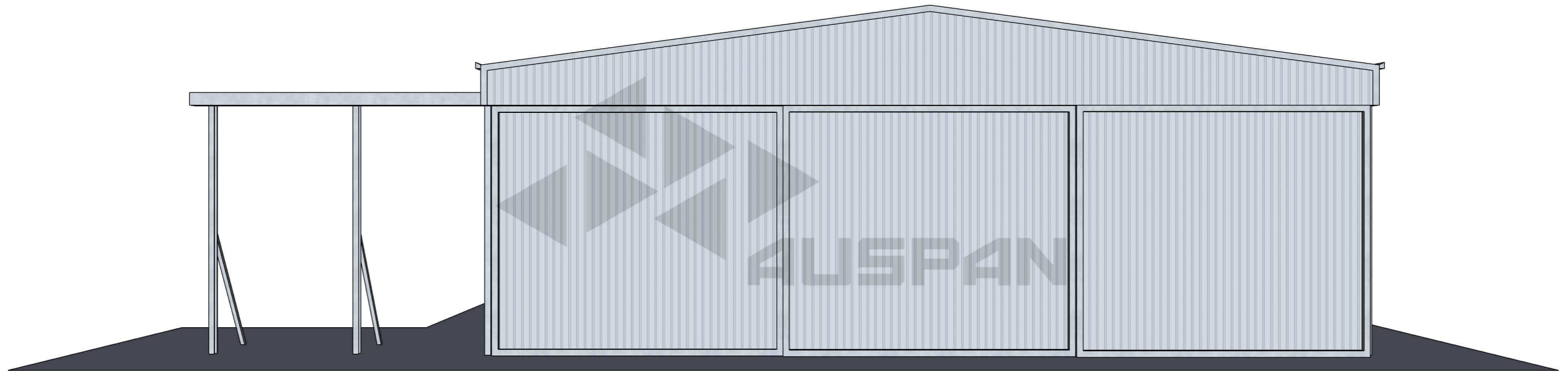
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DATE MODIFIED
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CLIENT
SHEA DONEGAN

PROJECT ADDRESS
1211 Botherling East Road,
Walyormouring Goomalling, WA 6460

DATE MODIFIED
March 3, 2023

PROJECT NO.
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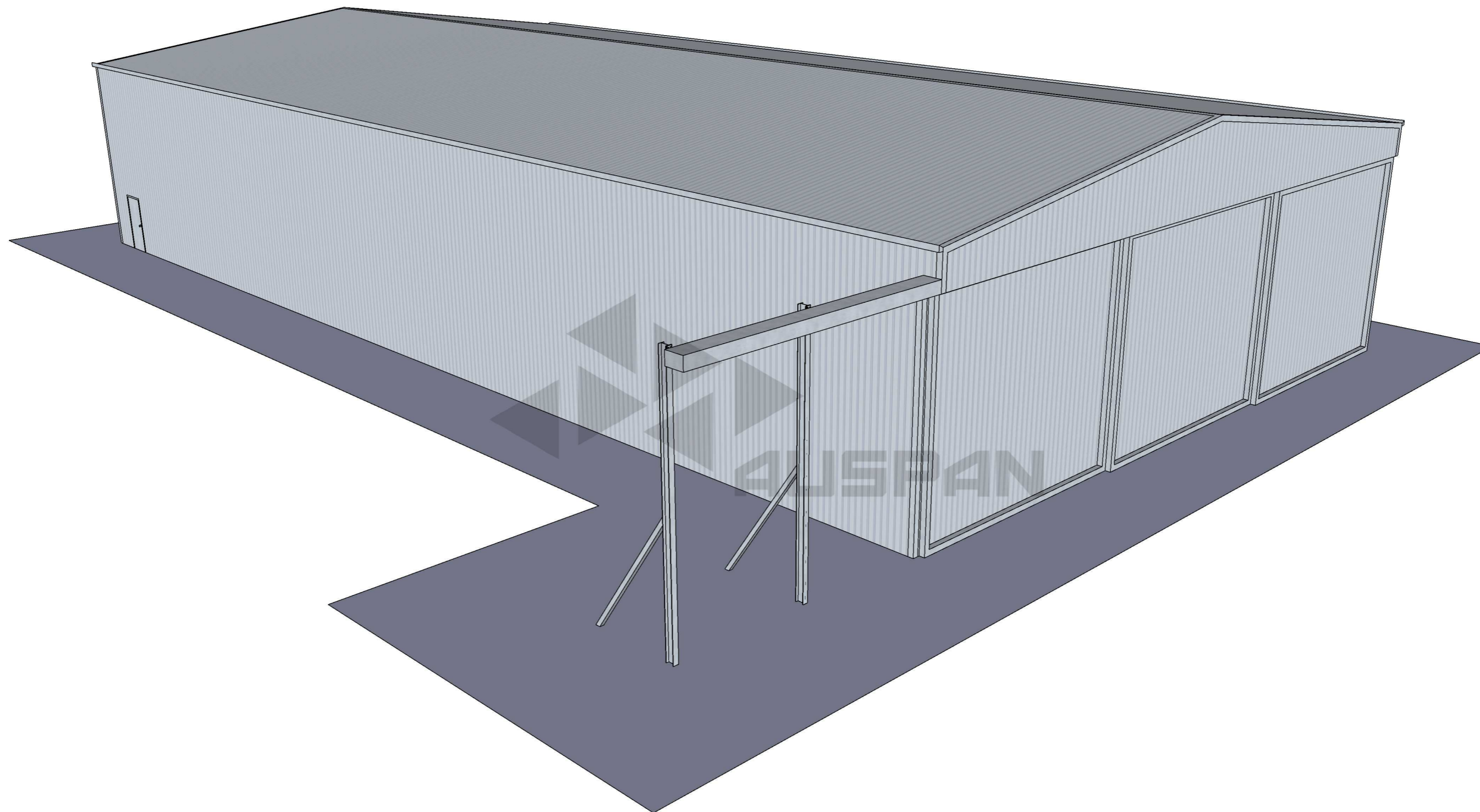
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11.3 AUDITED ANNUAL FINANCIAL STATEMENTS

File Reference	3.18
Disclosure of Interest	Nil
Applicant	Shire Of Goomalling
Previous Item Numbers	No Direct
Date	18 April 2023
Author	Peter Bentley - Chief Executive Officer
Authorising Officer	Peter Bentley – Chief Executive Officer
Attachments	
<ol style="list-style-type: none"> 1. Copy of Audited Annual Financial Statements 2. Copy of the Audit Management Letter 3. Copy of Auditor General – Basis of Qualified Opinion 	

Summary

Council is to accept the 2021/2022 Annual Report and Financial Statements and set the date for the Annual General Meeting of Electors.

Background

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

The annual audit was undertaken during the March 2022 to April 2023 by Dry Kirkness on the Auditor General's behalf.

Consultation

- Dry Kirkness
- The WA Auditor General

Statutory Environment

Local Government Act 1995 (as amended).

5.54. Acceptance of annual reports.

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

***Absolute majority required.**

- (2) If the auditor's report is not available in time for the annual report for a financial year to be accepted by 31 December after that financial year, the annual report is to be accepted by the local government no later than 2 months after the auditor's report become available.

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

PRESIDENT: _____

DATE: _____



5.55. Notice of annual reports

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

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

Policy Implications

There is no current Council policy regarding this matter

Financial Implications

There are no direct financial impacts resulting from this item.

Strategic Implications

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

Comment/Conclusion

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

“Roads, drainage and footpaths reported at values of \$38,834,816 (2021:\$37,561,502), \$2,194,289 (2021: \$2,235,092) and \$732,466 (2021: \$756,040) respectively in Note 8 (a) of the financial report as at 30 June 2022 were not revalued as required by Regulation 17A(4)(b) of the Local Government (Financial Management) Regulations 1996 since 2014-15. Consequently, I was unable to determine the extent to which the net carrying amount of these classes of assets is misstated, as it was impracticable to do so.”

“Additionally, I am unable to determine whether there may be any consequential impact on Depreciation, Revaluation Surplus, Retained Earnings and Note 23 (d) Total Assets Classified by Function and Activity.”

“I conducted my audit in accordance with Australian Auditing Standards. My responsibilities under those standards are further described in the Auditor’s responsibilities for the audit of the financial report section below. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.”

This qualification recognises that the revaluation of Road assets (including Drainage & Footpaths) has not been completed this year. This valuation is scheduled for this financial year.

Attached also is the management letter which is for the CEO and Shire president. The letter includes responses from the CEO with regard to any issues raised by the Auditor. There are several individual instances of matters such as failure to check journal entries, an incorrect purchase order date, excessive leave balances, an unauthorised invoice payment and the revaluation mentioned in the qualification above among several other matters.

I will take any questions at the meeting and provide further insight into these matters as required.

PRESIDENT: _____

DATE: _____



Voting Requirements

Simple Majority

OFFICERS' RECOMMENDATION

That the Council:

1. Pursuant of Sections 5.54 and 5.55 of the Local Government 1995, accepts the Annual Report and Financial Statements for the 2021/2022 financial year.
2. Convenes the Annual General Meeting of Electors at 7.00 pm on 29 May 2023 at the Sports and Community Centre 47 Quinlan Street, Goomalling.

RESOLUTION 631

Moved Cr Barratt, seconded Cr Wilkes that Council endorse the Officer's recommendation.

CARRIED 7/0

PRESIDENT: _____

DATE: _____

SHIRE OF GOOMALLING
FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2022

Certification of Financial Report	2
Statement of Comprehensive Income by Nature or Type	3
Statement of Financial Position	4
Statement of Changes in Equity	5
Statement of Cash Flows	6
Rate Setting Statement	7
Index of Notes to the Financial Report	8
Independent Auditor's Report	50

The Shire of Goomalling conducts the operations of a local government with the following community vision:

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

Principal place of business:
32 Quinlan Street
Goomalling WA 6460

SHIRE OF GOOMALLING
FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2022

The attached financial report of the Shire of Goomalling for the financial year ended 30 June 2022 is based on proper accounts and records to present fairly the financial position of the Shire of Goomalling at 30 June 2022 and the results of the operations for the financial year then ended in accordance with the Local Government Act 1995 and, to the extent that they are not inconsistent with the Act, the Australian Accounting Standards.

Signed on the

13TH

day of

APRIL

2023



Chief Executive Officer

Peter Bentley



SHIRE OF GOOMALLING
STATEMENT OF COMPREHENSIVE INCOME
BY NATURE OR TYPE
FOR THE YEAR ENDED 30 JUNE 2022

	NOTE	2022 Actual \$	2022 Budget \$	2021 Actual \$
Revenue				
Rates	24(a),2(a)	2,310,809	2,103,907	2,196,340
Operating grants, subsidies and contributions	2(a)	1,696,419	1,276,758	1,316,460
Fees and charges	23(c),2(a)	1,399,881	1,636,560	1,302,696
Interest earnings	2(a)	27,804	41,956	40,630
Other revenue	2(a)	193,772	131,000	182,035
		5,628,685	5,190,181	5,038,161
Expenses				
Employee costs		(2,165,067)	(2,061,721)	(2,321,196)
Materials and contracts		(1,346,097)	(1,262,922)	(1,132,548)
Utility charges		(266,580)	(256,101)	(254,909)
Depreciation	9(a)	(1,764,855)	(1,588,999)	(1,644,517)
Finance costs	2(b)	(104,642)	(149,526)	(178,878)
Insurance		(192,904)	(172,679)	(151,054)
Other expenditure	2(b)	(211,344)	(151,100)	(150,624)
		(6,051,489)	(5,643,048)	(5,833,726)
		(422,804)	(452,867)	(795,565)
Capital grants, subsidies and contributions	2(a)	1,976,959	2,623,045	2,334,420
Profit on asset disposals	9(b)	36,559	0	0
Loss on asset disposals	9(b)	(14,500)	0	0
Fair value adjustments to financial assets at fair value through profit or loss		2,998	0	1,939
		2,002,016	2,623,045	2,336,359
Net result for the period	23(b)	1,579,212	2,170,178	1,540,794
Other comprehensive income for the period				
<i>Items that will not be reclassified subsequently to profit or loss</i>				
Changes in asset revaluation surplus	15	4,104,095	0	0
Share of comprehensive income of associates and joint ventures accounted for using the equity method		0	0	30,050
Total other comprehensive income for the period	15	4,104,095	0	30,050
Total comprehensive income for the period		5,683,307	2,170,178	1,570,844

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

**SHIRE OF GOOMALLING
STATEMENT OF FINANCIAL POSITION
AS AT 30 JUNE 2022**

	NOTE	2022 \$	2021 \$
CURRENT ASSETS			
Cash and cash equivalents	3	1,393,994	448,347
Trade and other receivables	5	209,716	268,754
Other financial assets	4(a)	955,941	949,661
Inventories	6	27,731	30,899
TOTAL CURRENT ASSETS		2,587,382	1,697,661
NON-CURRENT ASSETS			
Trade and other receivables	5	73,512	84,895
Other financial assets	4(b)	175,630	214,342
Inventories	6	134,000	530,000
Property, plant and equipment	7	26,761,050	24,109,229
Infrastructure	8	46,102,199	43,394,718
Right-of-use assets	10(a)	67,393	32,011
TOTAL NON-CURRENT ASSETS		73,313,784	68,365,195
TOTAL ASSETS		75,901,166	70,062,856
CURRENT LIABILITIES			
Trade and other payables	11	349,337	359,485
Other liabilities	12	689,109	261,845
Lease liabilities	10(b)	20,870	21,412
Borrowings	13	182,510	304,779
Employee related provisions	14	612,643	564,043
TOTAL CURRENT LIABILITIES		1,854,469	1,511,564
NON-CURRENT LIABILITIES			
Lease liabilities	10(b)	47,302	11,255
Borrowings	13	2,386,060	2,568,546
Employee related provisions	14	6,862	48,325
TOTAL NON-CURRENT LIABILITIES		2,440,224	2,628,126
TOTAL LIABILITIES		4,294,693	4,139,690
NET ASSETS		71,606,473	65,923,166
EQUITY			
Retained surplus		29,253,683	27,678,227
Reserve accounts	27	914,260	910,504
Revaluation surplus	15	41,438,530	37,334,435
TOTAL EQUITY		71,606,473	65,923,166

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

**SHIRE OF GOOMALLING
STATEMENT OF CHANGES IN EQUITY
FOR THE YEAR ENDED 30 JUNE 2022**

	NOTE	RETAINED SURPLUS \$	RESERVE ACCOUNTS \$	REVALUATION SURPLUS \$	TOTAL EQUITY \$
Balance as at 1 July 2020		26,141,762	906,175	37,304,385	64,352,322
Comprehensive income for the period					
Net result for the period		1,540,794	0	0	1,540,794
Other comprehensive income for the period	15	0	0	30,050	30,050
Total comprehensive income for the period		1,540,794	0	30,050	1,570,844
Transfers from reserves	27	14,992	(14,992)	0	0
Transfers to reserves	27	(19,321)	19,321	0	0
Balance as at 30 June 2021		27,678,227	910,504	37,334,435	65,923,166
Comprehensive income for the period					
Net result for the period		1,579,212	0	0	1,579,212
Other comprehensive income for the period	15	0	0	4,104,095	4,104,095
Total comprehensive income for the period		1,579,212	0	4,104,095	5,683,307
Transfers to reserves	27	(3,756)	3,756	0	0
Balance as at 30 June 2022		29,253,683	914,260	41,438,530	71,606,473

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

**SHIRE OF GOOMALLING
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 30 JUNE 2022**

	NOTE	2022 Actual \$	2022 Budget \$	2021 Actual \$
CASH FLOWS FROM OPERATING ACTIVITIES				
Receipts				
Rates		2,377,957	2,103,907	1,966,416
Operating grants, subsidies and contributions		1,730,634	1,085,030	1,357,997
Fees and charges		1,399,881	1,636,560	1,492,287
Interest received		27,804	41,956	40,630
Goods and services tax received		445,997	300,000	435,863
Other revenue		194,421	131,000	182,035
		6,176,694	5,298,453	5,475,228
Payments				
Employee costs		(2,151,395)	(2,061,721)	(2,278,763)
Materials and contracts		(1,344,660)	(1,262,922)	(1,009,441)
Utility charges		(266,580)	(256,101)	(254,909)
Finance costs		(134,983)	(149,526)	(178,878)
Insurance paid		(192,904)	(172,679)	(151,054)
Goods and services tax paid		(462,198)	(300,000)	(437,432)
Other expenditure		(211,344)	(151,100)	(150,624)
		(4,764,064)	(4,354,049)	(4,461,101)
Net cash provided by (used in) operating activities	16(b)	1,412,630	944,404	1,014,127
CASH FLOWS FROM INVESTING ACTIVITIES				
Payments for purchase of property, plant & equipment	7(a)	(345,304)	(714,500)	(47,980)
Payments for construction of infrastructure	8(a)	(2,397,453)	(2,771,200)	(2,789,852)
Non-operating grants, subsidies and contributions		2,404,223	2,623,045	2,516,397
Proceeds from financial assets at amortised cost - term deposits		(3,756)	0	(4,326)
Proceeds from financial assets at amortised cost - self supporting loans		39,186	39,157	36,729
Proceeds from sale of property, plant & equipment	9(b)	162,291	120,000	0
Net cash provided by (used in) investing activities		(140,813)	(703,498)	(289,032)
CASH FLOWS FROM FINANCING ACTIVITIES				
Repayment of borrowings	26(a)	(304,755)	(304,780)	(1,318,290)
Payments for principal portion of lease liabilities	26(c)	(21,412)	(21,412)	(22,674)
Proceeds from new borrowings	26(a)	0	0	945,000
Net cash provided by (used in) financing activities		(326,167)	(326,192)	(395,964)
Net increase (decrease) in cash held		945,650	(85,286)	329,131
Cash at beginning of year		448,344	1,365,604	119,216
Cash and cash equivalents at the end of the year	16(a)	1,393,994	1,280,318	448,347

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

**SHIRE OF GOMALLING
RATE SETTING STATEMENT
FOR THE YEAR ENDED 30 JUNE 2022**

	NOTE	2022 Actual \$	2022 Budget \$	2021 Actual \$
NET CURRENT ASSETS - At start of financial year - surplus/(deficit)	25(b)	(325,028)	(273,269)	(286,328)
OPERATING ACTIVITIES				
Revenue from operating activities (excluding general rate)				
Rates (excluding general rate)	24(b)	234,084	233,350	224,734
Operating grants, subsidies and contributions		1,696,419	1,276,758	1,316,460
Fees and charges		1,399,881	1,439,409	1,302,696
Interest earnings		27,804	41,956	40,630
Other revenue		193,772	131,000	182,035
Profit on asset disposals	9(b)	36,559	0	0
Fair value adjustments to financial assets at fair value through profit or loss		2,998	0	1,939
		3,591,517	3,122,473	3,068,494
Expenditure from operating activities				
Employee costs		(2,165,067)	(2,061,721)	(2,321,196)
Materials and contracts		(1,346,097)	(1,262,922)	(1,132,548)
Utility charges		(266,580)	(256,101)	(254,909)
Depreciation		(1,764,855)	(1,588,999)	(1,644,517)
Finance costs		(104,642)	(149,526)	(178,878)
Insurance		(192,904)	(172,679)	(151,054)
Other expenditure		(211,344)	(151,100)	(150,624)
Loss on asset disposals	9(b)	(14,500)	0	0
		(6,065,989)	(5,643,048)	(5,833,726)
Non-cash amounts excluded from operating activities	25(a)	1,710,168	1,589,999	1,621,850
Amount attributable to operating activities		(764,304)	(1,203,845)	(1,143,382)
INVESTING ACTIVITIES				
Non-operating grants, subsidies and contributions		1,976,959	2,623,045	2,334,420
Proceeds from disposal of assets	9(b)	162,291	120,000	0
Proceeds from financial assets at amortised cost - self supporting loans	26(a)	39,186	39,157	36,730
Purchase of property, plant and equipment	7(a)	(345,304)	(714,500)	(47,980)
Purchase and construction of infrastructure	8(a)	(2,397,453)	(2,671,200)	(2,789,852)
		(564,321)	(603,498)	(466,682)
Amount attributable to investing activities		(564,321)	(603,498)	(466,681)
FINANCING ACTIVITIES				
Repayment of borrowings	26(a)	(304,755)	(304,780)	(1,318,290)
Proceeds from borrowings	26(a)	0	0	945,000
Payments for principal portion of lease liabilities	26(c)	(21,412)	(21,412)	(22,674)
Transfers to reserves (restricted assets)	27	(3,756)	(7,500)	(19,321)
Transfers from reserves (restricted assets)	27	0	50,000	14,992
Amount attributable to financing activities		(329,923)	(283,691)	(400,293)
Surplus/(deficit) before imposition of general rates		(1,983,576)	(2,091,034)	(2,296,684)
Total amount raised from general rates	24(a)	2,076,725	2,067,708	1,971,606
Surplus/(deficit) after imposition of general rates	25(b)	93,149	(23,326)	(325,028)

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

SHIRE OF GOOMALLING
FOR THE YEAR ENDED 30 JUNE 2022
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SHIRE OF GOOMALLING
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2022

1. BASIS OF PREPARATION

The financial report comprises general purpose financial statements which have 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 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-profits 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.

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. A separate statement of those monies appears at Note 28 of the financial report.

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 that are believed to be reasonable under the circumstances; the results of which form the basis of making the judgements about carrying values of assets and liabilities that are not readily apparent from other sources. Actual results may differ from these estimates.

The 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, and infrastructure.
- estimation uncertainties made in relation to lease accounting

**SHIRE OF GOOMALLING
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2022**

2. REVENUE AND EXPENSES

(a) Revenue

Contracts with customers

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

Revenue Category	Nature of goods and services	When obligations typically satisfied	Payment terms	Returns/Refunds/Warranties	Timing of revenue recognition
Rates	General Rates	Over time	Payment dates adopted by Council during the year	None	When rates notice is issued
Grant contracts with customers	Community events, minor facilities, research, design, planning evaluation and services	Over time	Fixed terms transfer of funds based on agreed milestones and reporting	Contract obligation if project not complete	Output method based on project milestones and/or completion date matched to performance obligations as inputs are shared
Grants, subsidies or contributions for the construction of non-financial assets	Construction or acquisition of recognisable non-financial assets to be controlled by the local government	Over time	Fixed terms transfer of funds based on agreed milestones and reporting	Contract obligation if project not complete	Output method based on project milestones and/or completion date matched to performance obligations as inputs are shared
Grants with no contract commitments	General appropriations and contributions with no reciprocal commitment	No obligations	Not applicable	Not applicable	When assets are controlled
Licences/ Registrations/ Approvals	Building, planning, development and animal management, having the same nature as a licence regardless of naming.	Single point in time	Full payment prior to issue	None	On payment and issue of the licence, registration or approval
Pool inspections	Compliance safety check	Single point in time	Payment in line with inspection	None	Revenue recognised after inspection event occurs
Other inspections	Regulatory Food, Health and Safety	Single point in time	Full payment prior to inspection	None	Revenue recognised after inspection event occurs
Waste management collections	Kerbside collection service	Over time	Payment on an annual basis in advance	None	When rates notice is issued
Waste management entry fees	Waste treatment, recycling and disposal service at disposal sites	Single point in time	Payment in advance at gate or on normal trading terms if credit provided	None	On entry to facility
Property hire and entry	Use of halls and facilities	Single point in time	In full in advance	Refund if event cancelled within 7 days	On entry or at conclusion of hire
Fees and charges for other goods and services	Cemetery services, library fees, rental income, reinstatements and private works	Single point in time	Payment in full in advance	None	Output method based on provision of service or completion of works
Commissions	Commissions on licencing and ticket sales	Over time	Payment in full on sale	None	When assets are controlled
Reimbursements	On- charge of expenses & insurance claims	Single point in time	Payment in arrears for claimable event	None	When claim is agreed

Revenue Recognition

Revenue recognised during the year under each basis of recognition by nature or types of goods or services is provided in the table below.

For the year ended 30 June 2022

Nature or type	Contracts with customers	Capital grant/contributions	Statutory Requirements	Other	Total
	\$	\$	\$	\$	\$
Rates	0	0	2,310,809	0	2,310,809
Operating grants, subsidies and contributions	1,696,419	0	0	0	1,696,419
Fees and charges	1,399,881	0	0	0	1,399,881
Interest earnings	0	0	0	27,804	27,804
Other revenue	193,772	0	0	0	193,772
Non-operating grants, subsidies and contributions	0	1,976,959	0	0	1,976,959
Total	3,290,072	1,976,959	2,310,809	27,804	7,605,644

For the year ended 30 June 2021

Nature or type	Contracts with customers	Capital grant/contributions	Statutory Requirements	Other	Total
	\$	\$	\$	\$	\$
Rates	0	0	2,196,340	0	2,196,340
Operating grants, subsidies and contributions	1,316,460	0	0	0	1,316,460
Fees and charges	1,302,696	0	0	0	1,302,696
Interest earnings	0	0	0	40,630	40,630
Other revenue	182,035	0	0	0	182,035
Non-operating grants, subsidies and contributions	0	2,334,420	0	0	2,334,420
Total	2,801,191	2,334,420	2,196,340	40,630	7,372,581

**SHIRE OF GOOMALLING
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2022**

2. REVENUE AND EXPENSES (Continued)

	Note	2022 Actual	2022 Budget	2021 Actual
Interest earnings				
Financial assets at amortised cost - self supporting loans		6,451	12,456	14,384
Interest on reserve funds		3,756	12,500	4,330
Rates instalment and penalty interest (refer Note 24(f))		17,598	17,000	21,916
Other interest earnings		0	0	0
		<u>27,805</u>	<u>41,956</u>	<u>40,630</u>
(b) Expenses				
Auditors remuneration				
- Audit of the Annual Financial Report		31,800	27,500	21,100
		<u>31,800</u>	<u>27,500</u>	<u>21,100</u>
Finance costs				
Borrowings	26(a)	104,642	149,526	178,878
Lease liabilities	26(c)	620	619	634
		<u>105,262</u>	<u>150,145</u>	<u>179,512</u>
Other expenditure				
Sundry expenses		211,344	151,100	150,624
		<u>211,344</u>	<u>151,100</u>	<u>150,624</u>

SHIRE OF GOOMALLING
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2022

3. CASH AND CASH EQUIVALENTS

Cash at bank and on hand
Total cash and cash equivalents

Held as

- Unrestricted cash and cash equivalents
- Restricted cash and cash equivalents
- Restricted Cash other Medical Surgery (only)

Note	2022	2021
	\$	\$
	1,393,994	448,347
16(a)	1,393,994	448,347
	683,044	51,756
	689,109	329,218
	21,841	67,373
	1,393,994	448,347

SIGNIFICANT ACCOUNTING POLICIES

Cash and cash equivalents

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

Bank overdrafts are reported as short term borrowings in current liabilities in the statement of financial position.

Restricted financial assets

Restricted financial asset balances are not available for general use by the local government due to externally imposed restrictions. Restrictions are specified in an agreement, contract or legislation. This applies to reserves, unspent grants that have not been fully expended in the manner specified by the contributor, legislation or loan agreement and for which no liability has been recognised.

Details of restrictions on financial assets can be found at Note 27.

4. OTHER FINANCIAL ASSETS

(a) Current assets

Financial assets at amortised cost

Financial assets at amortised cost

Financial assets at amortised cost - self supporting loan
 Financial assets at amortised cost - term deposit

Held as

- Restricted other financial assets at amortised cost

(b) Non-current assets

Financial assets at amortised cost - self supporting loan
 Financial assets at fair value through profit and loss

Financial assets at amortised cost - self supporting loan
 Units in Local Government House Trust

	2022	2021
	\$	\$
	955,941	949,661
	955,941	949,661
25(b)	41,681	39,157
	914,260	910,504
	955,941	949,661
	955,941	949,661
	955,941	949,661
	117,277	158,987
	58,353	55,355
	175,630	214,342
	117,277	158,987
	58,353	55,355
	175,630	214,342

SIGNIFICANT ACCOUNTING POLICIES

Other financial assets at amortised cost

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

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

Fair values of financial assets at amortised cost are not materially different to their carrying amounts, since the interest receivable on those assets is either close to current market rates or the assets are of a short term nature. Non-current financial assets at amortised cost fair values are based on discounted cash flows using a current market rates. They are classified as level 2 fair values in the fair value hierarchy (see Note 22 (i)) due to the observable market rates.

Interest received is presented under cashflows from operating activities in the Statement of Cash Flows where it is earned from financial assets that are held for cash management purposes.

Financial assets at fair value through profit and loss

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

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

Impairment and risk

Information regarding impairment and exposure to risk can be found at Note 20.

SHIRE OF GOOMALLING
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2022

5. TRADE AND OTHER RECEIVABLES

Current

Rates receivable
 Trade and other receivables
 GST receivable

Non-current

Pensioner's rates and ESL deferred

Note	2022	2021
	\$	\$
	147,183	188,207
	16,159	50,374
	46,374	30,173
	<u>209,716</u>	<u>268,754</u>
	73,512	84,895
	<u>73,512</u>	<u>84,895</u>

SIGNIFICANT ACCOUNTING POLICIES

Trade and other receivables

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

Trade and other receivables are recognised initially at the amount of consideration that is unconditional, unless they contain significant financing components, when they are recognised at fair value.

Impairment and risk exposure

Information about the impairment of trade receivables and their exposure to credit risk and interest rate risk can be found in Note 20.

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.

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

SHIRE OF GOOMALLING
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2022

6. INVENTORIES

Note	2022	2021
	\$	\$
Current		
Fuel and materials	27,731	30,899
	27,731	30,899
Non-current		
Land held for resale		
Cost of acquisition	134,000	929,261
Less Impairment	0	(399,261)
	134,000	530,000

The following movements in inventories occurred during the year:

Balance at beginning of year	560,899	564,106
Transfers	(396,001)	0
Inventories expensed during the year	(164,755)	(115,107)
Additions to inventory	161,588	111,900
Balance at end of year	161,731	560,899

SIGNIFICANT ACCOUNTING POLICIES

General

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

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

**SHIRE OF GOOMALLING
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2022**

7. PROPERTY, PLANT AND EQUIPMENT

(a) Movements in Balances

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

	Note	Total land and buildings		Furniture & Plant & Equipment		Swimming Pool Buildings & Equipment		Total property, plant and equipment
		Land \$	Buildings \$	Equipment \$	Equipment \$	Equipment \$	Equipment \$	
Balance at 1 July 2020		3,195,000	18,965,398	22,160,398	154,765	944,495	1,294,887	24,554,545
Additions		0	9,859	9,859	11,673	26,449	0	47,980
Revaluation increments / (decrements) transferred to revaluation surplus			30,050	30,050				30,050
Depreciation			(299,431)	(299,431)	(42,548)	(156,338)	(25,029)	(523,346)
Balance at 30 June 2021	9(a)	3,195,000	18,705,876	21,900,876	123,890	814,606	1,269,857	24,109,229
Comprises:								
Gross balance amount at 30 June 2021		3,195,000	19,915,460	23,110,460	474,034	1,507,451	1,393,055	26,485,000
Accumulated depreciation at 30 June 2021		0	(1,209,584)	(1,209,584)	(350,144)	(692,845)	(123,198)	(2,375,771)
Balance at 30 June 2021		3,195,000	18,705,876	21,900,876	123,890	814,606	1,269,857	24,109,229
Restated balance at 1 July 2021		3,195,000	18,705,876	21,900,876	123,890	814,606	1,269,857	24,109,229
Additions		0	102,833	102,833	9,519	232,952	0	345,304
Disposals		(120,000)	0	(120,000)	0	(20,232)	0	(140,232)
Revaluation increments / (decrements) transferred to revaluation surplus		295,000	3,584,083	3,879,083	0	0	0	3,879,083
Impairment (losses) / reversals		(239,344)	36,898	(202,446)	0	0	0	(202,446)
Depreciation	9(a)	0	(296,757)	(296,757)	(40,618)	(159,712)	(4,767)	(501,854)
Transfers		635,344	(196,933)	438,411	0	0	(1,166,445)	(728,034)
Balance at 30 June 2022		3,766,000	21,936,000	25,702,000	92,791	867,614	98,645	26,761,050
Comprises:								
Gross balance amount at 30 June 2022		3,766,000	21,936,000	25,702,000	483,553	1,695,404	246,871	28,127,828
Accumulated depreciation at 30 June 2022		0	0	0	(390,762)	(827,790)	(148,226)	(1,366,778)
Balance at 30 June 2022		3,766,000	21,936,000	25,702,000	92,791	867,614	98,645	26,761,050

SHIRE OF GOOMALLING
 NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
 FOR THE YEAR ENDED 30 JUNE 2022

7. PROPERTY, PLANT AND EQUIPMENT (Continued)

(b) Carrying Value Measurements

(i) Fair Value	Asset Class	Fair Value Hierarchy	Valuation Technique	Basis of Valuation	Date of Last Valuation	Inputs Used
Land and buildings						
Land		2	Market approach using recent or estimated observable market data for similar items (Net revaluation method)	Independent Valuation and Management Valuation	June 2022	Price per hectare/market borrowing rates. Management did consider making adjustment for inflation however the effect was considered to be immaterial.
Buildings		3	Market approach using recent or estimated observable market data for similar items (Net revaluation method)	Independent Valuation and Management Valuation	June 2022	Improvements to buildings using construction costs and current condition (Level-2), residual values and remaining useful life assessments (Level-3) inputs

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

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

SHIRE OF GOOMALLING
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2022

8. INFRASTRUCTURE

(a) Movements in Balances

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

Note	Infrastructure - Roads	Infrastructure - Drainage	Infrastructure - Footpaths	Infrastructure - Sewerage Plant & Equipment	Infrastructure - Other	Total
	\$	\$	\$	\$	\$	\$
Balance at 1 July 2020	35,838,192	2,275,896	727,078	1,561,157	1,302,666	41,704,988
Additions	2,668,538	0	56,376	0	64,938	2,789,852
Depreciation	(945,228)	(40,804)	(27,414)	(33,520)	(53,157)	(1,100,123)
Balance at 30 June 2021	37,561,502	2,235,092	756,040	1,527,637	1,314,447	43,394,718
Comprises:						
Gross balance at 30 June 2021	42,502,138	2,720,257	895,882	1,694,350	1,485,628	49,298,255
Accumulated depreciation at 30 June 2021	(4,940,636)	(485,165)	(139,842)	(166,713)	(171,181)	(5,903,587)
Balance at 30 June 2021	37,561,502	2,235,092	756,040	1,527,637	1,314,447	43,394,718
Additions	2,333,685	0	3,850	0	59,918	2,397,453
Revaluation increments / (decrements) transferred to revaluation surplus	0	0	0	0	188,115	188,115
Depreciation	(1,060,371)	(40,804)	(27,424)	(9,534)	(103,333)	(1,241,466)
Transfers	0	0	0	(1,479,075)	2,842,454	1,363,379
Balance at 30 June 2022	38,834,816	2,194,288	732,466	39,028	4,301,600	46,102,199
Comprises:						
Gross balance at 30 June 2022	44,835,823	2,720,258	899,732	239,260	4,301,600	52,996,673
Accumulated depreciation at 30 June 2022	(6,001,007)	(525,970)	(167,266)	(200,232)	0	(6,894,475)
Balance at 30 June 2022	38,834,816	2,194,288	732,466	39,028	4,301,600	46,102,199

**SHIRE OF GOOMALLING
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2022**

8. INFRASTRUCTURE (Continued)

(b) Carrying Value Measurements

(i) Fair Value	Asset Class	Fair Value Hierarchy	Valuation Technique	Basis of Valuation	Date of Last Valuation	Inputs Used
	Infrastructure - Roads	3	Cost approach using current replacement cost (Gross revaluation method)	Management Valuation	June 2015	Construction costs and current condition (Level 2), residual values and remaining useful life assessments (Level 3) inputs
	Infrastructure - Drainage	3	Cost approach using current replacement cost (Gross revaluation method)	Management Valuation	June 2015	Construction costs and current condition (Level 2), residual values and remaining useful life assessments (Level 3) inputs
	Infrastructure - Footpaths	3	Cost approach using current replacement cost (Gross revaluation method)	Management Valuation	June 2015	Construction costs and current condition (Level 2), residual values and remaining useful life assessments (Level 3) inputs
	Infrastructure - Sewerage Plant & Equipment		Cost	Cost		Purchased Cost
	Infrastructure - Other Infrastructure	3	Cost approach using current replacement cost (Gross revaluation method)	Independent Valuation and Management Valuation	June 2022	Construction costs and current condition (Level 2), residual values and remaining useful life assessments (Level 3) inputs

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

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

SHIRE OF GOOMALLING
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2022

9. FIXED ASSETS

(a) Depreciation

	Note	2022 Actual \$	2022 Budget \$	2021 Actual \$
Buildings	7(a)	296,757	308,499	299,431
Furniture & Equipment	7(a)	40,618	43,000	42,548
Plant & Equipment	7(a)	159,712	157,300	156,338
Infrastructure - Roads	8(a)	1,060,371	880,000	945,228
Infrastructure - Drainage	8(a)	40,804	42,000	40,804
Swimming Pool Buildings & Equipment	8(a)	4,767	25,000	25,029
Infrastructure - Foopaths	8(a)	27,424	28,000	27,414
Infrastructure - Sewerage Plant & Equipment	8(a)	9,534	32,000	33,520
Infrastructure - Other Infrastructure	8(a)	103,333	53,200	53,157
Right of Use Asset	10(a)	21,535	20,000	21,048
		1,764,855	1,588,999	1,644,517

Depreciation rates

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

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

SHIRE OF GOOMALLING
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2022

9. FIXED ASSETS (Continued)

(b) Disposals of assets

	2022 Actual Net Book Value	2022 Actual Sale Proceeds	2022 Actual Profit	2022 Actual Loss	2022 Budget Net Book Value	2022 Budget Sale Proceeds	2022 Budget Profit	2022 Budget Loss	2021 Actual Net Book Value	2021 Actual Sale Proceeds	2021 Actual Profit	2021 Actual Loss
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Buildings	120,000	105,500	0	(14,500)	120,000	120,000	0	0	0	0	0	0
Plant & Equipment	20,232	56,791	36,559	0	0	0	0	0	0	0	0	0
	140,232	162,291	36,559	(14,500)	120,000	120,000	0	0	0	0	0	0

The following assets were disposed of during the year.

	2022 Actual Net Book Value	2022 Actual Sale Proceeds	2022 Actual Profit	2022 Actual Loss
Buildings				
Housing				
Sale of land Grange St & Bowen St	120,000	105,500	0	(14,500)
Plant and Equipment				
Transport				
Sale of volvo grader	20,232	56,791	36,559	0
	140,232	162,291	36,559	(14,500)

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9. FIXED ASSETS (Continued)

SIGNIFICANT ACCOUNTING POLICIES

Fixed assets

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

Initial recognition and measurement 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 recognised at fair value. Assets held at cost are depreciated and assessed for indicators of impairment annually.

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

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

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

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

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

Revaluation

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

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

Revaluation (continued)

For property, plant and equipment and infrastructure, increases in the carrying amount arising on revaluation of assets are credited to a revaluation surplus in equity. Decreases that offset previous increases of the same class of asset are recognised against revaluation surplus directly in equity. All other decreases are recognised in profit or loss. Subsequent increases are then recognised in profit or loss to the extent they reverse a net revaluation decrease previously recognised in profit or loss for the same class of asset.

Depreciation

The depreciable amount of all property, plant and equipment and infrastructure, are depreciated on a straight-line basis over the individual asset's useful life from the time the asset is held ready for use. Leasehold improvements are depreciated over the shorter of either the unexpired period of the lease or the estimated useful life of the improvements.

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

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

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

Depreciation on revaluation

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

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

SHIRE OF GOOMALLING
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10. LEASES

(a) Right-of-Use Assets

The Shire has no reportable lease or right of use assets

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

	Right of Use Asset	Right-of-use assets Total
Note	\$	\$
Balance at 1 July 2020	23,036	23,036
Additions	30,023	30,023
Depreciation	(21,048)	(21,048)
Balance at 30 June 2021	32,011	32,011
Additions	56,917	56,917
Depreciation	9(a) (21,535)	(21,535)
Balance at 30 June 2022	67,393	67,393

The following amounts were recognised in the statement of comprehensive income during the period in respect of leases where the entity is the lessee:

	2022 Actual	2021 Actual
	\$	\$
Depreciation on right-of-use assets	9(a) 21,535	21,048
Interest expense on lease liabilities	26(c) 620	634
Short-term lease payments recognised as expense	21,412	22,674
Total amount recognised in the statement of comprehensive income	43,567	44,356
Total cash outflow from leases	22,032	23,308
(b) Lease Liabilities		
Current	20,870	21,412
Non-current	47,302	11,255
	26(c) 68,172	32,667

SIGNIFICANT ACCOUNTING POLICIES

Leases

At inception of a contract, the Shire assesses if the contract contains or is a lease. A contract is, or contains, a lease if the contract conveys the right to control the use of an identified asset for a period of time in exchange for consideration.

At the commencement date, a right-of-use asset is recognised at cost and lease liability at the present value of the lease payments that are not paid at that date. The lease payments are discounted using the interest rate implicit in the lease, if that rate can be readily determined. If that rate cannot be readily determined, the Shire uses its incremental borrowing rate.

All contracts that are classified as short-term leases (i.e. a lease with a 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.

Details of individual lease liabilities required by regulations are provided at Note 26(c).

Right-of-use assets - valuation measurement

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

Refer to Note 9 under revaluation for details on the significant accounting policies applying to vested improvements.

Right-of-use assets - depreciation

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

SHIRE OF GOOMALLING
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11. TRADE AND OTHER PAYABLES

Current

Sundry creditors
 Prepaid rates
 Accrued payroll liabilities
 Bonds and deposits held
 Accrued Interest on loans
 GST Payable

	2022	2021
	\$	\$
	180,034	189,452
	75,864	61,123
	24,382	17,847
	12,426	11,777
	25,665	56,006
	30,966	23,280
	349,337	359,485

SIGNIFICANT ACCOUNTING POLICIES

Financial liabilities

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

Non-derivative financial liabilities (excluding financial guarantees) are subsequently measured at amortised cost.

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

Trade and other payables

Trade and other payables represent liabilities for goods and services provided to the Shire prior to the end of the financial year that are unpaid and arise when the Shire becomes obliged to make future payments in respect of the purchase of these goods and services.

The amounts are unsecured, are recognised as a current liability and are usually 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.

Prepaid rates

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

SHIRE OF GOOMALLING
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12. OTHER LIABILITIES

Current

Contract liabilities

Reconciliation of changes in contract liabilities

Opening balance

Additions

Revenue from contracts with customers included as a contract liability at the start of the period

The Shire expects to satisfy the performance obligations from contracts with customers unsatisfied at the end of the reporting period to be satisfied within the next 12 months.

Reconciliation of changes in capital grant/contribution liabilities

Expected satisfaction of capital grant/contribution liabilities

Less than 1 year

	2022	2021
	\$	\$
Contract liabilities	689,109	261,845
	689,109	261,845
Opening balance	261,845	79,868
Additions	689,109	181,977
Revenue from contracts with customers included as a contract liability at the start of the period	(261,845)	0
	689,109	261,845
	689,109	261,845

Performance obligations in relation to capital grant/contribution liabilities are satisfied as project milestones are met or completion of construction or acquisition of the asset.

SIGNIFICANT ACCOUNTING POLICIES

Contract liabilities

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

Contract liabilities represent obligations which are not yet satisfied. Contract liabilities are recognised as revenue when the performance obligations in the contract are satisfied.

Capital grant/contribution liabilities

Capital grant/contribution liabilities represent the Shire's obligations to construct recognisable non-financial assets to identified specifications to be controlled the Shire which are yet to be satisfied. Capital grant/contribution liabilities are recognised as revenue when the obligations in the contract are satisfied.

Non-current capital grant/contribution liabilities fair values are based on discounted cash flows of expected cashflows to satisfy the obligations using a current borrowing rate. They are classified as level 3 fair values in the fair value hierarchy (see Note 22(i)) due to the unobservable inputs, including own credit risk.

**SHIRE OF GOOMALLING
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13. BORROWINGS

	Note	2022			2021		
		Current	Non-current	Total	Current	Non-current	Total
Secured		\$	\$	\$	\$	\$	\$
Debentures		182,510	2,386,060	2,568,570	304,779	2,568,546	2,873,325
Total secured borrowings	26(a)	182,510	2,386,060	2,568,570	304,779	2,568,546	2,873,325

Secured liabilities and assets pledged as security

Debentures, bank overdrafts and bank loans are secured by a floating charge over the assets of the Shire of Goomalling. Other loans relate to transferred receivables. Refer to Note 5.

The Shire of Goomalling has complied with the financial covenants of its borrowing facilities during the 2022 and 2021 years.

SIGNIFICANT ACCOUNTING POLICIES

Borrowing costs

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

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. Borrowings fair values are based on discounted cash flows using a current borrowing rate. They are classified as level 3 fair values in the fair value hierarchy (see Note 22(i)) due to the unobservable inputs, including own credit risk.

Risk

Information regarding exposure to risk can be found at Note 20.

Details of individual borrowings required by regulations are provided at Note 26(a).

SHIRE OF GOOMALLING
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14. EMPLOYEE RELATED PROVISIONS

Employee Related Provisions

Current provisions
Employee benefit provisions

Annual Leave
 Long Service Leave

Non-current provisions

Long Service Leave

	2022	2021
	\$	\$
Annual Leave	266,410	264,915
Long Service Leave	346,233	299,128
	612,643	564,043
Long Service Leave	6,862	48,325
	6,862	48,325
	619,505	612,368

Provision is made for benefits accruing to employees in respect of wages and salaries, annual leave and long service leave and associated on costs for services rendered up to the reporting date and recorded as an expense during the period the services are delivered.

Annual leave liabilities are classified as current, as there is no unconditional right to defer settlement for at least 12 months after the end of the reporting period. Assessments indicate that actual settlement of the liabilities is expected to occur as follows:

Amounts are expected to be settled on the following basis:

Less than 12 months after the reporting date
 More than 12 months from reporting date

Note	2022	2021
	\$	\$
	619,505	612,368
	619,505	612,368

SIGNIFICANT ACCOUNTING POLICIES

Employee benefits

The Shire's obligations for employees' annual leave, long service leave and other employee leave entitlements are recognised as employee related provisions in the Statement of Financial Position.

Short-term employee benefits

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

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

Other long-term employee benefits

Long-term employee benefits provisions are measured at the present value of the expected future payments to be made to employees. Expected future payments incorporate anticipated future wage and salary levels, durations of service and employee departures and are discounted at rates determined by reference to market yields at the end of the reporting period on government bonds that have maturity dates that approximate the terms of the obligations. Any remeasurements for changes in assumptions of obligations for other long-term employee benefits are recognised in profit or loss in the periods in which the changes occur.

The Shire's obligations for long-term employee benefits are presented as non-current provisions in its statement of financial position, except where the Shire does not have an unconditional right to defer settlement for at least 12 months after the end of the reporting period, in which case the obligations are presented as current provisions.

SHIRE OF GOOMALLING
 NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
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15 REVALUATION SURPLUS

	2022		2022		2022		2022		2021		2021	
	Opening Balance	Revaluation Increment	Revaluation (Decrement)	Revaluation Impairment Reversals	Total Revaluation Movement on	2022 Closing Balance	2021 Opening Balance	Revaluation Increment	Revaluation Movement on	2021 Closing Balance		
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	
Revaluation surplus - Land	2,501,855	295,000	0	0	295,000	2,796,855	2,501,855	0	0	2,501,855		
Revaluation surplus - Buildings	10,130,619	3,564,083	0	36,897	3,620,980	13,751,598	10,100,569	30,050	30,050	10,130,619		
Revaluation surplus - Furniture & Equipment	154,015	0	0	0	0	154,015	154,015	0	0	154,015		
Revaluation surplus - Swimming Pool Buildings & Equipment	932,516	0	0	0	0	932,516	932,516	0	0	932,516		
Revaluation surplus - Infrastructure - Roads	21,612,025	0	0	0	0	21,612,025	21,612,025	0	0	21,612,025		
Revaluation surplus - Infrastructure - Sewerage Plant & Equ	1,434,014	0	0	0	0	1,434,014	1,434,014	0	0	1,434,014		
Revaluation surplus - Infrastructure - Other Infrastructure	569,391	188,115	0	0	188,115	757,506	569,391	0	0	569,391		
	37,334,435	4,067,199	0	36,897	4,104,095	41,438,530	37,304,385	30,050	30,050	37,334,435		

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

SHIRE OF GOOMALLING
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16. NOTES TO THE STATEMENT OF CASH FLOWS

(a) Reconciliation of Cash

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

	Note	2022 Actual \$	2022 Budget \$	2021 Actual \$
Cash and cash equivalents	3	1,393,994	1,280,318	448,347
Restrictions				
The following classes of financial assets have restrictions imposed by regulations or other externally imposed requirements which limit or direct the purpose for which the resources may be used:				
- Cash and cash equivalents		872,579	867,998	871,347
- Financial assets at amortised cost		41,681	0	39,157
		914,260	867,998	910,504
The restricted financial assets are a result of the following specific purposes to which the assets may be used:				
Restricted reserve accounts	27	914,260	867,998	910,504
Total restricted financial assets		914,260	867,998	910,504

**(b) Reconciliation of Net Result to Net Cash Provided
By Operating Activities**

Net result		1,579,212	2,170,178	1,540,794
Non-cash items:				
Adjustments to fair value of financial assets at fair value through profit and loss		(2,998)	0	(1,939)
Depreciation/amortisation		1,764,855	1,588,999	1,644,517
(Profit)/loss on sale of asset		(22,059)	0	0
Changes in assets and liabilities:				
(Increase)/decrease in trade and other receivables		70,421	0	68,399
(Increase)/decrease in inventories		3,168	0	3,207
Increase/(decrease) in trade and other payables		(10,148)	0	51,136
Increase/(decrease) in employee related provisions		7,137	0	42,433
Increase/(decrease) in contract liabilities		0	(191,728)	0
Non-operating grants, subsidies and contributions		(1,976,959)	(2,623,045)	(2,334,420)
Net cash provided by/(used in) operating activities		1,412,630	944,404	1,014,127

(c) Undrawn Borrowing Facilities

Credit Standby Arrangements

Bank overdraft limit	0	400,000
Bank overdraft at balance date	0	0
Credit card limit	15,000	15,000
Credit card balance at balance date	(2,729)	(1,828)
Total amount of credit unused	12,271	413,172

Loan facilities

Loan facilities - current	182,510	304,779
Loan facilities - non-current	2,386,060	2,568,546
Total facilities in use at balance date	2,568,570	2,873,325

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17. CONTINGENT LIABILITIES

Contingent liabilities are not recognised in the statement of financial position but are disclosed and, if quantifiable, are measured at the best estimate.

In compliance with the Contaminated Sites Act 2003 Section 11, the Shire's Waterhouse Way Refuse Site is a possible source of contamination. Until the Shire conducts an investigation to determine the presence and scope of the contamination assess the risk and agree with the Department of Water and Environmental Regulation on the need and criteria of remediation of the risk based approach the Shire is unable to estimate the potential costs associated with remediation of these sites. This approach is consistent with the Department of Water and Environmental Regulation guidelines.

18. CAPITAL COMMITMENTS

The Shire has no capital commitments at the end of the current reporting period.

SHIRE OF GOOMALLING
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
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19. RELATED PARTY TRANSACTIONS

(a) Elected Member Remuneration

Note	2022 Actual \$	2022 Budget \$	2021 Actual \$
Councillor Haywood			
President's annual allowance	2,500	0	2,500
Meeting attendance fees	3,700	3,900	4,300
Travel and accommodation expenses	1,032	1,000	906
	7,232	4,900	7,706
Councillor Chester			
Deputy President's annual allowance	469	0	0
Meeting attendance fees	1,600	1,000	2,050
Travel and accommodation expenses	413	1,000	825
	2,482	2,000	2,875
Councillor Van Gelderen			
Deputy President's annual allowance	156	0	625
Meeting attendance fees	1,450	1,000	1,500
Travel and accommodation expenses	95	1,000	399
	1,701	2,000	2,574
Councillor Sheen			
Meeting attendance fees	250	200	1,350
Travel and accommodation expenses	138	500	554
	388	700	1,904
Councillor Butt			
Meeting attendance fees	900	1,800	1,450
	900	1,800	1,450
Councillor Wilkes			
Meeting attendance fees	1,150	1,800	1,450
	1,150	1,800	1,450
Councillor Barratt			
Meeting attendance fees	1,050	1,800	1,600
	1,050	1,800	1,600
Councillor Ashton			
Meeting attendance fees	850	0	0
	850	0	0
	15,753	15,000	19,559

Fees, expenses and allowances to be paid or reimbursed to elected council members.

	2022 Actual \$	2022 Budget \$	2021 Actual \$
President's annual allowance	2,500	0	2,500
Deputy President's annual allowance	625	0	625
Meeting attendance fees	10,950	11,500	13,700
Travel and accommodation expenses	1,678	3,500	2,684
19(b)	15,753	15,000	19,509

(b) Key Management Personnel (KMP) Compensation

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

	2022 Actual \$	2021 Actual \$
Short-term employee benefits	378,175	369,357
Post-employment benefits	47,924	44,526
Employee - other long-term benefits	11,893	11,300
Council member costs	15,753	0
19(a)	453,745	425,183

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Short-term employee benefits

These amounts include all salary and fringe benefits awarded to KMP except for details in respect to fees and benefits paid to council members which may be separately found in the table above.

Post-employment benefits

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

Termination benefits

These amounts represent termination benefits paid to KMP (Note: may or may not be applicable in any given year).

Council member costs

These amounts represent payments of member fees, expenses, allowances and reimbursements during the year.

(c) Transactions with related parties

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

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

In addition to KMP compensation above the following transactions occurred with related parties:

	2022 Actual	2021 Actual
Sale of goods and services	17,231	20,180
Purchase of goods and services	312,349	345,374

(d) Related Parties

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

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

	2022 Actual \$	2021 Actual \$
Amounts payable to related parties:		
Trade and other payables	42,000	12,628
Loans from associated entities	159,042	198,144

The Shire's main related parties are as follows:

i. Key management personnel

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

ii. Other Related Parties

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

Any entity that is controlled by or over which KMP, or close family members of KMP, have authority and responsibility for planning, directing and controlling the activity of the entity, directly or indirectly, are considered related parties in relation to the Shire.

iii. Entities subject to significant influence by the Shire

An entity that has the power to participate in the financial and operating policy decisions of an entity, but does not have control over those policies, is an entity which holds significant influence.

Significant influence may be gained by share ownership, statute or agreement.

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20. FINANCIAL RISK MANAGEMENT

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

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

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

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

(a) Interest rate risk

Cash and cash equivalents

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

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

	Weighted Average Interest Rate	Carrying Amounts	Fixed Interest Rate	Variable Interest Rate	Non Interest Bearing
	%	\$	\$	\$	\$
2022					
Cash and cash equivalents	0.00%	1,393,994	0	0	1,393,994
Financial assets at amortised cost - term deposits	2.60%	914,260	914,260	0	0
2021					
Cash and cash equivalents	0.00%	448,347		0	448,347
Financial assets at amortised cost - term deposits	0.45%	910,504	910,504	0	0

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20. FINANCIAL RISK MANAGEMENT (Continued)

(b) Credit risk

Trade and Other Receivables

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

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

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

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

The expected loss rates are based on the payment profiles of rates and fees and charges over a period of 36 months before 1 July 2021 or 1 July 2022 respectively and the corresponding historical losses experienced within this period. Historical credit loss rates are adjusted to reflect current and forward-looking information on macroeconomic factors such as the ability of ratepayers and residents to settle the receivables. Housing prices and unemployment rates have been identified as the most relevant factor in repayment rates, and accordingly adjustments are made to the expected credit loss rate based on these factors.

The loss allowance as at 30 June 2022 and 30 June 2021 for rates receivable was determined as follows:

	Less than 1 year past due	More than 1 year past due	More than 2 years past due	More than 3 years past due	Total	Note
30 June 2022						
Rates receivable						
Expected credit loss	0.00%	0.00%	0.00%	0.00%		
Gross carrying amount	109,327	28,149	20,130	63,089	220,695	
30 June 2021						
Rates receivable						
Expected credit loss	0.00%	0.00%	0.00%	0.00%		
Gross carrying amount	106,658	52,518	22,550	91,375	273,101	

The loss allowance as at 30 June 2022 and 30 June 2021 was determined as follows for trade receivables.

	Less than 30 year past due	More than 30 days past due	More than 60 days past due	More than 90 days past due	Total
30 June 2022					
Trade and other receivables					
Expected credit loss	0.00%	0.00%	0.00%	0.00%	
Gross carrying amount	5,001	3,985	0	7,173	16,159
30 June 2021					
Trade and other receivables					
Expected credit loss	0.00%	0.00%	0.00%	0.00%	
Gross carrying amount	23,716	1,926	7,943	16,789	50,374

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20. FINANCIAL RISK MANAGEMENT (Continued)

(c) Liquidity risk

Payables and borrowings

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

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

	Due within 1 year	Due between 1 & 5 years	Due after 5 years	Total contractual cash flows	Carrying values
	\$	\$	\$	\$	\$
2022					
Trade and other payables	273,473	0	0	273,473	273,473
Borrowings	182,510	1,777,199	608,861	2,568,570	2,568,570
Lease liabilities	20,870	47,302	0	68,172	68,172
	<u>476,853</u>	<u>1,824,501</u>	<u>608,861</u>	<u>2,910,215</u>	<u>2,986,079</u>
2021					
Trade and other payables	298,362	0	0	298,362	298,362
Borrowings	471,861	1,367,533	1,201,013	3,040,407	2,873,325
Lease liabilities	21,412	11,255	0	32,667	32,667
	<u>791,635</u>	<u>1,378,788</u>	<u>1,201,013</u>	<u>3,371,436</u>	<u>3,265,477</u>

**SHIRE OF GOOMALLING
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21. EVENTS OCCURRING AFTER THE END OF THE REPORTING PERIOD

There have been no material events after the reporting period which would affect the financial report of the Shire for the year ended 30th June 2022 or which would require a separate disclosure.

22. OTHER SIGNIFICANT ACCOUNTING POLICIES

a) Goods and services tax (GST)

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

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

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

b) Current and non-current classification

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

c) Rounding off figures

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

d) Comparative figures

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

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

e) Budget comparative figures

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

f) Superannuation

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

g) Fair value of assets and liabilities

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

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

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

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

h) Interest earnings

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

i) Fair value hierarchy

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

Level 1

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

Level 2

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

Level 3

Measurements based on unobservable inputs for the asset or liability.

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

Valuation techniques

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

Market approach

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

Income approach

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

Cost approach

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

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

j) Impairment of assets

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

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

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

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

k) Initial application of accounting standards

During the current year, no new or revised Australian Accounting Standards and Interpretations were compiled, became mandatory and were applicable to its operations.

New accounting standards for application in future years

The following new accounting standards will have application to local government in future years

- AASB 2020-1 Amendments to Australian Accounting Standards - Classification of Liabilities as Current or Non-current
- AASB 2020-3 Amendments to Australian Accounting Standards - Annual Improvements 2018-2020 and Other Amendments
- AASB 2021-2 Amendments to Australian Accounting Standards - Disclosure of Accounting Policies or Definition of Accounting Estimates
- AASB 2021-7 Amendments to Australian Accounting Standards - Effective Date of Amendments to AASB 10 and AASB 128 and Editorial Corrections

It is not expected these standards will have an impact on the financial report.

**SHIRE OF GOOMALLING
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23. FUNCTION AND ACTIVITY

(a) Service objectives and descriptions

Shire operations as disclosed in this financial report encompass the following service orientated functions and activities.

Objective

Description

Governance

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

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

General purpose funding

To collect revenue to allow for the provision of services.

Rates, general purpose government grants and interest revenue.

Law, order, public safety

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

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

Health

To provide an operational framework for environmental and community health.

Inspection of food outlets and their control, provision of meat inspection services, noise control and waste disposal compliance.

Education and welfare

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

Maintenance of child minding centre, playgroup centre, senior citizen centre and aged care centre. Provision and maintenance of home and community care programs and youth services.

Housing

To provide housing to staff.

Staff housing, provision of general rental accomodation when buildings not required by staff.

Community amenities

To provide services required by the community.

Rubbish collection services, operation of rubbish disposal sites, litter control, construction and maintenance of urban storm water drains, protection of the environment and administration of town planning schemes, cemetery and public conveniences.

Recreation and culture

To establish and effectively manage infrastructure and resources which help the social well being of the community.

Maintenance of public halls, civic centres and various sporting facilities. Provision and maintenance of parks, gardens and playgrounds. Operation of library, museum and other cultural facilities.

Transport

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

Construction and maintenance of roads, streets, footpaths, depots, cycleways and parking facilities.

Economic services

To help promote the Shire and its economic wellbeing.

Tourism and area promotion including the maintenance and operation of a caravan park. Provision of rural services including weed control, vermin control and standpipes. Building control.

Other property and services

To monitor and control Council's overhead operating accounts.

Private works operation, plant repair and operation costs, housing and engineering operation costs.

SHIRE OF GOOMALLING
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2022

23. FUNCTION AND ACTIVITY (Continued)

(b) Income and expenses

	2022 Actual	2022 Budget	2021 Actual
	\$	\$	\$
Income excluding grants, subsidies and contributions			
Governance	59,147	29,000	54,761
General purpose funding	2,149,476	2,139,407	2,038,693
Law, order, public safety	76,586	70,950	68,385
Health	589,801	639,000	611,978
Education and welfare	495	600	236
Housing	235,099	273,310	238,103
Community amenities	366,552	371,600	350,391
Recreation and culture	36,850	34,156	34,662
Transport	63,377	28,000	26,034
Economic services	282,720	263,900	207,368
Other property and services	97,220	63,500	93,029
	3,957,323	3,913,423	3,723,640
Grants, subsidies and contributions			
Governance	2,005	3,000	2,473
General purpose funding	1,272,293	1,162,000	1,084,797
Law, order, public safety	209,568	294,850	45,736
Health	0	25,000	10,304
Housing	19,800	20,000	0
Community amenities	131,166	130,000	123,036
Recreation and culture	34,944	92,500	70,194
Transport	1,971,102	2,151,453	2,133,850
Economic services	32,500	21,000	180,490
	3,673,378	3,899,803	3,650,880
Total Income	7,630,701	7,813,226	7,374,520
Expenses			
Governance	(234,172)	(255,183)	(172,245)
General purpose funding	(114,621)	(96,309)	(104,036)
Law, order, public safety	(453,707)	(557,992)	(289,674)
Health	(692,821)	(709,524)	(714,745)
Education and welfare	(16,321)	(16,262)	(15,872)
Housing	(273,877)	(414,581)	(330,840)
Community amenities	(628,809)	(603,391)	(633,893)
Recreation and culture	(925,232)	(958,034)	(989,952)
Transport	(2,097,188)	(1,449,389)	(1,785,949)
Economic services	(569,009)	(525,128)	(738,569)
Other property and services	(45,732)	(57,255)	(57,951)
Total expenses	(6,051,489)	(5,643,048)	(5,833,726)
Net result for the period	1,579,212	2,170,178	1,540,794

SHIRE OF GOOMALLING
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
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23. FUNCTION AND ACTIVITY (Continued)

	2022	2022	2021
	Actual	Budget	Actual
	\$	\$	\$
(c) Fees and Charges			
Governance	121	0	79
General purpose funding	5,680	6,000	4,520
Law, order, public safety	71,786	66,750	67,580
Health	589,801	635,000	611,978
Housing	245,350	267,410	233,775
Community amenities	164,314	366,600	155,533
Recreation and culture	29,116	21,100	20,277
Economic services	265,071	247,200	187,060
Other property and services	28,642	26,500	21,894
	1,399,881	1,636,560	1,302,696
(d) Total Assets			
General purpose funding	2,460,915	1,534,776	
Law, order, public safety	622,594	642,448	
Health	19,980	22,383	
Education and welfare	470,125	477,100	
Housing	5,781,453	5,382,389	
Community amenities	3,847,664	2,385,225	
Recreation and culture	10,610,867	10,487,902	
Transport	42,739,473	41,389,099	
Economic services	7,769,454	6,227,069	
Other property and services	1,578,640	1,514,465	
Unallocated	0	0	
	75,901,166	70,062,856	

SHIRE OF GOOMALLING
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
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24. RATING INFORMATION

(a) General Rates

RATE TYPE	Rate Description	Basis of valuation	Rate in \$	Number of Properties	2021/22 Actual		2021/22 Interim		2021/22 Actual		2021/22 Budget		2020/21 Actual	
					Rateable Value *	Revenue	Rate	Revenue	Rate	Revenue	Back Rate	Revenue	Total	Revenue
GRV Residential	Gross rental valuation		0.11287	119	1,316,466	148,592	9,017	0	0	0	0	0	0	144,265
GRV Commercial	Gross rental valuation		0.12692	17	321,640	40,821	0	0	0	0	0	0	0	39,632
GRV Industrial	Gross rental valuation		0.12172	11	80,636	9,815	0	0	0	0	0	0	0	9,529
GRV Urban Farmland	Gross rental valuation		0.10871	17	211,120	22,951	0	0	0	0	0	0	0	22,283
UV Rural Zone 2	Unimproved valuation		0.00624	37	20,416,000	127,294	0	0	0	0	0	0	0	124,206
UV Special Rural	Unimproved valuation		0.01225	9	960,500	11,762	0	0	0	0	0	0	0	12,657
UV General Zone 3 Farming	Unimproved valuation		0.00664	215	215,416,000	1,430,578	0	0	0	0	0	0	0	1,358,664
Sub-Total				425	238,722,362	1,791,813	9,017	0	0	0	0	0	0	1,791,813
Minimum payment														
GRV Residential	Gross rental valuation		0.0979	100	587,987	97,900	0	0	0	0	0	0	0	95,950
GRV Commercial	Gross rental valuation		0.0927	12	36,412	11,124	0	0	0	0	0	0	0	10,800
GRV Industrial	Gross rental valuation		0.0967	7	12,675	3,969	0	0	0	0	0	0	0	3,850
GRV Urban Farmland	Gross rental valuation		0.0737	7	23,951	5,159	0	0	0	0	0	0	0	5,005
UV Rural Zone 2	Unimproved valuation		0.01015	35	4,555,500	35,525	0	0	0	0	0	0	0	32,000
UV Special Rural	Unimproved valuation		0.01133	9	752,000	10,197	0	0	0	0	0	0	0	8,800
UV General Zone 3 Farming	Unimproved valuation		0.01231	91	7,904,157	112,021	0	0	0	0	0	0	0	103,965
Sub-Total				261	13,872,682	275,895	0	0	0	0	0	0	0	280,370
Total amount raised from general rates														
				686	252,595,044	2,067,708	9,017	0	0	0	0	0	0	1,971,606
													2,067,708	1,971,606
(b) Rates (excluding general rates)														
Specified Area Rates														
Sewerage - Residential				0	0	196,205	0	0	0	0	0	0	0	188,031
Sewerage - Religious Church				0	0	1,680	0	0	0	0	0	0	0	1,560
Ex-gratia Rates				0	0	36,199	0	0	0	0	0	0	0	35,143
Sub-Total				0	0	234,084	0	0	0	0	0	0	0	224,734
Total amount raised from rates (excluding general rates)														
													234,084	224,734
(c) Total Rates														
													2,301,058	2,196,340

The entire balance of rates revenue has been recognised at a point in time in accordance with AASB 1058 Income for not-for-profit entities.

SHIRE OF GOOMALLING
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24. RATING INFORMATION (Continued)

(d) Specified Area Rate

Specified Area Rate	Purpose of the rate	Area/properties Rate Imposed	2021/22 Actual		2021/22 Budget		2021/22 Budget	
			Rate Applied to Costs	Rate Set Aside to Reserve	Rate Applied to Costs	Rate Set Aside to Reserve	Rate Applied to Costs	Rate Set Aside to Reserve
Sewerage - Residential	To provide sewerage services for town properties		196,205	0	195,471	0	0	0
Sewerage - Religious Church	To provide sewerage services for town properties		1,380	0	1,680	0	0	0
			197,585	0	197,151	0	0	0

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

Rates Discounts

Rate or Fee Discount Granted	Type	Discount %	2022 Actual	2022 Budget	2021 Actual	Circumstances in which Discount is Granted
Early Payment Incentive		0.00%	945	1,000	700	Rate payers making their rates payments in full within 35 days of the date of issue of the notice are eligible to enter the early payment draw.
			945	1,000	700	
Total discounts/concessions (Note 24)			945	1,000	700	

SHIRE OF GOOMALLING
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24. RATING INFORMATION (Continued)

(f) Interest Charges & Instalments

Instalment Options	Date Due	Instalment Plan Admin Charge \$	Instalment Plan Interest Rate %	Unpaid Rates Interest Rate %
Option One				
Single full payment	3/09/2021	0.0	0.00%	7.00%
Option Two				
First instalment	3/09/2021	0.0	0.00%	7.00%
Second instalment	3/11/2021	10.0	5.50%	7.00%
Option Three				
First instalment	3/09/2021	0.0	0.00%	7.00%
Second instalment	3/11/2021	10.0	5.50%	7.00%
Third instalment	3/01/2022	10.0	5.50%	7.00%
Fourth instalment	3/03/2022	10.0	5.50%	7.00%

	2022 Actual \$	2022 Budget \$	2021 Actual \$
Interest on unpaid rates	11,932	12,000	16,596
Interest on instalment plan	5,066	5,000	4,559
Charges on instalment plan	3,700	3,500	3,020
ESL penalty interest	600	200	761
	21,298	20,700	24,936

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25. RATE SETTING STATEMENT INFORMATION

Note	2021/22	2021/22	2021/22	2020/21			
	(30 June 2022 Carried Forward) \$	Budget (30 June 2022 Carried Forward) \$	(1 July 2021 Brought Forward) \$	(30 June 2021 Carried Forward) \$			
(a) Non-cash amounts excluded from operating activities							
Adjustments to operating activities							
	Less: Profit on asset disposals	9(b)	(36,559)	0	0	0	0
	Less: Movement in employee leave reserve		451	1,000	533	533	533
	Less: Fair value adjustments to financial assets at fair value through profit and loss		(2,998)	0	(1,939)	(1,939)	(1,939)
	Movement in pensioner deferred rates (non-current)		(11,383)	0	(349)	(349)	(349)
	Movement in employee benefit provisions (non-current)		41,463	0	(20,862)	(20,862)	(20,862)
	Add: Loss on disposal of assets	9(b)	14,500	0	0	0	0
	Add: Depreciation	9(a)	1,764,855	1,588,999	1,644,517	1,644,517	1,644,517
	Non-cash movements in non-current assets and liabilities:						
	Leases		(60,161)	0	0	0	0
	Non-cash amounts excluded from operating activities		1,710,168	1,589,999	1,621,850	1,621,850	1,621,900
(b) Surplus/(deficit) after imposition of general rates							
The following current assets and liabilities have been excluded from the net current assets used in the Rate Setting Statement in accordance with <i>Financial Management Regulation 32</i> to agree to the surplus/(deficit) after imposition of general rates.							
Adjustments to net current assets							
	Less: Reserve accounts	27	(914,260)	(867,998)	(910,504)	(910,504)	(910,504)
	Less: Financial assets at amortised cost - self supporting loans	4(a)	(41,681)	(39,157)	(39,157)	(39,157)	(39,157)
	Add: Current liabilities not expected to be cleared at end of year						
	- Current portion of borrowings	13	182,510	2,640,684	304,779	304,779	304,779
	- Current portion of lease liabilities	10(b)	20,870	11,255	21,412	21,412	21,412
	- Liabilities supported by a reserve		112,797	113,346	112,346	112,346	112,346
	Total adjustments to net current assets		(639,764)	1,858,130	(511,124)	(511,124)	(511,124)
Net current assets used in the Rate Setting Statement							
	Total current assets		2,587,382	1,513,586	1,697,661	1,697,661	1,697,661
	Less: Total current liabilities		(1,854,469)	(3,395,042)	(1,511,564)	(1,511,564)	(1,511,564)
	Less: Total adjustments to net current assets		(639,764)	1,858,130	(511,124)	(511,124)	(511,124)
	Net current assets used in the Rate Setting Statement		93,149	(23,326)	(325,028)	(325,028)	(325,028)

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NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2022

26. BORROWING AND LEASE LIABILITIES

(a) Borrowings

Purpose	Note	Actual				Budget			
		New Loans		Principal		New Loans		Principal	
		Principal at 1 July 2020	During 2020-21	Repayments During 2020-21	Principal at 30 June 2021	During 2021-22	Repayments During 2021-22	Principal at 30 June 2022	
Aged Housing Wollyam Street		\$ 176,202	\$ 0	\$ (16,972)	\$ 159,230	\$ 0	\$ (17,828)	\$ 141,402	
New Sports Pavilion		\$ 1,106,776	\$ 0	\$ (26,607)	\$ 1,080,169	\$ 0	\$ (28,904)	\$ 1,051,265	
Retic Football/Hockey Ovals		\$ 44,172	\$ 0	\$ (13,972)	\$ 30,200	\$ 0	\$ (14,713)	\$ 15,487	
Rural Transaction Centre (CRC)		\$ 67,959	\$ 0	\$ (45,478)	\$ 22,481	\$ 0	\$ (22,481)	\$ 0	
Slater Homestead		\$ 20,382	\$ 0	\$ (13,644)	\$ 6,738	\$ 0	\$ (6,738)	\$ 0	
Rural Transaction Centre (CRC)		\$ 359,175	\$ 0	\$ (28,619)	\$ 330,541	\$ 0	\$ (23,044)	\$ 307,512	
Salmon Gum & Grange Subdivision		\$ 281,993	\$ 0	\$ (191,269)	\$ 100,722	\$ 0	\$ (100,723)	\$ 0	
Bank Overdraft (subdivision) new loan		\$ 945,000	\$ 945,000	\$ (945,000)	\$ 945,000	\$ 0	\$ (51,138)	\$ 893,862	
Total		\$ 3,011,659	\$ 945,000	\$ (1,281,511)	\$ 2,675,081	\$ 0	\$ (265,569)	\$ 2,409,528	
Self Supporting Loans									
MSC Self Supporting Loan		\$ 234,957	\$ 0	\$ (36,729)	\$ 198,244	\$ 0	\$ (39,186)	\$ 159,042	
Total Self Supporting Loans		\$ 234,957	\$ 0	\$ (36,729)	\$ 198,244	\$ 0	\$ (39,186)	\$ 159,042	
Total Borrowings	13	\$ 3,246,616	\$ 945,000	\$ (1,318,240)	\$ 2,873,325	\$ 0	\$ (304,755)	\$ 2,568,570	

Self supporting loans are financed by payments from third parties. These are shown in Note 4 as other financial assets at amortised cost. All other loan repayments were financed by general purpose revenue.

Borrowing Interest Repayments

Purpose	Note	Function and activity	Loan Number	Institution	Interest Rate	Actual for year ending 30 June 2022	Budget for year ending 30 June 2022	Actual for year ending 30 June 2021
Aged Housing Wollyam Street		Housing	114	Bendigo Bank	5.30%	\$ (8,147)	\$ (8,748)	\$ (9,003)
New Sports Pavilion		Recreation and culture	111	Bendigo Bank	6.30%	\$ (67,846)	\$ (68,155)	\$ (69,760)
Retic Football/Hockey Ovals		Recreation and culture	113	Bendigo Bank	5.30%	\$ (1,388)	\$ (1,388)	\$ (2,218)
Rural Transaction Centre (CRC)		Economic services	104	Bendigo Bank	5.05%	\$ (1,104)	\$ (1,135)	\$ (3,438)
Slater Homestead		Economic services	105	Bendigo Bank	5.05%	\$ (331)	\$ (340)	\$ (1,031)
Rural Transaction Centre (CRC)		Economic services	106	Bendigo Bank	4.10%	\$ (13,326)	\$ (11,378)	\$ (14,355)
Salmon Gum & Grange Subdivision		Economic services	108	Bendigo Bank	7.70%	\$ (3,884)	\$ (3,855)	\$ (18,738)
Bank Overdraft (subdivision)		Economic services	112	Bendigo Bank	4.20%	\$ 0	\$ 0	\$ (34,155)
Bank Overdraft (subdivision) new loan		Economic services	115	Bendigo Bank	2.90%	\$ (27,033)	\$ (41,271)	\$ 0
Total						\$ (104,643)	\$ (148,526)	\$ (178,876)
Self Supporting Loans Interest Repayments								
MSC Self Supporting Loan		Recreation and culture	110	Bendigo Bank	6.34%	\$ (11,928)	\$ (12,256)	\$ (14,384)
Total Self Supporting Loans Interest Repayments						\$ (11,928)	\$ (12,256)	\$ (14,384)

2(b)

SHIRE OF GOOMALLING
 NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
 FOR THE YEAR ENDED 30 JUNE 2022

26. BORROWING AND LEASE LIABILITIES (Continued)

(b) New Borrowings - 2021/22

Institution	Loan Type	Term Years	Interest Rate	Amount Borrowed		Amount (Used)		Total Interest & Charges	Actual Balance Unspent
				2022 Actual	2022 Budget	2022 Actual	2022 Budget		

Nil new borrowings for 2021/22

(c) Lease Liabilities

Purpose	Note	Actual				Budget			
		New Leases		Principal		New Leases		Principal	
		Principal at 1 July 2020	During 2020-21	Repayments During 2020-21	Principal at 30 June 2021	Principal at 1 July 2021	During 2021-22	Repayments During 2021-22	Principal at 30 June 2022
Photocopier		\$ 2,088	\$ 0	\$ (2,088)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
GO040 Ford Escape (Blue) (DCEO)		11,778	0	(5,835)	5,943	0	(5,835)	5,944	109
GOSHIRE Ford Escape (White) (CDO)		11,451	0	(5,674)	5,777	0	(5,674)	5,777	103
GO015 Ford Utility (Works Manager)		0	30,023	(9,077)	20,946	0	(9,903)	20,946	11,043
GO040 Ford Escape (White) DCEO new		0	0	0	0	28,458	0	0	0
GOSHIRE Ford Escape (White) (CDO) new		0	0	0	0	28,458	0	0	0
Total Lease Liabilities	10(b)	25,317	30,023	(22,674)	32,666	56,916	(21,412)	32,667	11,255

Lease Interest Repayments

Purpose	Note	Function and activity	Lease Number	Institution	Interest Rate	Actual for year ending		Budget for year ending		Lease Term
						30 June 2022	30 June 2021	30 June 2022	30 June 2021	
Photocopier		Other property and services	55490	Bendigo	8.40%	\$ 0	\$ 0	\$ 0	\$ 0	30/09/2020
GO040 Ford Escape (Blue) (DCEO)		Other property and services	6250509	Toyota Fleet	1.40%	152	151	152	151	26/06/2022
GOSHIRE Ford Escape (White) (CDO)		Other property and services	6250620	Toyota Fleet	1.40%	147	147	147	147	26/06/2022
GO015 Ford Utility (Works Manager)		Other property and services	6463413	Toyota Fleet	1.40%	321	321	321	294	31/07/2024
Total Interest Repayments	2(b)					620	619	620	634	

**SHIRE OF GOOMALLING
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2022**

27. RESERVE ACCOUNTS

	2022		2022		2022		2022		2021		2021	
	Actual	Transfer to	Actual	Transfer (from)	Budget	Transfer to	Budget	Transfer (from)	Actual	Transfer to	Actual	Transfer (from)
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
	Opening Balance		Closing Balance		Opening Balance		Closing Balance		Opening Balance		Closing Balance	
	112,346	451	112,797	0	112,346	1,000	113,346	0	111,813	533	112,346	0
(a) Long Service Leave Reserve	3,172	0	3,172	0	3,172	0	3,172	0	(11,820)	14,992	3,172	0
(b) Mortlock Lodge Reserve	139,211	686	139,897	0	139,211	1,000	90,211	(50,000)	153,542	661	139,211	(14,992)
(c) Plant Replacement Reserve	33,151	133	33,284	0	33,151	300	33,451	157	32,994	157	33,151	0
(d) Staff Housing Reserve	119,247	478	119,725	0	119,247	1,100	120,347	1,100	118,681	566	119,247	0
(e) Aged Care Reserve	107,626	432	108,058	0	107,626	1,000	108,626	1,000	107,115	511	107,626	0
(f) Vehicle Reserve	326,074	1,303	327,377	0	326,074	2,500	328,574	2,500	324,513	1,561	326,074	0
(g) Sewerage Reserve	54,033	217	54,250	0	54,033	450	54,483	450	53,776	257	54,033	0
(h) Community Bus Reserve	10,410	42	10,452	0	10,410	150	10,560	150	10,361	49	10,410	0
(i) LCDC Reserve	5,234	14	5,248	0	5,228	0	5,228	0	5,200	34	5,234	0
(j) SW LAG Officer AL/LSL	910,504	3,756	914,260	0	910,498	7,500	867,998	(50,000)	906,175	19,321	910,504	(14,992)

Restricted by council

- (a) Long Service Leave Reserve
- (b) Mortlock Lodge Reserve
- (c) Plant Replacement Reserve
- (d) Staff Housing Reserve
- (e) Aged Care Reserve
- (f) Vehicle Reserve
- (g) Sewerage Reserve
- (h) Community Bus Reserve
- (i) LCDC Reserve
- (j) SW LAG Officer AL/LSL

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

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

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

**SHIRE OF GOOMALLING
 NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
 FOR THE YEAR ENDED 30 JUNE 2022**

28. TRUST FUNDS

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

	1 July 2021	Amounts Received	Amounts Paid	30 June 2022
	\$	\$	\$	\$
Pioneers Pathway	25,634	12,784	0	38,418
	25,634	12,784	0	38,418

SHIRE OF GOOMALLING
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2022

29. MAJOR LAND TRANSACTIONS

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

(b) Current year transactions

Other expenditure

- Interest Borrowings Loan 112
- Interest Borrowings Loan 108
- Interest Borrowings Loan 115

	2022 Actual	2022 Budget	2021 Actual
	\$	\$	\$
	0	0	(34,155)
	(3,884)	0	(18,698)
	(27,033)	0	0
	<u>(30,917)</u>	0	<u>(52,853)</u>

(c) Expected future cash flows

	2022/23	2023/24	2024/25	2025/26	Total
	\$	\$	\$	\$	\$
Cash outflows					
- Interest on Borrowings	(26,979)	(25,354)	(26,978)	(21,951)	(101,262)
	<u>(26,979)</u>	<u>(25,354)</u>	<u>(26,978)</u>	<u>(21,951)</u>	<u>(101,262)</u>
Cash inflows					
- Sale proceeds	55,000	55,000	55,000	55,000	220,000
	<u>55,000</u>	<u>55,000</u>	<u>55,000</u>	<u>55,000</u>	<u>220,000</u>
Net cash flows	<u>28,021</u>	<u>29,646</u>	<u>28,022</u>	<u>33,049</u>	<u>118,738</u>

(d) Assets and liabilities

Current Inventory

Land held for resale- cost

134,000	530,000
<u>134,000</u>	<u>530,000</u>

30. TRADING UNDERTAKINGS AND MAJOR TRADING UNDERTAKINGS

The Shire did not participate in any major trading undertakings during the current financial year ended 30 June 2022



Our Ref: 8308

7th Floor, Albert Facey House
469 Wellington Street, Perth

Mr Barry Haywood
President
Shire of Goomalling
PO Box 118
GOOMALLING WA 6460

Mail to: Perth BC
PO Box 8489
PERTH WA 6849

Tel: 08 6557 7500
Email: info@audit.wa.gov.au

Email: cr.haywood@goomalling.wa.gov.au

Dear Mr Haywood

ANNUAL FINANCIAL REPORT FOR THE YEAR ENDED 30 JUNE 2022

The Office has completed the audit of the annual financial report for your local government. In accordance with section 7.12AD (2) of the *Local Government Act 1995*, we enclose the Auditor General's auditor's report, together with the audited annual financial report.

We have also forwarded the reports to the CEO and the Minister, as required by the Act. The CEO is required to publish the annual report, including the auditor's report and the audited financial report, on your Shire's official website within 14 days after the annual report has been accepted by your Council.

Qualified audit opinion

As discussed at the exit meeting, the Auditor General's audit opinion has been qualified due to the following significant misstatement in the financial report:

Roads, drainage and footpaths reported at values of \$38,834,816 (2021:\$37,561,502), \$2,194,289 (2021: \$2,235,092) and \$732,466 (2021: \$756,040) respectively in Note 8 (a) of the financial report as at 30 June 2022 were not revalued as required by *Regulation 17A(4)(b)* of the *Local Government (Financial Management) Regulations 1996* since 2014-15. Consequently, we were unable to determine the extent to which the net carrying amount of these classes of assets is misstated, as it was impracticable to do so. Additionally, we were unable to determine whether there may be any consequential impact on Depreciation, Revaluation Surplus, Retained Earnings and Note 23 (d) Total Assets Classified by Function and Activity.

Management control issues

I would like to draw your attention to the attached listing of deficiencies in internal control and other matters that were identified during the audit. These matters have been discussed with management and their comments have been included in the attachment.

Please note that the purpose of our audit was to express an opinion on the financial report. The audit included consideration of internal control relevant to the preparation of the financial report in order to design audit procedures that were appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of internal control.

An audit is not designed to identify all internal control deficiencies that may require management attention. The matters being reported are limited to those deficiencies that have been identified during the audit that are of sufficient importance to warrant being reported. It is possible that other irregularities and deficiencies may have occurred and not been identified as a result of our audit.

Unresolved matters from prior audits

We also draw your attention to the Matters Outstanding from Prior Audits issues set out in the attachment. We would appreciate your attention to these matters before next year's audit.

The date that the entity provided its annual financial report to the Office and date the Office has assessed that a good and complete set of financial report was provided, have been recorded for purposes of reporting to Parliament. The date recorded for the receipt of your financial report was 6 December 2022. The date that the Office has recorded for our receipt of a good and complete set of financial report was 6 April 2023.

This letter has been provided for the purposes of the Shire and the Minister for Local Government and may not be suitable for other purposes.

We would like to take this opportunity to thank you, the management and the staff of the Shire for their cooperation with the audit team during our audit.

Feel free to contact me on 6557 7551 if you would like to discuss these matters further.

Yours sincerely

Suraj Karki
Acting Director
Financial Audit
14 April 2023

Attach



12. MATTERS BEHIND CLOSED DOORS

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

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

13. INFORMATION BULLETIN

RESOLUTION 632

Moved Cr Barratt, seconded Cr Van Gelderen that the March Information Bulletin be received.

CARRIED 7/0

14. MEETING CLOSURE

Shire President thanked everyone for attending and declared the meeting closed at 5.51 pm.

PRESIDENT: _____

DATE: _____