

Shire of Goomalling



COUNCIL MEETING MINUTES

February 2024

TABLE OF CONTENTS		
Item No	Description	Page No
1.	DECLARATION OF OPENING & ANNOUNCEMENT OF VISITORS	3
2.	RECORD OF ATTENDANCE/APOLOGIES & APPROVED LEAVE OF ABSENCE	3
3.	DECLARATION OF FINANCIAL/IMPARTIALITY/PROXIMITY INTEREST	4
4.	PUBLIC QUESTION TIME	4
5.	APPLICATION FROM MEMBERS FOR LEAVE OF ABSENCE	4
6.	CONFIRMATION AND RECEIVING OF MINUTES \$ BUSINESS ARISING	4
	6.1 Ordinary Meeting of Council – Wednesday, 20 December 2024	4
	6.2 Special Council Meeting – Thursday, 04 January 2024	4
7.	ANNOUNCEMENTS BY THE PRESIDIGN PERSON WITHOUT DISCUSSION	4
8.	PETITIONS/DEPUTATIONS/PRESENTATIONS/SUBMISSIONS	4
9.	OFFICERS' REPORTS	5
	9.1 Application of Common Seal – Grant of Right of Burial No. 142	5-7
	9.2 Application of Common Seal – Grant of Right of Burial No. 143	8-10
	9.3 Schedule of Account Paid 01 December 2023 to 31 December 2023	11-35
	9.4 Schedule of Account Paid 01 January 2024 to 31 January 2024	36-76
	9.5 Financial report for December 2023	77-100
	9.6 Financial Report for January 2024	101-125
	9.7 Three to Six Dog Application – Murray & Ryan Cooper	126-129
	9.8 CBH Goomalling – Weighbridge	130-138
	9.9 Sale for Rates – 9 Lockyer Street Goomalling – Hartzler	139-147
10.	ELECTED MEMBERS MOTION OF WHICH PREVIOUS NOTICE HAS BEEN GIVEN	147
11.	NEW BUSINESS OF AN URGENT NATURE AGREED TO BY RESOLUTION OF COUNCIL	147
	11.1 Development Application – G & S Wulf Lot 202 Grange Street	148-149
12.	MATTERS BEHIND CLOSED DOORS	150
13.	INFORMATION BULLETIN	151
14.	MEETING CLOSURE	151



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. 02 of 2024 of the Shire of Goomalling Council to be held in the Council Chambers, Administration Office, 32 Quinlan Street, Goomalling on Wednesday, 21 February 2024 at 4.30pm.

1. DECLARATION OF OPENING & ANNOUNCEMENT OF VISITORS

The Shire President declared the meeting open at **5.50 pm**

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

2.1. Attendance

Council	President & Chairperson	Cr Julie Chester
	Vice President	Cr Roland Van Gelderen
	Councillor	Cr Casey Butt
	Councillor	Cr Barry Haywood
	Councillor	Cr Mark Ashton
Administration	Chief Executive Officer	Mr Peter Bentley
	Deputy Chief Executive Officer	Miss Natalie Bird
	Works Manager	Mr David Long

2.2. Apologies

Apologies were received from Cr Christine Barratt & Cr Brendon Wilkes for non-attendance at today's meeting.

2.3. Approved Leave of Absence

<p>RESOLUTION: Moved Cr Butt, seconded Cr Ashton, that Council approve Councillor Haywood leave of absence for the Ordinary Council Meeting March 2024</p>					
					CARRIED
					5/0
	For	Against		For	Against
Cr Chester	√		Cr Ashton	√	
Cr Van Gelderen	√		Cr Barratt		
Cr Butt	√		Cr Wilkes		
Cr Haywood	√				



3. DECLARATION OF:

- FINANCIAL INTEREST
- MEMBERS IMPARTIALITY INTEREST – Cr Haywood for CBH item
- PROXIMITY INTEREST

4. PUBLIC QUESTION TIME

5. APPLICATION FROM MEMBERS FOR LEAVE OF ABSENCE

6. CONFIRMATION AND RECEIVING OF MINUTES & BUSINESS ARISING

6.1 Ordinary Meeting of Council held Wednesday 20 December 2023

RESOLUTION:

Moved by Cr Haywood, seconded by Cr Butt that Council confirm the minutes of Ordinary Meeting of Council held on Wednesday 20 December 2023

	For	Against		For	Against
Cr Chester	√		Cr Ashton	√	
Cr Van Gelderen	√		Cr Barratt		
Cr Butt	√		Cr Wilkes		
Cr Haywood	√				

6.2 Ordinary Meeting of Council held Thursday 04 January 2024

RESOLUTION:

Moved by Cr Haywood, seconded by Cr Butt that Council confirm the minutes of Ordinary Meeting of Council held on Thursday 04 January 2024

	For	Against		For	Against
Cr Chester	√		Cr Ashton	√	
Cr Van Gelderen	√		Cr Barratt		
Cr Butt	√		Cr Wilkes		
Cr Haywood	√				

7. ANNOUNCEMENTS BY THE PRESIDING PERSON WITHOUT DISCUSSION

8. PETITIONS/DEPUTATIONS/PRESENTATIONS/SUBMISSIONS



9. OFFICERS' REPORTS

9.1 APPLICATION OF COMMON SEAL – GRANT RIGHT OF BURIAL NO. 142

File Reference	Grant Right of Burial Register
Disclosure of Interest	Nil
Applicant	Shire of Goomalling
Previous Item Numbers	No Direct
Date	05 February 2024
Author	Elizabeth Pudwell, Executive Assistant
Authorising Officer	Peter Bentley, Chief Executive Officer
Attachments	Nil

Summary

The purpose of the report is to endorse affixation of the Shire of Goomalling Common Seal to the Schedule "B" Form of Grant of Right of Burial No. 142. for Faye Elsa Clarke to validate the grant.

Background

Application was received from Faye Elsa Clarke for the Grant of Right of Burial for Grave No. 707 in the Anglican section of the Goomalling Cemetery. The applicable fee of \$230 for a single site, was received on 05 February 2024 receipt number 93358.

Consultation

Nil

Statutory Environment

Local Government Act 1995
Cemeteries Act 1986

Policy Implications

4.19 Common Seal

Objective:

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



Procedure:

1. The Shire President and Chief Executive Officer are authorised to sign and/or affix the common seal to the following documents, where such documents result from the following transactions:
 - 1.1 Where land is disposed of pursuant to s. 3.58 of the Local Government Act 1995 (as amended).
 - 1.2 Where land is acquired pursuant to s. 3.55 and s. 3.59 of the Local Government Act 1995 (as amended).
 - 1.3 In respect of leases of land and licence to occupy municipal property where approved by Council.
 - 1.4 In respect of leases for the purchase of plant and equipment approved by Council.
 - 1.5 In respect of borrowings approved by Council.
 - 1.6 In respect of easements and legal agreements over land for the purpose of drainage or conditions arising from subdivision of land and planning approvals.
 - 1.7 In respect of withdrawal of caveats and surrender of easements where the Chief Executive Officer considers that Council's interests have been satisfied.
 - 1.8 In respect of contracts of employment approved by Council.
 - 1.9 In respect of documents of a ceremonial nature, where the affixing of the common seal is for prosperity and not a legal requirement.
 - 1.10 In respect of agreements required for funding of Council works and services considered with the resolution of Council or requiring renewal of the agreement for funding currently provided.
 - 1.11 In respect of the adoption of local laws.
 - 1.12 Any document stating that the common seal of the Shire is to be affixed.
2. In relation to 1. above, in the absence of the Shire President and/or Chief Executive Officer, as the case may be, the Deputy Shire President and the Acting Chief Executive Officer are authorised to affix the common seal.
3. The procedure to be adopted for the use of the common seal is as follows:
 - 3.1 The Chief Executive Officer is responsible for the security and proper use of the common seal.
 - 3.2 The common seal is not to be affixed to any documents except as authorised by Council.
 - 3.3 The common seal is to be affixed to a document in the presence of:
 - The Shire President, or in his absence, the Deputy Shire President; and
 - The Chief Executive Officer or Acting Chief Executive Officer;Each of whom is to sign the document to attest that the common seal was so affixed.
 - 3.4 Details of all transactions where the common seal has been affixed must be recorded in a register kept by the Chief Executive Officer.

The register is to record:

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



Financial Implications

There are no specific financial implications relating to this matter

Strategic Implications

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

Comment/Conclusion

The Common Seal is to be affixed to validate the Grant No. 142 for Faye Elsa Clarke.

Voting Requirements

Simple Majority

RESOLUTION:

Moved by Cr Ashton, seconded by Cr Haywood that the Council:

1. Endorse affixation of the Shire of Goomalling Common Seal to the Schedule “B” Form of Grant of Right of Burial No 142. for Faye Elsa Clarke to validate the grant.

CARRIED 5/0
Simple Majority

	For	Against		For	Against
Cr Chester	√		Cr Ashton	√	
Cr Van Gelderen	√		Cr Barratt		
Cr Butt	√		Cr Wilkes		
Cr Haywood	√				



9.2 APPLICATION OF COMMON SEAL – GRANT RIGHT OF BURIAL NO. 143

File Reference	Grant Right of Burial Register
Disclosure of Interest	Nil
Applicant	Shire of Goomalling
Previous Item Numbers	No Direct
Date	09 February 2024
Author	Elizabeth Pudwell, Executive Assistant
Authorising Officer	Peter Bentley, Chief Executive Officer
Attachments	Nil

Summary

The purpose of the report is to endorse affixation of the Shire of Goomalling Common Seal to the Schedule “B” Form of Grant of Right of Burial No. 143. for Judith Kaye Royal to validate the grant.

Background

Application was received from Judith Kaye Royal for the Grant of Right of Burial for Niche Wall in the Goomalling Cemetery. The applicable fee of \$230 for a single site, was received on 09 February 2024 receipt number 93380.

Consultation

Nil

Statutory Environment

Local Government Act 1995
Cemeteries Act 1986

Policy Implications

4.19 Common Seal

Objective:

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



Procedure:

1. The Shire President and Chief Executive Officer are authorised to sign and/or affix the common seal to the following documents, where such documents result from the following transactions:
 - 1.1 Where land is disposed of pursuant to s. 3.58 of the Local Government Act 1995 (as amended).
 - 1.2 Where land is acquired pursuant to s. 3.55 and s. 3.59 of the Local Government Act 1995 (as amended).
 - 1.3 In respect of leases of land and licence to occupy municipal property where approved by Council.
 - 1.4 In respect of leases for the purchase of plant and equipment approved by Council.
 - 1.5 In respect of borrowings approved by Council.
 - 1.6 In respect of easements and legal agreements over land for the purpose of drainage or conditions arising from subdivision of land and planning approvals.
 - 1.7 In respect of withdrawal of caveats and surrender of easements where the Chief Executive Officer considers that Council's interests have been satisfied.
 - 1.8 In respect of contracts of employment approved by Council.
 - 1.9 In respect of documents of a ceremonial nature, where the affixing of the common seal is for prosperity and not a legal requirement.
 - 1.10 In respect of agreements required for funding of Council works and services considered with the resolution of Council or requiring renewal of the agreement for funding currently provided.
 - 1.11 In respect of the adoption of local laws.
 - 1.12 Any document stating that the common seal of the Shire is to be affixed.
2. In relation to 1. above, in the absence of the Shire President and/or Chief Executive Officer, as the case may be, the Deputy Shire President and the Acting Chief Executive Officer are authorised to affix the common seal.
3. The procedure to be adopted for the use of the common seal is as follows:
 - 3.1 The Chief Executive Officer is responsible for the security and proper use of the common seal.
 - 3.2 The common seal is not to be affixed to any documents except as authorised by Council.
 - 3.3 The common seal is to be affixed to a document in the presence of:
 - The Shire President, or in his absence, the Deputy Shire President; and
 - The Chief Executive Officer or Acting Chief Executive Officer;Each of whom is to sign the document to attest that the common seal was so affixed.
 - 3.4 Details of all transactions where the common seal has been affixed must be recorded in a register kept by the Chief Executive Officer.

The register is to record:

 - The date on which the common seal was affixed;
 - The nature of the document; and
 - The parties to any agreement to which the common seal was affixed.
4. The wording to accompany the application of the common seal to be as follows:
 - 4.1 "The common seal of the Shire of Goomalling was hereto affixed by the Authority of Council."; or



- 4.2 “The common seal of the Shire of Goomalling was affixed by authority of a resolution of Council in the presence of the Shire President and the Chief Executive Officer.”
5. Authority is provided to the Chief Executive Officer or the person acting in the position of Chief Executive Officer to sign documents that do not require the affixing of the common seal.

Financial Implications

There are no specific financial implications relating to this matter

Strategic Implications

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

Comment/Conclusion

The Common Seal is to be affixed to validate the Grant No. 143 for Judith Kaye Royal.

Voting Requirements

Simple Majority

OFFICER’S RECOMMENDATION

RESOLUTION:

Moved by Cr Ashton, seconded by Cr Haywood that the Council:

1. Endorse affixation of the Shire of Goomalling Common Seal to the Schedule “B” Form of Grant of Right of Burial No 143. for Judith Kaye Royal to validate the grant.

CARRIED: 5/0
Simple Majority

	For	Against		For	Against
Cr Chester	√		Cr Ashton	√	
Cr Van Gelderen	√		Cr Barratt		
Cr Butt	√		Cr Wilkes		
Cr Haywood	√				



9.3 SCHEDULE OF ACCOUNTS PAID 1 DECEMBER TO 31 DECEMBER

File Reference	Not applicable
Disclosure of Interest	Nil
Applicant	Not Applicable
Previous Item Numbers	No Direct
Date	02 February 2024
Author	Natalie Brid, Deputy Chief Executive Officer
Authorising Officer	Natalie Brid, Deputy Chief Executive Officer
Attachments	
<ol style="list-style-type: none"> 1. Schedule of Payments – December 2023 2. Corporate Credit Card Statements November 2023 	

Summary

FUND VOUCHERS AMOUNT

EFT 6357 to 6442	\$414478.90
Direct Debits 8608 to 8610	\$61077.53
Cheques 15497 to 15502	\$13610.83
Payroll JNL 6940,6949	\$146687.00
Super DD17192, DD17361	22665.75
TOTAL	\$658520.01

Voting Requirements

Simple Majority

RESOLUTION:

Moved by Cr Ashton, seconded by Cr Van Gelderen that the Council:

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

FUND VOUCHERS AMOUNT

EFT 6095 to 6232	\$418,961.12
Direct Debits 8601 to 8603	\$79744.99
Cheques 15493 to 15496	\$22,431.29
Payroll JNL 6931,6936	\$121,900.00
Super DD17174, 17229	\$21,893.38
TOTAL	\$664930.78

CARRIED: 5/0
Simple Majority

	For	Against		For	Against
Cr Chester	√		Cr Ashton	√	
Cr Van Gelderen	√		Cr Barratt		
Cr Butt	√		Cr Wilkes		
Cr Haywood	√				



9.4 SCHEDULE OF ACCOUNTS PAID 01 JANUARY 2024 – 31 JANUARY 2024

File Reference	Not applicable
Disclosure of Interest	Nil
Applicant	Not Applicable
Previous Item Numbers	No Direct
Date	15 February 2024
Author	Natalie Brid, Deputy Chief Executive Officer
Authorising Officer	Natalie Brid, Deputy Chief Executive Officer
Attachments	
<ol style="list-style-type: none"> 1. Schedule of Payments – January 2024 2. Corporate Credit Card Statements December 2023 3. Corporate Credit Card Statements January 2024 	

Summary

FUND VOUCHERS AMOUNT

EFT 6358 to 6484	\$631240.52
Direct Debits 8611 to 8616	\$21589.60
Cheques 15503 to 15514	\$28081.75
Payroll JNL 6950, 6955	\$118011.00
Super DD17380, DD17419	\$20925.38
TOTAL	\$819848.20

Voting Requirements

Simple Majority

RESOLUTION:

Moved by Cr Ashton, seconded by Cr Van Gelderen that the Council:
Approve vouchers from the Municipal fund and Trust Fund as detailed:

FUND VOUCHERS AMOUNT

EFT 6358 to 6484	\$631240.52
Direct Debits 8611 to 8616	\$21589.60
Cheques 15503 to 15514	\$28081.75
Payroll JNL 6950, 6955	\$118011.00
Super DD17380, DD17419	\$20925.38
TOTAL	\$819848.20

CARRIED: 5/0
Simple Majority

	For	Against		For	Against
Cr Chester	√		Cr Ashton	√	
Cr Van Gelderen	√		Cr Barratt		
Cr Butt	√		Cr Wilkes		
Cr Haywood	√				



9.5 FINANCIAL REPORT FOR DECEMBER 2023

File Reference	Not Applicable
Disclosure of Interest	Nil
Applicant	Shire of Goomalling
Previous Item Numbers	No Direct
Date	15 February 2024
Author	Natalie Bird, Finance Manager
Authorising Officer	Natalie Bird, Finance Manager
Attachments Monthly Financial Report to 31 December 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



RESOLUTION:

Moved by Cr Van Gelderen, seconded by Cr Ashton that the Council:

1. Receive the Monthly Financial Report to 31 December 2023.

CARRIED: 5/0
Simple Majority

	For	Against		For	Against
Cr Chester	√		Cr Ashton	√	
Cr Van Gelderen	√		Cr Barratt		
Cr Butt	√		Cr Wilkes		
Cr Haywood	√				

SHIRE OF GOOMALLING

MONTHLY FINANCIAL REPORT

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

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

TABLE OF CONTENTS

Statements required by regulation

Statement of Financial Activity & Explanation of Material Variance	2
Statement of Financial Position	4
Note 1 Basis of Preparation	5
Note 2 Statement of Financial Activity Information	6

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

	Supplemental Information	Adopted Budget Estimates (a) \$	YTD Budget Estimates (b) \$	YTD Actual (c) \$	Variance* \$ (c) - (b)	Variance* % ((c) - (b))/(b)	Var. Explanation of Material Variance
OPERATING ACTIVITIES							
Revenue from operating activities							
General rates	10	2,293,584	2,293,584	2,294,265	681	0.03%	
Rates excluding general rates		276,636	276,636	276,636	0	0.00%	
	14						MAF grant received to complete mitigation works, also received contributions for the swimming pool entry not normally all collected until the end of the season.
Grants, subsidies and contributions		2,663,200	1,273,000	1,131,675	(141,325)	(11.10%)	▼
Fees and charges		1,583,030	918,612	868,431	(50,181)	(5.46%)	▼
Interest revenue		89,979	26,581	36,677	10,096	37.98%	▲
Other revenue		326,834	92,492	50,707	(41,785)	(45.18%)	▼
Profit on asset disposals	6	0	0	61,311	61,311	0.00%	▲
		7,233,263	4,880,905	4,719,702	(161,203)	(3.30%)	▲
Expenditure from operating activities							
Employee costs		(2,756,162)	(1,382,137)	(1,396,888)	(14,751)	(1.07%)	▲
Materials and contracts		(1,622,300)	(819,011)	(1,018,242)	(199,231)	(24.33%)	▼
Utility charges		(274,012)	(148,652)	(130,419)	18,233	12.27%	▲
Depreciation		(1,568,999)	(784,440)	(1,055,885)	(271,445)	(34.60%)	▼
Finance costs		(129,078)	(64,537)	(63,629)	908	1.41%	▲
Insurance		(188,323)	(188,323)	(223,295)	(34,972)	(18.57%)	▼
Other expenditure		(285,325)	(163,878)	(89,067)	74,811	45.65%	▲
		(6,824,199)	(3,550,978)	(3,977,425)	(426,447)	(12.01%)	▲
Non-cash amounts excluded from operating activities	note 2(l)	1,568,999	784,440	1,035,348	250,908	31.99%	▲
Amount attributable to operating activities		1,978,063	2,114,367	1,777,625	(336,742)	(15.93%)	▲
INVESTING ACTIVITIES							
Inflows from investing activities							
Proceeds from capital grants, subsidies and contributions	15	2,877,160	1,443,341	329,786	(1,113,555)	(77.15%)	▼
Proceeds from financial assets at amortised cost - self supporting loans		44,365	0	21,806	21,806	0.00%	▲
		2,921,525	1,443,341	380,507	(1,062,834)	(73.64%)	▼
Outflows from investing activities							

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

	Supplemental Information	Adopted Budget Estimates (a) \$	YTD Budget Estimates (b) \$	YTD Actual (c) \$	Variance* \$ (c) - (b)	Variance* % ((c) - (b))/(b)	Var. Explanation of Material Variance
Loan to Medical Surgery		0		(20,000)			When doctor was on leave needed to supplement the bank account to pay staff.
Payments for property, plant and equipment	5	(1,154,200)	(654,000)	(478,194)	175,806	26.88%	▲ More public works overheads as account for compared to the YTD budget
Payments for construction of infrastructure	5	(3,806,889)	(1,620,950)	(1,184,805)	436,145	26.91%	▲ Timing of contractor accounts for the roadworks.
Amount attributable to investing activities		(2,039,564)	(831,609)	(1,302,492)	(450,883)	(56.62%)	
FINANCING ACTIVITIES							
Inflows from financing activities							
Transfer from reserves	4	120,000	0	0	0	0.00%	
		120,000	0	0	0	0.00%	
Outflows from financing activities							
Repayment of borrowings	11	(200,440)	(86,883)	(86,883)	0	0.00%	
Payments for principal portion of lease liabilities	12	(29,499)	0	0	0	0.00%	
Transfer to reserves	4	(37,778)	(17,233)	(17,233)	0	0.00%	
		(267,717)	(104,116)	(104,116)	0	0.00%	
Amount attributable to financing activities		(147,717)	(104,116)	(104,116)	0	0.00%	
MOVEMENT IN SURPLUS OR DEFICIT							
Surplus or deficit at the start of the financial year		209,218	209,218	173,719	(35,499)	(16.97%)	▼ will finalise once the AFR is completed.
Amount attributable to operating activities		1,978,063	2,114,367	1,777,625	(336,742)	(15.93%)	▼
Amount attributable to investing activities		(2,039,564)	(831,609)	(1,302,492)	(450,883)	(56.62%)	▼ Yet to receive all of our grants.
Amount attributable to financing activities		(147,717)	(104,116)	(104,116)	0	0.00%	
Surplus or deficit after imposition of general rates		0	1,387,860	544,736	(843,124)	(60.75%)	▼

KEY INFORMATION

▲ ▼ Indicates a variance between Year to Date (YTD) Budget and YTD Actual data as per the adopted materiality threshold.
The material variance thresholds are adopted annually by Council as an indicator of whether the actual expenditure or revenue varies from the year to date actual materially.
The material variance adopted by Council for the 2023-24 year is \$10,000 10.00% whichever is the greater.

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

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

	Supplementary Information	30 June 2023	31 December 2023
		\$	\$
CURRENT ASSETS			
Cash and cash equivalents	3	2,576,283	2,694,516
Trade and other receivables		289,547	642,774
Inventories	8	28,451	37,085
TOTAL CURRENT ASSETS		2,894,281	3,374,375
NON-CURRENT ASSETS			
Trade and other receivables		77,447	77,447
Other financial assets		134,036	154,036
Inventories		134,000	134,000
Property, plant and equipment		26,367,893	26,565,063
Infrastructure		48,085,015	48,498,861
Right-of-use assets		45,659	35,515
TOTAL NON-CURRENT ASSETS		74,844,050	75,464,922
TOTAL ASSETS		77,738,331	78,839,297
CURRENT LIABILITIES			
Trade and other payables	9	475,158	590,946
Other liabilities	13	695,124	695,124
Lease liabilities	12	29,499	29,499
Borrowings	11	222,819	135,937
Employee related provisions	13	691,187	691,187
TOTAL CURRENT LIABILITIES		2,113,787	2,142,693
NON-CURRENT LIABILITIES			
Lease liabilities	12	16,695	16,695
Borrowings	11	2,156,428	2,156,428
Employee related provisions		8,812	8,812
TOTAL NON-CURRENT LIABILITIES		2,181,935	2,181,935
TOTAL LIABILITIES		4,295,722	4,324,628
NET ASSETS		73,442,609	74,514,673
EQUITY			
Retained surplus		31,075,436	32,130,266
Reserve accounts	4	928,642	945,875
Revaluation surplus		41,438,531	41,438,531
TOTAL EQUITY		73,442,609	74,514,673

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

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

1 BASIS OF PREPARATION AND SIGNIFICANT ACCOUNTING POLICIES

BASIS OF PREPARATION

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

Local Government Act 1995 requirements

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

The *Local Government (Financial Management) Regulations 1996* specify that vested land is a right-of-use asset to be measured at cost, and is considered a zero cost concessionary lease. All right-of-use assets under zero cost concessionary leases are measured at zero cost rather than at fair value, except for vested improvements on concessionary land leases such as roads, buildings or other infrastructure which continue to be reported at fair value, as opposed to the vested land which is measured at zero cost. The measurement of vested improvements at fair value is a departure from AASB 16 which would have required the Shire to measure any vested improvements at zero cost.

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

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

THE LOCAL GOVERNMENT REPORTING ENTITY

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

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

Judgements and estimates

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

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

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

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

SIGNIFICANT ACCOUNTING POLICES

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

PREPARATION TIMING AND REVIEW

Date prepared: All known transactions up to 20 December 2023

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

2 STATEMENT OF FINANCIAL ACTIVITY INFORMATION

		Adopted Budget Opening 30 June 2023	Last Year Closing 30 June 2023	Year to Date 31 December 2023
(a) Net current assets used in the Statement of Financial Activity				
Current assets		\$	\$	\$
Cash and cash equivalents	3	2,282,613	2,576,283	2,694,516
Rates Receivables		44,365	145,122	435,372
Receivables		250,533	144,425	207,402
Inventories	8	28,451	28,451	37,085
		<u>2,605,962</u>	<u>2,894,281</u>	<u>3,374,375</u>
Less: current liabilities				
Trade and other payables	9	(465,585)	(475,158)	(590,946)
Contract liabilities	13	(681,621)	(695,124)	(695,124)
Lease liabilities	12	(34,122)	(29,499)	(29,499)
Borrowings	11	70,293	(222,819)	(135,937)
Employee related provisions	13	(681,885)	(691,187)	(691,187)
		<u>(1,792,920)</u>	<u>(2,113,787)</u>	<u>(2,142,693)</u>
Net current assets		813,042	780,494	1,231,682
Less: Total adjustments to net current assets	note 2(c)	(813,042)	(606,775)	(686,946)
Closing funding surplus / (deficit)		0	173,719	544,736

(b) Non-cash amounts excluded from operating activities

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

	Adopted Budget	YTD Budget (a)	YTD Actual (b)
Non-cash amounts excluded from operating activities	\$	\$	\$
Adjustments to operating activities			
Less: Profit on asset disposals	6	0	(22,675)
Less: Movement in liabilities associated with restricted cash			2,138
Add: Depreciation		1,568,999	1,055,885
Total non-cash amounts excluded from operating activities		1,568,999	1,035,348

(c) Current assets and liabilities excluded from budgeted deficiency

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

		Adopted Budget Opening 30 June 2023	Last Year Closing 30 June 2023	Year to Date 31 December 2023
Adjustments to net current assets		\$	\$	\$
Less: Reserve accounts	4	(846,420)	(928,642)	(945,875)
Less: Financial assets at amortised cost - self supporting loans	8	(44,365)	(44,365)	(22,559)
Add: Current liabilities not expected to be cleared at the end of the year:				
- Current portion of borrowings	11	(70,293)	222,819	135,937
- Current portion of lease liabilities	12	34,122	29,499	29,499
- Current portion of employee benefit provisions held in reserve	4	113,914	113,914	116,052
Total adjustments to net current assets	note 2(c)	(813,042)	(606,775)	(686,946)

CURRENT AND NON-CURRENT CLASSIFICATION

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

SHIRE OF GOOMALLING
SUPPLEMENTARY INFORMATION

TABLE OF CONTENTS

1	Key Information	8
2	Key Information - Graphical	9
3	Cash and Financial Assets	10
4	Reserve Accounts	11
5	Capital Acquisitions	12
5	Capital Acquisitions - Detailed	13
6	Receivables	14
7	Other Current Assets	15
8	Payables	16
9	Rate Revenue	17
10	Borrowings	18
11	Lease Liabilities	19
12	Other Current Liabilities	20
13	Grant Subsidies and Contributions	21
14	Capital Grants, Subsidies and Contributions	22

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

1 KEY INFORMATION

Funding Surplus or Deficit Components

Funding surplus / (deficit)				
	Adopted Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)
Opening	\$0.21 M	\$0.21 M	\$0.17 M	(\$0.04 M)
Closing	\$0.00 M	\$1.39 M	\$0.54 M	(\$0.84 M)

Refer to Statement of Financial Activity

Cash and cash equivalents		
	\$	% of total
Unrestricted Cash	\$0.21 M	17.2%
Restricted Cash	\$0.99 M	82.8%

Refer to 3 - Cash and Financial Assets

Payables		
	\$	% Outstanding
Trade Payables	\$0.53 M	
0 to 30 Days		100.0%
Over 30 Days		0.0%
Over 90 Days		0.0%

Refer to 9 - Payables

Receivables		
	\$	% Collected
Rates Receivable	\$0.44 M	84.0%
Trade Receivable	\$0.21 M	% Outstanding
Over 30 Days		93.8%
Over 90 Days		27.2%

Refer to 7 - Receivables

Key Operating Activities

Amount attributable to operating activities			
Adopted Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)
\$1.98 M	\$2.11 M	\$1.78 M	(\$0.34 M)

Refer to Statement of Financial Activity

Rates Revenue		
	\$	% Variance
YTD Actual	\$2.29 M	
YTD Budget	\$2.29 M	0.0%

Refer to 10 - Rate Revenue

Grants and Contributions		
	\$	% Variance
YTD Actual	\$0.98 M	
YTD Budget	\$1.26 M	(22.3%)

Refer to 14 - Grants and Contributions

Fees and Charges		
	\$	% Variance
YTD Actual	\$0.87 M	
YTD Budget	\$0.92 M	(5.5%)

Refer to Statement of Financial Activity

Key Investing Activities

Amount attributable to investing activities			
Adopted Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)
(\$2.04 M)	(\$0.83 M)	(\$1.30 M)	(\$0.47 M)

Refer to Statement of Financial Activity

Proceeds on sale		
	\$	%
YTD Actual	\$0.03 M	
Adopted Budget	\$0.00 M	

Refer to 6 - Disposal of Assets

Asset Acquisition		
	\$	% Spent
YTD Actual	\$1.18 M	
Adopted Budget	\$3.81 M	(68.9%)

Refer to 5 - Capital Acquisitions

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

Refer to 5 - Capital Acquisitions

Key Financing Activities

Amount attributable to financing activities			
Adopted Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)
(\$0.15 M)	(\$0.10 M)	(\$0.10 M)	\$0.00 M

Refer to Statement of Financial Activity

Borrowings	
Principal repayments	(\$0.09 M)
Interest expense	\$0.08 M
Principal due	\$2.29 M

Refer to 11 - Borrowings

Reserves	
Reserves balance	\$0.95 M
Interest earned	\$0.02 M

Refer to 4 - Cash Reserves

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

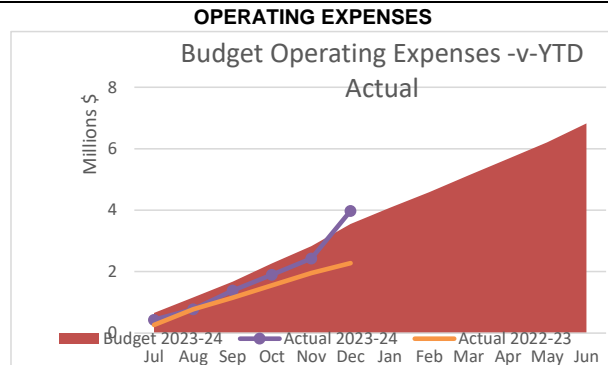
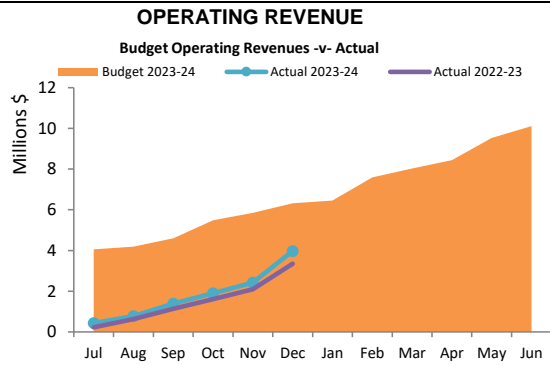
Refer to Note 12 - Lease Liabilities

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

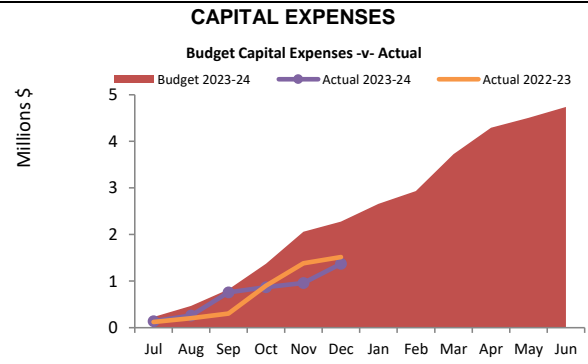
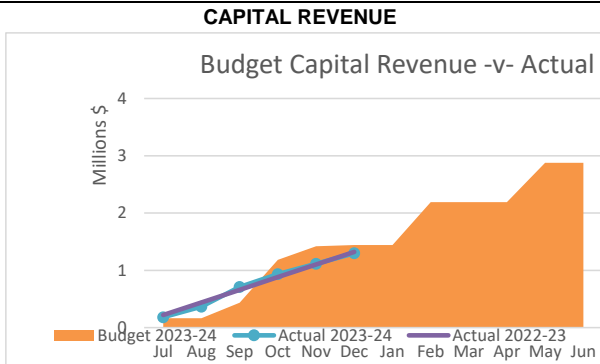
**SHIRE OF GOOMALLING
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 31 DECEMBER 2023**

2 KEY INFORMATION - GRAPHICAL

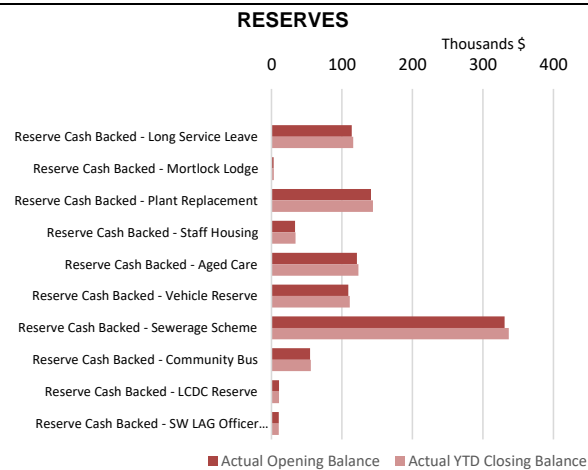
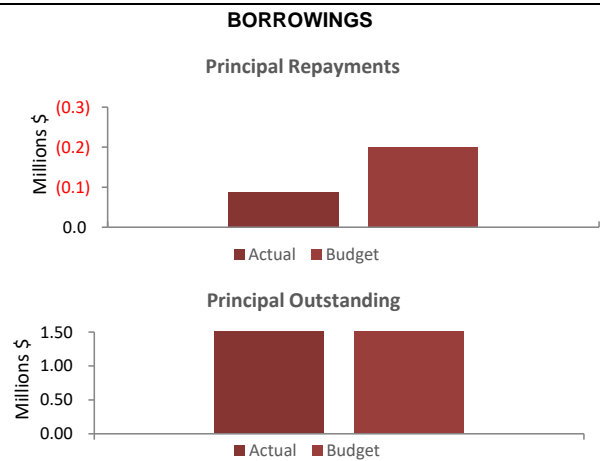
OPERATING ACTIVITIES



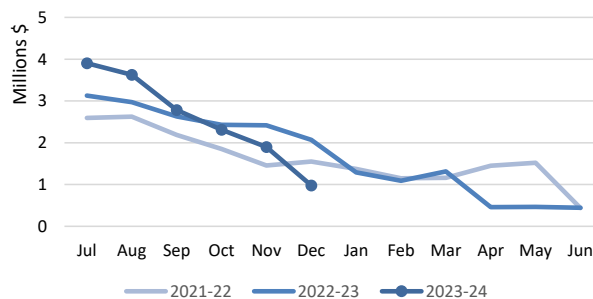
INVESTING ACTIVITIES



FINANCING ACTIVITIES



Closing funding surplus / (deficit)



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

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

3 CASH AND FINANCIAL ASSETS

Description	Classification	Unrestricted	Restricted	Total Cash	Trust	Institution	Interest Rate	Maturity Date
		\$	\$	\$	\$			
Floats	Cash and cash equivalents	550	0	550	0			
Municipal Bank Account	Cash and cash equivalents	200,122	0	200,122	0	Bendigo		
Trust Bank Account	Cash and cash equivalents	0	0	0	26,805	Bendigo		
Medical Surgery Bank Account	Cash and cash equivalents		45,517	45,517	0	Bendigo		
Term Deposits - Reserve	Financial assets at amortised cost	0	622,273	622,273		Bendigo	4.05%	28/04/2024
Term Deposit	Financial assets at amortised cost	5,237	0	5,237		Bendigo	4.30%	28/05/2024
Term Deposit - Reserve	Financial assets at amortised cost	0	313,217	313,217		Bendigo	4.35%	17/02/2024
Term Deposit - Skeleton Weed AL & L	Financial assets at amortised cost	0	10,385	10,385		Bendigo	4.75%	17/06/2024
Total		205,909	991,392	1,197,300	26,805			
Comprising								
Cash and cash equivalents		200,672	45,517	246,188	26,805			
Financial assets at amortised cost		5,237	945,875	951,112	0			
		205,909	991,392	1,197,300	26,805			

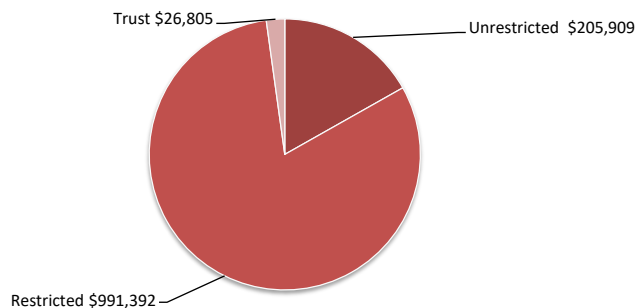
KEY INFORMATION

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

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

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

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



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

4 RESERVE ACCOUNTS

	Budget Opening Balance	Budget Interest Earned	Budget Transfer s In (+)	Budget Transfer s Out (-)	Budget Closing Balance	Actual Opening Balance	Actual Interest Earned	Actual Transfer s In (+)	Actual Transfer s Out (-)	Actual YTD Closing Balance
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Reserve Cash Backed - Long Service Leave	113,914	4,634	0	0	118,548	113,914	2,138	0	0	116,052
Reserve Cash Backed - Mortlock Lodge	3,203	131	0	0	3,334	3,203	60	0	0	3,263
Reserve Cash Backed - Plant Replacement	141,283	5,748	0	(100,000)	47,031	141,283	2,652	0	0	143,935
Reserve Cash Backed - Staff Housing	33,614	1,367	0	0	34,981	33,614	631	0	0	34,245
Reserve Cash Backed - Aged Care	121,152	4,929	0	(20,000)	106,081	121,152	2,274	0	0	123,426
Reserve Cash Backed - Vehicle Reserve	109,128	4,439	0	0	113,567	109,128	2,048	0	0	111,176
Reserve Cash Backed - Sewerage Scheme	330,620	13,450	0	0	344,070	330,620	6,204	0	0	336,824
Reserve Cash Backed - Community Bus	54,787	2,229	0	0	57,016	54,787	1,028	0	0	55,815
Reserve Cash Backed - LCDC Reserve	10,556	429	0	0	10,985	10,556	198	0	0	10,754
Reserve Cash Backed - SW LAG Officer AL/LSL	10,385	422	0	0	10,807	10,385	0	0	0	10,385
	928,642	37,778	0	(120,000)	846,420	928,642	17,233	0	0	945,875

5 CAPITAL ACQUISITIONS

Capital acquisitions	Adopted		YTD Actual	YTD Actual Variance
	Budget	YTD Budget		
	\$	\$	\$	\$
Buildings	849,200	364,000	183,194	(180,806)
Furniture and equipment	10,000	10,000	7,364	(2,636)
Plant and equipment	295,000	280,000	287,637	7,637
Acquisition of property, plant and equipment	1,154,200	654,000	478,194	(175,806)
Infrastructure - roads	3,584,889	1,620,950	893,532	(727,418)
Infrastructure - Other Infrastructure	222,000	0	291,273	291,273
Acquisition of infrastructure	3,806,889	1,620,950	1,184,805	(436,145)
Total capital acquisitions	4,961,089	2,274,950	1,662,999	(611,951)
Capital Acquisitions Funded By:				
Capital grants and contributions	2,877,160	1,443,341	329,786	(1,113,555)
Lease liabilities	39,243	0	0	0
Reserve accounts				
Reserve Cash Backed - Plant Replacement	100,000	0	0	0
Reserve Cash Backed - Aged Care	20,000	0	0	0
Contribution - operations	1,924,686	831,609	1,304,298	472,689
Capital funding total	4,961,089	2,274,950	1,662,999	(611,951)

SIGNIFICANT ACCOUNTING POLICIES

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

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

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

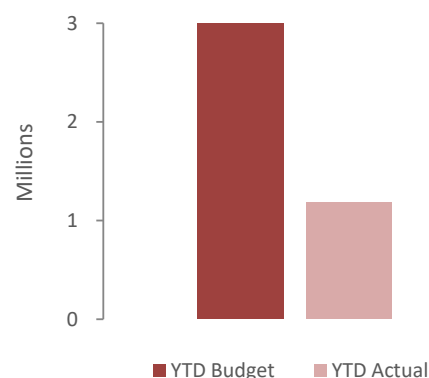
Initial recognition and measurement for assets held at cost

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

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

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

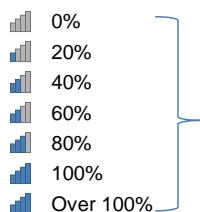
Payments for Capital Acquisitions



5 CAPITAL ACQUISITIONS - DETAILED

Capital expenditure total

Level of completion indicators



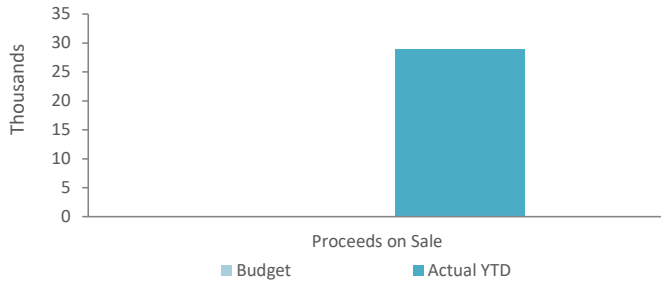
Percentage Year to Date Actual to Annual Budget expenditure where the expenditure over budget highlighted in red.

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

Account Description	Adopted			Variance (Under)/Over
	Budget	YTD Budget	YTD Actual	
	\$	\$	\$	\$
Buildings				
98001 Capital housing Up grades	221,700	114,000	0	114,000
98003 Capital 59 Railway Tce - LRCIP funding	0	0	71,415	(71,415)
98004 Capital Upgrade - 32 Eaton St	0	0	3,123	(3,123)
98005 Capital Upgrade - 41 High St	0	0	876	(876)
98006 Capital Upgrade Unit1 Mortlock Lodge	0	0	0	0
98007 Capital Upgrade 39 Throssell St	0	0	8,928	(8,928)
138001 Public Buildings - Capital upgrade projects	527,500	150,000	0	150,000
118005 Town Hall Ceiling Upgrade - LRCIP	100,000	100,000	98,853	1,147
118009 Museum Roof Replacement (LRCIP)	0	0	0	0
Plant & Equipment				
123915 Replacement Loader (GO 024)	230,000	230,000	206,400	23,600
123916 Replacement Utility	50,000	50,000	0	50,000
108001 Skeleton Weed Plant & Equipment	0	0	66,137	
118011 Swimming Pool Plant & Equipment Upgrade	0	0	15,100	(15,100)
123913 Miscellaneous Small Plant	15,000	0	0	0
Furniture & Equipment				
48006 Replacement Phone System	10,000	10,000	7,364	2,636
Infrastructure - Roads				
129901 EXPENSE - R 2 R Construction	334,000	281,862	66,846	215,016
129904 EXPENSE - Regional Road Group Construction	618,350	309,174	579,795	(270,621)
129908 EXPENSE - Wheatbelt Secondary Freight Network	2,000,939	979,914	246,891	733,023
129912 Black Spot Funding	180,000	0	0	0
129910 Local Road and Community Infrastructure Program	50,000	50,000	0	50,000
129914 MRWA - Bridge Capital	401,600	0	0	0
Infrastructure - Other				
118006 Anstey Park - Upgrade -LRCIP	222,000	0	291,273	-291273.12
118010 Swimming Pool Upgrade (LRCIP)	0	0	0	0
	4,961,089	2,274,950	1,662,999	678,088

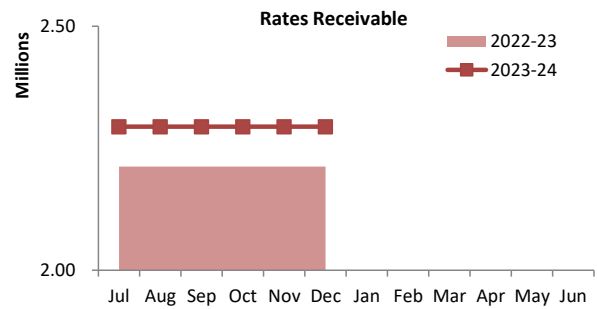
6 DISPOSAL OF ASSETS

Asset Ref.	Asset description	Budget				YTD Actual			
		Net Book Value	Proceeds	Profit	(Loss)	Net Book Value	Proceeds	Profit	(Loss)
		\$	\$	\$	\$	\$	\$	\$	\$
3245	Plant and equipment Caterpillar Backhoe			0	0	6,240	28,915	22,675	0
		0	0	0	0	6,240	28,915	22,675	0



7 RECEIVABLES

Rates receivable	30 Jun 2023	31 Dec 2023
	\$	\$
Opening arrears previous years	145,098	145,122
Levied this year	2,340,220	2,569,130
Less - collections to date	(2,340,196)	(2,278,880)
Gross rates collectable	145,122	435,372
Net rates collectable	145,122	435,372
% Collected	94.2%	84.0%



Receivables - general	Credit	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$	\$
Receivables - general	(7,423)	14,055	72,476	157	29,654	108,919
Percentage	(6.8%)	12.9%	66.5%	0.1%	27.2%	
Balance per trial balance						
Sundry Receivables		0	0	0	0	108,919
GST Receivables		0	0	0	0	75,924
SS Loan _ MSC reimbursement of principal		0	0	0	0	22,559
Total receivables general outstanding						207,402

Amounts shown above include GST (where applicable)

KEY INFORMATION

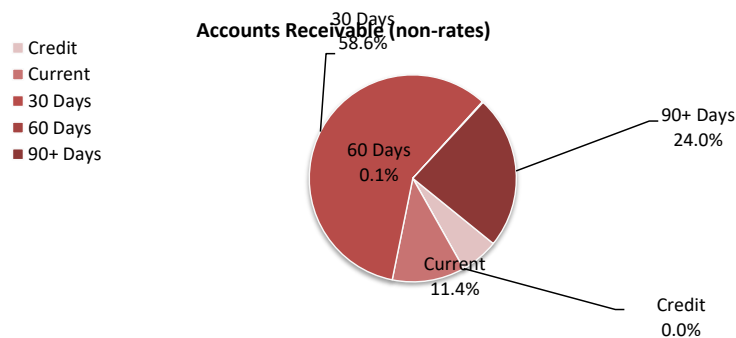
Trade and other receivables include amounts due from ratepayers for unpaid rates and service charges and other amounts due from third parties for goods and services performed in the ordinary course of business.

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

Classification and subsequent measurement

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

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



8 OTHER CURRENT ASSETS

Other current assets	Opening Balance 1 July 2023	Asset Increase	Asset Reduction	Closing Balance 31 December 2023
	\$	\$	\$	\$
Inventory				
Stock on Hand	28,451	0	8,634	37,085
Land held for resale				
Cost of acquisition	134,000	0	0	134,000
Total other current assets	162,451	0	8,634	171,085

Amounts shown above include GST (where applicable)

KEY INFORMATION

Inventory

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

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

Land held for resale

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

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

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

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

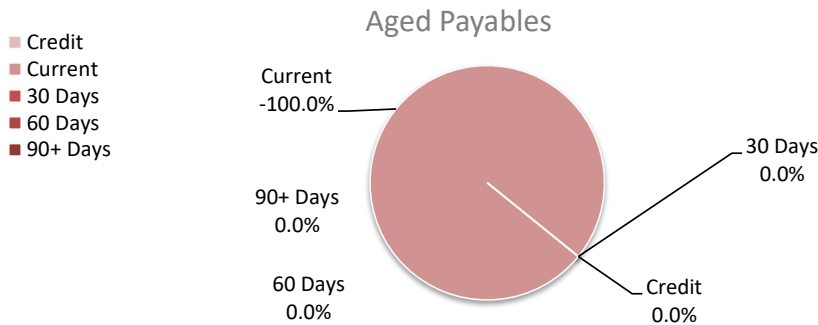
9 PAYABLES

Payables - general	Credit	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$	\$
Payables - general	0	(526,776)	0	0	0	(526,776)
Percentage	0.0%	100.0%	0.0%	0.0%	0.0%	
Balance per trial balance						
Sundry creditors	0	526,776	0	0	0	526,776
ATO liabilities	0	45,122	0	0	0	45,122
GST Payable	0	5,371	0	0	0	5,371
Bonds & Deposits	0	13,677	0	0	0	13,677
Total payables general outstanding						590,946

Amounts shown above include GST (where applicable)

KEY INFORMATION

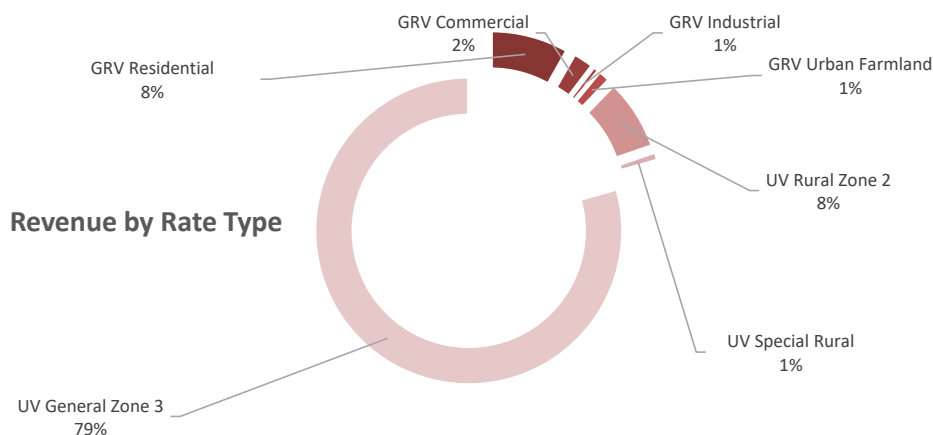
Trade and other payables represent liabilities for goods and services provided to the Shire prior to the end of the period that are unpaid and arise when the Shire becomes obliged to make future payments in respect of the purchase of these goods and services. The amounts are unsecured, are recognised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



10 RATE REVENUE

General rate revenue

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



11 BORROWINGS

Repayments - borrowings

Particulars	Loan No.	New Loans			Principal Repayments		Principal Outstanding		Interest Repayments	
		1 July 2023	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget
		\$	\$	\$	\$	\$	\$	\$	\$	\$
Aged Housing Wollyam St	114	122,623	0	0	(9,760)	(20,040)	112,863	102,583	3,228	6,534
New Sports Pavilion	111	1,020,693	0	0	(16,013)	(32,554)	1,004,680	988,139	32,618	64,809
Rural Community Centre	106	284,563	0	0	(10,436)	(22,916)	274,127	261,647	11,525	11,617
Bank Overdraft-subdivision Grange	116	834,000	0	0	(28,867)	(80,565)	805,133	753,435	28,286	36,384
		<u>2,261,879</u>	<u>0</u>	<u>0</u>	<u>(65,077)</u>	<u>(156,075)</u>	<u>2,196,802</u>	<u>2,105,804</u>	<u>75,657</u>	<u>119,344</u>
Self supporting loans										
Self Support Loan MSC		117,451	0	0	(21,806)	(44,365)	95,645	73,086	3,751	9,734
		<u>117,451</u>	<u>0</u>	<u>0</u>	<u>(21,806)</u>	<u>(44,365)</u>	<u>95,645</u>	<u>73,086</u>	<u>3,751</u>	<u>9,734</u>
Total		2,379,330	0	0	(86,883)	(200,440)	2,292,447	2,178,890	79,408	129,078
Current borrowings		200,440					0			
Non-current borrowings		<u>2,178,890</u>					<u>2,292,447</u>			
		2,379,330					2,292,447			

All debenture repayments were financed by general purpose revenue.

Self supporting loans are financed by repayments from third parties.

KEY INFORMATION

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

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

12 LEASE LIABILITIES

Movement in carrying amounts

Information on leases Particulars	Lease No.	1 July 2023	New Leases		Principal Repayments		Principal Outstanding		Interest Repayments	
			Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget
		\$	\$	\$	\$	\$	\$	\$	\$	\$
GO015 Ford Utility (WM)	6463413	1,140	0	0	0	(1,140)	-70	0	0	(27)
GO040 Ford Escape (DCEO)	6597792	18,927	0	0	0	(5,481)	16,643	13,446	0	(323)
GOSHIRE Ford Escape (CDO)	6597793	26,127	0	0	0	(5,541)	28,436	31,668	0	(432)
GO015 Ford Everest (WM)		0	0	39,243	0	(17,337)	0	21,906	0	(218)
Total		46,194	0	39,243	0	(29,499)	45,009	67,020	0	(1,000)
Current lease liabilities		29,499					29,499			
Non-current lease liabilities		16,695					16,695			
		46,194					46,194			

All lease repayments were financed by general purpose revenue.

KEY INFORMATION

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

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

13 OTHER CURRENT LIABILITIES

	Note	Opening Balance 1 July 2023	Liability transferred from/(to) non current	Liability Increase	Liability Reduction	Closing Balance 31 December 2023
		\$	\$	\$	\$	\$
Other current liabilities						
Other liabilities						
Contract liabilities		695,124	0	0	0	695,124
Total other liabilities		695,124	0	0	0	695,124
Employee Related Provisions						
Provision for annual leave		297,780	0	0	0	297,780
Provision for long service leave		393,407	0	0	0	393,407
Total Provisions		691,187	0	0	0	691,187
Total other current liabilities		1,386,311	0	0	0	1,386,311

Amounts shown above include GST (where applicable)

A breakdown of contract liabilities and associated movements is provided on the following pages at Note 14

KEY INFORMATION

Provisions

Provisions are recognised when the Shire has a present legal or constructive obligation, as a result of past events, for which it is probable that an outflow of economic benefits will result and that outflow can be reliably measured. Provisions are measured using the best estimate of the amounts required to settle the obligation at the end of the reporting period.

Employee Related Provisions

Short-term employee benefits

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

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

Other long-term employee benefits

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

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

Contract liabilities

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

Capital grant/contribution liabilities

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

14 GRANTS, SUBSIDIES AND CONTRIBUTIONS

Provider	Unspent grant, subsidies and contributions liability					Grants, subsidies and contributions revenue					YTD Revenue Actual
	Liability	Increase in Liability	Decrease in Liability	Liability	Current Liability	Adopted Budget Revenue	YTD Budget	Annual Budget	Budget Variations	Expected	
	1 July 2023		(As revenue)	31 Dec 2023	31 Dec 2023						
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Grants and subsidies											
GRANTS - General Purpose	0	0	0	0	0	595,000	154,907	595,000	0	595,000	12,314
GRANTS - Untied Road Grants	0	0	0	0	0	455,000	119,531	455,000	0	455,000	11,562
REVENUE - ESL Grant	0	0	0	0	0	55,000	27,498	55,000	0	55,000	24,330
REVENUE - Other Grant Funding	4,815	0	0	4,815	4,815	125,000	125,000	125,000	0	125,000	125,000
REVENUE - Grant SW LAG Narembeen	0	0	0	0	0	245,000	245,000	245,000	0	245,000	245,000
REVENUE - Grant SW LAG Yilgarn	0	0	0	0	0	248,000	248,000	248,000	0	248,000	248,000
REVENUE - Grant SW LAG Lower Lockhart	24,954	0	0	24,954	24,954	152,000	152,000	152,000	0	152,000	152,000
REVENUE - Grant SW LAG Central Wheatbelt	7,365	0	0	7,365	7,365	30,000	30,000	30,000	0	30,000	30,000
REVENUE - Direct Grant	0	0	0	0	0	113,000	113,000	113,000	0	113,000	113,445
REVENUE - Other Economic Services	6,128	0	0	6,128	6,128	20,000	20,000	20,000	0	20,000	0
	43,261	0	0	43,261	43,261	2,038,000	1,234,936	2,038,000	0	2,038,000	961,651
Contributions											
Various Contributions	0	0	0	0	0	357,600	29,794	357,600	0	357,600	21,140
	0	0	0	0	0	357,600	29,794	357,600	0	357,600	21,140
TOTALS	43,261	0	0	43,261	43,261	2,395,600	1,264,730	2,395,600	0	2,395,600	982,791

15 CAPITAL GRANTS, SUBSIDIES AND CONTRIBUTIONS

Provider	Capital grant/contribution liabilities					Capital grants, subsidies and contributions revenue					
	Liability	Increase in Liability	Decrease in Liability	Liability	Current Liability	Adopted Budget	YTD	Annual	Budget	YTD Revenue	
	1 July 2023		(As revenue)	31 Dec 2023	31 Dec 2023	Revenue	Budget	Budget	Variations Expected	Actual	
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	
Capital grants and subsidies											
GRANTS - Federal Government	179,585	0	0	179,585	179,585	497,727	248,864	497,727	0	497,727	0
REVENUE - Grants Regional Road Group	0	0	0	0	0	436,233	436,233	436,233	0	436,233	329,786
Revenue - Grant Wheatbelt Secondary Freight Network	0	0	0	0	0	1,684,956	500,000	1,684,956	0	1,684,956	0
REVENUE - Grants R 2 R	45,577	0	0	45,577	45,577	234,244	234,244	234,244	0	234,244	0
REVENUE - Grants Black Spot	12,714	0	0	12,714	12,714	24,000	24,000	24,000	0	24,000	0
REVENUE - Grants Bridge Construction	400,483	0	0	400,483	400,483	0	0	0	0	0	0
	638,359	0	0	638,359	638,359	2,877,160	1,443,341	2,877,160	0	2,877,160	329,786



9.6 FINANCIAL REPORT FOR JANUARY 2024

File Reference	Not Applicable
Disclosure of Interest	Nil
Applicant	Shire of Goomalling
Previous Item Numbers	No Direct
Date	15 February 2024
Author	Natalie Bird, Finance Manager
Authorising Officer	Natalie Bird, Finance Manager
Attachments	
Monthly Financial Report to 31 January 2024	

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



RECOMMENDATION:

Moved by Cr Van Gelderen, seconded by Cr Mark that the Council:

1. Receive the Monthly Financial Report to 31 January 2024

CARRIED: 5/0
Simple Majority

	For	Against		For	Against
Cr Chester	√		Cr Ashton	√	
Cr Van Gelderen	√		Cr Barratt		
Cr Butt	√		Cr Wilkes		
Cr Haywood	√				

SHIRE OF GOOMALLING

MONTHLY FINANCIAL REPORT

(Containing the required statement of financial activity and statement of financial position)

For the period ended 31 January 2024

LOCAL GOVERNMENT ACT 1995

LOCAL GOVERNMENT (FINANCIAL MANAGEMENT) REGULATIONS 1996

TABLE OF CONTENTS

Statements required by regulation

Statement of Financial Activity & Explanation of Material Variance	2
Statement of Financial Position	4
Note 1 Basis of Preparation	5
Note 2 Statement of Financial Activity Information	6

SHIRE OF GOOMALLING
STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 JANUARY 2024

	Supplemental Information	Adopted Budget Estimates (a) \$	YTD Budget Estimates (b) \$	YTD Actual (c) \$	Variance* \$ (c) - (b)	Variance* % ((c) - (b))/(b)	Var. Explanation of Material Variance
OPERATING ACTIVITIES							
Revenue from operating activities							
General rates	10	2,293,584	2,293,584	2,312,600	19,016	0.83%	
Rates excluding general rates		276,636	276,636	276,636	0	0.00%	
	14						MAF grant received to complete mitigation works, also received contributions for the swimming pool entry not normally all collected until the end of the season.
Grants, subsidies and contributions		2,663,200	1,280,427	1,148,015	(132,412)	(10.34%)	▼
Fees and charges		1,583,030	1,026,714	960,868	(65,846)	(6.41%)	
Interest revenue		89,979	28,013	61,472	33,459	119.44%	▲
Other revenue		326,834	105,324	101,339	(3,985)	(3.78%)	Trade in value of the skeleton weed vehicle (not in the asset register)
Profit on asset disposals	6	0	0	22,675	22,675	0.00%	Profit on sale of Backhoe
		7,233,263	5,010,698	4,883,605	(127,093)	(2.54%)	
Expenditure from operating activities							
Employee costs		(2,756,162)	(1,606,878)	(1,633,960)	(27,082)	(1.69%)	
Materials and contracts		(1,622,300)	(956,273)	(1,117,855)	(161,582)	(16.90%)	▼
Utility charges		(274,012)	(170,357)	(137,064)	33,293	19.54%	▲
Depreciation		(1,568,999)	(915,180)	(1,233,660)	(318,480)	(34.80%)	▼
Finance costs		(129,078)	(67,887)	(66,403)	1,484	2.19%	
Insurance		(188,323)	(188,323)	(223,295)	(34,972)	(18.57%)	▼
							Workers comp Ins is budgeted in the employee costs.
Other expenditure		(285,325)	(176,222)	(102,130)	74,092	42.04%	▲
							Skeleton Weed is expenditure is seasonal so the cost will differ each month and the works at Gumnuts haven't being completed yet.
Loss on asset disposals	6	0	0	(9,155)	(9,155)	0.00%	Loss sale of Lot 202 Grange St
		(6,824,199)	(4,081,120)	(4,523,522)	(442,402)	(10.84%)	
Non-cash amounts excluded from operating activities	note 2(i)	1,568,999	915,180	1,222,278	307,098	33.56%	▲
							Have some new assets that were not included in the budgeted depreciation for the year
Amount attributable to operating activities		1,978,063	1,844,758	1,582,361	(262,397)	(14.22%)	
INVESTING ACTIVITIES							
Inflows from investing activities							
Proceeds from capital grants, subsidies and contributions	15	2,877,160	1,443,341	509,371	(933,970)	(64.71%)	▼
Proceeds from disposal of assets	6	0	0	84,760	84,760	0.00%	
Proceeds from financial assets at amortised cost - self supporting loans		44,365	0	21,806	21,806	0.00%	
		2,921,525	1,443,341	615,937	(827,404)	(57.33%)	Timing of the receipt of grant funding from Main Roads Sale of asset Backhoe and Lot 202 Grange St Proceeds received from MSC for self supporting loan

SHIRE OF GOOMALLING
STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 JANUARY 2024

	Supplemental Information	Adopted Budget Estimates (a)	YTD Budget Estimates (b)	YTD Actual (c)	Variance* \$ (c) - (b)	Variance* % ((c) - (b))/(b)	Var. Explanation of Material Variance
		\$	\$	\$	\$	%	
Outflows from investing activities							
Loan to Medical Surgery		0		(20,000)			When doctor was on leave needed to supplement the bank account to pay staff.
Payments for property, plant and equipment	5	(1,154,200)	(804,000)	(483,691)	320,309	39.84%	▲ More public works overheads as account for compared to the YTD budget
Payments for construction of infrastructure	5	(3,806,889)	(2,075,786)	(1,227,651)	848,135	40.86%	▲ Timing of contractor accounts for the roadworks.
Amount attributable to investing activities		(2,039,564)	(1,436,445)	(1,115,404)	341,040	22.35%	
FINANCING ACTIVITIES							
Inflows from financing activities							
Transfer from reserves	4	120,000	0	0	0	0.00%	
		120,000	0	0	0	0.00%	
Outflows from financing activities							
Repayment of borrowings	11	(200,440)	(101,093)	(101,093)	0	0.00%	
Payments for principal portion of lease liabilities	12	(29,499)	0	0	0	0.00%	
Transfer to reserves	4	(37,778)	(17,233)	(17,233)	0	0.00%	
		(267,717)	(118,326)	(118,326)	0	0.00%	
Amount attributable to financing activities		(147,717)	(118,326)	(118,326)	0	0.00%	
MOVEMENT IN SURPLUS OR DEFICIT							
Surplus or deficit at the start of the financial year		209,218	209,218	173,719	(35,499)	(16.97%)	▼ Surplus is less after the AFR was completed
Amount attributable to operating activities		1,978,063	1,844,758	1,582,361	(262,397)	(14.22%)	▼
Amount attributable to investing activities		(2,039,564)	(1,436,445)	(1,115,404)	341,040	22.35%	▲ Yet to receive all of our grants.
Amount attributable to financing activities		(147,717)	(118,326)	(118,326)	0	0.00%	
Surplus or deficit after imposition of general rates		0	499,206	522,350	23,144	4.64%	

KEY INFORMATION

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

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

The material variance adopted by Council for the 2023-24 year is \$10,000 10.00% whichever is the greater.

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

SHIRE OF GOOMALLING
STATEMENT OF FINANCIAL POSITION
FOR THE PERIOD ENDED 31 JANUARY 2024

		Supplementary Information	
		30 June 2024	31 January 2024
		\$	\$
CURRENT ASSETS			
Cash and cash equivalents	3	2,576,283	2,244,663
Trade and other receivables		289,547	410,849
Inventories	8	28,451	23,843
TOTAL CURRENT ASSETS		2,894,281	2,679,355
NON-CURRENT ASSETS			
Trade and other receivables		77,447	77,447
Other financial assets		134,036	154,036
Inventories		134,000	69,000
Property, plant and equipment		26,367,893	26,523,882
Infrastructure		48,085,015	48,411,819
Right-of-use assets		45,659	34,306
TOTAL NON-CURRENT ASSETS		74,844,050	75,270,490
TOTAL ASSETS		77,738,331	77,949,845
CURRENT LIABILITIES			
Trade and other payables	9	475,158	97,897
Other liabilities	13	695,124	515,539
Lease liabilities	12	29,499	29,499
Borrowings	11	222,819	121,727
Employee related provisions	13	691,187	691,187
TOTAL CURRENT LIABILITIES		2,113,787	1,455,849
NON-CURRENT LIABILITIES			
Lease liabilities	12	16,695	16,695
Borrowings	11	2,156,428	2,156,428
Employee related provisions		8,812	8,812
TOTAL NON-CURRENT LIABILITIES		2,181,935	2,181,935
TOTAL LIABILITIES		4,295,722	3,637,784
NET ASSETS		73,442,609	74,312,064
EQUITY			
Retained surplus		31,075,436	31,927,657
Reserve accounts	4	928,642	945,875
Revaluation surplus		41,438,531	41,438,531
TOTAL EQUITY		73,442,609	74,312,064

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

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY FOR THE PERIOD ENDED 31 JANUARY 2024

1 BASIS OF PREPARATION AND SIGNIFICANT ACCOUNTING POLICIES

BASIS OF PREPARATION

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

Local Government Act 1995 requirements

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

The *Local Government (Financial Management) Regulations 1996* specify that vested land is a right-of-use asset to be measured at cost, and is considered a zero cost concessionary lease. All right-of-use assets under zero cost concessionary leases are measured at zero cost rather than at fair value, except for vested improvements on concessionary land leases such as roads, buildings or other infrastructure which continue to be reported at fair value, as opposed to the vested land which is measured at zero cost. The measurement of vested improvements at fair value is a departure from AASB 16 which would have required the Shire to measure any vested improvements at zero cost.

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

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

THE LOCAL GOVERNMENT REPORTING ENTITY

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

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

Judgements and estimates

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

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

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

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

SIGNIFICANT ACCOUNTING POLICES

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

PREPARATION TIMING AND REVIEW

Date prepared: All known transactions up to 23 January 2024

SHIRE OF GOOMALLING
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 JANUARY 2024

2 STATEMENT OF FINANCIAL ACTIVITY INFORMATION

		Adopted Budget Opening 30 June 2023	Last Year Closing 30 June 2023	Year to Date 31 January 2024
(a) Net current assets used in the Statement of Financial Activity				
Current assets		\$	\$	\$
Cash and cash equivalents	3	2,282,613	2,576,283	2,244,663
Rates Receivables		44,365	145,122	332,543
Receivables		250,533	144,425	78,306
Inventories	8	28,451	28,451	23,843
		<u>2,605,962</u>	<u>2,894,281</u>	<u>2,679,355</u>
Less: current liabilities				
Trade and other payables	9	(465,585)	(475,158)	(97,897)
Contract liabilities	13	(681,621)	(695,124)	(515,539)
Lease liabilities	12	(34,122)	(29,499)	(29,499)
Borrowings	11	70,293	(222,819)	(121,727)
Employee related provisions	13	(681,885)	(691,187)	(691,187)
		<u>(1,792,920)</u>	<u>(2,113,787)</u>	<u>(1,455,849)</u>
Net current assets		813,042	780,494	1,223,506
Less: Total adjustments to net current assets	note 2(i)	(813,042)	(606,775)	(701,156)
Closing funding surplus / (deficit)		0	173,719	522,350

(b) Non-cash amounts excluded from operating activities

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

	Adopted Budget	YTD Budget (a)	YTD Actual (b)
	\$	\$	\$
Non-cash amounts excluded from operating activities			
Adjustments to operating activities			
Less: Profit on asset disposals	6	0	(22,675)
Less: Movement in liabilities associated with restricted cash			2,138
Add: Loss on asset disposals	6	0	9,155
Add: Depreciation		1,568,999	1,233,660
- Inventory			0
Total non-cash amounts excluded from operating activities		1,568,999	1,222,278

(c) Current assets and liabilities excluded from budgeted deficiency

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

		Adopted Budget Opening 30 June 2023	Last Year Closing 30 June 2023	Year to Date 31 January 2024
		\$	\$	\$
Adjustments to net current assets				
Less: Reserve accounts	4	(846,420)	(928,642)	(945,875)
Less: Financial assets at amortised cost - self supporting loans	8	(44,365)	(44,365)	(22,559)
Add: Current liabilities not expected to be cleared at the end of the year:				
- Current portion of borrowings	11	(70,293)	222,819	121,727
- Current portion of lease liabilities	12	34,122	29,499	29,499
- Current portion of employee benefit provisions held in reserve	4	113,914	113,914	116,052
Total adjustments to net current assets	note 2(i)	(813,042)	(606,775)	(701,156)

CURRENT AND NON-CURRENT CLASSIFICATION

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

SHIRE OF GOOMALLING
SUPPLEMENTARY INFORMATION

TABLE OF CONTENTS

1	Key Information	8
2	Key Information - Graphical	9
3	Cash and Financial Assets	10
4	Reserve Accounts	11
5	Capital Acquisitions	12
5	Capital Acquisitions - Detailed	13
6	Receivables	14
7	Other Current Assets	15
8	Payables	16
9	Rate Revenue	17
10	Borrowings	18
11	Lease Liabilities	19
12	Other Current Liabilities	20
13	Grant Subsidies and Contributions	21
14	Capital Grants, Subsidies and Contributions	22

SHIRE OF GOOMALLING
 SUPPLEMENTARY INFORMATION
 FOR THE PERIOD ENDED 31 JANUARY 2024

1 KEY INFORMATION

Funding Surplus or Deficit Components

Funding surplus / (deficit)				
	Adopted Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)
Opening	\$0.21 M	\$0.21 M	\$0.17 M	(\$0.04 M)
Closing	\$0.00 M	\$0.50 M	\$0.52 M	\$0.02 M

Refer to Statement of Financial Activity

Cash and cash equivalents		
	\$2.26 M	% of total
Unrestricted Cash	\$1.26 M	56.0%
Restricted Cash	\$0.99 M	44.0%

Refer to 3 - Cash and Financial Assets

Payables		\$0.10 M	% Outstanding
Trade Payables	\$0.04 M		
0 to 30 Days			100.0%
Over 30 Days			0.0%
Over 90 Days			0.0%

Refer to 9 - Payables

Receivables		
	\$0.08 M	% Collected
Rates Receivable	\$0.33 M	87.7%
Trade Receivable	\$0.08 M	% Outstanding
Over 30 Days		95.7%
Over 90 Days		60.2%

Refer to 7 - Receivables

Key Operating Activities

Amount attributable to operating activities			
Adopted Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)
\$1.98 M	\$1.84 M	\$1.58 M	(\$0.26 M)

Refer to Statement of Financial Activity

Rates Revenue		
YTD Actual	\$2.31 M	% Variance
YTD Budget	\$2.29 M	0.8%

Refer to 10 - Rate Revenue

Grants and Contributions		
YTD Actual	\$1.00 M	% Variance
YTD Budget	\$1.27 M	(21.3%)

Refer to 14 - Grants and Contributions

Fees and Charges		
YTD Actual	\$0.96 M	% Variance
YTD Budget	\$1.03 M	(6.4%)

Refer to Statement of Financial Activity

Key Investing Activities

Amount attributable to investing activities			
Adopted Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)
(\$2.04 M)	(\$1.44 M)	(\$1.12 M)	\$0.32 M

Refer to Statement of Financial Activity

Proceeds on sale		
YTD Actual	\$0.08 M	%
Adopted Budget	\$0.00 M	

Refer to 6 - Disposal of Assets

Asset Acquisition		
YTD Actual	\$1.23 M	% Spent
Adopted Budget	\$3.81 M	(67.8%)

Refer to 5 - Capital Acquisitions

Capital Grants		
YTD Actual	\$0.51 M	% Received
Adopted Budget	\$2.88 M	(82.3%)

Refer to 5 - Capital Acquisitions

Key Financing Activities

Amount attributable to financing activities			
Adopted Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)
(\$0.15 M)	(\$0.12 M)	(\$0.12 M)	\$0.00 M

Refer to Statement of Financial Activity

Borrowings	
Principal repayments	(\$0.10 M)
Interest expense	\$0.08 M
Principal due	\$2.28 M

Refer to 11 - Borrowings

Reserves	
Reserves balance	\$0.95 M
Interest earned	\$0.02 M

Refer to 4 - Cash Reserves

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

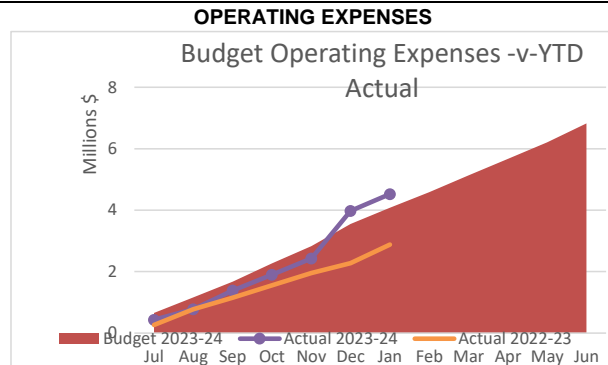
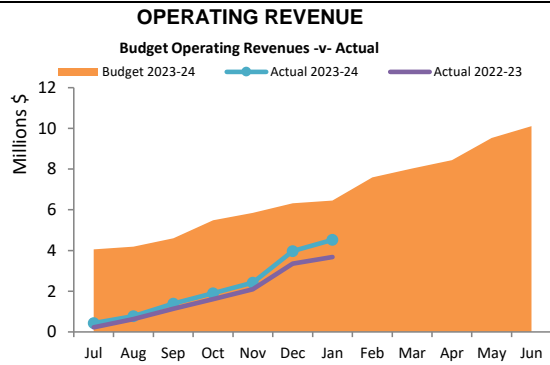
Refer to Note 12 - Lease Liabilities

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

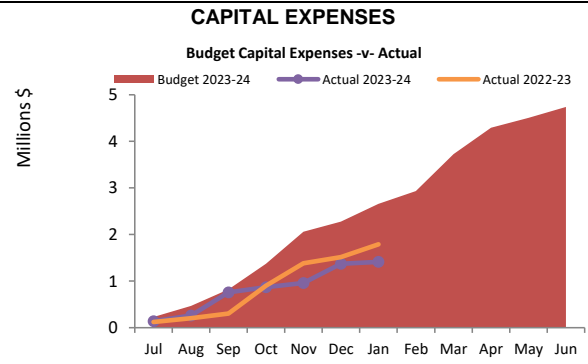
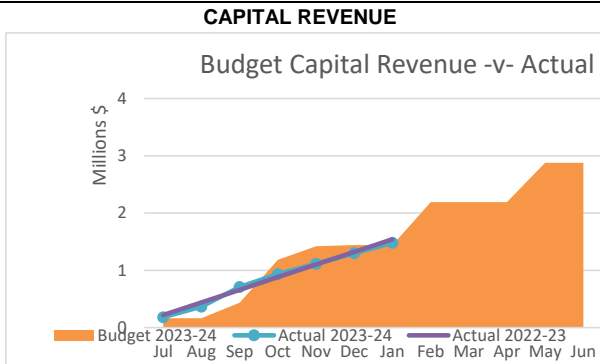
**SHIRE OF GOOMALLING
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 31 JANUARY 2024**

2 KEY INFORMATION - GRAPHICAL

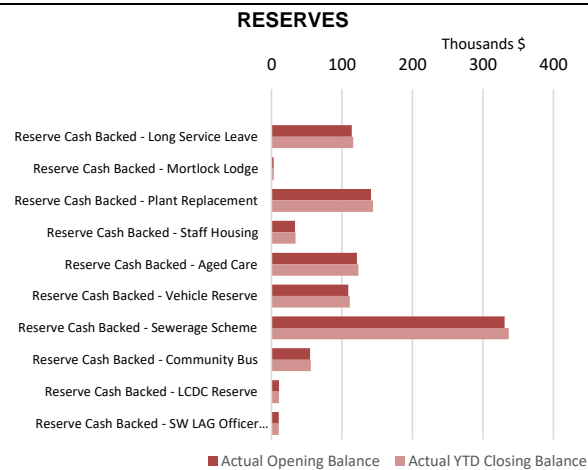
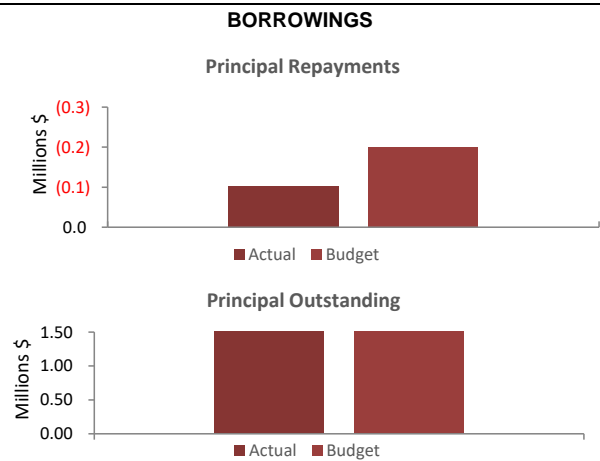
OPERATING ACTIVITIES



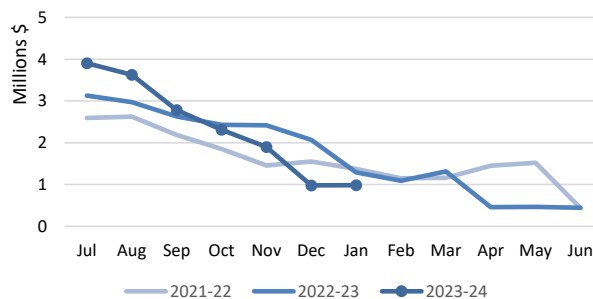
INVESTING ACTIVITIES



FINANCING ACTIVITIES



Closing funding surplus / (deficit)



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

**SHIRE OF GOOMALLING
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 31 JANUARY 2024**

3 CASH AND FINANCIAL ASSETS

Description	Classification	Unrestricted	Restricted	Total Cash	Trust	Institution	Interest Rate	Maturity Date
		\$	\$	\$	\$			
Floats	Cash and cash equivalents	550	0	550	0			
Municipal Bank Account	Cash and cash equivalents	1,257,868	0	1,257,868	0	Bendigo		
Trust Bank Account	Cash and cash equivalents	0	0	0	27,065	Bendigo		
Medical Surgery Bank Account	Cash and cash equivalents		45,517	45,517	0	Bendigo		
Term Deposits - Reserve	Financial assets at amortised cost	0	622,273	622,273		Bendigo	4.05%	28/04/2024
Term Deposit	Financial assets at amortised cost	5,237	0	5,237		Bendigo	4.30%	28/05/2024
Term Deposit - Reserve	Financial assets at amortised cost	0	313,217	313,217		Bendigo	4.35%	17/02/2024
Term Deposit - Skeleton Weed AL & L	Financial assets at amortised cost	0	10,385	10,385		Bendigo	4.75%	17/06/2024
Total		1,263,655	991,392	2,255,047	27,065			
Comprising								
Cash and cash equivalents		1,258,418	45,517	1,303,935	27,065			
Financial assets at amortised cost		5,237	945,875	951,112	0			
		1,263,655	991,392	2,255,047	27,065			

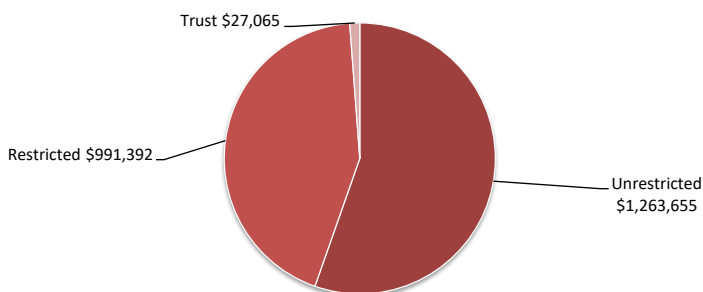
KEY INFORMATION

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

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

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

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



**SHIRE OF GOOMALLING
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 31 JANUARY 2024**

4 RESERVE ACCOUNTS

	Budget Opening Balance	Budget Interest Earned	Budget Transfer s In (+)	Budget Transfer s Out (-)	Budget Closing Balance	Actual Opening Balance	Actual Interest Earned	Actual Transfer s In (+)	Actual Transfer s Out (-)	Actual YTD Closing Balance
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Reserve Cash Backed - Long Service Leave	113,914	4,634	0	0	118,548	113,914	2,138	0	0	116,052
Reserve Cash Backed - Mortlock Lodge	3,203	131	0	0	3,334	3,203	60	0	0	3,263
Reserve Cash Backed - Plant Replacement	141,283	5,748	0	(100,000)	47,031	141,283	2,652	0	0	143,935
Reserve Cash Backed - Staff Housing	33,614	1,367	0	0	34,981	33,614	631	0	0	34,245
Reserve Cash Backed - Aged Care	121,152	4,929	0	(20,000)	106,081	121,152	2,274	0	0	123,426
Reserve Cash Backed - Vehicle Reserve	109,128	4,439	0	0	113,567	109,128	2,048	0	0	111,176
Reserve Cash Backed - Sewerage Scheme	330,620	13,450	0	0	344,070	330,620	6,204	0	0	336,824
Reserve Cash Backed - Community Bus	54,787	2,229	0	0	57,016	54,787	1,028	0	0	55,815
Reserve Cash Backed - LCDC Reserve	10,556	429	0	0	10,985	10,556	198	0	0	10,754
Reserve Cash Backed - SW LAG Officer AL/LSL	10,385	422	0	0	10,807	10,385	0	0	0	10,385
	928,642	37,778	0	(120,000)	846,420	928,642	17,233	0	0	945,875

5 CAPITAL ACQUISITIONS

Capital acquisitions	Adopted		YTD Actual	YTD Actual Variance
	Budget	YTD Budget		
	\$	\$	\$	\$
Buildings	849,200	514,000	188,690	(325,310)
Furniture and equipment	10,000	10,000	7,364	(2,636)
Plant and equipment	295,000	280,000	287,637	7,637
Acquisition of property, plant and equipment	1,154,200	804,000	483,691	(320,309)
Infrastructure - roads	3,584,889	1,853,786	929,040	(924,745)
Infrastructure - Other Infrastructure	222,000	222,000	298,610	76,610
Acquisition of infrastructure	3,806,889	2,075,786	1,227,651	(848,135)
Total capital acquisitions	4,961,089	2,879,786	1,711,341	(1,168,444)
Capital Acquisitions Funded By:				
Capital grants and contributions	2,877,160	1,443,341	509,371	(933,970)
Lease liabilities	39,243	0	0	0
Reserve accounts				
Reserve Cash Backed - Plant Replacement	100,000	0	0	0
Reserve Cash Backed - Aged Care	20,000	0	0	0
Contribution - operations	1,924,686	1,436,445	1,117,210	(319,234)
Capital funding total	4,961,089	2,879,786	1,711,341	(1,168,444)

SIGNIFICANT ACCOUNTING POLICIES

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

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

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

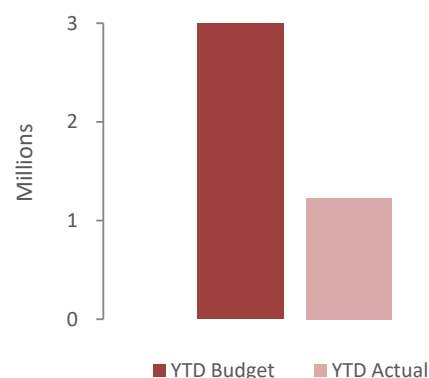
Initial recognition and measurement for assets held at cost

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

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

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

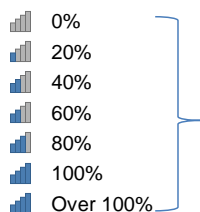
Payments for Capital Acquisitions



5 CAPITAL ACQUISITIONS - DETAILED

Capital expenditure total

Level of completion indicators



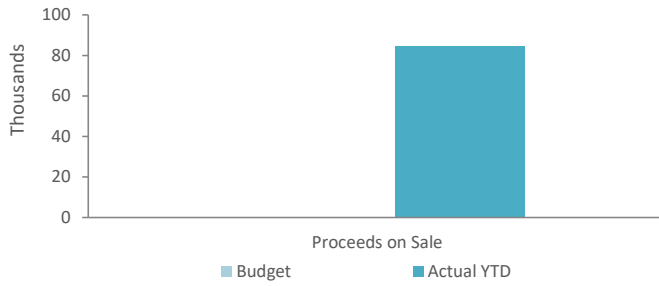
Percentage Year to Date Actual to Annual Budget expenditure where the expenditure over budget highlighted in red.

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

Account Description	Adopted			Variance (Under)/Over
	Budget	YTD Budget	YTD Actual	
	\$	\$	\$	\$
Buildings				
98001 Capital housing Up grades	221,700	164,000	0	164,000
98003 Capital 59 Railway Tce - LRCIP funding	0	0	72,187	(72,187)
98004 Capital Upgrade - 32 Eaton St	0	0	3,383	(3,383)
98005 Capital Upgrade - 41 High St	0	0	5,340	(5,340)
98006 Capital Upgrade Unit1 Mortlock Lodge	0	0	0	0
98007 Capital Upgrade 39 Throssell St	0	0	8,928	(8,928)
138001 Public Buildings - Capital upgrade projects	527,500	250,000	0	250,000
118005 Town Hall Ceiling Upgrade - LRCIP	100,000	100,000	98,853	1,147
118009 Museum Roof Replacement (LRCIP)	0	0	0	0
Plant & Equipment				
123915 Replacement Loader (GO 024)	230,000	230,000	206,400	23,600
123916 Replacement Utility	50,000	50,000	0	50,000
108001 Skeleton Weed Plant & Equipment	0	0	66,137	
118011 Swimming Pool Plant & Equipment Upgrade	0	0	15,100	(15,100)
123913 Miscellaneous Small Plant	15,000	0	0	0
Furniture & Equipment				
48006 Replacement Phone System	10,000	10,000	7,364	2,636
Infrastructure - Roads				
129901 EXPENSE - R 2 R Construction	334,000	282,719	68,230	214,489
129904 EXPENSE - Regional Road Group Construction	618,350	360,703	596,403	(235,700)
129908 EXPENSE - Wheatbelt Secondary Freight Network	2,000,939	1,160,364	264,407	895,956
129912 Black Spot Funding	180,000	0	0	0
129910 Local Road and Community Infrastructure Program	50,000	50,000	0	50,000
129914 MRWA - Bridge Capital	401,600	0	0	0
Infrastructure - Other				
118006 Anstey Park - Upgrade -LRCIP	222,000	222,000	298,610	-76610.26
118010 Swimming Pool Upgrade (LRCIP)	0	0	0	0
	4,961,089	2,879,786	1,711,341	1,234,581

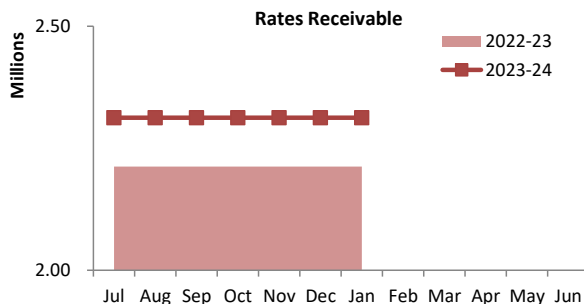
6 DISPOSAL OF ASSETS

Asset Ref.	Asset description	Budget				YTD Actual			
		Net Book Value	Proceeds	Profit	(Loss)	Net Book Value	Proceeds	Profit	(Loss)
		\$	\$	\$	\$	\$	\$	\$	\$
	Land								
1100	Lot 202 Grange St (LHR)			0	0	65,000	55,845	0	(9,155)
	Plant and equipment								
3245	Caterpillar Backhoe			0	0	6,240	28,915	22,675	0
		0	0	0	0	71,240	84,760	22,675	(9,155)



7 RECEIVABLES

Rates receivable	30 June 2023	31 Jan 2024
	\$	\$
Opening arrears previous years	145,098	145,122
Levied this year	2,340,220	2,569,130
Less - collections to date	(2,340,196)	(2,381,709)
Gross rates collectable	145,122	332,543
Net rates collectable	145,122	332,543
% Collected	94.2%	87.7%



Receivables - general	Credit	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$	\$
Receivables - general	(7,995)	9,586	11,258	1,629	21,880	36,357
Percentage	(22.0%)	26.4%	31.0%	4.5%	60.2%	
Balance per trial balance						
Sundry Receivables		0	0	0	0	36,357
GST Receivables		0	0	0	0	19,390
SS Loan _ MSC reimbursement of principal		0	0	0	0	22,559
Total receivables general outstanding						78,306

Amounts shown above include GST (where applicable)

KEY INFORMATION

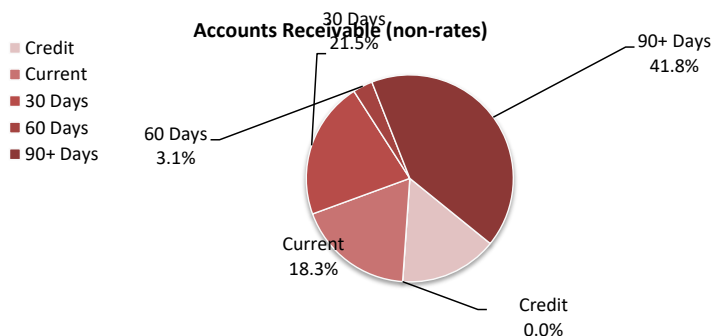
Trade and other receivables include amounts due from ratepayers for unpaid rates and service charges and other amounts due from third parties for goods and services performed in the ordinary course of business.

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

Classification and subsequent measurement

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

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



8 OTHER CURRENT ASSETS

Other current assets	Opening Balance 1 July 2023	Asset Increase	Asset Reduction	Closing Balance 31 January 2024
	\$	\$	\$	\$
Inventory				
Stock on Hand	28,451	0	(4,608)	23,843
Land held for resale				
Cost of acquisition	134,000	0	(65,000)	69,000
Total other current assets	162,451	0	(69,608)	92,843

Amounts shown above include GST (where applicable)

KEY INFORMATION

Inventory

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

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

Land held for resale

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

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

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

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

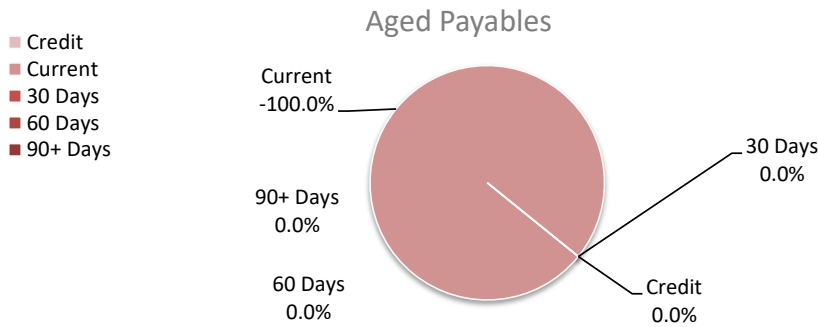
9 PAYABLES

Payables - general	Credit	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$	\$
Payables - general	0	(41,734)	0	0	0	(41,734)
Percentage	0.0%	100.0%	0.0%	0.0%	0.0%	
Balance per trial balance						
Sundry creditors	0	43,234	0	0	0	43,234
ATO liabilities	0	33,452	0	0	0	33,452
GST Payable	0	7,734	0	0	0	7,734
Bonds & Deposits	0	13,477	0	0	0	13,477
Total payables general outstanding						97,897

Amounts shown above include GST (where applicable)

KEY INFORMATION

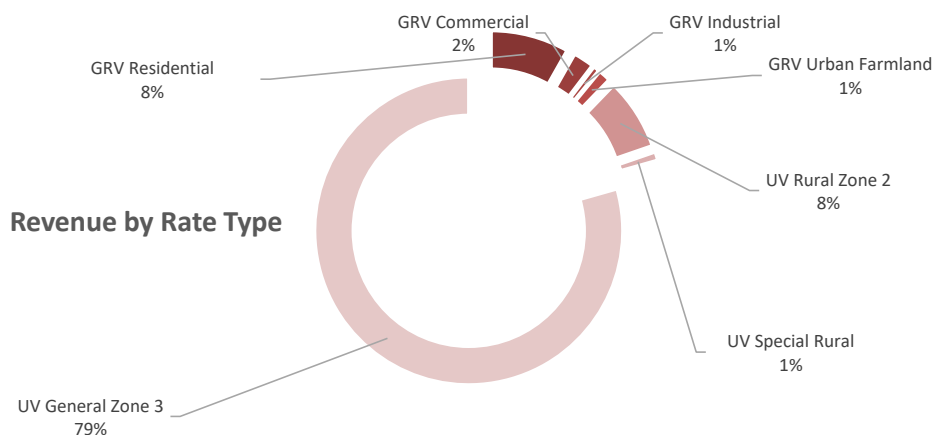
Trade and other payables represent liabilities for goods and services provided to the Shire prior to the end of the period that are unpaid and arise when the Shire becomes obliged to make future payments in respect of the purchase of these goods and services. The amounts are unsecured, are recognised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



10 RATE REVENUE

General rate revenue

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



11 BORROWINGS

Repayments - borrowings

Information on borrowings	Particulars	Loan No.	New Loans			Principal Repayments		Principal Outstanding		Interest Repayments	
			1 July 2023	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget
			\$	\$	\$	\$	\$	\$	\$	\$	\$
	Aged Housing Wollyam St	114	122,623	0	0	(19,804)	(20,040)	102,819	102,583	6,171	6,534
	New Sports Pavilion	111	1,020,693	0	0	(16,013)	(32,554)	1,004,680	988,139	32,618	64,809
	Rural Community Centre	106	284,563	0	0	(10,605)	(22,916)	273,958	261,647	11,356	11,617
	Bank Overdraft-subdivision Grange	116	834,000	0	0	(32,864)	(80,565)	801,136	753,435	28,286	36,384
			<u>2,261,879</u>	<u>0</u>	<u>0</u>	<u>(79,287)</u>	<u>(156,075)</u>	<u>2,182,592</u>	<u>2,105,804</u>	<u>78,431</u>	<u>119,344</u>
	Self supporting loans										
	Self Support Loan MSC		117,451	0	0	(21,806)	(44,365)	95,645	73,086	3,751	9,734
			<u>117,451</u>	<u>0</u>	<u>0</u>	<u>(21,806)</u>	<u>(44,365)</u>	<u>95,645</u>	<u>73,086</u>	<u>3,751</u>	<u>9,734</u>
	Total		2,379,330	0	0	(101,093)	(200,440)	2,278,237	2,178,890	82,182	129,078
	Current borrowings		200,440					0			
	Non-current borrowings		<u>2,178,890</u>					<u>2,278,237</u>			
			2,379,330					2,278,237			

All debenture repayments were financed by general purpose revenue.

Self supporting loans are financed by repayments from third parties.

KEY INFORMATION

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

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

12 LEASE LIABILITIES

Movement in carrying amounts

Information on leases Particulars	Lease No.	1 July 2023	New Leases		Principal Repayments		Principal Outstanding		Interest Repayments	
			Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget
		\$	\$	\$	\$	\$	\$	\$	\$	\$
GO015 Ford Utility (WM)	6463413	1,140	0	0	0	(1,140)	-70	0	0	(27)
GO040 Ford Escape (DCEO)	6597792	18,927	0	0	0	(5,481)	16,643	13,446	0	(323)
GOSHIRE Ford Escape (CDO)	6597793	26,127	0	0	0	(5,541)	28,436	31,668	0	(432)
GO015 Ford Everest (WM)		0	0	39,243	0	(17,337)	0	21,906	0	(218)
Total		46,194	0	39,243	0	(29,499)	45,009	67,020	0	(1,000)
Current lease liabilities		29,499					29,499			
Non-current lease liabilities		16,695					16,695			
		46,194					46,194			

All lease repayments were financed by general purpose revenue.

KEY INFORMATION

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

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

13 OTHER CURRENT LIABILITIES

	Note	Opening Balance 1 July 2023	Liability transferred from/(to) non current	Liability Increase	Liability Reduction	Closing Balance 31 January 2024
		\$	\$	\$	\$	\$
Other current liabilities						
Other liabilities						
Contract liabilities		695,124		0	(179,585)	515,539
Total other liabilities		695,124	0	0	(179,585)	515,539
Employee Related Provisions						
Provision for annual leave		297,780	0	0	0	297,780
Provision for long service leave		393,407	0	0	0	393,407
Total Provisions		691,187	0	0	0	691,187
Total other current liabilities		1,386,311	0	0	(179,585)	1,206,726

Amounts shown above include GST (where applicable)

A breakdown of contract liabilities and associated movements is provided on the following pages at Note 14

KEY INFORMATION

Provisions

Provisions are recognised when the Shire has a present legal or constructive obligation, as a result of past events, for which it is probable that an outflow of economic benefits will result and that outflow can be reliably measured. Provisions are measured using the best estimate of the amounts required to settle the obligation at the end of the reporting period.

Employee Related Provisions

Short-term employee benefits

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

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

Other long-term employee benefits

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

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

Contract liabilities

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

Capital grant/contribution liabilities

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

14 GRANTS, SUBSIDIES AND CONTRIBUTIONS

Provider	Unspent grant, subsidies and contributions liability					Grants, subsidies and contributions revenue					YTD Revenue Actual
	Liability	Increase in Liability	Decrease in Liability	Liability	Current Liability	Adopted Budget Revenue	YTD Budget	Annual Budget	Budget Variations	Expected	
	1 July 2023		(As revenue)	31 Jan 2024	31 Jan 2024						
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Grants and subsidies											
GRANTS - General Purpose	0	0	0	0	0	595,000	154,907	595,000	0	595,000	12,314
GRANTS - Untied Road Grants	0	0	0	0	0	455,000	119,531	455,000	0	455,000	11,562
REVENUE - ESL Grant	0	0	0	0	0	55,000	32,081	55,000	0	55,000	40,530
REVENUE - Other Grant Funding	18,318	0	0	18,318	18,318	125,000	125,000	125,000	0	125,000	125,000
REVENUE - Grant SW LAG Narembeen	0	0	0	0	0	245,000	245,000	245,000	0	245,000	245,000
REVENUE - Grant SW LAG Yilgarn	0	0	0	0	0	248,000	248,000	248,000	0	248,000	248,000
REVENUE - Grant SW LAG Lower Lockhart	24,954	0	0	24,954	24,954	152,000	152,000	152,000	0	152,000	152,000
REVENUE - Grant SW LAG Central Wheatbelt	7,365	0	0	7,365	7,365	30,000	30,000	30,000	0	30,000	30,000
REVENUE - Direct Grant	0	0	0	0	0	113,000	113,000	113,000	0	113,000	113,445
REVENUE - Other Economic Services	6,128	0	0	6,128	6,128	20,000	20,000	20,000	0	20,000	0
	56,765	0	0	56,765	56,765	2,038,000	1,239,519	2,038,000	0	2,038,000	977,851
Contributions											
Various Contributions	0	0	0	0	0	357,600	29,794	357,600	0	357,600	21,140
	0	0	0	0	0	357,600	29,794	357,600	0	357,600	21,140
TOTALS	56,765	0	0	56,765	56,765	2,395,600	1,269,313	2,395,600	0	2,395,600	998,991

15 CAPITAL GRANTS, SUBSIDIES AND CONTRIBUTIONS

Provider	Capital grant/contribution liabilities					Capital grants, subsidies and contributions revenue					
	Liability	Increase in	Decrease in	Liability	Current	Adopted	YTD	Annual	Budget	YTD	
	1 July 2023	Liability	Liability	31 Jan 2024	Liability	Budget	Budget	Budget	Variations	Expected	Revenue
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Capital grants and subsidies											
GRANTS - Federal Government	179,585	0	0	179,585	179,585	497,727	248,864	497,727	0	497,727	179,585
REVENUE - Grants Regional Road Group	0	0	0	0	0	436,233	436,233	436,233	0	436,233	329,786
Revenue - Grant Wheatbelt Secondary Freight Netwo	0	0	0	0	0	1,684,956	500,000	1,684,956	0	1,684,956	0
REVENUE - Grants R 2 R	45,577	0	0	45,577	45,577	234,244	234,244	234,244	0	234,244	0
REVENUE - Grants Black Spot	12,714	0	0	12,714	12,714	24,000	24,000	24,000	0	24,000	0
REVENUE - Grants Bridge Construction	400,483	0	0	400,483	400,483	0	0	0	0	0	0
	638,359	0	0	638,359	638,359	2,877,160	1,443,341	2,877,160	0	2,877,160	509,371



9.7 THREE TO SIX DOG APPLICATION – MURRAY & RYAN COOPER

File Reference:	A349
Disclosure of Interest:	Nil
Applicant:	Murray & Ryan Cooper – 211 Cooper Road
Previous Item Numbers:	
Date:	12 February 2024
Author:	Irene Ryan - Ranger
Authorising Officer:	Peter Bentley – Chief Executive Officer
Attachments	Nil

In Summary

To consider an application from Murray & Ryan cooper to keep (4) four dogs at A349 - 211 Cooper Road Konnongorring

Background

Councils Ranger has provided the following information with regard to the application:

Date of Inspection: 10/01/2024
 Name: Murray & Ryan Cooper
 Property Address: 211 Cooper Road
 Size of Property: 804.6 Hec
 Ranger: Irene Ryan

Number of Dogs	Dog Name	Breed	Colour	Age	Sex	Rego No.
1	Whitey	Border Collie	White & Black	9	F	LT0256
2	Eddie	Kelpie	Brown	5	M	LT0205
3	Port	Greyhound Cross	White & Tan	6	M	LT0189
4	Rastess	Jack Russell	White & Brown	11 mths	M	2400085

Fencing

Large farming property with ringlock fencing around the whole boundary. Both houses have a house yard off them. When the applicants leave the property all the dogs are confined to an enclosed dog yard which has access to shelter and an automatic water system.

Height of fencing: House yards – 1m in height.

Enclosed dog yard: – 1.8m in height.

Locking devices on gate: Both house yards have a secure locking mechanism which the dogs are unable to open. On the enclosed dog yard the gate gets tied shut and is out of reach from the dogs.



Housing

Means of housing: Each dog has their own dog bed which is underneath the patio of both houses out of the weather.

Bedding: All dog beds have sufficient bedding to keep them warm on the cooler nights.

Water Supply: The dogs have water bowls or tubs in each area.

Condition of existing dogs Suitable ✓ Not Suitable
Details: All dogs were healthy and happy.

Ranger Notes:

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

There were no neighbour letters sent out due to the size of the property.

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

Consultation

Nil other

Policy

Council has a history of granting these applications where appropriate.

Statutory Environment

- Local Government Act (1995)
- Do Act 1976

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

Nil other

Voting Requirements

Simple Majority



RECOMMENDATION:

Moved by Cr Ashton, seconded by Cr Van Gelderen that the Council:

APPROVE the application for four (4) dogs to be housed at A349 - 211 Cooper Road, Konnongorring in accordance with Section 26.3 of the Dog Act 1976 with the following conditions:

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

CARRIED: 5/0
Simple Majority

	For	Against		For	Against
Cr Chester	√		Cr Ashton	√	
Cr Van Gelderen	√		Cr Barratt		
Cr Butt	√		Cr Wilkes		
Cr Haywood	√				

Dog 1: Whitey



Dog 2: Eddie

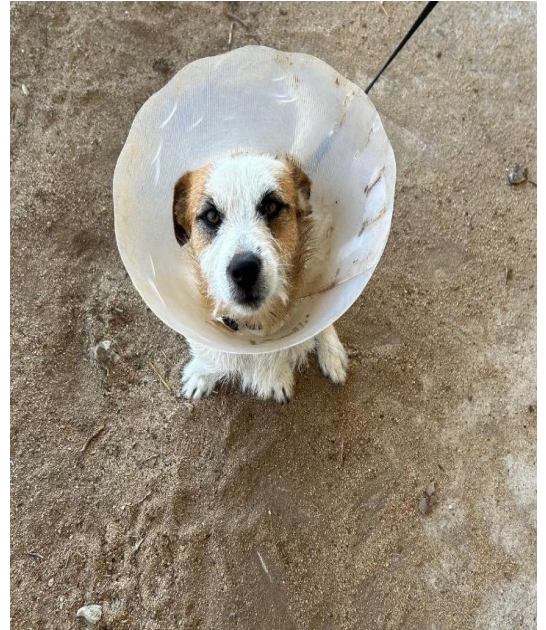




Dog 3: Port



Dog 4: Rastess



Enclosed dog yard



Automatic water system





9.8 CBH GOOMALLING – WEIGHBRIDGE

File Reference:	A669
Disclosure of Interest:	Cr Chester, Cr Wilkes, Cr Haywood (Growers)
Applicant:	CBH Ltd
Previous Item Numbers:	
Date:	12 February 2024
Author:	Peter Bentley – Chief Executive Officer
Authorising Officer:	Peter Bentley – Chief Executive Officer
Attachments:	<ol style="list-style-type: none"> 1. Council Minutes 2019 2. Development Application Form 3. Letter to Shire of Goomalling – Lot 504 on Plan 35613

In Summary

To consider an application for an extension of time to commence the weighbridge project.

Background

Council granted planning approval for CBH to undertake a project to upgrade the weighbridge at its Goomalling facility in June 2019. This approval expired in June 2021 without the work being undertaken. CBH is seeking an extension of the timeframes for the commencement of the project so it can now undertake that work.

Consultation

Steve Thomson – Consulting Planner

Policy

Council does not have a specific policy regarding this matter.

Statutory Environment

- Local Government Act (1995)
- Shire of Goomalling TPS 3
- **Planning & Development Act 2005**
 77. *Amending or cancelling development approval*
 - (1) *An owner of land in respect of which development approval has been granted by the local government may make an application to the local government requesting the local government to do any or all of the following —*
 - (a) *to amend the approval so as to extend the period within which any development approved must be substantially commenced;*
 - (b) *to amend or delete any condition to which the approval is subject;*
 - (c) *to amend an aspect of the development approved which, if amended, would not substantially change the development approved; (d) to cancel the approval.*
 - (2) *An application under subclause (1) —*



- (a) *is to be made in accordance with the requirements in Part 8 and dealt with under this Part as if it were an application for development approval; and*
 - (b) *may be made during or after the period within which the development approved must be substantially commenced.*
- (3) *Despite subclause (2), the local government may waive or vary a requirement in Part 8 or this Part in respect of an application if the local government is satisfied that the application relates to a minor amendment to the development approval. (4) The local government may determine an application made under subclause (1) by —*
- (a) *approving the application without conditions; or*
 - (b) *approving the application with conditions; or*
 - (c) *refusing the application*

Financial Implications

Minimal

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

CBH are seeking Council agreement to extend the period for the project to be commenced so the work can now be carried out.

It is recommended that Council allow a CBH a one (1) year period from the date of today’s Council meeting to commence this project.

Voting Requirements

Simple Majority

RESOLUTION:					
Moved by Cr Ashton, seconded by Cr Butt that the Council:					
Grants an extension of one year from today’s date for CBH to have largely commenced work on the Goomalling Grain Receival Weighbridge originally approved in June 2019 in Council Resolution 71.					
CARRIED: 5/0 Simple Majority					
	For	Against		For	Against
Cr Chester	√		Cr Ashton	√	
Cr Van Gelderen	√		Cr Barratt		
Cr Butt	√		Cr Wilkes		
Cr Haywood	√				



9.5 DEVELOPMENT APPLICATION CBH GOOMALLING

DATE:	11 June 2019
SUBJECT:	Development Application
PROPONENT:	Cooperative Bulk Handling (CBH)
LOCATION:	Lot 504 Lockyer Street Goomalling
AUTHOR:	Linton Thomas, Building & Health Officer
REPORTING OFFICER:	Peter Bentley, Chief Executive Officer
FILE NO:	176
ASSESSMENT NO:	A669

PURPOSE

To oversee the proposed project for compliance to Council's Town Planning Scheme.

BACKGROUND

CBH uses a weigh bridge to measure the weight of grain being delivered to their storage facility on the corner of Lockyer Street and Railway Terrace in Goomalling.

STATUTORY IMPLICATIONS

Council Town Planning Scheme No. 2

POLICY IMPLICATIONS

No specific policy regarding this matter.

FINANCIAL IMPLICATIONS

Nil

STRATEGIC IMPLICATIONS

This matter is not directly addressed in Council's Strategic Plan.

COMMENTS

Cooperative Bulk Handling are only upgrading their weigh bridge to take longer loads at a new location on site.

ATTACHMENTS

- A) Site Plans CBH Goomalling

VOTING REQUIREMENT

Simple Majority

RECOMMENDATION

That Council

Approves the application from Cooperative Bulk Handling to install a longer weigh bridge at their facility at Lot 504 Lockyer Street, Goomalling.



71. RESOLUTION (Officer recommendation)

Moved Cr Sheen, seconded Cr Chester

That the Council:

Approves the application from Cooperative Bulk Handling to install a longer weigh bridge at their facility at Lot 504 Lockyer Street, Goomalling.

**CARRIED 6/0
By Simple Majority**

9.5 DEVELOPMENT APPLICATION CBH KONNONGORRING

DATE:	11 June 2019
SUBJECT:	Development Application
PROPONENT:	Cooperative Bulk Handling (CBH)
LOCATION:	Lot 103 Konnongorring West Road, Konnongorring
AUTHOR:	Linton Thomas, Building & Health Officer
REPORTING OFFICER:	Peter Bentley, Chief Executive Officer
FILE NO:	176
ASSESSMENT NO:	A1211

PURPOSE

To oversee the proposed project for compliance to Council's Town Planning Scheme.

BACKGROUND

CBH uses a weigh bridge to measure the weight of grain being delivered to their storage facility on the corner of Konnongorring West Road in Konnongorring.

STATUTORY IMPLICATIONS

Council Town Planning Scheme No. 2

POLICY IMPLICATIONS

No specific policy regarding this matter.

FINANCIAL IMPLICATIONS

Nil

STRATEGIC IMPLICATIONS

This matter is not directly addressed in Council's Strategic Plan.



COMMENTS

Cooperative Bulk Handling are only upgrading their weigh bridge to take longer loads at a new location on site.

ATTACHMENTS

A) Site Plans CBH Konnongorring

VOTING REQUIREMENT

Simple Majority

RECOMMENDATION

That Council

Approves the application from Cooperative Bulk Handling to install a longer weigh bridge at their facility at Lot 103 Konnongorring West Road, Konnongorring.

72. RESOLUTION (Officer recommendation)

Moved Cr Sheen, seconded Cr Chester

That the Council:

Approves the application from Cooperative Bulk Handling to install a longer weigh bridge at their facility at Lot 103 Konnongorring West Road, Konnongorring.

**CARRIED 6/0
By Simple Majority**



SHIRE OF GOOMALLING

Office address: 32 Quinlan Street, Goomalling WA 6460

Postal address: PO Box 118, Goomalling WA 6460

Phone: 9629 1101 Email: goshire@goomalling.wa.gov.au

APPLICATION FOR DEVELOPMENT APPROVAL

Owner Details		
Name: Co-operative Bulk Handling Ltd	ABN (if applicable): 29 256 604 947	
Address: Level 6 No. 240 St George's Terrace, Perth, WA		Postcode: 6000
Phone: (work): 08 9216 6061 (home): (mobile):	Fax:	E-mail: timothy.roberts@cbh.com.au
Contact person for correspondence: Timothy Roberts		
Signature: 	Date: 05/01/2024	
Signature:	Date:	
<i>The signature of the owner(s) is required on all applications. This application will not proceed without that signature. For the purposes of signing this application an owner includes the persons referred to in the Planning and Development (Local Planning Schemes) Regulations 2015 Schedule 2 clause 62(2)</i>		

Applicant Details (if different from owner)		
Name: As above.		
Address:		Postcode:
Phone: (work): (home): (mobile):	Fax:	E-mail:
Contact person for correspondence:		
The information and plans provided with this application may be made available by the local government for viewing in connection with the application. <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No		
Signature:	Date:	

Property Details		
Lot No: 504	House/Street No:	Location No:
Diagram or Plan No: 35613	Certificate of Title Vol. No: 3130	Folio: 494
Title encumbrances (e.g. easements, restrictive covenants):		
Street name:	Suburb: Goomalling	
Nearest street intersection: Becroft Road		

Proposed Development	
<p>Nature of development:</p> <p>Alterations to existing grain handling and storage facility</p>	
<p>Is an exemption from development claimed for part of the development? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No</p> <p>If yes, what is the exemption for:</p>	
<p>Description of proposed works and/or land use:</p> <p>Application to amend DA File No. 176 Assessment No. A669 so as to extend the period within which any development approved must be substantially commenced as per Clause 77 (1) (a) of the deemed provisions.</p> <p>Existing DA: Replacement of existing 16m weighbridge with a new above ground 36m two-way weighbridge.</p>	
<p>Description of exemption claimed (if relevant):</p> <p>NA</p>	
<p>Nature of any existing buildings and/or land use:</p> <p>Industry-Rural (CBH Grain Handling & Storage facility)</p>	
<p>Approximate cost of proposed development: \$1,200,000</p>	
<p>Estimated time of completion: 2 months after development approval</p>	
OFFICE USE ONLY	
<p>Acceptance Officer's initials:</p> <p>Local Government reference no:</p>	<p>Date received:</p>



08 January 2024

Peter Bentley, Chief Executive Officer
Shire of Goomalling
Via email: ceo@goomalling.wa.gov.au

Dear Peter,

APPLICATION TO AMEND DEVELOPMENT APPROVAL (FILE NO. 176 ASSESSMENT NO. A669) TO EXTEND THE PERIOD WITHIN WHICH ANY DEVELOPMENT MUST BE SUBSTANTIALLY COMMENCED - LOT 504 ON PLAN 35613, GOOMALLING, WA, 6460

In June 2019 CBH sought to replace its existing weighbridge at its Goomalling facility. Over time grower trucks and CBH vehicles have outgrown standard weighbridges that are located at many of its grain handling and storage facilities. Using the current 16m long weighbridge, in order to deliver to the Goomalling facility, grower trucks are required to weigh end-to-end / trailer-by-trailer which is both inaccurate and inefficient. The Shire of Goomalling at its 2019 June Ordinary Council meeting approved CBH's application to replace the weighbridge with a 36m above ground two-way weighbridge with hut.

Clause 71 of Schedule 2 (Deemed Provisions) of the Planning and Development (Local Planning Schemes) Regulations 2015 has a substantial commencement period of 2 years from the date on which the determination is made. CBH did not execute the approved development application meaning this development application has since expired. Clause 77 (1) (a) allows CBH to request an amendment to this development approval seeking an extension of time to the substantial commencement date.

It is considered that this request for an extension of time to the substantial commencement date is able to be approved for the following reasons:

- (a) The weighbridge replacement does not create a new or increase an existing variation to a development requirement prescribed by the Shire's Local Planning Scheme;
- (b) The weighbridge replacement does not require consideration of any relevant planning and development matter where discretion is required;
- (c) The weighbridge replacement does not change traffic flow or the number of vehicles delivering to the site; and
- (d) The weighbridge replacement does not compromise the aims of the scheme or the objectives of the zone in which it is located.

The proposed weighbridge replacement is aligned with the planning framework for the area and is not considered to result in any new amenity impacts to the surrounding area. CBH respectfully requests the application to amend the existing development approval is considered expeditiously by the Shire of Goomalling given the straightforward nature of the application and its general compliance with the Shire's planning framework.

Should you have any question in relation to the details provided in this submission, please contact Timothy Roberts on 9216 6061 or timothy.roberts@cbh.com.au.

Yours Sincerely,

A handwritten signature in blue ink, appearing to read 'Timothy Roberts', with a long horizontal flourish extending to the left.

Timothy Roberts
Lead – Planning & Approvals



9.9 SALE FOR RATES – 9 LOCKYER STREET GOOMALLING - HARTZER

File Reference:	A81
Disclosure of Interest:	Nil
Applicant:	Shire of Goomalling
Previous Item Numbers:	Various
Date:	12 February 2024
Author:	Peter Bentley – Chief Executive Officer
Authorising Officer:	Peter Bentley – Chief Executive Officer
Attachments	Nil

In Summary

To consider a proposal to undertake the sale of 9 Lockyer Street Goomalling to recover rates outstanding.

Background

Council has had a long history with 9 Lockyer Street due to outstanding rates. The Council offered to purchase the property unencumbered several years ago from the Registrar in Bankruptcy which ultimately failed due to outstanding charges due to Watercorp.

The property is the subject of a demolition order and due to this has been unsaleable. The cost of demolition has been beyond the resources of the Council in past years and with little or no likelihood of recovery of the demolition costs, the property was eventually surrendered by the Registrar. The State has not accepted the property due to asbestos being onsite.

Consultation

Nil other

Policy

Council does not have a specific policy regarding this matter

Statutory Environment

6.55. Recovery of rates and service charges

- (1) Subject to subsection (2) and the Rates and Charges (Rebates and Deferments) Act 1992 rates and service charges on land are recoverable by a local government from —
 - (i) the owner at the time of the compilation of the rate record; or
 - (ii) a person who whilst the rates or service charges are unpaid becomes the owner of the land.
- (2) A person who, by virtue of an Act relating to bankruptcy or insolvency or to the winding up of companies, has become the owner of land in the capacity of a trustee or liquidator,



is not on that account personally liable to pay, out of the person's own money, rates or service charges which are already due on, or become due on that land while that person is the owner in that capacity.

6.56. Rates or service charges recoverable in court

- (1) If a rate or service charge remains unpaid after it becomes due and payable, the local government may recover it, as well as the costs of proceedings, if any, for that recovery, in a court of competent jurisdiction.
- (2) Rates or service charges due by the same person to the local government may be included in one writ, summons, or other process.

[Section 6.56 amended: No. 84 of 2004 s. 80.]

6.64. Actions to be taken

- (1) If any rates or service charges which are due to a local government in respect of any rateable land have been unpaid for at least 3 years the local government may, in accordance with the appropriate provisions of this Subdivision take possession of the land and hold the land as against a person having an estate or interest in the land and —
 - (a) from time to time lease the land; or
 - (b) sell the land; or
 - (c) cause the land to be transferred to the Crown; or
 - (d) cause the land to be transferred to itself.
- (2) On taking possession of any land under this section, the local government is to give to the owner of the land such notification as is prescribed and then to affix on a conspicuous part of the land a notice, in the form or substantially in the form prescribed.
- (3) Where payment of rates or service charges imposed in respect of any land is in arrears the local government has an interest in the land in respect of which it may lodge a caveat to preclude dealings in respect of the land, and may withdraw caveats so lodged by it.

6.68. Exercise of power to sell land

- (1) Subject to subsection (2), a local government is not to exercise its power under section 6.64(1)(b) (in this Subdivision and Schedule 6.3 referred to as the power of sale) in relation to any land unless, within the period of 3 years prior to the exercise of the power of sale, the local government has at least once attempted under section 6.56 to recover money due to it.
- (2) A local government is not required to attempt under section 6.56 to recover money due to it before exercising the power of sale where the local government —
 - (a) has a reasonable belief that the cost of the proceedings under that section will equal or exceed the value of the land; or



-
- (b) having made reasonable efforts to locate the owner of the property is unable to do so.
- (3A) A local government is to ensure that a decision to exercise a power of sale without having, within the period of 3 years prior to the exercise of the power of sale, attempted under section 6.56 to recover the money due to it and the reasons for the decision are recorded in the minutes of the meeting at which the decision was made.
- (3) Schedule 6.3 has effect in relation to the exercise of the power of sale.
- [Section 6.68 amended: No. 17 of 2009 s. 40.]

6.71. Power to transfer land to Crown or to local government

- (1) If under this Subdivision land is offered for sale but at the expiration of 12 months a contract for the sale of the land has not been entered into by the local government, it may by transfer, where the land is subject to the provisions of the Transfer of Land Act 1893, and by deed, where the land is not subject to the provisions of that Act, transfer or convey the estate in fee simple in the land to —
- (a) the Crown in right of the State; or
- (b) the local government.
- (2) When a local government exercises the power referred to in subsection (1)(a) in relation to any land all encumbrances affecting the land are, by virtue of this section of no further force or effect against that land and the Registrar of Titles or the Registrar of Deeds and Transfers, as the case requires, is to give effect to this section.
- (3) When exercising the power referred to in subsection (1)(b) the local government is required to pay the sum secured by, or payable under, a mortgage, lease, tenancy, encumbrance or charge in favour of the Crown in right of the State or a department, agency, or instrumentality of the Crown in right of the State.
- (4) Schedule 6.3 has effect in relation to the exercise of the power referred to in subsection (1).
- [Section 6.71 amended: No. 47 of 2011 s. 16.]

6.72. Title to land sold or transferred

Where a transfer or conveyance of an estate in fee simple in land is made in purported exercise of a power under section 6.64(1)(b), (c) or (d) the title transferred or conveyed is not impeachable on the ground that —

- (a) no case had arisen to authorise the sale; or
- (b) the proper procedures were not followed; or
- (c) the power was otherwise improperly or irregularly exercised,



and a person who claims there has been an unauthorised or improper or irregular exercise of the power has a remedy in damages against the relevant local government but not against the Crown or the State with the Registrar as the nominal defendant under the Transfer of Land Act 1893.

[Section 6.72 amended: No. 81 of 1996 s. 153(1).]

6.73. Discharge of liability on sale of land

A sale of land by a local government or a transfer or conveyance of land to the Crown or a local government under this Subdivision discharges —

- (a) the land; and
- (b) the owners (present and past) of the land, from any liability to the local government for rates, service charges or other money due to the local government which were, at the time of the sale, transfer or conveyance —
- (c) secured by a charge over the land; or
- (d) otherwise recoverable, whether under this Act or another written law, by the local government in respect of the land.

Schedule 6.3 — Provisions relating to sale or transfer of land where rates or service charges unpaid

[Section 6.68(3)]

1. Conditions for exercise of power of sale of land

- (1) A local government is not to exercise the power of sale until it has caused notice requiring payment of the rates or service charges owing in respect of the land —
 - (a) to be served on the owner of the land by being given to him or her or by being sent by certified mail to the address, if any, appearing in a register kept under the Transfer of Land Act 1893 or in a memorial or record kept under the Registration of Deeds Act 1856 relating to the land or by being advertised under subclause (3); and
 - (b) to be served on such other persons as appear by the records which relate to estates and interests in land to have an estate or interest in the land, by being given to, or by being sent by certified mail to, each of them at their address, if any, appearing in the record, or by being so advertised; and
 - (c) to be published on the local government's official website and kept on the website for not less than 35 days.
- (2) The local government is to cause the notice requiring payment —
 - (a) to be in writing and be dated and signed by the CEO; and



-
- (b) to specify the land in respect of which the rates or service charges are owing; and
 - (c) to specify the total amounts owing in respect of rates or service charges of which payment is required; and
 - (d) to include a statement that in default of payment of the amounts specified in the notice, the land will be offered for sale by public auction after the expiration of 3 months from the date of the notice at a time appointed by the local government; and
 - (e) to be in, or substantially in, the form prescribed unless subclause (3) applies.
- (3) If in the case of a person required by this clause to be served, no sufficient address appears in a register kept under the Transfer of Land Act 1893 or in a memorial or record kept under the Registration of Deeds Act 1856, the local government is to cause the notice requiring payment in, or substantially in, the prescribed form to be served on that person by local public notice and may include in that notice land belonging to more than one owner.
- (4) The local government is to appoint a time not less than 3 months and not more than 12 months from the service of the notices required by this clause as the time at which the land may be offered for sale by public auction.

[Clause 1 amended: No. 81 of 1996 s. 153(1); No. 60 of 2006 s. 144(4); No. 16 of 2019 s. 73.]

2. Advertisement for sale

- (1) The local government is to give Statewide public notice of the sale —
- (a) In, or substantially in, the prescribed form; and
 - (b) by such other means, if any, as the local government considers is necessary or desirable.
- (2) In the Statewide public notice the local government —
- (a) may include land owned by more than one owner; and
 - (b) is to so describe the land and improvements, if any, on the land, as to identify the land and to convey to persons likely to be interested in the sale the condition of the land and improvements.
- (3) The local government is to deliver a memorial of the Statewide public notice to the Registrar of Titles or to the Registrar of Deeds and Transfers, as the case requires, who is to register the memorial and endorse or note the title and land register or record, in respect of each piece of land comprised in the memorial.
- (4) When the memorial is registered the Registrar of Titles, or the Registrar of Deeds and Transfers, as the case requires, is prohibited from registering and from accepting for registration an instrument affecting the land without the consent of the local government,



until the land ceases under section 6.69 or clause 7 to be bound by this subclause but that prohibition does not extend beyond 12 months from the day on which the memorial is so delivered.

[Clause 2 amended: No. 47 of 2011 s. 16.]

3. Power of sale

The power of sale includes —

- (a) power to sell the whole or part of the land either together or in lots —
 - (i) by public auction; or
 - (ii) by private contract, if having been offered for sale by public auction, it has not been sold, subject to such terms and conditions with respect to the payment of the purchase money or any other matter, including power to fix a reserve price, as the local government thinks fit; and
- (b) power to vary a contract of sale by agreement with the other party to the contract, and to buy in at auction; and
- (c) power to rescind a contract for sale on default by the other party to the contract, and to resell without being answerable for loss occasioned by the rescission and resale; and
- (d) power to make such thoroughfares and to grant such easements of right-of-way or drainage over the land as the circumstances of the case require and the local government thinks fit.

4. Power of local government to transfer or convey land

- (1) A local government exercising the power of sale of any land has power —
 - (a) by transfer, where the land is under the Transfer of Land Act 1893; and
 - (b) by deed or transfer, where the land is not under that Act,to transfer or convey to the purchaser an indefeasible estate in fee simple subject only to the encumbrances specified in section 6.75(1)(c), (d) or (e).
- (2) The Registrar of Titles or the Registrar of Deeds and Transfers may register a transfer or conveyance of land by a local government under this clause if the transfer is in the approved form and the conveyance is acceptable to the Registrar of Deeds and Transfers.

[(3) deleted]

[Clause 4 amended: No. 81 of 1996 s. 153(1); No. 47 of 2011 s. 16; No. 21 of 2022 s. 60.]

5. Application of purchase money



Where a local government has exercised its power of sale it is required to apply the proceeds of sale in the following manner —

- (a) firstly — in payment of the costs, charges and expenses properly incurred by the local government in or incidental to the sale or attempted sale or the exercise of any other power conferred upon the local government by Part 6, Division 6, Subdivision 6 or this Schedule; and
- (b) secondly — in payment of —
 - (i) unpaid rates or service charges, for the time being due to or imposed by the local government in respect of the land; and
 - (ii) costs and other money, if any, due to or imposed in favour of the Crown in right of the State or a department, agency, or instrumentality of the Crown in right of the State; and
 - (iii) other amounts due to the local government under this or another written law,

in respect of the land at the time of the sale, but where the payments required by paragraph (a) to be made have been made, and the balance of the money then remaining is not sufficient for the payment in full of the items required by this paragraph to be made, the local government is to distribute the balance of the money so remaining, between the Crown, the department, the agency, the instrumentality, and the local government, pro rata with the amounts of their claims, respectively, unless the Governor, or the Minister controlling the department, agency, instrumentality as the case requires, consents to rank after the local government; and
- (c) thirdly — in payment of the vendor's costs and expenses of and incidental to conferring upon the purchaser a title to the land; and
- (d) fourthly — in or towards the discharge of a charge, if any, on the land under a written law relating to the construction of drains and fittings to connect the land with a sewer; and
- (e) fifthly — in or towards the discharge of other mortgages and encumbrances on the land, both registered and unregistered, according to their priorities at law so far as they can be ascertained by the local government; and
- (f) sixthly — in payment of the residue of the money within 12 months after the local government has received it to —
 - (i) the person who would, but for the proceedings for sale, be entitled to the land; or
 - (ii) if there are several persons who would be so entitled, then to those persons in the proportions in which they would be respectively so entitled,

but if —
 - (I) a person is entitled to an estate in reversion or remainder in the land, the local government may pay that residue into the Supreme Court under section 99 of the Trustees Act 1962; and



- (II) within that period of 12 months the local government has not paid the residue to the person entitled to it, it is to, on the expiration of that period, pay that residue into the Supreme Court under that section of that Act; and
- (III) at the expiration of 6 years after the money is so paid into the Supreme Court, proceedings have not been commenced or are not pending and the Court has not made an order to the contrary the money is to be paid into the Consolidated Account.

[Clause 5 amended: No. 77 of 2006 s. 4.]

6. Receipt by local government sufficient discharge

A receipt in writing issued by the local government is a sufficient discharge for money paid to the local government on the exercise by it of the power of sale and a person paying it is not bound to inquire whether money remains due to the local government for rates or service charges or otherwise in respect of the land sold.

7. If sale not completed within 12 months after commencement, proceedings lapse

- (1) If at the expiration of 12 months from the date the land is offered for sale pursuant to the power of sale a contract for sale has not been entered into the proceedings for the exercise of the power of sale cease to have effect.
- (2) Where, under subclause (1), proceedings have ceased to have effect, the local government may again commence proceedings for sale of the land and the provisions of this Schedule relating to the procedure for the exercise of the power of sale again apply.

Financial Implications

Not known at this stage but potentially positive.

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

Given that the Registrar has attempted to surrender this property to the State and the State has not as yet accepted it, the Council has the ability to sell the property to recover the outstanding rates. It is recommended that it does so given that there may be an interested buyer who has had discussions with the CEO.

It is not recommended that actions be taken against the land owner personally as there is likely no resources available for them to contribute to the payment of these rates outstanding (some 10 years or more). The debt outstanding for rates and costs is approximately \$30,000 plus legal costs incurred and the costs of this action. There are also Watercorp charges outstanding on the property which will be discussed with the utility.

Voting Requirements

Simple Majority



RECOMMENDATION:

Moved by Cr Van Gelderen, seconded by Cr Butt that the Council:

In accordance with the provisions of S6.64 and S6.68 (3A) and Schedule 6.3 of the Local Government Act (1995), takes possession of the property of 9 Lockyer Street Goomalling and proceeds to dispose of the property for the purpose of recovering rates outstanding on the property.

CARRIED: 5/0
Simple Majority

	For	Against		For	Against
Cr Chester	√		Cr Ashton	√	
Cr Van Gelderen	√		Cr Barratt		
Cr Butt	√		Cr Wilkes		
Cr Haywood	√				

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

RECOMMENDATION:

Moved by Cr Van Gelderen, seconded by Cr Butt that the Council:

Agree to attend to new business.

CARRIED: 5/0
Simple Majority

	For	Against		For	Against
Cr Chester	√		Cr Ashton	√	
Cr Van Gelderen	√		Cr Barratt		
Cr Butt	√		Cr Wilkes		
Cr Haywood	√				



11.1 DEVELOPMENT APPLICATION – G & S WULF LOT 202 GRANGE STREET

File Reference:	
Disclosure of Interest:	Nil
Applicant:	Guy & Sandy WULFF, Lot 202 Grange Street
Previous Item Numbers:	
Date:	19 February 2024
Author:	Peter Bentley – Chief Executive Officer
Authorising Officer:	Peter Bentley – Chief Executive Officer
Attachments	1.

In Summary

To consider an application from Guy and Sandy Wulff to undertake the development for the construction of a residential house and shed/carport at Lot 202 Grange Street Goomalling with modified setbacks.

Background

The proponents are seeking Council approval to construct a Passive Solar design dwelling and shed complex at Lot 202 Grange Street with modified boundary setbacks given that the lot, with its current alignment and size would make it almost impossible to comply with the setback requirements and maintain the solar passive design.

The Shire of Goomalling Town Planning Scheme No 3 provides for the following setbacks:

Rural 1, Rural 2, Rural 3 Rural Residential	From Road Frontage - 50 Front from Other Boundaries - 20
---	--

The development provides for the correct frontage setback, however, because of the orientation of the buildings and the width of the block, the side setbacks will be 14 metres on the northern boundary and 10 metres on the southern boundary.

The adjoining landholders are the Shire of Goomalling and Chris Pavy. The Shire has no problem with the setback on southern boundary, and has written to Chris Pavy, who has registered no issue with the shorter setback on the other side of the development.

Consultation

Nil other

Policy

Council has no particular policy outside of the Town Planning Scheme.



Statutory Environment

- Local Government Act (1995)
- Shire of Goomalling Town Planning Scheme No 3

The Scheme provides that the Council can, following consultation with affected landholders, approve reduced setbacks.

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

Generally, the development is in accordance with the scheme except for the side setbacks and would have been approved under delegation by the CEO had the setbacks been standard. Given that there is no objection from either of the affected landholders it is recommended that the Council approve the development with the modified setbacks.

Voting Requirements

Simple Majority

OFFICERS' RECOMMENDATION

Moved Cr Van Gelderen, seconded Cr Butt

That the Council:

APPROVE the application for development for the construction of a residential house and shed/carport at Lot 202 Grange Street Goomalling with modified side setbacks of 14 metres to the north and 10 metres to the south with the following conditions:

1. The development hereby approved must be carried out in accordance with the plans submitted with the application, addressing all conditions, or otherwise amended by the local government and shown on the approved plan and these shall not be altered and/or modified without the prior knowledge and written consent of the local government.
2. An Asset Protection Zone is permanently maintained around the dwelling in accordance with the BAL assessment lodged with the Development Application.
3. A water tank with a minimum capacity of 92,000 litres, which is to be connected to the roof catchment, is provided prior to occupation to the satisfaction of the local government if not connected to scheme.
4. The dwelling is connected to an approved on-site wastewater treatment system, prior to occupation, to the satisfaction of the local government.



Advice

- A) This is not a Building Permit. A Building Permit must be obtained before any building works commence.
- B) If the development the subject of this approval is not substantially commenced within a period of 2 years, or another period specified in the approval after the date of the determination, the approval will lapse and be of no further effect.

If the applicant is aggrieved by this determination there is a right of review by the State Administrative Tribunal in accordance with the Planning and Development Act 2005 Part 14. An application must be made within 28 days of the determination.

	For	Against		For	Against
Cr Chester	√		Cr Ashton	√	
Cr Van Gelderen	√		Cr Barratt		
Cr Butt	√		Cr Wilkes		
Cr Haywood	√				

12. MATTERS BEHIND CLOSED DOORS

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

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



13. INFORMATION BULLETIN

RESOLUTION:

Moved by Cr Ashton, seconded by Cr Haywood that the Information Bulletin for December 2023 and January 2024 has been received by Council.

CARRIED: 5/0
Simple Majority

	For	Against		For	Against
Cr Chester	√		Cr Ashton	√	
Cr Van Gelderen	√		Cr Barratt		
Cr Butt	√		Cr Wilkes		
Cr Haywood	√				

14. MEETING CLOSURE

The chairman thanked everyone for their attendance and declared the meeting closed at 6.14 pm.