

Shire of Goomalling



COUNCIL MEETING MINUTES

June 2023

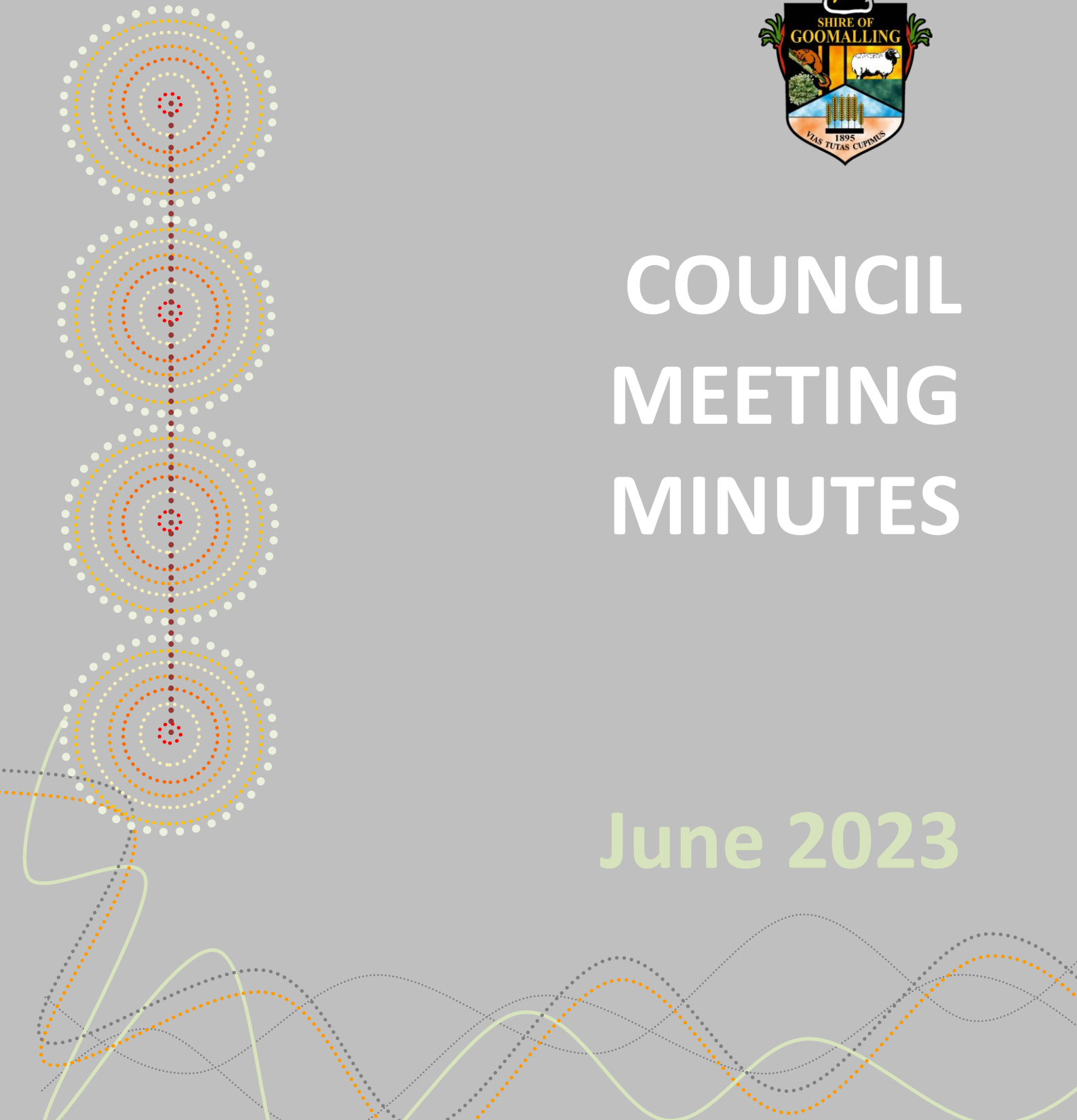




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NYOONGAR ACKNOWLEDGEMENT

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. 5 of 2023 of the Shire of Goomalling Council to be held in the Council Chambers, Administration Office, 32 Quinlan Street, Goomalling on Wednesday 21 May 2023 at 5.15pm.

1. DECLARATION OF OPENING & ANNOUNCEMENT OF VISITORS

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

2.1. Attendance

Council	President	Cr Barry Haywood
	Vice President	Cr Julie Chester
	Councillor	Cr Mark Ashton
	Councillor	Cr Christine Barratt
	Councillor	Cr Casey Butt
	Councillor	Cr Roland Van Gelderen
	Councillor	Cr Brendon Wilkes
Administration	Chief Executive Officer	Mr Peter Bentley
	Finance Manager	Miss Natalie Bird
	Works Manager	Mr David Long

2.2. Apologies

Nil

2.3. Approved Leave of Absence

3. DECLARATION OF:

- FINANCIAL INTEREST
- MEMBERS IMPARTIALITY INTEREST
- PROXIMITY INTEREST

4. PUBLIC QUESTION TIME

5. APPLICATION FROM MEMBERS FOR LEAVE OF ABSENCE

RESOLUTION 641

Moved Cr Barratt, seconded Cr Ashton that Council grant leave of absence to Cr Barry Haywood for the next ordinary Council meeting Wednesday 19 July 2023.

CARRIED 6/0

PRESIDENT _____

DATE _____



6. CONFIRMATION AND RECEIVING OF MINUTES & BUSINESS ARISING

6.1 Ordinary Meeting of Council held Wednesday 17 May 2023

RESOLUTION 642

Moved Cr Barratt seconded Cr Ashton that the minutes of the Ordinary Meeting of Council held on Wednesday 17 May 2023, be confirmed as true and correct.

CARRIED 7/0

6.2 Annual General Meeting of Electors held Monday 29 May 2023

RESOLUTION 643

Moved Cr Chester seconded Cr Van Gelderen that the minutes of the Annual General Meeting of Electors (2021-2022) held on Monday 29 May 2023, be received.

CARRIED 7/0

7. ANNOUNCEMENTS BY THE PRESIDING PERSON WITHOUT DISCUSSION

- Cr Chester attended the LEMC meeting.

8. PETITIONS/DEPUTATIONS/PRESENTATIONS/SUBMISSIONS



9. OFFICERS' REPORTS

9.1 APPLICATION TO KEEP FIVE CATS

File Reference:	
Disclosure of Interest:	Nil
Applicant:	Shire of Goomalling
Previous Item Numbers:	
Date:	12 June 2023
Author:	Peter Bentley – Chief Executive Officer
Authorising Officer:	Peter Bentley – Chief Executive Officer
Attachments	

In Summary

To consider an application to keep 5 cats at 63 James Street Goomalling by Veronica Vilczko.

Background

Veronica Vilczko has made application to the Council to keep 5 cats at the above address. There has been an ongoing dialogue with Council's Ranger and I have spent a considerable amount of time in dealing with Ms Vilczko with regard to the litter of kittens that the two youngest animals that are the subject of this application were a part of.

A significant amount of time has been spent in initially convincing Ms Vilczko to de-sex the kittens, in rehoming the other members of the litter and to go through the process of putting forward this application.

Council's Ranger inspected the premises on 22nd May 2023 and this report has been produced from that inspection.

Consultation

Nil other

Policy

Council does not have a specific policy regarding to Cat numbers.

Statutory Environment

- Local Government Act (1995)
- Cat Act 2011

Financial Implications

Nil known



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

Date of Inspection: 22nd May 2023

Name: Veronica Vilczko

Property Address: 63 James Street, Goomalling

Ranger: Irene Ryan

Number of Cats	Cat Name	Breed	Colour	Age	Sex	Rego No.
1	Maxine	Manx X	Tabby	8	F	2300125
2	Sunny	DSH	Ginger	4	M	2300124
3	Midna	DSH	Tabby	1	F	TBA
4	Toast	DSH	Ginger	5-6 mths	M	TBA
5	Winston	DSH	Tabby	5-6 mths	M	TBA

Housing

Suitable



Not Suitable



Means of housing: All cats have access to sleep wherever they want in the house. The cats are also outside cats. They are let outside whenever the applicant wishes.

Bedding: Wherever they can find bedding in the house. The Applicant explained the cats like to sleep on the kids beds.

Water Supply: There was one water bowl in the kitchen area.

Condition of existing cats

Suitable



Not Suitable



Details: All the cats were very friendly towards each other and myself. They were in good condition.

Ranger Notes: I believe the living conditions for all the cats aren't suitable for five cats. The five cats only had access to two litter trays between them all.

The house was a mess throughout. Ranger Inspections are set up days in advance to allow the applicant to organise their animal's area to an acceptable appearance. I believe there was a lack of care taken on this day.

PRESIDENT _____

DATE _____



RANGER RECOMMENDATION:

That Council NOT APPROVE the application for five (5) cats to be housed at 63 James Street, Goomalling.

CEO COMMENT

There seems to be an assumption with a number of people within our communities that you can keep as many animals as you like and that there is no need to provide any particular level of care for them. Whether this is for cats and providing specific areas for them to be, sleep and play, sufficient facilities such as adequate litter trays, sufficient drinking water and feeding areas or set acceptable areas for their litter trays not in normal human living areas.

The same can be said of dog owners not providing adequate shelter for their animals, providing inadequate fencing to keep them contained or poor water and feeding facilities. This also comes with many not seeming to care whether their dogs are on a leash in public or not.

With regard to this application the house is insufficiently set up for the resident to keep five cats. The house was messy, the cats had no specific area for their litter trays away from the human specific areas and would need to find their way through clutter which characterised the residence. In good conscience I could not recommend that this residence was in a fit state to house five cats.

Voting Requirements

Simple Majority

OFFICERS' RECOMMENDATION

That the Council:

DOES NOT APPROVE the application for five (5) cats to be housed at 63 James Street, Goomalling.

RESOLUTION 644

Moved Cr Chester seconded Cr Ashton that Council endorse the Officer's recommendation

CARRIED 7/0

SHIRE OF GOOMALLING
MINUTES FOR ORDINARY MEETING OF COUNCIL
WEDNESDAY, 21 JUNE 2023



Cat 1: Maxine



Cat 2: Sunny



Cat 3: Midna



Cat 4: Toast



Cat 5: Winston





Food & water bowl



Kitchen area



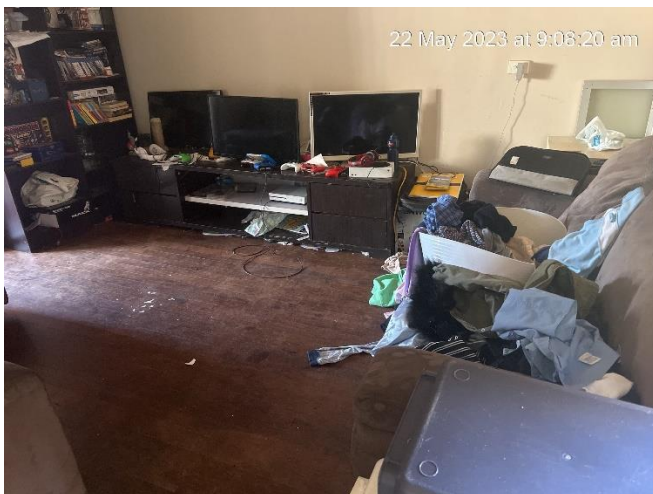
Inside house



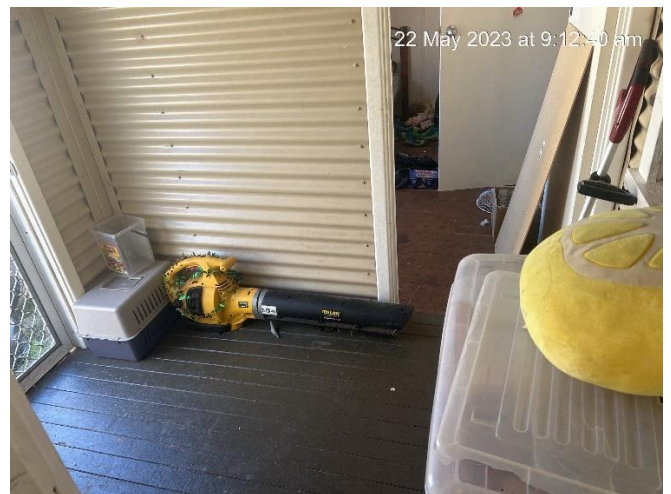
Litter trays



Lounge room



Proposed cat area



PRESIDENT _____

DATE _____



9.2 WALGA AGM/LOCAL GOVERNMENT WEEK

File Reference:	
Disclosure of Interest:	Nil
Applicant:	Shire of Goomalling
Previous Item Numbers:	
Date:	12 June 2023
Author:	Peter Bentley – Chief Executive Officer
Authorising Officer:	Peter Bentley – Chief Executive Officer
Attachments	1. Local Government Week Program Outline

In Summary

To consider whether Council wishes to send delegates to Local Government Week this year and who Council's representatives will be at the AGM.

Background

Each year the WALGA AGM is held in association with Local Government Week and generally council has sent two representatives to be its voting delegates and to attend the convention.

Consultation

Nil other

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.

PRESIDENT _____

DATE _____



- 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
 - 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.

PRESIDENT _____

DATE _____



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

Nil

Delegation

Nil

Review History

Version	Review date	Minute no.	Notes
1	21 October 2020		
2	21 October 2020		

ATTENDANCE AT EVENTS POLICY

OBJECTIVE

To establish standards for the attendance of the Council Members at both intrastate and interstate conferences and the reimbursement of expenses incurred during those attendances (as required by section 5.90A of the Local Government Act 1995)

PURPOSE

PRESIDENT _____

DATE _____



This policy addresses attendance at any events, including concerts, conferences, functions or sporting events, whether free of charge, part of a sponsorship agreement, or paid by the local government. The purpose of the policy is to provide transparency about the attendance at events of the Council Members.

Attendance at an event in accordance with this policy will exclude the gift holder from the requirement to disclose an interest if the ticket is above \$300 and the donor has a matter before council. Any gift received that is less than \$300 (either one gift or cumulative over 12 months from the same donor) also does not need to be disclosed as an interest. Receipt of the gift will still be required under the gift register provisions.

PROVISION OF TICKETS TO EVENTS

1. Invitations
 - a. All invitations of offers of tickets for the Council Members to attend an event should be in writing and addressed to the Shire of Goomalling
 - b. Any invitation or offer of tickets not addressed to the Shire of Goomalling is not captured by this policy and must be disclosed in accordance with the gift and interest provisions in the Act
 - c. A list of events and attendees authorised by the local government in advance of the event is at Appendix A.

2. Approval of attendance
 - a. In making a decision on attendance at an event, Council will consider:
 - i. who is providing the invitation or ticket to the event
 - ii. the location of the event in relation to the local government (within the district or out of the district)
 - iii. the role of the Council Member when attending the event (participant, observer, presenter) and the value of their contribution
 - iv. whether the event is sponsored by the local government
 - v. the benefit of local government representation at the event
 - vi. the number of invitations / tickets received, and
 - vii. the cost to attend the event, including the cost of the ticket (or estimated value of the event per invitation) and any other expenses such as travel and accommodation.
 - b. Decisions to attend events in accordance with this policy will be made by simple majority of Council and in accordance with any authorisation provided in this policy.

PRESIDENT _____

DATE _____



3. Payments in respect of attendance

- a. Where an invitation or ticket to an event is provided free of charge, the local government may contribute to appropriate expenses for attendance, such as travel and accommodation, for events outside the district if the council determine attendance to be of public value.
- b. any events where a member of the public is required to pay, unless previously approved and listed in Appendix A, the council will determine whether it is in the best interests of the local government for a Council Member to attend on behalf of Council.
- c. If Council determines that a Council Member should attend a paid event, the local government will pay the cost of attendance and reasonable expenses, such as travel and accommodation.
- d. Where partners of a Council Member attend an event, any tickets for that person, if paid for by the local government, must be reimbursed by the representative unless expressly authorised by Council.

APPENDIX A – Events Authorised in Advance (subject to available budgets)

- a. Advocacy lobbying or ministerial briefings
- b. Meetings of clubs or organisations within the Shire of Goomalling
- c. Any free event held within the Shire of Goomalling
- d. West Australian-based local government events (such as WA Local Government Week)
- e. Events hosted by clubs or not-for-profit organisations within the Shire of Goomalling to which the Council Member has been officially invited
- f. Shire of Goomalling hosted events, ceremonies and functions
- g. Local Community exhibitions
- h. Shire of Goomalling local cultural events/festivals
- i. Events run by a local, state or federal government
- j. Events run by schools and universities within the Shire of Goomalling
- k. Opening or launch of an event or facility within the Shire of Goomalling

APPENDIX B – Specific Event Approvals

Event	Date of Event if Known	Approved Attendee	Approved Local Govt Contribution	Date of Council Resolution

Statutory Environment

- Local Government Act (1995)

PRESIDENT _____

DATE _____



Financial Implications

Less than \$1,000

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.
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Comment/Conclusion

Themed Local Futures, this year's Convention will explore how Local Governments can enact and drive change for the benefit of their communities and the diversity of solutions that can emerge when you start local. The three-day event will feature a line-up of speakers, panel discussions, plenary sessions delving into topical issues facing the sector, and more.

The event is to be held between Sunday 17th September 2023 and Tuesday 19th September with an outdoor exhibitor showcase focusing on large scale equipment on 20th September.

The format is somewhat different to previous years and incorporates a planning showcase as part of the Tuesday's sessions which runs concurrently with a panel session on diversity and plenary sessions on active mobility and regional housing.

The CEO has made budget provision for two Councillors and the CEO to attend this annual event.

Voting Requirements

Simple Majority

OFFICERS' RECOMMENDATION

That the Council:

Determine who will be its voting delegates for the WALGA 2023 AGM;

And;

Who, if anyone else, will attend the Convention on Council's behalf.

RESOLUTION 645

Moved Cr Barratt seconded Cr Wilkes that the Chief Executive Officer, Shire President & Deputy Shire President attended the 2023 WALGA AGM, and the Shire President and Deputy Shire President be the voting delegates

CARRIED 7/0



WALGA Local Government Convention 2023

Sunday 17 September

3:30pm – 5:00pm Mayors and Presidents Forum (invitation only)
5:00pm – 8:30pm Welcome Drinks
Local Government Awards

Monday 18 September

7:00am – 9:00am Breakfast with Heads of Agencies (invitation only)
9:00am – 11:30am Convention opens
Keynote: Dominic Thurbon - Business Disruption, Behavioural Change and Transformation expert
10:30am Convention Exhibition opens
11:30am - 12:00pm Morning Tea
12:00pm - 1:15pm State Political Panel Session with Ben Harvey, Chief Reporter, The West Australian newspaper
1:15pm - 2:00pm Lunch
2:00pm - 5:00pm WALGA AGM (invitation only)
Diploma Graduation
Showcase in Pixels Award
5:00pm Convention Exhibition closes
5:00pm - 6:00pm Break
6.30pm - 9:30pm Gala Cocktails

Tuesday 19 September

7:30am - 9:00am Convention Breakfast with Michelle Payne (separate registration)
9:00am - 9:50am Federal Minister Address and Q&A
9:00am Convention Exhibition opens
10:00am - 3:00pm Planning Showcase
9:50am - 11:00am Diversity Panel Session
11:00am - 11:30am Morning Tea
11:30am - 1:00pm Plenary Sessions: Active Mobility and Regional Housing
1:00pm - 1:45pm Lunch
1:45pm - 3:30pm Closing Keynote and President's Close
3:30pm Convention closes
3:00pm - 5:00pm Planning Sundowner
4:30pm Convention Exhibition closes



WALGA Supplier Showcase 2023

Tuesday 19 September

7:00am – 9:30am	Exhibitor registration and display bump-in
10:00am	Showcase opens
3:30pm – 5:00pm	Construction Forum
5:00pm	Showcase closes
5:30pm – 7:00pm	Supplier Showcase Sundowner

Wednesday 20 September

7:00am – 9:30am	Exhibitor Registration and display set up
9:00am	Showcase opens
9:00am – 12:00pm	Procurement Forum
1:00pm – 3:30pm	Energy Forum
4:30pm	Showcase closes
6:00pm	Bump-out



WALGA

WORKING FOR LOCAL GOVERNMENT



9.3 ST JOHNS AMBULANCE REQUEST TO WAIVE RATES

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	

In Summary

To consider a request from the Goomalling St Johns subcentre, as a charitable institution, to write off rates for the coming year.

Background

In the 2022 financial year Council agreed to write off rates by way of making a donation to the St Johns Subcentre in Goomalling to the value of \$1,500.00. In the current year the Subcentre has chosen to seek an early writeoff of the rates prior to levying.

It should be noted that the writeoff does not include rubbish, recycling, ESL or sewerage charges which are a service outside of the rates levied.

Consultation

Nil other

Policy

Nil

Statutory Environment

- Local Government Act (1995)

6.26. Rateable land

- (1) Except as provided in this section all land within a district is rateable land.
- (2) The following land is not rateable land —

(a) land which is the property of the Crown and —

(i) is being used or held for a public purpose; or

(ii) is unoccupied, except —

PRESIDENT _____

DATE _____

SHIRE OF GOOMALLING
MINUTES FOR ORDINARY MEETING OF COUNCIL
WEDNESDAY, 21 JUNE 2023



- (I) where any person is, under paragraph (e) of the definition of owner in section 1.4, the owner of the land other than by reason of that person being the holder of a prospecting licence held under the *Mining Act 1978* in respect of land the area of which does not exceed 10 ha or a miscellaneous licence held under that Act; or
- (II) where and to the extent and manner in which a person mentioned in paragraph (f) of the definition of owner in section 1.4 occupies or makes use of the land; and
- (b) land in the district of a local government while it is owned by the local government and is used for the purposes of that local government other than for purposes of a trading undertaking (as that term is defined in and for the purpose of section 3.59) of the local government; and
- (c) land in a district while it is owned by a regional local government and is used for the purposes of that regional local government other than for the purposes of a trading undertaking (as that term is defined in and for the purpose of section 3.59) of the regional local government; and
- (d) land used or held exclusively by a religious body as a place of public worship or in relation to that worship, a place of residence of a minister of religion, a convent, nunnery or monastery, or occupied exclusively by a religious brotherhood or sisterhood; and
- (e) land used exclusively by a religious body as a school for the religious instruction of children; and
- (f) land used exclusively as a non-government school within the meaning of the *School Education Act 1999*; and
- (g) land used exclusively for charitable purposes; and
- (h) land vested in trustees for agricultural or horticultural show purposes; and
- (i) land owned by Co-operative Bulk Handling Limited or leased from the Crown or a statutory authority (within the meaning of that term in the *Financial Management Act 2006*) by that co-operative and used solely for the storage of grain where that co-operative has agreed in writing to make a contribution to the local government; and
- (j) land which is exempt from rates under any other written law; and

PRESIDENT _____

DATE _____



- (k) land which is declared by the Minister to be exempt from rates.

- (3) If Co-operative Bulk Handling Limited and the relevant local government cannot reach an agreement under subsection (2)(i) either that co-operative or the local government may refer the matter to the Minister for determination of the terms of the agreement and the decision of the Minister is final.

- (4) The Minister may from time to time, under subsection (2)(k), declare that any land or part of any land is exempt from rates and by subsequent declaration cancel or vary the declaration.

- (5) Notice of any declaration made under subsection (4) is to be published in the Gazette.

- (6) Land does not cease to be used exclusively for a purpose mentioned in subsection (2) merely because it is used occasionally for another purpose which is of a charitable, benevolent, religious or public nature.

Section 6.26 amended: No. 36 of 1999 s. 247; No. 77 of 2006 Sch. 1 cl. 102; No. 24 of 2009 s. 506 (correction to reprint: Gazette 7 Sep 2012 p. 4329).]

Financial Implications

Council will forego approximately \$1,700 in rate income.

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 may wish to let the rates charge and make a donation equivalent to that amount back to the Subcentre or refund the rates subsequent to the levying.

Voting Requirements

Simple Majority



OFFICERS' RECOMMENDATION

That the Council:

Determine the level of support it wishes to provide to the St Johns Subcentre and how it wishes to do so.

RESOLUTION 646

Moved Cr Butt seconded Cr Van Gelderen that Council give the St Johns Subcentre a donation to the value of the Council rates for the 2023-24 financial year.

CARRIED 7/0



9.4 FINANCIAL REPORT FOR MAY 2023

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

RESOLUTION 647

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

CARRIED 7/0

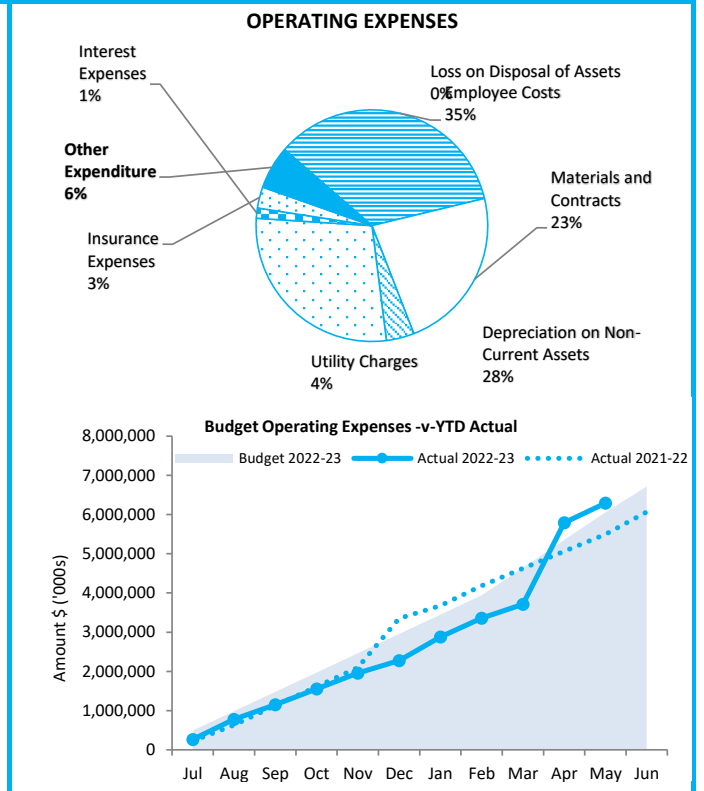
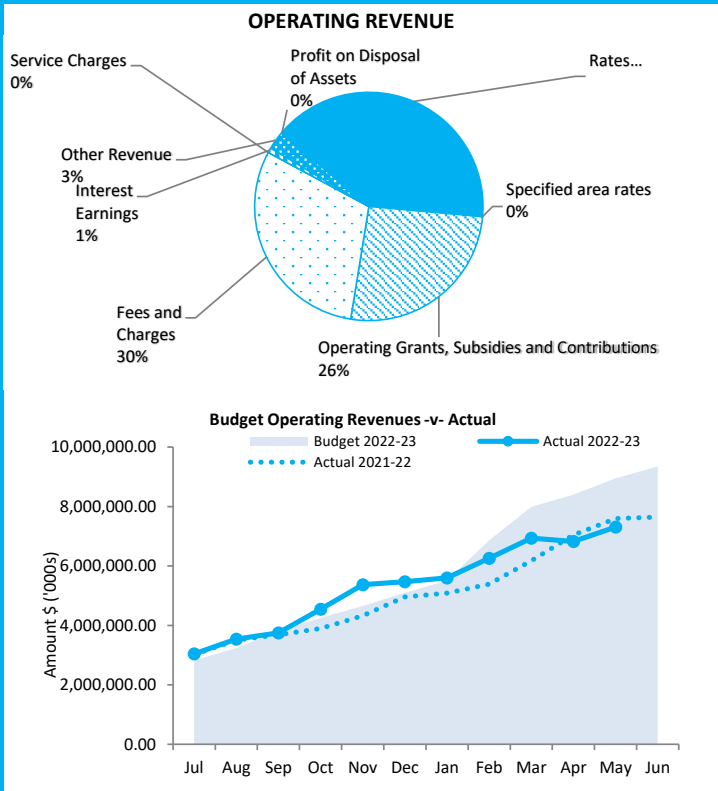
SHIRE OF GOOMALLING
MONTHLY FINANCIAL REPORT
(Containing the Statement of Financial Activity)
For the period ending 31 May 2023

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

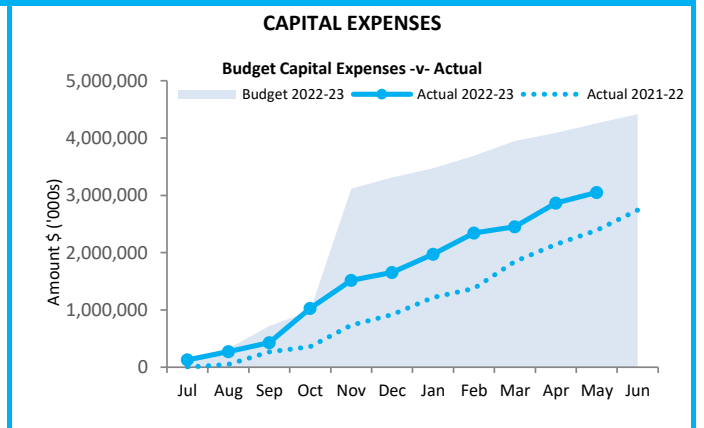
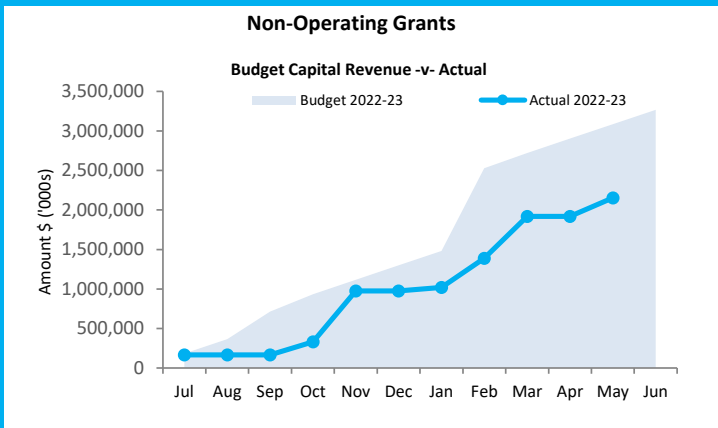
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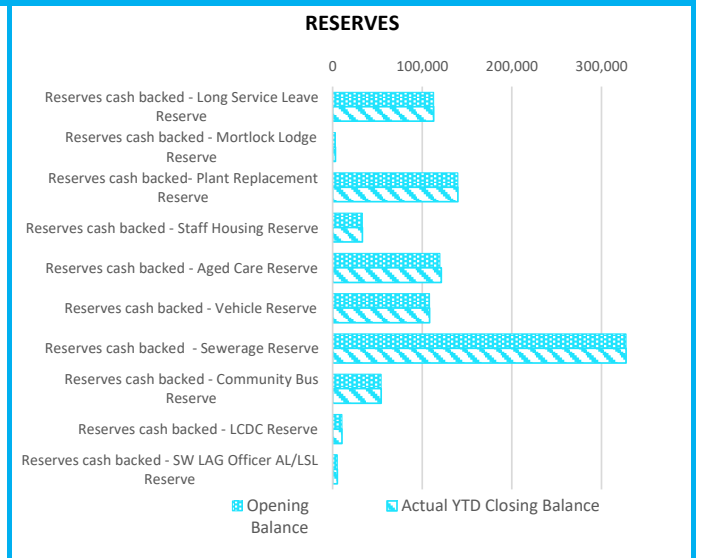
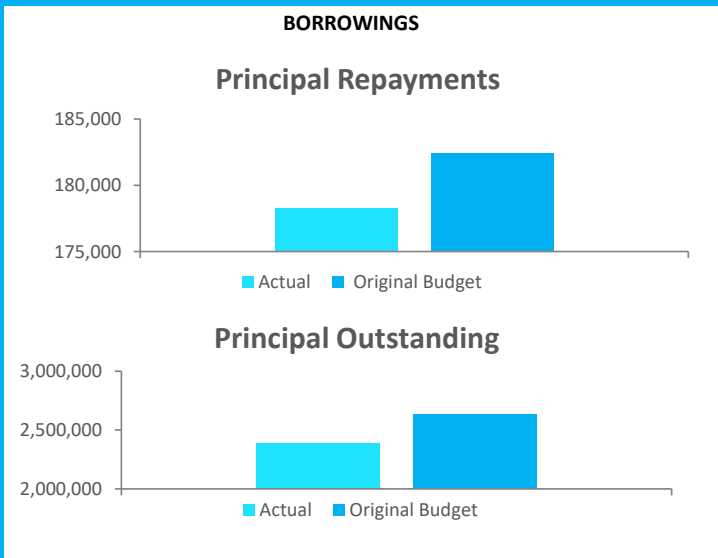
OPERATING ACTIVITIES



INVESTING ACTIVITIES



FINANCING ACTIVITIES



Funding surplus / (deficit) Components

Funding surplus / (deficit)

	Adopted Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)
Opening	\$0.16 M	\$0.09 M	\$0.09 M	(\$0.00 M)
Closing	(\$0.05 M)	\$0.26 M	(\$0.31 M)	(\$0.57 M)

Refer to Statement of Financial Activity

Cash and cash equivalents

	\$	% of total
	\$1.87 M	
Unrestricted Cash	\$0.92 M	49.3%
Restricted Cash	\$0.95 M	50.7%

Refer to Note 2 - Cash and Financial Assets

Payables

	\$	% Outstanding
	\$0.04 M	
Trade Payables	\$0.02 M	
Over 30 Days		0.0%
Over 90 Days		0%

Refer to Note 5 - Payables

Receivables

	\$	% Collected
	\$0.04 M	
Rates Receivable	\$0.10 M	95.9%
Trade Receivable	\$0.04 M	
Over 30 Days		133.8%
Over 90 Days		127.3%

Refer to Note 3 - Receivables

Key Operating Activities

Amount attributable to operating activities

Adopted Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)
\$0.96 M	\$1.38 M	\$0.61 M	(\$0.77 M)

Refer to Statement of Financial Activity

Rates Revenue

	YTD Actual	YTD Budget	% Variance
	\$2.42 M	\$2.15 M	12.5%

Refer to Note 6 - Rate Revenue

Operating Grants and Contributions

	YTD Actual	YTD Budget	% Variance
	\$1.28 M	\$0.62 M	107.6%

Refer to Note 13 - Operating Grants and Contributions

Fees and Charges

	YTD Actual	YTD Budget	% Variance
	\$1.49 M	\$1.37 M	8.3%

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)	(\$0.96 M)	(\$0.79 M)	\$0.17 M

Refer to Statement of Financial Activity

Proceeds on sale

	YTD Actual	Adopted Budget	%
	\$0.15 M	\$0.11 M	40.5%

Refer to Note 7 - Disposal of Assets

Asset Acquisition

	YTD Actual	Adopted Budget	% Spent
	\$3.05 M	\$4.39 M	(30.5%)

Refer to Note 8 - Capital Acquisition

Non-Operating Grants

	YTD Actual	Adopted Budget	% Received
	\$2.15 M	\$3.26 M	(33.9%)

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)	(\$0.25 M)	(\$0.22 M)	\$0.03 M

Refer to Statement of Financial Activity

Borrowings

Principal repayments	\$0.18 M
Interest expense	\$0.12 M
Principal due	\$2.39 M

Refer to Note 9 - Borrowings

Reserves

Reserves balance	\$0.92 M
Interest earned	\$0.00 M

Refer to Note 11 - Cash Reserves

Lease Liability

Principal repayments	\$0.02 M
Interest expense	\$0.00 M
Principal due	\$0.05 M

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 MAY 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 MAY 2023**

STATUTORY REPORTING PROGRAMS

	Ref	Adopted Budget	Current Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)	Var. % (b)-(a)/(a)	Var.
Note		\$		\$	\$	\$	%	
Opening funding surplus / (deficit)	1(c)	160,154	93,153	93,157	93,153	(4)	(0.00%)	
Revenue from operating activities								
Governance		30,000	68,000	65,489	31,852	(33,637)	(51.36%)	▼
General purpose funding		2,420,268	2,488,268	2,474,355	2,481,866	7,511	0.30%	
Law, order and public safety		266,950	354,300	332,023	178,136	(153,887)	(46.35%)	▼
Health		654,000	564,000	534,486	549,931	15,445	2.89%	
Education and welfare		600	600	550	176	(374)	(68.00%)	
Housing		264,860	274,860	252,759	213,220	(39,539)	(15.64%)	▼
Community amenities		548,000	1,097,000	1,067,815	1,055,058	(12,757)	(1.19%)	
Recreation and culture		98,884	131,684	125,017	96,838	(28,179)	(22.54%)	▼
Transport		574,500	616,500	581,614	212,166	(369,448)	(63.52%)	▼
Economic services		362,930	384,770	339,196	268,981	(70,215)	(20.70%)	▼
Other property and services		99,000	101,000	92,728	65,467	(27,261)	(29.40%)	▼
		5,319,992	6,080,982	5,866,032	5,153,691	(712,341)		
Expenditure from operating activities								
Governance		(238,926)	(238,927)	(238,719)	(145,562)	93,157	39.02%	▲
General purpose funding		(110,964)	(105,064)	(96,295)	(101,414)	(5,119)	(5.32%)	
Law, order and public safety		(470,709)	(566,609)	(527,161)	(441,022)	86,139	16.34%	▲
Health		(734,759)	(655,709)	(612,846)	(576,032)	36,814	6.01%	
Education and welfare		(18,693)	(17,193)	(15,642)	(15,060)	582	3.72%	
Housing		(447,296)	(447,618)	(412,851)	(256,651)	156,200	37.83%	▲
Community amenities		(609,595)	(1,226,594)	(1,017,856)	(1,060,625)	(42,769)	(4.20%)	
Recreation and culture		(954,484)	(984,376)	(894,156)	(909,415)	(15,259)	(1.71%)	
Transport		(1,737,736)	(1,802,736)	(1,636,673)	(2,079,410)	(442,737)	(27.05%)	▼
Economic services		(590,926)	(584,128)	(536,498)	(498,421)	38,077	7.10%	
Other property and services		(15,843)	(85,593)	(65,456)	(207,076)	(141,620)	(216.36%)	▼
		(5,929,931)	(6,714,547)	(6,054,152)	(6,290,688)	(236,536)		
Non-cash amounts excluded from operating activities	1(a)	1,569,016	1,569,016	1,569,016	1,751,514	182,498	11.63%	▲
Movement in liabilities associated with restricted cash (Leave Reserve)		0		0	0	0	0.00%	
Amount attributable to operating activities		959,077	935,451	1,380,896	614,517	(766,379)		
Investing Activities								
Proceeds from non-operating grants, subsidies and contributions	14	3,256,798	3,266,798	3,084,504	2,152,937	(931,567)	(30.20%)	▼
Less Unspent Non-Operating Grants represented as Contract Liabilities	14	0		0	(91,614)			
Net Revenue from Non-Operating Grants	14	3,256,798	3,266,798	3,084,504	2,061,323			
Proceeds from disposal of assets	7	110,000	110,000	110,000	154,545	44,545	40.50%	▲
Proceeds from financial assets at amortised cost - self supporting loans	9	41,681	41,681	41,674	41,674	0	0.00%	
Payments for property, plant and equipment and infrastructure	8	(4,393,285)	(4,417,054)	(4,198,462)	(3,051,211)	1,147,251	27.33%	▲
Amount attributable to investing activities		(984,806)	(998,575)	(962,284)	(793,668)	168,616		
Financing Activities								
Loan to Medical Surgery		0	0	(20,000)	(20,000)	0	0.00%	
Transfer from reserves	11	40,000	40,000	0	0	0	0.00%	
Payments for principal portion of lease liabilities	10	(20,869)	(20,869)	(20,869)	(20,233)	636	3.05%	
Repayment of debentures	9	(182,466)	(182,466)	(182,466)	(178,278)	4,188	2.30%	
Transfer to reserves	11	(23,934)	(23,934)	(23,934)	(1,427)	22,507	94.04%	▲
Amount attributable to financing activities		(187,270)	(187,269)	(247,269)	(219,938)	27,331		
Closing funding surplus / (deficit)	1(c)	(52,845)	(157,240)	264,506	(305,938)	(570,444)		

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 explanation of the 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 MAY 2023

REVENUE

RATES

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

OPERATING GRANTS, SUBSIDIES AND CONTRIBUTIONS

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

NON-OPERATING GRANTS, SUBSIDIES AND CONTRIBUTIONS

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

REVENUE FROM CONTRACTS WITH CUSTOMERS

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

FEES AND CHARGES

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

SERVICE CHARGES

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

INTEREST EARNINGS

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

OTHER REVENUE / INCOME

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

PROFIT ON ASSET DISPOSAL

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

NATURE OR TYPE DESCRIPTIONS

EXPENSES

EMPLOYEE COSTS

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

MATERIALS AND CONTRACTS

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

agreements, communication expenses, advertising expenses,

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

UTILITIES (GAS, ELECTRICITY, WATER, ETC.)

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

INSURANCE

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

LOSS ON ASSET DISPOSAL

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

DEPRECIATION ON NON-CURRENT ASSETS

Depreciation expense raised on all classes of assets.

INTEREST EXPENSES

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

OTHER EXPENDITURE

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

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

BY NATURE OR TYPE

	Ref Note	Adopted Budget \$	Current 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	93,153	(67,001)	(0.00%)	
Revenue from operating activities								
Rates	6	2,171,729	2,153,463	2,153,463	1,964,564	(188,899)	(8.77%)	
Other rates	6	248,012	248,012	248,012	248,012	0	0.00%	
Operating grants, subsidies and contributions	13	1,139,293	1,914,593	1,835,489	1,281,015	(554,474)	(30.21%)	▼
Fees and charges		1,523,690	1,492,296	1,372,695	1,486,058	113,363	8.26%	
Interest earnings		70,868	57,218	54,957	34,486	(20,471)	(37.25%)	▼
Other revenue		166,400	215,400	201,416	128,369	(73,047)	(36.27%)	▼
		5,319,992	6,080,982	5,866,032	5,153,690	(712,342)		
Expenditure from operating activities								
Employee costs		(2,300,723)	(2,509,464)	(2,278,341)	(2,191,384)	86,957	3.82%	
Materials and contracts		(1,322,620)	(1,653,622)	(1,470,401)	(1,439,629)	30,772	2.09%	
Utility charges		(261,462)	(270,114)	(246,405)	(244,625)	1,780	0.72%	
Depreciation on non-current assets		(1,568,999)	(1,568,999)	(1,438,140)	(1,762,702)	(324,562)	(22.57%)	▼
Interest expenses		(135,465)	(130,966)	(120,771)	(89,999)	30,772	25.48%	▲
Insurance expenses		(190,013)	(202,333)	(186,235)	(185,719)	516	0.28%	
Other expenditure		(150,650)	(379,050)	(313,860)	(376,631)	(62,772)	(20.00%)	▼
		(5,929,932)	(6,714,547)	(6,054,152)	(6,290,688)	(236,536)		
Non-cash amounts excluded from operating activities	1(a)	1,569,016	1,569,016	1,569,016	1,751,514	182,498	11.63%	▲
Movement in liabilities associated with restricted cash				0	0	0	0.00%	
Amount attributable to operating activities		959,076	935,451	1,380,896	614,516	(766,380)		
Investing activities								
Proceeds from non-operating grants, subsidies and contributions	14	3,256,798	3,266,798	3,084,504	2,152,937	(931,567)	(30.20%)	▼
Less Unspent Non-Operating Grants represented as Contract Liabilities	14	0	0	0	(91,614)			
Net Revenue from Non-Operating Grants	14	3,256,798	3,266,798	3,084,504	2,061,323			
Proceeds from disposal of assets	7	110,000	110,000	110,000	154,545	44,545	40.50%	▲
Proceeds from financial assets at amortised cost - self supporting loans	9	41,681	41,681	41,674	41,674	0	0.00%	
Payments for property, plant and equipment and infrastructure	8	(4,393,285)	(4,417,054)	(4,198,462)	(3,051,211)	1,147,251	27.33%	▲
Amount attributable to investing activities		(984,806)	(998,575)	(962,284)	(793,668)	168,616		
Financing Activities								
Loan to Medical Surgery	0	0	0	(20,000)	(20,000)	0	0.00%	
Transfer from reserves	11	40,000	40,000	0	0	0	0.00%	
Payments for principal portion of lease liabilities		(20,869)	(20,869)	(20,869)	(20,233)	636	3.05%	
Repayment of debentures	9	(182,466)	(182,466)	(182,466)	(178,278)	4,188	2.30%	
Transfer to reserves	11	(23,934)	(23,934)	(23,934)	(1,427)	22,507	94.04%	▲
Amount attributable to financing activities		(187,269)	(187,269)	(247,269)	(219,938)	27,331		
Closing funding surplus / (deficit)	1(c)	(52,845)	(157,240)	264,506	(305,938)	(570,444)		

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	1,438,140	1,762,702
Total non-cash items excluded from operating activities		1,569,016	1,438,140	1,751,514

(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 May 2022	Year to Date 31 May 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)	(7)
Add: Borrowings	9	182,510	2,273,379	4,232
Add: Provisions funded by Reserve	12	112,797	109,813	112,797
Add: Lease liabilities	10	20,870	0	636
Total adjustments to net current assets		(639,763)	1,414,082	(798,029)

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

Current assets				
Cash and cash equivalents	2	2,308,253	1,307,145	1,862,997
Rates receivables	3	147,184	180,533	104,338
Receivables	3	104,216	58,048	41,572
Stock on Hand	4	27,731	54,625	21,059
Total Current Assets		2,587,383	1,600,351	2,029,966
Less: Current liabilities				
Payables	5	(349,337)	(274,210)	(37,784)
Borrowings	9	(182,510)	(2,273,379)	(4,232)
Contract liabilities	12	(689,109)	0	(882,581)
Lease liabilities	10	(20,870)		(636)
Provisions	12	(612,643)	(564,043)	(612,643)
Total Current Liabilities		(1,854,469)	(3,111,632)	(1,537,876)
		732,914	(1,511,281)	492,090
Less: Total adjustments to net current assets	1(b)	(639,763)	1,414,082	(798,029)
Closing funding surplus / (deficit)		93,153	(97,201)	(305,938)

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	920,722		920,722	0	Bendigo	0.00%	At Call
Trust Bank Account	Cash and cash equivalents	0	0	0	28,569	Bendigo	0.00%	
Medical Surgery Bank Account	Cash and cash equivalents		25,837	25,837				
Term Deposits								
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 & LSI	Financial assets at amortised cost	0	5,248	5,248	0	Bendigo	2.60%	17/06/2023
Total		921,372	946,523	1,867,896	28,569			
Comprising								
Cash and cash equivalents		921,372	25,838	947,210	28,569			
Financial assets at amortised cost		0	920,686	920,686	0			
		921,372	946,524	1,867,896	28,569			

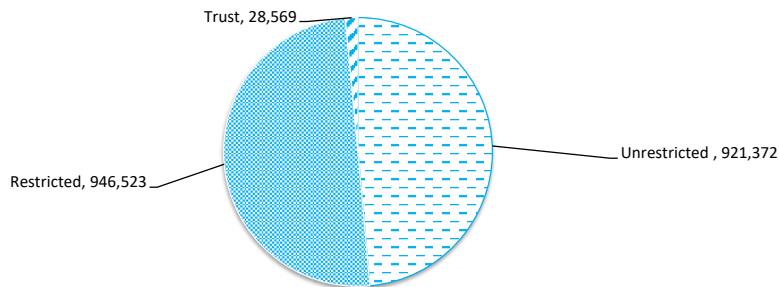
KEY INFORMATION

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 MAY 2023**

**OPERATING ACTIVITIES
NOTE 3
RECEIVABLES**

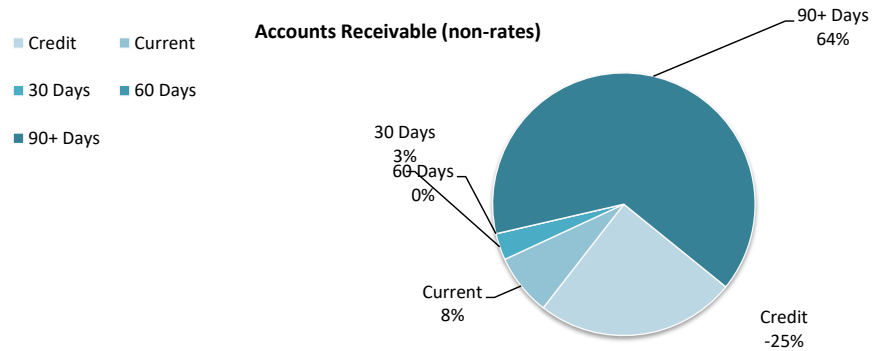
Rates receivable	30 June 2022	31 May 2023
	\$	\$
Opening arrears previous years	147,184	147,184
Levied this year	2,118,671	2,422,576
Less - collections to date	(2,118,671)	(2,465,422)
Equals current outstanding	147,184	104,338
Net rates collectable	147,184	104,338
% Collected	93.5%	95.9%

Receivables - general	Credit	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$	\$
Receivables - general	(6,260)	1,920	834	0	16,342	12,836
Percentage	(48.8%)	15%	6.5%	0%	127.3%	
Balance per trial balance						
Sundry receivable	0	12,836	0	0	0	12,836
GST receivable	0	28,729		0	0	28,729
Loans Club/Institutions - Current	0	7	0	0	0	7
Total receivables general outstanding						41,572

Amounts shown above include GST (where applicable)

KEY INFORMATION

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



Other current assets	Opening Balance 1 July 2022	Asset Increase	Asset Reduction	Closing Balance 31 May 2023
	\$	\$	\$	\$
Inventory				
Stock On Hand	27,731	(6,672)	0	21,059
Total other current assets	27,731	(6,672)	0	21,059

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	(3,208)	0	0	0	(3,208)
Percentage	0%	100%	0%	0%	0%	
Balance per trial balance						
Sundry creditors	0	(20,496)	0	0	0	20,496
ATO liabilities		1,199				1,199
Gst Payable		3,062				3,062
Bonds & Deposits Held - CI		13,027				13,027
Total payables general outstanding						37,784

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 MAY 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	2,835	0	163,333
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	2,835	0	1,928,709
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				2,174,564
Ex-gratia rates							38,012				38,012
Total general rates							2,209,741		2,835		2,212,576
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				2,422,576

KEY INFORMATION

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

Capital acquisitions	Adopted Budget	Current Budget	YTD Budget	YTD Actual	YTD Actual Variance
	\$	\$	\$	\$	\$
Buildings	559,827	561,879	518,974	118,812	(400,162)
Plant and equipment	135,000	141,045	141,045	164,625	23,580
Infrastructure - roads	3,396,458	3,396,458	3,276,457	2,583,260	(693,197)
Infrastructure - sewerage	50,000	55,686	0	55,686	55,686
Infrastructure - footpaths	80,000	61,000	61,000	62,667	1,667
Infrastructure - other	172,000	200,986	200,986	66,160	(134,826)
Payments for Capital Acquisitions	4,393,285	4,417,054	4,198,462	3,051,211	(1,147,251)
Total Capital Acquisitions	4,453,851	4,417,054	4,198,462	3,051,211	(1,147,251)
Capital Acquisitions Funded By:					
	\$		\$	\$	\$
Capital grants and contributions	3,256,798	3,266,798	3,084,504	2,152,937	(931,567)
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	987,291	762,301	(224,990)
Capital funding total	4,393,285	4,417,054	4,198,462	3,051,211	(1,148,678)

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

31/05/2023

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	98,500	14,771	83,729
48003	Roofing Project - admin LRCIP	0	0	0	27,379	(27,379)
138001	Public Buildings - Capital upgrade projects	412,827	414,879	380,474	0	380,474
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	518,974	118,812	400,162
Plant & Equipment						
108001	Skeleton Weed Plant & Equipment	0	14,050	14,050	47,686	(33,636)
123907	Plant replacement - Small Tip Truck	50,000	40,000	40,000	40,000	0
123908	Plant replacement - Utility GO 039	0	0	0	0	0
123914	Turf Mower - Recreation Ground	45,000	43,500	43,500	43,444	56
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	141,045	164,625	(23,580)
Infrastructure - Roads						
129904	EXPENSE - Regional Road Group Construction	1,054,435	1,054,435	966,559	972,042	(5,483)
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	1,613,898	1,430,015	183,883
Total		3,396,458	3,396,458	3,276,457	2,583,260	693,197
Infrastructure - Footpaths						
129911	Local Road and Community Infrastructure Program (footpaths)	80,000	61,000	61,000	62,667	(1,667)
Total		80,000	61,000	61,000	62,667	(1,667)
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	37,174	134,826
118008	Construction of new cricket wicket 2023	0	28,986	28,986	28,986	0
Total		172,000	200,986	200,986	66,160	134,826
TOTALS		4,393,285	4,417,054	4,198,462	3,051,211	1,202,937

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 MAY 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	Original 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	30,572	30,541	1,020,582	1,081,695	66,178	34,809
Retic Football/Hockey Ovals	113	15,501	0	0	15,487	14,990	0	30,490	610	340
Economic services										
Rural Community Centre	106	307,532	0	0	22,497	23,857	285,035	331,389	18,691	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	136,604	140,785	2,272,804	2,512,650	106,224	124,022
Self supporting loans										
Recreation and culture										
Self Supporting Loan MSC	110	159,125	0	0	41,674	41,681	117,451	117,445	9,439	9,734
Total		2,568,547	0	0	178,278	182,466	2,390,255	2,630,095	115,663	133,756
Current borrowings		182,466					(4,232)			
Non-current borrowings		2,386,081					2,394,487			
		2,568,547					2,390,255			

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 MAY 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	Original Budget
		\$	\$	\$	\$	\$	\$	\$	\$	\$

KEY INFORMATION

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

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 MAY 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	973	69	0	40	0	0
GOSHIRE Ford Escape (White)	6250620	103	0	0	1,465	65	0	38	0	0
GO015 Ford Utility (WORKSMANAGER)	6463413	11,043	0	0	9,077	9,903	1,966	1,140	0	321
GO 040 Ford Escape (DCEO White)		0	0	30,283	5,024	5,416	25,259	24,867		694
GOSHIRE Ford Escape (CDO White)		0	0	30,283	3,694	5,416	26,589	24,867		694
Total		11,255	0	60,566	20,233	20,869	53,814	50,952	0	1,709
Current lease liabilities		20,870					636			
Non-current lease liabilities		47,302					47,302			
		68,172					47,938			

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 MAY 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	115,769	112,797
Reserves cash backed - Mortlock Lodge Reserve	3,172	82	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	122,878	121,152
Reserves cash backed - Vehicle Reserve	108,058	2,871	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	55,672	54,250
Reserves cash backed - LCDC Reserve	10,452	271	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 May 2023
		\$	\$	\$	\$
Contract liabilities					
- operating	13	689,109	91,614	101,858	882,581
Total unspent grants, contributions and reimbursements		689,109	91,614	101,858	882,581
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	91,614	101,858	1,495,224

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 MAY 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	115,261	123,020	141,458
GRANTS - Untied Road Grants	48,073	94,066	98,073	94,800
Law, order, public safety				
REVENUE - ESL Grant	45,000	116,250	120,000	40,918
Recreation & Culture				
REVENUE - Other Recreation & Sport - No GST	1,100	1,001	1,100	22,630
Community amenities				
REVENUE - Other Grant Funding	145,000	147,913	160,000	661,000
Transport				
REVENUE - Direct Grant	100,000	97,163	105,500	105,370
Economic services				
REVENUE - Other Economic Services	15,000	15,000	15,000	4,223
Other property and services				
Various Contributions	209,263	30,536	317,190	210,617
	656,456	617,190	939,883	1,281,015

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	139,340	0
Transport						
Revenue - Grants Regional Road Group	478,495	478,495	438,614	414,127	972,042	0
Revenue - Grant Wheatbelt Secondary Freig	1,684,956	1,684,956	1,544,543	1,419,544	1,430,015	0
Revenue - Grants R 2 R	272,817	272,817	272,817	272,817	181,203	(91,614)
Revenue - Grants Black Spot	24,000	24,000	22,000	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	3,084,504	2,152,937	2,795,267	(91,614)

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 MAY 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	(33,637)	(51.36%)	▼	dependent on receiving the grants commission payment
General purpose funding - rates	(188,899)	(8.77%)		The rates include the sewerage rates as well.
General purpose funding - other	7,511	0.30%		Within material variance
Law, order and public safety	(153,887)	(46.35%)	▼ Timing	Dependent on receiving the funds from DFES for the bush fire brigades
Health	15,445	2.89%		Within material variance
Education and welfare	(374)	(68.00%)		Within material variance
Housing	(39,539)	(15.64%)	▼	dependent on the timing of rental payments
Community amenities	(12,757)	(1.19%)		funding was received for the extra skeleton weed officers that the shire will manage the LAGS (Lower lockhart, Narembeen & Yilgarn)
Recreation and culture	(28,179)	(22.54%)	▼	Permanent
Transport	(369,448)	(63.52%)	▼ Timing	Final payment for bike grant received. dependent on the timing of MRD funding for the Road works yet to be received
Economic services	(70,215)	(20.70%)	▼	Dependent on the caravan revenue and when it is received.
Other property and services	(27,261)	(29.40%)	▼	More plant hire than budgeted
Expenditure from operating activities				
Governance	93,157	39.02%	▲	dependent on the timing of the fortnightly salaries are paid
General purpose funding	(5,119)	(5.32%)		Within material variance
Law, order and public safety	86,139	16.34%	▲	More expenditure on protective clothing for the BFB members timing of the training of the members.
Health	36,814	6.01%		Within material variance
Education and welfare	582	3.72%		Within material variance
Housing	156,200	37.83%	▲ Timing	dependent on when the works were budgeted for
Community amenities	(42,769)	(4.20%)		Within material variance
Recreation and culture	(15,259)	(1.71%)		Within material variance
Transport	(442,737)	(27.05%)	▼ Timing	dependent on when the works are completed and budgeted for. Higher road maintenance expenditure than expected.
Economic services	38,077	7.10%		Within material variance
Other property and services	(141,620)	(216.36%)	▼ Timing	Dependent on the timing of fuel and oils being ordered and paid for.
Investing activities				
Proceeds from non-operating grants, subsidies and contributions	(931,567)	(30.20%)	▼	Dependent on when the grants are applied for and when the projects are completed.
Proceeds from disposal of assets	44,545	40.50%	▲	dependent on the sale of the assets and what is received.
Proceeds from financial assets at amortised cost - self supporting loans	0	0.00%		Within material variance
Payments for financial assets at amortised cost - self supporting loans	0	0.00%		Withi material variace
Payments for property, plant and equipment and infrastructure	1,147,251	27.33%	▲	Dependent on the timing of the Capital works program
Financing activities				
Loan to Medical Surgery	0	0.00%		Within material variance
Transfer from reserves	0	0.00%		Within material variance
Payments for principal portion of lease liabilities	636	3.05%		Within material variance
Repayment of debentures	4,188	2.30%		Within material variance
Transfer to reserves	22,507	94.04%	▲	Yet to carry out the transfer of reserves interest until the end of the year.

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

**NOTE 15
BUDGET AMENDMENTS**

Amendments to original budget since budget adoption. Surplus/(Deficit)

GL Code	Description	Council Resolution	Classification	Non Cash Adjustment	Increase in Available Cash	Decrease in Available Cash	Amended Budget Running Balance
				\$	\$	\$	\$
	Budget adoption		Opening surplus/(deficit)			(67,005)	(119,850)
31001	RATES - GRV		Operating Revenue		2,000	0	(117,850)
31008	RATES - Instalment Interest		Operating Revenue		1,000	0	(116,850)
32001	GRANTS - General Purpose		Operating Revenue		30,000	0	(86,850)
32002	GRANTS - Untied Road Grants		Operating Revenue		50,000		(36,850)
32008	REVENUE - Other General Purpose - No GST		Operating Revenue		0	(15,000)	(51,850)
42006	REVENUE - Administration General - No GST		Operating Revenue		18,000	0	(33,850)
43002	REVENUE - Other Governance - No GST		Operating Revenue		20,000	0	(13,850)
51001	REVENUE - ESL Grant		Operating Revenue		75,000	0	61,150
51003	REVENUE - ESL Collected		Operating Revenue		10,000	0	71,150
51020	REVENUE - Other Fire Prevention Income		Operating Revenue		2,000	0	73,150
51022	REVENUE - ESL Penalty Interest		Operating Revenue		350	0	73,500
74002	REVENUE - Surgery Billings		Operating Revenue		0	(90,000)	(16,500)
91004	REVENUE - Staff Housing		Operating Revenue		2,000	0	(14,500)
91005	REVENUE - Rent Staff Housing		Operating Revenue		7,000	0	(7,500)
93002	REVENUE - Community Housing - No GST		Operating Revenue		1,000	0	(6,500)
102002	REVENUE - Other Grant Funding		Operating Revenue		15,000	0	8,500
102004	REVENUE - Grant SW LAG Narembeen		Operating Revenue		208,500	0	217,000
102005	REVENUE - Grant SW LAG Yilgarn		Operating Revenue		130,000	0	347,000
102006	REVENUE - Grant SW LAG Lower Lockhart		Operating Revenue		152,500	0	499,500
102007	REVENUE - Grant SW LAG Central Wheatbelt		Operating Revenue		36,000	0	535,500
103115	REVENUE - Town Planning		Operating Revenue		7,000	0	542,500
113203	REVENUE - Jennacubbine Go Karts		Operating Revenue		2,000	0	544,500
113204	REVENUE - Goomalling Go Karts		Operating Revenue		300	0	544,800
113210	REVENUE - Football Club		Operating Revenue		30,000	0	574,800
113212	REVENUE - Cricket Club		Operating Revenue		500	0	575,300
121008	REVENUE - Grants Bridge Construction		Operating Revenue		30,000	0	605,300
122005	REVENUE - Direct Grant		Operating Revenue		5,500	0	610,800
124001	REVENUE - DOT Licensing		Operating Revenue		6,500	0	617,300
132001	REVENUE - Caravan Park Charges		Operating Revenue		15,000	0	632,300

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

**NOTE 15
BUDGET AMENDMENTS**

Amendments to original budget since budget adoption. Surplus/(Deficit)

GL Code	Description	Council Resolution	Classification	Non Cash Adjustment	Increase in Available Cash	Decrease in Available Cash	Amended Budget Running Balance
				\$	\$	\$	\$
132002	REVENUE - Caravan Park Chalets		Operating Revenue		10,000	0	642,300
132021	REVENUE - Pioneer Pathways		Operating Revenue		10,000	0	652,300
134067	REVENUE - Mirabelle Rental		Operating Revenue		0	(3,160)	649,140
141001	REVENUE - Plant Hire & Material Sales		Operating Revenue		500	0	649,640
142001	REVENUE - Public Works Overhead		Operating Revenue		1,500	0	651,140
31109	EXPENSE - Rates General		Operating Expenses		4,000	0	655,140
32105	EXPENSE - Other General Purpose - GST Incl		Operating Revenue		1,900	0	657,040
41115	EXPENSE - Members of Council - GST Incl		Operating Expenses		10,000	0	667,040
41120	EXPENSE - Administration Building		Operating Expenses		0	(1,500)	665,540
41121	EXPENSE - Audit		Operating Expenses		0	(5,000)	660,540
42130	EXPENSE - Administration General		Operating Expenses		75,000	0	735,540
42140	EXPENSE - Administration Allocation		Operating Expenses		0	(80,000)	655,540
43101	EXPENSE - Other Governance		Operating Expenses		1,000	0	656,540
43102	EXPENSE - AROC		Operating Expenses		500	0	657,040
51102	EXPENSE - ESL Grant - Clothing & Accessories		Operating Expenses		0	(63,500)	593,540
51103	EXPENSE - ESL Grant - Vehicle Maintenance		Operating Expenses		0	(10,500)	583,040
51104	EXPENSE - ESL Grant - Building Maintenance		Operating Expenses		2,500	0	585,540
51107	EXPENSE - CESM		Operating Expenses		0	(5,000)	580,540
51112	EXPENSE - ESL Grant - Utilities & Taxes		Operating Expenses		1,500	0	582,040
51121	EXPENSE - ESL Grant - Equipment		Operating Expenses		1,000	0	583,040
51122	EXPENSE - ESL Remitted		Operating Expenses		0	(10,000)	573,040
51123	EXPENSE - Other Fire Prevention		Operating Expenses		0	(11,700)	561,340
52107	EXPENSE - Animal Control		Operating Expenses		0	(250)	561,090
53105	EXPENSE - Other Law, Order & Public Safety		Operating Expenses		850	0	561,940
53107	EXPENSE - CCTV		Operating Expenses		0	(800)	561,140
72121	EXPENSE - Health Inspection		Operating Expenses		4,000	0	565,140
73100	MOSQUITO CONTROL		Operating Expenses		0	(2,600)	562,540
73101	EXPENSE - Analytical Services		Operating Expenses		750	0	563,290
74102	EXPENSE - Surgery		Operating Expenses		76,900	0	640,190
84104	EXPENSE - Other Welfare		Operating Expenses		1,500	0	641,690

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

**NOTE 15
BUDGET AMENDMENTS**

Amendments to original budget since budget adoption. Surplus/(Deficit)

GL Code	Description	Council Resolution	Classification	Non Cash Adjustment	Increase in Available Cash	Decrease in Available Cash	Amended Budget Running Balance
				\$	\$	\$	\$
91103	EXPENSE - 13 High Street		Operating Expenses		0	(700)	640,990
91104	EXPENSE - 7 Forward Street		Operating Expenses		750		641,740
91121	EXPENSE - 8 Forrest Street		Operating Expenses		0	(372)	641,368
91122	EXPENSE - 45 James Street		Operating Expenses		1,250	0	642,618
91198	EXPENSE - Other Staff Housing		Operating Expenses		7,000	0	649,618
92131	EXPENSE - Unit 2 Hoddy Street		Operating Expenses		0	(500)	649,118
92132	EXPENSE - Unit 3 Hoddy Street		Operating Expenses		0	(21,500)	627,618
92137	EXPENSE - 44 Hoddy Street		Operating Expenses		1,000	0	628,618
92138	EXPENSE - 46 Hoddy Street		Operating Expenses		1,000	0	629,618
92140	EXPENSE - 50 Hoddy Street		Operating Expenses		500	0	630,118
93103	EXPENSE - 73A James Street		Operating Expenses		3,500	0	633,618
93112	EXPENSE - 41 High Street		Operating Expenses		0	(750)	632,868
93113	EXPENSE - 35 Throssell Street		Operating Expenses		500	0	633,368
93198	EXPENSE - Other Housing General		Operating Expenses		8,000	0	641,368
101100	EXPENSE - Household Waste		Operating Expenses		1,000	0	642,368
101101	EXPENSE - Goomalling Tip		Operating Expenses		0	(47,000)	595,369
101103	EXPENSE - Refuse Control - Town Streets		Operating Expenses		0	(6,000)	589,369
101107	EXPENSE - Commercial Waste		Operating Expenses		1,000	0	590,369
102153	Expense - Skeleton Weed LAG Naremben		Operating Expenses		0	(208,500)	381,869
102154	Expense - Skeleton Weed LAG Yilgarn		Operating Expenses		0	(130,000)	251,869
102155	Expense - Skeleton Weed LAG Lower Lockhart		Operating Expenses		0	(152,500)	99,369
102156	Expense - Skeleton Weed LAG Central Wheatbelt		Operating Expenses		0	(36,000)	63,369
103315	EXPENSE - Town Planning		Operating Expenses		0	(9,000)	54,369
104301	EXPENSE - Goomalling Cemetery		Operating Expenses		0	(7,500)	46,869
105104	EXPENSE - Public Conveniences Goomalling		Operating Expenses		0	(13,250)	33,619
106100	EXPENSE - Sewerage Treatment Plant		Operating Expenses		0	(3,250)	30,369
106101	EXPENSE - Sewerage Mains Maintenance		Operating Expenses		0	(5,000)	25,369
106102	EXPENSE - Sewerage Pump Stations		Operating Expenses		0	(6,500)	18,869
106103	EXPENSE - Sewerage Imhoff & Primary Dam		Operating Expenses		1,500	0	20,369
106104	EXPENSE - Sewerage Irrigation Dam		Operating Expenses		2,500	0	22,869

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

**NOTE 15
BUDGET AMENDMENTS**

Amendments to original budget since budget adoption. Surplus/(Deficit)

GL Code	Description	Council Resolution	Classification	Non Cash Adjustment	Increase in Available Cash	Decrease in Available Cash	Amended Budget Running Balance
				\$	\$	\$	\$
106105	EXPENSE - Other Sewerage & Septic Charges		Operating Expenses		1,500	0	24,369
111102	EXPENSE - Goomalling Hall		Operating Expenses		0	(3,000)	21,369
111103	EXPENSE - Jennacubbine Hall		Operating Expenses		1,500	0	22,869
111104	EXPENSE - Konnongorring Hall		Operating Expenses		1,000	0	23,869
111108	EXPENSE - Sporting Complex - Tennis		Operating Expenses		1,000	0	24,869
112110	EXPENSE - Swimming Pool		Operating Expenses		0	0	24,869
113250	EXPENSE - Parks & Gardens		Operating Expenses		0	(41,000)	(16,131)
113252	EXPENSE - Gymnasiun		Operating Expenses		1,809	0	(14,322)
113253	EXPENSE - Horse & Pony Club		Operating Expenses		0	(1,000)	(15,322)
113258	EXPENSE - Recreation Dams		Operating Expenses		3,750	0	(11,572)
113259	EXPENSE - Community Resource Centre		Operating Expenses		999	0	(10,573)
113262	EXPENSE - Changerooms		Operating Expenses		500	0	(10,073)
113263	EXPENSE - Hockey & Cricket Club Shed		Operating Expenses		500	0	(9,573)
113267	EXPENSE - Tennis & Netball Courts		Operating Expenses		0	(2,000)	(11,573)
113269	EXPENSE - Youth Zone Activities		Operating Expenses		5,000	0	(6,573)
113270	EXPENSE - Other Recreation		Operating Expenses		3,500	0	(3,073)
114103	EXPENSE - Goomalling Library (CRC)		Operating Expenses		1,300	0	(1,773)
115100	EXPENSE - Other Culture		Operating Expenses		1,000	0	(773)
115103	EXPENSE - Maintenance - Museums		Operating Expenses		0	(6,750)	(7,523)
115105	EXPENSE - Other Culture		Operating Expenses		2,000	0	(5,523)
122110	EXPENSE - Road Maintenance		Operating Expenses		0	(51,500)	(57,023)
122111	EXPENSE - Other Maintenance		Operating Expenses		0	(4,000)	(61,023)
122301	EXPENSE - Kerbing & Drainage		Operating Expenses		0	(4,500)	(65,523)
122304	EXPENSE - Goomalling Depot		Operating Expenses		0	(9,500)	(75,023)
122306	EXPENSE - Street Trees & Watering		Operating Expenses		0	(2,500)	(77,523)
122307	EXPENSE - Signs General		Operating Expenses			(3,000)	(80,523)
122320	EXPENSE - Footpaths		Operating Expenses		7,000		(73,523)
122324	EXPENSE - Street Cleaning		Operating Expenses		0	(1,500)	(75,023)
122327	EXPENSE - Gardeners Depot		Operating Expenses		500	0	(74,523)
124150	EXPENSE - DOT Licensing		Operating Expenses		4,000	0	(70,523)

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

**NOTE 15
BUDGET AMENDMENTS**

Amendments to original budget since budget adoption. Surplus/(Deficit)

GL Code	Description	Council Resolution	Classification	Non Cash Adjustment	Increase in Available Cash	Decrease in Available Cash	Amended Budget Running Balance
				\$	\$	\$	\$
131101	EXPENSE - Weed Control		Operating Expenses		2,750		(67,773)
131106	OTHER RURAL EXPENDITURE		Operating Expenses		1,000	0	(66,773)
132101	EXPENSE - Area Promotion		Operating Expenses		0	(1,000)	(67,773)
132103	EXPENSE - Caravan Park		Operating Expenses		0	(1,000)	(68,773)
132104	EXPENSE - Pioneer Pathways		Operating Expenses		0	(8,000)	(76,773)
132109	EXPENSE - Avon Valley		Operating Expenses		1,000	0	(75,773)
133101	EXPENSE - Building Services		Operating Expenses		1,000	0	(74,773)
133102	EXPENSE - BCITF Levy		Operating Expenses		2,000	0	(72,773)
133103	EXPENSE - BSL Levy		Operating Expenses		1,500	0	(71,273)
134109	EXPENSE - Water Supply & Standpipes		Operating Expenses		4,375	0	(66,898)
134201	EXPENSE - Lot39		Operating Expenses		750	0	(66,148)
134202	EXPENSE - Railway Station		Operating Expenses		0	(2,500)	(68,648)
134206	Expense - Gumnuts		Operating Expenses		0	(577)	(69,225)
134208	EXPENSE - Community Bus General		Operating Expenses		1,500	0	(67,725)
134251	Expense - Other Economics		Operating Expenses		4,000	0	(63,725)
141100	EXPENSE - Private Works		Operating Expenses		0	(9,000)	(72,725)
142112	EXPENSE - Works Training		Operating Expenses		5,500	0	(67,225)
142120	EXPENSE - Public Works Overhead		Operating Expenses		0	(6,250)	(73,475)
142121	EXPENSE - Occ Health & Safety		Operating Expenses		1,000	0	(72,475)
142190	EXPENSE - PWO Allocated		Operating Expenses		0	(31,000)	(103,475)
143130	EXPENSE - Plant Operation		Operating Expenses		0	(30,000)	(133,475)
48005	Replacement Server - Admin		Capital Expenses		5,000	0	(128,475)
98001	Capital housing Up grades		Capital Expenses		0	(5,000)	(133,475)
108001	Skeleton Weed Plant & Equipment		Capital Expenses		0	(14,050)	(147,525)
123907	Plant replacement - Small Tip Truck		Capital Expenses		10,000	0	(137,525)
123911	Small Plant - Mobile Traffic lights		Capital Expenses		0	(3,495)	(141,020)
123914	Turf Mower - Recreation Ground		Capital Expenses		1,500	0	(139,520)
129911	Local Road and Community Infrastructure Program (footpaths)		Capital Expenses		19,000	0	(120,520)

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

**NOTE 15
BUDGET AMENDMENTS**

Amendments to original budget since budget adoption. Surplus/(Deficit)

GL Code	Description	Council Resolution	Classification	Non Cash Adjustment	Increase in Available Cash	Decrease in Available Cash	Amended Budget Running Balance
				\$	\$	\$	\$
108003	Upgrade to sewerage water pipe line LRCIP		Capital Expenses		0	(5,686)	(126,206)
118008	Construction of new cricket wicket 2023		Capital Expenses		0	(28,986)	(155,192)
138001	Public Buildings - Capital upgrade projects		Capital Expenses		0	(2,052)	(157,244)
	Rounding				(1)		(157,245)
				0	1,188,783	(1,293,183)	



9.5 SCHEDULE OF ACCOUNTS PAID 1 MAY TO 31 MAY

File Reference	Not applicable
Disclosure of Interest	Nil
Applicant	Not Applicable
Previous Item Numbers	No Direct
Date	12 June 2023
Author	Deb Horton, Accounts Payable
Authorising Officer	Natalie Bird, Finance Manager
Attachments	
<ol style="list-style-type: none"> 1. Schedule of Payments – May 2023 2. Corporate Credit Card Statements April 2023 	

Summary

FUND VOUCHERS AMOUNT

EFT 5455 to 5583	\$509,715.19
Direct Debits 8559 to 88565	\$86,516.85
Cheques 15456 to 15463	\$18,823.09
Payroll JNL 6818 & 6826	\$103,033.00
Super DD15985 & 16117	\$17,981.84
TOTAL	\$736,069.97

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 5455 to 5583	\$509,715.19
Direct Debits 8559 to 88565	\$86,516.85
Cheques 15456 to 15463	\$18,823.09
Payroll JNL 6818 & 6826	\$103,033.00
Super DD15985 & 16117	\$17,981.84
TOTAL	\$736,069.97

RESOLUTION 648

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

CARRIED 7/0

PRESIDENT _____

DATE _____



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

Nil

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

12. MATTERS BEHIND CLOSED DOORS

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

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

RESOLUTION 649

Moved Cr Barratt seconded Cr Chester that Council deal with matters behind closed doors.

CARRIED 7/0



12.1 CONFIDENTIAL SALE OF 69 RAILWAY TERRACE

File Reference:	
Disclosure of Interest:	Nil
Applicant:	Shire of Goomalling
Previous Item Numbers:	
Date:	12 June 2023
Author:	Peter Bentley – Chief Executive Officer
Authorising Officer:	Peter Bentley – Chief Executive Officer
Attachments	

In Summary

To consider an offer from xxxxxxx and xxxxxx to purchase 69 Railway Terrace following the Auction held 15 June 2023 where the auction failed to achieve the reserve price.

Background

Council will be aware of the long standing debt with regard to rates on this lot. The rates outstanding and costs associated with the property total approximately \$22,000 with a further \$7,600 in interest outstanding on the property due to non-payment over 10 years.

Council has previously dealt with the matter of selling the property under seizure and the Auction was held on 15 June 2023.

Consultation

Nil other

Policy

Council does not have a specific policy regarding this matter.

Statutory Environment

- Local Government Act (1995)

Financial Implications

The full outstanding for this property is over \$24,000 with a further cost in the vicinity of \$5,000 for the collection costs and auction. This brings the total outstanding to approximately \$29,000. The Council would need to write off the value of the interest to facilitate the sale.

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.

PRESIDENT _____

DATE _____



Comment/Conclusion

Voting Requirements

Simple Majority

OFFICERS' RECOMMENDATION

That the Council:

1. Accepts the offer from xxxxxxxxxxx of \$xxxxx for the purchase of 69 Railway terrace Goomalling; and
2. Agrees to write off interest charges on the property to facilitate the sale.
3. Advise the current owners of the property that it has sold without any funds being available to disburse from the transaction.

RESOLUTION 650

Moved Cr Chester seconded Cr Butt that Council endorse the Officer's recommendation.

CARRIED 7/0



12.2 CONFIDENTIAL - WRITE-OFF DEBTS

File Reference:	
Disclosure of Interest:	Nil
Applicant:	Shire of Goomalling
Previous Item Numbers:	
Date:	15 June 2023
Author:	Peter Bentley – Chief Executive Officer
Authorising Officer:	Peter Bentley – Chief Executive Officer
Attachments	

In Summary

To consider whether to write-off unpaid debtors G6 \$570.80, L10 \$29.70 and D20 \$30.00 .

Background

Council staff have tried unsuccessfully to recoup the money but have received no response from either party.

Consultation

Nil other

Policy

Council does not have a specific policy regarding this matter.

Statutory Environment

- Local Government Act (1995)

Financial Implications

Council will forego \$630.50 in revenues if it writes off these debts. Pursuing the debts will take further time and effort to collect which will result in further costs to add to these amounts.

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.

PRESIDENT _____

DATE _____



Comment/Conclusion

Voting Requirements

Simple Majority

OFFICERS' RECOMMENDATION

That the Council:

Agree to write-off the charges as listed.

RESOLUTION 651

Moved Cr Van Gelderen seconded Cr Chester that Council do not write off the Sundry Debtors accounts and, outstanding bad debtors can no longer have any private works, until the account is paid.

CARRIED 7/0



RESOLUTION 652

Moved Cr Van Gelderen seconded Cr Butt that Council reopen the meeting

CARRIED 7/0

13. INFORMATION BULLETIN

RESOLUTION 653

Moved Cr Wilkes seconded Cr Chester that the Information Bulletin be received.

CARRIED 7/0

14. MEETING CLOSURE

The Shire President thanked everyone for attending and declared the meeting closed at 5.56 pm.