

Ordinary Council Meeting Minutes

28 February 2023

3.30pm



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UNCONFIRMED



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SHIRE OF DALWALLINU

MINUTES of the Ordinary Meeting of Council held at the Council Chambers, Shire Administration Centre, Dalwallinu on Tuesday 28 February 2023.

1 OPENING & ANNOUNCEMENT OF VISITORS

The Chairperson (President) opened the meeting at 3.30pm.

2 ANNOUNCEMENTS OF PRESIDING MEMBER

Nil

3 ATTENDANCE RECORD

3.1 Present

| | |
|-------------------------|------------------|
| Shire President | Cr KL Carter |
| Deputy Shire President | Cr SC Carter |
| | Cr KJ Christian |
| | Cr JL Counsel |
| | Cr DS Cream |
| | Cr MM Harms |
| | Cr KM McNeill |
| | Cr NW Mills |
| Chief Executive Officer | Mrs JM Knight |
| Executive Assistant | Mrs DJ Whitehead |

Public

| | |
|------------------|---------|
| Mr Barton Sprigg | Shermac |
| Mr Micah Jackson | Coerco |
| Mr Sam Davies | Tractus |

3.2 Apologies

Nil

3.3 Leave of Absence Previously Granted

Nil

4 DECLARATIONS OF INTEREST

Cr SC Carter – Proximity Interest in Item 9.1.2
Cr MM Harms – Proximity Interest in Item 9.2.1



5 PUBLIC QUESTION TIME

5.1 Response to Previous Public Questions Taken on Notice

Question received from Mr Barton Sprigg – 20 December 2022

It has come to my attention that there is an issue with the boundary of my block, 87 Johnston Street, Dalwallinu. I purchased this property from the Shire in 2015 without receiving any plans of the block and was under the understanding that the boundary would follow the same as the property behind. Unfortunately, this is not the case and it seems that a neighbor has encroached onto my block.

Would the Shire be able to provide me with a surveyed report of the block?

Response to Mr Barton Sprigg from CEO Jean Knight – 21 December 2022 at 9.26am

*“Good morning Bart,
I have just checked our records and the Shire has no surveyed plans of the block.*

You would have to engage a surveyor to peg out the lot boundaries. We use a number of surveyors such as:

*FM Surveys
Jurovich
Quantum Surveys*

*Regards
Jean Knight
Chief Executive Officer”*

5.2 Public Question Time

Nil

6 MINUTES OF PREVIOUS MEETINGS

6.1 Ordinary Council Meeting – 20 December 2022

MOTION 10029

Moved Cr KM McNeill
Seconded Cr JL Counsel

That the Minutes of the Ordinary Meeting of Council held 20 December 2022 be confirmed.

CARRIED 8/0



6.2 Audit & Risk Management Committee Meeting – 20 December 2022

MOTION 10030

Moved Cr SC Carter
Seconded Cr MM Harms

That the Minutes of the Audit & Risk Management Committee Meeting held on the 20 December 2022 be received.

CARRIED 8/0

6.3 Audit & Risk Management Committee Meeting – 7 February 2023

MOTION 10031

Moved Cr NW Mills
Seconded Cr DS Cream

That the Minutes of the Audit & Risk Management Committee Meeting held on the 7 February 2023 be received.

CARRIED 8/0

7 PETITIONS/PRESENTATIONS/DEPUTATIONS/DELEGATES/REPORTS/SUBMISSIONS

7.1 Petitions

Nil

7.2 Presentations

Nil

7.3 Deputations

Nil

7.4 Delegates Reports/Submissions

Nil

8 METHOD OF DEALING WITH AGENDA BUSINESS (Show of hands)

As agreed.



9 REPORTS
9.1 WORKS & SERVICES
9.1.1 Request to Call E-Quotes for New Grader

| | |
|-----------------------------------|--------------------------------------|
| Report Date | 28 February 2023 |
| Applicant | Shire of Dalwallinu |
| File Ref | PS/2 – Plant & Equipment Purchasing |
| Previous Meeting Reference | Nil |
| Prepared by | Jean Knight, Chief Executive Officer |
| Supervised by | Jean Knight, Chief Executive Officer |
| Disclosure of interest | Nil |
| Voting Requirements | Simple Majority |
| Attachments | Nil |

Purpose of Report

Council is requested to authorise the calling of E-Quotes for the Supply and Delivery of a New Grader.

Background

The 2014 Caterpillar Grader was due for replacement in the 2022-2023 budget, however, was put on hold due to the impending retirement of the Grader Operator and a decision was to be made whether to go full contract, dependent on the ability to attract an operator.

We have recently implemented a succession plan and have appointed an existing staff member to the role of Grader Operator, therefore we propose to continue with a mixture of contract and in-house grading.

Consultation

Manager Works & Services

Legislative Implications

State

Local Government Act 1995 Section 3.57- Provision of goods and services.

Local Government (Functions and General) Regulations 1996

Policy Implications

Local

Council Policy 3.3 Regional Price Preference

Council Policy 3.5 Purchasing

Financial Implications

There is no budget allocation in the current 2022-2023 budget, however it is proposed that an amount be budgeted in the 2023-2024 budget to purchase the new Grader.

Strategic Implications

Nil



Site Inspection

Site inspection undertaken: Not applicable

Triple Bottom Line Assessment

Economic implications

There are no known significant economic implications associated with this proposal.

Social implications

There are no known significant social implications associated with this proposal.

Environmental implications

There are no known significant environmental implications associated with this proposal.

Officer Comment

In the current climate, the supply of plant and machinery is extremely delayed. Most of the plant budgeted for in this current budget was ordered in July 2022 and to date has still not been received.

Advice from suppliers indicate that there is a nine (9) month lead time for receipt of a new Grader.

The Officer is seeking authorisation to call for E-Quotes and subject to Council's approval, issue a purchase order for a new Grader to be delivered and paid for in the 2023-2024 financial year.

The E-Quote is expected to be called on Wednesday 1 March 2023 and close at 12:00pm Thursday 23 March 2023.

The proposed weighting for scoring of the E-quotes is listed below:

| Description | Weighting |
|--------------------------------|-------------|
| Break down and back up service | 10% |
| Warranty period of machine | 40% |
| Timeliness of delivery | 10% |
| Price | 40% |
| Total | 100% |

All quotes received will be presented to the Ordinary Council Meeting scheduled for 28 March 2023.



Resolution

MOTION 10032

Moved Cr SC Carter
Seconded Cr KJ Christian

That Council:

1. Authorise the Chief Executive Officer to call for E-Quotes for the Supply and Delivery of a New Grader with the current 2014 Caterpillar Grader as a trade;
2. Set the following weighted scoring for the Supply and Delivery of a New Grader:
 - (a) Break down and back up service 10%
 - (b) Warranty period of machine 40%
 - (c) Timeliness of delivery 10%
 - (d) Price 40%

CARRIED 8/0



3.34pm Cr SC Carter declared a Proximity Interest in Item 9.1.2 and left the meeting

9.1.2 Speed Reduction Dalwallinu Kalannie Road

| | |
|-----------------------------------|--|
| Report Date | 28 February 2023 |
| Applicant | Shire of Dalwallinu |
| File Ref | TT/10 |
| Previous Meeting Reference | Nil |
| Prepared by | Marc Bennett, Manager Works and Services |
| Supervised by | Jean Knight, Chief Executive Officer |
| Disclosure of interest | Nil |
| Voting Requirements | Simple Majority |
| Attachments | 1. Industrial Subdivision 2. Request from Manager Old Convent |

Purpose of Report

Council is requested to consider asking Main Roads WA to reduce the posted speed limit on Dalwallinu Kalannie Road from the Old Convent to Great Northern Highway from the current 80km to 60km.

Background

A request was received from the Manager of the Old Convent in November 2022 for installation of traffic calming devices on Dalwallinu Kalannie Road near the Old Convent.

In addition, there is also a need for an emergency access track to be installed for the planned industrial subdivision. The design shows the track exiting onto Dalwallinu Kalannie Road opposite the Old Convent.

The current location of the access track will have clear site issues looking east. DevelopmentWA and the Manager Works and Services have held meetings with the PTA to gain access to PTA land to move the access track west to the existing PTA access track along the rail line. PTA have indicated Ministerial approval will be needed to have access to PTA land.

Consultation

Main Roads
DevelopmentWA

Legislative Implications

State

Rail Safety National Law Act
Road Traffic Code 2000

Policy Implications

State

Main Roads – Speed Zoning – Policy and Application Guidelines

Financial Implications

Nil



Strategic Implications

Nil

Site Inspection

Yes

Triple Bottom Line Assessment

Economic implications

There are no known significant economic implications associated with this proposal.

Social implications

There are no known significant social implications associated with this proposal.

Environmental implications

There are no known significant environmental implications associated with this proposal.

Officer Comment

Dalwallinu Kalannie Road is heavily used during the tourist season as well as used by heavy vehicles during harvest and seeding. Reducing the speed limit from 80km to 60km will significantly increase road safety for all motorists, particularly the Old Convent patrons and access in an emergency for the new subdivision without significantly impacting flow or driver journey times.

Resolution

MOTION 10033

Moved Cr DS Cream
Seconded Cr KJ Christian

That Council request the Chief Executive Officer to ask Main Roads WA to reduce the posted speed limit on Dalwallinu-Kalannie Road from the Old Convent to Great Northern Highway from 80km to 60km.

CARRIED 6/1
Cr NW Mills Against

3.36pm Cr SC Carter returned to the meeting





I am enquiring about how motorists travelling along the Dalwallinu-Kalannie Road (directly past the railway crossing, passing by The Old Convent Dalwallinu) can be slowed down. The speed that some motorists are reaching between crossing the railway line & reaching the top of the crest is ridiculous. I manage The Old Convent (an accommodation facility) and have been in this position for 9 years. The speed of motorists has significantly increased. I have major concerns that one day there will be a serious car accident if someone was to pull out accidentally.

I am unsure whether it would be feasible, but the installation of 2 speed bumps between the railway line & the top of the crest would eliminate a lot of the unnecessary speeding.

Location: [Dalwallinu-Kalannie Rd, Dalwallinu WA 6609, Australia](#)

Kind Regards,

Kirsty Carter

The Old Convent Dalwallinu

P: 08 9661 1551

W: www.theoldconventdalwallinu.com.au

3.36pm Cr MM Harms declared a Proximity Interest in Item 9.2.1 and left the meeting

9.2 PLANNING & DEVELOPMENT

9.2.1 Outbuilding (DA 072223) - 19 Rolinson Drive, Kalannie*

| | |
|-----------------------------------|---|
| Report Date | 28 February 2023 |
| Applicant | Steven & Shannon Wasmann |
| File Ref | A972 |
| Previous Meeting Reference | Nil |
| Prepared by | Doug Burke, Manager Planning & Development Services |
| Supervised by | Jean Knight, Chief Executive Officer |
| Disclosure of interest | Nil |
| Voting Requirements | Simple Majority |
| Attachments | Supporting Documentation |

Purpose of Report

Council is requested to consider an application for approval to allow for the proposed development of an 'Outbuilding' on the subject property as submitted by the applicant on 9 February 2023.

The proposed development requires discretionary approval from the Council.

It is recommended that the proposed development be approved subject to given conditions.

Background

| | |
|-----------------------|----------------------------------|
| Subject Property: | Lot 112 Rolinson Drive, Kalannie |
| Land Use Zoning: | Residential |
| Property Owner: | S & S Wasmann |
| Applicant: | S & S Wasmann |
| Consent Authority: | Shire of Dalwallinu Council |
| Proposed Development: | Outbuilding |
| Value of Development: | \$18.5K |
| Outside Consultation: | Nil |

The proposal is for the addition of an Outbuilding to supplement the existing single dwelling on the subject property. An Outbuilding is defined under *the State Planning Policy 7.3 Residential Design Codes Volume 1* (the Code) as being:

'An enclosed non-habitable structure that is detached from any dwelling.'

The proposed Outbuilding is ostensibly a steel framed and clad shed to be utilised for storage of domestic goods. The footprint of the structure is 9m (L) x 6m (W) with an overall height of 3.3m. It will be constructed in the south-west of the rear yard.



The Code can be used to circumvent the planning process if a residential type development satisfies the 'deemed-to-comply' requirements of the Code. The deemed-to-comply requirements for Outbuildings are outlined under Part 5.4.3 of the Code. If the proposed development does not satisfy the requirements then the proposal is needed to be assessed as per the 'Design Principles'. This means that the development is not permitted unless the local government has exercised its discretion by granting planning approval.

Each requirement under the Code for a large (>10m²) 'Large' Outbuilding in the Code is cited below with planning based comment.

- (i) individually or collectively does not exceed 60m² in area or 10 per cent in aggregate of the site area, whichever is the lesser;

Comment: Compliant - As part of the proposal, the existing outbuildings will be demolished and replaced by a new Outbuilding. The footprint of the new Outbuilding will be 54m² (5.43%), whilst the area of the property is 994m² (100%).

- (ii) set back in accordance with Table 2a;

Comment: Compliant – Table 2a of the Code stipulates the setback requirements for a building given its overall height. The minimum setback for the given wall height (2.8m) is 1.5m.

- (iii) does not exceed a wall height of 2.4m;

Comment: Non-compliant – the wall height of the proposed structure is 2.8m

- (iv) does not exceed a ridge height of 4.2m;

Comment: Compliant - the ridge height of the proposed structure is 3.3m

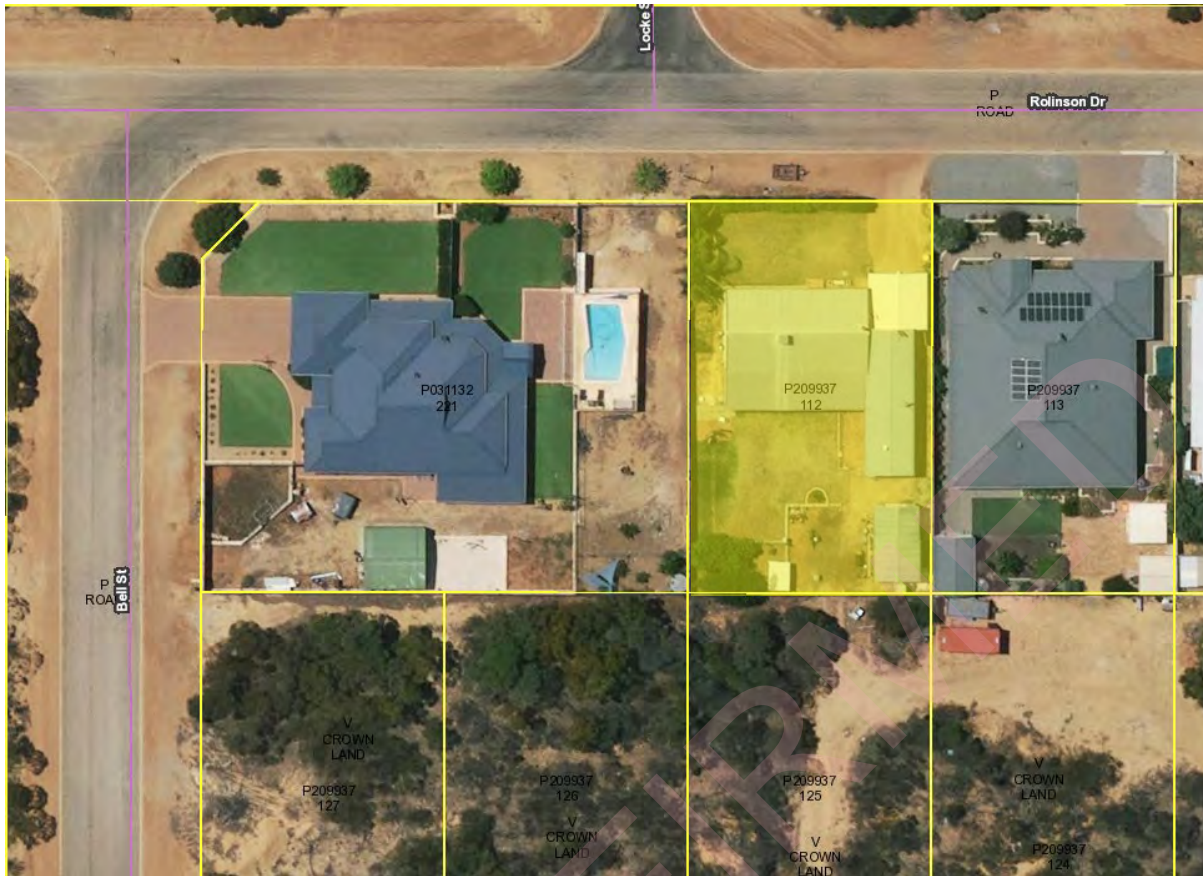
- (v) not located within the primary or secondary street setback area;

Comment: Compliant – the proposed structure will be located within the rear yard away from the primary street setback area.

- (vi) does not reduce the open space and outdoor living area requirements in Table 1.

Comment: Compliant – Table 1 of the Code requirement in a R10 zoned area for open space is 60%. With the proposal realised, the open space ratio would be Overall area = 994m²/ built-up area = 347m² = >60% open space (596m²)





Site of Proposed Development

Consultation

There is no requirement nor impetus to seek consultation with near neighbours, the wider community nor any government agency with regard to the matter.

Legislative Implications

State

Planning and Development Act 2005 (the Act)

The *Planning and Development Act 2005* directs that that any development referred to within the Scheme is not to be commenced or carried out without approval being obtained. Any determination of an application for such development is to be considered under those matters referred to in the *Planning and Development (Local Planning Schemes) Regulation 2015*.

Policy Implications

Nil

Financial Implications

Nil

Strategic Implications

Nil

Site Inspection

A site inspection has been undertaken by the reporting officer.



Triple Bottom Line Assessment

Economic implications

There are no known significant economic implications associated with this proposal.

Social implications

There are no known significant social implications associated with this proposal.

Environmental implications

There are no known significant environmental implications associated with this proposal.

Officer Comment

In making a determination on the suitability of a planning proposal for residential development, the Council is required by the Code to exercise its judgement, having regard to the following:

- a) any relevant purpose, objectives and provisions of the local planning scheme;
- b) any relevant objectives and provisions of the R-Codes Volume 1;
- c) a provision of a local planning policy adopted by the decision-maker consistent with and pursuant to the R-Codes Volume 1; and
- d) orderly and proper planning.

The design principle for an Outbuilding under the Code is:

'Outbuildings that do not detract from the streetscape or the visual amenity of residents or neighbouring properties.'

As the proposed structure is to be located in the back yard of the subject property and the ridge height is compliant with the deemed-to-comply requirement of the Code, it is not envisioned that said structure would be seen to detract from the streetscape nor the visual amenity of neighbouring properties. The applicant has also submitted 'shadow drawings' for designated time periods during the winter solstice. The diagrams demonstrate little if no negative impact upon neighbouring property from overshadowing.

Council may determine an application for development approval by —

- a) granting development approval without conditions; or
- b) granting development approval with conditions; or
- c) refusing to grant development approval.

It is recommended that the proposed development be approved subject to given conditions.



Resolution

MOTION 10034

Moved Cr SC Carter
Seconded Cr KM McNeill

That Council approve the development application (DA 072223) for Lot 112 Rolinson Drive, Kalannie pursuant to Section 68(2) of the *Planning and Development (Local Planning Schemes) Regulation 2015* subject to the following conditions:

1. The development (Outbuilding) is to be carried out in accordance with the documents endorsed with the Shire's stamp, except where amended by other conditions of this consent. If there is any inconsistency between the above documents, the most recent document shall prevail to the extent of the inconsistency. However, the conditions of this consent shall prevail to the extent of any inconsistency;
2. During construction, access to the site shall be at the location of the vehicle crossover only. No material or vehicles associated with construction shall be allowed on the verge without the prior written approval from the local government.
3. The landowner/proponent at the time shall be responsible to compensate the local government for the repair of (or shall if the local government so agrees repair) any facility existing on the road reserve adjacent to the site which is damaged in the process of construction, establishment or installation of the development/land use.
4. Without further approval from Shire of Dalwallinu Council, in writing, this approval will lapse and have no force or effect after two years of the date of this permit.

CARRIED 7/0

3.38pm Cr MM Harms returned to the meeting



Shire of Dalwallinu

I would like to apply for a building permit to erect a new shed on my property at 19 Rolinson Drive Kalannie. We do have a existing shed which is too small and no longer meets my requirements also it is a old shed with corrugated iron. The old shed would be demolished.

New shed would be a 9 x 6 mtr with colorbond corodek sheeting with same colour matching the boundary fence and house. A larger shed would be more practical and feel it would be a improvement on the property. Will be used as storage and home workshop (hobby woodworking).

Have attached diagrams of dimensions, shading and details of the new shed.

- . Shed 5 mtrs from neighbouring fence, shading 3 mtrs at 3 pm.
- . Shed 2 mtrs from rear fence, shading 4.5 mtrs at midday, vacant land behind property.
- . Does not exceed 60 square metres.
- . Wall height 2.8 mtrs, requirement 2.4 mtrs but does not exceed ridge height of 4.2 mtrs.
- . Extra wall height, cooler in the summer months.
- . Roller door at rear of shed in line with back gates, will only be open when in use.
- . Shed has no windows.

I hope this meets all the requirements and look forward to your reply.

Regards

Steven Wasmann

S. Wasmann

| SHIRE OF DALWALLINU | |
|---------------------|-------------|
| RECORD NO: | 1-COR-23878 |
| FILE NO: | A972 |
| DATE: | 12/1/2023 |
| GDA REF: | |
| DISPOSAL YEAR: | |

25.0

RICKI FULWOOD

Ricki Fulwood

I do not object
to the erection
of the proposed
shed.

Jon Harris

Jon Harris

18.3

11.4

House

2.5

00

Leach
Drain.

6.5

4.3

9.0

Proposed
Shed.

6.0

5.0

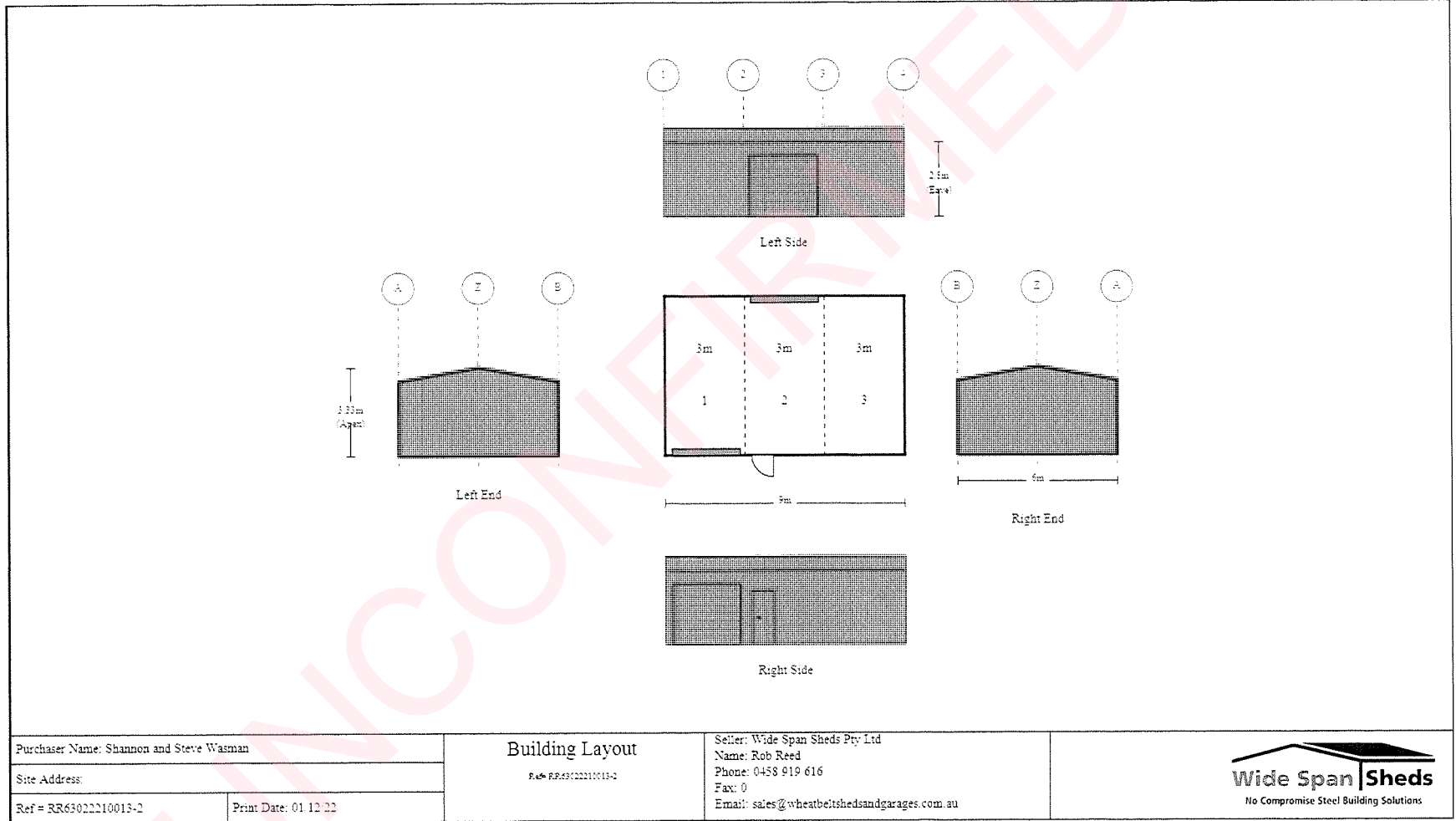
2.0

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| | |
|--|----------------------|
| Purchaser Name: Shannon and Steve Wasman | |
| Site Address: | |
| Ref = RR63022210013-2 | Print Date: 01 12 22 |

Building Layout
 Ref: RR63022210013-2

Seller: Wide Span Sheds Pty Ltd
 Name: Rob Reed
 Phone: 0458 919 616
 Fax: 0
 Email: sales@wheatbeltshedsandgarages.com.au



Done

Untitled



Grid scale: 6.85 m

Shadows for 2023-07-21 at Lat:30.366 Long:117.118

09:00
(GMT+8.0)



Done

Untitled



Grid scale: 6.85 m

Shadows for 2023-07-21 at Lat:30.366 Long:117.118

15:00
(GMT+8.0)



9.3 CORPORATE SERVICES

9.3.1 Accounts for Payment for December 2022*

| | |
|-----------------------------------|---|
| Report Date | 28 February 2023 |
| Applicant | Shire of Dalwallinu |
| File Ref | FM/9 Financial Reporting |
| Previous Meeting Reference | Nil |
| Prepared by | Jean Knight, Chief Executive Officer |
| Supervised by | Ally Bryant, Manager Corporate Services |
| Disclosure of interest | Nil |
| Voting Requirements | Simple Majority |
| Attachments | Summary of Accounts for Payment |

Purpose of Report

Council is requested to consider the acceptance and approval of the Schedule of Accounts for Payment.

Background

A list of invoices paid for the month of December 2022 from the Municipal Account, to the sum of \$1,633,218.47 paid by EFT and \$700.00 by cheque is attached together with a list of bank fees, payroll, direct debit payments, loan payments and transfer to Term Deposits. These payments total \$1,960,954.72. There were no payments from the Trust Account. Total payments from all accounts being \$1,960,954.72 have been listed for Council's ratification.

Consultation

In accordance with the requirements of the *Local Government Act 1995* a list of accounts paid, by approval of the Chief Executive Officer under Council's delegated authority, is to be completed for each month showing:

- The payees names
- The amount of the payments
- Sufficient information to identify the payment
- The date of the payment

The attached list meets the requirements of the Financial Regulations,

In addition to the above statutory requirements, Financial Management Regulation Section 13(4) requires 'the total of the other outstanding accounts be calculated and a statement be presented to Council at the next Council meeting'.

Legislative Implications

State

Local Government Act 1995

Local Government (Financial Management) Regulations 1996

Policy Implications

Nil



Financial Implications

Payments are in accordance with the adopted budget for 2022/2023.

Strategic Implications

Nil

Site Inspection

Not applicable

Triple Bottom Line Assessment

Economic implications

There are no known significant economic implications associated with this proposal.

Social implications

There are no known significant social implications associated with this proposal.

Environmental implications

There are no known significant environmental implications associated with this proposal.

Officer Comment

Accounts for Payments are in accordance with the adopted budget for 2022/2023 or authorised by separate resolution.

Resolution

MOTION 10035

Moved Cr NW Mills
Seconded Cr JL Counsel

That Council, in accordance with the requirements of sections 13(1), 13(3), and 13(4) of the *Local Government (Financial Management) Regulations 1996* a list of payments made in December 2022 under Chief Executive Officer's delegated authority is endorsed in respect to the following bank accounts:

Municipal Fund Account totalling \$2,098,427.96 consisting of:

| | |
|--|----------------|
| EFT Payments (EFT13950-EFT14054) | \$1,633,218.47 |
| Chq Payment (35228) | \$700.00 |
| EFT Payments (Payroll) | \$128,564.00 |
| Direct Debits – Payroll Deductions | \$6,934.54 |
| Direct Debit – Superannuation | \$18,539.18 |
| Direct Debit – Credit Card (DD16995.1) | \$2,338.11 |
| Direct Debit – Payments to Department of Transport | \$167,936.95 |
| Bank Fees | \$1,811.46 |

CARRIED 8/0



| EFT PAYMENTS FOR THE MONTH OF DECEMBER 2022 | | | | |
|--|-------------|---|---|---------------|
| Chq/EFT | Date | Name | Description | Amount |
| EFT13950 | 07/12/2022 | ON HOLD ON LINE | Monthly on Hold message - December 2022 | 77.00 |
| EFT13951 | 07/12/2022 | WESTRAC EQUIPMENT PTY LTD | Spare Parts - DL9039 | 169.44 |
| EFT13952 | 07/12/2022 | JOHN R WALLIS ENGINEERING | Assorted goods for the month of Nov 22 | 992.68 |
| EFT13953 | 07/12/2022 | WURTH AUSTRALIA PTY LTD | Brake and Hand Cleaner | 159.96 |
| EFT13954 | 07/12/2022 | JASON SIGNMAKERS | Dalwallinu Aquatic Centre Signage | 154.05 |
| EFT13955 | 07/12/2022 | WATER CORPORATION | Water Usage - Kalannie Oval & C/Park - 29/9 to 24/11 | 1,022.32 |
| EFT13956 | 07/12/2022 | WRIGHT EXPRESS FUEL CARDS AUSTRALIA LTD | Fuel for Nov 22 | 4,293.86 |
| EFT13957 | 07/12/2022 | AUSTRALIA POST - SHIRE | Postage charges for shire admin - Nov 22 | 175.37 |
| EFT13958 | 07/12/2022 | KLEENHEAT GAS | LPG Bulk yearly facility fees Dalwallinu Caravan Park | 1,418.13 |
| EFT13959 | 07/12/2022 | BOC LIMITED | Monthly container rental - Depot | 38.12 |
| EFT13960 | 07/12/2022 | IT VISION | Altus Software Payroll implementation | 10,353.20 |
| EFT13961 | 07/12/2022 | OFFICEWORKS | December Stationery Order | 172.47 |
| EFT13962 | 07/12/2022 | SYNERGY | Electricity Usage - Streetlights - 25/10 to 24/11 | 6,939.78 |
| EFT13963 | 07/12/2022 | TOLL IPEC PTY LTD | State Library Freight Charges | 131.08 |
| EFT13964 | 07/12/2022 | STEWART & HEATON CLOTHING CO PTY LTD | Volunteer PPE | 425.24 |
| EFT13965 | 07/12/2022 | THE HONDA SHOP | Parts | 63.50 |
| EFT13966 | 07/12/2022 | DIGGA-WEST | Replacement brush and edges for bucket broom | 1,262.14 |
| EFT13967 | 07/12/2022 | CLAIRE HARRIS | Refund of Venue & Key Bond for Hire 19/11/22 | 560.00 |
| EFT13968 | 07/12/2022 | AMPAC DEBT RECOVERY | Debt recovery costs for November 2022 | 1,156.89 |
| EFT13969 | 07/12/2022 | ALEMLUBE PTY LTD | Service to truck and car hoist at Shire Depot | 995.50 |
| EFT13970 | 07/12/2022 | R N R AUTO ELECTRICS | 2 x battery's and labour for float repair | 1,005.51 |
| EFT13971 | 07/12/2022 | LENANE HOLDINGS PTY LTD | Hire of pad foot roller | 9,680.00 |
| EFT13972 | 07/12/2022 | AFGRI EQUIPMENT AUSTRALIA PTY LTD | 2 x mower blade sets JD ride-on | 294.01 |
| EFT13973 | 07/12/2022 | IXOM OPERATIONS PTY LTD | Container service fee for Nov 22 | 81.84 |
| EFT13974 | 07/12/2022 | MARKETFORCE PTY LTD | Advert for RFT2223-02 Supply and Lay Asphalt | 484.82 |
| EFT13975 | 07/12/2022 | SITE ARCHITECTURE STUDIO | Contract Administration for MPECLC | 4,895.00 |
| EFT13976 | 07/12/2022 | TOTALLY WORKWEAR JOONDALUP | UNIFORMS - CLEANERS | 510.60 |
| EFT13977 | 07/12/2022 | WA CONTRACT RANGER SERVICES PTY LTD | Fire Break Inspections 22-23 | 1,930.50 |
| EFT13978 | 07/12/2022 | DALWALLINU FOODWORKS | Assorted goods for November 2022 | 402.13 |

| EFT PAYMENTS FOR THE MONTH OF DECEMBER 2022 | | | | |
|--|-------------|---|--|---------------|
| Chq/EFT | Date | Name | Description | Amount |
| EFT13979 | 07/12/2022 | WEST COAST STABILISERS | Grader Hire Annetts Road | 123,353.86 |
| EFT13980 | 07/12/2022 | E FIRE & SAFETY | Fire panel testing - Shire admin building - Nov 2022 | 495.00 |
| EFT13981 | 07/12/2022 | Yamatji Marlpa Aboriginal Corporation | Refund of Venue & Key Bond for Hire 25/11/22 | 280.00 |
| EFT13982 | 07/12/2022 | ELLAINENOR TABUNYAG OFIAZA | Refund of Venue & Key Bond Paid 23/11/22 | 280.00 |
| EFT13983 | 07/12/2022 | TRACTUS AUSTRALIA | Tyres | 901.00 |
| EFT13984 | 07/12/2022 | RICOH FINANCE | Shire admin printers 8/12/22 to 7/1/23 | 507.09 |
| EFT13985 | 07/12/2022 | DOMAIN DIGITAL | 1 new laptop for Council Chambers | 5,988.29 |
| EFT13986 | 07/12/2022 | WCS CONCRETE PTY LTD | Supply & Lay Driveway & footpath near Pioneer House | 6,788.10 |
| EFT13987 | 07/12/2022 | TELAIR PTY LTD | Shire admin NBN service fee 1/12 to 31/12 | 430.90 |
| EFT13988 | 07/12/2022 | DM DANCE AND FITNESS | Refund of Venue & Key Bond for 2022 Dance Season | 630.00 |
| EFT13989 | 07/12/2022 | CARTRDIGES DIRECT | Supply 2 x Toners | 224.74 |
| EFT13990 | 07/12/2022 | DALWALLINU TRADERS | Assorted Goods - November 2022 | 2,306.99 |
| EFT13991 | 07/12/2022 | ARC CLEAN ENERGY PTY LTD | Install change over switch at depot | 2,593.25 |
| EFT13992 | 07/12/2022 | PRISM CONTRACTING & CONSULTING PTY LTD | Civil Project Management Services - WSFN 2022-2023 | 2,975.09 |
| EFT13993 | 07/12/2022 | HIMAC ATTACHMENTS | 4 x blades for slasher | 297.00 |
| EFT13994 | 07/12/2022 | K B SWIM EQUIP | 1800mm Swim Teaching Platform | 1,410.20 |
| EFT13995 | 07/12/2022 | BABA MARDA ROAD SERVICES | Traffic control for Annetts Road (21-25 Nov 22) | 11,620.94 |
| EFT13996 | 07/12/2022 | PHIL GRAYS TRANSPORT | Annetts Road Side tipper hire | 22,715.00 |
| EFT13997 | 07/12/2022 | BRE-ANNA SPRIGG | Refund of Venue & Key Bond PAID 8/11/22 | 280.00 |
| EFT13998 | 07/12/2022 | MATT RAMPONI | Refund of Standpipe Card 109137 | 50.00 |
| EFT13999 | 07/12/2022 | DAMARIS COWLEY | Refund of Venue & Key Bond for Hire 27/11/22 | 280.00 |
| EFT14000 | 07/12/2022 | LANDGATE | Interim valuation charges for 1/10 - 28/10 | 71.80 |
| EFT14001 | 07/12/2022 | DALWALLINU & DISTRICTS AGRICULTURAL SOCIETY INC | Refund of 2022 Venue & Key Bonds Paid 17/1/22 | 590.00 |
| EFT14002 | 07/12/2022 | ARROW BRONZE | Niche Wall Plaque - Fitzsimons | 582.84 |
| EFT14003 | 07/12/2022 | ANGELA DENNISE MILLS | Refund of Venue & Key Bond Paid 17/11 | 560.00 |
| EFT14004 | 07/12/2022 | DALWALLINU COMMUNITY RESOURCE CENTRE | Annual Membership to Dalwallinu CRC | 150.00 |

| EFT PAYMENTS FOR THE MONTH OF DECEMBER 2022 | | | | |
|--|-------------|--|--|---------------|
| Chq/EFT | Date | Name | Description | Amount |
| EFT14005 | 14/12/2022 | RIVER HILL WA PTY LTD | Contract Works - AGRN 962 November 22 | 490,729.03 |
| EFT14006 | 15/12/2022 | DALLY AG SUPPLIES | Hand Held Two Ways VBFB | 2,475.00 |
| EFT14007 | 15/12/2022 | AVON WASTE | Domestic waste collections for November 2022 | 18,204.21 |
| EFT14008 | 15/12/2022 | OFFICEWORKS | November Stationery Order | 24.20 |
| EFT14009 | 15/12/2022 | SYNERGY | Electricity Usage -Dalwallinu Caravan Park - 4/10-30/11 | 796.57 |
| EFT14010 | 15/12/2022 | TOLL IPEC PTY LTD | Freight charges for Nov 22 | 130.76 |
| EFT14011 | 15/12/2022 | REFUEL AUSTRALIA | 9,000 ltrs of Diesel | 17,681.40 |
| EFT14012 | 15/12/2022 | AVON MIDLAND COUNTRY ZONE OF WA LOCAL GOVERNMENT ASSOCIATION | Membership subscription 2022/2023 | 1,760.00 |
| EFT14013 | 15/12/2022 | LGIS RISK MANAGEMENT | Regional Risk Coordinator - July 22 to Dec 22 | 8,313.75 |
| EFT14014 | 15/12/2022 | AMPAC DEBT RECOVERY | Debt recovery costs for Nov 22 | 4,418.11 |
| EFT14015 | 15/12/2022 | HANKS MAINTENANCE AND GENERAL | General Maintenance Kalannie Townscape - Nov 22 | 2,763.75 |
| EFT14016 | 15/12/2022 | DALLCON | 20m2 stab sand | 7,920.00 |
| EFT14017 | 15/12/2022 | SHAE MARGUERITE SUNDSTROM - GALYER | Face Painting (including materials) for Street Party | 1,000.00 |
| EFT14018 | 15/12/2022 | LIBERTY PLUMBING & GAS | Replace broken sub water meter at 2 Dowie St | 514.25 |
| EFT14019 | 15/12/2022 | PERTRAIN PTY LTD | 2 x Boxes of Pre Start books | 962.50 |
| EFT14020 | 15/12/2022 | DEPARTMENT OF MINES, INDUSTRY REGULATIONS & SAFETY | BSL collected for November 22 | 2,032.79 |
| EFT14021 | 15/12/2022 | BILLY CROMBIE | DDHS Secondary Dux Award for 2022 | 250.00 |
| EFT14022 | 15/12/2022 | ROSCELY RAULE BUELLA | DDHS Primary Dux Award for 2022 | 110.00 |
| EFT14023 | 15/12/2022 | WHEATBEATS PRODUCTIONS | DJ for Dalwallinu Street Party 2022 | 600.00 |
| EFT14024 | 15/12/2022 | DALWALLINU CHRISTIAN FELLOWSHIP | Refund of Venue & Key Bond DDC Hire paid 29/11/22 | 280.00 |
| EFT14025 | 15/12/2022 | DEPARTMENT OF WATER & ENVIRONMENTAL REG | Controlled waste tracking forms 6427948-6427957 | 440.00 |
| EFT14026 | 15/12/2022 | WILLIAM BUCK AUDIT (WA) PTY LTD | Audit of Schedule of Pensioner Deferments for year ending 30 June 2022 | 1,650.00 |
| EFT14027 | 15/12/2022 | INTELIFE GROUP LTD | Annual Verge Mulching on Various Roads | 26,796.00 |
| EFT14028 | 15/12/2022 | GEARED CONSTRUCTION PTY LTD | Construction of MPECLC - Progress Claim 2 | 305,818.03 |

| EFT PAYMENTS FOR THE MONTH OF DECEMBER 2022 | | | | |
|--|-------------|---|--|---------------------|
| Chq/EFT | Date | Name | Description | Amount |
| EFT14029 | 15/12/2022 | WESTARP PTY LTD | Supply of Shade Structures | 53,374.86 |
| EFT14030 | 15/12/2022 | CORSIGN WA | 4 x 50 mt Barrier Mesh | 242.00 |
| EFT14031 | 15/12/2022 | PERTH PATIO MAGIC | CTF Levy paid to Shire in error | 105.60 |
| EFT14032 | 22/12/2022 | RBC - RURAL | 4 x Staples refill for photocopiers | 891.00 |
| EFT14033 | 22/12/2022 | BRIDGESTONE SERVICE CENTRE DALWALLINU | 2 x Dayton tyres for DL 189 | 365.00 |
| EFT14034 | 22/12/2022 | TELSTRA | Telephone Charges usage to 6/12 & service/rental to 6/1 | 2,322.53 |
| EFT14035 | 22/12/2022 | SYNERGY | Electricity Usage - 12/10 to 13/12 | 2,026.40 |
| EFT14036 | 22/12/2022 | DEPARTMENT OF FIRE AND EMERGENCY SERVICES | 2022/23 ESL Quarter 2 | 28,410.10 |
| EFT14037 | 22/12/2022 | TOLL IPEC PTY LTD | Freight | 42.16 |
| EFT14038 | 22/12/2022 | STEWART & HEATON CLOTHING CO PTY LTD | Volunteer Fire Fighter Uniforms | 2,917.33 |
| EFT14039 | 22/12/2022 | CONQUEST GROUP OF COMPANIES PTY LTD | Refund of equipment bond paid 16/12/22 for chair hire | 50.00 |
| EFT14040 | 22/12/2022 | DAVE WATSON CONTRACTING PTY LTD | Pruning trees in the Dalwallinu Shire (Western Power) | 715.00 |
| EFT14041 | 22/12/2022 | MARIA CRISTINA CUSTODIO ABIOG | Refund of bonds paid 9/12 for DDC hire 10/12 | 280.00 |
| EFT14042 | 22/12/2022 | DALLCON | 60m2 stab sand | 6,890.40 |
| EFT14043 | 22/12/2022 | RAW CREATIVE | Design & artwork for Wattle Walk signage | 1,690.00 |
| EFT14044 | 22/12/2022 | CIVIL ENGINEERING PROJECT MANAGEMENT PTY. LTD | Consultant for DRFAWA Works - AGRN962 | 30,013.50 |
| EFT14045 | 22/12/2022 | TOTALLY WORKWEAR JOONDALUP | Embroid garments with Shire of Dalwallinu logo | 61.60 |
| EFT14046 | 22/12/2022 | WA CONTRACT RANGER SERVICES PTY LTD | Fire Break Inspections | 891.00 |
| EFT14047 | 22/12/2022 | DALWALLINU BAPTIST CHURCH | Refund of Venue & Key Bond for Hire 18/12/22 | 560.00 |
| EFT14048 | 22/12/2022 | WCS CONCRETE PTY LTD | Supply and Lay concrete footpaths | 63,774.92 |
| EFT14049 | 22/12/2022 | JULIAN DYER | Return of key, venue & score board bond all paid 30/9/22 for Pinoy Basketball Tournament | 590.00 |
| EFT14050 | 22/12/2022 | DALWALLINU HOTEL PTY LTD | Assorted alcohol for street party | 1,274.73 |
| EFT14051 | 22/12/2022 | GNC QUALITY PRECAST GERALDTON | Supply and deliver 10 x 300 class 4 pipes | 7,012.50 |
| EFT14052 | 22/12/2022 | SIMPLY DATA SERVICES PTY LTD | Vehicle Tracking Subscription 15/12/2022-15/3/2023 | 148.50 |
| EFT14053 | 22/12/2022 | MCC CIVIL CONTRACTORS | WSFN Road Rehabilitation Works - Claim 1, Dec 22 | 295,995.34 |
| EFT14054 | 22/12/2022 | ARROW BRONZE | Double Niche Wall plaque - WM & DE Sawyer | 696.42 |
| | | | | 1,633,218.47 |
| CHEQUE PAYMENTS FOR DECEMBER 2022 | | | | |
| 35228 | 07/12/2022 | SHIRE OF DALWALLINU | Float for 2022 Street Party | 700.00 |
| | | | | 700.00 |
| | | | | |

| DIRECT DEBITS FOR THE MONTH OF DECEMBER 2022 | | | | |
|---|-------------|--|------------------------------------|------------------|
| Chq/EFT | Date | Name | Description | Amount |
| DD16984. | 07/12/2022 | BOND ADMINISTRATOR | BOND FOR 10 ROBERTS RD, DALWALLINU | 912.00 |
| | | | | 912.00 |
| DD16980. | 09/12/2022 | AUSTRALIA SUPER | PAYROLL DEDUCTIONS | 580.70 |
| DD16980. | 09/12/2022 | THE TRUSTEE FOR COLONIAL SUPER RETIREMENT FUND | PAYROLL DEDUCTIONS | 449.94 |
| DD16980. | 09/12/2022 | LOCAL GOVERNMENT SUPERANNUATION SCHEME | PAYROLL DEDUCTIONS | 887.82 |
| DD16980. | 09/12/2022 | CATHOLIC SUPER | PAYROLL DEDUCTIONS | 708.26 |
| DD16980. | 09/12/2022 | BT SUPER | PAYROLL DEDUCTIONS | 834.64 |
| DD16997. | 23/12/2022 | AUSTRALIA SUPER | PAYROLL DEDUCTIONS | 561.25 |
| DD16997. | 23/12/2022 | THE TRUSTEE FOR COLONIAL SUPER RETIREMENT FUND | PAYROLL DEDUCTIONS | 447.68 |
| DD16997. | 23/12/2022 | LOCAL GOVERNMENT SUPERANNUATION SCHEME | PAYROLL DEDUCTIONS | 887.82 |
| DD16997. | 23/12/2022 | CATHOLIC SUPER | PAYROLL DEDUCTIONS | 708.26 |
| DD16997. | 23/12/2022 | BT SUPER | PAYROLL DEDUCTIONS | 868.17 |
| | | | | 6,934.54 |
| DD16980. | 09/12/2022 | AWARE SUPER | SUPERANNUATION CONTRIBUTIONS | 6,918.52 |
| DD16980. | 09/12/2022 | CBUS | SUPERANNUATION CONTRIBUTIONS | 264.95 |
| DD16980. | 09/12/2022 | COLONIAL FIRST STATE FIRST CHOICE PERSONAL SUPER | SUPERANNUATION CONTRIBUTIONS | 12.92 |
| DD16980. | 09/12/2022 | PRIME SUPER | SUPERANNUATION CONTRIBUTIONS | 228.97 |
| DD16997. | 23/12/2022 | AWARE SUPER | SUPERANNUATION CONTRIBUTIONS | 6,819.18 |
| DD16997. | 23/12/2022 | CBUS | SUPERANNUATION CONTRIBUTIONS | 259.30 |
| DD16997. | 23/12/2022 | COLONIAL FIRST STATE FIRST CHOICE PERSONAL SUPER | SUPERANNUATION CONTRIBUTIONS | 12.92 |
| DD16997. | 23/12/2022 | PRIME SUPER | SUPERANNUATION CONTRIBUTIONS | 234.65 |
| DD16980. | 09/12/2022 | REST INDUSTRY SUPER | SUPERANNUATION CONTRIBUTIONS | 320.68 |
| DD16980. | 09/12/2022 | AUSTRALIAN SUPER | SUPERANNUATION CONTRIBUTIONS | 1,311.00 |
| DD16980. | 09/12/2022 | SPIRIT SUPER | SUPERANNUATION CONTRIBUTIONS | 27.05 |
| DD16980. | 09/12/2022 | M L C Super Fund | SUPERANNUATION CONTRIBUTIONS | 274.37 |
| DD16997. | 23/12/2022 | REST INDUSTRY SUPER | SUPERANNUATION CONTRIBUTIONS | 320.68 |
| DD16997. | 23/12/2022 | AUSTRALIAN SUPER | SUPERANNUATION CONTRIBUTIONS | 1,226.33 |
| DD16997. | 23/12/2022 | SPIRIT SUPER | SUPERANNUATION CONTRIBUTIONS | 33.81 |
| DD16997. | 23/12/2022 | M L C Super Fund | SUPERANNUATION CONTRIBUTIONS | 273.85 |
| | | | | 18,539.18 |

EFT PAYMENTS FOR THE MONTH OF DECEMBER 2022

CREDIT CARD PAYMENT DETAILS

| Chq/EFT | Date | Name | Description | Amount |
|----------------|-------------|------------------|--|-----------------|
| DD16995. | 06/11/2022 | 7ELEVEN | FUEL - DL2 | 95.45 |
| | 11/11/2022 | OLA | CAB FARE (INCORRECT CARD USED - REPAID BY CEO) | 27.02 |
| | 15/11/2022 | 7ELEVEN | FUEL - DL2 | 117.11 |
| | 19/11/2022 | BUNNINGS | CHRISTMAS DECORATIONS | 169.00 |
| | 19/11/2022 | BUNNINGS | LIGHTS FOR CANDY CANE CHRISTMAS DECORATIONS | 53.47 |
| | 19/11/2022 | RED DOT | DECORATIONS - STAFF CHRISTMAS FUNCTION | 53.00 |
| | 19/11/2022 | KMART | PRIZES - STAFF CHRISTMAS FUNCTION | 78.00 |
| | 21/11/2022 | AUSSIE BROADBAND | MONTHLY CHARGE FOR REC CENTRE INTERNET | 79.00 |
| | 22/11/2022 | JB HIFI | COFFEE MACHINE FOR SHIRE DEPOT KITCHEN | 155.95 |
| | 23/11/2022 | DELONGHI | FILTERS FOR SHIRE ADMIN COFFEE MACHINE | 89.85 |
| | 26/11/2022 | SURVEY MONKEY | ANNUAL SUBSCRIPTION | 752.73 |
| | 26/11/2022 | BANKWEST | FOREIGN TRANSACTION FEE FOR SURVEY MONKEY | 22.21 |
| | 28/11/2022 | COLES | COFFEE PODS FOR SHIRE DEPOT MACHINE | 27.50 |
| | 28/11/2022 | 7ELEVEN | FUEL - DL186 | 56.71 |
| | 29/11/2022 | WA NEWSPAPER | MONTHLY SUBSCRIPTION TO THE WEST ONLINE | 28.00 |
| | 01/12/2022 | WESTNET | MONTHLY CHARGE FOR ADMIN INTERNET | 129.95 |
| | 04/12/2022 | 7ELEVEN | FUEL -DL186 | 78.72 |
| | 05/12/2022 | WHEATLANDS HOTEL | REFRESHMENTS - MEETING WITH MELISSA PRICE MP | 324.44 |
| | | | | 2,338.11 |

Municipal Account

Payroll

December 2022

| | | |
|------------|-------------------------------------|----------------------|
| 09/12/2022 | Payroll fortnight ending 9/12/2022 | \$ 64,366.00 |
| 23/12/2022 | Payroll fortnight ending 23/12/2022 | \$ 64,198.00 |
| | TOTAL | <u>\$ 128,564.00</u> |

Bank Fees

December 2022

| | | |
|------------|-----------------------------|--------------------|
| 01/12/2022 | Bpay Transaction Fee (Muni) | \$ 56.00 |
| 05/12/2022 | CBA Merchant Fee (Muni) | \$ 1,755.46 |
| | TOTAL | <u>\$ 1,811.46</u> |

Direct Debit Payments

December 2022

| | | |
|------------|---|----------------------|
| | Superannuation Payments (Pay endings 9/12/2022 & 23/12/2022) | \$ 25,473.73 |
| | Credit Card Payments to Bankwest | \$ 2,338.11 |
| 22/12/2022 | Payments to Department of Transport Licensing | \$ 167,936.95 |
| | TOTAL | <u>\$ 195,748.79</u> |

9.3.2 Monthly Financial Statements for December 2022*

| | |
|-----------------------------------|--|
| Report Date | 28 February 2023 |
| Applicant | Shire of Dalwallinu |
| File Ref | FM/9 Financial Reporting |
| Previous Meeting Reference | Nil |
| Prepared by | Ally Bryant, Manager Corporate Services |
| Supervised by | Jean Knight, Chief Executive Officer |
| Disclosure of interest | Nil |
| Voting Requirements | Simple Majority |
| Attachments | Monthly Statements of Financial Activity, Variance Report, Investments Held and Bank Reconciliations |

Purpose of Report

Council is requested to receive and accept the Financial Reports for the month end 31 December 2022.

Background

There is a statutory requirement that Financial Reports be recorded in the Minutes of the meeting to which they are presented. The Financial Reports, as circulated, give an overview of the current financial position of the Shire and the status of capital income and expenditure.

Consultation

Nil

Legislative Implications

State

Local Government Act 1995

Local Government (Financial Management) Regulations 1996 s34(1), s19(1)(2) and s34(2)

Policy Implications

Nil

Financial Implications

Nil

Strategic Implications

Nil

Site Inspection

Site inspection undertaken: Not applicable

Triple Bottom Line Assessment

Economic implications

There are no known significant economic implications associated with this proposal.

Social implications

There are no known significant social implications associated with this proposal.



Environmental implications

There are no known significant environmental implications associated with this proposal.

Officer Comment

Financial Reports as at last day of business of the previous month are appended, for the period ending 31 December 2022.

Attached for council's consideration are:

1. Statement of Financial Activity
2. Variance Reports
3. Investments Held
4. Bank Reconciliations

As per Council resolution, all items that have a variance of more than \$10,000 have been noted on the variance reports.

Resolution

MOTION 10036

Moved Cr SC Carter
Seconded Cr KJ Christian

That the Council accept the Financial Reports as submitted for the month ending 31 December 2022.

CARRIED 8/0



SHIRE OF DALWALLINU

MONTHLY FINANCIAL REPORT (Containing the Statement of Financial Activity) For the period ending 31 December 2022

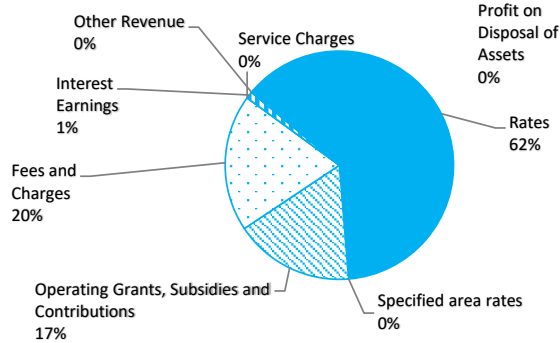
LOCAL GOVERNMENT ACT 1995
LOCAL GOVERNMENT (FINANCIAL MANAGEMENT) REGULATIONS 1996

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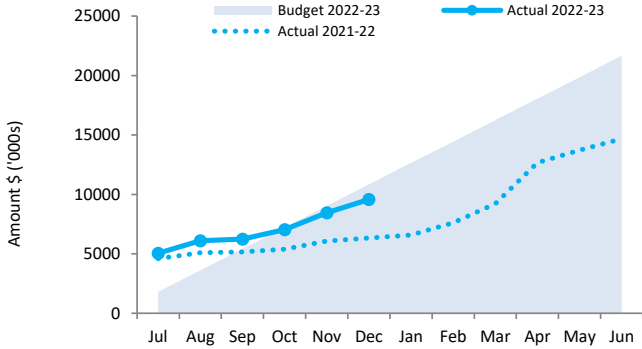
| | |
|--|----|
| Statement of Financial Activity by Program | 5 |
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OPERATING ACTIVITIES

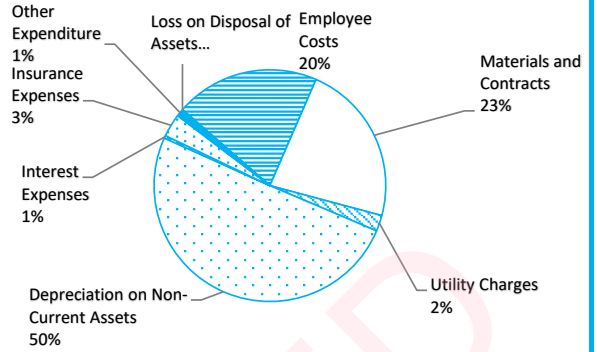
OPERATING REVENUE



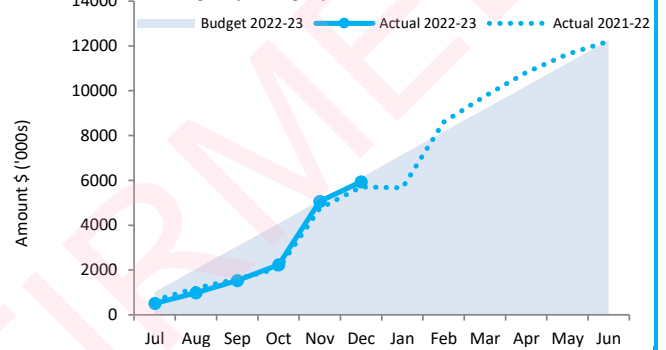
Budget Operating Revenues -v- Actual



OPERATING EXPENSES

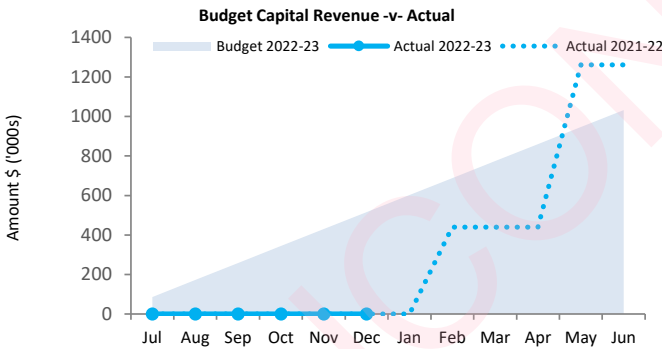


Budget Operating Expenses -v- YTD Actual

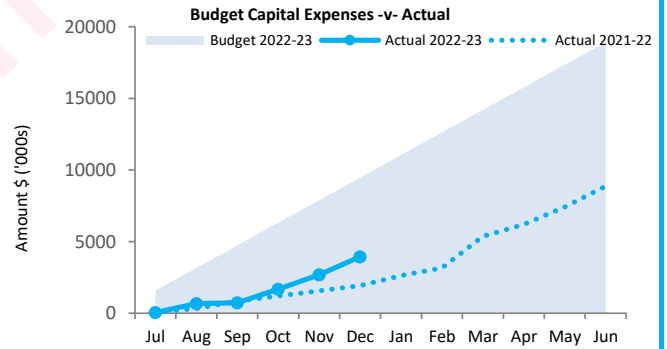


INVESTING ACTIVITIES

CAPITAL REVENUE



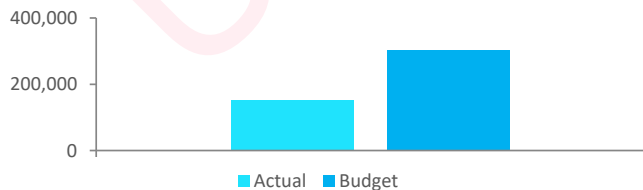
CAPITAL EXPENSES



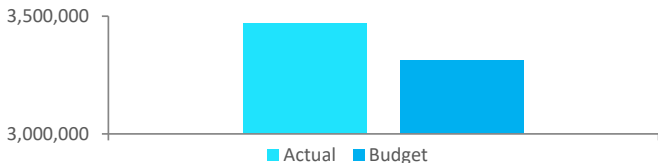
FINANCING ACTIVITIES

BORROWINGS

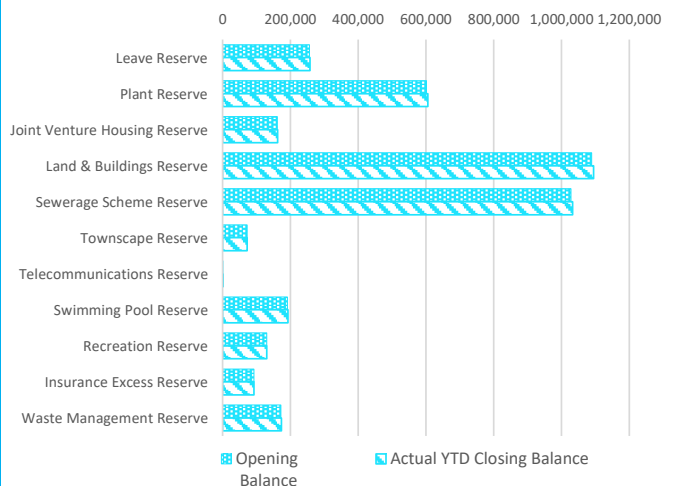
Principal Repayments



Principal Outstanding



CASH BACKED RESERVES



Funding surplus / (deficit) Components

Funding surplus / (deficit)

| | Adopted Budget | YTD Budget (a) | YTD Actual (b) | Var. \$ (b)-(a) |
|---------|----------------|----------------|----------------|-----------------|
| Opening | \$2.91 M | \$2.91 M | \$3.18 M | \$0.27 M |
| Closing | \$0.00 M | \$3.79 M | \$5.78 M | \$1.99 M |

Refer to Statement of Financial Activity

Cash and cash equivalents

| | \$11.61 M | % of total |
|-------------------|-----------|------------|
| Unrestricted Cash | \$7.79 M | 67.1% |
| Restricted Cash | \$3.81 M | 32.9% |

Refer to Note 2 - Cash and Financial Assets

Payables

| | \$0.08 M | % Outstanding |
|----------------|----------|---------------|
| Trade Payables | \$0.05 M | |
| Over 30 Days | | 0.0% |
| Over 90 Days | | 0% |

Refer to Note 5 - Payables

Receivables

| | \$0.11 M | % Collected |
|------------------|----------|-------------|
| Rates Receivable | \$0.24 M | 94.3% |
| Trade Receivable | \$0.11 M | |
| Over 30 Days | | 56.7% |
| Over 90 Days | | 3.2% |

Refer to Note 3 - Receivables

Key Operating Activities

Amount attributable to operating activities

| Adopted Budget | YTD Budget (a) | YTD Actual (b) | Var. \$ (b)-(a) |
|----------------|----------------|----------------|-----------------|
| (\$0.34 M) | \$1.72 M | \$2.65 M | \$0.93 M |

Refer to Statement of Financial Activity

Rates Revenue

| YTD Actual | \$3.50 M | % Variance |
|------------|----------|------------|
| YTD Budget | \$3.50 M | 0.0% |

Refer to Note 6 - Rate Revenue

Operating Grants and Contributions

| YTD Actual | \$0.95 M | % Variance |
|------------|----------|------------|
| YTD Budget | \$0.62 M | 52.3% |

Refer to Note 13 - Operating Grants and Contributions

Fees and Charges

| YTD Actual | \$1.09 M | % Variance |
|------------|----------|------------|
| YTD Budget | \$1.01 M | 7.7% |

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) |
|----------------|----------------|----------------|-----------------|
| (\$2.66 M) | (\$0.83 M) | \$0.14 M | \$0.96 M |

Refer to Statement of Financial Activity

Proceeds on sale

| YTD Actual | \$0.12 M | % |
|----------------|----------|---------|
| Adopted Budget | \$0.51 M | (75.4%) |

Refer to Note 7 - Disposal of Assets

Asset Acquisition

| YTD Actual | \$3.94 M | % Spent |
|----------------|-----------|---------|
| Adopted Budget | \$18.91 M | (79.1%) |

Refer to Note 8 - Capital Acquisition

Capital Grants

| YTD Actual | \$3.96 M | % Received |
|----------------|-----------|------------|
| Adopted Budget | \$15.75 M | (74.9%) |

Refer to Note 8 - Capital Acquisition

Key Financing Activities

Amount attributable to financing activities

| Adopted Budget | YTD Budget (a) | YTD Actual (b) | Var. \$ (b)-(a) |
|----------------|----------------|----------------|-----------------|
| \$0.09 M | (\$0.01 M) | (\$0.18 M) | (\$0.17 M) |

Refer to Statement of Financial Activity

Borrowings

| | |
|----------------------|----------|
| Principal repayments | \$0.15 M |
| Interest expense | \$0.02 M |
| Principal due | \$3.47 M |

Refer to Note 9 - Borrowings

Reserves

| | |
|------------------|----------|
| Reserves balance | \$3.81 M |
| Interest earned | \$0.02 M |

Refer to Note 11 - Cash Reserves

Lease Liability

| | |
|----------------------|----------|
| Principal repayments | \$0.01 M |
| Interest expense | \$0.00 M |
| Principal due | \$0.01 M |

Refer to Note 10 - Lease Liabilities

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

KEY TERMS AND DESCRIPTIONS

FOR THE PERIOD ENDED 31 DECEMBER 2022

STATUTORY REPORTING PROGRAMS

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

PROGRAM NAME AND OBJECTIVES

ACTIVITIES

GOVERNANCE

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

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

GENERAL PURPOSE FUNDING

To collect revenue to allow for the provision of services.

Rates income & expenditure, Grants commission and Pensioners deferred rates interest.

LAW, ORDER, PUBLIC SAFETY

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

Supervision of various by-laws, fire prevention, emergency services and animal control.

HEALTH

To provide an operational framework for environmental and community health.

Food quality, pest control, immunisation services and other health.

EDUCATION AND WELFARE

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

School support, assistance to playgroups, retirements villages and other voluntary services.

HOUSING

To provide and maintain employee, non-employee and elderly residents housing.

Provision and maintenance of staff and rental housing.

COMMUNITY AMENITIES

To provide services required by the community.

Rubbish collection services, operation of tips, noise control, administration of the town planning scheme, maintenance of cemeteries, maintenance of public conveniences, storm water drainage maintenance, sewerage scheme operation, litter control and roadside furniture.

RECREATION AND CULTURE

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

Provision of facilities and support for organisations concerned with leisure time activities and sport, support for performing and creative arts and preservation of the natural estate. This includes maintenance of halls, aquatic centres, recreation and community centres, parks, gardens, sports grounds and operation of libraries.

TRANSPORT

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

Construction, maintenance and cleaning of streets, roads, bridges, drainage works, footpaths, parking facilities and traffic signs, cleaning and lighting of streets, depot maintenance and airstrip maintenance.

ECONOMIC SERVICES

To help promote the Shire and its economic wellbeing.

The regulation and provision of tourism, area promotion, building control, noxious weed control, vermin control, standpipes and land subdivisions.

OTHER PROPERTY AND SERVICES

To monitor and control the shire's overheads and operating accounts.

Private works operation, public works overheads, materials, salaries & wages, plant repairs and operation costs. With the exception of private works, the above activities listed are mainly summaries of costs that are allocated to all the works and services undertaken by Council.

**STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 DECEMBER 2022**

STATUTORY REPORTING PROGRAMS

| | Ref Note | Adopted Budget | YTD Budget (a) | YTD Actual (b) | Var. \$ (b)-(a) | Var. % (b)-(a)/(a) | Var. |
|---|-------------|---------------------|----------------------|----------------------|--------------------|-----------------------|------|
| | | \$ | \$ | \$ | \$ | % | |
| Opening funding surplus / (deficit) | 1(c) | 2,908,832 | 2,908,832 | 3,177,164 | 268,332 | 9.22% | |
| Revenue from operating activities | | | | | | | |
| Governance | | 300 | 196 | 177 | (19) | (9.69%) | |
| General purpose funding - general rates | 6 | 3,499,896 | 3,497,394 | 3,498,898 | 1,504 | 0.04% | |
| General purpose funding - other | | 353,250 | 200,571 | 532,741 | 332,170 | 165.61% | ▲ |
| Law, order and public safety | | 38,540 | 19,268 | 43,565 | 24,297 | 126.10% | ▲ |
| Health | | 11,950 | 6,522 | 5,825 | (697) | (10.69%) | |
| Education and welfare | | 3,302 | 1,648 | 2,673 | 1,025 | 62.20% | |
| Housing | | 342,433 | 177,198 | 190,390 | 13,192 | 7.44% | |
| Community amenities | | 591,793 | 560,463 | 600,926 | 40,463 | 7.22% | |
| Recreation and culture | | 158,049 | 77,185 | 83,103 | 5,918 | 7.67% | |
| Transport | | 358,513 | 349,923 | 372,735 | 22,812 | 6.52% | |
| Economic services | | 311,389 | 89,976 | 64,744 | (25,232) | (28.04%) | ▼ |
| Other property and services | | 393,773 | 187,868 | 218,978 | 31,110 | 16.56% | ▲ |
| | | 6,063,188 | 5,168,212 | 5,614,755 | 446,543 | | |
| Expenditure from operating activities | | | | | | | |
| Governance | | (794,431) | (408,079) | (362,741) | 45,338 | 11.11% | ▼ |
| General purpose funding | | (169,436) | (86,944) | (81,264) | 5,680 | 6.53% | |
| Law, order and public safety | | (212,611) | (118,764) | (122,672) | (3,908) | (3.29%) | |
| Health | | (340,765) | (172,170) | (159,040) | 13,130 | 7.63% | |
| Education and welfare | | (134,407) | (68,400) | (51,114) | 17,286 | 25.27% | ▼ |
| Housing | | (432,016) | (243,566) | (221,064) | 22,502 | 9.24% | |
| Community amenities | | (870,023) | (446,002) | (379,200) | 66,802 | 14.98% | ▼ |
| Recreation and culture | | (2,261,438) | (1,174,064) | (985,714) | 188,350 | 16.04% | ▼ |
| Transport | | (6,432,219) | (3,307,184) | (3,259,546) | 47,638 | 1.44% | |
| Economic services | | (502,145) | (266,753) | (191,222) | 75,531 | 28.31% | ▼ |
| Other property and services | | (101,603) | (116,031) | (123,230) | (7,199) | (6.20%) | |
| | | (12,251,094) | (6,407,957) | (5,936,807) | 471,150 | | |
| Non-cash amounts excluded from operating activities | 1(a) | 5,850,837 | 2,955,212 | 2,968,484 | 13,272 | 0.45% | |
| Amount attributable to operating activities | | (337,069) | 1,715,467 | 2,646,432 | 930,965 | | |
| Investing Activities | | | | | | | |
| Proceeds from non-operating grants, subsidies and contributions | 14 | 15,750,848 | 9,048,362 | 3,955,643 | (5,092,719) | (56.28%) | ▼ |
| Proceeds from disposal of assets | 7 | 505,394 | 0 | 124,500 | 124,500 | 0.00% | ▲ |
| Payments for property, plant and equipment and infrastructure | 8 | (18,913,692) | (9,874,306) | (3,944,314) | 5,929,992 | 60.05% | ▼ |
| Amount attributable to investing activities | | (2,657,450) | (825,944) | 135,829 | 961,773 | | |
| Financing Activities | | | | | | | |
| Transfer from reserves | 11 | 1,031,813 | 0 | 0 | 0 | 0.00% | |
| Payments for principal portion of lease liabilities | 10 | (22,609) | (11,622) | (11,621) | 1 | 0.01% | |
| Repayment of debentures | 9 | (304,000) | 0 | (151,216) | (151,216) | 0.00% | ▼ |
| Transfer to reserves | 11 | (619,517) | 0 | (20,490) | (20,490) | 0.00% | ▲ |
| Amount attributable to financing activities | | 85,687 | (11,622) | (183,327) | (171,705) | | |
| Closing funding surplus / (deficit) | 1(c) | 0 | 3,786,733 | 5,776,095 | | | |

KEY INFORMATION

▲▼ Indicates a variance between Year to Date (YTD) Actual and YTD Actual data as per the adopted materiality threshold. Refer to threshold. Refer to Note 15 for an explanation of the reasons for the variance.

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

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

KEY TERMS AND DESCRIPTIONS

FOR THE PERIOD ENDED 31 DECEMBER 2022

NATURE OR TYPE DESCRIPTIONS

REVENUE

RATES

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

OPERATING GRANTS, SUBSIDIES AND CONTRIBUTIONS

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

NON-OPERATING GRANTS, SUBSIDIES AND CONTRIBUTIONS

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

REVENUE FROM CONTRACTS WITH CUSTOMERS

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

FEES AND CHARGES

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

SERVICE CHARGES

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

INTEREST EARNINGS

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

OTHER REVENUE / INCOME

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

PROFIT ON ASSET DISPOSAL

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

EXPENSES

EMPLOYEE COSTS

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

MATERIALS AND CONTRACTS

All expenditures on materials, supplies and contracts not classified under other headings. These include supply of goods and materials, legal expenses, consultancy, maintenance agreements, communication expenses, advertising expenses, membership, periodicals, publications, hire expenses, rental, leases, postage and freight etc. Local governments may wish to disclose more detail such as contract services, consultancy, information technology, rental or lease expenditures.

UTILITIES (GAS, ELECTRICITY, WATER, ETC.)

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

INSURANCE

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

LOSS ON ASSET DISPOSAL

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

DEPRECIATION ON NON-CURRENT ASSETS

Depreciation expense raised on all classes of assets.

INTEREST EXPENSES

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

OTHER EXPENDITURE

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

**STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 DECEMBER 2022**

BY NATURE OR TYPE

| | Ref Note | Adopted Budget | YTD Budget (a) | YTD Actual (b) | Var. \$ (b)-(a) | Var. % (b)-(a)/(a) | Var. |
|---|-------------|---------------------|----------------------|----------------------|--------------------|-----------------------|------|
| | | \$ | \$ | \$ | \$ | % | |
| Opening funding surplus / (deficit) | 1(c) | 2,908,832 | 2,908,832 | 3,177,164 | 268,332 | 9.22% | |
| Revenue from operating activities | | | | | | | |
| Rates | 6 | 3,499,896 | 3,497,394 | 3,498,898 | 1,504 | 0.04% | |
| Operating grants, subsidies and contributions | 13 | 884,983 | 624,077 | 950,722 | 326,645 | 52.34% | ▲ |
| Fees and charges | | 1,493,746 | 1,011,506 | 1,089,334 | 77,828 | 7.69% | |
| Interest earnings | | 30,737 | 17,187 | 55,657 | 38,470 | 223.83% | ▲ |
| Other revenue | | 100 | 48 | 5 | (43) | (89.58%) | |
| Profit on disposal of assets | 7 | 153,726 | 18,000 | 20,140 | 2,140 | 11.89% | |
| | | 6,063,188 | 5,168,212 | 5,614,756 | 446,544 | | |
| Expenditure from operating activities | | | | | | | |
| Employee costs | | (2,611,747) | (1,195,620) | (1,195,492) | 128 | 0.01% | |
| Materials and contracts | | (2,700,695) | (1,672,021) | (1,343,854) | 328,167 | 19.63% | ▼ |
| Utility charges | | (445,845) | (218,933) | (132,115) | 86,818 | 39.66% | ▼ |
| Depreciation on non-current assets | | (5,990,306) | (2,973,212) | (2,989,715) | (16,503) | (0.56%) | |
| Interest expenses | | (120,420) | (56,004) | (21,997) | 34,007 | 60.72% | ▼ |
| Insurance expenses | | (214,234) | (213,064) | (190,611) | 22,453 | 10.54% | ▼ |
| Other expenditure | | (153,590) | (79,103) | (63,027) | 16,076 | 20.32% | ▼ |
| Loss on disposal of assets | 7 | (14,257) | 0 | 0 | 0 | 0.00% | |
| | | (12,251,094) | (6,407,957) | (5,936,811) | 471,146 | | |
| Non-cash amounts excluded from operating activities | | | | | | | |
| | 1(a) | 5,850,837 | 2,955,212 | 2,968,484 | 13,272 | 0.45% | |
| Amount attributable to operating activities | | (337,069) | 1,715,467 | 2,646,429 | 930,962 | | |
| Investing activities | | | | | | | |
| Proceeds from non-operating grants, subsidies and contributions | 14 | 15,750,848 | 9,048,362 | 3,955,643 | (5,092,719) | (56.28%) | ▼ |
| Proceeds from disposal of assets | 7 | 505,394 | 0 | 124,500 | 124,500 | 0.00% | ▲ |
| Payments for property, plant and equipment | 8 | (18,913,692) | (9,874,306) | (3,944,314) | 5,929,992 | 60.05% | ▼ |
| Amount attributable to investing activities | | (2,657,450) | (825,944) | 135,829 | 961,773 | | |
| Financing Activities | | | | | | | |
| Transfer from reserves | 11 | 1,031,813 | 0 | 0 | 0 | 0.00% | |
| Payments for principal portion of lease liabilities | | (22,609) | (11,622) | (11,621) | 1 | 0.01% | |
| Repayment of debentures | 9 | (304,000) | 0 | (151,216) | (151,216) | 0.00% | ▼ |
| Transfer to reserves | 11 | (619,517) | 0 | (20,490) | (20,490) | 0.00% | ▼ |
| Amount attributable to financing activities | | 85,687 | (11,622) | (183,327) | (171,705) | | |
| Closing funding surplus / (deficit) | 1(c) | 0 | 3,786,733 | 5,776,095 | 1,989,362 | | |

KEY INFORMATION

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

Refer to Note 15 for an explanation of the reasons for the variance.

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

BASIS OF PREPARATION

REPORT PURPOSE

This report is prepared to meet the requirements of *Local Government (Financial Management) Regulations 1996, Regulation 34*. Note: The statements and accompanying notes are prepared based on all transactions recorded at the time of preparation and may vary due to transactions being processed for the reporting period after the date of preparation.

BASIS OF ACCOUNTING

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

The *Local Government (Financial Management) Regulations 1996* take precedence over Australian Accounting Standards.

Regulation 16 prohibits a local government from recognising as assets Crown land that is a public thoroughfare, such as land under roads, and land not owned by but under the control or management of the local government, unless it is a golf course, showground, racecourse or recreational facility of State or regional significance. Consequently, some assets, including land under roads acquired on or after 1 July 2008, have not been recognised in this financial report. This is not in accordance with the requirements of *AASB 1051 Land Under Roads paragraph 15* and *AASB 116 Property, Plant and Equipment paragraph 7*.

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

PREPARATION TIMING AND REVIEW

Date prepared: All known transactions up to 06 January 2022

SIGNIFICANT ACCOUNTING POLICES

CRITICAL ACCOUNTING ESTIMATES

The preparation of a financial report in conformity with Australian Accounting Standards requires management to make judgements, estimates and assumptions that effect the application of policies and reported amounts of assets and liabilities, income and expenses. The estimates and associated assumptions are based on historical experience and various other factors that are believed to be reasonable under the circumstances; the results of which form the basis of making the judgements about carrying values of assets and liabilities that are not readily apparent from other sources. Actual results may differ from these estimates.

THE LOCAL GOVERNMENT REPORTING ENTITY

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

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

All monies held in the Trust Fund are excluded from the financial statements. A separate statement of those monies

GOODS AND SERVICES TAX

Revenues, expenses and assets are recognised net of the amount of GST, except where the amount of GST incurred is not recoverable from the Australian Taxation Office (ATO). Receivables and payables are stated inclusive of GST receivable or payable. The net amount of GST recoverable from, or payable to, the ATO is included with receivables or payables in the statement of financial position. Cash flows are presented on a gross basis. The GST components of cash flows arising from investing or financing activities which are recoverable from, or payable to, the ATO are presented as operating cash flows.

ROUNDING OFF FIGURES

All figures shown in this statement are rounded to the nearest dollar.

(a) Non-cash items excluded from operating activities

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

| | Notes | Adopted Budget | YTD Budget (a) | YTD Actual (b) |
|--|-------|------------------|------------------|------------------|
| Non-cash items excluded from operating activities | | | | |
| | | \$ | \$ | \$ |
| Adjustments to operating activities | | | | |
| Less: Profit on asset disposals | 7 | (153,726) | (18,000) | (21,231) |
| Add: Loss on asset disposals | 7 | 14,257 | 0 | 0 |
| Add: Depreciation on assets | | 5,990,306 | 2,995,096 | 2,989,715 |
| Total non-cash items excluded from operating activities | | 5,850,837 | 2,977,096 | 2,968,484 |

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

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

| | | Last Year Closing 30 June 2022 | This Time Last Year 31 December 2021 | Year to Date 31 December 2022 |
|--|----|-----------------------------------|---|----------------------------------|
| Adjustments to net current assets | | | | |
| Less: Reserves - restricted cash | 11 | (3,794,137) | (4,520,300) | (3,814,627) |
| Less: Provisions | | (411,575) | (367,564) | (412,365) |
| Add: Borrowings | 9 | 304,001 | 149,686 | 152,784 |
| Add: Provisions - employee | 12 | 411,575 | 367,548 | 411,575 |
| Add: Lease liabilities | 10 | 23,028 | 11,756 | 11,132 |
| Add: Cash backed leave portion | | 256,140 | 209,381 | 256,140 |
| Total adjustments to net current assets | | (3,210,968) | (4,149,493) | (3,395,361) |

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

| | | | | |
|--|------|--------------------|--------------------|--------------------|
| Current assets | | | | |
| Cash and cash equivalents | 2 | 8,385,962 | 10,346,789 | 11,605,288 |
| Rates receivables | 3 | 51,808 | 261,736 | 239,120 |
| Receivables | 3 | 232,613 | 107,032 | 111,126 |
| Other current assets | 4 | 10,157 | 14,599 | 15,308 |
| Less: Current liabilities | | | | |
| Payables | 5 | (765,558) | (274,522) | (82,146) |
| Borrowings | 9 | (304,001) | (149,686) | (152,784) |
| Contract liabilities | 12 | (788,246) | (1,824,897) | (2,141,749) |
| Lease liabilities | 10 | (23,028) | (11,756) | (11,132) |
| Provisions | 12 | (411,575) | (367,548) | (411,575) |
| Less: Total adjustments to net current assets | 1(b) | (3,210,968) | (4,149,493) | (3,395,361) |
| Closing funding surplus / (deficit) | | 3,177,164 | 3,952,254 | 5,776,095 |

CURRENT AND NON-CURRENT CLASSIFICATION

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

| Description | Classification | Unrestricted | Restricted | Total Cash | Trust | Institution | Interest Rate | Maturity Date |
|---------------------------------|---------------------------|------------------|------------------|-------------------|----------|-------------|---------------|---------------|
| | | \$ | \$ | \$ | | | | |
| Cash on hand | | | | | | | | |
| TelenetSaver Account | Cash and cash equivalents | 5,081,634 | | 5,081,634 | | Bankwest | 0.05% | At Call |
| Municipal Account | Cash and cash equivalents | 80,803 | | 80,803 | | Bankwest | 0.00% | At Call |
| Term Deposit - Municipal Excess | Cash and cash equivalents | 2,627,974 | | 2,627,974 | | Bankwest | 2.60% | 7/02/2023 |
| Term Deposit - Reserves | Cash and cash equivalents | 0 | 3,814,627 | 3,814,627 | | Bankwest | 2.60% | 1/02/2023 |
| Floats Held | Cash and cash equivalents | 250 | | 250 | | Shire float | 0.00% | N/A |
| Total | | 7,790,661 | 3,814,627 | 11,605,288 | 0 | | | |
| Comprising | | | | | | | | |
| Cash and cash equivalents | | 7,790,661 | 3,814,627 | 11,605,288 | 0 | | | |
| | | 7,790,661 | 3,814,627 | 11,605,288 | 0 | | | |

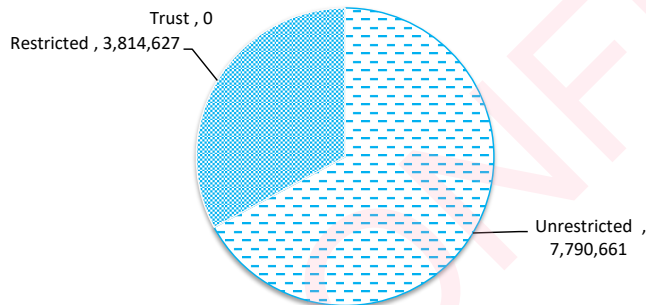
KEY INFORMATION

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

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

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

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



NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 DECEMBER 2022

OPERATING ACTIVITIES
NOTE 3
RECEIVABLES

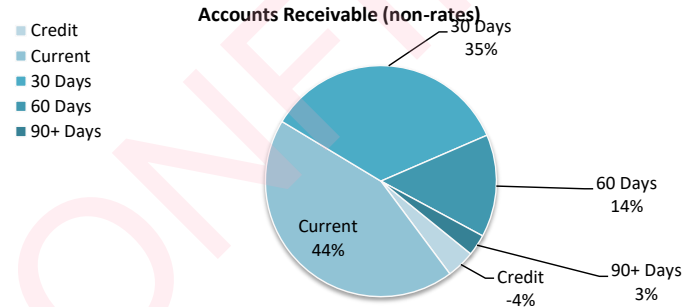
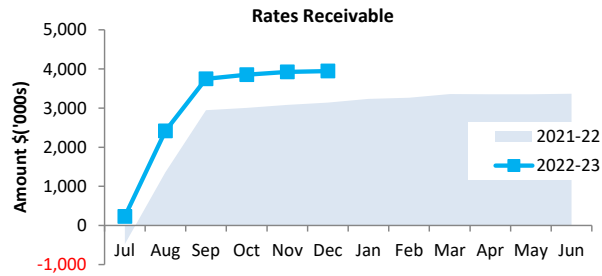
| Rates receivable | 30 Jun 2022 | 31 Dec 2022 |
|--------------------------------|---------------|----------------|
| | \$ | \$ |
| Opening arrears previous years | 59,824 | 51,808 |
| Levied this year | 3,353,365 | 4,132,479 |
| Less - collections to date | (3,361,381) | (3,945,167) |
| Equals current outstanding | 51,808 | 239,120 |
| Net rates collectable | 51,808 | 239,120 |
| % Collected | 98.5% | 94.3% |

| Receivables - general | Credit | Current | 30 Days | 60 Days | 90+ Days | Total |
|--|--------|---------|---------|---------|----------|----------------|
| | \$ | \$ | \$ | \$ | \$ | \$ |
| Receivables - general | (897) | 9,841 | 7,836 | 3,226 | 667 | 20,673 |
| Percentage | (4.3%) | 47.6% | 37.9% | 15.6% | 3.2% | |
| Balance per trial balance | | | | | | |
| Sundry receivable | (897) | 9,841 | 7,836 | 3,226 | 667 | 20,673 |
| GST receivable | | | | | | 90,453 |
| Total receivables general outstanding | | | | | | 111,126 |

Amounts shown above include GST (where applicable)

KEY INFORMATION

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



| Other current assets | Opening Balance 1 July 2022 | Asset Increase | Asset Reduction | Closing Balance 31 December 2022 |
|--|-----------------------------------|-------------------|--------------------|--|
| | \$ | \$ | \$ | \$ |
| Other financial assets at amortised cost | | | | |
| Financial assets at amortised cost - self supporting loans | 0 | | | 0 |
| Financial assets at amortised cost - [describe] | 0 | | | 0 |
| Inventory | | | | |
| Inventories Fuel & Materials | 10,157 | 5,151 | 0 | 15,308 |
| Inventories [describe] | 0 | | | 0 |
| Inventories [describe] | 0 | | | 0 |
| Inventories [describe] | 0 | | | 0 |
| Inventories [describe] | 0 | | | 0 |
| Land held for resale | | | | |
| Cost of acquisition | 0 | | | 0 |
| Development costs | 0 | | | 0 |
| Prepayments | | | | |
| Prepayments | 0 | | | 0 |
| Contract assets | | | | |
| Contract assets | 0 | 0 | | 0 |
| Total other current assets | 10,157 | 5,151 | 0 | 15,308 |
| Amounts shown above include GST (where applicable) | | | | |

KEY INFORMATION

Other financial assets at amortised cost

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

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

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.

Contract assets

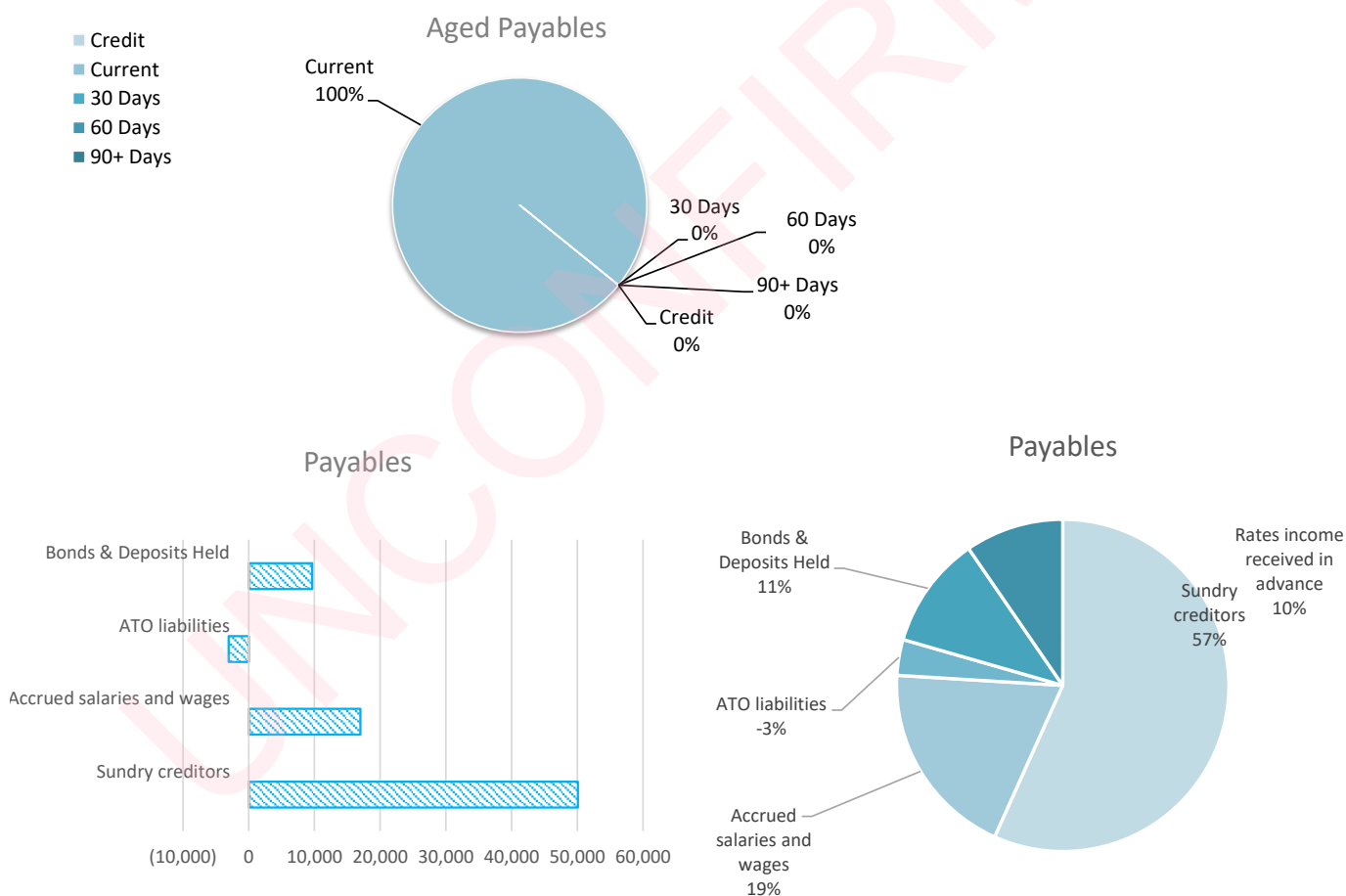
A contract asset is the right to consideration in exchange for goods or services the entity has transferred to a customer when that right is conditioned on something other than the passage of time.

| Payables - general | Credit | Current | 30 Days | 60 Days | 90+ Days | Total |
|---|--------|---------|---------|---------|----------|---------------|
| | \$ | \$ | \$ | \$ | \$ | \$ |
| Payables - general | 0 | 16,420 | 0 | 0 | 0 | 16,420 |
| Percentage | 0% | 100% | 0% | 0% | 0% | |
| Balance per trial balance | | | | | | |
| Sundry creditors | 0 | 50,084 | 0 | 0 | 0 | 50,084 |
| Accrued salaries and wages | | | | | | 16,994 |
| ATO liabilities | | | | | | (3,074) |
| Bonds & Deposits Held | | | | | | 9,679 |
| Rates income received in advance | | | | | | 8,463 |
| Total payables general outstanding | | | | | | 82,146 |

Amounts shown above include GST (where applicable)

KEY INFORMATION

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



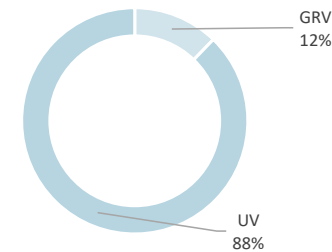
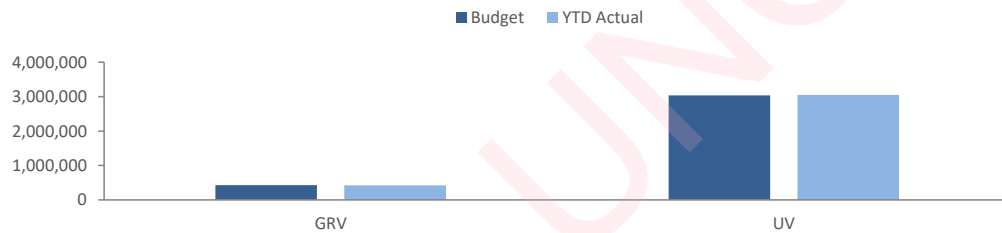
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 DECEMBER 2022

OPERATING ACTIVITIES
NOTE 6
RATE REVENUE

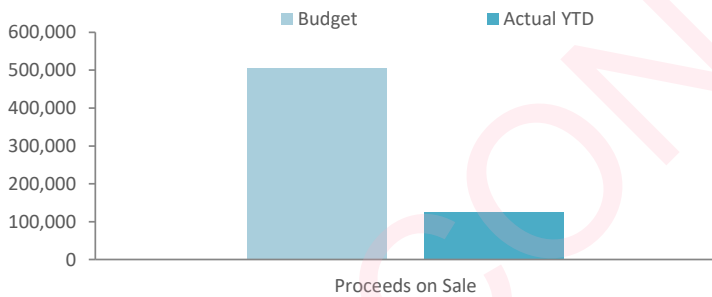
| General rate revenue | Budget | | | | | | | YTD Actual | | | Total Revenue |
|----------------------------|--------------------|----------------------|--------------------|------------------|--------------|-----------|------------------|------------------|---------------|--------------|------------------|
| | Rate in \$ (cents) | Number of Properties | Rateable Value | Rate Revenue | Interim Rate | Back Rate | Total Revenue | Rate Revenue | Interim Rates | Back Rates | |
| RATE TYPE | | | | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ |
| Gross rental value | | | | | | | | | | | |
| GRV | 0.09548 | 316 | 4,448,810 | 424,772 | 2,000 | 0 | 426,772 | 424,772 | 0 | 0 | 424,772 |
| Unimproved value | | | | | | | | | | | |
| UV | 0.01474 | 362 | 205,803,500 | 3,033,544 | 3,000 | 0 | 3,036,544 | 3,033,544 | 13,419 | 1,775 | 3,048,738 |
| Sub-Total | | 678 | 210,252,310 | 3,458,316 | 5,000 | 0 | 3,463,316 | 3,458,315 | 13,419 | 1,775 | 3,473,510 |
| Minimum payment | Minimum \$ | | | | | | | | | | |
| Gross rental value | | | | | | | | | | | |
| GRV - Dalwallinu | 600 | 109 | 489,348 | 65,400 | 0 | 0 | 65,400 | 65,400 | 0 | 0 | 65,400 |
| GRV - Kalannie | 600 | 29 | 134,210 | 17,400 | 0 | 0 | 17,400 | 17,400 | 0 | 0 | 17,400 |
| GRV - Other Towns | 600 | 80 | 260,964 | 48,000 | 0 | 0 | 48,000 | 48,000 | 0 | 0 | 48,000 |
| Unimproved value | | | | | | | | | | | |
| UV - Rural | 700 | 38 | 434,166 | 26,600 | | | 26,600 | 26,600 | 0 | 0 | 26,600 |
| UV - Mining | 700 | 49 | 736,478 | 34,300 | | | 34,300 | 34,300 | 0 | 0 | 34,300 |
| Sub-total | | 305 | 2,055,166 | 191,700 | 0 | 0 | 191,700 | 191,700 | 0 | 0 | 191,700 |
| Discount | | | | | | | (155,120) | (166,277) | | | (166,312) |
| Ex-gratia rates | | | | | | | | | | | |
| Total general rates | | | | | | | 3,499,896 | | | | 3,498,898 |

KEY INFORMATION

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



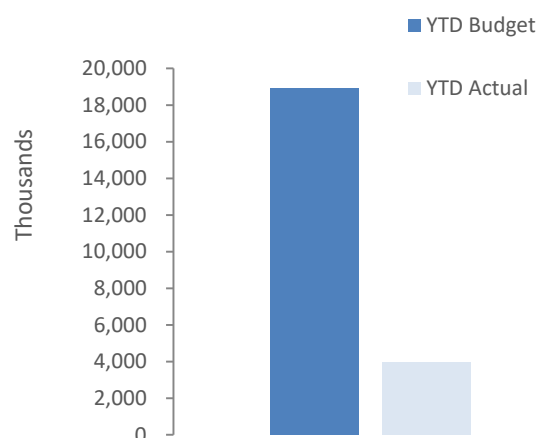
| Asset Ref. | Asset description | Budget | | | | YTD Actual | | | |
|------------------------------------|-----------------------------|----------------|----------------|----------------|-----------------|----------------|----------------|---------------|----------|
| | | Net Book Value | Proceeds | Profit | (Loss) | Net Book Value | Proceeds | Profit | (Loss) |
| | | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ |
| Land & Buildings | | | | | | | | | |
| | Sale of Lot 572 Sawyers Ave | 68,000 | 69,394 | 1,394 | 0 | 68,000 | 69,091 | 1,091 | 0 |
| | Sale of Lot 12 McNeill St | 75,000 | 120,000 | 45,000 | 0 | 0 | 0 | 0 | 0 |
| | Sale of Lot 1002 Roberts Rd | 65,000 | 150,000 | 85,000 | 0 | 0 | 0 | 0 | 0 |
| Other Infrastructure | | | | | | | | | |
| Plant and equipment | | | | | | | | | |
| Transport | | | | | | | | | |
| | Crew Cab Truck DL 420 | 23,573 | 20,000 | 0 | (3,573) | 0 | 0 | 0 | 0 |
| | 3.5T Tipper Truck DL 121 | 20,184 | 15,000 | 0 | (5,184) | 0 | 0 | 0 | 0 |
| | Utility DL 102 | 9,182 | 9,500 | 318 | 0 | 9,182 | 16,364 | 7,182 | 0 |
| | Utility L/Hand DL 747 | 14,000 | 9,500 | 0 | (4,500) | 0 | 0 | 0 | 0 |
| | Utility WS DL 281 | 22,267 | 26,000 | 3,733 | 0 | 0 | 0 | 0 | 0 |
| | Utility DL 194 | 11,000 | 10,000 | 0 | (1,000) | 0 | 0 | 0 | 0 |
| | John Deere Tractor DL 5150 | 25,719 | 26,000 | 281 | 0 | 27,178 | 39,045 | 11,868 | 0 |
| Other property and services | | | | | | | | | |
| | Ford Everest DL 2 | 32,000 | 50,000 | 18,000 | 0 | 0 | 0 | 0 | 0 |
| | | 365,925 | 505,394 | 153,726 | (14,257) | 104,360 | 124,500 | 20,141 | 0 |



| Capital acquisitions | Adopted | | YTD Actual | YTD Actual Variance |
|--|-------------------|------------------|------------------|---------------------|
| | Budget | YTD Budget | | |
| | \$ | \$ | \$ | \$ |
| Land | 122,000 | 52,000 | 0 | (52,000) |
| Buildings | 3,647,443 | 1,617,064 | 586,812 | (1,030,252) |
| Furniture and equipment | 76,820 | 76,820 | 14,868 | (61,952) |
| Plant and equipment | 370,000 | 34,000 | 41,163 | 7,163 |
| Infrastructure - roads | 13,966,024 | 7,471,730 | 3,152,820 | (4,318,910) |
| Infrastructure - Other | 581,405 | 472,692 | 73,874 | (398,818) |
| Infrastructure - Footpaths | 150,000 | 150,000 | 74,777 | (75,223) |
| Payments for Capital Acquisitions | 18,913,692 | 9,874,306 | 3,944,314 | (5,929,992) |
| Total Capital Acquisitions | 18,913,692 | 9,874,306 | 3,944,314 | (5,929,992) |
| Capital Acquisitions Funded By: | | | | |
| | \$ | \$ | \$ | \$ |
| Capital grants and contributions | 15,750,848 | 9,036,362 | 3,955,643 | (5,080,719) |
| Other (disposals & C/Fwd) | 505,394 | 0 | 124,500 | 124,500 |
| Cash backed reserves | | | | |
| Plant Reserve | 180,000 | 0 | 0 | 0 |
| Land & Buildings Reserve | 499,505 | 159,505 | 0 | (159,505) |
| Townscape Reserve | 72,000 | 72,000 | 0 | (72,000) |
| Telecommunications Reserve | 0 | 0 | 0 | 0 |
| Recreation Reserve | 29,000 | 29,000 | 0 | (29,000) |
| Insurance Excess Reserve | 0 | 0 | 0 | 0 |
| Contribution - operations | 1,625,637 | 577,439 | (135,829) | (713,268) |
| Capital funding total | 18,913,692 | 9,874,306 | 3,944,314 | (5,929,992) |

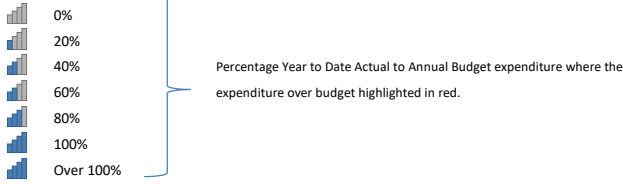
SIGNIFICANT ACCOUNTING POLICIES

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



Capital expenditure total

Level of completion indicators



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

| | | Adopted | | | |
|---------------------------------|---|-------------------|------------------|------------------|-----------------------|
| Account Description | | Budget | YTD Budget | YTD Actual | Variance (Under)/Over |
| LAND & BUILDINGS | | | | | |
| K60 | Dalwallinu Early Learning Centre - Capital Upgrade | 2,701,136 | 1,350,564 | 405,467 | 945,097 |
| K61 | Landscaping - MPECLC | 202,310 | 0 | 0 | 0 |
| E081804 | Capital Expenditure - Land | 70,000 | 0 | 0 | 0 |
| E092041 | Construction of Employee Housing | 477,497 | 0 | 120,159 | (120,159) |
| K123 | 6B Cousins Rd, Dalwallinu - DCEO - Capital Upgrade | 8,000 | 8,000 | 5,299 | 2,701 |
| K19 | 10 Roberts Rd, Dalwallinu - Capital Upgrade | 10,000 | 10,000 | 9,372 | 628 |
| K18 | 2 Dowie St, Dalwallinu - Capital Upgrade | 10,000 | 10,000 | 9,372 | 628 |
| K91 | 3 Salmon Gums Place, Dalwallinu (CEO) Capital Upgrade | 21,000 | 21,000 | 18,399 | 2,601 |
| K17 | 4 Dowie St, Dalwallinu - Capital Upgrade | 10,000 | 10,000 | 9,372 | 628 |
| K14 | Pioneer House Building Upgrade | 12,500 | 12,500 | 0 | 12,500 |
| K96 | 21 Rayner St, Dalwallinu JV - Capital Upgrade | 20,000 | 20,000 | 9,372 | 10,628 |
| K5 | Dalwallinu Recreation Centre - Capital Upgrade | 29,000 | 29,000 | 0 | 29,000 |
| K49 | Dalwallinu Caravan Park - Capital Upgrade | 50,000 | 50,000 | 0 | 50,000 |
| K88 | Administration Office - Capital Upgrade | 36,000 | 36,000 | 0 | 36,000 |
| E093855 | Purchase of 8 Myers Street Land | 52,000 | 52,000 | 0 | 52,000 |
| U65 | Cemetery Toilet | 60,000 | 60,000 | 0 | 60,000 |
| ROADS | | | | | |
| E121700 | Regional Road Group | 840,146 | 797,810 | 29,177 | 768,633 |
| E121720 | Roads To Recovery | 1,054,378 | 527,184 | 652,375 | (125,191) |
| E121735 | Wheatbelt Secondary Freight Network | 4,829,000 | 2,414,484 | 303,018 | 2,111,466 |
| E121730 | Road Program | 251,397 | 236,700 | 9,643 | 227,057 |
| E121795 | DRFAWA 962 - Flood Damage Repair Works | 6,991,103 | 3,495,552 | 2,158,607 | 1,336,945 |
| OTHER INFRASTRUCTURE | | | | | |
| E135875 | Fencing for Dams | 1,894 | 1,894 | 2,106 | (212) |
| Z74 | Shire Town Entry Statements | 72,000 | 72,000 | 0 | 72,000 |
| E112849 | Capital Expenditure - Other Infrastructure | 88,000 | 88,000 | 0 | 88,000 |
| O18 | Wubin Playground | 55,000 | 55,000 | 0 | 55,000 |
| O25 | Dalwallinu Recreation Centre Cricket Pitch Upgrade | 25,000 | 25,000 | 0 | 25,000 |
| O22 | Shade Structure - Dalwallinu Sports Club | 108,000 | 108,000 | 69,318 | 38,682 |
| E103844 | Sewerage System Upgrade | 217,417 | 108,704 | 2,450 | 106,254 |
| O24 | New Gazebo to Tourism Carpark | 14,094 | 14,094 | 0 | 14,094 |
| FOOTPATH CONSTRUCTION | | | | | |
| E121740 | Footpath Construction | 150,000 | 150,000 | 74,777 | 75,223 |
| PLANT & EQUIPMENT | | | | | |
| DL420 | Purchase Crew Cab Truck | 70,000 | 0 | 0 | 0 |
| DL121 | Purchase Tipper Truck 3.5T | 70,000 | 0 | 0 | 0 |
| DL194 | Purchase Utility DL 194 | 30,000 | 0 | 0 | 0 |
| DL747 | Purchase Utility L/Hand | 30,000 | 0 | 0 | 0 |
| DL281 | Purchase Utility WS | 44,000 | 0 | 0 | 0 |
| CP001 | Purchase Sundry Plant | 5,000 | 5,000 | 735 | 4,265 |
| CP002 | Purchase Water Tank 1000Lt on Skids | 5,000 | 5,000 | 4,545 | 455 |
| C126 | Traffic Control Equipment (Wubin) | 12,000 | 12,000 | 0 | 12,000 |
| E145801 | CEO's Vehicle DL 2 | 65,000 | 0 | 0 | 0 |
| E147300 | Cleaner Vehicle - DL | 27,000 | 0 | 23,640 | (23,640) |
| E134441 | Standpipe Controllers | 12,000 | 12,000 | 12,243 | (243) |
| FURNITURE & FIXTURES | | | | | |
| C124 | Altus Payroll & Procurement Software Implementation | 54,570 | 54,570 | 9,412 | 45,158 |
| E11 | Electronic Scoreboard Kalannie Sports Oval | 10,000 | 10,000 | 0 | 10,000 |
| C125 | HPE Backup Server Proline | 12,250 | 12,250 | 5,456 | 6,794 |
| | | 18,913,692 | 9,874,306 | 3,944,314 | 5,929,992 |

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 DECEMBER 2022**

**FINANCING ACTIVITIES
NOTE 9
BORROWINGS**

Repayments - borrowings

| Information on borrowings Particulars | Loan No. | 1 July 2022 | New Loans | | Principal Repayments | | Principal Outstanding | | Interest Repayments | |
|--|----------|------------------|-----------|----------|----------------------|----------------|-----------------------|------------------|---------------------|----------------|
| | | | Actual | Budget | Actual | Budget | Actual | Budget | Actual | Budget |
| | | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | |
| Community amenities | | | | | | | | | | |
| Dalwallinu Sewerage Scheme | 64 | 70,741 | | | 10,420 | 21,352 | 60,321 | 49,389 | 269 | 6,455 |
| Recreation and culture | | | | | | | | | | |
| Dalwallinu Discovery Centre | 157 | 460,014 | | | 30,482 | 61,314 | 429,532 | 398,701 | 2,878 | 11,985 |
| Dalwallinu Recreation Centre | 159 | 2,525,185 | | | 30,684 | 61,829 | 2,494,501 | 2,463,356 | 17,910 | 93,295 |
| Other property and services | | | | | | | | | | |
| Bell St subdivision | 160 | 562,568 | 0 | 0 | 79,630 | 159,505 | 482,938 | 403,063 | 722 | 8,408 |
| C/Fwd Balance | | 3,618,508 | 0 | 0 | 151,216 | 304,000 | 3,467,292 | 3,314,509 | 21,780 | 120,143 |
| Total | | 3,618,508 | 0 | 0 | 151,216 | 304,000 | 3,467,292 | 3,314,509 | 21,780 | 120,143 |
| Current borrowings | | 304,000 | | | | | 152,784 | | | |
| Non-current borrowings | | 3,314,508 | | | | | 3,314,508 | | | |
| | | 3,618,508 | | | | | 3,467,292 | | | |

All debenture repayments were financed by general purpose revenue.

KEY INFORMATION

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

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 DECEMBER 2022**

**FINANCING ACTIVITIES
NOTE 10
LEASE LIABILITIES**

Movement in carrying amounts

| Information on leases Particulars | Lease No. | 1 July 2022 | New Leases | | Principal Repayments | | Principal Outstanding | | Interest Repayments | |
|--------------------------------------|------------|-------------|------------|--------|----------------------|--------|-----------------------|--------|---------------------|--------|
| | | | Actual | Budget | Actual | Budget | Actual | Budget | Actual | Budget |
| | | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | |
| Recreation and culture | | | | | | | | | | |
| Maia Financial - Gymnasium Equipment | E6N0162493 | 18,270 | | | 8,999 | 17,851 | 9,271 | 419 | 168 | 225 |
| Other property and services | | | | | | | | | | |
| Ricoh - 2 x photocopiers | | 4,758 | | | 2,622 | 4,758 | 2,136 | 0 | 49 | 52 |
| Total | | 23,028 | 0 | 0 | 11,621 | 22,609 | 11,407 | 419 | 217 | 277 |
| Current lease liabilities | | 23,028 | | | | | 11,132 | | | |
| Non-current lease liabilities | | 0 | | | | | 0 | | | |
| | | 23,028 | | | | | 11,132 | | | |

All lease repayments were financed by general purpose revenue.

KEY INFORMATION

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

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

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 DECEMBER 2022

OPERATING ACTIVITIES
NOTE 11
CASH RESERVES

Cash backed reserve

| Reserve name | Opening Balance | Budget Interest Earned | Actual Interest Earned | Budget Transfers In (+) | Actual Transfers In (+) | Budget Transfers Out (-) | Actual Transfers Out (-) | Budget Closing Balance | Actual YTD Closing Balance |
|-------------------------------|------------------|------------------------|------------------------|-------------------------|-------------------------|--------------------------|--------------------------|------------------------|----------------------------|
| | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ |
| Leave Reserve | 256,140 | 769 | 1,383 | 0 | 0 | (13,891) | 0 | 243,018 | 257,523 |
| Plant Reserve | 601,957 | 1,807 | 3,251 | 0 | 0 | (180,000) | 0 | 423,764 | 605,208 |
| Joint Venture Housing Reserve | 161,242 | 484 | 871 | 27,536 | 0 | (20,000) | 0 | 169,262 | 162,113 |
| Land & Buildings Reserve | 1,088,585 | 4,017 | 5,879 | 339,394 | 0 | (499,505) | 0 | 932,491 | 1,094,464 |
| Sewerage Scheme Reserve | 1,027,548 | 3,084 | 5,541 | 204,449 | 0 | (217,417) | 0 | 1,017,664 | 1,033,089 |
| Townscape Reserve | 72,246 | 217 | 390 | 0 | 0 | (72,000) | 0 | 463 | 72,636 |
| Telecommunications Reserve | 496 | 1 | 3 | 0 | 0 | 0 | 0 | 497 | 499 |
| Swimming Pool Reserve | 191,521 | 575 | 1,034 | 0 | 0 | 0 | 0 | 192,096 | 192,555 |
| Recreation Reserve | 129,847 | 390 | 701 | 20,000 | 0 | (29,000) | 0 | 121,237 | 130,548 |
| Insurance Excess Reserve | 92,174 | 277 | 506 | 16,000 | 0 | 0 | 0 | 108,451 | 92,680 |
| Waste Management Reserve | 172,381 | 517 | 931 | 0 | 0 | 0 | 0 | 172,898 | 173,312 |
| | 3,794,137 | 12,138 | 20,490 | 607,379 | 0 | (1,031,813) | 0 | 3,381,841 | 3,814,627 |

| Other current liabilities | Note | Opening Balance 1 July 2022 | Liability Increase | Liability Reduction | Closing Balance 31 December 2022 |
|---|------|-----------------------------------|-----------------------|------------------------|--|
| | | \$ | \$ | \$ | \$ |
| Contract liabilities | | | | | |
| Unspent grants, contributions and reimbursements | | | | | |
| - operating | 13 | 23,053 | 0.00 | (4,521) | 18,532 |
| - non-operating | 14 | 765,173 | 5,313,687 | (3,955,643) | 2,123,217 |
| Total unspent grants, contributions and reimbursements | | 788,226 | 5,313,687 | (3,960,163) | 2,141,749 |
| Provisions | | | | | |
| Annual leave | | 193,815 | | | 193,815 |
| Long service leave | | 217,760 | | | 217,760 |
| Landfill Sites | | 0 | | | 0 |
| Total Provisions | | 411,575 | 0 | 0 | 411,575 |
| Total other current assets | | 1,199,801 | 5,313,687 | (3,960,163) | 2,553,324.00 |
| Amounts shown above include GST (where applicable) | | | | | |

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

Short-term employee benefits

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

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

Other long-term employee benefits

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

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

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. 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.

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 DECEMBER 2022

NOTE 13

OPERATING GRANTS AND CONTRIBUTIONS

| Provider | Unspent operating grant, subsidies and contributions liability | | | | | Operating grants, subsidies and contributions revenue | | | | | |
|---------------------------------------|--|-----------------------------|--|--------------------------|-------------------------------------|---|----------------|------------------|----------------------|----------------|-----------------------|
| | Liability 1 July 2022 | Increase in Liability | Liability Reduction (As revenue) | Liability 31 Dec 2022 | Current Liability 31 Dec 2022 | Adopted Budget Revenue | YTD Budget | Annual Budget | Budget Variations | Expected | YTD Revenue Actual |
| | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ |
| Operating grants and subsidies | | | | | | | | | | | |
| General purpose funding | | | | | | | | | | | |
| General Purpose Grant (FAGS) | | | | 0 | | 128,312 | 64,156 | 128,312 | | 128,312 | 275,916 |
| Untied Roads Grant (FAGS) | | | | 0 | | 129,589 | 64,794 | 129,589 | | 129,589 | 136,888 |
| Law, order, public safety | | | | | | | | | | | |
| DFES Operating Grant | | | | 0 | | 30,540 | 15,270 | 30,540 | | 30,540 | 36,983 |
| Community amenities | | | | | | | | | | | |
| Stronger Communities Round 7 | 18,053 | | | 18,053 | | | | | | 0 | 0 |
| Recreation and culture | | | | | | | | | | | |
| Grants - Library | | | | 0 | | | | | | 0 | 4,901 |
| Road Safety Commision Grant | 5,000 | | (4,521) | 479 | | | | | | 0 | 4,521 |
| Transport | | | | | | | | | | | |
| Direct Grant - Main Roads | | | | 0 | | 321,681 | 321,681 | 321,681 | | 321,681 | 328,600 |
| | 23,053 | 0 | (4,521) | 18,532 | 0 | 610,122 | 465,901 | 610,122 | 0 | 610,122 | 787,808 |
| Operating contributions | | | | | | | | | | | |
| Governance | | | | | | | | | | | |
| Miscellaneous Reimbursements | | | | 0 | | 100 | 48 | 100 | | 100 | 0 |
| Reimbursements Members of Council | | | | 0 | | 0 | 0 | 0 | | 0 | 173 |
| General purpose funding | | | | | | | | | | | |
| Ex- Gratia Rates | | | | 0 | | 41,612 | 41,612 | 41,612 | | 41,612 | 47,140 |
| Collection of Legal Costs | | | | 0 | | 16,000 | 7,996 | 16,000 | | 16,000 | 11,716 |
| Health | | | | | | | | | | | |
| Miscellaneous Reimbursements | | | | 0 | | 9,850 | 4,922 | 9,850 | | 9,850 | 4,298 |
| Education and welfare | | | | | | | | | | | |
| Miscellaneous Reimbursements | | | | 0 | | 3,301 | 1,648 | 3,301 | | 3,301 | 2,673 |
| Housing | | | | | | | | | | | |
| Miscellaneous Reimbursements | | | | 0 | | 14,681 | 7,334 | 14,681 | | 14,681 | 10,110 |
| Community amenities | | | | | | | | | | | |
| Miscellaneous Reimbursements | | | | 0 | | 2,900 | 1,446 | 2,900 | | 2,900 | 2,229 |
| Containers Deposit Scheme Income | | | | 0 | | 1,500 | 746 | 1,500 | | 1,500 | 111 |

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 DECEMBER 2022

NOTE 13

OPERATING GRANTS AND CONTRIBUTIONS

| Provider | Unspent operating grant, subsidies and contributions liability | | | | | Operating grants, subsidies and contributions revenue | | | | | |
|------------------------------------|--|-----------------------------|--|--------------------------|-------------------------------------|---|----------------|------------------|----------------------|----------------|-----------------------|
| | Liability 1 July 2022 | Increase in Liability | Liability Reduction (As revenue) | Liability 31 Dec 2022 | Current Liability 31 Dec 2022 | Adopted Budget Revenue | YTD Budget | Annual Budget | Budget Variations | Expected | YTD Revenue Actual |
| | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ |
| Recreation and culture | | | | | | | | | | | |
| Miscellaneous Reimbursements | | | | 0 | | 66,197 | 32,094 | 66,197 | 0 | 66,197 | 18,953 |
| Other Culture Reimbursements | | | | 0 | | 2,000 | 996 | 2,000 | | 2,000 | 1,284 |
| Transport | | | | | | | | | | | |
| Street Lighting Contribution | | | | 0 | | 2,000 | 996 | 2,000 | | 2,000 | 0 |
| Miscellaneous Reimbursements | | | | 0 | | 500 | 246 | 500 | | 500 | 7,004 |
| Economic services | | | | | | | | | | | |
| Miscellaneous Reimbursements | | | | 0 | | 47,385 | 23,686 | 47,385 | | 47,385 | 23,223 |
| Other property and services | | | | | | | | | | | |
| Fuel Rebates | | | | 0 | | 45,000 | 22,498 | 45,000 | | 45,000 | 26,307 |
| Miscellaneous Reimbursements | | | | 0 | | 19,200 | 9,592 | 19,200 | | 19,200 | 7,694 |
| Parental Leave Reimbursements | | | | 0 | | 4,635 | 2,316 | 4,635 | | 4,635 | 0 |
| Rebates | | | | 0 | | 0 | 0 | 0 | | 0 | 0 |
| | 0 | 0 | 0 | 0 | 0 | 276,861 | 158,176 | 276,861 | 0 | 276,861 | 162,914 |
| TOTALS | 23,053 | 0 | (4,521) | 18,532 | 0 | 886,983 | 624,077 | 886,983 | 0 | 886,983 | 950,722 |

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 DECEMBER 2022

NOTE 14

NON-OPERATING GRANTS AND CONTRIBUTIONS

| Provider | Unspent non operating grants, subsidies and contributions liability | | | | | Non operating grants, subsidies and contributions revenue | | |
|---|---|-----------------------------|--|--------------------------|-------------------------------------|---|------------------|------------------------------|
| | Liability 1 July 2022 | Increase in Liability | Liability Reduction (As revenue) | Liability 31 Dec 2022 | Current Liability 31 Dec 2022 | Adopted Budget Revenue | YTD Budget | YTD Revenue Actual (b) |
| | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ |
| Non-operating grants and subsidies | | | | | | | | |
| Education and welfare | | | | | | | | |
| LRCIP Phase 3 Grant MP Building | 700,000 | 0 | (405,467) | 294,533 | 294,533 | 1,400,000 | 1,602,310 | 405,467 |
| LRCIP Phase 3.1 Grant Landscaping | | | | 0 | 0 | 202,310 | 0 | 0 |
| Housing | | | | | | | | |
| LRCIP Phase 3.1 Grant - Fencing | | | | 0 | 0 | 6,000 | 6,000 | 0 |
| Community amenities | | | | | | | | |
| LRCIP Phase 3.1 Grant - Cemetery Toilet | | | | 0 | 0 | 60,000 | 60,000 | 0 |
| Recreation and culture | | | | | | | | |
| LRCIP Phase 3.1 Grant - Other Rc & Sport | | | 0 | 0 | 0 | 118,000 | 118,000 | 0 |
| LRCIP Phase 3.1 Grant - Swimming Pool | | | | 0 | 0 | 88,000 | 88,000 | 0 |
| Transport | | | | | | | | |
| Regional Road Group Grant | 5,263 | 201,460 | (19,452) | 187,271 | 187,271 | 576,395 | 288,196 | 19,452 |
| Roads to Recovery Grant | | 723,094 | (527,023) | 196,071 | 196,071 | 723,000 | 361,500 | 527,023 |
| Wheatbelt Secondary Freight Network Grant | | 1,723,540 | (263,332) | 1,460,209 | 1,460,209 | 4,841,324 | 1,968,756 | 263,332 |
| DRFAWA Grant | | 2,665,593 | (2,665,592) | 0 | 0 | 7,330,399 | 4,150,180 | 2,665,592 |
| GRANT LRCIP Phase 3 Footpaths | 59,910 | | (74,777) | (14,867) | (14,867) | 119,820 | 119,820 | 74,777 |
| GRANT LRCIP Phase 3.1 Rabbit Proof Fence | | | | 0 | 0 | 210,000 | 210,000 | |
| GRANT LRCIP Phase 3.1 Traffic control equip | | | | 0 | 0 | 12,000 | 12,000 | 0 |
| Economic services | | | | | | | | |
| LRCIP Phase 3.1 Grant - Tourism | | | 0 | 0 | 0 | 63,600 | 63,600 | 0 |
| | 765,173 | 5,313,687 | (3,955,643) | 2,123,217 | 2,123,217 | 15,750,848 | 9,048,362 | 3,955,643 |
| TOTALS | 765,173 | 5,313,687 | (3,955,643) | 2,123,217 | 2,123,217 | 15,750,848 | 9,048,362 | 3,955,643 |

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 DECEMBER 2022**

**NOTE 15
EXPLANATION OF MATERIAL VARIANCES**

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

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

| Reporting Program | Var. \$ | Var. % | Timing/ Permanent | Explanation of Variance |
|---|-------------|----------|-------------------|--|
| | \$ | % | | |
| Revenue from operating activities | | | | |
| General purpose funding - other | 332,170 | 165.61% | ▲ Permanent | FAGs revenue higher than budgeted |
| Law, order and public safety | 24,297 | 126.10% | ▲ Permanent | Reimbursed from 2021/22 DFES expenditure 12k |
| Economic services | (25,232) | (28.04%) | ▼ Timing | Standpipe Water Charges under YTD Budget |
| Other property and services | 31,110 | 16.56% | ▲ Timing | Private works and Fuel Rebates over budgeted income |
| Expenditure from operating activities | | | | |
| Governance | 45,338 | 11.11% | ▼ Timing | Admin Allocations under budget 28k and various accounts under budget small amounts |
| Education and welfare | 17,286 | 25.27% | ▼ Timing | Consultant expenditure under by 8k budgeted for year Admin Overheads under by 3k to budget |
| Community amenities | 66,802 | 14.98% | ▼ Timing | Sewerage maintenance down 13k, Refuse and Recycling down 19k Townscape down 12k other accounts down slightly to YTD Budget |
| Recreation and culture | 188,350 | 16.04% | ▼ Timing | Parks & Gardens down 105k Public hall accounts down 30k other accounts slight variances to YTD budget |
| Economic services | 75,531 | 28.31% | ▼ Timing | Standpipe water usage down 36k, various Tourism accounts down 22k other accounts down slightly to YTD Budget |
| Investing activities | | | | |
| Proceeds from non-operating grants, subsidies and contributions | (5,092,719) | (56.28%) | ▼ Timing | We have budgeted to receive grants which are held in Contract Liability until project expenditure matches revenue |
| Proceeds from disposal of assets | 124,500 | 0.00% | ▲ Timing | Timing variance between budget to date and actuals. |
| Payments for property, plant and equipment and infrastructure | 5,929,992 | 60.05% | ▼ Timing | Refer to Capital Projects Note 8 |
| Financing activities | | | | |
| Repayment of debentures | (151,216) | 0.00% | ▼ Timing | Timing variance between budget to date and actuals. |
| Transfer to reserves | (20,490) | 0.00% | ▲ Timing | Interest higher than budgeted. |

Shire of Dalwallinu Bank Reconciliation as at 31 December 2022

| | | | | |
|--|----------------|----------------|------|--------------|
| Balance as per General Ledger as at 1 December 2022 | | | | |
| A910000 - Municipal Fund | 61,508.23 ✓ | | | |
| A910001 - Telenet Saver | 6,097,498.99 ✓ | 6,159,007.22 ✓ | | 6,159,007.22 |
| Add Cash Receipts | | | | |
| Daily Receipts | | 912,285.41 | | |
| BPAY Receipts | | 47,991.20 | | |
| Interest Received | | 4,135.14 | | |
| | | | | 964,411.75 |
| | | | | 7,123,418.97 |
| Less Cash Payments | | | | |
| EFT Payments - Payroll | | 128,564.00 ✓ | | |
| EFT Payments (EFT13950-EFT14054) | | 1,633,218.47 | | |
| Direct Debit - Credit Card Payments (DD16995.1) | | 2,338.11 ✓ | | |
| Cheques (35228) | | 700.00 | | |
| Direct Debit - Housing Bonds (DD16984.1) | | 912.00 | | |
| Direct Debit - Superannuation Payments | | 25,473.73 ✓ | | |
| Bank Fees | | 1,811.46 ✓ | | |
| Direct Debit - Payment to DoT | | 167,936.95 ✓ | | |
| | | | | 1,960,954.72 |
| Balance as per General Ledger as at 31 December 2022 | | | | |
| A910000 - Municipal Fund | 80,830.12 ✓ | | | |
| A910001 - Telenet Saver | 5,081,634.13 | | | |
| | | 5,162,464.25 | 0.00 | 5,162,464.25 |
| Add | | | | |
| Less | | | | |
| Cheque returned E Edwards 22/12/2022 ✓ | | | | 1290.82 |
| Australia Post banking error 07/09/2022 ✓ | | | | 300.00 |
| | | | | 5,160,873.43 |
| Balance as per Bank Statements as at 31 December 2022 | | | | |
| Muni Cheque Account - 5365914 | | 79,239.30 ✓ | | |
| Business Telenet Saver - 0373562 | | 5,081,634.13 ✓ | 0.00 | 5,160,873.43 |

Prepared by

 MCS 4/1/23

Reviewed by

 Clear 4/1/2023



For enquiries, message us on the Bankwest App or Bankwest Online Banking, or call on 13 17 19
If you're a business customer, call 13 7000

| | |
|----------------|------------------------------|
| BSB Number | 306-008 |
| Account Number | 536591-4 |
| Period | 21 Dec 22 - 30 Dec 22 |
| Page 1 of 3 | Statement Number 4129 |

THE COMMITTEE
SHIRE OF DALWALLINU
PO BOX 141
DALWALLINU WA 6609

Account of: SHIRE OF DALWALLINU

| TRANSACTION DETAILS FOR ACCOUNT NUMBER: 536591-4 | | | | |
|--|--|--------------|-------------|---------------------|
| Date | Particulars | Debit | Credit | Balance |
| 21 DEC 22 | OPENING BALANCE | | | \$628,689.22 |
| 21 DEC 22 | KARMA JASMINE CLE 08:51AM 21Dec Gym men | | \$25.00 | \$628,714.22 |
| 21 DEC 22 | BILL PAYMENT 2000497695 001 WBC202212200 | | \$958.80 | \$629,673.02 |
| 21 DEC 22 | BILL PAYMENT 1000006951 001 BWA202212210 | | \$278.70 | \$629,951.72 |
| 21 DEC 22 | 0000000-124 DALWALLINU LPO 20DEC2022 | | \$1,934.32 | \$631,886.04 |
| 21 DEC 22 | CBA POS POS 16494300 21DEC | | \$53.50 | \$631,939.54 |
| 21 DEC 22 | CBA POS POS 16507100 21DEC | | \$2,131.65 | \$634,071.19 |
| 21 DEC 22 | TRANSPORT DALO20221219 | \$937.80 | | \$633,133.39 |
| 21 DEC 22 | AMPAC Debt Recov 108268 | | \$250.00 | \$633,383.39 |
| 22 DEC 22 | A138 de trafford DETRAFFORD,SANDRA MARGA | | \$50.00 | \$633,433.39 |
| 22 DEC 22 | A378 HARE,MICHAEL JOHN | | \$50.00 | \$633,483.39 |
| 22 DEC 22 | E J RICHARDS RETURNED ITEM | \$1,290.82 | | \$632,192.57 |
| 22 DEC 22 | INWARDS DISHONOUR FEE-BUS A/C | \$10.00 | | \$632,182.57 |
| 22 DEC 22 | CHEQUE DEPOSIT AT DALWALLINU BW 10:31A | | \$12,941.30 | \$645,123.87 |
| 22 DEC 22 | BILL PAYMENT 2000499871 001 ANZ202212226 | | \$93.00 | \$645,216.87 |
| 22 DEC 22 | RICHARD SANTIAGO 05:14PM 22Dec 38 Leahy | | \$303.00 | \$645,519.87 |
| 22 DEC 22 | CREDIT TRANSFER FROM PAMELA MARGARE | | \$50.00 | \$645,569.87 |
| 22 DEC 22 | CREDIT TRANSFER FROM ANDREW WITHERIL | | \$260.00 | \$645,829.87 |
| 22 DEC 22 | BILL PAYMENT 1000004456 001 BWA202212220 | | \$454.70 | \$646,284.57 |
| 22 DEC 22 | Muni to telenet | \$180,000.00 | | \$466,284.57 |
| 22 DEC 22 | Muni to Corporate credit card | \$2,338.11 | | \$463,946.46 |
| 22 DEC 22 | PAY | \$64,198.00 | | \$399,748.46 |
| 22 DEC 22 | 0000000-125 DALWALLINU LPO 21DEC2022 | | \$6,750.64 | \$406,499.10 |
| 22 DEC 22 | DEPT OF FIRE & E 502011 | | \$13,416.70 | \$419,915.80 |
| 22 DEC 22 | CBA POS POS 16494300 22DEC | | \$68.00 | \$419,983.80 |
| 22 DEC 22 | CBA POS POS 16507100 22DEC | | \$1,536.55 | \$421,520.35 |
| 22 DEC 22 | TRANSPORT DALO20221220 | \$6,844.50 | | \$414,675.85 |
| 22 DEC 22 | CARRIED FORWARD | | | \$414,675.85 |

Make sure you check the entries on this statement carefully. If you see something that doesn't seem right, call us on 13 17 19. For more information about your account, and for details of the dispute resolution mechanism that covers disputed transactions and complaints (including how to access the mechanism and to make a complaint – including to the external dispute resolution body - the Australian Financial Complaints Authority), please see the Product Disclosure Statement for this product (available at our website and branches), or call/visit us. Bankwest, a division of Commonwealth Bank of Australia ABN 48 123 123 124 AFSL / Australian credit licence 234945. If you don't want to receive promotional information from us, let us know by calling us on 13 17 19.

| TRANSACTION DETAILS (Cont.) | | | | |
|------------------------------------|--|--------------|---------------|---------------------|
| Date | Particulars | Debit | Credit | Balance |
| 22 DEC 22 | BROUGHT FORWARD | | | \$414,675.85 |
| 23 DEC 22 | Dallcon Rent | | \$303.00 | \$414,978.85 |
| 23 DEC 22 | BILL PAYMENT 1000004535 001 CBA202212230 | | \$30.00 | \$415,008.85 |
| 23 DEC 22 | BILL PAYMENT 1000063103 001 CBA202212230 | | \$100.00 | \$415,108.85 |
| 23 DEC 22 | BILL PAYMENT 1000003761 001 NAB202212233 | | \$50.00 | \$415,158.85 |
| 23 DEC 22 | CASH/CHEQUE DEPOSIT AT DALWALLINU BW | | \$7,375.60 | \$422,534.45 |
| 23 DEC 22 | MR JOHAN AREND CA 10:19AM 23Dec J and T | | \$390.00 | \$422,924.45 |
| 23 DEC 22 | BILL PAYMENT 2000490034 001 NAB202212234 | | \$169.22 | \$423,093.67 |
| 23 DEC 22 | BILL PAYMENT 2000490034 001 NAB202212234 | | \$147.69 | \$423,241.36 |
| 23 DEC 22 | BILL PAYMENT 2000490432 001 WBC202212220 | | \$585.00 | \$423,826.36 |
| 23 DEC 22 | BILL PAYMENT 2000502311 001 WBC202212227 | | \$3,682.20 | \$427,508.56 |
| 23 DEC 22 | CREDIT TRANSFER FROM STEPHEN ROSS MK | | \$270.00 | \$427,778.56 |
| 23 DEC 22 | BILL PAYMENT 2000491297 001 BWA202212230 | | \$19.51 | \$427,798.07 |
| 23 DEC 22 | BILL PAYMENT 1000004492 001 BWA202212230 | | \$240.00 | \$428,038.07 |
| 23 DEC 22 | BILL PAYMENT 1000461152 001 BWA202212230 | | \$70.00 | \$428,108.07 |
| 23 DEC 22 | M FOGARTY 01:14PM 23Dec Mfogarty rent 23 | | \$207.00 | \$428,315.07 |
| 23 DEC 22 | BILL PAYMENT 2000491039 001 BWA202212230 | | \$450.00 | \$428,765.07 |
| 23 DEC 22 | Telenet to muni | | \$120,000.00 | \$548,765.07 |
| 23 DEC 22 | CREDITORS 22.12.22 | \$447,618.43 | | \$101,146.64 |
| 23 DEC 22 | BILL PAYMENT 2000493297 001 BWA202212230 | | \$1,240.00 | \$102,386.64 |
| 23 DEC 22 | BERNADETTE HARME | | \$636.00 | \$103,022.64 |
| 23 DEC 22 | CBA POS POS 16494300 23DEC | | \$96.00 | \$103,118.64 |
| 23 DEC 22 | CBA POS POS 16507100 23DEC | | \$407.10 | \$103,525.74 |
| 23 DEC 22 | TRANSPORT DALO20221221 | \$14,866.30 | | \$88,659.44 |
| 23 DEC 22 | N FOGARTY N FOGARTY RENT | | \$520.00 | \$89,179.44 |
| 23 DEC 22 | SuperChoice P/L 064548426450012212 | \$12,653.90 | | \$76,525.54 |
| 28 DEC 22 | KARMA JASMINE CLE 03:22PM 27Dec Karma Ci | | \$25.00 | \$76,550.54 |
| 28 DEC 22 | U3 Sullivan LEHMANN,RACHAEL ELIZABETH | | \$270.00 | \$76,820.54 |
| 28 DEC 22 | BILL PAYMENT 1000007512 001 CBA202212280 | | \$236.45 | \$77,056.99 |
| 28 DEC 22 | BILL PAYMENT 1000124019 001 CBA202212280 | | \$183.20 | \$77,240.19 |
| 28 DEC 22 | BILL PAYMENT 1000124028 001 CBA202212280 | | \$183.20 | \$77,423.39 |
| 28 DEC 22 | BILL PAYMENT 1000003008 001 ANZ202212231 | | \$100.00 | \$77,523.39 |
| 28 DEC 22 | BILL PAYMENT 1000007619 001 WBC202212288 | | \$30.00 | \$77,553.39 |
| 28 DEC 22 | CREDIT TRANSFER FROM LINDA JOSEPHINE , | | \$260.00 | \$77,813.39 |
| 28 DEC 22 | CREDIT TRANSFER FROM CHERYL MARIE JOI | | \$520.00 | \$78,333.39 |
| 28 DEC 22 | BILL PAYMENT 2000491349 001 BWA202212280 | | \$1,193.40 | \$79,526.79 |
| 28 DEC 22 | BILL PAYMENT 2000491349 001 BWA202212280 | | \$1,306.00 | \$80,832.79 |
| 28 DEC 22 | 0000000-126 DALWALLINU LPO 23DEC2022 | | \$2,065.35 | \$82,898.14 |
| 28 DEC 22 | Ezidebit 15704727 | | \$429.25 | \$83,327.39 |
| 28 DEC 22 | CBA POS POS 16494300 28DEC | | \$45.50 | \$83,372.89 |
| 28 DEC 22 | BRETT WALLIS shire rates | | \$30.00 | \$83,402.89 |
| 28 DEC 22 | ANDREA SCHNABEL 11aAndersonWay2312 | | \$520.00 | \$83,922.89 |
| 28 DEC 22 | EMMA BRYANT Rent Emma Bryant | | \$187.00 | \$84,109.89 |
| 28 DEC 22 | CBA Rent 10 Roberts | | \$228.00 | \$84,337.89 |
| 28 DEC 22 | TRANSPORT DALO20221222 | \$7,791.65 | | \$76,546.24 |
| 28 DEC 22 | KIRA TIMMINS 1southrent091222 | | \$299.00 | \$76,845.24 |
| 28 DEC 22 | KIRA TIMMINS 1southrent161222 | | \$299.00 | \$77,144.24 |
| 29 DEC 22 | RICHARD SANTIAGO 04:35PM 29Dec 38 Leahy | | \$303.00 | \$77,447.24 |
| 29 DEC 22 | CTRLINK PENSION 190P1682555125968L | | \$149.01 | \$77,596.25 |
| 29 DEC 22 | CBA POS POS 16494300 29DEC | | \$17.50 | \$77,613.75 |
| 29 DEC 22 | CARRIED FORWARD | | | \$77,613.75 |

| TRANSACTION DETAILS (Cont.) | | | | |
|------------------------------------|--|---------------|---------------|--------------------|
| Date | Particulars | Debit | Credit | Balance |
| 29 DEC 22 | BROUGHT FORWARD | | | \$77,613.75 |
| 29 DEC 22 | TRANSPORT DALO20221223 | \$1,070.60 | | \$76,543.15 |
| 30 DEC 22 | Dallcon Rent | | \$303.00 | \$76,846.15 |
| 30 DEC 22 | BILL PAYMENT 1000004535 001 CBA202212300 | | \$30.00 | \$76,876.15 |
| 30 DEC 22 | BILL PAYMENT 1000003761 001 NAB202212303 | | \$50.00 | \$76,926.15 |
| 30 DEC 22 | BILL PAYMENT 1000006261 001 CBA202212300 | | \$636.50 | \$77,562.65 |
| 30 DEC 22 | BILL PAYMENT 1000005752 001 251202212303 | | \$30.00 | \$77,592.65 |
| 30 DEC 22 | BILL PAYMENT 1000422030 001 ANZ202212305 | | \$390.80 | \$77,983.45 |
| 30 DEC 22 | BILL PAYMENT 1000750041 001 ANZ202212305 | | \$394.95 | \$78,378.40 |
| 30 DEC 22 | BILL PAYMENT 1000461152 001 BWA202212300 | | \$70.00 | \$78,448.40 |
| 30 DEC 22 | BILL PAYMENT 2000491011 001 BWA202212300 | | \$204.00 | \$78,652.40 |
| 30 DEC 22 | M FOGARTY 02:15PM 30Dec Mfogarty rent 30 | | \$207.00 | \$78,859.40 |
| 30 DEC 22 | CBA POS POS 16494300 30DEC | | \$35.00 | \$78,894.40 |
| 30 DEC 22 | DOJ-08 9425 2177 FER 306303 | | \$344.90 | \$79,239.30 |
| 30 DEC 22 | CLOSING BALANCE | | | \$79,239.30 |
| | | TOTAL DEBITS | \$739,620.11 | |
| | | TOTAL CREDITS | \$190,170.19 | |

TRANSACTION SEARCH RESULTS

Account: 302-162 0373562
Account Nickname: BUSINESS TELENET SAVER
Range: December
Transaction Types: All Transaction Types
Opening Balance: \$6,097,498.99
Closing Balance: \$5,081,634.13

| BSB NO. | ACCOUNT NO. | TRANSACTION DATE | NARRATION | CHEQUE NO. | DEBIT | CREDIT | ACCOUNT BALANCE |
|---------|-------------|------------------|-----------------|------------|---------------|--------------|-----------------|
| 302-162 | 0373562 | 23/12/2022 | Telenet to muni | | -\$120,000.00 | | \$5,081,634.13 |
| 302-162 | 0373562 | 22/12/2022 | Muni to telenet | | | \$180,000.00 | \$5,201,634.13 |
| 302-162 | 0373562 | 15/12/2022 | Telenet to muni | | -\$455,000.00 | | \$5,021,634.13 |
| 302-162 | 0373562 | 14/12/2022 | Telenet to muni | | -\$80,000.00 | | \$5,476,634.13 |
| 302-162 | 0373562 | 14/12/2022 | Telenet to muni | | -\$225,000.00 | | \$5,556,634.13 |
| 302-162 | 0373562 | 08/12/2022 | Telenet to Muni | | -\$30,000.00 | | \$5,781,634.13 |
| 302-162 | 0373562 | 07/12/2022 | Telenet to Muni | | -\$290,000.00 | | \$5,811,634.13 |
| 302-162 | 0373562 | 01/12/2022 | CREDIT INTEREST | | | \$4,135.14 | \$6,101,634.13 |

Shire of Dalwallinu Trust Bank Reconciliation as at 31 December 2022

| | | | | |
|--|------|------|------|------|
| Balance as per General Ledger as at 1 December 2022 | | | | |
| 2T9900000 - Trust Fund | 0.00 | 0.00 | | 0.00 |
| Add Cash Receipts | | | | 0.00 |
| | | | | 0.00 |
| Less Cash Payments | | | | |
| | | 0.00 | | 0.00 |
| Balance as per General Ledger as at 31 December 2022 | | | | |
| 2T9900000 - Trust Fund | 0.00 | 0.00 | 0.00 | 0.00 |
| Add | | | | |
| Less | | | | |
| Balance as per Bank Statements as at 31 Decemehr 2022 | | | | 0.00 |
| 2T9900000 - Trust Fund | | 0.00 | 0.00 | 0.00 |

Prepared by

mes 21/12/23

Reviewed by

[Signature] 21/12/23



For enquiries, message us on the Bankwest App or
Bankwest Online Banking, or call on 13 17 19
If you're a business customer, call 13 7000

**BUSINESS ZERO TRAN ACCOUNT STATEMENT
TRUST**

| | |
|----------------|-----------------------------|
| BSB Number | 306-008 |
| Account Number | 536593-0 |
| Period | 1 Dec 22 - 30 Dec 22 |
| Page 1 of 1 | Statement Number 3576 |

THE COMMITTEE MEMBERS
SHIRE OF DALWALLINU
PO BOX 141
DALWALLINU WA 6609

Account of: SHIRE OF DALWALLINU

TRANSACTION DETAILS FOR ACCOUNT NUMBER: 536593-0

| Date | Particulars | Debit | Credit | Balance |
|-----------|------------------------|--------|--------|---------------|
| 01 DEC 22 | OPENING BALANCE | | | \$0.00 |
| 30 DEC 22 | CLOSING BALANCE | | | \$0.00 |
| | TOTAL DEBITS | \$0.00 | | |
| | TOTAL CREDITS | | \$0.00 | |

Make sure you check the entries on this statement carefully. If you see something that doesn't seem right, call us on 13 17 19. For more information about your account, and for details of the dispute resolution mechanism that covers disputed transactions and complaints (including how to access the mechanism and to make a complaint – including to the external dispute resolution body - the Australian Financial Complaints Authority), please see the Product Disclosure Statement for this product (available at our website and branches), or call/visit us. Bankwest, a division of Commonwealth Bank of Australia ABN 48 123 123 124 AFSL / Australian credit licence 234945. If you don't want to receive promotional information from us, let us know by calling us on 13 17 19.



Bankwest Corporate MasterCard Statement



341BC3C 000113 (053N)

CARD ADMINISTRATOR
SHIRE OF DALWALLINU
PO BOX 141
DALWALLINU WA 6609

| | |
|----------------|---------------------|
| Account Name | SHIRE OF DALWALLINU |
| Period | 8 Nov 22 - 7 Dec 22 |
| Facility Limit | \$20,000 |

To pay by cheque, simply detach this cut off slip and refer to the instructions overleaf on how to return to Bankwest.

| | |
|-------------------------------------|-------------------|
| Opening Balance | \$4,008.19 |
| Purchases | \$2,315.90 |
| Withdrawals | \$0.00 |
| (Cash Advances & Balance Transfers) | |
| Interest & Other Charges | \$22.21 |
| Payments & Other Credits | \$4,008.19 CR |
| Closing Balance | \$2,338.11 |

| | |
|---|---------------------|
| Account Name | SHIRE OF DALWALLINU |
| Account Number | 5586 0290 5109 6758 |
| Payment Due Date | 28 Dec 22 |
| Minimum Payment | \$46.76 |
| For details on how to make payments please see over | |

| Name | Account | Spending Limit | Purchases & Withdrawals | Interest & Other Charges | Payments & Other Credits |
|-----------------|------------------|--------------------|-------------------------|--------------------------|--------------------------|
| BILLING ACCOUNT | 5586029051096758 | | \$0.00 | \$22.21 | \$4,008.19 CR |
| KNIGHT,JEAN M | 5586025851159952 | \$20,000.00 | \$2,315.90 | \$0.00 | \$0.00 |
| TOTAL | | \$20,000.00 | \$2,315.90 | \$22.21 | \$4,008.19 CR |

| | | | | | |
|-----------|-------------|-------------------|-------------|---------------|-------------|
| Purchases | 17.99% p.a. | Balance Transfers | 17.99% p.a. | Cash Advances | 17.99% p.a. |
|-----------|-------------|-------------------|-------------|---------------|-------------|

| Date | Description | Debit | Credit |
|--------------|-------------------------|---------|--------------|
| 24 NOV 22 | DD16958.1 | \$22.21 | \$4,008.19 |
| 26 NOV 22 | FOREIGN TRANSACTION FEE | \$22.21 | \$4,008.19 C |
| Total | | | |

From 15 January 2023, Mastercard will discontinue providing its emergency cash advance service.

341BC3C 000113 000397



Bankwest Corporate MasterCard Statement



341BC3C 000113 (053N)

MRS JEAN MAREE KNIGHT
SHIRE OF DALWALLINU
PO BOX 141
DALWALLINU WA 6609

Account Number **5586 0258 5115 9952**

Period **8 Nov 22 - 7 Dec 22**

Monthly Spend Limit **\$20,000**

SUMMARY OF YOUR SPEND

Purchases **\$2,315.90**
Cash Advances & Balance Transfers **\$0.00**

| YOUR TRANSACTION SUMMARY | | | | | Debit | Credit |
|--------------------------|------------------------|---------------|-----|--|-------------------|---------------|
| Date | Description | | | | | |
| 06 NOV 22 | 7 ELEVEN 3045 | ASCOT | WA | | \$95.45 | |
| 11 NOV 22 | OLA HELP.OLA.COM.AU | RIDE CHARGE | AUS | | \$27.02 | |
| 15 NOV 22 | 7 ELEVEN 3045 | ASCOT | WA | | \$117.11 | |
| 19 NOV 22 | BUNNINGS 751000 | BELMONT | | | \$169.00 | |
| 19 NOV 22 | BUNNINGS 751000 | BELMONT | | | \$53.47 | |
| 19 NOV 22 | RED DOT | CLOVERDALE | | | \$53.00 | |
| 19 NOV 22 | KMART 1018 | BELMONT | AUS | | \$78.00 | |
| 21 NOV 22 | AUSSIE BROADBAND LIMIT | MORWELL | AUS | | \$79.00 | |
| 22 NOV 22 | SP JB HI-FI ONLINE | SOUTHBANK | VIC | | \$155.95 | |
| 23 NOV 22 | DELONGHI AUS | PRESTONS | AUS | | \$89.85 | |
| 26 NOV 22 | SURVEYMONKEY | 0035315920752 | IRL | | \$752.73 | |
| 28 NOV 22 | COLES 4824 | CLOVERDALE | AUS | | \$27.50 | |
| 28 NOV 22 | 7 ELEVEN 3045 | ASCOT | WA | | \$56.71 | |
| 29 NOV 22 | WANEWSDTI | OSBORNE PARK | WA | | \$28.00 | |
| 01 DEC 22 | WESTNET | PERTH | WA | | \$129.95 | |
| 04 DEC 22 | 7 ELEVEN 3045 | ASCOT | WA | | \$78.72 | |
| 05 DEC 22 | WHEATLAND MOTEL | DALWALLINU | WA | | \$324.44 | |
| Total | | | | | \$2,315.90 | \$0.00 |

341BC3C 000113 000399

9.3.3 Accounts for Payment for January 2023*

| | |
|-----------------------------------|--------------------------------------|
| Report Date | 28 February 2023 |
| Applicant | Shire of Dalwallinu |
| File Ref | FM/9 Financial Reporting |
| Previous Meeting Reference | Nil |
| Prepared by | Jean Knight, Chief Executive Officer |
| Supervised by | Christie Andrews, Finance Officer |
| Disclosure of interest | Nil |
| Voting Requirements | Simple Majority |
| Attachments | Summary of Accounts for Payment |

Purpose of Report

Council is requested to consider the acceptance and approval of the Schedule of Accounts for Payment.

Background

A list of invoices paid for the month of January 2023 from the Municipal Account, to the sum of \$1,126,880.73 paid by EFT is attached together with a list of bank fees, payroll, direct debit payments, loan payments and transfer to Term Deposits. These payments total \$1,447,815.54. There were no payments from the Trust Account. Total payments from all accounts being \$1,447,815.54 have been listed for Council's ratification.

Consultation

In accordance with the requirements of the *Local Government Act 1995* a list of accounts paid, by approval of the Chief Executive Officer under Council's delegated authority, is to be completed for each month showing:

- The payees names
- The amount of the payments
- Sufficient information to identify the payment
- The date of the payment

The attached list meets the requirements of the Financial Regulations,

In addition to the above statutory requirements, Financial Management Regulation Section 13(4) requires 'the total of the other outstanding accounts be calculated and a statement be presented to Council at the next Council meeting'.

Legislative Implications

State

Local Government Act 1995

Local Government (Financial Management) Regulations 1996

Policy Implications

Nil



Financial Implications

Payments are in accordance with the adopted budget for 2022/2023.

Strategic Implications

Nil

Site Inspection

Not applicable

Triple Bottom Line AssessmentEconomic implications

There are no known significant economic implications associated with this proposal.

Social implications

There are no known significant social implications associated with this proposal.

Environmental implications

There are no known significant environmental implications associated with this proposal.

Officer Comment

Accounts for Payments are in accordance with the adopted budget for 2022/2023 or authorised by separate resolution.



Resolution

MOTION 10037

Moved Cr JL Counsel
Seconded Cr MM Harms

That Council, in accordance with the requirements of sections 13(1), 13(3), and 13(4) of the *Local Government (Financial Management) Regulations 1996* a list of payments made in January 2023 under Chief Executive Officer's delegated authority is endorsed in respect to the following bank accounts:

Municipal Fund Account totalling \$1,447,815.54 consisting of:

| | |
|--|----------------|
| EFT Payments (EFT14055-EFT14145) | \$1,126,880.73 |
| EFT Payments (Payroll) | \$118,319.00 |
| Direct Debit – Credit Card (DD17026.1) | \$5,131.57 |
| Direct Debit – Gym Equipment Lease (DD17006.1) | \$5,144.45 |
| Direct Debit – Housing Bonds (DD17005.1 & DD17036.1) | \$3,528.00 |
| Direct Debit – Superannuation | \$23,147.83 |
| Direct Debit – Payments to Department of Transport | \$99,528.65 |
| Bank Fees | \$626.19 |
| Loan Payment Loan 64 – Dalwallinu Sewerage Scheme | \$13,903.56 |
| Government Guarantee – Loans 157, 159 & 160 | \$12,250.82 |
| Transfer to Reserves Term Deposit | \$39,354.74 |

CARRIED 8/0



EFT PAYMENTS FOR THE MONTH OF JANUARY 2023

| Chq/EFT | Date | Name | Description | Amount |
|----------|------------|---|---|------------|
| EFT14055 | 11/01/2023 | WRIGHT EXPRESS FUEL CARDS AUSTRALIA LTD | Fuel for Dec 22 | 3,446.96 |
| EFT14056 | 11/01/2023 | AUSTRALIA POST - SHIRE | Postage charges for shire admin Dec 22 | 192.08 |
| EFT14057 | 11/01/2023 | TELSTRA | Medical Centre phone usage to 18/12/22 | 94.69 |
| EFT14058 | 11/01/2023 | SHERMAC AUSTRALIA PTY LTD | Refund of venue & key bonds | 730.00 |
| EFT14059 | 11/01/2023 | LISA BRYANT | Refund of venue & key bonds | 50.00 |
| EFT14060 | 11/01/2023 | ACCESS 1 SECURITY SYSTEMS | Alarm monitoring service Jan - Mar 23 | 283.92 |
| EFT14061 | 11/01/2023 | WEST COAST STABILISERS | Provision of Grading Services - Dec 2022 | 38,460.08 |
| EFT14062 | 11/01/2023 | GEARED CONSTRUCTION PTY LTD | Construction of Multi Purpose ELC Progress claim 3 | 375,520.45 |
| EFT14063 | 11/01/2023 | ARROW BRONZE | Purchase of Pioneer Wall & Niche Wall plaques | 2,400.22 |
| EFT14064 | 12/01/2023 | ON HOLD ON LINE | Monthly on Hold message - Jan 23 | 77.00 |
| EFT14065 | 12/01/2023 | KEITH LESLIE CARTER | Member attendance & travel fees Q2 | 2,245.56 |
| EFT14066 | 12/01/2023 | KAREN MARIE MCNEILL | Member attendance fees Q2 | 1,140.00 |
| EFT14067 | 12/01/2023 | BP AUSTRALIA PTY LTD | Fuel for DL7504 - Kalannie Fire Tender | 178.03 |
| EFT14068 | 12/01/2023 | RBC - RURAL | Meterplan charge for admin photocopiers - Dec 22 | 1,149.32 |
| EFT14069 | 12/01/2023 | THE PAPER COMPANY OF AUSTRALIA | 50 Reams of white paper | 272.25 |
| EFT14070 | 12/01/2023 | WATER CORPORATION | Water usage Nov 22- Jan 23, Service charge Jan - Feb 23 | 16,235.07 |
| EFT14071 | 12/01/2023 | BOC LIMITED | Monthly container rental | 39.40 |
| EFT14072 | 12/01/2023 | BRIDGESTONE SERVICE CENTRE DALWALLINU | Wheel rotation and alignment on DL 281 | 135.00 |
| EFT14073 | 12/01/2023 | BURGESS RAWSON (WA) PTY LTD | Water usage - Wubin Station - 2/11 to 4/1 | 46.16 |
| EFT14074 | 12/01/2023 | AUSTRALIAN COMMUNICATIONS & MEDIA AUTHORITY | Private frequency radio renewals to 16/1/24 | 1,042.00 |
| EFT14075 | 12/01/2023 | SYNERGY | Electricity Usage - Nov 22 to Jan 23 | 13,097.26 |
| EFT14076 | 12/01/2023 | TOLL IPEC PTY LTD | Freight charges for Dec 22 | 151.58 |
| EFT14077 | 12/01/2023 | STEWART & HEATON CLOTHING CO PTY LTD | Fire Fighting PPE | 697.06 |
| EFT14078 | 12/01/2023 | SC & LA CARTER & CO | Refund of double payment of invoice 9279 | 577.50 |
| EFT14079 | 12/01/2023 | THE HONDA SHOP | Parts for sundry plant | 640.46 |
| EFT14080 | 12/01/2023 | TRUCK CENTRE (WA) PTY LTD | Fuel tank straps | 495.86 |
| EFT14081 | 12/01/2023 | STEVEN CLIFFORD CARTER | Member attendance fees Q2 | 1,245.00 |
| EFT14082 | 12/01/2023 | ROWDY'S ELECTRICAL | Repairs to FM transmitter & sewerage scheme | 2,199.33 |
| EFT14083 | 12/01/2023 | AMPAC DEBT RECOVERY | Debt recovery costs for December 2022 | 1,989.50 |
| EFT14084 | 12/01/2023 | HANKS MAINTENANCE AND GENERAL | General Maintenance Kalannie Townscape - Dec 22 | 2,763.75 |
| EFT14085 | 12/01/2023 | AFGRI EQUIPMENT AUSTRALIA PTY LTD | Stihl chain saw chains | 129.00 |
| EFT14086 | 12/01/2023 | JEMMA LOUISE COUNSEL | Member attendance & travel fees Q2 | 1,330.08 |

| Chq/EFT | Date | Name | Description | Amount |
|----------|------------|---|---|------------|
| EFT14087 | 12/01/2023 | LIBERTY PLUMBING & GAS | Supply and install new sub water meter at 10 Roberts Rd | 1,200.00 |
| EFT14088 | 12/01/2023 | SITE ARCHITECTURE STUDIO | Contract Administration for Multi Purpose ELC | 4,895.00 |
| EFT14089 | 12/01/2023 | DALWALLINU FOODWORKS | Assorted supplies for Admin, Council and Events -Dec 22 | 500.69 |
| EFT14090 | 12/01/2023 | E FIRE & SAFETY | Fire indicator panel testing - Dec 22 | 495.00 |
| EFT14091 | 12/01/2023 | DIANE SHIRLEY CREAM | Member attendance fees Q2 | 760.00 |
| EFT14092 | 12/01/2023 | TRACTUS AUSTRALIA | Assorted tyre repairs | 195.00 |
| EFT14093 | 12/01/2023 | TELAIR PTY LTD | Shire admin NBN service fee 1/1/23 to 31/1/23 | 430.90 |
| EFT14094 | 12/01/2023 | Three Sons Pty Ltd | Provision of GP Services & cleaning contribution Jan - Mar 23 | 56,528.33 |
| EFT14095 | 12/01/2023 | Novus Autoglass | New windscreen installed for Hitachi | 2,074.80 |
| EFT14096 | 12/01/2023 | BUNNINGS TRADE | Light panels and assorted parts | 314.24 |
| EFT14097 | 12/01/2023 | Maximum Drainage | Install drainage on Annetts Road | 40,871.60 |
| EFT14098 | 12/01/2023 | PRISM CONTRACTING & CONSULTING PTY LTD | Civil Project Management Services - Dec 22 | 3,740.11 |
| EFT14099 | 12/01/2023 | St John Ambulance Western Australia Ltd (Wheatbelt) | First Aid Kit - pool | 124.06 |
| EFT14100 | 12/01/2023 | Zage Pty Ltd | Repairs to truck fuel/hyd tank - DL80 | 4,059.00 |
| EFT14101 | 12/01/2023 | Elite Compliance Pty Ltd | Refund of overpayment of BSL | 41.06 |
| EFT14102 | 12/01/2023 | Multiplant | Refund of standpipe card 108906 bond | 50.00 |
| EFT14103 | 12/01/2023 | NOEL WILLIAM MILLS | Member attendance fees Q2 | 1,245.00 |
| EFT14104 | 12/01/2023 | CALTHA PTY LTD | 131 tons of yellow sand | 1,152.80 |
| EFT14105 | 12/01/2023 | BOEKEMAN MACHINERY | Investigate electrical issues with DL89 | 77.00 |
| EFT14106 | 12/01/2023 | LANDGATE | Valuations received Oct - Dec 22 | 71.80 |
| EFT14107 | 12/01/2023 | MELISSA MAE HARMS | Member attendance & travel fees Q2 | 1,456.20 |
| EFT14108 | 12/01/2023 | KAREN JOY CHRISTIAN | Member attendance fees Q2 | 760.00 |
| EFT14109 | 23/01/2023 | JOHN R WALLIS ENGINEERING | Assorted supplies for Works - Dec 22 | 1,652.22 |
| EFT14110 | 23/01/2023 | Pathtech | Saliva Detection Device Drugwipes | 1,069.70 |
| EFT14111 | 23/01/2023 | RIVER HILL WA PTY LTD | Contract Works - AGRN 962 Dec 22 | 355,277.35 |
| EFT14112 | 23/01/2023 | GEMTEK | Electric charging station installation - Progress claim 1 | 26,701.40 |
| EFT14113 | 24/01/2023 | WESTRAC EQUIPMENT PTY LTD | 2 x 20L HYDO ADV 10 | 257.03 |
| EFT14114 | 24/01/2023 | WATER CORPORATION | Water usage Nov 22- Jan 23, Service charge Jan - Feb 23 | 7,907.81 |
| EFT14115 | 24/01/2023 | AVON WASTE | Domestic waste collections for Dec 22 | 22,130.08 |
| EFT14116 | 24/01/2023 | IT VISION | IT Vision Synergy Soft upgrade after hours | 1,419.00 |
| EFT14117 | 24/01/2023 | TELSTRA | Assorted phone usage to 6/01/23 & service/rental to 6/02/23 | 2,939.03 |
| EFT14118 | 24/01/2023 | THE ROYAL LIFE SAVING SOCIETY OF AUSTRALIA | One year watch around water & swim school products | 303.70 |

| Chq/EFT | Date | Name | Description | Amount |
|----------|------------|--|--|---------------------|
| EFT14119 | 24/01/2023 | Building and Construction Industry Training Board | BCITF Levy collected Dec 22 | 744.59 |
| EFT14120 | 24/01/2023 | SYNERGY | Electricity Usage Nov 22 - Jan 23 | 17,548.79 |
| EFT14121 | 24/01/2023 | TOLL IPEC PTY LTD | Freight charges Dec 22 | 66.24 |
| EFT14122 | 24/01/2023 | STEWART & HEATON CLOTHING CO PTY LTD | Fire Fighting PPE | 106.97 |
| EFT14123 | 24/01/2023 | J & B SAWYER | Gravel taken from pits | 8,868.00 |
| EFT14124 | 24/01/2023 | ROWDY'S ELECTRICAL | Disconnect evap air con at Kalannie Hall | 453.75 |
| EFT14125 | 24/01/2023 | AMPAC DEBT RECOVERY | Debt recovery costs for Jan 23 | 434.50 |
| EFT14126 | 24/01/2023 | R N R AUTO ELECTRICS | Repairs to Buntine Fire Truck | 566.50 |
| EFT14127 | 24/01/2023 | Tamara Brown | Rates refund | 282.00 |
| EFT14128 | 24/01/2023 | AFGRI EQUIPMENT AUSTRALIA PTY LTD | Repairs to Ride on John Deere Mower | 2,346.22 |
| EFT14129 | 24/01/2023 | RIVER ENGINEERING | Design & cost options for Caravan Park in Dalwallinu | 5,170.00 |
| EFT14130 | 24/01/2023 | IXOM OPERATIONS PTY LTD | Container service fee for Dec 22 | 84.57 |
| EFT14131 | 24/01/2023 | LIBERTY PLUMBING & GAS | Repairs to vanity drain at 2 Dowie Street | 200.00 |
| EFT14132 | 24/01/2023 | TOTALLY WORKWEAR JOONDALUP | Uniforms for staff | 512.20 |
| EFT14133 | 24/01/2023 | WA CONTRACT RANGER SERVICES PTY LTD | Provision of Ranger Services Dec 22 & Jan 23 | 1,336.50 |
| EFT14134 | 24/01/2023 | DEPARTMENT OF MINES, INDUSTRY REGULATIONS & SAFETY | BSL collected for December 22 | 624.00 |
| EFT14135 | 24/01/2023 | FRONTLINE FIRE AND RESCUE EQUIPMENT | Table E Rubber Expansion Joint | 80.85 |
| EFT14136 | 24/01/2023 | TRACTUS AUSTRALIA | Supply & fit tyres for 1TIO 129 | 846.00 |
| EFT14137 | 24/01/2023 | DOMAIN DIGITAL | IT charges - Jan 23 & M365 Backup | 3,728.05 |
| EFT14138 | 24/01/2023 | Rohanna Pty Ltd T/as John Hughes Group | Mitsubishi GLX double cab | 11,920.00 |
| EFT14139 | 24/01/2023 | Three Sons Pty Ltd | Medical for new staff members | 409.20 |
| EFT14140 | 24/01/2023 | DALWALLINU TRADERS | Assorted goods - Dec 22 | 1,728.60 |
| EFT14141 | 24/01/2023 | Hersey's Safety Pty Ltd | Assorted consumables for Dalwallinu Shire Depot | 1,317.58 |
| EFT14142 | 24/01/2023 | ARC CLEAN ENERGY PTY LTD | Assorted electrical work on residences | 450.00 |
| EFT14143 | 24/01/2023 | PRISM CONTRACTING & CONSULTING PTY LTD | Civil Project Management Services - Dec 22 | 4,420.14 |
| EFT14144 | 24/01/2023 | BRAJKOVICH DEMOLITION & SALVAGE (WA) PTY LTD | Demolition Works at Dalwallinu Town Hall | 52,800.00 |
| EFT14145 | 24/01/2023 | DALWALLINU COMMUNITY RESOURCE CENTRE | Advertising in the Totally Locally | 81.00 |
| | | | | 1,126,880.73 |

DIRECT DEBITS FOR THE MONTH OF JANUARY 2023

| Chq/EFT | Date | Name | Description | Amount |
|------------|------------|---|---|------------------|
| DD17005.1 | 03/01/2023 | BOND ADMINISTRATOR | Bond number for 40 Leahy St | 1,344.00 |
| DD17006.1 | 03/01/2023 | MAIA FINANCIAL PTY LTD | Matrix Gym Equipment - lease fee Jan - Mar 22 | 5,144.45 |
| DD17007.1 | 06/01/2023 | AWARE SUPER | Superannuation contributions | 5,838.30 |
| DD17007.2 | 06/01/2023 | AUSTRALIA SUPER | Superannuation contributions | 580.32 |
| DD17007.3 | 06/01/2023 | THE TRUSTEE FOR COLONIAL SUPER RETIREMENT FUND | Superannuation contributions | 447.68 |
| DD17007.4 | 06/01/2023 | CBUS | Superannuation contributions | 273.34 |
| DD17007.5 | 06/01/2023 | LOCAL GOVERNMENT SUPERANNUATION SCHEME | Superannuation contributions | 589.95 |
| DD17007.6 | 06/01/2023 | PRIME SUPER | Superannuation contributions | 209.52 |
| DD17007.7 | 06/01/2023 | CATHOLIC SUPER | Superannuation contributions | 581.95 |
| DD17007.8 | 06/01/2023 | BT SUPER FOR LIFE THE TRUSTEE FOR RETIREMENT WRAP | Superannuation contributions | 655.67 |
| DD17007.9 | 06/01/2023 | REST INDUSTRY SUPER | Superannuation contributions | 320.68 |
| DD17007.10 | 06/01/2023 | AUSTRALIAN SUPER | Superannuation contributions | 929.98 |
| DD17007.11 | 06/01/2023 | SPIRIT SUPER | Superannuation contributions | 24.04 |
| DD17007.12 | 06/01/2023 | M L C SUPER FUND | Superannuation contributions | 92.41 |
| DD17027.1 | 20/01/2023 | AWARE SUPER | Superannuation contributions | 6,970.16 |
| DD17027.2 | 20/01/2023 | AUSTRALIA SUPER | Superannuation contributions | 561.25 |
| DD17027.3 | 20/01/2023 | THE TRUSTEE FOR COLONIAL SUPER RETIREMENT FUND | Superannuation contributions | 448.30 |
| DD17027.4 | 20/01/2023 | CBUS | Superannuation contributions | 258.71 |
| DD17027.5 | 20/01/2023 | LOCAL GOVERNMENT SUPERANNUATION SCHEME | Superannuation contributions | 887.82 |
| DD17027.6 | 20/01/2023 | CATHOLIC SUPER | Superannuation contributions | 708.26 |
| DD17027.7 | 20/01/2023 | BT SUPER FOR LIFE THE TRUSTEE FOR RETIREMENT WRAP | Superannuation contributions | 834.64 |
| DD17027.8 | 20/01/2023 | REST INDUSTRY SUPER | Superannuation contributions | 320.68 |
| DD17027.9 | 20/01/2023 | AUSTRALIAN SUPER | Superannuation contributions | 1,316.29 |
| DD17027.10 | 20/01/2023 | SPIRIT SUPER | Superannuation contributions | 24.04 |
| DD17027.11 | 20/01/2023 | M L C SUPER FUND | Superannuation contributions | 273.84 |
| DD17036.1 | 24/01/2023 | BOND ADMINISTRATOR | Bond payment for 1 South Street | 2,184.00 |
| | | | | 31,820.28 |

DIRECT DEBITS FOR THE MONTH OF JANUARY 2023

| Chq/EFT | Date | Name | Description | Amount |
|----------------|-------------|--|---|-----------------|
| DD17026.1 | 08/12/2022 | X-Treme Bounce Party Hire | Hire of inflatables for Xmas Street Party | 4,117.50 |
| | 12/12/2022 | Vibe | Fuel for DL186 - CEO | 51.08 |
| | 15/12/2022 | Australia Day Council of South Australia | 3 x Australia Day medals & cases (incl postage) | 125.00 |
| | 21/12/2022 | Aussie Broadband | Monthly charge for internet at Dalwallinu Recreation Centre | 79.00 |
| | 24/12/2022 | 7Eleven | Fuel for DL186 - CEO | 42.69 |
| | 26/12/2022 | Spotlight | Dye for table cloth decorations - Retro Bingo | 40.00 |
| | 27/12/2022 | WA Newspapers Pty Ltd | Monthly charge for on-line newspapers | 28.00 |
| | 01/01/2023 | Westnet Pty Ltd | Monthly charge for internet at Shire Admin Building | 129.95 |
| | 02/01/2023 | Ampol | Fuel for DL186 - CEO | 42.35 |
| | 03/01/2023 | Seek | Job advert - General Hand Jan 23 | 346.50 |
| | 04/01/2023 | Dept of Transport/Shire of Dalwallinu | Change of number plate for DL420 | 30.50 |
| | 06/01/2023 | Bankwest | Annual facility fee on Corporate Mastercard | 99.00 |
| | | | | 5,131.57 |

Shire of Dalwallinu
Bank Reconciliation
as at 31 January 2023

| | | | | |
|---|--------------|--------------|------|--------------|
| Balance as per General Ledger as at 1 January 2023 | | | | |
| A910000 - Municipal Fund | 80,830.12 | | | |
| A910001 - Telenet Saver | 5,081,634.13 | 5,162,464.25 | | 5,162,464.25 |
| Add Cash Receipts | | | | |
| Daily Receipts | | 657,617.09 | | |
| BPAY Receipts | | 65,480.78 | | |
| Interest Received | | 4,904.66 | | |
| | | | | 728,002.53 |
| | | | | 5,890,466.78 |
| Less Cash Payments | | | | |
| EFT Payments - Payroll | | 118,319.00 | | |
| EFT Payments (EFT14055-EFT14145) | | 1,126,880.73 | | |
| Direct Debit - Credit Card Payments (DD17026.1) | | 5,131.57 | | |
| Direct Debit - Housing Bonds (DD17005.1 & DD17036.1) | | 3,528.00 | | |
| Direct Debit - Gym Equipment Lease (DD17006.1) | | 5,144.45 | | |
| Direct Debit - Superannuation Payments | | 23,147.83 | | |
| Bank Fees | | 626.19 | | |
| Loan Payments Loan 64 - Sewerage Scheme | | 13,903.56 | | |
| Loans 157, 159 & 160 Guarantee Fee | | 12,250.82 | | |
| Transfer to Reserves Term Deposit | | 39,354.74 | | |
| Direct Debit - Payment to DoT | | 99,528.65 | | |
| | | | | 1,447,815.54 |
| Balance as per General Ledger as at 31 January 2023 | | | | |
| A910000 - Municipal Fund | 41,112.45 | | | |
| A910001 - Telenet Saver | 4,401,538.79 | | | |
| | | 4,442,651.24 | 0.00 | 4,442,651.24 |
| Add | | | | |
| Less | | | | |
| Banking 30/01/23 & 31/01/2023 | | | | 7,315.35 |
| Australia Post banking error 07/09/2022 | | | | 0.15 |
| | | | | 4,435,335.74 |
| Balance as per Bank Statements as at 31 January 2023 | | | | |
| Muni Cheque Account - 5365914 | | 33,796.95 | | |
| Business Telenet Saver - 0373562 | | 4,401,538.79 | 0.00 | 4,435,335.74 |

Prepared by

Reviewed by

9.3.4 Monthly Financial Statements for January 2023*

| | |
|-----------------------------------|--|
| Report Date | 28 February 2023 |
| Applicant | Shire of Dalwallinu |
| File Ref | FM/9 Financial Reporting |
| Previous Meeting Reference | Nil |
| Prepared by | Ally Bryant, Manager Corporate Services |
| Supervised by | Jean Knight, Chief Executive Officer |
| Disclosure of interest | Nil |
| Voting Requirements | Simple Majority |
| Attachments | Monthly Statements of Financial Activity, Variance Report, Investments Held and Bank Reconciliations |

Purpose of Report

Council is requested to receive and accept the Financial Reports for the month end 31 January 2023.

Background

There is a statutory requirement that Financial Reports be recorded in the Minutes of the meeting to which they are presented. The Financial Reports, as circulated, give an overview of the current financial position of the Shire and the status of capital income and expenditure.

Consultation

Nil

Legislative Implications

State

Local Government Act 1995

Local Government (Financial Management) Regulations 1996 s34(1), s19(1)(2) and s34(2)

Policy Implications

Nil

Financial Implications

Nil

Strategic Implications

Nil

Site Inspection

Site inspection undertaken: Not applicable

Triple Bottom Line Assessment

Economic implications

There are no known significant economic implications associated with this proposal.

Social implications

There are no known significant social implications associated with this proposal.



Environmental implications

There are no known significant environmental implications associated with this proposal.

Officer Comment

Financial Reports as at last day of business of the previous month are appended, for the period ending 31 January 2023.

Attached for council's consideration are:

1. Statement of Financial Activity
2. Variance Reports
3. Investments Held
4. Bank Reconciliations

As per Council resolution, all items that have a variance of more than \$10,000 have been noted on the variance reports.

Resolution

MOTION 10038

Moved Cr DS Cream
Seconded Cr KJ Christian

That the Council accept the Financial Reports as submitted for the month ending 31 January 2023.

CARRIED 8/0



SHIRE OF DALWALLINU

MONTHLY FINANCIAL REPORT (Containing the Statement of Financial Activity) For the period ending 31 January 2023

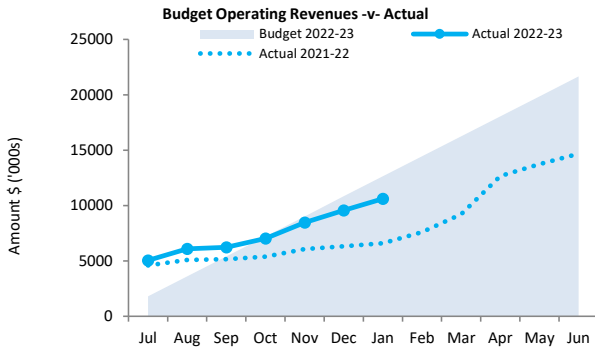
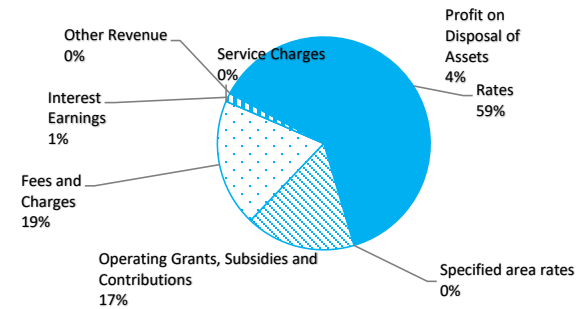
LOCAL GOVERNMENT ACT 1995
LOCAL GOVERNMENT (FINANCIAL MANAGEMENT) REGULATIONS 1996

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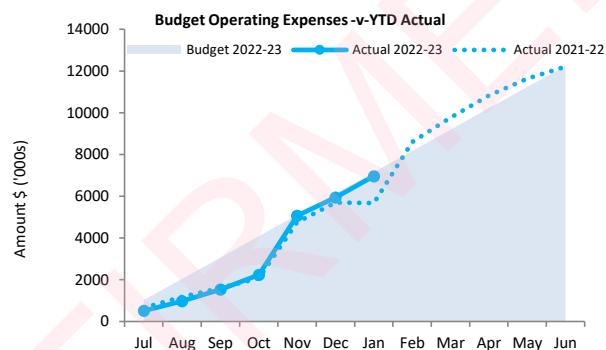
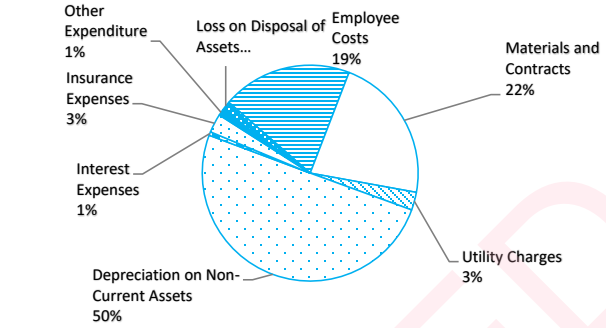
| | |
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OPERATING ACTIVITIES

OPERATING REVENUE

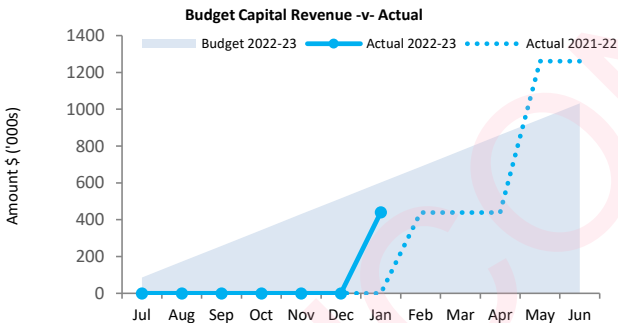


OPERATING EXPENSES

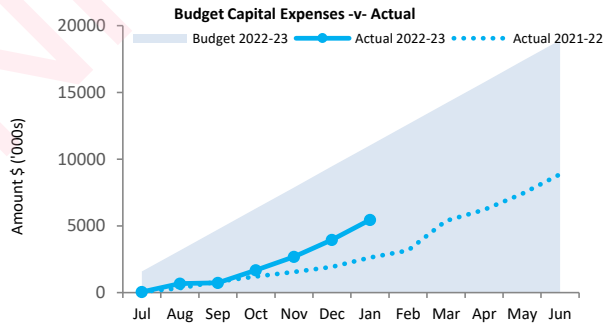


INVESTING ACTIVITIES

CAPITAL REVENUE



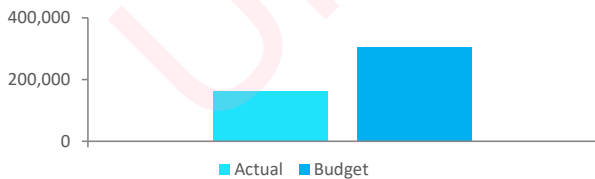
CAPITAL EXPENSES



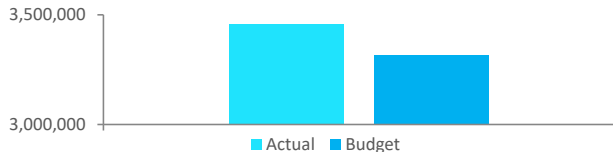
FINANCING ACTIVITIES

BORROWINGS

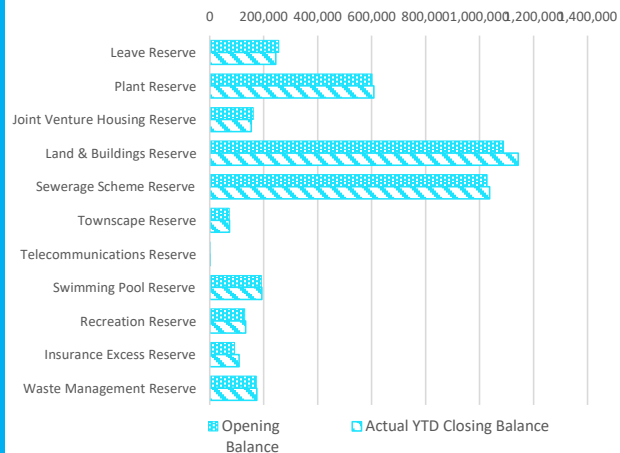
Principal Repayments



Principal Outstanding



CASH BACKED RESERVES



Funding surplus / (deficit) Components

Funding surplus / (deficit)

| | Adopted Budget | YTD Budget (a) | YTD Actual (b) | Var. \$ (b)-(a) |
|---------|----------------|----------------|----------------|-----------------|
| Opening | \$2.91 M | \$2.91 M | \$3.18 M | \$0.27 M |
| Closing | \$0.00 M | \$2.66 M | \$5.06 M | \$2.40 M |

Refer to Statement of Financial Activity

Cash and cash equivalents

| | \$10.94 M | % of total |
|-------------------|-----------|------------|
| Unrestricted Cash | \$7.13 M | 65.1% |
| Restricted Cash | \$3.81 M | 34.9% |

Refer to Note 2 - Cash and Financial Assets

Payables

| | \$0.81 M | % Outstanding |
|----------------|----------|---------------|
| Trade Payables | \$0.77 M | |
| Over 30 Days | | 43.0% |
| Over 90 Days | | 11.3% |

Refer to Note 5 - Payables

Receivables

| | \$0.16 M | % Collected |
|------------------|----------|-------------|
| Rates Receivable | \$0.17 M | 95.8% |
| Trade Receivable | \$0.16 M | |
| Over 30 Days | | (2364.0%) |
| Over 90 Days | | -2364% |

Refer to Note 3 - Receivables

Key Operating Activities

Amount attributable to operating activities

| Adopted Budget | YTD Budget (a) | YTD Actual (b) | Var. \$ (b)-(a) |
|----------------|----------------|----------------|-----------------|
| (\$0.34 M) | \$1.40 M | \$2.34 M | \$0.95 M |

Refer to Statement of Financial Activity

Rates Revenue

| YTD Actual | \$3.50 M | % Variance |
|------------|----------|------------|
| YTD Budget | \$3.50 M | 0.0% |

Refer to Note 6 - Rate Revenue

Operating Grants and Contributions

| YTD Actual | \$0.99 M | % Variance |
|------------|----------|------------|
| YTD Budget | \$0.64 M | 53.9% |

Refer to Note 13 - Operating Grants and Contributions

Fees and Charges

| YTD Actual | \$1.15 M | % Variance |
|------------|----------|------------|
| YTD Budget | \$1.09 M | 5.1% |

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) |
|----------------|----------------|----------------|-----------------|
| (\$2.66 M) | (\$1.63 M) | (\$0.21 M) | \$1.42 M |

Refer to Statement of Financial Activity

Proceeds on sale

| YTD Actual | \$0.56 M | % |
|----------------|----------|-------|
| Adopted Budget | \$0.51 M | 11.2% |

Refer to Note 7 - Disposal of Assets

Asset Acquisition

| YTD Actual | \$5.45 M | % Spent |
|----------------|-----------|---------|
| Adopted Budget | \$18.91 M | (71.2%) |

Refer to Note 8 - Capital Acquisition

Capital Grants

| YTD Actual | \$4.68 M | % Received |
|----------------|-----------|------------|
| Adopted Budget | \$15.75 M | (70.3%) |

Refer to Note 8 - Capital Acquisition

Key Financing Activities

Amount attributable to financing activities

| Adopted Budget | YTD Budget (a) | YTD Actual (b) | Var. \$ (b)-(a) |
|----------------|----------------|----------------|-----------------|
| \$0.09 M | (\$0.02 M) | (\$0.25 M) | (\$0.24 M) |

Refer to Statement of Financial Activity

Borrowings

| | |
|----------------------|----------|
| Principal repayments | \$0.16 M |
| Interest expense | \$0.04 M |
| Principal due | \$3.46 M |

Refer to Note 9 - Borrowings

Reserves

| | |
|------------------|----------|
| Reserves balance | \$3.87 M |
| Interest earned | \$0.04 M |

Refer to Note 11 - Cash Reserves

Lease Liability

| | |
|----------------------|----------|
| Principal repayments | \$0.02 M |
| Interest expense | \$0.00 M |
| Principal due | \$0.01 M |

Refer to Note 10 - Lease Liabilities

KEY TERMS AND DESCRIPTIONS
FOR THE PERIOD ENDED 31 JANUARY 2023

STATUTORY REPORTING PROGRAMS

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

PROGRAM NAME AND OBJECTIVES

ACTIVITIES

GOVERNANCE

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

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

GENERAL PURPOSE FUNDING

To collect revenue to allow for the provision of services.

Rates income & expenditure, Grants commission and Pensioners deferred rates interest.

LAW, ORDER, PUBLIC SAFETY

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

Supervision of various by-laws, fire prevention, emergency services and animal control.

HEALTH

To provide an operational framework for environmental and community health.

Food quality, pest control, immunisation services and other health.

EDUCATION AND WELFARE

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

School support, assistance to playgroups, retirements villages and other voluntary services.

HOUSING

To provide and maintain employee, non-employee and elderly residents housing.

Provision and maintenance of staff and rental housing.

COMMUNITY AMENITIES

To provide services required by the community.

Rubbish collection services, operation of tips, noise control, administration of the town planning scheme, maintenance of cemeteries, maintenance of public conveniences, storm water drainage maintenance, sewerage scheme operation, litter control and roadside furniture.

RECREATION AND CULTURE

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

Provision of facilities and support for organisations concerned with leisure time activities and sport, support for performing and creative arts and preservation of the natural estate. This includes maintenance of halls, aquatic centres, recreation and community centres, parks, gardens, sports grounds and operation of libraries.

TRANSPORT

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

Construction, maintenance and cleaning of streets, roads, bridges, drainage works, footpaths, parking facilities and traffic signs, cleaning and lighting of streets, depot maintenance and airstrip maintenance.

ECONOMIC SERVICES

To help promote the Shire and its economic wellbeing.

The regulation and provision of tourism, area promotion, building control, noxious weed control, vermin control, standpipes and land subdivisions.

OTHER PROPERTY AND SERVICES

To monitor and control the shire's overheads and operating accounts.

Private works operation, public works overheads, materials, salaries & wages, plant repairs and operation costs. With the exception of private works, the above activities listed are mainly summaries of costs that are allocated to all the works and services undertaken by Council.

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

STATUTORY REPORTING PROGRAMS

| | Ref Note | Adopted Budget | YTD Budget (a) | YTD Actual (b) | Var. \$ (b)-(a) | Var. % (b)-(a)/(a) | Var. |
|---|-------------|---------------------|----------------------|----------------------|--------------------|-----------------------|------|
| | | \$ | \$ | \$ | \$ | % | |
| Opening funding surplus / (deficit) | 1(c) | 2,908,832 | 2,908,832 | 3,177,164 | 268,332 | 9.22% | |
| Revenue from operating activities | | | | | | | |
| Governance | | 300 | 212 | 177 | (35) | (16.51%) | |
| General purpose funding - general rates | 6 | 3,499,896 | 3,497,810 | 3,498,898 | 1,088 | 0.03% | |
| General purpose funding - other | | 353,250 | 204,786 | 557,953 | 353,167 | 172.46% | ▲ |
| Law, order and public safety | | 38,540 | 19,601 | 54,423 | 34,822 | 177.65% | ▲ |
| Health | | 11,950 | 7,342 | 7,218 | (124) | (1.69%) | |
| Education and welfare | | 3,302 | 1,907 | 2,771 | 864 | 45.31% | |
| Housing | | 342,433 | 205,467 | 385,503 | 180,036 | 87.62% | ▲ |
| Community amenities | | 591,793 | 565,630 | 620,106 | 54,476 | 9.63% | |
| Recreation and culture | | 158,049 | 92,099 | 99,558 | 7,459 | 8.10% | |
| Transport | | 358,513 | 352,629 | 400,667 | 48,038 | 13.62% | ▲ |
| Economic services | | 311,389 | 104,965 | 72,768 | (32,197) | (30.67%) | ▼ |
| Other property and services | | 393,773 | 218,993 | 228,183 | 9,190 | 4.20% | |
| | | 6,063,188 | 5,271,441 | 5,928,225 | 656,784 | | |
| Expenditure from operating activities | | | | | | | |
| Governance | | (794,431) | (462,411) | (396,248) | 66,163 | 14.31% | ▼ |
| General purpose funding | | (169,436) | (100,683) | (88,872) | 11,811 | 11.73% | ▼ |
| Law, order and public safety | | (212,611) | (133,976) | (136,930) | (2,954) | (2.20%) | |
| Health | | (340,765) | (232,533) | (217,554) | 14,979 | 6.44% | |
| Education and welfare | | (134,407) | (78,145) | (60,146) | 17,999 | 23.03% | ▼ |
| Housing | | (432,016) | (252,562) | (252,237) | 325 | 0.13% | |
| Community amenities | | (870,023) | (516,161) | (451,658) | 64,503 | 12.50% | ▼ |
| Recreation and culture | | (2,261,438) | (1,326,224) | (1,152,391) | 173,833 | 13.11% | ▼ |
| Transport | | (6,432,219) | (3,832,778) | (3,797,110) | 35,668 | 0.93% | |
| Economic services | | (502,145) | (303,068) | (314,002) | (10,934) | (3.61%) | |
| Other property and services | | (101,603) | (94,421) | (95,157) | (736) | (0.78%) | |
| | | (12,251,094) | (7,332,962) | (6,962,305) | 370,657 | | |
| Non-cash amounts excluded from operating activities | 1(a) | 5,850,837 | 3,456,918 | 3,377,076 | (79,842) | (2.31%) | |
| Amount attributable to operating activities | | (337,069) | 1,395,397 | 2,342,996 | 947,599 | | |
| Investing Activities | | | | | | | |
| Proceeds from non-operating grants, subsidies and contributions | 14 | 15,750,848 | 9,722,496 | 4,684,760 | (5,037,736) | (51.82%) | ▼ |
| Proceeds from disposal of assets | 7 | 505,394 | 0 | 562,046 | 562,046 | 0.00% | ▲ |
| Payments for property, plant and equipment and infrastructure | 8 | (18,913,692) | (11,349,437) | (5,454,247) | 5,895,190 | 51.94% | ▼ |
| Amount attributable to investing activities | | (2,657,450) | (1,626,941) | (207,441) | 1,419,500 | | |
| Financing Activities | | | | | | | |
| Transfer from reserves | 11 | 1,031,813 | 0 | 440,185 | 440,185 | 0.00% | ▼ |
| Payments for principal portion of lease liabilities | 10 | (22,609) | (16,024) | (16,023) | 1 | 0.01% | |
| Repayment of debentures | 9 | (304,000) | 0 | (162,149) | (162,149) | 0.00% | ▼ |
| Transfer to reserves | 11 | (619,517) | 0 | (516,605) | (516,605) | 0.00% | ▲ |
| Amount attributable to financing activities | | 85,687 | (16,024) | (254,592) | (238,568) | | |
| Closing funding surplus / (deficit) | 1(c) | 0 | 2,661,264 | 5,058,126 | | | |

KEY INFORMATION

▲ ▼ Indicates a variance between Year to Date (YTD) Actual and YTD Actual data as per the adopted materiality threshold. Refer to threshold. Refer to Note 15 for an explanation of the reasons for the variance.

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

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

KEY TERMS AND DESCRIPTIONS

FOR THE PERIOD ENDED 31 JANUARY 2023

NATURE OR TYPE DESCRIPTIONS

REVENUE

RATES

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

OPERATING GRANTS, SUBSIDIES AND CONTRIBUTIONS

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

NON-OPERATING GRANTS, SUBSIDIES AND CONTRIBUTIONS

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

REVENUE FROM CONTRACTS WITH CUSTOMERS

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

FEES AND CHARGES

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

SERVICE CHARGES

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

INTEREST EARNINGS

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

OTHER REVENUE / INCOME

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

PROFIT ON ASSET DISPOSAL

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

EXPENSES

EMPLOYEE COSTS

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

MATERIALS AND CONTRACTS

All expenditures on materials, supplies and contracts not classified under other headings. These include supply of goods and materials, legal expenses, consultancy, maintenance agreements, communication expenses, advertising expenses, membership, periodicals, publications, hire expenses, rental, leases, postage and freight etc. Local governments may wish to disclose more detail such as contract services, consultancy, information technology, rental or lease expenditures.

UTILITIES (GAS, ELECTRICITY, WATER, ETC.)

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

INSURANCE

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

LOSS ON ASSET DISPOSAL

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

DEPRECIATION ON NON-CURRENT ASSETS

Depreciation expense raised on all classes of assets.

INTEREST EXPENSES

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

OTHER EXPENDITURE

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

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

BY NATURE OR TYPE

| | Ref Note | Adopted Budget | YTD Budget (a) | YTD Actual (b) | Var. \$ (b)-(a) | Var. % (b)-(a)/(a) | Var. |
|---|-------------|---------------------|----------------------|----------------------|--------------------|-----------------------|------|
| | | \$ | \$ | \$ | \$ | % | |
| Opening funding surplus / (deficit) | 1(c) | 2,908,832 | 2,908,832 | 3,177,164 | 268,332 | 9.22% | |
| Revenue from operating activities | | | | | | | |
| Rates | 6 | 3,499,896 | 3,497,810 | 3,498,898 | 1,088 | 0.03% | |
| Operating grants, subsidies and contributions | 13 | 884,983 | 643,168 | 990,053 | 346,885 | 53.93% | ▲ |
| Fees and charges | | 1,493,746 | 1,093,254 | 1,148,866 | 55,612 | 5.09% | |
| Interest earnings | | 30,737 | 19,153 | 77,538 | 58,385 | 304.83% | ▲ |
| Other revenue | | 100 | 56 | 5 | (51) | (91.07%) | |
| Profit on disposal of assets | 7 | 153,726 | 18,000 | 212,866 | 194,866 | 1082.59% | ▲ |
| | | 6,063,188 | 5,271,441 | 5,928,226 | 656,785 | | |
| Expenditure from operating activities | | | | | | | |
| Employee costs | | (2,611,747) | (1,383,146) | (1,356,234) | 26,912 | 1.95% | |
| Materials and contracts | | (2,700,695) | (1,891,822) | (1,531,171) | 360,651 | 19.06% | ▼ |
| Utility charges | | (445,845) | (227,696) | (186,701) | 40,995 | 18.00% | ▼ |
| Depreciation on non-current assets | | (5,990,306) | (3,474,918) | (3,492,519) | (17,601) | (0.51%) | |
| Interest expenses | | (120,420) | (59,287) | (37,262) | 22,025 | 37.15% | ▼ |
| Insurance expenses | | (214,234) | (213,742) | (195,441) | 18,301 | 8.56% | |
| Other expenditure | | (153,590) | (82,351) | (65,556) | 16,795 | 20.39% | ▼ |
| Loss on disposal of assets | 7 | (14,257) | 0 | (97,423) | (97,423) | 0.00% | ▲ |
| | | (12,251,094) | (7,332,962) | (6,962,307) | 370,655 | | |
| Non-cash amounts excluded from operating activities | 1(a) | 5,850,837 | 3,456,918 | 3,377,076 | (79,842) | (2.31%) | |
| Amount attributable to operating activities | | (337,069) | 1,395,397 | 2,342,995 | 947,598 | | |
| Investing activities | | | | | | | |
| Proceeds from non-operating grants, subsidies and contributions | 14 | 15,750,848 | 9,722,496 | 4,684,760 | (5,037,736) | (51.82%) | ▼ |
| Proceeds from disposal of assets | 7 | 505,394 | 0 | 562,046 | 562,046 | 0.00% | ▲ |
| Payments for property, plant and equipment | 8 | (18,913,692) | (11,349,437) | (5,454,247) | 5,895,190 | 51.94% | ▼ |
| Amount attributable to investing activities | | (2,657,450) | (1,626,941) | (207,441) | 1,419,500 | | |
| Financing Activities | | | | | | | |
| Transfer from reserves | 11 | 1,031,813 | 0 | 440,185 | 440,185 | 0.00% | ▲ |
| Payments for principal portion of lease liabilities | | (22,609) | (16,024) | (16,023) | 1 | 0.01% | |
| Repayment of debentures | 9 | (304,000) | 0 | (162,149) | (162,149) | 0.00% | ▼ |
| Transfer to reserves | 11 | (619,517) | 0 | (516,605) | (516,605) | 0.00% | ▼ |
| Amount attributable to financing activities | | 85,687 | (16,024) | (254,592) | (238,568) | | |
| Closing funding surplus / (deficit) | 1(c) | 0 | 2,661,264 | 5,058,126 | 2,396,862 | | |

KEY INFORMATION

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

Refer to Note 15 for an explanation of the reasons for the variance.

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

BASIS OF PREPARATION

REPORT PURPOSE

This report is prepared to meet the requirements of *Local Government (Financial Management) Regulations 1996 , Regulation 34* . Note: The statements and accompanying notes are prepared based on all transactions recorded at the time of preparation and may vary due to transactions being processed for the reporting period after the date of preparation.

BASIS OF ACCOUNTING

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

The *Local Government (Financial Management) Regulations 1996* take precedence over Australian Accounting Standards.

Regulation 16 prohibits a local government from recognising as assets Crown land that is a public thoroughfare, such as land under roads, and land not owned by but under the control or management of the local government, unless it is a golf course, showground, racecourse or recreational facility of State or regional significance. Consequently, some assets, including land under roads acquired on or after 1 July 2008, have not been recognised in this financial report. This is not in accordance with the requirements of *AASB 1051 Land Under Roads paragraph 15* and *AASB 116 Property, Plant and Equipment paragraph 7*.

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

PREPARATION TIMING AND REVIEW

Date prepared: All known transactions up to 06 January 2022

SIGNIFICANT ACCOUNTING POLICES

CRITICAL ACCOUNTING ESTIMATES

The preparation of a financial report in conformity with Australian Accounting Standards requires management to make judgements, estimates and assumptions that effect the application of policies and reported amounts of assets and liabilities, income and expenses. The estimates and associated assumptions are based on historical experience and various other factors that are believed to be reasonable under the circumstances; the results of which form the basis of making the judgements about carrying values of assets and liabilities that are not readily apparent from other sources. Actual results may differ from these estimates.

THE LOCAL GOVERNMENT REPORTING ENTITY

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

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

All monies held in the Trust Fund are excluded from the financial statements. A separate statement of those monies

GOODS AND SERVICES TAX

Revenues, expenses and assets are recognised net of the amount of GST, except where the amount of GST incurred is not recoverable from the Australian Taxation Office (ATO). Receivables and payables are stated inclusive of GST receivable or payable. The net amount of GST recoverable from, or payable to, the ATO is included with receivables or payables in the statement of financial position. Cash flows are presented on a gross basis. The GST components of cash flows arising from investing or financing activities which are recoverable from, or payable to, the ATO are presented as operating cash flows.

ROUNDING OFF FIGURES

All figures shown in this statement are rounded to the nearest dollar.

(a) Non-cash items excluded from operating activities

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

| | Notes | Adopted Budget | YTD Budget (a) | YTD Actual (b) |
|--|-------|------------------|------------------|------------------|
| Non-cash items excluded from operating activities | | | | |
| | | \$ | \$ | \$ |
| Adjustments to operating activities | | | | |
| Less: Profit on asset disposals | 7 | (153,726) | (18,000) | (212,866) |
| Add: Loss on asset disposals | 7 | 14,257 | 0 | 97,423 |
| Add: Depreciation on assets | | 5,990,306 | 3,496,802 | 3,492,519 |
| Total non-cash items excluded from operating activities | | 5,850,837 | 3,478,802 | 3,377,076 |

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

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

| | | Last Year Closing | This Time Last Year | Year to Date |
|--|----|--------------------|---------------------|--------------------|
| | | 30 June 2022 | 31 January 2022 | 31 January 2023 |
| Adjustments to net current assets | | | | |
| Less: Reserves - restricted cash | 11 | (3,794,137) | (4,332,426) | (3,870,557) |
| Less: Provisions | | (411,575) | (367,438) | (411,066) |
| Add: Borrowings | 9 | 304,001 | 139,756 | 141,852 |
| Add: Provisions - employee | 12 | 411,575 | 367,548 | 411,575 |
| Add: Lease liabilities | 10 | 23,028 | 6,783 | 6,499 |
| Add: Cash backed leave portion | | 256,140 | 209,381 | 256,140 |
| Total adjustments to net current assets | | (3,210,968) | (3,976,396) | (3,465,557) |

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

| | | | | |
|--|------|--------------------|--------------------|--------------------|
| Current assets | | | | |
| Cash and cash equivalents | 2 | 8,385,962 | 9,999,756 | 10,941,431 |
| Rates receivables | 3 | 51,808 | 174,120 | 173,723 |
| Receivables | 3 | 232,613 | 143,209 | 163,648 |
| Other current assets | 4 | 10,157 | 18,588 | 15,086 |
| Less: Current liabilities | | | | |
| Payables | 5 | (765,558) | (934,917) | (813,142) |
| Borrowings | 9 | (304,001) | (139,756) | (141,852) |
| Contract liabilities | 12 | (788,246) | (1,382,067) | (1,397,137) |
| Lease liabilities | 10 | (23,028) | (6,783) | (6,499) |
| Provisions | 12 | (411,575) | (367,548) | (411,575) |
| Less: Total adjustments to net current assets | 1(b) | (3,210,968) | (3,976,396) | (3,465,557) |
| Closing funding surplus / (deficit) | | 3,177,164 | 3,528,206 | 5,058,126 |

CURRENT AND NON-CURRENT CLASSIFICATION

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

| Description | Classification | Unrestricted \$ | Restricted \$ | Total Cash \$ | Trust \$ | Institution | Interest Rate | Maturity Date |
|---------------------------------|---------------------------|--------------------|------------------|---------------------|-------------|-------------|------------------|------------------|
| Cash on hand | | | | | | | | |
| TelenetSaver Account | Cash and cash equivalents | 4,401,539 | | 4,401,539 | | Bankwest | 0.05% | At Call |
| Municipal Account | Cash and cash equivalents | 41,112 | | 41,112 | | Bankwest | 0.00% | At Call |
| Term Deposit - Municipal Excess | Cash and cash equivalents | 2,627,974 | | 2,627,974 | | Bankwest | 2.60% | 7/02/2023 |
| Term Deposit - Reserves | Cash and cash equivalents | 55,929 | 3,814,627 | 3,870,556 | | Bankwest | 2.60% | 1/02/2023 |
| Floats Held | Cash and cash equivalents | 250 | | 250 | | Shire float | 0.00% | N/A |
| Total | | 7,126,804 | 3,814,627 | 10,941,431 | 0 | | | |
| Comprising | | | | | | | | |
| Cash and cash equivalents | | 7,126,804 | 3,814,627 | 10,941,431 | 0 | | | |
| | | 7,126,804 | 3,814,627 | 10,941,431 | 0 | | | |

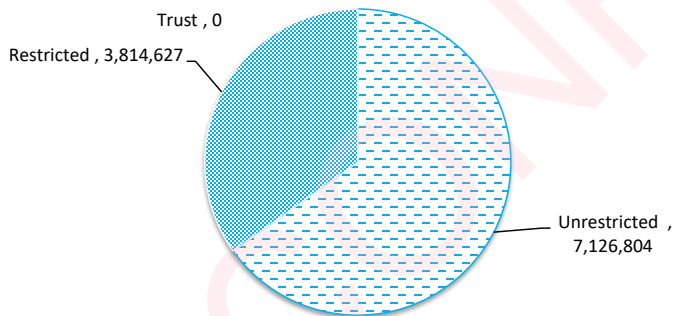
KEY INFORMATION

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

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

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

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



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

OPERATING ACTIVITIES
NOTE 3
RECEIVABLES

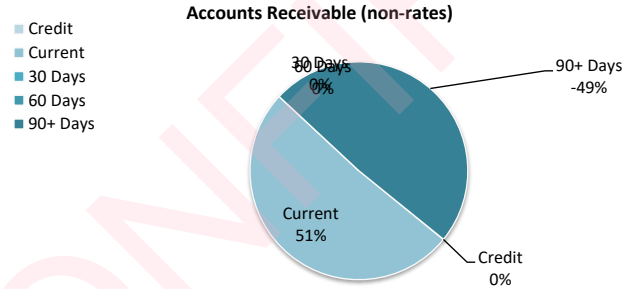
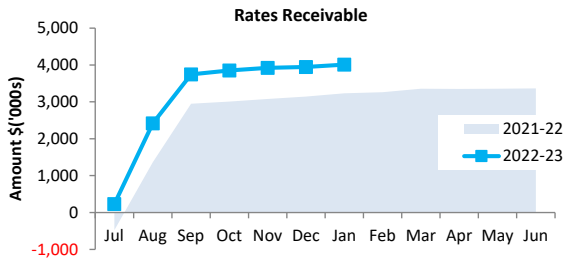
| Rates receivable | 30 June 2022 | 31 Jan 2023 |
|--------------------------------|---------------|----------------|
| | \$ | \$ |
| Opening arrears previous years | 59,824 | 51,808 |
| Levied this year | 3,353,365 | 4,132,479 |
| Less - collections to date | (3,361,381) | (4,010,564) |
| Equals current outstanding | 51,808 | 173,723 |
| Net rates collectable | 51,808 | 173,723 |
| % Collected | 98.5% | 95.8% |

| Receivables - general | Credit | Current | 30 Days | 60 Days | 90+ Days | Total |
|--|--------|---------|---------|---------|-----------|----------------|
| | \$ | \$ | \$ | \$ | \$ | \$ |
| Receivables - general | (897) | 732,778 | 0 | 0 | (702,178) | 29,703 |
| Percentage | (3.0%) | 2467% | 0% | 0% | -2364% | |
| Balance per trial balance | | | | | | |
| Sundry receivable | (897) | 732,778 | 0 | 0 | (702,178) | 29,703 |
| GST receivable | | | | | | 133,945 |
| Total receivables general outstanding | | | | | | 163,648 |

Amounts shown above include GST (where applicable)

KEY INFORMATION

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



| | Opening Balance 1 July 2022 | Asset Increase | Asset Reduction | Closing Balance 31 January 2023 |
|--|-----------------------------------|-------------------|--------------------|---------------------------------------|
| | \$ | \$ | \$ | \$ |
| Other current assets | | | | |
| Other financial assets at amortised cost | | | | |
| Financial assets at amortised cost - self supporting loans | 0 | | | 0 |
| Financial assets at amortised cost - [describe] | 0 | | | 0 |
| Inventory | | | | |
| Inventories Fuel & Materials | 10,157 | 4,929 | 0 | 15,086 |
| Inventories [describe] | 0 | | | 0 |
| Inventories [describe] | 0 | | | 0 |
| Inventories [describe] | 0 | | | 0 |
| Inventories [describe] | 0 | | | 0 |
| Land held for resale | | | | |
| Cost of acquisition | 0 | | | 0 |
| Development costs | 0 | | | 0 |
| Prepayments | | | | |
| Prepayments | 0 | | | 0 |
| Contract assets | | | | |
| Contract assets | 0 | 0 | | 0 |
| Total other current assets | 10,157 | 4,929 | 0 | 15,086 |
| Amounts shown above include GST (where applicable) | | | | |

KEY INFORMATION

Other financial assets at amortised cost

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

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

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.

Contract assets

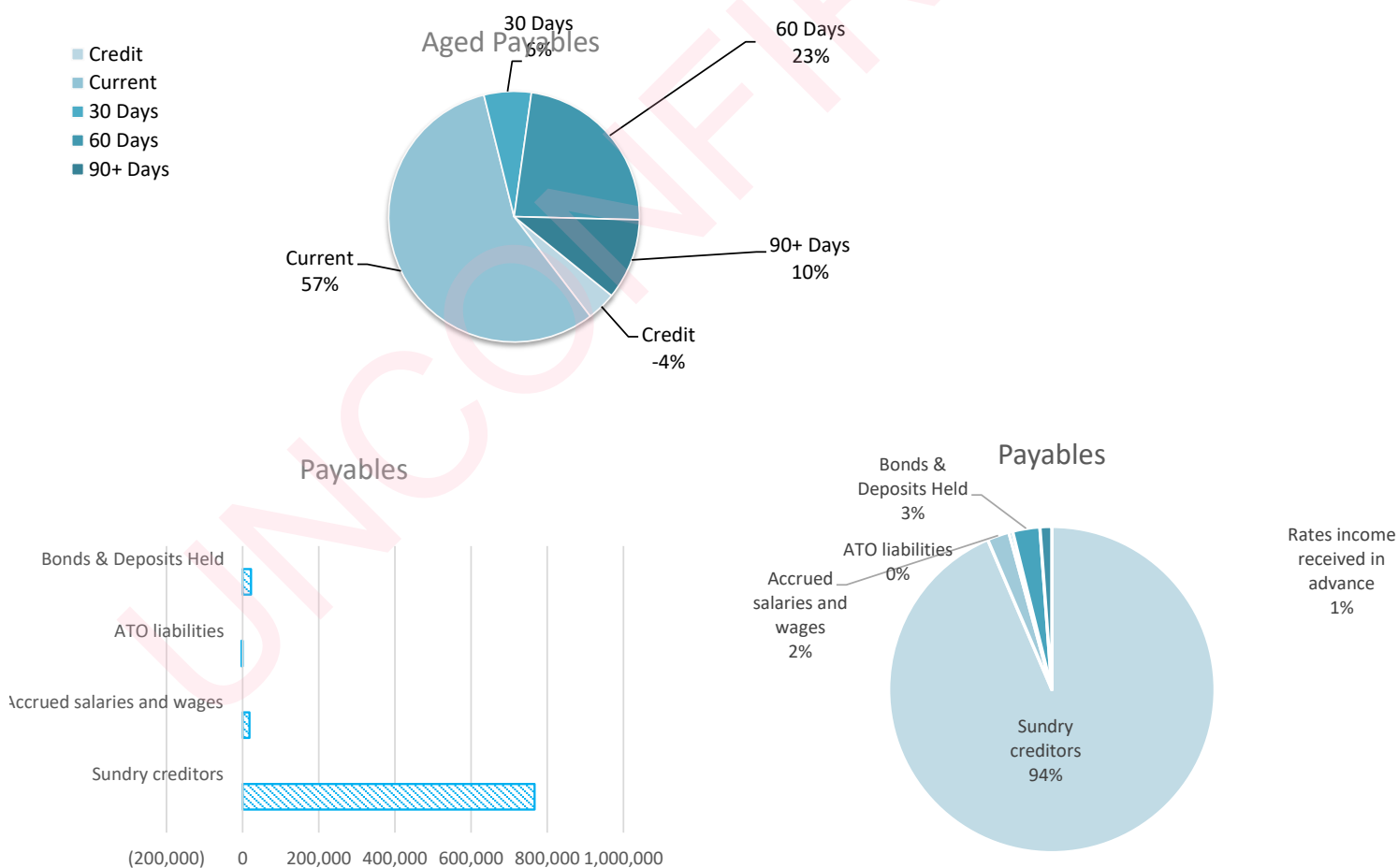
A contract asset is the right to consideration in exchange for goods or services the entity has transferred to a customer when that right is conditioned on something other than the passage of time.

| Payables - general | Credit | Current | 30 Days | 60 Days | 90+ Days | Total |
|---|---------|---------|---------|---------|----------|----------------|
| | \$ | \$ | \$ | \$ | \$ | \$ |
| Payables - general | (1,128) | 16,830 | 1,816 | 6,906 | 3,107 | 27,531 |
| Percentage | -4.1% | 61.1% | 6.6% | 25.1% | 11.3% | |
| Balance per trial balance | | | | | | |
| Sundry creditors | (1,128) | 50,494 | 1,816 | 6,906 | 3,107 | 766,638 |
| Accrued salaries and wages | | | | | | 17,867 |
| ATO liabilities | | | | | | (3,074) |
| Bonds & Deposits Held | | | | | | 22,138 |
| Rates income received in advance | | | | | | 9,573 |
| Total payables general outstanding | | | | | | 813,142 |

Amounts shown above include GST (where applicable)

KEY INFORMATION

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



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

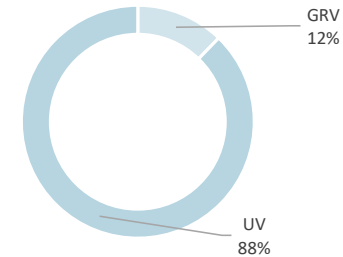
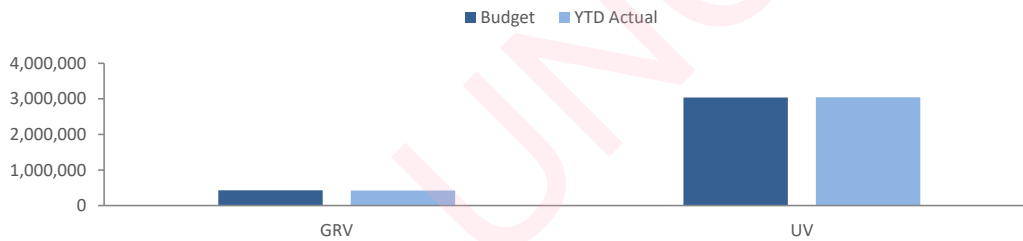
OPERATING ACTIVITIES
NOTE 6
RATE REVENUE

General rate revenue

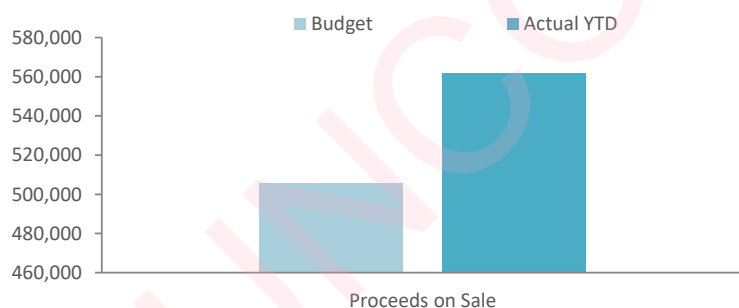
| RATE TYPE | Budget | | | | | | | YTD Actual | | | Total Revenue |
|----------------------------|--------------------|----------------------|--------------------|------------------|--------------|-----------|------------------|------------------|---------------|--------------|------------------|
| | Rate in \$ (cents) | Number of Properties | Rateable Value | Rate Revenue | Interim Rate | Back Rate | Total Revenue | Rate Revenue | Interim Rates | Back Rates | |
| | | | | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ |
| Gross rental value | | | | | | | | | | | |
| GRV | 0.09548 | 316 | 4,448,810 | 424,772 | 2,000 | 0 | 426,772 | 424,772 | 0 | 0 | 424,772 |
| Unimproved value | | | | | | | | | | | |
| UV | 0.01474 | 362 | 205,803,500 | 3,033,544 | 3,000 | 0 | 3,036,544 | 3,033,544 | 13,419 | 1,775 | 3,048,738 |
| Sub-Total | | 678 | 210,252,310 | 3,458,316 | 5,000 | 0 | 3,463,316 | 3,458,315 | 13,419 | 1,775 | 3,473,510 |
| Minimum payment | Minimum \$ | | | | | | | | | | |
| Gross rental value | | | | | | | | | | | |
| GRV - Dalwallinu | 600 | 109 | 489,348 | 65,400 | 0 | 0 | 65,400 | 65,400 | 0 | 0 | 65,400 |
| GRV - Kalannie | 600 | 29 | 134,210 | 17,400 | 0 | 0 | 17,400 | 17,400 | 0 | 0 | 17,400 |
| GRV - Other Towns | 600 | 80 | 260,964 | 48,000 | 0 | 0 | 48,000 | 48,000 | 0 | 0 | 48,000 |
| Unimproved value | | | | | | | | | | | |
| UV - Rural | 700 | 38 | 434,166 | 26,600 | | | 26,600 | 26,600 | 0 | 0 | 26,600 |
| UV - Mining | 700 | 49 | 736,478 | 34,300 | | | 34,300 | 34,300 | 0 | 0 | 34,300 |
| Sub-total | | 305 | 2,055,166 | 191,700 | 0 | 0 | 191,700 | 191,700 | 0 | 0 | 191,700 |
| Discount | | | | | | | (155,120) | (166,277) | | | (166,312) |
| Ex-gratia rates | | | | | | | | | | | |
| Total general rates | | | | | | | 3,499,896 | | | | 3,498,898 |

KEY INFORMATION

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



| Asset Ref. | Asset description | Budget | | | | YTD Actual | | | | |
|------------------------------------|-----------------------------|----------------|----------------|----------------|-----------------|----------------|----------------|----------------|-----------------|--|
| | | Net Book Value | Proceeds | Profit | (Loss) | Net Book Value | Proceeds | Profit | (Loss) | |
| | | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | |
| Land & Buildings | | | | | | | | | | |
| | Sale of Lot 572 Sawyers Ave | 68,000 | 69,394 | 1,394 | 0 | 68,000 | 69,091 | 1,091 | 0 | |
| | Sale of Lot 12 McNeill St | 75,000 | 120,000 | 45,000 | 0 | 0 | 0 | 0 | 0 | |
| | Sale of Lot 1002 Roberts Rd | 65,000 | 150,000 | 85,000 | 0 | 0 | 0 | 0 | 0 | |
| | Sale of 1 Wasley St | 0 | 0 | 0 | 0 | 210,552 | 377,000 | 166,448 | 0 | |
| | Sale of 2 Dungey St | 0 | 0 | 0 | 0 | | 1,000 | 1,000 | 0 | |
| | Wubin CWA Building | 0 | 0 | 0 | 0 | 91,938 | 0 | 0 | (91,938) | |
| Other Infrastructure | | | | | | | | | | |
| Plant and equipment | | | | | | | | | | |
| Transport | | | | | | | | | | |
| | Crew Cab Truck DL 420 | 23,573 | 20,000 | 0 | (3,573) | 0 | 0 | 0 | 0 | |
| | 3.5T Tipper Truck DL 121 | 20,184 | 15,000 | 0 | (5,184) | 0 | 0 | 0 | 0 | |
| | Utility DL 102 | 9,182 | 9,500 | 318 | 0 | 9,182 | 16,364 | 7,182 | 0 | |
| | Utility L/Hand DL 747 | 14,000 | 9,500 | 0 | (4,500) | 0 | 0 | 0 | 0 | |
| | Utility WS DL 281 | 22,267 | 26,000 | 3,733 | 0 | 22,267 | 38,182 | 15,915 | 0 | |
| | Utility DL 194 | 11,000 | 10,000 | 0 | (1,000) | 11,000 | 21,364 | 10,364 | 0 | |
| | John Deere Tractor DL 5150 | 25,719 | 26,000 | 281 | 0 | 27,178 | 39,045 | 11,868 | 0 | |
| | Water Tank on Skids | | | 0 | 0 | 5,485 | 0 | 0 | (5,485) | |
| Other property and services | | | | | | | | | | |
| | Ford Everest DL 2 | 32,000 | 50,000 | 18,000 | 0 | 0 | 0 | 0 | 0 | |
| | | 365,925 | 505,394 | 153,726 | (14,257) | 445,603 | 562,046 | 213,868 | (97,423) | |



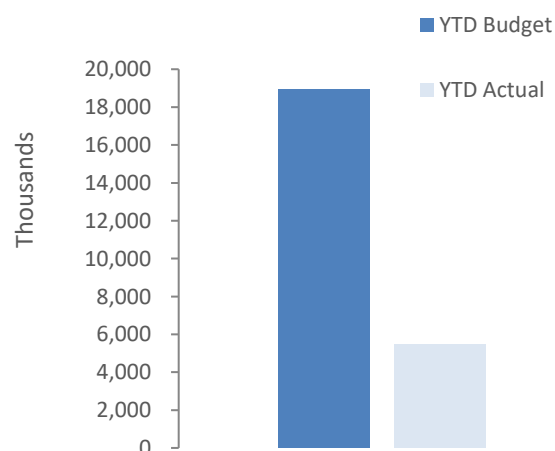
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 JANUARY 2023**

**INVESTING ACTIVITIES
NOTE 8
CAPITAL ACQUISITIONS**

| Capital acquisitions | Adopted | | YTD Actual | YTD Actual Variance |
|--|-------------------|-------------------|------------------|------------------------|
| | Budget | YTD Budget | | |
| | \$ | \$ | \$ | \$ |
| Land | 122,000 | 122,000 | 0 | (122,000) |
| Buildings | 3,647,443 | 1,921,709 | 976,194 | (945,515) |
| Furniture and equipment | 76,820 | 76,820 | 14,868 | (61,952) |
| Plant and equipment | 370,000 | 34,000 | 146,244 | 112,244 |
| Infrastructure - roads | 13,966,024 | 8,554,106 | 4,136,705 | (4,417,401) |
| Infrastructure - Other | 581,405 | 490,802 | 105,458 | (385,344) |
| Infrastructure - Footpaths | 150,000 | 150,000 | 74,777 | (75,223) |
| Payments for Capital Acquisitions | 18,913,692 | 11,349,437 | 5,454,247 | (5,895,190) |
| Total Capital Acquisitions | 18,913,692 | 11,349,437 | 5,454,247 | (5,895,190) |
| Capital Acquisitions Funded By: | | | | |
| | \$ | \$ | \$ | \$ |
| Capital grants and contributions | 15,750,848 | 9,722,496 | 4,684,760 | (5,037,736) |
| Other (disposals & C/Fwd) | 505,394 | 0 | 562,046 | 562,046 |
| Cash backed reserves | | | | |
| Plant Reserve | 180,000 | 0 | 0 | 0 |
| Land & Buildings Reserve | 499,505 | 499,505 | 399,505 | (100,000) |
| Townscape Reserve | 72,000 | 72,000 | 0 | (72,000) |
| Telecommunications Reserve | 0 | 0 | 0 | 0 |
| Recreation Reserve | 29,000 | 29,000 | 17,417 | (11,583) |
| Insurance Excess Reserve | 0 | 0 | 0 | 0 |
| Contribution - operations | 1,625,637 | 1,026,436 | (232,744) | (1,259,180) |
| Capital funding total | 18,913,692 | 11,349,437 | 5,454,247 | (5,895,190) |

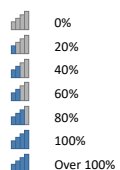
SIGNIFICANT ACCOUNTING POLICIES

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



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.

| | | Adopted | | | |
|---------------------------------|---|-------------------|-------------------|------------------|-----------------------|
| Account Description | | Budget | YTD Budget | YTD Actual | Variance (Under)/Over |
| LAND & BUILDINGS | | | | | |
| K60 | Dalwallinu Early Learning Centre - Capital Upgrade | 2,701,136 | 1,575,658 | 746,849 | 828,809 |
| K61 | Landscaping - MPECLC | 202,310 | 0 | 0 | 0 |
| E081804 | Capital Expenditure - Land | 70,000 | 70,000 | 0 | 70,000 |
| E092041 | Construction of Employee Housing | 477,497 | 79,551 | 120,159 | (40,608) |
| K123 | 6B Cousins Rd, Dalwallinu - DCEO - Capital Upgrade | 8,000 | 8,000 | 5,299 | 2,701 |
| K19 | 10 Roberts Rd, Dalwallinu - Capital Upgrade | 10,000 | 10,000 | 9,372 | 628 |
| K18 | 2 Dowie St, Dalwallinu - Capital Upgrade | 10,000 | 10,000 | 9,372 | 628 |
| K91 | 3 Salmon Gums Place, Dalwallinu (CEO) Capital Upgrade | 21,000 | 21,000 | 18,399 | 2,601 |
| K17 | 4 Dowie St, Dalwallinu - Capital Upgrade | 10,000 | 10,000 | 9,372 | 628 |
| K14 | Pioneer House Building Upgrade | 12,500 | 12,500 | 0 | 12,500 |
| K96 | 21 Rayner St, Dalwallinu JV - Capital Upgrade | 20,000 | 20,000 | 9,372 | 10,628 |
| K5 | Dalwallinu Recreation Centre - Capital Upgrade | 29,000 | 29,000 | 0 | 29,000 |
| K49 | Dalwallinu Caravan Park - Capital Upgrade | 50,000 | 50,000 | 0 | 50,000 |
| K8 | Dalwallinu Town Hall - Capital Upgrade | 0 | 0 | 48,000 | (48,000) |
| K88 | Administration Office - Capital Upgrade | 36,000 | 36,000 | 0 | 36,000 |
| E093855 | Purchase of 8 Myers Street Land | 52,000 | 52,000 | 0 | 52,000 |
| U65 | Cemetery Toilet | 60,000 | 60,000 | 0 | 60,000 |
| ROADS | | | | | |
| E121700 | Regional Road Group | 840,146 | 804,866 | 150,879 | 653,987 |
| E121720 | Roads To Recovery | 1,054,378 | 615,048 | 721,621 | (106,573) |
| E121735 | Wheatbelt Secondary Freight Network | 4,829,000 | 2,816,898 | 741,114 | 2,075,784 |
| E121730 | Road Program | 251,397 | 239,150 | 13,645 | 225,505 |
| E121795 | DRFAWA 962 - Flood Damage Repair Works | 6,991,103 | 4,078,144 | 2,509,445 | 1,568,699 |
| OTHER INFRASTRUCTURE | | | | | |
| E135875 | Fencing for Dams | 1,894 | 1,894 | 2,106 | (212) |
| Z74 | Shire Town Entry Statements | 72,000 | 72,000 | 0 | 72,000 |
| E112849 | Capital Expenditure - Other Infrastructure | 88,000 | 88,000 | 0 | 88,000 |
| O18 | Wubin Playground | 55,000 | 55,000 | 0 | 55,000 |
| O25 | Dalwallinu Recreation Centre Cricket Pitch Upgrade | 25,000 | 25,000 | 0 | 25,000 |
| O22 | Shade Structure - Dalwallinu Sports Club | 108,000 | 108,000 | 69,318 | 38,682 |
| E103844 | Sewerage System Upgrade | 217,417 | 126,814 | 34,034 | 92,780 |
| O24 | New Gazebo to Tourism Carpark | 14,094 | 14,094 | 0 | 14,094 |
| FOOTPATH CONSTRUCTION | | | | | |
| E121740 | Footpath Construction | 150,000 | 150,000 | 74,777 | 75,223 |
| PLANT & EQUIPMENT | | | | | |
| DL420 | Purchase Crew Cab Truck | 70,000 | 0 | 0 | 0 |
| DL121 | Purchase Tipper Truck 3.5T | 70,000 | 0 | 0 | 0 |
| DL194 | Purchase Utility DL 194 | 30,000 | 0 | 32,265 | (32,265) |
| DL747 | Purchase Utility L/Hand | 30,000 | 0 | 0 | 0 |
| DL281 | Purchase Utility WS | 44,000 | 0 | 48,543 | (48,543) |
| CP001 | Purchase Sundry Plant | 5,000 | 5,000 | 735 | 4,265 |
| CP002 | Purchase Water Tank 1000Lt on Skids | 5,000 | 5,000 | 4,545 | 455 |
| CP003 | EV Charging Station | 0 | 0 | 24,274 | (24,274) |
| C126 | Traffic Control Equipment (Wubin) | 12,000 | 12,000 | 0 | 12,000 |
| E145801 | CEO's Vehicle DL 2 | 65,000 | 0 | 0 | 0 |
| E147300 | Cleaner Vehicle - DL | 27,000 | 0 | 23,640 | (23,640) |
| E134441 | Standpipe Controllers | 12,000 | 12,000 | 12,243 | (243) |
| FURNITURE & FIXTURES | | | | | |
| C124 | Altus Payroll & Procurement Software Implementation | 54,570 | 54,570 | 9,412 | 45,158 |
| E11 | Electronic Scoreboard Kalannie Sports Oval | 10,000 | 10,000 | 0 | 10,000 |
| C125 | HPE Backup Server Proline | 12,250 | 12,250 | 5,456 | 6,794 |
| | | 18,913,692 | 11,349,437 | 5,454,247 | 5,895,190 |

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

FINANCING ACTIVITIES
NOTE 9
BORROWINGS

Repayments - borrowings

| Information on borrowings Particulars | Loan No. | 1 July 2022 | New Loans | | Principal Repayments | | Principal Outstanding | | Interest Repayments | |
|--|----------|-------------|-----------|--------|----------------------|---------|-----------------------|-----------|---------------------|---------|
| | | | Actual | Budget | Actual | Budget | Actual | Budget | Actual | Budget |
| | | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ |
| Community amenities | | | | | | | | | | |
| Dalwallinu Sewerage Scheme | 64 | 70,741 | | | 21,352 | 21,352 | 49,389 | 49,389 | 3,240 | 6,455 |
| Recreation and culture | | | | | | | | | | |
| Dalwallinu Discovery Centre | 157 | 460,014 | | | 30,482 | 61,314 | 429,532 | 398,701 | 4,453 | 11,985 |
| Dalwallinu Recreation Centre | 159 | 2,525,185 | | | 30,684 | 61,829 | 2,494,501 | 2,463,356 | 26,764 | 93,295 |
| Other property and services | | | | | | | | | | |
| Bell St subdivision | 160 | 562,568 | 0 | 0 | 79,630 | 159,505 | 482,938 | 403,063 | 2,544 | 8,408 |
| C/Fwd Balance | | 3,618,508 | 0 | 0 | 162,149 | 304,000 | 3,456,359 | 3,314,509 | 37,001 | 120,143 |
| Total | | 3,618,508 | 0 | 0 | 162,149 | 304,000 | 3,456,359 | 3,314,509 | 37,001 | 120,143 |
| Current borrowings | | 304,000 | | | | | 141,852 | | | |
| Non-current borrowings | | 3,314,508 | | | | | 3,314,507 | | | |
| | | 3,618,508 | | | | | 3,456,359 | | | |

All debenture repayments were financed by general purpose revenue.

KEY INFORMATION

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

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

**FINANCING ACTIVITIES
NOTE 10
LEASE LIABILITIES**

Movement in carrying amounts

| Information on leases Particulars | Lease No. | 1 July 2022 | New Leases | | Principal Repayments | | Principal Outstanding | | Interest Repayments | |
|--------------------------------------|------------|-------------|------------|--------|----------------------|--------|-----------------------|--------|---------------------|--------|
| | | | Actual | Budget | Actual | Budget | Actual | Budget | Actual | Budget |
| | | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | |
| Recreation and culture | | | | | | | | | | |
| Maia Financial - Gymnasium Equipment | E6N0162493 | 18,270 | | | 13,401 | 17,851 | 4,869 | 419 | 212 | 225 |
| Other property and services | | | | | | | | | | |
| Ricoh - 2 x photocopiers | | 4,758 | | | 2,622 | 4,758 | 2,136 | 0 | 49 | 52 |
| Total | | 23,028 | 0 | 0 | 16,023 | 22,609 | 7,005 | 419 | 260 | 277 |
| Current lease liabilities | | 23,028 | | | | | 6,499 | | | |
| Non-current lease liabilities | | 0 | | | | | 0 | | | |
| | | 23,028 | | | | | 6,499 | | | |

All lease repayments were financed by general purpose revenue.

KEY INFORMATION

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

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

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

OPERATING ACTIVITIES
NOTE 11
CASH RESERVES

Cash backed reserve

| Reserve name | Opening Balance | Budget Interest Earned | Actual Interest Earned | Budget Transfers In (+) | Actual Transfers In (+) | Budget Transfers Out (-) | Actual Transfers Out (-) | Budget Closing Balance | Actual YTD Closing Balance |
|-------------------------------|------------------|------------------------|------------------------|-------------------------|-------------------------|--------------------------|--------------------------|------------------------|----------------------------|
| | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ |
| Leave Reserve | 256,140 | 769 | 2,502 | 0 | 0 | (13,891) | (13,891) | 243,018 | 244,751 |
| Plant Reserve | 601,957 | 1,807 | 5,881 | 0 | 0 | (180,000) | 0 | 423,764 | 607,838 |
| Joint Venture Housing Reserve | 161,242 | 484 | 1,575 | 27,536 | 0 | (20,000) | (9,372) | 169,262 | 153,445 |
| Land & Buildings Reserve | 1,088,585 | 4,017 | 10,635 | 339,394 | 443,540 | (499,505) | (399,505) | 932,491 | 1,143,254 |
| Sewerage Scheme Reserve | 1,027,548 | 3,084 | 10,030 | 204,449 | 0 | (217,417) | 0 | 1,017,664 | 1,037,578 |
| Townscape Reserve | 72,246 | 217 | 706 | 0 | 0 | (72,000) | 0 | 463 | 72,952 |
| Telecommunications Reserve | 496 | 1 | 5 | 0 | 0 | 0 | 0 | 497 | 501 |
| Swimming Pool Reserve | 191,521 | 575 | 1,871 | 0 | 0 | 0 | 0 | 192,096 | 193,392 |
| Recreation Reserve | 129,847 | 390 | 1,268 | 20,000 | 20,000 | (29,000) | (17,417) | 121,237 | 133,698 |
| Insurance Excess Reserve | 92,174 | 277 | 908 | 16,000 | 16,000 | 0 | 0 | 108,451 | 109,082 |
| Waste Management Reserve | 172,381 | 517 | 1,684 | 0 | 0 | 0 | 0 | 172,898 | 174,065 |
| | 3,794,137 | 12,138 | 37,065 | 607,379 | 479,540 | (1,031,813) | (440,185) | 3,381,841 | 3,870,557 |

| Other current liabilities | Note | Opening Balance 1 July 2022 | Liability Increase | Liability Reduction | Closing Balance 31 January 2023 |
|---|------|-----------------------------------|-----------------------|------------------------|---------------------------------------|
| | | \$ | \$ | \$ | \$ |
| Contract liabilities | | | | | |
| Unspent grants, contributions and reimbursements | | | | | |
| - operating | 13 | 23,053 | 0.00 | (20,017) | 3,036 |
| - non-operating | 14 | 765,173 | 5,313,687 | (4,684,759) | 1,394,101 |
| Total unspent grants, contributions and reimbursements | | 788,226 | 5,313,687 | (4,704,776) | 1,397,137 |
| Provisions | | | | | |
| Annual leave | | 193,815 | | | 193,815 |
| Long service leave | | 217,760 | | | 217,760 |
| Landfill Sites | | 0 | | | 0 |
| Total Provisions | | 411,575 | 0 | 0 | 411,575 |
| Total other current assets | | 1,199,801 | 5,313,687 | (4,704,776) | 1,808,712.00 |

Amounts shown above include GST (where applicable)

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

Short-term employee benefits

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

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

Other long-term employee benefits

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

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

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. 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.

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

NOTE 13

OPERATING GRANTS AND CONTRIBUTIONS

| Provider | Unspent operating grant, subsidies and contributions liability | | | | | Operating grants, subsidies and contributions revenue | | | | | |
|---------------------------------------|--|-----------------------------|--|--------------------------|-------------------------------------|---|----------------|------------------|----------------------|----------------|-----------------------|
| | Liability 1 July 2022 | Increase in Liability | Liability Reduction (As revenue) | Liability 31 Jan 2023 | Current Liability 31 Jan 2023 | Adopted Budget Revenue | YTD Budget | Annual Budget | Budget Variations | Expected | YTD Revenue Actual |
| | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ |
| Operating grants and subsidies | | | | | | | | | | | |
| General purpose funding | | | | | | | | | | | |
| General Purpose Grant (FAGS) | | | | 0 | | 128,312 | 64,156 | 128,312 | | 128,312 | 275,916 |
| Untied Roads Grant (FAGS) | | | | 0 | | 129,589 | 64,794 | 129,589 | | 129,589 | 136,888 |
| Law, order, public safety | | | | | | | | | | | |
| DFES Operating Grant | | | | 0 | | 30,540 | 15,270 | 30,540 | | 30,540 | 43,376 |
| Community amenities | | | | | | | | | | | |
| Stronger Communities Round 7 | 18,053 | | (15,496) | 2,557 | | | | | | 0 | 15,496 |
| Recreation and culture | | | | | | | | | | | |
| Grants - Library | | | | 0 | | | | | | 0 | 4,901 |
| Road Safety Commission Grant | 5,000 | | (4,521) | 479 | | | | | | 0 | 4,521 |
| Transport | | | | | | | | | | | |
| Direct Grant - Main Roads | | | | 0 | | 321,681 | 321,681 | 321,681 | | 321,681 | 328,600 |
| | 23,053 | 0 | (20,017) | 3,036 | 0 | 610,122 | 465,901 | 610,122 | 0 | 610,122 | 809,697 |
| Operating contributions | | | | | | | | | | | |
| Governance | | | | | | | | | | | |
| Miscellaneous Reimbursements | | | | 0 | | 100 | 56 | 100 | | 100 | 0 |
| Reimbursements Members of Council | | | | 0 | | 0 | 0 | 0 | | 0 | 173 |
| General purpose funding | | | | | | | | | | | |
| Ex- Gratia Rates | | | | 0 | | 41,612 | 41,612 | 41,612 | | 41,612 | 47,140 |
| Collection of Legal Costs | | | | 0 | | 16,000 | 9,328 | 16,000 | | 16,000 | 14,785 |
| Health | | | | | | | | | | | |
| Miscellaneous Reimbursements | | | | 0 | | 9,850 | 5,742 | 9,850 | | 9,850 | 5,452 |
| Education and welfare | | | | | | | | | | | |
| Miscellaneous Reimbursements | | | | 0 | | 3,301 | 1,906 | 3,301 | | 3,301 | 2,771 |
| Housing | | | | | | | | | | | |
| Miscellaneous Reimbursements | | | | 0 | | 14,681 | 8,303 | 14,681 | | 14,681 | 12,255 |
| Community amenities | | | | | | | | | | | |
| Miscellaneous Reimbursements | | | | 0 | | 2,900 | 1,645 | 2,900 | | 2,900 | 2,333 |
| Containers Deposit Scheme Income | | | | 0 | | 1,500 | 870 | 1,500 | | 1,500 | 111 |

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

NOTE 13

OPERATING GRANTS AND CONTRIBUTIONS

| Provider | Unspent operating grant, subsidies and contributions liability | | | | | Operating grants, subsidies and contributions revenue | | | | | |
|------------------------------------|--|-----------------------------|--|--------------------------|-------------------------------------|---|----------------|------------------|----------------------|----------------|-----------------------|
| | Liability 1 July 2022 | Increase in Liability | Liability Reduction (As revenue) | Liability 31 Jan 2023 | Current Liability 31 Jan 2023 | Adopted Budget Revenue | YTD Budget | Annual Budget | Budget Variations | Expected | YTD Revenue Actual |
| | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ |
| Recreation and culture | | | | | | | | | | | |
| Miscellaneous Reimbursements | | | | 0 | | 66,197 | 37,441 | 66,197 | 0 | 66,197 | 20,408 |
| Other Culture Reimbursements | | | | 0 | | 2,000 | 1,162 | 2,000 | | 2,000 | 1,284 |
| Transport | | | | | | | | | | | |
| Street Lighting Contribution | | | | 0 | | 2,000 | 1,162 | 2,000 | | 2,000 | 0 |
| Miscellaneous Reimbursements | | | | 0 | | 500 | 287 | 500 | | 500 | 7,004 |
| Economic services | | | | | | | | | | | |
| Miscellaneous Reimbursements | | | | 0 | | 47,385 | 27,632 | 47,385 | | 47,385 | 26,641 |
| Other property and services | | | | | | | | | | | |
| Fuel Rebates | | | | 0 | | 45,000 | 26,246 | 45,000 | | 45,000 | 32,205 |
| Miscellaneous Reimbursements | | | | 0 | | 19,200 | 11,173 | 19,200 | | 19,200 | 7,794 |
| Parental Leave Reimbursements | | | | 0 | | 4,635 | 2,702 | 4,635 | | 4,635 | 0 |
| | 0 | 0 | 0 | 0 | 0 | 276,861 | 177,267 | 276,861 | 0 | 276,861 | 180,356 |
| TOTALS | 23,053 | 0 | (20,017) | 3,036 | 0 | 886,983 | 643,168 | 886,983 | 0 | 886,983 | 990,054 |

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

NOTE 14

NON-OPERATING GRANTS AND CONTRIBUTIONS

| Provider | Unspent non operating grants, subsidies and contributions liability | | | | | Non operating grants, subsidies and contributions revenue | | |
|---|---|------------------|------------------------|------------------|-----------------------|---|------------------|------------------|
| | Liability | Increase | Liability | Liability | Current | Adopted Budget | YTD | YTD Revenue |
| | 1 July 2022 | in Liability | Reduction (As revenue) | 31 Jan 2023 | Liability 31 Jan 2023 | Revenue | Budget | Actual (b) |
| | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ |
| Non-operating grants and subsidies | | | | | | | | |
| Education and welfare | | | | | | | | |
| LRCIP Phase 3 Grant MP Building | 700,000 | 0 | (685,133) | 14,867 | 14,867 | 1,400,000 | 1,602,310 | 685,133 |
| LRCIP Phase 3.1 Grant Landscapping | | | | 0 | | 202,310 | 0 | 0 |
| Housing | | | | | | | | |
| LRCIP Phase 3.1 Grant - Fencing | | | | 0 | | 6,000 | 6,000 | 0 |
| Community amenities | | | | | | | | |
| LRCIP Phase 3.1 Grant - Cemetery Toilet | | | | 0 | 0 | 60,000 | 60,000 | 0 |
| Recreation and culture | | | | | | | | |
| LRCIP Phase 3.1 Grant - Other Rc & Sport | | | 0 | 0 | 0 | 118,000 | 118,000 | 0 |
| LRCIP Phase 3.1 Grant - Swimming Pool | | | | 0 | | 88,000 | 88,000 | 0 |
| Transport | | | | | | | | |
| Regional Road Group Grant | 5,263 | 201,460 | (42,154) | 164,569 | 164,569 | 576,395 | 432,294 | 42,154 |
| Roads to Recovery Grant | | 723,094 | (721,301) | 1,793 | 1,793 | 723,000 | 361,500 | 721,301 |
| Wheatbelt Secondary Freight Network Grant | | 1,723,540 | (495,802) | 1,227,738 | 1,227,738 | 4,841,324 | 1,968,756 | 495,802 |
| DRFAWA Grant | | 2,665,593 | (2,665,592) | 0 | 0 | 7,330,399 | 4,680,216 | 2,665,592 |
| GRANT LRCIP Phase 3 Footpaths | 59,910 | | (74,777) | (14,867) | (14,867) | 119,820 | 119,820 | 74,777 |
| GRANT LRCIP Phase 3.1 Rabbit Proof Fence | | | | 0 | | 210,000 | 210,000 | |
| GRANT LRCIP Phase 3.1 Traffic control equip | | | | 0 | | 12,000 | 12,000 | 0 |
| Economic services | | | | | | | | |
| LRCIP Phase 3.1 Grant - Tourism | | | 0 | 0 | 0 | 63,600 | 63,600 | 0 |
| | 765,173 | 5,313,687 | (4,684,760) | 1,394,101 | 1,394,101 | 15,750,848 | 9,722,496 | 4,684,760 |
| TOTALS | 765,173 | 5,313,687 | (4,684,760) | 1,394,101 | 1,394,101 | 15,750,848 | 9,722,496 | 4,684,760 |

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

**NOTE 15
EXPLANATION OF MATERIAL VARIANCES**

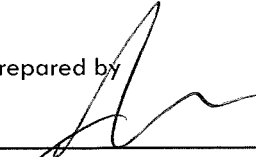
The material variance thresholds are adopted annually by Council as an indicator of whether the actual expenditure or revenue varies from the year to date Actual materially.


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

| Reporting Program | Var. \$ | Var. % | Timing/ Permanent | Explanation of Variance |
|---|-------------|----------|-------------------|--|
| | \$ | % | | |
| Revenue from operating activities | | | | |
| General purpose funding - other | 353,167 | 172.46% | ▲ Permanent | FAGs revenue higher than budgeted |
| Law, order and public safety | 34,822 | 177.65% | ▲ Permanent | Reimbursed from 2021/22 DFES expenditure 12k |
| Housing | 180,036 | 87.62% | ▲ Timing | Sale of Wasley St not budgeted |
| Transport | 48,038 | 13.62% | ▲ Timing | Direct grant and Reimbursements both over budget. Profit on Sale of plant over budget |
| Economic services | (32,197) | (30.67%) | ▼ Timing | Standpipe Water Charges under YTD Budget |
| Expenditure from operating activities | | | | |
| Governance | 66,163 | 14.31% | ▼ Timing | Members of Council Expenditure down 26k, Other Governance admin alloc down 33k |
| General purpose funding | 11,811 | 11.73% | ▼ Timing | Various accounts under budget |
| Education and welfare | 17,999 | 23.03% | ▼ Timing | Consultant expenditure under by 8k budgeted for year Admin Overheads under by 5k to budget |
| Community amenities | 64,503 | 12.50% | ▼ Timing | Sewerage maintenance down 12k, Townscape down 14k, Public Amenity down 7k other accounts down slightly to YTD Budget |
| Recreation and culture | 173,833 | 13.11% | ▼ Timing | Parks & Gardens down 110k Public hall accounts down 24k, Community Grant Scheme down 14k other accounts slight variances to YTD budget |
| Investing activities | | | | |
| Proceeds from non-operating grants, subsidies and contributions | (5,037,736) | (51.82%) | ▼ Timing | We have budgeted to receive grants which are held in Contract Liability until project expenditure matches revenue |
| Proceeds from disposal of assets | 562,046 | 0.00% | ▲ Timing | Timing variance between budget to date and actuals. |
| Payments for property, plant and equipment and infrastructure | 5,895,190 | 51.94% | ▼ Timing | Refer to Capital Projects Note 8 |
| Financing activities | | | | |
| Transfer from reserves | 440,185 | 0.00% | ▼ | |
| Repayment of debentures | (162,149) | 0.00% | ▼ Timing | Timing variance between budget to date and actuals. |
| Transfer to reserves | (516,605) | 0.00% | ▲ Timing | Transfer budgeted for EOFY |

Shire of Dalwallinu Bank Reconciliation as at 31 January 2023

| | | | | |
|---|----------------|----------------|------|--------------|
| Balance as per General Ledger as at 1 January 2023 | | | | |
| A910000 - Municipal Fund | 80,830.12 ✓ | | | |
| A910001 - Telenet Saver | 5,081,634.13 ✓ | 5,162,464.25 | | 5,162,464.25 |
| Add Cash Receipts | | | | |
| Daily Receipts | | 657,617.09 | | |
| BPAY Receipts | | 65,480.78 | | |
| Interest Received | | 4,904.66 ✓ | | |
| | | | | 728,002.53 |
| | | | | 5,890,466.78 |
| Less Cash Payments | | | | |
| EFT Payments - Payroll | | 118,319.00 ✓ | | |
| EFT Payments (EFT14055-EFT14145) | | 1,126,880.73 ✓ | | |
| Direct Debit - Credit Card Payments (DD17026.1) | | 5,131.57 ✓ | | |
| Direct Debit - Housing Bonds (DD17005.1 & DD17036.1) | | 3,528.00 | | |
| Direct Debit - Gym Equipment Lease (DD17006.1) | | 5,144.45 | | |
| Direct Debit - Superannuation Payments | | 23,147.83 | | |
| Bank Fees | | 626.19 ✓ | | |
| Loan Payments Loan 64 - Sewerage Scheme | | 13,903.56 ✓ | | |
| Loans 157, 159 & 160 Guarantee Fee | | 12,250.82 ✓ | | |
| Transfer to Reserves Term Deposit | | 39,354.74 ✓ | | |
| Direct Debit - Payment to DoT | | 99,528.65 ✓ | | |
| | | | | 1,447,815.54 |
| Balance as per General Ledger as at 31 January 2023 | | | | |
| A910000 - Municipal Fund | 41,112.45 ✓ | | | |
| A910001 - Telenet Saver | 4,401,538.79 ✓ | | | |
| | | 4,442,651.24 | 0.00 | 4,442,651.24 |
| Add | | | | |
| Less | | | | |
| Banking 30/01/23 & 31/01/2023 | | | | 7,315.35 |
| Australia Post banking error 07/09/2022 | | | | 0.15 |
| | | | | 4,435,335.74 |
| Balance as per Bank Statements as at 31 January 2023 | | | | |
| Muni Cheque Account - 5365914 | | 33,796.95 ✓ | | |
| Business Telenet Saver - 0373562 | | 4,401,538.79 ✓ | 0.00 | 4,435,335.74 |

Prepared by  MCS 1/2/23

Reviewed by  10/2/23

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If you're a business customer, call 13 7000

BUSINESS ZERO TRAN ACCOUNT STATEMENT
MUNI FUND

| | |
|----------------|------------------------------|
| BSB Number | 306-008 |
| Account Number | 536591-4 |
| Period | 20 Jan 23 - 31 Jan 23 |
| Page 1 of 3 | Statement Number 4131 |

THE COMMITTEE
SHIRE OF DALWALLINU
PO BOX 141
DALWALLINU WA 6609

Account of: SHIRE OF DALWALLINU

TRANSACTION DETAILS FOR ACCOUNT NUMBER: 536591-4

| Date | Particulars | Debit | Credit | Balance |
|-----------|--|--------------|--------------|--------------------|
| 20 JAN 23 | OPENING BALANCE | | | \$34,077.00 |
| 20 JAN 23 | RICHARD SANTIAGO 10:20PM 19Jan 38 Leahy | | \$303.00 | \$34,380.00 |
| 20 JAN 23 | Dalton Rent | | \$303.00 | \$34,683.00 |
| 20 JAN 23 | BILL PAYMENT 1000004535 001 CBA202301200 | | \$30.00 | \$34,713.00 |
| 20 JAN 23 | BILL PAYMENT 1000063103 001 CBA202301200 | | \$100.00 | \$34,813.00 |
| 20 JAN 23 | BILL PAYMENT 1000003761 001 NAB202301203 | | \$50.00 | \$34,863.00 |
| 20 JAN 23 | 19012023 | | \$51.50 | \$34,914.50 |
| 20 JAN 23 | BILL PAYMENT 1000007017 001 NAB202301205 | | \$550.50 | \$35,465.00 |
| 20 JAN 23 | CREDIT TRANSFER FROM STEPHEN ROSS MC | | \$270.00 | \$35,735.00 |
| 20 JAN 23 | BILL PAYMENT 1000461152 001 BWA202301200 | | \$70.00 | \$35,805.00 |
| 20 JAN 23 | E PEARSE 08:27AM 20Jan E Pearse pool sea | | \$150.00 | \$35,955.00 |
| 20 JAN 23 | BERNADETTE HARME | | \$636.00 | \$36,591.00 |
| 20 JAN 23 | CBA POS POS 16494300 20JAN | | \$8.50 | \$36,599.50 |
| 20 JAN 23 | CBA POS POS 16507100 20JAN | | \$8,352.65 | \$44,952.15 |
| 20 JAN 23 | Pexa Settlement 1 Wasley St | | \$375,197.58 | \$420,149.73 |
| 20 JAN 23 | TRANSPORT DALO20230118 | \$837.60 | | \$419,312.13 |
| 20 JAN 23 | DEPARTMENT OF TR PAYMENT:172707 | | \$1,818.19 | \$421,130.32 |
| 20 JAN 23 | N FOGARTY N FOGARTY RENT | | \$520.00 | \$421,650.32 |
| 23 JAN 23 | Mrs Holly Anne Mc 09:58AM 22Jan McFarlan | | \$96.00 | \$421,746.32 |
| 23 JAN 23 | BILL PAYMENT 1000062968 001 ANZ202301238 | | \$185.95 | \$421,932.27 |
| 23 JAN 23 | BILL PAYMENT 2000490016 001 ANZ202301238 | | \$601.80 | \$422,534.07 |
| 23 JAN 23 | CREDIT TRANSFER FROM LINDA JOSEPHINE / | | \$260.00 | \$422,794.07 |
| 23 JAN 23 | A MELVILLE 04:41PM 23Jan Henry Hickleton | | \$96.00 | \$422,890.07 |
| 23 JAN 23 | BILL PAYMENT 2000498168 001 BWA202301230 | | \$71.40 | \$422,961.47 |
| 23 JAN 23 | BILL PAYMENT 2000493604 001 BWA202301230 | | \$47.90 | \$423,009.37 |
| 23 JAN 23 | Telenet to Muni | | \$20,000.00 | \$443,009.37 |
| 23 JAN 23 | CREDITORS 23.01.23 | \$384,700.67 | | \$58,308.70 |
| 23 JAN 23 | CARRIED FORWARD | | | \$58,308.70 |

Make sure you check the entries on this statement carefully. If you see something that doesn't seem right, call us on 13 17 19. For more information about your account, and for details of the dispute resolution mechanism that covers disputed transactions and complaints (including how to access the mechanism and to make a complaint – including to the external dispute resolution body - the Australian Financial Complaints Authority), please see the Product Disclosure Statement for this product (available at our website and branches), or call/visit us. Bankwest, a division of Commonwealth Bank of Australia ABN 48 123 123 124 AFSL / Australian credit licence 234945. If you don't want to receive promotional information from us, let us know by calling us on 13 17 19.

| TRANSACTION DETAILS (Cont.) | | | | |
|-----------------------------|--|--------------|--------------|--------------------|
| Date | Particulars | Debit | Credit | Balance |
| 23 JAN 23 | BROUGHT FORWARD | | | \$58,308.70 |
| 23 JAN 23 | L BRADFORD 07:38PM 23Jan Bradfordswim | | \$192.00 | \$58,500.70 |
| 23 JAN 23 | Ezidebit 15869497 | | \$218.49 | \$58,719.19 |
| 23 JAN 23 | CBA POS POS 16494300 21JAN | | \$57.00 | \$58,776.19 |
| 23 JAN 23 | CBA POS POS 16494300 22JAN | | \$66.00 | \$58,842.19 |
| 23 JAN 23 | CBA POS POS 16507100 23JAN | | \$4,574.49 | \$63,416.68 |
| 23 JAN 23 | BRETT WALLIS shire rates | | \$30.00 | \$63,446.68 |
| 23 JAN 23 | CHEYENNE BLAND Blandswim | | \$96.00 | \$63,542.68 |
| 23 JAN 23 | EMMA BRYANT Rent Emma Bryant | | \$187.00 | \$63,729.68 |
| 23 JAN 23 | CBA Rent 10 Roberts | | \$228.00 | \$63,957.68 |
| 23 JAN 23 | TRANSPORT DALO20230119 | \$4,010.90 | | \$59,946.78 |
| 23 JAN 23 | WA TREASURY CORP AC213702-2859 | \$12,250.82 | | \$47,695.96 |
| 23 JAN 23 | RDW BARNES FT23023PNLYP | | \$96.00 | \$47,791.96 |
| 24 JAN 23 | BILL PAYMENT 2000502357 001 CBA202301240 | | \$790.50 | \$48,582.46 |
| 24 JAN 23 | JONATHAN EDWARD B 02:09PM 24Jan CREDIT | | \$192.00 | \$48,774.46 |
| 24 JAN 23 | INV9787 DCRC | | \$125.74 | \$48,900.20 |
| 24 JAN 23 | BILL PAYMENT 2000502375 001 BBL202301240 | | \$856.00 | \$49,756.20 |
| 24 JAN 23 | Rosie de Beer 05:29PM 24Jan CREDIT TO AC | | \$96.00 | \$49,852.20 |
| 24 JAN 23 | BILL PAYMENT 1000006915 001 BWA202301240 | | \$35.00 | \$49,887.20 |
| 24 JAN 23 | Telenet to muni | | \$150,000.00 | \$199,887.20 |
| 24 JAN 23 | CREDITORS 24.01.23 | \$152,082.90 | | \$47,804.30 |
| 24 JAN 23 | 0000000-136 DALWALLINU LPO 23JAN2023 | | \$44.00 | \$47,848.30 |
| 24 JAN 23 | CBA POS POS 16494300 24JAN | | \$58.00 | \$47,906.30 |
| 24 JAN 23 | CBA POS POS 16507100 24JAN | | \$2,069.35 | \$49,975.65 |
| 24 JAN 23 | TRANSPORT DALO20230120 | \$6,080.65 | | \$43,895.00 |
| 24 JAN 23 | BOND ADMINISTRAT BOND REF 3107/23 | \$1,272.00 | | \$42,623.00 |
| 24 JAN 23 | BOND ADMINISTRAT BOND REF 3583/23 | \$912.00 | | \$41,711.00 |
| 25 JAN 23 | U3 Sullivan LEHMANN,RACHAEL ELIZABETH | | \$270.00 | \$41,981.00 |
| 25 JAN 23 | BILL PAYMENT 2000498335 001 CBA202301250 | | \$61.92 | \$42,042.92 |
| 25 JAN 23 | BILL PAYMENT 2000498335 001 CBA202301250 | | \$5.59 | \$42,048.51 |
| 25 JAN 23 | BILL PAYMENT 1000007619 001 WBC202301257 | | \$30.00 | \$42,078.51 |
| 25 JAN 23 | CREDIT TRANSFER FROM CHERYL MARIE JOI | | \$520.00 | \$42,598.51 |
| 25 JAN 23 | RICHARD SANTIAGO 07:01PM 25Jan 38 Leahy | | \$303.00 | \$42,901.51 |
| 25 JAN 23 | 0000000-137 DALWALLINU LPO 24JAN2023 | | \$5,843.65 | \$48,745.16 |
| 25 JAN 23 | DEPT OF FIRE & E 503009 | | \$11,432.30 | \$60,177.46 |
| 25 JAN 23 | CBA POS POS 16494300 25JAN | | \$224.00 | \$60,401.46 |
| 25 JAN 23 | CBA POS POS 16507100 25JAN | | \$6,264.75 | \$66,666.21 |
| 25 JAN 23 | ANDREA SCHNABEL 11Andersonway2501 | | \$520.00 | \$67,186.21 |
| 25 JAN 23 | TRANSPORT DALO20230123 | \$8,111.95 | | \$59,074.26 |
| 27 JAN 23 | Dallcon Rent | | \$303.00 | \$59,377.26 |
| 27 JAN 23 | BILL PAYMENT 1000003761 001 NAB202301273 | | \$50.00 | \$59,427.26 |
| 27 JAN 23 | MRS SARAH LOUISE 10:19AM 27Jan Johnson | | \$272.00 | \$59,699.26 |
| 27 JAN 23 | BILL PAYMENT 1000005752 001 251202301273 | | \$30.00 | \$59,729.26 |
| 27 JAN 23 | BILL PAYMENT 2000499871 001 ANZ202301271 | | \$97.90 | \$59,827.16 |
| 27 JAN 23 | BILL PAYMENT 1000461152 001 BWA202301270 | | \$70.00 | \$59,897.16 |
| 27 JAN 23 | M FOGARTY 08:15AM 27Jan Mfogarty rent 27 | | \$207.00 | \$60,104.16 |
| 27 JAN 23 | 0000000-138 DALWALLINU LPO 25JAN2023 | | \$158.00 | \$60,262.16 |
| 27 JAN 23 | CBA POS POS 16494300 26JAN | | \$14.00 | \$60,276.16 |
| 27 JAN 23 | CBA POS POS 16494300 27JAN | | \$17.50 | \$60,293.66 |
| 27 JAN 23 | TRANSPORT DALO20230124 | \$1,021.35 | | \$59,272.31 |
| 27 JAN 23 | CARRIED FORWARD | | | \$59,272.31 |

| TRANSACTION DETAILS (Cont.) | | | | |
|------------------------------------|--|--------------|---------------|--------------------|
| Date | Particulars | Debit | Credit | Balance |
| 27 JAN 23 | BROUGHT FORWARD | | | \$59,272.31 |
| 27 JAN 23 | AMPAC Debt Recov 109012 | | \$853.59 | \$60,125.90 |
| 30 JAN 23 | J D Cream 11:15PM 29Jan Di Cream | | \$636.00 | \$60,761.90 |
| 30 JAN 23 | T D & K M EDDY 08:04AM 30Jan Eddyswim | | \$192.00 | \$60,953.90 |
| 30 JAN 23 | BILL PAYMENT 1000004535 001 CBA202301300 | | \$30.00 | \$60,983.90 |
| 30 JAN 23 | BILL PAYMENT 1000006854 001 CBA202301290 | | \$334.05 | \$61,317.95 |
| 30 JAN 23 | BILL PAYMENT 1000120028 001 CBA202301290 | | \$375.50 | \$61,693.45 |
| 30 JAN 23 | BILL PAYMENT 2000499367 001 CBA202301280 | | \$3,451.61 | \$65,145.06 |
| 30 JAN 23 | Mrs Bronwyn Clair 01:44PM 30Jan Seastick | | \$189.00 | \$65,334.06 |
| 30 JAN 23 | BILL PAYMENT 2000491349 001 BWA202301300 | | \$744.60 | \$66,078.66 |
| 30 JAN 23 | CTRLINK PENSION 190P2342555125968L | | \$149.01 | \$66,227.67 |
| 30 JAN 23 | IRENE DUTTON Irene Dutton rent | | \$270.00 | \$66,497.67 |
| 30 JAN 23 | Ezidebit 15905771 | | \$357.75 | \$66,855.42 |
| 30 JAN 23 | CBA POS POS 16494300 28JAN | | \$7.00 | \$66,862.42 |
| 30 JAN 23 | CBA POS POS 16494300 29JAN | | \$33.00 | \$66,895.42 |
| 30 JAN 23 | CBA POS POS 16507100 30JAN | | \$6,703.65 | \$73,599.07 |
| 30 JAN 23 | BRETT WALLIS shire rates | | \$30.00 | \$73,629.07 |
| 30 JAN 23 | ANDREA SCHNABEL SCHNABELSWIM | | \$96.00 | \$73,725.07 |
| 30 JAN 23 | EMMA BRYANT Rent Emma Bryant | | \$187.00 | \$73,912.07 |
| 30 JAN 23 | CBA Rent 10 Roberts | | \$228.00 | \$74,140.07 |
| 30 JAN 23 | TRANSPORT DALO20230125 | \$6,234.75 | | \$67,905.32 |
| 30 JAN 23 | RENTAL ACCOMMODA BOND REF 87760/19 | | \$1,524.00 | \$69,429.32 |
| 30 JAN 23 | WATER CORP OF WA 9701 | | \$546.04 | \$69,975.36 |
| 31 JAN 23 | BILL PAYMENT 1000002836 001 CBA202301310 | | \$60.00 | \$70,035.36 |
| 31 JAN 23 | TFR TO 008-012022-2 | \$39,354.74 | | \$30,680.62 |
| 31 JAN 23 | BILL PAYMENT 1000417096 001 ANZ202301310 | | \$392.75 | \$31,073.37 |
| 31 JAN 23 | BILL PAYMENT 1000422030 001 ANZ202301310 | | \$390.80 | \$31,464.17 |
| 31 JAN 23 | BILL PAYMENT 1000750041 001 ANZ202301310 | | \$394.95 | \$31,859.12 |
| 31 JAN 23 | CREDIT TRANSFER FROM MRS JAQUELINE F : | | \$270.00 | \$32,129.12 |
| 31 JAN 23 | BILL PAYMENT 1000401020 001 BWA202301310 | | \$493.98 | \$32,623.10 |
| 31 JAN 23 | 0000000-139 DALWALLINU LPO 30JAN2023 | | \$375.95 | \$32,999.05 |
| 31 JAN 23 | CBA POS POS 16494300 31JAN | | \$99.50 | \$33,098.55 |
| 31 JAN 23 | CBA POS POS 16507100 31JAN | | \$698.40 | \$33,796.95 |
| 31 JAN 23 | CLOSING BALANCE | | | \$33,796.95 |
| | TOTAL DEBITS | \$616,870.33 | | |
| | TOTAL CREDITS | | \$616,590.28 | |

TRANSACTION SEARCH RESULTS

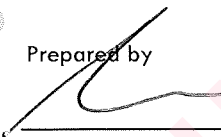
Account: 302-162 0373562
Account Nickname: BUSINESS TELENET SAVER
Range: January
Transaction Types: All Transaction Types
Opening Balance: \$5,081,634.13
Closing Balance: \$4,401,538.79

| BSB NO. | ACCOUNT NO. | TRANSACTION DATE | NARRATION | CHEQUE NO. | DEBIT | CREDIT | ACCOUNT BALANCE |
|---------|-------------|------------------|-----------------|------------|---------------|------------|-----------------|
| 302-162 | 0373562 | 24/01/2023 | Telenet to muni | | -\$150,000.00 | | \$4,401,538.79 |
| 302-162 | 0373562 | 23/01/2023 | Telenet to Muni | | -\$20,000.00 | | \$4,551,538.79 |
| 302-162 | 0373562 | 19/01/2023 | Telenet to muni | | -\$25,000.00 | | \$4,571,538.79 |
| 302-162 | 0373562 | 12/01/2023 | Telenet to muni | | -\$155,000.00 | | \$4,596,538.79 |
| 302-162 | 0373562 | 11/01/2023 | Telenet to muni | | -\$305,000.00 | | \$4,751,538.79 |
| 302-162 | 0373562 | 05/01/2023 | Telenet to muni | | -\$30,000.00 | | \$5,056,538.79 |
| 302-162 | 0373562 | 03/01/2023 | CREDIT INTEREST | | | \$4,904.66 | \$5,086,538.79 |


Shire of Dalwallinu Trust Bank Reconciliation as at 31 January 2023

| | | | | |
|---|------|------|------|------|
| Balance as per General Ledger as at 1 January 2023 2T9900000 - Trust Fund | 0.00 | 0.00 | | 0.00 |
| Add Cash Receipts | | | | 0.00 |
| Less Cash Payments | | | | 0.00 |
| | | 0.00 | | 0.00 |
| Balance as per General Ledger as at 31 January 2023 2T9900000 - Trust Fund | 0.00 | 0.00 | 0.00 | 0.00 |
| Add | | | | |
| Less | | | | |
| Balance as per Bank Statements as at 31 January 2023 2T9900000 - Trust Fund | | | | 0.00 |
| | | 0.00 | 0.00 | 0.00 |

Prepared by

 MCS 2/2/23

Reviewed by

 CEO 8/2/23



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**BUSINESS ZERO TRAN ACCOUNT STATEMENT
TRUST**

| | |
|----------------|------------------------------|
| BSB Number | 306-008 |
| Account Number | 536593-0 |
| Period | 31 Dec 22 - 31 Jan 23 |
| Page 1 of 1 | Statement Number 3577 |

THE COMMITTEE MEMBERS
SHIRE OF DALWALLINU
PO BOX 141
DALWALLINU WA 6609

Account of: SHIRE OF DALWALLINU

| TRANSACTION DETAILS FOR ACCOUNT NUMBER: 536593-0 | | | | |
|--|-----------------|--------|--------|---------|
| Date | Particulars | Debit | Credit | Balance |
| 31 DEC 22 | OPENING BALANCE | | | \$0.00 |
| 31 JAN 23 | CLOSING BALANCE | | | \$0.00 |
| | TOTAL DEBITS | \$0.00 | | |
| | TOTAL CREDITS | | \$0.00 | |

Make sure you check the entries on this statement carefully. If you see something that doesn't seem right, call us on 13 17 19. For more information about your account, and for details of the dispute resolution mechanism that covers disputed transactions and complaints (including how to access the mechanism and to make a complaint – including to the external dispute resolution body - the Australian Financial Complaints Authority), please see the Product Disclosure Statement for this product (available at our website and branches), or call/visit us. Bankwest, a division of Commonwealth Bank of Australia ABN 48 123 123 124 AFSL / Australian credit licence 234945. If you don't want to receive promotional information from us, let us know by calling us on 13 17 19.

Bankwest Corporate MasterCard Statement

bankwest



SHIRE OF DALWALLINU

10 FEB 2023

RECEIVED



038BC3C 000107 (053N)

CARD ADMINISTRATOR
SHIRE OF DALWALLINU
PO BOX 141
DALWALLINU WA 6609

Account Name **SHIRE OF DALWALLINU**

Period **7 Jan 23 - 7 Feb 23**

Facility Limit **\$20,000**

To pay by cheque, simply detach this cut off slip and refer to the instructions overleaf on how to return to Bankwest.

YOUR ACCOUNT SUMMARY

| | |
|-------------------------------------|-------------------|
| Opening Balance | \$5,131.57 |
| Purchases | \$2,928.80 |
| Withdrawals | \$0.00 |
| (Cash Advances & Balance Transfers) | |
| Interest & Other Charges | \$0.00 |
| Payments & Other Credits | \$5,131.57 CR |
| Closing Balance | \$2,928.80 |

PAYMENT REQUIRED

| | |
|------------------|----------------------------|
| Account Name | SHIRE OF DALWALLINU |
| Account Number | 5586 0290 5109 6758 |
| Payment Due Date | 27 Feb 23 |
| Minimum Payment | \$58.57 |

For details on how to make payments please see over

YOUR CARDHOLDER ACTIVITY SUMMARY

| Name | Account | Spending Limit | Purchases & Withdrawals | Interest & Other Charges | Payments & Other Credits |
|-----------------|------------------|--------------------|-------------------------|--------------------------|--------------------------|
| BILLING ACCOUNT | 5586029051096758 | | \$0.00 | \$0.00 | \$5,131.57 CR |
| KNIGHT,JEAN M | 5586025851159952 | \$20,000.00 | \$2,928.80 | \$0.00 | \$0.00 |
| TOTAL | | \$20,000.00 | \$2,928.80 | \$0.00 | \$5,131.57 CR |

YOUR INTEREST RATES

| | | | | | |
|-----------|-------------|-------------------|-------------|---------------|-------------|
| Purchases | 17.99% p.a. | Balance Transfers | 17.99% p.a. | Cash Advances | 17.99% p.a. |
|-----------|-------------|-------------------|-------------|---------------|-------------|

YOUR TRANSACTION SUMMARY

| Date | Description | Debit | Credit |
|--------------|-------------|---------------|----------------------|
| 19 JAN 23 | DD17026.1 | | \$5,131.57 |
| Total | | \$0.00 | \$5,131.57 CR |

| | |
|-----------------------------|-------------------|
| SHIRE OF DALWALLINU | |
| GOODS AND SERVICES RECEIVED | AS |
| COMPUTATIONS CHECKED | AS |
| AUTHORISED FOR PAYMENT | AS |
| JOB/GEN LEDGER No. | As per Corporate |
| ACCOUNT NAME | Credit Card Funds |



SHIRE OF DALWALLINU
19 FEB 2023
RECEIVED

Bankwest Corporate MasterCard Statement

Account Number **5586 0258 5115 9952**

Period **7 Jan 23 - 7 Feb 23**

Monthly Spend Limit **\$20,000**

SUMMARY OF YOUR SPEND

Purchases **\$2,928.80**
Cash Advances & Balance Transfers **\$0.00**

038BC3C 000107 (053N)

MRS JEAN MAREE KNIGHT
SHIRE OF DALWALLINU
PO BOX 141
DALWALLINU WA 6609

YOUR TRANSACTION SUMMARY

| Date | Description | | Debit | Credit |
|--------------|------------------------|-----------------|-------------------|---------------|
| 12 JAN 23 | SHIRE OF DALWALLINU | DALWALLINU | \$126.10 | |
| 12 JAN 23 | SHIRE OF DALWALLINU | DALWALLINU | \$288.30 | |
| 14 JAN 23 | BUNNINGS 751000 | BELMONT | \$199.00 | |
| 14 JAN 23 | RED DOT | CLOVERDALE | \$142.00 | |
| 14 JAN 23 | TENDERWEST MEATS | PERTH WA | \$20.00 | |
| 15 JAN 23 | COLES EXPRESS 2123 | WANGARA AUS | \$58.26 | |
| 17 JAN 23 | NEXUS CONSTRUCTION S | GNANGARA WA | \$161.04 | |
| 19 JAN 23 | OFFICE NATIONAL KALG | KALGOORLIE | \$137.91 | |
| 20 JAN 23 | AUSSIE BROADBAND LIMIT | MORWELL AUS | \$79.00 | |
| 23 JAN 23 | LOCAL GOVERNEMENT MANA | EAST PERTH | \$745.00 | |
| 23 JAN 23 | SHIRE OF DALWALLINU | DALWALLINU | \$44.50 | |
| 24 JAN 23 | WANEWSDTI | OSBORNE PARK WA | \$28.00 | |
| 24 JAN 23 | BUNNINGS 751000 | BELMONT | \$199.00 | |
| 25 JAN 23 | VIBE ASCOT IGA X-PRE | ASCOT WA | \$41.45 | |
| 25 JAN 23 | TENDERWEST MEATS | PERTH WA | \$361.80 | |
| 29 JAN 23 | 7 ELEVEN 3045 | ASCOT WA | \$92.49 | |
| 30 JAN 23 | SHIRE OF DALWALLINU | DALWALLINU | \$75.00 | |
| 01 FEB 23 | WESTNET | PERTH WA | \$129.95 | |
| Total | | | \$2,928.80 | \$0.00 |

038BC3C 000107 000353

9.3.5 Request to Write Off Outstanding Rates and Charges – A957

| | |
|-----------------------------------|--|
| Report Date | 28 February 2023 |
| Applicant | Shire of Dalwallinu |
| File Ref | A957 - Rates Payments |
| Previous Meeting Reference | Nil |
| Prepared by | Christie Andrews, Senior Finance Officer |
| Supervised by | Ally Bryant, Manager Corporate Services |
| Disclosure of interest | Nil |
| Voting Requirements | Absolute Majority |
| Attachments | Nil |

Purpose of Report

Council is requested to consider writing off the outstanding legal charges and interest accrued to 31 January 2023 on assessment A957 totalling \$3,807.52 plus accruing interest.

Background

The property was purchased by the current ratepayer in December 2010. During the period October 2013 to January 2018 the ratepayer failed to make payments by the due date and broke agreements. Further recovery action including preparation for sale for unpaid rates was undertaken. The sale was cancelled when the ratepayer commenced making regular payments, however payments were sporadic and further legal charges were incurred.

In November 2020 payment was received for the outstanding rates and charges, excluding legal charges. The ratepayer advised they would write a letter to dispute the legal charges. No correspondence was received despite attempts to contact the ratepayer.

Payment of the 2021/2022 rates and charges was received a few days after the due date excluding the legal and interest charges.

The 2022/2023 rates were not paid by the due date. Despite attempts to recover the debt further recovery action was undertaken accruing further interest and legal charges. Payment for the rates and charges including a small amount of interest was received January 2023. An email was received in January 2023 requesting the legal charges be removed.

Correspondence was received on 23 January 2023 requesting that the legal charges and interest be written off.

Consultation

Chief Executive Officer

Legislative Implications

State

Local Government Act 1995 – Sections 6.12 and 6.56

Policy Implications

Nil



Financial Implications

If written off the Shire would be forgoing rates and charges totalling \$3,807.52 plus accruing interest.

Strategic Implications

Nil

Site Inspection

Not applicable

Triple Bottom Line Assessment

Economic implications

There are no known significant economic implications associated with this proposal.

Social implications

There are no known significant social implications associated with this proposal.

Environmental implications

There are no known significant environmental implications associated with this proposal.

Officer Comment

Under the *Local Government Act 1995*, Section 6.56 if a rate or service charge remains unpaid after it comes due and payable, the local government may recover it, as well as the cost of proceedings, if any, for that recovery, in a court of competent jurisdiction. A line is included on the back of all Rates Notices issued stating that all costs associated with the Legal Action are recoverable from the Ratepayer and will be added to the account.

The legal charges have been added to the assessment in line with the Shire's Overdue Rates and Charges Collection policy.

Several attempts to contact the ratepayer have been made since November 2020 in regards to the letter requesting the legal charges be written off, however no letter was received until January 2023.

Resolution

MOTION 10039

Moved Cr NW Mills
Seconded Cr JL Counsel

That Council decline the request to write off the outstanding legal charges and interest accrued on assessment A957.

CARRIED BY ABSOLUTE MAJORITY 8/0



9.3.6 Adoption of the 2022-2023 Budget Review*

| | |
|-----------------------------------|--|
| Report Date | 28 February 2023 |
| Applicant | Shire of Dalwallinu |
| File Ref | FM/15 Budgeting - Reviews |
| Previous Meeting Reference | Nil |
| Prepared by | Ally Bryant, Manager Corporate Services |
| Supervised by | Jean Knight, Chief Executive Officer |
| Disclosure of interest | Nil |
| Voting Requirements | Absolute Majority |
| Attachments | Budget Review Report for 2022/23 including Statement of Budget Review and accompanying notes |

Purpose of Report

Council is requested to consider and adopt the Budget Review as presented in the Statement of Financial Activity for the period of 1 July 2022 to 31 January 2023.

Background

A statement of Financial Activity incorporating year to date budget variations and forecasts to 30 June 2023 for the period ending 31 January 2023 is presented for consideration. The Local Government (Financial Management) Regulations 1996, regulation 33A as amended, requires that local governments conduct a budget review between 1 January and 31 March in each financial year. A copy of the review and determination is to be provided to the Department of Local Government, Sport and Cultural Industries within 30 days of the adoption of the review.

Consultation

Chief Executive Officer
Manager of Works and Services
Senior Finance Officer

Legislative Implications

State

Local Government (Financial Management) Regulations 1996, Regulation 33A

Policy Implications

The budget is based on the principles contained in the Strategic Community Plan and Plan for the Future.

Financial Implications

Financial implications are outlined in the detail section of this report.

Strategic Implications

The budget review has been developed based on existing strategic planning documents adopted by Council.

Site Inspection

Site inspection undertaken: Not applicable



Triple Bottom Line Assessment

Economic implications

There are no known significant economic implications associated with this proposal.

Social implications

There are no known significant social implications associated with this proposal.

Environmental implications

There are no known significant environmental implications associated with this proposal.

Officer Comment

The budget review has been prepared to include information required by the Local Government Act 1995, Local Government (Financial Management) Regulations 1996 and Australian Accounting Standards. Council adopted a \$10,000 minimum for the reporting of material variances to be used in the statements of financial activity and the annual budget review. Features of the budget review include:

Attached for council's consideration are:

| Description | Decrease In Available Cash | Increase in Available Cash | Amended Budget Running Balance |
|---|-------------------------------------|----------------------------------|---|
| Budget Adoption - Closing Funds | \$ | \$ | \$ |
| schedule 3 | | 632,502 | 632,502 |
| schedule 4 | (9,582) | | 622,920 |
| schedule 5 | | 19,505 | 642,425 |
| schedule 7 | | 276 | 642,701 |
| schedule 8 | (205,110) | | 437,591 |
| schedule 9 | | 475,682 | 913,273 |
| schedule 10 | (6307) | | 906,966 |
| schedule 11 | (219,679) | | 687,287 |
| schedule 12 | | 461,368 | 1,148,655 |
| schedule 13 | (58,200) | | 1,090,455 |
| schedule 14 | (37,388) | | 1,053,067 |
| changes to transfers to reserves | (1,067,232) | | (14,165) |
| changes to transfers from reserves | (74,744) | | (88,909) |
| changes to proceeds of sale | | 1,068,227 | 979,318 |
| changes to capital expenditure | (652,351) | | 326,967 |
| variance in actual and budgeted surplus 1 July 2021 | | 268,332 | 595,299 |
| Non-cash write back profit & loss | (594,453) | | 846 |
| | (2,925,046) | 2,925,892 | 846 |

The variance between the Shire's estimated brought forward figure in the Adopted Budget and the audited Annual Financial Statements amounted to \$268,332 surplus. This was made up from the difference of what creditors were estimated to be and what was actually processed.



Resolution

MOTION 10040

Moved Cr SC Carter
Seconded Cr DS Cream

That Council adopt the budget review with the variations as detailed in the pages 8 to 11 in the attachment (attachment 9.3.5) totalling a net figure of \$846.00 surplus and that the 2022-2023 budget be amended accordingly.

CARRIED BY ABSOLUTE MAJORITY 8/0



SHIRE OF DALWALLINU

BUDGET REVIEW REPORT

FOR THE PERIOD ENDED 31 JANUARY 2023

LOCAL GOVERNMENT ACT 1995

LOCAL GOVERNMENT (FINANCIAL MANAGEMENT) REGULATIONS 1996

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| Note 4 Predicted Variances | 7 |

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

| | Budget v Actual | | Predicted | | | |
|---|-----------------|--------------------|----------------|------------------------|---------------------------------|----------------|
| | Note | Adopted Budget (a) | YTD Actual (b) | Variance Permanent (c) | Variance Timing (Carryover) (d) | |
| | | \$ | \$ | \$ | \$ | \$ |
| OPERATING ACTIVITIES | | | | | | |
| Net current assets at start of financial year surplus/(deficit) | 4.5.2 | 2,908,832 | 3,177,164 | 268,332 | | 3,177,164 ▲ |
| Revenue from operating activities (excluding rates) | | | | | | |
| Operating grants, subsidies and contributions | 4.1.2 | 884,983 | 990,053 | 640,985 | | 1,525,968 ▲ |
| Fees and charges | 4.1.3 | 1,493,746 | 1,148,866 | (3,186) | | 1,490,560 ▼ |
| Interest earnings | 4.1.6 | 30,737 | 77,538 | 60,267 | | 91,004 ▲ |
| Other revenue | 4.1.7 | 100 | 5 | | | 100 ▲ |
| Profit on asset disposals | 4.1.8 | 153,726 | 213,866 | 580,560 | | 734,286 ▲ |
| | | 2,563,292 | 2,430,328 | 1,278,626 | 0 | 3,841,918 |
| Expenditure from operating activities | | | | | | |
| Employee costs | 4.2.1 | (2,611,747) | (1,356,234) | (8,093) | | (2,619,840) ▲ |
| Materials and contracts | 4.2.2 | (2,700,695) | (1,531,171) | (79,161) | | (2,779,856) ▲ |
| Utility charges | 4.2.3 | (445,845) | (186,701) | (3,000) | | (448,845) ▲ |
| Depreciation on non-current assets | 4.2.4 | (5,990,306) | (3,492,519) | | | (5,990,306) |
| Interest expenses | 4.2.5 | (120,420) | (37,262) | | | (120,420) |
| Insurance expenses | 4.2.6 | (214,234) | (195,441) | (2,195) | | (216,429) ▲ |
| Other expenditure | 4.2.7 | (153,590) | (65,556) | (9,582) | | (163,172) ▲ |
| Loss on asset disposals | 4.2.8 | (14,257) | (97,423) | 13,893 | | (364) ▼ |
| | | (12,251,094) | (6,962,307) | (88,138) | 0 | (12,339,232) |
| Non-cash amounts excluded from operating activities | | 5,850,837 | 3,376,076 | (594,453) | | 5,256,384 ▼ |
| Amount attributable to operating activities | | (928,133) | 2,021,261 | 864,367 | 0 | (63,766) |
| INVESTING ACTIVITIES | | | | | | |
| Non-operating grants, subsidies and contributions | 4.3.1 | 15,750,848 | 4,684,760 | (136,423) | | 15,614,425 ▼ |
| Purchase land and buildings | 4.4.2 | (3,769,443) | (976,194) | 99,868 | | (3,669,575) ▼ |
| Purchase plant and equipment | 4.4.3 | (370,000) | (146,244) | (99,104) | | (469,104) ▲ |
| Purchase furniture and equipment | 4.4.4 | (76,820) | (14,868) | (29,000) | | (105,820) ▲ |
| Purchase and construction of infrastructure-roads | 4.4.5 | (13,966,024) | (4,136,705) | (780,997) | | (14,747,021) ▲ |
| Purchase and construction of infrastructure-other | 4.4.6 | (731,405) | (180,235) | 156,882 | | (574,523) ▼ |
| Proceeds from disposal of assets | 4.3.2 | 505,394 | 562,046 | 1,068,227 | | 1,573,621 ▼ |
| | | (2,657,450) | (207,440) | 279,453 | 0 | (2,377,997) |
| Non-cash amounts excluded from investing activities | | 0 | 0 | | | 0 |
| Amount attributable to investing activities | | (2,657,450) | (207,440) | 279,453 | 0 | (2,377,997) |
| FINANCING ACTIVITIES | | | | | | |
| Repayment of debentures | 4.4.8 | (304,000) | (162,149) | | | (304,000) |
| Principal elements of finance lease payments | | (22,609) | (16,024) | | | (22,609) |
| Transfers to cash backed reserves (restricted assets) | 4.5.10 | (619,517) | (516,605) | (1,067,232) | | (1,686,749) ▲ |
| Transfers from cash backed reserves (restricted assets) | 4.5.11 | 1,031,813 | 440,185 | (74,744) | | 957,069 ▲ |
| Amount attributable to financing activities | | 85,687 | (254,593) | (1,141,976) | 0 | (1,056,289) |
| Budget deficiency before general rates | | (3,499,896) | 1,559,228 | 1,844 | 0 | (3,498,052) |
| Estimated amount to be raised from general rates | 4.5.1 | 3,499,896 | 3,498,898 | (998) | | 3,498,898 ▼ |
| Closing funding surplus/(deficit) | 3 (c) | 0 | 5,058,126 | 846 | 0 | 846 ▲ |

1. BASIS OF PREPARATION

The budget review comprises financial statements which have been prepared in accordance with the *Local Government Act 1995* and accompanying regulations.

Local Government Act 1995 requirements

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

Accounting policies which have been adopted in the preparation of this budget review have been consistently applied unless stated otherwise. Except for rate setting information, the budget review 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.

Financial reporting disclosures in relation to assets and liabilities required by the Australian Accounting Standards have not been made unless considered important for the understanding of the budget review or required by legislation.

The local government reporting entity

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

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

Rounding off figures

All figures shown in this budget review are rounded to the nearest dollar.

2022-23 actual balances

Balances shown in this budget review report as YTD Actual are as forecast at the time of budget review preparation and are subject to final adjustments.

Budget comparative figures

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

Judgements, estimates and assumptions

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

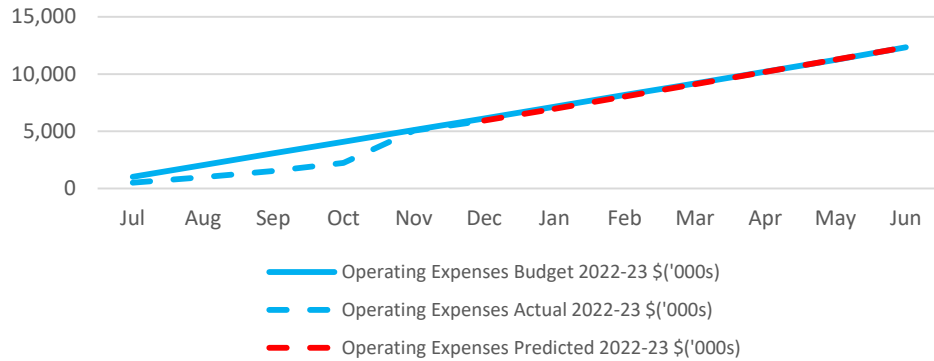
The estimates and associated assumptions are based on historical experience and various other factors that are believed to be reasonable under the circumstances; the results of which form the basis of making the judgements about carrying values of assets and liabilities that are not readily apparent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

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

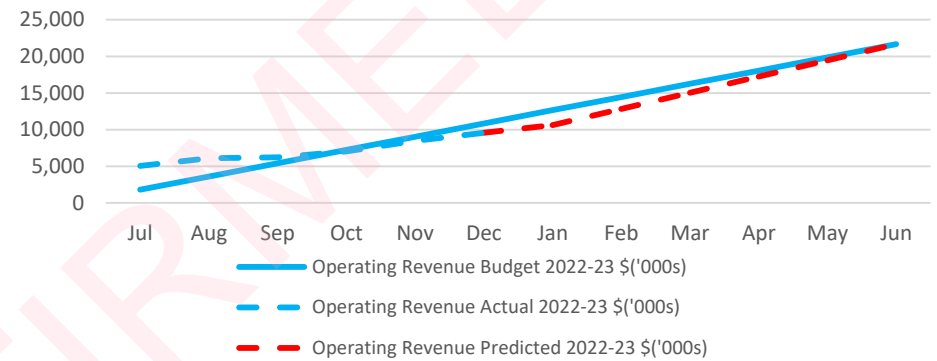
- estimated fair value of certain financial assets
- estimation of fair values of land and buildings and investment property
- impairment of financial assets
- estimation uncertainties and judgements made in relation to lease accounting
- estimated useful life of assets

2. SUMMARY GRAPHS - BUDGET REVIEW

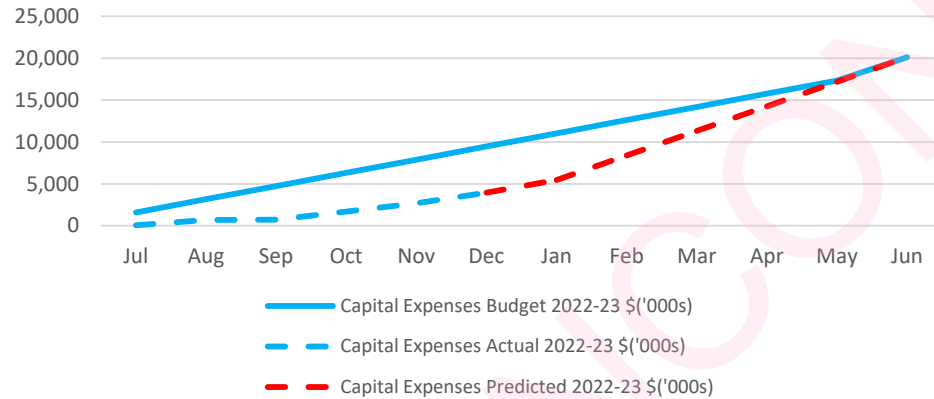
Operating Expenses



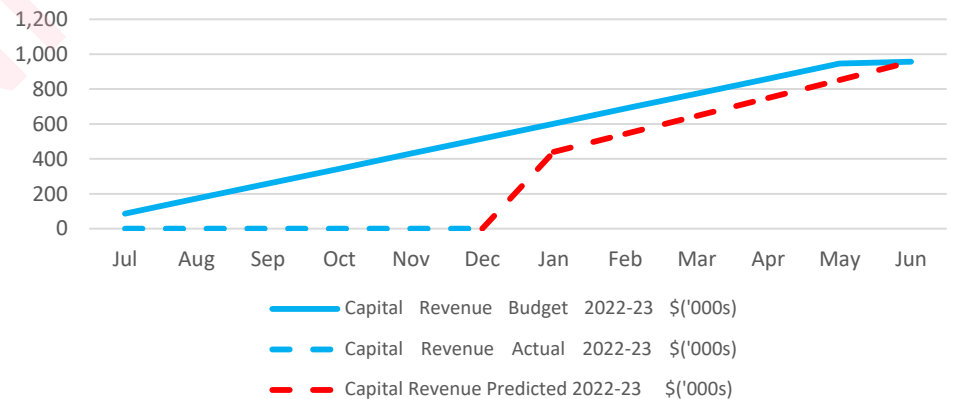
Operating Revenue



Capital Expenditure



Capital Revenue



This information is to be read in conjunction with the accompanying financial statements and notes.

3 NET CURRENT FUNDING POSTION

EXPLANATION OF DIFFERENCE IN NET CURRENT ASSETS AND SURPLUS/(DEFICIT)

Operating activities excluded from budgeted deficiency

When calculating the budget deficiency for the purpose of Section 6.2 (2)(c) of the *Local Government Act 1995* the following amounts have been excluded as provided by *Local Government (Financial Management) Regulation 32* which will not fund the budgeted expenditure.

(a) Operating activities excluded from budgeted deficiency

The following non-cash revenue or expenditure has been excluded from operating activities within the Rate Setting Statement.

| | Actual - Used for Budget 30 June 2022 | Audited Actual 30 June 2022 | Budget 30 June 2023 | Actual 31 January 2023 |
|--|---|--------------------------------|------------------------|---------------------------|
| Adjustments to operating activities | | | \$ | \$ |
| Less: Profit on asset disposals | (50,109) | (50,109) | (153,726) | (213,866) |
| Add: Loss on asset disposals | 1,340,172 | 208,137 | 14,257 | 97,423 |
| Add: Depreciation on non-current assets | 5,676,038 | 5,691,202 | 5,990,306 | 3,492,519 |
| Non-cash amounts excluded from operating activities | 6,966,101 | 5,849,230 | 5,850,837 | 3,376,076 |

(b) 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 Rate Setting Statement.

Adjustments to net current assets

| | | | | |
|--|-------------|-------------|-------------|-------------|
| Less: Restricted cash | (3,794,148) | (3,794,137) | (4,410,596) | (3,870,557) |
| Add: Long term borrowings | 304,000 | 304,001 | 304,001 | 141,852 |
| Add: Provisions - employee | 209,382 | 256,140 | 411,575 | 256,140 |
| Add: Current portion of Lease liabilities | 23,027 | 23,028 | 23,028 | 6,499 |
| Total adjustments to net current assets | (3,257,739) | (3,210,968) | (3,671,992) | (3,466,066) |

(c) Composition of estimated net current assets

Current assets

| | | | | |
|---------------------------------|-----------|-----------|-----------|------------|
| Cash unrestricted | 4,591,711 | 4,591,825 | 471,826 | 7,126,804 |
| Cash restricted | 3,794,148 | 3,794,137 | 4,410,596 | 3,814,627 |
| Receivables - rates and rubbish | 47,376 | 51,808 | 51,808 | 173,723 |
| Receivables - other | 143,754 | 232,613 | 232,613 | 163,648 |
| Inventories | 10,157 | 10,157 | 10,157 | 15,086 |
| | 8,587,146 | 8,680,540 | 5,177,000 | 11,293,888 |

Less: current liabilities

| | | | | |
|----------------------|-------------|-------------|-------------|-------------|
| Payables | (937,774) | (765,558) | (765,558) | (813,142) |
| Contract liabilities | (788,226) | (788,246) | 0 | (1,397,137) |
| Lease liabilities | (23,027) | (23,028) | (23,028) | (6,499) |
| Long term borrowings | (304,000) | (304,001) | (304,001) | (141,852) |
| Provisions | (367,548) | (411,575) | (411,575) | (410,066) |
| | (2,420,575) | (2,292,408) | (1,504,162) | (2,768,696) |

Net current assets

| | | | | |
|--|-------------|-------------|-------------|-------------|
| | 6,166,571 | 6,388,132 | 3,672,838 | 8,525,192 |
| Less: Total adjustments to net current assets | (3,257,739) | (3,210,968) | (3,671,992) | (3,466,066) |
| Closing funding surplus / (deficit) | 2,908,832 | 3,177,164 | 846 | 5,059,126 |

3 COMMENTS/NOTES - NET CURRENT FUNDING POSITION (CONTINUED)

SIGNIFICANT ACCOUNTING POLICIES

CASH AND CASH EQUIVALENTS

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

Bank overdrafts are shown as short term borrowings in current liabilities.

FINANCIAL ASSETS AT AMORTISED COST

The Shire of Dalwallinu 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.

TRADE AND OTHER RECEIVABLES

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

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

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

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

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

INVENTORIES

General

Inventories are measured at the lower of cost and net realisable value. Net realisable value is the estimated selling price in the ordinary course of business less the estimated costs of completion and the estimated costs necessary to make the sale.

CONTRACT ASSETS

A contract asset is the right to consideration in exchange for goods or services the entity has transferred to a customer when that right is conditioned on something other than the passage of time.

CURRENT AND NON-CURRENT CLASSIFICATION

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

TRADE AND OTHER PAYABLES

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

PREPAID RATES

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

EMPLOYEE BENEFITS

Short-Term Employee Benefits

Provision is made for the Shire of Dalwallinu'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 of Dalwallinu's obligations for short-term employee benefits such as wages, salaries and sick leave are recognised as a part of current of financial trade and other payables in the statement position. Shire of Dalwallinu's obligations for employees' annual leave and long service leave entitlements are recognised as provisions in the statement of financial position.

PROVISIONS

Provisions are recognised when the Shire of Dalwallinu has a 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.

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

SHIRE OF DALWALLINU
 NOTES TO THE REVIEW OF THE ANNUAL BUDGET
 FOR THE PERIOD ENDED 31 JANUARY 2023

4. PREDICTED VARIANCES

Comments/Reason for Variance

Variance \$
 Permanent Timing

4.1 OPERATING REVENUE (EXCLUDING RATES)

4.1.2 OPERATING GRANTS, SUBSIDIES AND CONTRIBUTIONS

| | |
|---|---------|
| Exgracia Rates | 5,528 |
| Grants Commission - General Purpose Grant | 423,519 |
| Grants Commission - Untied Roads Grant | 144,186 |
| DFES Levy Contribution | 23,229 |
| Other Housing Reimbursements | 3,000 |
| Grants stronger Communities | 18,053 |
| Grants - Library | 4,901 |
| SOCKS Grant | 5,000 |
| Road Maintenance Reimbursement | 6,650 |
| Direct Grant | 6,919 |

4.1.3 FEES AND CHARGES

| | |
|----------------------------------|----------|
| Fines & Penalties - Fire | 3,250 |
| Fines & Penalties - Animal | 865 |
| Food Act Fees | 136 |
| Swimming Pool Inspections | 140 |
| Sewerage Maintenance Charge | 14,232 |
| Septic Tank Cleaning Fees | 10,000 |
| Town Planning Scheme Fees | 3,000 |
| Cemetery Fees (including GST) | 1,000 |
| Wubin Sports Pavillion Hire Fees | 191 |
| Other Culture Reimbursements | 4,000 |
| Gravel Sales | (40,000) |

4.1.6 INTEREST EARNINGS

| | |
|--------------------|--------|
| Reserve Interest | 28,267 |
| Municipal Interest | 32,000 |

4.1.8 PROFIT ON ASSET DISPOSAL

| | |
|-------------------|---------|
| Sale of Wasley st | 266,448 |
| Sale of Dungey Rd | 225,663 |
| Sale of Plant | 88,449 |

Predicted Variances Carried Forward 1,278,626 0

SHIRE OF DALWALLINU
 NOTES TO THE REVIEW OF THE ANNUAL BUDGET
 FOR THE PERIOD ENDED 31 JANUARY 2023

4. PREDICTED VARIANCES

Comments/Reason for Variance

| | Variance \$ | |
|--|-------------|--------|
| | Permanent | Timing |
| Predicted Variances Brought Forward | 1,278,626 | 0 |
| 4.2 OPERATING EXPENSES | | |
| 4.2.1 EMPLOYEE COSTS | | |
| Parental Leave (CentreLink) Payments | (8,093) | |
| 4.2.2 MATERIAL AND CONTRACTS | | |
| Fire Prevention - Equipment Maintenance & Repair | (2,542) | |
| Fire Prevention - Protective Clothing | (7,092) | |
| Fire Break Inspections | (205) | |
| Fire Prevention - Other Expenses | 2,000 | |
| Consultants - Pre Schools | (2,800) | |
| Staff Housing Building Maintenance | (5,379) | |
| Other Housing Building Maintenance | (2,050) | |
| Housing - Legal Fees | (3,000) | |
| Refuse Collection Contractor | (1,340) | |
| Refuse Collection Commercial Contractor | (1,252) | |
| Kerbside General Waste Collection | 10,000 | |
| Public Halls Building Operations | (3,500) | |
| Dalwallinu Aquatic Centre | (8,000) | |
| Recreation Centres Maintenance | (1,500) | |
| Sports Clubs & Facilities Maintenance | (4,895) | |
| FM Radio Transmitter | (800) | |
| Dalwallinu Library Operations | (5,024) | |
| Festivals and Events | (3,000) | |
| Pioneer Wall Plaques | (1,052) | |
| Depot Building Maintenance | (2,000) | |
| Consultants Revaluations | (51,030) | |
| Dalwallinu Airstrip Maintenance | (1,500) | |
| Airstrip Operations | (1,500) | |
| Caravan Park Operations | (4,600) | |
| Xantippe Mural | 10,000 | |
| Cleaners Admin/Stock | (100) | |
| Admin Consultants | 15,000 | |
| Admin Subscriptions | (2,000) | |
| 4.2.3 UTILITY CHARGES | | |
| Electricity Charges Age Facility | (3,000) | |
| 4.2.6 INSURANCE EXPENSES | | |
| Adminstration Insurance | (2,195) | |
| 4.2.7 OTHER EXPENDITURE | | |
| Audit Fees | (7,082) | |
| Governance Legal Expenses | (2,500) | |
| 4.2.8 LOSS ON ASSET DISPOSAL | | |
| Loss on Plant Disposals | 13,893 | |
| Predicted Variances Carried Forward | 1,190,488 | 0 |

SHIRE OF DALWALLINU
 NOTES TO THE REVIEW OF THE ANNUAL BUDGET
 FOR THE PERIOD ENDED 31 JANUARY 2023

4. PREDICTED VARIANCES

Comments/Reason for Variance

| | Variance \$ | |
|--|-------------|--------|
| | Permanent | Timing |
| Predicted Variances Brought Forward | 1,190,488 | 0 |
| 4.3 CAPITAL REVENUE | | |
| 4.3.1 NON OPERATING GRANTS, SUBSIDIES AND CONTRIBUTIONS | | |
| Grant ELC Landscaping LRCIP | (202,310) | |
| Grant Aged Fencing LRCIP | (6,000) | |
| Grant Cemetery Toilet LRCIP | (60,000) | |
| Grant LRCIP Swimming Pool Shades | (88,000) | |
| Grant LRCIP Other Rec and Sport | (118,000) | |
| Grant - Roads To Recovery | 73,717 | |
| Grants Received - Streets & Roads Construction | (210,000) | |
| Grant - Wheatbelt Secondary Freight Network | 549,770 | |
| Grant - Road Sign | (12,000) | |
| Grants Received - Tourism & Area Promotion LRCIP | (63,600) | |
| 4.3.2 PROCEEDS FROM DISPOSAL OF ASSETS | | |
| Proceeds from Sale Employee Housing | 377,000 | |
| Proceeds from Sale Other Housing | 585,000 | |
| Proceeds from Sale Plant | 106,227 | |
| Predicted Variances Carried Forward | 2,122,292 | 0 |

SHIRE OF DALWALLINU
 NOTES TO THE REVIEW OF THE ANNUAL BUDGET
 FOR THE PERIOD ENDED 31 JANUARY 2023

4. PREDICTED VARIANCES

Comments/Reason for Variance

| | Variance \$ | |
|--|-------------|--------|
| | Permanent | Timing |
| Predicted Variances Brought Forward | 2,122,292 | 0 |
| 4.4 CAPITAL EXPENSES | | |
| 4.4.2 LAND AND BUILDINGS | | |
| ELC Landscaping | (17,690) | |
| Staff Housing | 6,558 | |
| Other Housing | (10,000) | |
| Cemetery Toilet | 60,000 | |
| Town Hall Demolition of Rear | (48,000) | |
| Rec Centre Solar Batteries | 29,000 | |
| Caravan Park Upgrade | 50,000 | |
| Admin Building Floor | 30,000 | |
| 4.4.3 PLANT AND EQUIPMENT | | |
| Pump Town Dam | (17,378) | |
| Road Traffic Sign | 12,000 | |
| Plant Purchases | (43,215) | |
| Stand Pipe Upgrade | (243) | |
| EV Charging Station | (58,000) | |
| Cleaners Vehicle | 3,360 | |
| CEO Vehicle | 4,372 | |
| 4.4.4 FURNITURE AND EQUIPMENT | | |
| Chambers Recording System | (13,000) | |
| Kalannie Electronic Scoreboard | (16,000) | |
| 4.4.5 INFRASTRUCTURE ASSETS - ROADS | | |
| Roads to Recovery | (73,717) | |
| Council Road Program | (83,500) | |
| WSFN Roads | (623,780) | |
| 4.4.6 INFRASTRUCTURE ASSETS - OTHER | | |
| Swimming Pool Shades | 88,000 | |
| Wubin Play Ground | 55,000 | |
| Tourism Gazebo | 14,094 | |
| Fencing of Dams | (212) | |
| Predicted Variances Carried Forward | 1,469,941 | 0 |

4. PREDICTED VARIANCES

Comments/Reason for Variance

| | Variance \$ | |
|--|-------------|----------|
| | Permanent | Timing |
| Predicted Variances Brought Forward | 1,469,941 | 0 |
| 4.5 OTHER ITEMS | | |
| 4.5.10 TRANSFER TO RESERVES (RESTRICTED ASSETS) | | |
| Transfer to Building Reserve | (959,000) | |
| Transfer to Sewerage Reserve | (14,232) | |
| Transfer to Roadworks Construction and Maintenance Reserve | (94,000) | |
| 4.5.11 TRANSFER FROM RESERVES (RESTRICTED ASSETS) | | |
| Transfer from Recreation Reserve | (4,000) | |
| Transfer from Plant Reserve | (70,744) | |
| 4.5.1 RATE REVENUE | | |
| Discount on Rates | (11,192) | |
| Interim Rates Current Year | 8,419 | |
| Interim Rates Prior Years | 1,775 | |
| 4.5.2 OPENING FUNDING SURPLUS(DEFICIT) | | |
| Opening Surplus | 268,332 | |
| 4.5.3 NON-CASH WRITE BACK OF PROFIT (LOSS) | | |
| Sale of Wasley st | (266,448) | |
| Sale of Dungey Rd | (225,663) | |
| Sale of Plant Profit | (88,449) | |
| Sale of Plant Loss | (13,893) | |
| Total Predicted Variances as per Annual Budget Review | 846 | 0 |

9.3.7 Shire of Dalwallinu Compliance Audit Return 2022*

| | |
|-----------------------------------|---|
| Report Date | 28 February 2023 |
| Applicant | Shire of Dalwallinu |
| File Ref | GO/4 – Compliance Audit Return |
| Previous Meeting Reference | Nil |
| Prepared by | Ally Bryant, Manager Corporate Services |
| Supervised by | Jean Knight, Chief Executive Officer |
| Disclosure of interest | Nil |
| Voting Requirements | Simple Majority |
| Attachments | Local Government Compliance Audit Return 2022 |

Purpose of Report

Council is requested to consider and adopt the Compliance Audit Return (CAR) as presented for the year ended 31 December 2022.

Background

The Shire is required to carry out an annual audit of statutory compliance in accordance with Regulation 14 of the Local Government (Audit) Regulations 1996. The Department of Local Government, Sports and Cultural Industries distributed a Compliance Audit Return for the period of 1 January 2021 to 31 December 2022 which has been followed to complete the return.

Consultation

Chief Executive Officer

Legislative Implications

State

Local Government (Audit) Regulations 1996 s14 and s15

Policy Implications

Nil

Financial Implications

Nil

Strategic Implications

Nil

Site Inspection

Site inspection undertaken: Not applicable

Triple Bottom Line Assessment

Economic implications

There are no known significant economic implications associated with this proposal.



Social implications

There are no known significant social implications associated with this proposal.

Environmental implications

There are no known significant environmental implications associated with this proposal.

Officer Comment

The completed Compliance Audit Return for the period 1 January to 31 December 2022 is attached to this item for Council's consideration. One item of non-compliance was identified for the 2022 Compliance Audit Return. The Reg17 Risk Review was undertaken prior to December 2022 by Dry Kirkness, however, due to an administrative error, the report was not presented to the Audit & Risk Management Committee prior to 31 December.

The item was planned to go to the Audit & Risk Management Committee meeting scheduled for September 2022, but that meeting did not proceed and the item did then, not get included in the December agenda.

An Audit & Risk Management Committee meeting was held Tuesday 7 February 2023 where the annual Compliance Audit Return for 1 January to 31 December 2022 was reviewed and recommended to report to Council in February 2023 Ordinary Council Meeting.

Following Council's adoption, the 2022 Compliance Audit Return must be submitted to the Department of Local Government, Sport and Cultural Industries by 31 March 2023.

Resolution

MOTION 10041

Moved Cr NW Mills
Seconded Cr MM Harms

That Council:

1. Adopt the Compliance Audit Return for the period 1 January 2022 to 31 December 2022 as reviewed by the Audit & Risk Management Committee on 7 February 2023;
2. Authorise the Shire President and the Chief Executive Officer to sign the completed Compliance Audit Return and submit to the Department of Local Government, Sport & Cultural Industries by 31 March 2023.

CARRIED 8/0



Dalwallinu – Compliance Audit Return

| Commercial Enterprises by Local Governments | | | | |
|---|-------------------------------------|---|----------|----------|
| No | Reference | Question | Response | Comments |
| 1 | s3.59(2)(a) F&G Regs 7,9,10 | Has the local government prepared a business plan for each major trading undertaking that was not exempt in 2022? | N/A | |
| 2 | s3.59(2)(b) F&G Regs 7,8A, 8, 10 | Has the local government prepared a business plan for each major land transaction that was not exempt in 2022? | N/A | |
| 3 | s3.59(2)(c) F&G Regs 7,8A, 8,10 | Has the local government prepared a business plan before entering into each land transaction that was preparatory to entry into a major land transaction in 2022? | N/A | |
| 4 | s3.59(4) | Has the local government complied with public notice and publishing requirements for each proposal to commence a major trading undertaking or enter into a major land transaction or a land transaction that is preparatory to a major land transaction for 2022? | N/A | |
| 5 | s3.59(5) | During 2022, did the council resolve to proceed with each major land transaction or trading undertaking by absolute majority? | N/A | |

| Delegation of Power/Duty | | | | |
|--------------------------|-----------|--|----------|----------------|
| No | Reference | Question | Response | Comments |
| 1 | s5.16 | Were all delegations to committees resolved by absolute majority? | N/A | |
| 2 | s5.16 | Were all delegations to committees in writing? | N/A | |
| 3 | s5.17 | Were all delegations to committees within the limits specified in section 5.17 of the Local Government Act 1995? | N/A | No Delegations |
| 4 | s5.18 | Were all delegations to committees recorded in a register of delegations? | N/A | |
| 5 | s5.18 | Has council reviewed delegations to its committees in the 2021/2022 financial year? | N/A | |

| | | | | |
|-----------|--------------------------------|---|-----|--|
| 6 | s5.42(1) & s5.43 Admin Reg 18G | Did the powers and duties delegated to the CEO exclude those listed in section 5.43 of the Local Government Act 1995? | Yes | |
| 7 | s5.42(1) | Were all delegations to the CEO resolved by an absolute majority? | Yes | |
| 8 | s5.42(2) | Were all delegations to the CEO in writing? | Yes | |
| 9 | s5.44(2) | Were all delegations by the CEO to any employee in writing? | Yes | |
| 10 | s5.16(3)(b) & s5.45(1)(b) | Were all decisions by the Council to amend or revoke a delegation made by absolute majority? | N/A | |
| 11 | s5.46(1) | Has the CEO kept a register of all delegations made under Division 4 of the Act to the CEO and to employees? | Yes | |
| 12 | s5.46(2) | Were all delegations made under Division 4 of the Act reviewed by the delegator at least once during the 2021/2022 financial year? | Yes | |
| 13 | s5.46(3) Admin Reg 19 | Did all persons exercising a delegated power or duty under the Act keep, on all occasions, a written record in accordance with Local Government (Administration) Regulations 1996, regulation 19? | Yes | |

| Disclosure of Interest | | | | |
|------------------------|-----------------------------------|---|----------|----------|
| No | Reference | Question | Response | Comments |
| 1 | s5.67 | Where a council member disclosed an interest in a matter and did not have participation approval under sections 5.68 or 5.69 of the Local Government Act 1995, did the council member ensure that they did not remain present to participate in discussion or decision making relating to the matter? | Yes | |
| 2 | s5.68(2) & s5.69(5) Admin Reg 21A | Were all decisions regarding participation approval, including the extent of participation allowed and, where relevant, the information required by the Local Government (Administration) Regulations 1996 regulation 21A, recorded in the minutes of the relevant council or committee meeting? | Yes | |
| 3 | s5.73 | Were disclosures under sections 5.65, 5.70 or 5.71A(3) of the Local Government Act 1995 recorded in the minutes of the meeting at which the disclosures were made? | Yes | |
| 4 | s5.75 Admin Reg 22, Form 2 | Was a primary return in the prescribed form lodged by all relevant persons within three months of their start day? | Yes | |



| | | | | |
|----|------------------------------------|--|-----|-----------|
| 5 | s5.76 Admin Reg 23, Form 3 | Was an annual return in the prescribed form lodged by all relevant persons by 31 August 2022? | Yes | |
| 6 | s5.77 | On receipt of a primary or annual return, did the CEO, or the mayor/president, give written acknowledgment of having received the return? | Yes | |
| 7 | s5.88(1) & (2)(a) | Did the CEO keep a register of financial interests which contained the returns lodged under sections 5.75 and 5.76 of the Local Government Act 1995? | Yes | |
| 8 | s5.88(1) & (2)(b) Admin Reg 28 | Did the CEO keep a register of financial interests which contained a record of disclosures made under sections 5.65, 5.70, 5.71 and 5.71A of the Local Government Act 1995, in the form prescribed in the Local Government (Administration) Regulations 1996, regulation 28? | Yes | |
| 9 | s5.88(3) | When a person ceased to be a person required to lodge a return under sections 5.75 and 5.76 of the Local Government Act 1995, did the CEO remove from the register all returns relating to that person? | Yes | |
| 10 | s5.88(4) | Have all returns removed from the register in accordance with section 5.88(3) of the Local Government Act 1995 been kept for a period of at least five years after the person who lodged the return(s) ceased to be a person required to lodge a return? | Yes | |
| 11 | s5.89A(1), (2) & (3) Admin Reg 28A | Did the CEO keep a register of gifts which contained a record of disclosures made under sections 5.87A and 5.87B of the Local Government Act 1995, in the form prescribed in the Local Government (Administration) Regulations 1996, regulation 28A? | Yes | Nil Gifts |
| 12 | s5.89A(5) & (5A) | Did the CEO publish an up-to-date version of the gift register on the local government's website? | Yes | |
| 13 | s5.89A(6) | When people cease to be a person who is required to make a disclosure under section 5.87A or 5.87B of the Local Government Act 1995, did the CEO remove from the register all records relating to those people? | Yes | |
| 14 | s5.89A(7) | Have copies of all records removed from the register under section 5.89A(6) Local Government Act 1995 been kept for a period of at least five years after the person ceases to be a person required to make a disclosure? | Yes | |
| 15 | s5.70(2) & (3) | Where an employee had an interest in any matter in respect of which the employee provided advice or a report directly to council or a committee, did that person disclose the nature and extent of that interest when giving the advice or report? | Yes | |



| | | | | |
|----|-----------------------|---|-----|--|
| 16 | s5.71A & s5.71B(5) | Where council applied to the Minister to allow the CEO to provide advice or a report to which a disclosure under section 5.71A(1) of the Local Government Act 1995 relates, did the application include details of the nature of the interest disclosed and any other information required by the Minister for the purposes of the application? | N/A | |
| 17 | s5.71B(6) & s5.71B(7) | Was any decision made by the Minister under section 5.71B(6) of the Local Government Act 1995, recorded in the minutes of the council meeting at which the decision was considered? | N/A | |
| 18 | s5.104(1) | Did the local government prepare and adopt, by absolute majority, a code of conduct to be observed by council members, committee members and candidates within 3 months of the prescribed model code of conduct coming into operation (3 February 2021)? | Yes | |
| 19 | s5.104(3) & (4) | Did the local government adopt additional requirements in addition to the model code of conduct? If yes, does it comply with section 5.104(3) and (4) of the Local Government Act 1995? | N/A | |
| 20 | s5.104(7) | Has the CEO published an up-to-date version of the code of conduct for council members, committee members and candidates on the local government's website? | Yes | |
| 21 | s5.51A(1) & (3) | Has the CEO prepared and implemented a code of conduct to be observed by employee of the local government? If yes, has the CEO published an up-to-date version of the code of conduct for employees on the local government's website? | Yes | |

| Disposal of Property | | | | |
|----------------------|-----------|--|----------|----------|
| No | Reference | Question | Response | Comments |
| 1 | s3.58(3) | Where the local government disposed of property other than by public auction or tender, did it dispose of the property in accordance with section 3.58(3) of the Local Government Act 1995 (unless section 3.58(5) applies)? | Yes | |
| 2 | s3.58(4) | Where the local government disposed of property under section 3.58(3) of the Local Government Act 1995, did it provide details, as prescribed by section | Yes | |



| | | | | |
|--|--|--|--|--|
| | | 3.58(4) of the Act, in the required local public notice for each disposal of property? | | |
|--|--|--|--|--|

| Elections | | | | |
|-----------|-------------------------|---|----------|----------|
| No | Reference | Question | Response | Comments |
| 1 | Elect Regs 30G(1) & (2) | Did the CEO establish and maintain an electoral gift register and ensure that all disclosure of gifts forms completed by candidates and donors and received by the CEO were placed on the electoral gift register at the time of receipt by the CEO and in a manner that clearly identifies and distinguishes the forms relating to each candidate in accordance with regulations 30G(1) and 30G(2) of the Local Government (Elections) Regulations 1997? | N/A | |
| 2 | Elect Regs 30G(3) & (4) | Did the CEO remove any disclosure of gifts forms relating to an unsuccessful candidate, or a successful candidate that completed their term of office, from the electoral gift register, and retain those forms separately for a period of at least two years in accordance with regulation 30G(4) of the Local Government (Elections) Regulations 1997? | N/A | |
| 3 | Elect Regs 30G(5) & (6) | Did the CEO publish an up-to-date version of the electoral gift register on the local government's official website in accordance with regulation 30G(5) of the Local Government (Elections) Regulations 1997? | Yes | |

| Finance | | | | |
|---------|-----------|--|----------|----------|
| No | Reference | Question | Response | Comments |
| 1 | s7.1A | Has the local government established an audit committee and appointed members by absolute majority in accordance with section 7.1A of the Local Government Act 1995? | Yes | |

| | | | | |
|---|-----------------------|---|-----|-----------------------------------|
| 2 | s7.1B | Where the council delegated to its audit committee any powers or duties under Part 7 of the Local Government Act 1995, did it do so by absolute majority? | N/A | |
| 3 | s7.9(1) | Was the auditor's report for the financial year ended 30 June 2022 received by the local government by 31 December 2022? | Yes | |
| 4 | s7.12A(3) | Where the local government determined that matters raised in the auditor's report prepared under section 7.9(1) of the Local Government Act 1995 required action to be taken, did the local government ensure that appropriate action was undertaken in respect of those matters? | N/A | No action required. Matter noted. |
| 5 | s7.12A(4)(a) & (4)(b) | Where matters identified as significant were reported in the auditor's report, did the local government prepare a report that stated what action the local government had taken or intended to take with respect to each of those matters? Was a copy of the report given to the Minister within three months of the audit report being received by the local government? | Yes | |
| 6 | s7.12A(5) | Within 14 days after the local government gave a report to the Minister under section 7.12A(4)(b) of the Local Government Act 1995, did the CEO publish a copy of the report on the local government's official website? | Yes | |
| 7 | Audit Reg 10(1) | Was the auditor's report for the financial year ending 30 June 2022 received by the local government within 30 days of completion of the audit? | Yes | |

| Local Government Employees | | | | |
|----------------------------|-----------------------------------|---|----------|----------|
| No | Reference | Question | Response | Comments |
| 1 | s5.36(4) & s5.37(3) Admin Reg 18A | Were all CEO and/or senior employee vacancies advertised in accordance with Local Government (Administration) Regulations 1996, regulation 18A? | Yes | |
| 2 | Admin Reg 18E | Was all information provided in applications for the position of CEO true and accurate? | N/A | |
| 3 | Admin Reg 18F | Was the remuneration and other benefits paid to a CEO on appointment the same remuneration and benefits advertised for the position under section 5.36(4) of the Local Government Act 1995? | N/A | |



| | | | | |
|---|----------|--|-----|--|
| 4 | s5.37(2) | Did the CEO inform council of each proposal to employ or dismiss senior employee? | Yes | |
| 5 | s5.37(2) | Where council rejected a CEO's recommendation to employ or dismiss a senior employee, did it inform the CEO of the reasons for doing so? | N/A | |

| Official Conduct | | | | |
|------------------|-----------------|---|----------|----------|
| No | Reference | Question | Response | Comments |
| 1 | s5.120 | Has the local government designated an employee to be its complaints officer? | Yes | |
| 2 | s5.121(1) & (2) | Has the complaints officer for the local government maintained a register of complaints which records all complaints that resulted in a finding under section 5.110(2)(a) of the Local Government Act 1995? | Yes | |
| 3 | s5.121(2) | Does the complaints register include all information required by section 5.121(2) of the Local Government Act 1995? | Yes | |
| 4 | s5.121(3) | Has the CEO published an up-to-date version of the register of the complaints on the local government's official website? | Yes | |

| Tenders for Providing Goods and Services | | | | |
|--|----------------------|---|----------|----------|
| No | Reference | Question | Response | Comments |
| 1 | F&G Reg 11A(1) & (3) | Did the local government comply with its current purchasing policy, adopted under the Local Government (Functions and General) Regulations 1996, regulations 11A(1) and (3) in relation to the supply of goods or services where the consideration under the contract was, or was expected to be, \$250,000 or less or worth \$250,000 or less? | Yes | |
| 2 | s3.57 F&G Reg 11 | Subject to Local Government (Functions and General) Regulations 1996, regulation 11(2), did the local government invite tenders for all contracts for the supply of goods or services where the consideration under the contract was, or was expected to be, worth more than the consideration stated in regulation 11(1) of the Regulations? | Yes | |



| | | | | |
|-----------|--|--|-----|--|
| 3 | F&G Regs 11(1), 12(2), 13, & 14(1), (3), and (4) | When regulations 11(1), 12(2) or 13 of the Local Government Functions and General) Regulations 1996, required tenders to be publicly invited, did the local government invite tenders via Statewide public notice in accordance with Regulation 14(3) and (4)? | Yes | |
| 4 | F&G Reg 12 | Did the local government comply with Local Government (Functions and General) Regulations 1996, Regulation 12 when deciding to enter into multiple contracts rather than a single contract? | N/A | |
| 5 | F&G Reg 14(5) | If the local government sought to vary the information supplied to tenderers, was every reasonable step taken to give each person who sought copies of the tender documents, or each acceptable tenderer notice of the variation? | Yes | |
| 6 | F&G Regs 15 & 16 | Did the local government's procedure for receiving and opening tenders comply with the requirements of Local Government (Functions and General) Regulations 1996, Regulation 15 and 16? | Yes | |
| 7 | F&G Reg 17 | Did the information recorded in the local government's tender register comply with the requirements of the Local Government (Functions and General) Regulations 1996, Regulation 17 and did the CEO make the tenders register available for public inspection and publish it on the local government's official website? | Yes | |
| 8 | F&G Reg 18(1) | Did the local government reject any tenders that were not submitted at the place, and within the time, specified in the invitation to tender? | No | |
| 9 | F&G Reg 18(4) | Were all tenders that were not rejected assessed by the local government via a written evaluation of the extent to which each tender satisfies the criteria for deciding which tender to accept? | Yes | |
| 10 | F&G Reg 19 | Did the CEO give each tenderer written notice containing particulars of the successful tender or advising that no tender was accepted? | Yes | |
| 11 | F&G Regs 21 & 22 | Did the local government's advertising and expression of interest processes comply with the requirements of the Local Government (Functions and General) Regulations 1996, Regulations 21 and 22? | N/A | |
| 12 | F&G Reg 23(1) & (2) | Did the local government reject any expressions of interest that were not submitted at the place, and within the time, specified in the notice or that failed to comply with any other requirement specified in the notice? | N/A | |



| | | | | |
|----|---------------------------------|---|-----|--|
| 13 | F&G Reg 23(3) & (4) | Were all expressions of interest that were not rejected under the Local Government (Functions and General) Regulations 1996, Regulation 23(1) & (2) assessed by the local government? Did the CEO list each person as an acceptable tenderer? | N/A | |
| 14 | F&G Reg 24 | Did the CEO give each person who submitted an expression of interest a notice in writing of the outcome in accordance with Local Government (Functions and General) Regulations 1996, Regulation 24? | N/A | |
| 15 | F&G Regs 24AD(2) & (4) and 24AE | Did the local government invite applicants for a panel of pre-qualified suppliers via Statewide public notice in accordance with Local Government (Functions & General) Regulations 1996 regulations 24AD(4) and 24AE? | N/A | |
| 16 | F&G Reg 24AD(6) | If the local government sought to vary the information supplied to the panel, was every reasonable step taken to give each person who sought detailed information about the proposed panel or each person who submitted an application notice of the variation? | N/A | |
| 17 | F&G Reg 24AF | Did the local government's procedure for receiving and opening applications to join a panel of pre-qualified suppliers comply with the requirements of Local Government (Functions and General) Regulations 1996, Regulation 16, as if the reference in that regulation to a tender were a reference to a pre-qualified supplier panel application? | N/A | |
| 18 | F&G Reg 24AG | Did the information recorded in the local government's tender register about panels of pre-qualified suppliers comply with the requirements of Local Government (Functions and General) Regulations 1996, Regulation 24AG? | N/A | |
| 19 | F&G Reg 24AH(1) | Did the local government reject any applications to join a panel of pre-qualified suppliers that were not submitted at the place, and within the time, specified in the invitation for applications? | N/A | |
| 20 | F&G Reg 24AH(3) | Were all applications that were not rejected assessed by the local government via a written evaluation of the extent to which each application satisfies the criteria for deciding which application to accept? | N/A | |
| 21 | F&G Reg 24AI | Did the CEO send each applicant written notice advising them of the outcome of their application? | N/A | |



| | | | | |
|-----------|--------------------|--|-----|--|
| 22 | F&G Regs 24E & 24F | Where the local government gave regional price preference, did the local government comply with the requirements of Local Government (Functions and General) Regulations 1996, Regulation 24E and 24F? | N/A | |
|-----------|--------------------|--|-----|--|

Integrated Planning and Reporting

| No | Reference | Question | Response | Comments |
|----------|-------------------------|--|----------|--|
| 1 | Admin Reg 19C | Has the local government adopted by absolute majority a strategic community plan? If Yes, please provide the adoption date or the date of the most recent review in the Comments section? | Yes | 25/09/2017 Currently under Review |
| 2 | Admin Reg 19DA(1) & (4) | Has the local government adopted by absolute majority a corporate business plan? If Yes, please provide the adoption date or the date of the most recent review in the Comments section? | Yes | 18/12/2017 Currently under review |
| 3 | Admin Reg 19DA(2) & (3) | Does the corporate business plan comply with the requirements of Local Government (Administration) Regulations 1996 19DA(2) & (3)? | Yes | |

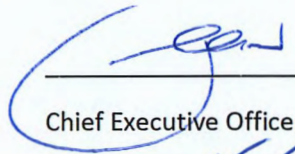
Optional Questions

| No | Reference | Question | Response | Comments |
|----------|----------------------------------|---|----------|---|
| 1 | Financial Management Reg 5(2)(c) | Did the CEO review the appropriateness and effectiveness of the local government's financial management systems and procedures in accordance with the Local Government (Financial Management) Regulations 1996 regulations 5(2)(c) within the three financial years prior to 31 December 2022? If yes, please provide the date of council's resolution to accept the report. | No | 28/02/2023 Review conducted by CEO in 2022 - reported to Audit Committee Feb 23 |
| 2 | Audit Reg 17 | Did the CEO review the appropriateness and effectiveness of the local government's systems and procedures in relation to risk management, internal control and legislative compliance in accordance with Local Government (Audit) Regulations 1996 regulation 17 within the three financial | No | 28/02/2023 Review conducted by CEO in 2022 - reported to Audit Committee in Feb 23 |



Department of
Local Government, Sport
and Cultural Industries

| | | | | |
|---|---------------------------|--|-----|--|
| | | years prior to 31 December 2022? If yes, please provide date of council's resolution to accept the report. | | |
| 3 | s5.87C | Where a disclosure was made under sections 5.87A or 5.87B of the Local Government Act 1995, were the disclosures made within 10 days after receipt of the gift? Did the disclosure include the information required by section 5.87C of the Act? | N/A | |
| 4 | s5.90A(2) & (5) | Did the local government prepare, adopt by absolute majority and publish an up-to-date version on the local government's website, a policy dealing with the attendance of council members and the CEO at events? | Yes | |
| 5 | s5.96A(1), (2), (3) & (4) | Did the CEO publish information on the local government's website in accordance with sections 5.96A(1), (2), (3), and (4) of the Local Government Act 1995? | Yes | |
| 6 | s5.128(1) | Did the local government prepare and adopt (by absolute majority) a policy in relation to the continuing professional development of council members? | Yes | |
| 7 | s5.127 | Did the local government prepare a report on the training completed by council members in the 2021/2022 financial year and publish it on the local government's official website by 31 July 2022? | Yes | |
| 8 | s6.4(3) | By 30 September 2022, did the local government submit to its auditor the balanced accounts and annual financial report for the year ending 30 June 2022? | Yes | |
| 9 | s.6.2(3) | When adopting the annual budget, did the local government take into account all its expenditure, revenue and income? | Yes | |



Chief Executive Officer

28/2/2023
Date

Mayor/President

28/2/2023
Date

9.3.8 Financial Management Review and Risk Management Review*

| | |
|-----------------------------------|---|
| Report Date | 28 February 2023 |
| Applicant | Shire of Dalwallinu |
| File Ref | GO/9 – Internal Audit |
| Previous Meeting Reference | Nil |
| Prepared by | Ally Bryant, Manager Corporate Services |
| Supervised by | Jean Knight, Chief Executive Officer |
| Disclosure of interest | Nil |
| Voting Requirements | Simple Majority |
| Attachments | Final Report from Dry Kirkness |

Purpose of Report

Council is requested to consider the following report relating to Council's systems and procedures for financial management, risk management, internal controls and legislative compliance.

Background

Audit Regulation 17 of the *Local Government (Audit) Regulations 1996* was introduced in February 2013. The regulation requires that the Chief Executive Officer is to review the appropriateness and effectiveness of the local government's systems and procedures in relation to:

- Risk management; and
- Internal Control; and
- Legislative compliance.

Each of the above matters are to be reviewed not less than once in every three (3) financial years. The last review was presented to the Audit Committee in December 2019.

Regulation 5(2) (c) of the *Local Government (Financial Management) Regulations 1996* states that the Chief Executive Officer is to undertake reviews of the appropriateness and effectiveness of the financial management systems and procedures of the local government regularly (and not less than once in every three (3) financial years) and report to the local government the results of those reviews.

The last Financial Management Review was undertaken by AMD Chartered Accountants in June 2019.

Dry Kirkness (formerly known as Butler Settineri) were engaged to perform the above reviews. These reviews were completed prior to December 2022. However, due to an administrative error, the report was not presented to the Audit & Risk Management Committee prior to 31 December 2022.

The item was planned to go to the Audit & Risk Management Committee meeting scheduled for September 2022, but that meeting did not proceed and the item did not then get included in the December agenda. It was presented to the Audit & Risk Management Committee meeting on 7 February 2023.

Consultation

Nil



Legislative Implications

Local Government (Audit) Regulations 1996

Local Government (Financial Management) Regulations 1996

Policy Implications

Nil

Financial Implications

Costs of \$14,000 (ex GST) associated with the independent review were included in the 2022-2023 budget.

Strategic Implications

Nil

Site Inspection

Site inspection undertaken: Nil

Triple Bottom Line Assessment

Economic implications

There are no known significant economic implications associated with this proposal.

Social implications

There are no known significant social implications associated with this proposal.

Environmental implications

There are no known significant environmental implications associated with this proposal.

Officer Comment

Appendix 3 of the *Operational Guidelines Number 09 – Audit in Local Government* (issued by the Department of Local Government, Sport & Cultural Industries) lists issues that should be considered for inclusion in the Chief Executive Officer's Review of Risk Management, Internal Control and Legislative Compliance; as follows:

a) Risk Management

| Number | Details | Comment |
|--------|--|--|
| 1 | <i>Does the local government have an effective risk management system?</i> | <p>A suitable risk management framework has been adopted which aims to balance a documented, structured and systematic process with the current size and complexity of the Shire along with existing time, resource and workload pressures.</p> <p>Council <i>Policy 7.11 Risk Management</i> (adopted in 2014) establishes the framework for effective risk management within the Shire. The aim of the policy is to achieve best practice risk management in accordance with AS/NZS ISO 31000:2018 Risk Management.</p> <p>In 2014, LGIS Risk Management was engaged to assist Council with the development of a Risk Management Governance Framework and Risk Management Procedures. At the time, Risk Profile Sheets (Risk register) were developed for identified risks. These were reviewed and updated in May 2022.</p> |



| | | |
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| 2 | <p><i>Are material operating risks to the local government being appropriately considered?</i></p> | <p>The adopted Risk Management Framework is based on a “Three Lines of Defence” model for the management of risk. This model ensures roles, responsibilities and accountabilities for decision making are structured to demonstrate effective governance and assurance.</p> <p>In summary, operational areas of the Shire are considered the 1st Line of Defence – Managers are responsible for ensuring that risks are identified, assessed, managed, monitored and reported. The Manager Corporate Services acts as the primary 2nd Line of Defence – the position owns and manages the framework for risk management. Internal and External audit are the 3rd Line of Defence – providing independent verification on the effectiveness of processes and systems.</p> <p>By operating within the framework, risks are managed effectively to support the delivery of the Strategic, Corporate and Operational Plans.</p> <p>The Risk Management Framework has been subject to review by the Senior Management Team (May 2022). As a result, 22 major risk themes were identified for assessment, being:</p> <ol style="list-style-type: none"> (1) Misconduct (2) External theft and fraud (inc Cyber Crime) (3) Business disruption (4) Damage to Physical Assets (5) Errors, omissions, delays (6) Failure of IT & Communications Systems & Infrastructure (7) Failure to fulfil statutory, regulatory or compliance requirements (8) Providing inaccurate advice/information (9) Inadequate project/change management (10) Inadequate organisation and community emergency management (11) Inadequate document management processes (12) Inadequate employee and visitor safety & security (13) Inadequate engagement of Community/Stakeholders/Elected members (14) Inadequate Procurement, disposal or tender practices (15) Inadequate asset management (16) Inadequate Financial, Accounting or Business Acumen (17) Inadequate Natural Environmental Management (18) Inadequate Stock Management (19) Inadequate Supplier/Contract Management (20) Inadequate people Management (21) Ineffective management of facilities/venues/events (22) Not meeting Community expectations <p>Updated/reviewed Risk Profile Assessment Sheets can be found in Attachment 2.</p> |
| 3 | <p><i>Does the local government have a current and effective Business Continuity Plan (including disaster recovery) which is tested from time to time?</i></p> | <p>The Shire identified in the 2014 review that a Business Continuity Plan was to be developed.</p> <p>The Business Continuity Plan has been developed and adopted by Council on 26 June 2018. The review of the Plan was endorsed by Council in June 2022.</p> |
| 4 | <p><i>How effective are the internal processes for determining and managing material operating risks in accordance with the local government's identified tolerance for risk, particularly in the following areas:</i></p> | <p>Refer to Attachment 2</p> <p>In addition, commencing in July 2022, the CEO has introduced a Project Plan for all Capex Projects over \$50K. This has the following:</p> <ul style="list-style-type: none"> • Project Milestones |



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| | <p>a) <i>Potential non-compliance with legislation, regulations and standards and the local government's policies;</i></p> <p>b) <i>Important accounting judgements or estimates that prove to be wrong;</i></p> <p>c) <i>Litigation and claims;</i></p> <p>d) <i>Misconduct, fraud and theft; and</i></p> <p>e) <i>e. Significant business risks, recognising responsibility for general or specific risk areas, for example, environmental risk, occupational health and safety and how they are managed by the local government.</i></p> | <ul style="list-style-type: none"> • Risk Assessment • Financial Implications • Project Deliverables <p>These are to be completed prior to commencement of each project and completed at the end so that the deliverables can be examined. They are then stored in a file in the CEO Office.</p> |
| 5 | <p><i>Are regular risk reports, which identify key risks, the status and the effectiveness of the risk management systems, provided to ensure that identified risks are monitored and new risks are identified, mitigated and reported.</i></p> | <p>All new work sites are risk assessed (Take 5 and/or Job Safety Analysis – JSA) and documented by staff and contractors. Risk assessment will be produced and appropriate arrangements put in place for public events.</p> <p>Training is regularly programmed for specific and high risk activities, including first aid, chainsaw, manual handling, workplace behaviours and compilation of JSA's.</p> <p>SWMS have been developed for all areas of the outside Crew's tasks. All employees sign onto SWMS's. SWMS were reviewed by staff in July 2022.</p> <p>Notes are taking of daily pre-start meetings.</p> <p>Additional emphasis has been placed on WSH at Toolbox meetings and staff attend WSH meetings (held every three weeks) to increase awareness throughout the organisation.</p> <p>All contractors and employees are required to undertake the LGIS Contractor induction (Part A – online and Part B – onsite). As part of this process, contractors are required to provide all insurance and licence documentation. This is stored on a software package called Velpic. This produces reminders when inductions, insurances, qualifications and licenses are expiring.</p> <p>Adhoc audits are undertaken by the CEO on civil works contractors on road projects.</p> |
| 6 | <p><i>Are the local government's processes to manage insurable risks adequate? How adequate is insurance cover, and if applicable, the level of self-insurance?</i></p> | <p>The Shire's insurance cover and policy coverage is reviewed annually with the Shire's Insurance Broker (LGIS) to ensure appropriate insurances and cover amounts are in place.</p> <p><i>Local Government (Financial Management) Regulations 1996, Regulation 17A</i> requires the revaluation of assets within a period of at least three (3) years but no more than five (5) years after the day on which the asset was valued or revalued.</p> <p>Land and Buildings were last revalued in 2022 and will be revalued in 2027;</p> <p>Roads & Other Infrastructure were last revalued in 2018 and will be revalued in 2023.</p> <p>During non-revaluation years, insurance values are generally adjusted in accordance with CPI movements.</p> |



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| 7 | <p><i>Has the effectiveness of the local government's internal control system been reviewed with management and the internal and external auditors?</i></p> | <p>Yes. In accordance with the <i>Local Government (Financial Management) Regulations 1996</i> the last internal financial management review was conducted by AMD Chartered Accountants in June 2019. The review was presented to Council for endorsement on July 2019 – no major issues were raised.</p> <p>The scope of the review by AMD Chartered Accountants covered the following:</p> <p>A. Internal Control Systems and procedures Cash and banking systems and procedures Rates system and procedures Grants system and procedures Fees & Charges systems and procedures Purchase and expense systems and procedures Payroll systems and procedures Fixed asset maintenance and safe custody systems and procedures; and Delegations register.</p> <p>B. Financial related Policies and Procedures included in Council Policy Manual, Administrative Policies and Procedure manuals.</p> <p>C. Legislative Compliance Local Government Act – financial management and reporting systems and procedures Dept of Local Government Accounting Manual; and Australian Accounting Standards.</p> <p>Extract from report: <i>“Following the completion of our review and subject to the recommendations outlined within sections 2 to 8, we are pleased to report that in context of the Shire’s overall internal control environment, policies, procedures and processes in place are appropriate, and have been operating effectively at the time of the review.”</i></p> <p>The most recent review was undertaken by Butler Settineri (now known as Dry Kirkness) in July 2022. The duties and key areas the Shire had reviewed (but not limited to) for the period 1 April 2019 to 31 March 2022 include:</p> <ul style="list-style-type: none"> • Bank reconciliations and Petty Cash • Trust Funds • Receipts and receivables • Rates • Fees and Charges • Purchases, payments and payables (Including Purchase Orders) • Salaries and wages • Credit Card procedures • Fixed Assets (Including acquisition and disposal of property) • Cost and administration overhead allocations • Minutes of meetings • Budget • Financial Reports • Registers (including Annual and Primary Returns) • Delegations • Audit Committee • Insurance • Storage of documents/record keeping • Plan for the future • General compliance and other matters |
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| | | The final report was received on 16 August 2022 and is attached to this report. |
| 8 | <i>Does management have controls in place for unusual types of transactions and/or any potential transactions that might carry more than an acceptable degree of risk?</i> | <p>.....unusual types of transactions.....</p> <p>In relation to unusual transactions that are once off, a credit card is used. The Chief Executive Officer is allocated a credit card and has an assigned credit limit. Guidelines for the use of credit cards are documented in Council Policy 3.8.</p> <p>.....more than an acceptable degree of risk.....</p> <p>Council has an 'Investment of Funds' Policy 3.4 which states:</p> <p>Surplus funds to be deposited with any savings bank operating under the <i>Banking Act 1959 (Commonwealth) section 5</i>, in accordance with the <i>Trustees Act 1962 Part III</i> as amended from time to time.</p> <p>The Manager Corporate Services is to maintain control over investments and to record the details of principal, interest, bank rates and maturity date in a register for same and report to Council monthly as to the status of investments and details of each lodgement in terms of the <i>Local Government (Financial Management) Regulations 1996</i>.</p> <p>Additionally, no transfer of funds can be transacted without the Chief Executive Officer co-signing the transfer request.</p> |
| 9 | <i>How effective and robust is the local government's procurement framework, with a focus on the probity and transparency of policies and procedures/processes? Are these procedures/processes being applied?</i> | <p>Council's purchasing is undertaken in accordance with its adopted Purchasing Policy 3.5, in accordance with the <i>Local Government (Functions and General) Regulations 1996</i>.</p> <p>A review of the policy is undertaken annually to ensure its relevance. The last review was undertaken in March 2022.</p> <p>The broad objective of Council's purchasing policy is to:</p> <ul style="list-style-type: none"> • Ensure conformity to processes that are designed to achieve best value for money; • Improve accountability; • Encourage commercial competition on the basis that all tenders will be assessed against the same criteria; • Ensure consideration of environmental; impact and whole of life costs; and • Preserve public and tenderer confidence in local government processes; and <p>These objectives are underpinned by five essential principles as follows:</p> <ul style="list-style-type: none"> • Open competition; • Transparency of process; • Value for money; • Accountability; and • Monitoring and evaluating performance. <p>All authorised staff are aware of the processes for procurement and are reminded regularly by email of their obligations to abide by Council policy.</p> <p>For any purchase over \$10,000 all employees are to follow the Request for Quotation (RFQ) procedure.</p> <p>This includes a:</p> |



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| | | <p>Form 1 for a description of the project, who is being sent the quote, selection criteria and closing date.</p> <p>Form 2 is what is sent out to the contractors/supplier.</p> <p>Form 3 is the compilation of the quotes received and awarding of the work. This is signed by the Officer and co-signed by the CEO on all occasions. The Form 3 is attached to the PO and all documentation is stored in the RFQ file in the CEO Office.</p> <p>The RFQ's are internally audited by a third party on a quarterly basis.</p> |
| 10 | <p><i>Should the need arise, does the Audit Committee meet periodically with key management, internal and external auditors and compliance staff to understand and discuss any changes in the local government's control environment?</i></p> | <p>There are four (4) members of Council on the Audit Committee. The Committee meet with its Auditor every year to discuss the results of the annual audit and otherwise meets as and when required.</p> <p>The Administration is now going to drive the Audit Committee. Commencing in August 2022 the Audit committee will meet on a quarterly basis, establish a terms of reference and be provided with the following:</p> <p>Corporate Calendar Compliance register (previous 3 months) Findings of latest FMR (until all matters are finalised) Findings of Reg17 Review (until all matters are finalised) Annual Audit Findings (until all matters are finalised) CAR findings (until all matters are finalised)</p> |
| 11 | <p><i>Have fraud and misconduct risks been identified, analysed and evaluated? Has an appropriate treatment plan been implemented, communicated and monitored? Is there regular reporting and ongoing management of fraud and misconduct risks?</i></p> | <p>Yes – refer to the Shire of Dalwallinu risk theme “External Theft and Fraud” in Attachment 2.</p> <p>100 Point ID Verification, qualification, license, WWC etc checks are now verified prior to a new employee commencing. Each employee is to now complete an Annual Declaration advising if anything has changed in their circumstances.</p> <p>There have been no reported cases of fraud.</p> <p>In addition training was conducted with staff on Public Interest Disclosures in September 2019.</p> <p>Council adopted the first Fraud and Corruption Control Plan in September 2019. This is reviewed every two years and due to be reviewed in September 2023.</p> |

b) Internal Control

Internal control systems involve policies and procedures that safeguard assets, ensure accurate and reliable financial reporting, promote compliance with legislation and achieve effective and efficient operations and may vary depending on the size and nature of the local government.

The following controls have been reviewed:

| Number | Details | Comment |
|--------|---|--|
| 1 | <p><i>Separation of roles and functions processing and authorising</i></p> | <p>All financial roles have appropriate levels of separation, which have been confirmed by Council's Auditors, i.e. Creditors payments cannot be approved by the staff member processing the accounts.</p> <p>Access levels are checked by the Manager corporate Services showing all employees access levels.</p> |
| 2 | <p><i>Control of approval of documents, letters and financial records</i></p> | <p>Council has a number of internal policies that deal with these issues, including for example:</p> <p>Council Policy 1.12 Use of Common Seal Council Policy 3.4 Investment of Surplus Funds</p> |



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| | | <p>Council Policy 3.2 Significant Accounting Policies Council Policy 3.7 Direct Electronic Payments Council Policy 3.8 Corporate Credit Card Usage Council Policy 3.5 Purchasing</p> <p>All correspondence if not signed by the Chief Executive officer is signed by the respective Manager.</p> <p>All transaction and changes to any internal record on Council's software package is traceable, via the internal audit function.</p> <p>All financial records/reconciliations are approved by the Manager Corporate Services/Senior Finance Officer.</p> <p>Document control pages have been applied to all major internal documents, so that any changes are recorded and tracked appropriately.</p> <p>In accordance with <i>Local Government (Financial Management) Regulation 34(1)</i>, the Manager Corporate Services prepares, each month, a statement of financial activity reporting on revenue and expenditure for the month in question.</p> <p>An audited financial statement is included as part of the Annual Report. The independent Auditors Report for 2020-2021 noted that:</p> <p><i>In accordance with the Local Government (Audit) Regulations 1996 I report that:</i></p> <p>(i) <i>In my opinion, the following material matter indicates a significant adverse trend in the financial position of the Shire:</i></p> <p>a) <i>The operating surplus ratio as reported in Note 30 of the financial report has been below the Department of Local Government, Sport and Cultural Industries' basic standard for the current year and past 2 years.</i></p> <p>(ii) <i>All required information and explanations were obtained by me.</i></p> <p>(iii) <i>All audit procedures were satisfactorily completed.</i></p> <p>(iv) <i>In my opinion, the Asset Consumption Ratio and the Asset Renewal Funding Ratio included in the financial report were supported by verifiable information and reasonable assumptions.</i></p> |
| 3 | <p><i>Limit of direct physical access to assets and records</i></p> | <p>All building and vehicle keys are stored in various key cabinets, restricting general access by staff.</p> <p>Fuel receipts for fuel which is purchased using the fuel cards are collected and reconciled on a monthly basis.</p> <p>Record access is controlled via the Synergy software that allows restricted access to each staff member subject to their level of clearance.</p> <p>Any changes to documents or documented records are recorded via the internal audit software (audit trail function).</p> |



| | | |
|----|---|---|
| | | <p>Most general records are stored in a locked room and can only be accessed when opened by the MCS.</p> <p>All Shire high priority records (minutes, legal agreements etc) are stored in the strong room, which is also locked.</p> <p>Personnel records are kept in locked cabinets, and only two officers have keys (MCS and Payroll Officer).</p> |
| 4 | <i>Control of computer applications and information system standards</i> | <p>An external provider, Domain Digital is engaged to manage the data files and system.</p> <p>There is a Service Level Agreement with Domain.</p> <p>The provider ensures that all electronic files/data are stored on mirror drives and are backed up to the cloud.</p> <p>Restrictions have been placed on the level of access each staff member can have, generally to allow them to perform their specific functions. For example some staff only have the ability to view records and have no ability to modify or delete information in the system.</p> |
| 5 | <i>Limit access to make changes in data files and systems</i> | The Synergy software program allows for certain levels of access to be applied to each staff member. |
| 6 | <i>Regular maintenance and review of financial control accounts and trial balances</i> | All subsidiary ledgers (rates, creditors, debtors, payroll and trust) are balanced monthly by the relevant office and are checked by the MCS. |
| 7 | <i>Comparison and analysis of financial results with budgeted amounts</i> | Each month an assessment of the budget variance is undertaken by the CEO and MCS and reported to Council in accordance with Regulation 34 of the <i>Local Government (Financial Management) Regulations 1996</i> . |
| 8 | <i>The arithmetical accuracy and content of records</i> | All accounts are double checked by an independent person prior to being authorised for payment. |
| 9 | <i>Report, review and approval of financial payment and reconciliations</i> | <p>When an account is received, the creditor number is allocated, purchase order attached, GL/Job allocated, goods are signed off as received by the receiving officer, the computations are checked and signed off by the creditors officer and lastly the account is checked and authorised by the MCS or other Managers/Chief Executive Officer.</p> <p>The actual payment of the creditor requires one electronic token and two separate passwords (two staff), which is generally undertaken by the Deputy CEO and the CEO. The Manager Works Services, Manager Planning & Development, Shire President and Deputy Shire President are also signatories should the need arise.</p> <p>A bank reconciliation is prepared by the Senior Finance Officer monthly and checked by the MCS.</p> <p>A bank account audit report is conducted prior to each payment run to check that no bank account details have been amended without authorisation.</p> <p>An Internal Audit register is maintained which details the internal audits undertaken for Creditors, Payroll, Credit cards and the key register.</p> |
| 10 | <i>Comparison of the result of physical cash and inventory counts with accounting records</i> | Only one float for the front counter is held and is checked on a regular basis. |



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| | | Generally, very little stock is kept on hand, as it is only ordered when required. Fuel is the only item that is subject to a monthly stock take and balancing. |
| 11 | <i>Credit Card payments</i> | The CEO is the only employee with a Corporate Credit Card. Receipts must be provided for all purchases. All transactions are approved by the MCS or MWS/MPDS. CEO cannot approve own transactions. |

c) Legislative Compliance

| Number | Details | Comment |
|--------|---|--|
| 1 | <i>Monitor compliance with legislation and regulations</i> | This is undertaken each year when the Compliance Audit Return is completed. Councils operations are subject to an external audit process each year. To assist with this process an internal 'Corporate Calendar' has been developed to ensure critical dates are not missed throughout the year e.g Annual Returns, review of delegations etc Additionally, the CEO/MCS regularly reviews any updates to legislation on the website and distributes changes to relevant officers. |
| 2 | <i>Review the annual Compliance Audit Return and reporting to Council of the results of that review</i> | Each year when the Compliance Audit Return is completed it is presented to the Audit Committee and Council for their endorsement within the required timeframe. |
| 3 | <i>Review whether the local government has procedures to receive, retain and treat complaints, including confidential and anonymous employee complaints</i> | The Shire has adequate procedures that deal with such matters and are included in the Staff Induction Manual. The CEO is the Complaints Officer. |
| 4 | <i>Obtain assurance that adverse trends are identified and review management's plans to deal with these</i> | Any adverse trends are generally highlighted in the annual Audit Report. Should an adverse trend be identified the matter is discussed with Council and a plan implemented if and where possible. |

The final report was received from Dry Kirkness on 16 August 2022. Overall this report was very pleasing. Appendix A of the report has highlighted some recommended improvements. As noted under the "Management Comment" section of the report, the majority of these recommendations have been implemented. This report will continue to be reviewed by the Audit & Risk Management Committee until all matters are dealt with.



Resolution

MOTION 10042

Moved Cr DS Cream
Seconded Cr MM Harms

That Council:

1. receive the independent Financial Management Review:
2. receive the Chief Executive Officer's Review of the appropriateness and effectiveness of the Shire's systems and procedures in relation to risk management, internal controls and legislative compliance as detailed in the attached report.

CARRIED 8/0



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K

DRY / KIRKNESS

FINANCIAL MANAGEMENT, RISK
MANAGEMENT, INTERNAL CONTROL AND
LEGISLATIVE COMPLIANCE REVIEW REPORT

SHIRE OF DALWALLINU
16 August 2022

Accounting / Audit & Assurance /
Bookkeeping / Self-Managed
Superannuation Funds

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DISCLAIMER

This report is provided in accordance with the agreed upon procedures engagement letter dated 17 May 2022 and is subject to its terms and conditions.

Our work was limited to that described in this report and was performed in accordance with ASRS 4400 as issued by AUASB. It did not constitute an examination or a review in accordance with generally accepted auditing standards or assurance standards. Accordingly, we provide no opinion or other form of assurance with respect to our work or the information upon which our work was based. We did not audit or otherwise verify the information supplied to us in connection with this review, except to the extent specified in this report.

Our work was based only on the information made available up to the date of the review. Accordingly, changes in circumstances after this date or the availability of other information could affect our findings

This report is intended solely for Shire of Dalwallinu's internal use and benefit and may not be relied on by any other party. We accept no liability or responsibility to any other party who gains access to this report.

1.1 Background

As outlined in our engagement letter dated 17 May 2022, we have been engaged to perform the following procedures in order for the Chief Executive Officer (CEO) to satisfy the requirements of Regulation 5(2) of the *Local Government (Financial Management) Regulations 1996* and Regulation 17 of the *Local Government (Audit) Regulations 1996*:

- (a) Review the Shire's compliance with Local Government laws and regulations through enquiry, inspection and observation.
- (b) Review the appropriateness and effectiveness of the Shire's systems and procedures in relation to financial management, risk management and internal controls by performing system walkthroughs, enquiry, inspection, and observation.

Our review covered the period 1 April 2019 to 31 March 2022 in relation to financial management controls and we performed our procedures in July 2022.

The Shire of Dalwallinu is a local government based in Western Australia. The Shire is governed by eight (8) Councilors responsible for planning and making decisions on policies and developments affecting the area.

At the time of the review, the Shire employed approximately thirty eight (38) staff to implement the Council's decisions, running its day-to-day operations and providing a range of programs and services for the community.

1.2 Scope and Methodology

The objective of this review is to assess the Shire's compliance with Local Government laws and regulations through enquiry, inspection and observation and review the appropriateness and effectiveness of the Town's system and procedures in relation to risk management, internal control and financial management systems by performing system walkthroughs, enquiry, inspection and observation.

The scope included review of the policies, procedures and plans in the areas and cycles described in Appendix B to this report.

Risk Management Scope:

- Review risk management systems and operating risks;
- Review business continuity plan;
- Assess the internal processes for determining and managing material operating risks in accordance with the local government's identified tolerance for risk, with regard to;
 - potential non-compliance with legislation, regulations and standards and local government's policies;
 - important accounting judgements or estimates that prove to be wrong;
 - litigation and claims;
 - misconduct, fraud and theft;
 - significant business risks, recognizing responsibility for general or specific risk areas, for example, environmental risk, occupational health and safety, and how they are managed by the local government.
- Review risk reports identifying key risks, the status and the effectiveness of the risk management systems, to ensure that identified risks are monitored and new risks are identified, mitigated and reported;
- Assess the adequacy of local government processes to manage insurable risks and ensure the adequacy of insurance cover;
- Review the effectiveness of the local government's internal control system with management and the internal and external auditors;
- Assess whether management has controls in place for unusual types of transactions and/or any potential transactions that might carry more a high degree of risk;
- Assess the local government's procurement framework and whether these policies and procedures are being applied;
- Ascertain whether fraud and misconduct risks have been identified, analyzed, evaluated, an appropriate treatment plan has been implemented, communicated, monitored and there
- is regular reporting and ongoing management of fraud and misconduct risks.

Risk Management Methodology:

- Conduct interviews with key personnel involved in the risk management process;
- Review policies, frameworks and plans and assess compliance with industry best practice;
- Assess whether actual practices are in accordance with approved policies, frameworks and plans;
- Determine whether the Risk Management principles are in accordance with AS/NZS ISO 31000:2018;
- Review insurance policies to assess the adequacy of insurance cover; and
- Report on the appropriateness and the effectiveness of the current systems and procedures.

Internal Controls Scope:

The following controls were reviewed:

- separation of roles and functions, processing and authorization;
- control of approval of documents, letters and financial records;
- comparison of internal data with other or external sources of information;
- limit of direct physical access to assets and records;
- control of computer applications and information system standards;
- limit access to make changes in data files and systems;
- regular maintenance and review of financial control accounts and trial balances;
- comparison and analysis of financial results with budgeted amounts;
- the arithmetical accuracy and content of records;
- report, review and approval of financial payments and reconciliations; and
- comparison of the result of physical cash and inventory counts with accounting records.

Internal Controls Methodology:

- Conduct interviews with key personnel involved in the various internal control process;
- Review policies, plans and assess compliance with industry best practice;
- Assess whether actual practices are in accordance with approved policies, frameworks and plans;
- Performed walkthroughs of all significant transaction cycles. Our decision to perform a walkthrough was based on the significance of a particular cycle in terms of either the dollar value it represented in the annual financial statements (reference year 2020/21) or the strategic importance as noted in the Regulations or discussions from management;
- Obtained an understanding of the Shires IT operating systems and reviewed user access rights to determine whether appropriate segregation has been achieved;
- Report on the appropriateness and the effectiveness of the current systems and procedures.

Legislative Compliance Scope:

The following areas of the legislative compliance process was reviewed:

- Compliance with legislation and regulations;
- Annual Compliance Audit Return and reporting to Council the results of that review;
- Procedures for receiving and treating complaints, including confidential and anonymous employee complaints;
- Obtain assurance that adverse trends are identified and review management's plans to deal with these;
- Management disclosures in financial reports;
- Whether the internal and/or external auditors have regard to compliance and ethics risks in the development of their audit plan and in the conduct of audit projects and report compliance and ethics issues to the Audit Committee;
- Compliance frameworks dealing with relevant external legislation and regulatory requirements;

Legislative and regulatory requirements imposed on Audit Committee members, including not misusing their position to gain an advantage for themselves or another or to cause detriment to the local government and disclosing conflicts of interest.

Legislative Compliance Methodology:

- Conduct interviews with key personnel involved in the various internal control process;
- Review policies, plans and assess compliance with industry best practice;
- Assess whether actual practices are in accordance with approved policies, frameworks and plans;
- Reviewed key documents and plans to determine if the plans that are required by legislation are adopted and current.
- Report on the appropriateness and the effectiveness of the current systems and procedures.

Financial Management Review Scope:

As agreed, our examination covered the period 1 April 2019 to 31 March 2022. We examined the following financial systems and procedures of the Shire:

- Bank reconciliations and Petty Cash
- Trust Funds
- Receipts and receivables
- Rates
- Fees and Charges
- Purchases, payments and payables (Including Purchase Orders)
- Salaries and wages
- Credit Card procedures
- Fixed Assets (Including acquisition and disposal of property)
- Cost and administration overhead allocations
- Minutes of meetings
- Budget
- Financial Reports

- Registers (including Annual and Primary Returns)
- Delegations
- Audit Committee
- Insurance
- Storage of documents/record keeping
- Plan for the future
- General compliance and other matters
- Revenue – Rates, Fees and Charges and Receivables;

Financial Management Review Methodology:

- Conduct interviews with key personnel involved in the various internal control process;
- Review policies, plans and assess compliance with industry best practice;
- Assess whether actual practices are in accordance with approved policies, frameworks and plans;
- We compared this listing and the relevant areas covered by these policies to the Local Government Act and Regulations, in particular the Local Government (Financial Management) Regulations, as amended from time to time;
- We noted areas of concern, in particular where we identified a lack of documented policies and procedures, or where documented policies and procedures deviated from the requirements of the Regulations;
- We performed walkthroughs of all significant transaction cycles. Our decision to perform a walkthrough was based on the significance of a particular cycle in terms of either the dollar value it represented in the annual financial statements (reference year 2020/21) or the strategic importance as noted in the Regulations or discussions from management;
- From these walkthroughs we noted areas of concern for discussion with management. Areas of concern include any significant deviation from the documented framework, or where the current framework did not address key risk areas;
- From the work performed above, we prepared a draft report to identify specific key risk areas and potential improvement recommendations.

Outcomes

1.2.1 Risk Management, Legislative Compliance and Internal Controls Review

Risk Management

The Shire has adopted and implemented a Risk Management Framework based on AS/NZS ISO 31000:2018 Risk Management – Guidelines, setting out the Shire's approach to the identification, assessment, management, reporting and monitoring of risks. The Framework was adopted by Council in 2014 with a recent review on 12 August 2021 followed by a review performed by the CEO in March 2022.

The Shire's risk management process is effective in identifying risks and improvements throughout the Shire's key business areas.

Internal Controls

The Shire has a number of policies and procedures documented and implemented over key financial areas. Considering the size, resources and operations of the Shire the internal control framework, policies and procedures as described to us are appropriate for most areas of operations. We have identified some recommendations for improvements.

Legislative Compliance

The Council has adopted various governance policies. The Executive Manager Governance and Compliance is responsible for ensuring that legislative requirements are met, a compliance calendar is used in this process. The Shire's legislative compliance process is appropriate and effective.

1.2.2 Financial Management Review

From the work performed during our review, we note that the financial management framework is generally in good order.

In particular, we found that all major controls in relation to financial controls for the receipting of monies, control over expenditure, revenue and record keeping are in place and functional.

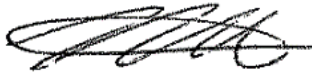
Therefore, most of our findings in relation to these areas are categorized as "Moderate" or "Minor", which indicate a generally good system of internal control.

Our detailed recommendations for improvement identified during our review can be found in Appendix A of this report.

These recommendations have been discussed with management and action plans to address these risks within acceptable timeframes were agreed on.

We would like to take this opportunity to thank all staff involved in this review for their courteous assistance, in particular Jean Knight, Ally Bryant, Kristie Andrews and the rest of the administration and finance team.

DRY KIRKNESS (AUDIT) PTY LTD



Robert Hall CA
Director

Date: 16 August 2022

APPENDIX A: RECOMMENDED IMPROVEMENTS

RISK RATINGS

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

Risk ratings have been assigned to issues raised in this report as follows:

| | | |
|------------------------------|--------------------|--|
| Control is Inadequate | Extreme | Can be expected to occur in most circumstances; more than 75% chance of occurring; complex process with minimal checks & balances; impacting factors outside the control of the organisation. Those findings where there is potentially an extreme risk to the entity should the finding not be addressed by the entity promptly. |
| | Significant | Will probably occur in most circumstances; 50-75% chance of occurring; complex process with some checks & balances; impacting factors outside the control of the organisation. Those findings where there is potentially a significant risk to the entity should the finding not be addressed by the entity promptly. |
| | Moderate | Might occur at some time; 25 – 50% chance of occurring; previous audits/reports indicate non-compliance; complex process with extensive checks & balances; impacting factors outside control of organisation. Those findings which are of sufficient concern to warrant action being taken by the entity as soon as practicable. |
| Control is Adequate | Minor | Could occur at some time; less than 25% chance of occurring; non-complex process &/or existence of checks and balances. Those findings that are not of primary concern but still warrant action being taken. |

APPENDIX A: RECOMMENDED IMPROVEMENTS

| | Area | Audit Findings/Comment | Rating | Implication | Recommendation | Management Comment |
|---|---|--|----------|--|--|---|
| <i>Financial Management Review Controls</i> | | | | | | |
| 1 | Updating of Fixed Assets Register | <p>We noted that the Fixed Assets Register is updated monthly by the Senior Finance Officer, however this is not reviewed by management on a monthly basis.</p> <p>Management performs a review of the reconciliation annually as part of the year-end financial accounting process.</p> | Moderate | Without a timely review of the update of the Fixed Assets Register, the asset additions, asset disposals and the depreciation expense could be misstated resulting in misstatement of the Monthly Financial Reports. | We recommend that management review the Fixed Assets Register on a monthly basis to ensure that it is kept up to date and that the asset additions, asset disposals the depreciation expense is correctly recorded and accounted for in the accounting records recognised during the year. | <p><i>Noted. A reconciliation was undertaken at month end however not in as much detail as the new format that has been developed.</i></p> <p><i>Fixed Asset Register review is now being undertaken on a monthly basis performed by the SFO and checked by the MCS. MCS has created a new spreadsheet to balance the AR to the GL.</i></p> |
| 2 | Audit Committee Charter or Terms of Reference | We noted that the Shire does not have an audit committee charter or terms of reference. | Minor | Without comprehensive terms of reference, the roles and responsibilities of the audit committee are not clearly outlined, which could affect the effectiveness of the audit committee. | <p>We recommend that management develop a comprehensive audit committee terms of reference.</p> <p>The Local Government Operational Guidelines Number 09 - The appointment, function and responsibilities of audit committees (developed by the Department of Local Government, Sport and Cultural Industries) contains a model term of reference, which could assist management in developing its own terms of reference for the Shire.</p> | <p><i>Noted.</i></p> <p><i>A Terms of Reference is in place. The 2015 TOR was endorsed by Council and the 2019 TOR was in place but not endorsed by Council.</i></p> <p><i>A new TOR has been developed and is due to go to Audit Committee on 16 August 2022.</i></p> |

| | | | | | | |
|--------------------------|---------------------|--|-------------|---|---|--|
| 3 | Audit Trail Reports | We noted that the Synergy Audit Trail reports for creditor batch payments are not produced and reviewed before each creditor's pay run but rather on an inconsistent basis. | Minor | There is an increased risk that unauthorised changes to supplier accounts may not be detected prior to payments being released resulting in errors or financial loss to the Shire. | We recommend that Synergy Audit Trail reports for creditor batch payments are produced and reviewed by management before each creditor's pay run. | <p><i>Noted.</i></p> <p><i>New procedure has been implemented with fortnightly audit checks.</i></p> |
| Internal Controls | | | | | | |
| 4 | Access to Computers | We noted that the Manager Corporate Services obtained the login details and password of the Senior Finance Officer when the latter was away on sick leave and used these to log in to the Synergy accounting system. | Significant | Activity logs of the Synergy accounting system do not accurately reflect the actual employee who processed transactions or who affected changes to the system as the name listed in the activity log is based on the login details used to gain access to the system. | We recommend that management educate employees on the risks associated with IT access and encourage employees not to share their login details and password with other employees. | <p><i>Noted.</i></p> <p><i>We have to be able to access Officer's computers when files are locked to that Officer.</i></p> <p><i>The Officer was called and asked for the information, it wasn't readily accessible to anyone.</i></p> <p><i>The information was required by the Auditors so what was the option given that we did not know when the Officer would return.</i></p> |
| 5 | Credit Card use | We noted 1 instance where the CEO credit card was used by an employee for an expense of a private nature in error. | Significant | The Shire has no control over the use of the employee's private PayPal application which can be used at the discretion of the employee to affect payments of a private | We recommend that management update the Credit Card Policy to specifically prohibit employees from utilising private PayPal applications | <p><i>Noted.</i></p> <p><i>Credit card Policy to be updated and employees advised.</i></p> |

| | | | | | | |
|---|------------------------|--|----------|--|--|---|
| | | On further investigation it was discovered that the employee had previously used the CEO credit card to pay for business expenditure via the employee's private PayPal application. The history of the transaction was stored within the private PayPal application including the credit card details and was used in error to affect the private expenditure. | | <p>nature resulting in financial loss to the Shire.</p> <p>The Shire has no authority within the private PayPal application to enforce removal of the card details.</p> | <p>to affect Shire payments using the Shire credit card details.</p> <p>Thereafter management are to make employees aware of the updated policy and implement a process to monitor the adherence of the policy.</p> <p>We further recommend that management instruct the employee to remove the credit card details from the PayPal application and provide evidence of the removal of the card details.</p> | |
| 6 | IT Control Environment | We noted that the Shire does not have insurance for business disruption due to system failure. | Moderate | Without business disruption insurance the Shire is exposed to the potential risk of financial loss incurred because of business disruptions. | The Shire should consider taking out adequate insurance cover for business disruption due to system failure to mitigate any potential financial loss. | <p><i>Noted.</i></p> <p><i>Will enquire with our Insurer's.</i></p> |
| 7 | IT Control Environment | We noted that the Shire does not have a planned response in the event of a cyber-attack. | Moderate | Without a cyber-attack response plan there is an increased risk that appropriate processes will not be followed should a cyber-attack occur, which could ultimately lead to loss of electronic data/information. | The Shire should implement a cyber-attack response plan to reduce the risk of inappropriate processes being followed should a cyber-attack occur. | <p><i>Noted.</i></p> <p><i>Will develop a Cyber-attack response plan.</i></p> |

Legislative Compliance

| | | | | | | |
|---|-------------------------|--|----------|--|---|---|
| 9 | Register of Delegations | We noted that per the Register of Delegations which was last reviewed in March 2022, the maximum approval limit of payments delegated to the CEO is set at \$150,000 before authorisation is required from the Council. This is not in line with the Purchasing Policy which sets the maximum approval limit of payments before the requirement for Public Tender and approval by Council at \$250,000 | Moderate | Whilst approving payments exceeding \$150,000 but not exceeding \$250,000 in line with the Purchasing Policy, the CEO may be acting outside delegated authority limits as set in the Register of Delegations | We recommend that the Register of Delegations be amended to increase the delegated authority of the CEO to approve payments up to the value of \$250,000 in line with the Purchasing Policy | <p><i>Noted.</i></p> <p><i>This is a typo and should be amended to read \$250,000 rather than the \$150,000.</i></p> <p><i>Will be taken to the August OCM.</i></p> |
|---|-------------------------|--|----------|--|---|---|

APPENDIX B: LIST OF POLICIES, PROCEDURES, PLANS AND DOCUMENTS COVERED BY THIS REVIEW

| Shire Polices | Shire Plans | Shire Procedures and Documents |
|--|---|--------------------------------|
| 2.1 Debt Collection | Workforce Plan | Payroll Procedure |
| 2.7 Purchasing Policy | Corporate Business Plan | Creditor Procedure |
| 2.9 Authorisation to Purchase Goods and Services | Strategic Community Plan | Rates Procedure |
| 2.14 Corporate Credit Cards | Business Continuity Response Plan | Trust Procedure |
| 2.15 Motor Vehicle Replacement | IT Disaster Recovery Plan | Record Keeping Audit Procedure |
| 2.16 Petty Cash Policy | Long Term Financial and Asset Management Plan | Records Management Procedure |
| 2.17 Portable and Attractive assets | Records Recovery Disaster Management Plan | Delegation Register |

DRY / KIRKNESS

Accounting / Audit & Assurance /
Bookkeeping / Self-Managed
Superannuation Funds

Dry Kirkness
Ground Floor,
50 Colin Street
West Perth, WA 6005

P 08 9481 1118
F 08 9481 5153
E dk@drykirkness.com.au
W drykirkness.com.au

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9.4 CHIEF EXECUTIVE OFFICER

9.4.1 Renewal of Lease of Office – Badimia Bandi Barna Aboriginal Corporation*

| | |
|-----------------------------------|--------------------------------------|
| Report Date | 28 February 2023 |
| Applicant | Shire of Dalwallinu |
| File Ref | GR/5 – Governance – State Liaison |
| Previous Meeting Reference | Nil |
| Prepared by | Jean Knight, Chief Executive Officer |
| Supervised by | Jean Knight, Chief Executive Officer |
| Disclosure of interest | Nil |
| Voting Requirements | Simple Majority |
| Attachments | DRAFT Lease |

Purpose of Report

Council is requested to endorse the lease between Badimia Bandi Barna Aboriginal Corporation and the Shire of Dalwallinu for the use of the office space at the Dalwallinu Discovery Centre for a period of two (2) years) to expire on 31 December 2024 with an option to renew for a further two (2) years.

Background

At the Ordinary Council Meeting held 23 March 2021, Council resolved the following:

'MOTION 9692

Moved Cr KL Carter
Seconded Cr KM McNeill

That Council;

1. Endorse the lease between Badimia Bandi Barna Aboriginal Corporation and the Shire of Dalwallinu for the use of the office at the Dalwallinu Discovery Centre for a period of two (2) years with an option to renew for a further two (2) years at a rate of \$50 per month plus GST;
2. Authorise the Shire President and Chief Executive Officer to sign and affix the Common Seal to documents pertaining to the above lease.

CARRIED 8/0'

Consultation

Badimia Bandi Barna Aboriginal Corporation.

Legislative Implications

State

Local Government Act 1995 section 9.49a

Policy Implications

Nil

Financial Implications

Nil

Strategic Implications

Nil



Site Inspection

Site inspection undertaken: Not applicable

Triple Bottom Line Assessment

Economic implications

There are no known significant economic implications associated with this proposal.

Social implications

There are no known significant social implications associated with this proposal.

Environmental implications

There are no known significant environmental implications associated with this proposal.

Officer Comment

The previous lease with Badimia Bandi Barna Aboriginal Corporation expired on 31 December 2022. They have indicated that they wish to renew the lease for a further period of two (2) years with the option to renew for a further two (2) years.

Resolution

MOTION 10043

Moved Cr NW Mills
Seconded Cr KM McNeill

That Council:

1. Endorse the lease between Badimia Bandi Barna Aboriginal Corporation and the Shire of Dalwallinu for the use of the office space at the Dalwallinu Discovery Centre for a period of two (2) years to expire on 31 December 2024 with an option to renew for a further two (2) years, subject to Council approval, at a rate of \$50 per month plus GST;
2. Authorise the Shire President and Chief Executive Officer to sign and affix the Common Seal to documents pertaining to the above lease.

CARRIED 8/0





Shire of
Dalwallinu

Place of wheat and wattle

**LEASE FOR A PORTION OF THE DALWALLINU
DISCOVERY CENTRE – Office**

This agreement is made the day of 2023.

BETWEEN

SHIRE OF DALWALLINU a body corporate with perpetual succession constituted pursuant to the provisions of the *Local Government Act 1995* of PO Box 141, Dalwallinu WA 6609 (hereinafter referred to as 'the Shire') of one part

AND

BADIMIA BANDI BARNA ABORIGINAL CORPORATION incorporated pursuant to the provisions of the Associations Incorporation Act 1987 and amendments of PO Box 46, WUBIN WA 6612, (hereinafter referred to as 'the Association') of the other part.

WHEREAS being a portion marked as Office 2 (as per plan at Appendix 1) of Lot 153 Reserve 16810 (hereinafter referred to as Dalwallinu Discovery Centre) located at Lot 153 Johnston Street, Dalwallinu, is to be leased to the Badimia Bandi Barna Aboriginal Corporation for a term of two (2) years with an option to renew for a further two (2) years.

IT IS HEREBY AGREED as follows:

1. The Shire agrees to lease and the Association agrees to take a portion of the Dalwallinu Discovery Centre with all other Shire's fixtures and fittings now and hereafter upon or used in connection with the Dalwallinu Discovery Centre or belonging thereto all of which premises with all additions, alterations and improvements thereto are throughout this agreement called 'the said premises' for the term of two (2) years.
2. The rent of \$55.00 (inc GST) per month payable in advance to the Shire at the Shire's address aforesaid. The first such monthly payment is to become payable on signing of this document and payments thereafter becoming due and payable on the same day of each month during the said term of the lease.
3. The Association covenants and agrees with the Shire as follows:
 - a) To pay the rent stated at Point 2 in the manner aforesaid without abatement or deduction;
 - b) During the term and for so long as the Association remains in possession or occupation of the premises, is to maintain, replace, repair, clean and keep the premises clean and in good and substantial repair, order and condition having regard to the age of the premises at the date of commencement provided that:
 - c) This subclause shall not impose on the Lessee any obligation in respect of any structural maintenance, replacement or repair except when rendered necessary by an act, neglect, default or omission on the part of the Association or its employees, agents, contractors or invitees or by the Association's particular use or occupancy of the premises;
 - d) All electric globes and fluorescent tubes in the premises which may be damaged, broken or fail for any reason shall be replaced by the Association at its expense;
 - e) To keep the said premises free from rubbish;
 - f) Not to paint, write, exhibit or placard in or about or affix to the said premises any trade, business, professional or advertising notice except of such nature and in such manner as shall have been approved of in writing by the Shire.
 - g) At its own expense, to keep and maintain the said premises including any passageways enjoyed therewith, well cleansed and drained and in good sanitary condition and not to carry

on or permit or suffer to be carried on thereon any noxious or offensive or unlawful trade or business and not to do or leave undone or suffer to be done or left undone any act, matter or thing whereby a nuisance or anything which may be deemed a nuisance or dangerous or may be or grow to the annoyance, damage or disturbance of adjoining occupiers or owners may exist, arise or continue upon or in connection with the said premises and forthwith to cease and abate any such nuisance or alleged nuisance, annoyance damage or disturbance;

- h) Not without the previous consent of the Shire in writing first had and obtained, to make or suffer to be made any alterations or additions to the said premises or the construction or arrangement thereof, not to cut, maim or injure nor suffer to be cut, maimed or injured any of the roofs, walls, partitions, timbers or floors or fixtures thereof;
- i) Not to assign, transfer, mortgage, charge, sublet or otherwise part with the possession of the said premises or any part thereof for all or any of the said term to any person or persons whatsoever without the previous consent in writing of the Shire for that purpose in each instance;
- j) To permit a Shire representative or any other person authorised by the Shire at all reasonable times to enter upon the said premises in order to view the condition thereof and upon notice in writing from the Shire, to remedy any way of reparation or otherwise comply with any obligation compulsory upon the Association and herein expressed;
- k) To use the said premises for the purposes of an **office** facilitated by the Association;
- l) The said premises does not cover contents insurance for the Association;
- m) To effect and keep in force at all times during the continuance of this Lease in the names of the Shire and the Association for their respective rights and interests, a public risk insurance policy for not less than ten million dollars (\$10,000,000), against all claims of every nature or injury (including death), damage or loss suffered or alleged to have been suffered by any person whomsoever arising out of the presence of any such person or property on the said premises and to pay all premiums and sums of money necessary for keeping on foot such insurance as and when the same shall become payable and to deliver to the Shire the policy of such insurance on an annual basis;
- n) To indemnify the Shire and keep the Shire indemnified from and against all claims, demands, writs, summonses, actions, suits, proceedings, judgements, orders, decrees, damages, costs, losses and expenses of any nature whatsoever which the Shire may suffer or incur in connection with loss of life, personal injury or damage to property arising from or out of any occurrence in upon or at the said premises or the use by the Association of the said premises or any part thereof or to any person or the property of a person using or entering or near any entrance to the said premises or occasioned (whatsoever it may occur) wholly or in part by any act, neglect, default or omissions by the Association, its agents, contractors, servants, workmen, customers, members or any other person or persons using or upon the said premises with its consent or approval expressed or implied;

Any notice requiring to be served, given or made under this agreement shall be sufficiently served on the Association if addressed to the Association and left at or posted by registered letter addressed to the Association at its address aforesaid shall be deemed served two (2) days after having been posted;

That if the Association with the consent of the Shire remain in possession after expiration of the said term or any extension thereof, the Association shall so remain as a tenant from week to week on the like terms and conditions as in this agreement so far as applicable to a weekly tenancy (and with the express exception of any option of renewal) and at such a weekly rental as shall be determined and in default of determination prior to the expiration on one (1) week after the expiration of the said term

or any extension thereof at a rental each week proportionate to the rental payable immediately prior to the termination of the term aforesaid or any extension thereof;

At the expiration or sooner determination of the term hereby granted or any extension or renewal thereof all additions, alterations, extensions to all buildings, erections and improvements now or hereafter during the said term or any extension or renewal thereof erected or made on the said premises shall belong to the Shire free of all claims by the Association;

And the Shire to the intent to bind the said premises and the register proprietors thereof for the time being but no so as to render the Shire personally liable in damages except for its own acts and defaults while it remains the Lessor of the said premises hereby agrees with the Association that the Association duly paying rent hereby reserved and performing and observing the agreement by the Association herein contained shall peaceably and quietly hold and enjoy the said premises during the said term and any extension without any interruption by the Shire or any persons or persons rightfully claiming under or in trust for it.

The covenants by the Association contained in this agreement to pay the rent and make the payment referred to in Clause 2 hereof at or within the times and in the manner herein provided shall be an essential item of this agreement. Without prejudice to any other right or remedy of the Shire expressly or impliedly contained in this agreement or at law or in equity the breach of any covenant by the Association to pay the rent or any part thereof or to make the said payments or any parts thereof at the time and in the manner herein provided causing the determination of this agreement by the Shire shall entitle the Shire to recover from the Association as and by way of liquidated damages for such breach the aggregate of the rent and other moneys including the balance then due in terms of Clause 2 hereof plus interest as provided herein which would have been payable by the Association for the residue of the term after such determination less the aggregate of the rent and other moneys which the Shire may using reasonable endeavours have obtained or be likely to obtain by re-letting the said premises for the residue of the term after such determination.

The parties agree that the Lessee/Lessor can terminate the lease before the expiry of the term provided that the Lessee/lessor gives the other party written notice of at least one (1) month from the date of early termination of the lease (break date).

In this clause:

- a) 'GST' refers to goods and services under the *Goods and Services Act 1999* and the terms used have meanings as defined in the GST Act;
- b) It is agreed that rent and all other amounts agreed to be paid by the Lessee to the Lessor, being the consideration for the supply expressed in this lease, are inclusive of GST;
- c) In respect of any liability of the lessor for GST under this lease, and the renewal or extension of this lease, including for rent, rates, outgoings, or any consideration for any other taxable supply;
The Lessee covenants to pay to the Lessor at the same time as any payment is made involving the lessor in GST liability, the additional amount of GST, together with the payment to which it relates
- d) The Lessee's liability under (3) is to reimburse the full amount of GST, disregarding and excluding the Lessor's entitlement to input tax credits which the Lessor's entitlement to input tax credits or other credits or reimbursements for GST;

- e) If the Lessor is entitled to an input tax credit in relation to any amount recoverable from the Lessee under (3), the amount payable by the Lessee shall be reduced by the amount of the input tax credit which the Lessor has received or claims and is entitled to receive;
- f) In respect of each payment by the Lessee under (3), the Lessor agrees to deliver to the Lessee, as required under the GST ACT, tax invoices in a form which complies with the GST Act, and the regulations, to enable the Lessee to claim input tax credits in respect of the taxable supply.

UNCONFIRMED

SCHEDULE 1

1. The Lessee

Badimia Banda Barna Aboriginal Corporation
PO Box 46
WUBIN WA 6612

2. The Land

Lot 153 Reserve 16810 (hereinafter referred to as Dalwallinu Discovery Centre) located at Lot 153 Johnston Street, Dalwallinu.

3. The Premises

Office 2 (as per plan at Appendix 1)

4. Date of Commencement

1 January 2023

5. Term

The term of this agreement is for a period of two (2) years expiring on 31 December 2024.

6. Term of renewal

Option to renew for a further two (2) years subject to Council approval.

7. Rent

Per month: \$50.00 plus GST which is payable in advance.

8. Permitted use of Premises

Office space

9. Public Liability insurance

A minimum of Ten Million Dollars is required.

10. Responsibilities

The lessee is responsible for the cleaning of the office space.

SIGNING PAGE

EXECUTED

**THE COMMON SEAL of the
SHIRE OF DALWALLINU**

Was hereunto affixed by authority of
a resolution of Council and in the presence of

**SHIRE PRESIDENT
KEITH LESLIE CARTER**

**CHIEF EXECUTIVE OFFICER
JEAN MAREE KNIGHT**

Executed By
Badimia Bandi Barna Aboriginal Corporation

CHAIRPERSON

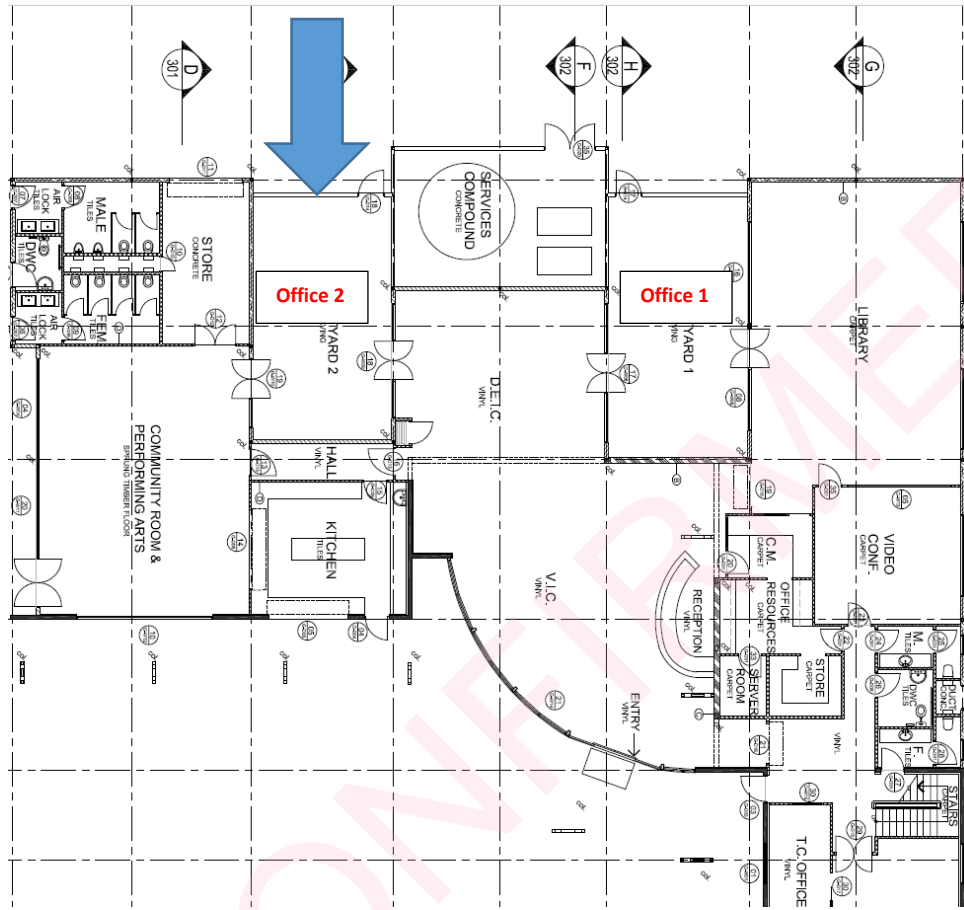
SECRETARY

FULL NAME

FULL NAME

APPENDIX A

PLAN OF DALWALLINU DISCOVERY CENTRE



9.4.2 This item was withdrawn

9.4.3 Adoption of Youth Advisory Council Terms of Reference and Appointment of Council Representatives*

| | |
|-----------------------------------|--|
| Report Date | 28 February 2023 |
| Applicant | Shire of Dalwallinu |
| File Ref | GO/12 Councillors- Committees |
| Previous Meeting Reference | Nil |
| Prepared by | Joanne Jones, Economic & Community Development Officer |
| Supervised by | Jean Knight, Chief Executive Officer |
| Disclosure of interest | Nil |
| Voting Requirements | Simple Majority |
| Attachments | Draft Youth Advisory Council Terms of Reference |

Purpose of Report

Council is requested to adopt the attached Youth Advisory Council Terms of Reference and to appoint Council representative(s) to the Youth Advisory Council.

Background

The Youth Advisory Council has been established to provide advice to Dalwallinu Shire Council, and organisations working with young people within the Shire of Dalwallinu, in relation to youth issues.

The Youth Advisory Council is an advisory group of Council with a Councillor or Councillors nominated on a bi-annual basis. The Youth Advisory Council will consist of a maximum of two (2) Councillors; a maximum of six (6) young people between the ages of 12 and 24 and a maximum of two (2) Shire Officers. Appointments will be for a period of up to two (2) years.

The establishment of a Youth Advisory Council provides an important forum for identifying Shire-wide issues and opportunities and advising Council about effective policy and service provision regarding young people within the Shire of Dalwallinu.

The Youth Advisory Council will provide opportunities for young people to develop leadership skills and be part of the decision-making process. Further, the Youth Council will provide opportunities for young people to gain experience and knowledge of local government and the youth service system available to young people in the local and surrounding areas.

Consultation

Nil

Legislative Implications

State

Local Government Act 1995, Section 5.8

Policy Implications

Nil



Financial Implications

Nil

Strategic Implications

Nil

Site Inspection

Site inspection undertaken: Not applicable

Triple Bottom Line Assessment

Economic implications

There are no known significant economic implications associated with this proposal.

Social implications

There are no known significant social implications associated with this proposal.

Environmental implications

There are no known significant environmental implications associated with this proposal.

Officer Comment

Section 5.8 of the *Local Government Act 1995* provides that a local government may establish committees of three (3) or more persons to assist Council and to exercise the powers and discharge the duties of the local government that can be delegated to committees.

Advisory committee membership may comprise of council members, council members and employees, council members, employees and other persons, council members and other persons, employees and other persons or other persons only.

Advisory committees have previously been comprised of a mix of Council members, employees and other persons.

Council has not previously given general delegated authority to its advisory committees. This means that Council, at its Ordinary Meetings, must consider and/or adopt advisory committee recommendations before they are acted upon. It also means that advisory committee meetings, because they do not have delegated authority, are not open to the public. It is intended that the Youth Advisory Council will not be given any delegated authority.

Advisory committee Presiding Members (Chairperson) are elected at the first meeting of the advisory committee.



Resolution

MOTION 10044

Moved Cr KJ Christian
Seconded Cr KM McNeill

That Council:

1. Adopt the Youth Advisory Council Terms of Reference as presented;
2. Appoint Cr MM Harms and Cr JL Counsel as the two (2) Council representatives to the Youth Advisory Council;
3. Appoint the Chief Executive Officer and Economic & Community Development Officer as the Shire Administration representatives to the Youth Advisory Council.

CARRIED 8/0





Dalwallinu Youth Advisory Council

Terms of Reference

1. NAME

The name shall be the Shire of Dalwallinu Youth Advisory Council.

2. PURPOSE

The Youth Advisory Council has been established to provide advice to Dalwallinu Shire Council, and organisations working with young people within the Shire of Dalwallinu, in relation to youth issues.

The Youth Advisory Council is an advisory group of Council with a Councillor or Councillors nominated on a bi-annual basis.

The establishment of a Youth Advisory Council provides an important forum for identifying Shire-wide issues and opportunities and advising Council about effective policy and service provision regarding young people within the Shire of Dalwallinu.

The Youth Advisory Council will provide opportunities for young people to develop leadership skills and be part of the decision making process. Further, the Youth Council will provide opportunities for young people to gain experience and knowledge of local government and the youth service system available to young people in the local and surrounding areas.

The Youth Advisory Council has no delegated decision making power from Council.

3. OBJECTIVES

To provide advice to Council in:

- Meeting the needs of young people, children and their families;
- Undertaking community development and social research initiatives to respond to community needs;
- Encouraging volunteering to create active, confident and resilient communities;
- Promoting intergenerational activities and spaces.



4. MEMBERSHIP CRITERIA

The Youth Advisory Council is open to young people who are aged between 12 to 24 years, who live, work, study or play in the Shire of Dalwallinu.

The following membership criteria also applies:

- An ability to constructively participate in a fair and open minded manner;
- An ability to consider a broad range of views that reflect the diversity of the community;
- Good knowledge and understanding of local issues that are relevant to young people;
- An ability to look beyond personal interests for the benefit of the community and residents of the Shire of Dalwallinu;
- An ability to facilitate communication and engagement with young people;
- A capacity to commit to the Youth Advisory Council and attend meetings for the required duration;
- A willingness to celebrate the success and achievements of young people in the Shire of Dalwallinu.

5. MEMBERSHIP

The Youth Advisory Council shall consist of the following membership structure:

- A maximum of two (2) Councillors;
- A maximum of six (6) young people at any time between the ages of 12-24;
- A maximum of two (2) Officers from the Shire of Dalwallinu;

Membership of the Youth Advisory Council is voluntary. All members to be appointed by Council.

6. SELECTION OF MEMBERS

A call for nominations to the Youth Advisory Council will be advertised as follows:

- Totally Locally
- Kalannie Kapers
- Shire Newsletter
- Shire Website
- Shire Facebook Page

A nomination form must be completed by interested persons and all nominations will be assessed against the membership criteria for suitability. All nominees will be interviewed by a Shire representative before being recommended for appointment to the Youth Advisory Council.

Appointments will be for a period of up to two (2) years. Should a vacancy arise mid-term, Shire Officers may recruit by following the above process. Mid-term appointments will be for the duration of the remaining term of the vacated position. Members of the Youth Advisory Council may reapply for the Youth Advisory Council after the expiration of their term.

The Youth Advisory Council has discretion to co-opt members to the Committee to provide specific input and/or expertise for limited periods of time.

7. OFFICE BEARERS

Chairperson

Councillors nominated for membership of the Youth Advisory Council will have first option to undertake the role of Chairperson.

Should a nominated Councillor not wish to undertake the role of Chairperson, an independent



Advisory Council member may be elected to the role through a vote or consensus among the members.

The appointed Chairperson is responsible for the conduct of meetings, ensuring fair and equitable opportunities for views and opinions to be voiced and discussed by the Youth Advisory Council.

Deputy Chairperson

A Deputy Chairperson is to be elected to chair meetings in the absence of the Chairperson.

8. EXECUTIVE SUPPORT

The Office of the CEO Department will:

- Provide Terms of Reference to new Council members;
- Facilitate a review process for the committee and its Terms of Reference every two (2) years;
- Provide information and education on good governance issues such as; conflict of interest, confidentiality and register of interests;
- Offer training for the Chairperson and members as required;
- Oversee the recruitment and selection process for Youth Advisory Council membership;
- Compile and circulate agendas, attend meetings to take minutes, compile and distribute minutes of all meetings;
- Compile an Annual Report of the Youth Advisory Council for presentation to the Shire of Dalwallinu Council.

9. QUORUM AND VOTING

The quorum for the Youth Advisory Council shall be fifty (50) percent of the appointed Council membership.

It is preferable that decisions of the Youth Advisory Council are made by consensus, however, there may be circumstances where a matter is decided by vote.

Each member is entitled to one vote, except where the Chairperson is required to exercise a casting vote.

10. CONFLICT OF INTEREST AND CONFIDENTIALITY

The *Local Government Act 1995* identifies direct and indirect conflicts of interest which require disclosure as and when they arise. As the Youth Advisory Council is not a Committee of Council these requirements do not apply, however, to provide good governance, should a member of the Youth Advisory Council have a conflict of interest it is requested that this be disclosed to the Chairperson.

It is intended that the Youth Advisory Council will be a forum for discussing proposed activities/actions that may impact the Dalwallinu community. At times members may be provided with confidential information that is not to be disclosed to the wider community. It is important that members are seen as a group that can be trusted with confidential information.

11. MEETINGS

Meetings of the Youth Advisory Council will be held as a minimum, on a quarterly basis, or more often if needed. A schedule of meetings will be developed each calendar year. Under special circumstances a meeting may be cancelled or re-scheduled.

The meetings of the Youth Advisory Council will be held in the Council Chambers at the Shire Administration Centre.



It is expected that each member of the Youth Advisory Council will attend a minimum of two (2) meetings each calendar year.

Should a member miss two (2) consecutive meetings (without approval of the Chairperson), their membership will be cancelled.

12. GUIDING PRINCIPLES

- We are inclusive, open-minded and respectful of everyone's perspective;
- We put out personal agendas aside and provide advice for the greater good of the diverse Shire of Dalwallinu community;
- Challenging and exploring are an integral part of what we do, and how we operate;
- We represent and commit to the value of the Youth Advisory Council;
- We actively participate and engage in the work of the Youth Advisory Council;
- We are punctual, well prepared, timely with responses and we follow through;
- We have a strong focus on outcomes;
- We are realistic about what we can achieve.

13. REPORTING

The minutes of each Youth Advisory Council meeting will be included in the Councillor Information Bulletin.

An Annual Report is to be provided to the Councillors of the Shire of Dalwallinu as at 30 June each year reporting on the activities throughout the year.

14. DELEGATION

The Youth Advisory Council has no delegated powers from the Council of the Shire of Dalwallinu and are an advisory group only.

15. STRATEGIC ALIGNMENT

The specific tasks and actions undertaken by this Youth Advisory Council will assist the Shire of Dalwallinu in achieving the following aspirations and objectives as contained within the Strategic Community Plan 2017-2027.

Objective: Improved youth activities and services

| | |
|-------|---|
| 1.4.3 | Enhance youth engagement and utilization of recreation services |
|-------|---|



9.4.4 Change of Commencement Time – March Ordinary Council Meeting

| | |
|-----------------------------------|--------------------------------------|
| Report Date | 28 February 2023 |
| Applicant | Shire of Dalwallinu |
| File Ref | GO/22 – Governance - Councillors |
| Previous Meeting Reference | Nil |
| Prepared by | Jean Knight, Chief Executive Officer |
| Supervised by | Jean Knight, Chief Executive Officer |
| Disclosure of interest | Nil |
| Voting Requirements | Simple Majority |
| Attachments | Nil |

Purpose of Report

Council is requested to change the commencement time of the March Ordinary Council Meeting to be held in Kalannie to 4:30pm.

Background

At the Ordinary Council Meeting held 25 October 2022, Council resolved the following:

'MOTION 9986

Moved Cr NW Mills
Seconded Cr JL Counsel

That Council:

1. *Endorse the following meetings dates for Ordinary Council Meetings of Council of the Shire of Dalwallinu for the 2023 calendar year to be held in the Council Chambers at the Shire of Dalwallinu Administration Centre commencing at 3.30pm except for the March meeting which is to be held at the Kalannie Sports Club:*
 - a) 28 February 2023
 - b) 28 March 2023
 - c) 18 April 2023
 - d) 23 May 2023
 - e) 27 June 2023
 - f) 25 July 2023
 - g) 22 August 2023
 - h) 26 September 2023
 - i) 24 October 2023
 - j) 28 November 2023
 - k) 19 December 2023
2. *Approves the advertising of the 2023 meeting dates in accordance with the Local Government (Administration) Regulations 1996.*

CARRIED 8/0'

Consultation

Nil



Legislative Implications

State

Local Government (Administration) Regulations 1996 – Reg 12(3)

Policy Implications

Nil

Financial Implications

Nil

Strategic Implications

Nil

Site Inspection

Site inspection undertaken: Not applicable

Triple Bottom Line Assessment

Economic implications

There are no known significant economic implications associated with this proposal.

Social implications

There are no known significant social implications associated with this proposal.

Environmental implications

There are no known significant environmental implications associated with this proposal.

Officer Comment

The Kalannie Community Meeting is scheduled to be held in Kalannie at 6pm on 28 March 2023.

To utilise Council's time wisely, it is the Officers recommendation that the day be scheduled as follows:

- 3:30pm Council Forum
- 4:30pm Ordinary Council Meeting
- 6:00pm Kalannie Community Meeting

The *Local Government (Administration) Regulations 1996* states that “any change to the meeting details for a meeting must be published on the local governments official website as soon as practicable after the change is made”.

Should Council support the proposal, an advert will be published on the Shire's website as well as advertisements on the Shire Facebook page and Kalannie Kapers.



Resolution

MOTION 10045

Moved Cr NW Mills
Seconded Cr DS Cream

That Council amend the commencement time of the March Ordinary Council Meeting to be held at the Kalannie Sports Club on Tuesday 28 March 2023 from 3:30pm to 4:30pm.

CARRIED 8/0

UNCONFIRMED



9.4.5 Arrangements for October 2023 Local Government Ordinary Elections

| | |
|-----------------------------------|--------------------------------------|
| Report Date | 28 February 2023 |
| Applicant | Shire of Dalwallinu |
| File Ref | GO/8 – Governance - Elections |
| Previous Meeting Reference | Nil |
| Prepared by | Jean Knight, Chief Executive Officer |
| Supervised by | Jean Knight, Chief Executive Officer |
| Disclosure of interest | Nil |
| Voting Requirements | Simple Majority |
| Attachments | Nil |

Purpose of Report

Council is requested to consider arrangements for the upcoming October 2023 Ordinary Elections.

Background

The State Government is continuing to work with the local government sector to deliver the most significant package of local government reforms in more than 25 years. These reforms include several measures to strengthen local democracy and increase community engagement, including new requirements for:

- the introduction of optional preferential voting for all local government elections;
- directly elected Mayors and Presidents for all Band 1 and 2 local governments;
- the abolition of wards for all Band 3 and 4 local governments; and
- aligning the size of councils with the size of the population of each district.

The State Government is continuing to work to implement election reforms ahead of the October 2023 Ordinary Elections. The reforms will introduce Optional Preferential Voting (OPV) for all local government elections. OPV is similar to preferential voting used in State and Federal Elections, and for local government elections in every other Australian state. OPV provides that electors can preference as many or as few candidates as they decide, and there will be no transfer of preferences other than the preferences electors mark on their ballot paper.

The reforms will also include related new changes for the backfilling of vacancies, including:

- in the event that a member of council is directly elected as the Mayor or President, the consequent vacancy can be filled by the next highest polling candidate through the relevant district or ward council election held on the same day;
- if a vacancy arises within one year of a council member being elected at an ordinary election, that vacancy may be filled by the next highest polling candidate; and
- the timeframes for which certain vacancies can remain unfilled ahead of an upcoming ordinary election will also be extended.

Correspondence was received from Minister Carey, Minister for Local Government on 3 February 2023 with regards to arrangements for the upcoming October 2023 Ordinary Elections. Minister Carey is



encouraging all local governments to commence early planning for the practical arrangements for the conduct of the October 2023 Ordinary Elections.

Consultation

Nil

Legislative Implications

State

Local Government (Administration) Regulations 1996 – Reg 12(3)

Policy Implications

Nil

Financial Implications

Nil

Strategic Implications

Nil

Site Inspection

Site inspection undertaken: Not applicable

Triple Bottom Line Assessment

Economic implications

There are no known significant economic implications associated with this proposal.

Social implications

There are no known significant social implications associated with this proposal.

Environmental implications

There are no known significant environmental implications associated with this proposal.

Officer Comment

Council may declare the Electoral Commission as responsible to conduct postal elections under section 4.20 and 4.61 of the *Local Government Act 1995* (the Act). Section 4.28 of the Act further provides that the local government is to meet the costs incurred by the Western Australian Electoral Commission (WAEC) in conducting such elections.

Alternatively, if Council decides that the Chief Executive Officer is to be the Returning Officer, local governments will have the option to purchase a licence for access to the WAEC's CountWA software to facilitate the counting of votes. CountWA software is used to count votes in State Elections, and involves data entry of preferences indicated on ballot papers.

If a local government decides to license the software instead of appointing the Electoral Commission to conduct the election, the Chief Executive Officer will remain wholly responsible for the conduct of the count, the use of the software, the introduction of the new OPV counting and backfilling provisions and dealing with any disputes or complaints.



In previous Ordinary Elections, the Chief Executive Officer has been the Returning Officer. Although we do not get a large turnout on election day, this option is more cost effective and provides an opportunity for in person voting on the day of the election.

Resolution

MOTION 10046

Moved Cr SC Carter
Seconded Cr KM McNeill

That Council:

1. Requests the Chief Executive Officer to inform the Western Australian Electoral Commission that the Shire of Dalwallinu will be conducting the October 2023 Ordinary Election in house;
2. Requests the Chief Executive Officer to advise the Western Australian Electoral Commission that the Shire of Dalwallinu wishes to purchase a license for access to the Western Australian Electoral Commission's CountWA software.

CARRIED 8/0



9.4.6 Townscape Focus Group Update*

| | |
|-----------------------------------|--|
| Report Date | 28 February 2023 |
| Applicant | Shire of Dalwallinu |
| File Ref | |
| Previous Meeting Reference | Nil |
| Prepared by | Jean Knight, Chief Executive Officer |
| Supervised by | Jean Knight, Chief Executive Officer |
| Disclosure of interest | Nil |
| Voting Requirements | Simple Majority |
| Attachments | 1. Minutes – 9 February 2023 2. Townscape Focus Group Activities 3. Example of Earlsferry Sculptures |

Purpose of Report

Council is requested to receive the Townscape Focus Group Meeting Minutes from 9 February 2023.

Background

The Townscape Focus Group met on Thursday 9 March 2023 to review items that had previously been endorsed by Council:

Walk trail signage

The wattle signage is slightly delayed due to manufacturer issues. A variation of the grant agreement has been approved. A walk through of the trails is planned with the ECDO/MWS and Bruce Maslin prior to installation of the signage and before maintenance of the trails is carried out.

Sculpture – Burtons Corner

The preferred supplier of the sculptor has advised that he is not taking any new commissions. Several other suppliers have been contacted. The group has agreed to seek a price from Earlsferry to provide a final design and cost estimate for a Mallee Fowl.

Reserve Signage

Directional and information signage has been installed at Petrudor and Xantippe. The directional signage at Petrudor was firstly damaged and then stolen. A replacement sign has been ordered.

Entry Statements

Further discussion was held on Entry Statements for the five towns. The Group agreed to request a quote from Shermac. Unfortunately, that project is outside of the product offering and due to their workload declined to quote. Further discussions to be held with Council regarding Entry Statements.

Consultation

Townscape Focus Group

Legislative Implications

Nil

Policy Implications

Nil



Financial Implications

Any items endorsed by Council will be included in future budgets.

Strategic Implications

Nil

Site Inspection

Site inspection undertaken: Not applicable

Triple Bottom Line Assessment

Economic implications

There are no known significant economic implications associated with this proposal.

Social implications

There are no known significant social implications associated with this proposal.

Environmental implications

There are no known significant environmental implications associated with this proposal.

Officer Comment

In addition to reviewing existing projects, the Group discussed future plans for the Dalwallinu townscape as follows:

Memorial Park

- Red asphalt seal to Park Drive
- Removal of footpath on eastern side of Johnston Street along Memorial Park to allow forward angle parking – approximately 38 bays. The Group asked for wide parking (3-3.5m) for parents/seniors to be included.
- Possible Gazebo structure to be installed over the cenotaph
- Water feature grates to be set into a path within Memorial Park
- Installation of footpaths within Memorial Park
- Installation of concrete tree surrounds for seating
- Installation of a concrete stage area
- Sculpture/Play equipment to replace the relocated tractor and implement
- Sealing of car park opposite hardware

Johnston Street CBD area

- Removal of existing footpath (pavers) and replace with exposed aggregate or similar type product
- Red Asphalt for both sides of Johnston Street CBD area
- Laser cut signage barriers for both corners of Johnston and Myers Streets

Heritage Area of Johnston Street

- Closing of access between Memorial Park to Carpark opposite hardware
- Relocation of tractor and implement from Memorial Park
- Installation of a tank and trough adjacent to the Windmill



Xantippe Tank

Placement of an 'X' made from corten steel to be placed on the tank

A workshop will be held with Council in the coming months to prioritise the above suggestions. Should Council support some or all of the above items, these will be incorporated into a staged forward planning document with cost estimates and will be presented back to Council for endorsement.

For information purposes, attached to this report is a list of projects that the Townscape Committee have achieved since 2017.

Resolution

MOTION 10047

Moved Cr DS Cream
Seconded Cr NW Mills

That Council receive the Townscape Focus Group Minutes from 9 February 2023 and notes the suggestions for future projects from the Townscape Focus Group.

CARRIED 7/1
Cr DS Cream Against



Minutes

Townscape Focus Group Meeting 09 February 2023 3pm.

Meeting Opening: 3pm

Present: Jean Knight; Joanne Jones; Kathy Mills; Kirsty Carter; Marc Bennett

Apologies: Karen McNeill

Items for Discussion:

- **Item 1.**
Memorial Park upgrade

Marc outlined plans/ proposed upgrades for Memorial Park as follows:

- Red asphalt re-seal to Park Drive; costings done for consideration in the 23-24 budget.
- Removal of footpath on Eastern side of Johnston Street along Memorial Park to allow for forward angle parking- approximately 38 bays will be created. Group asked for wide parking for parents/seniors to be included, same agreed. For consideration in future budgets.
- Possible gazebo structure to be installed over cenotaph; tractor to be moved to south end of Park adjacent to other heritage equipment and Pioneer wall; closing of access between Memorial Park (Park Drive) to carpark opposite hardware to traffic; laying of asphalt to carpark opposite hardware; water feature grates to be set into path within Memorial Park (similar to WA Museum/Forrest Chase installations (these items dependent upon Council budget allocations)).

TF Group asked for:

- Consideration to be given to line-marking and sealing of carpark between Shire offices and craft building;
- Laser cut signage to be installed on both corners of Johnston Street and Myers Street;
- A tank and trough to be installed adjacent to windmill at south end of Memorial Park;
- A sculpture to replace tractor at north corner of Memorial Park if tractor is moved;

Quotes to be sought for these items for inclusion in budget deliberations.

TF Group asked for

- The play equipment and shade structure at the craft building to be replaced- this item will be included in the review of the 10-year Sport and Recreation Plan later this year.

- **Item 2.**
Walk trail upgrade- update

- The wattle signage is slightly delayed due to manufacturer issues. A variation of the grant agreement has been approved and the project now has an acquittal date of April 30 2023. A walk through of the trails will occur with Jo/ Marc/Bruce Maslin prior to maintenance being

done to ensure that the trails are in the right place and signage is correctly affixed. TF Group asked that the trail between Afgri and Boekemans is upgraded; this is part of the trails between the Old Well and the Old School site and is included.

- **Item 3.**

- **Sculptures- Burton's Corner**

- Jordan Sprigg re-contacted- he is not taking any new commissions and now makes sculptures to sell on first-in basis. Group decided not to pursue this option any further.
 - Nannup sculptor (Lewis Horne) contacted- no response. Group decided not to pursue this option.
 - Earlsferry re-contacted- can do mallee fowl or other design, cost approx. \$20,000 dependent upon final size and design. TFG agreed to pursue this option. Photos of similar sculptures undertaken by Earlsferry attached. For inclusion in Council report.

- **Item 4.**

- **Reserve Signage**

- Directional and information has been Installed at Petrudor and Xantippe. Directional signage at Petrudor has been stolen, replacement signage ordered.

TF Group asked that a corten steel X sign be costed as an additional attraction at Xantippe. Same agreed and quote sought.

- **Item 5**

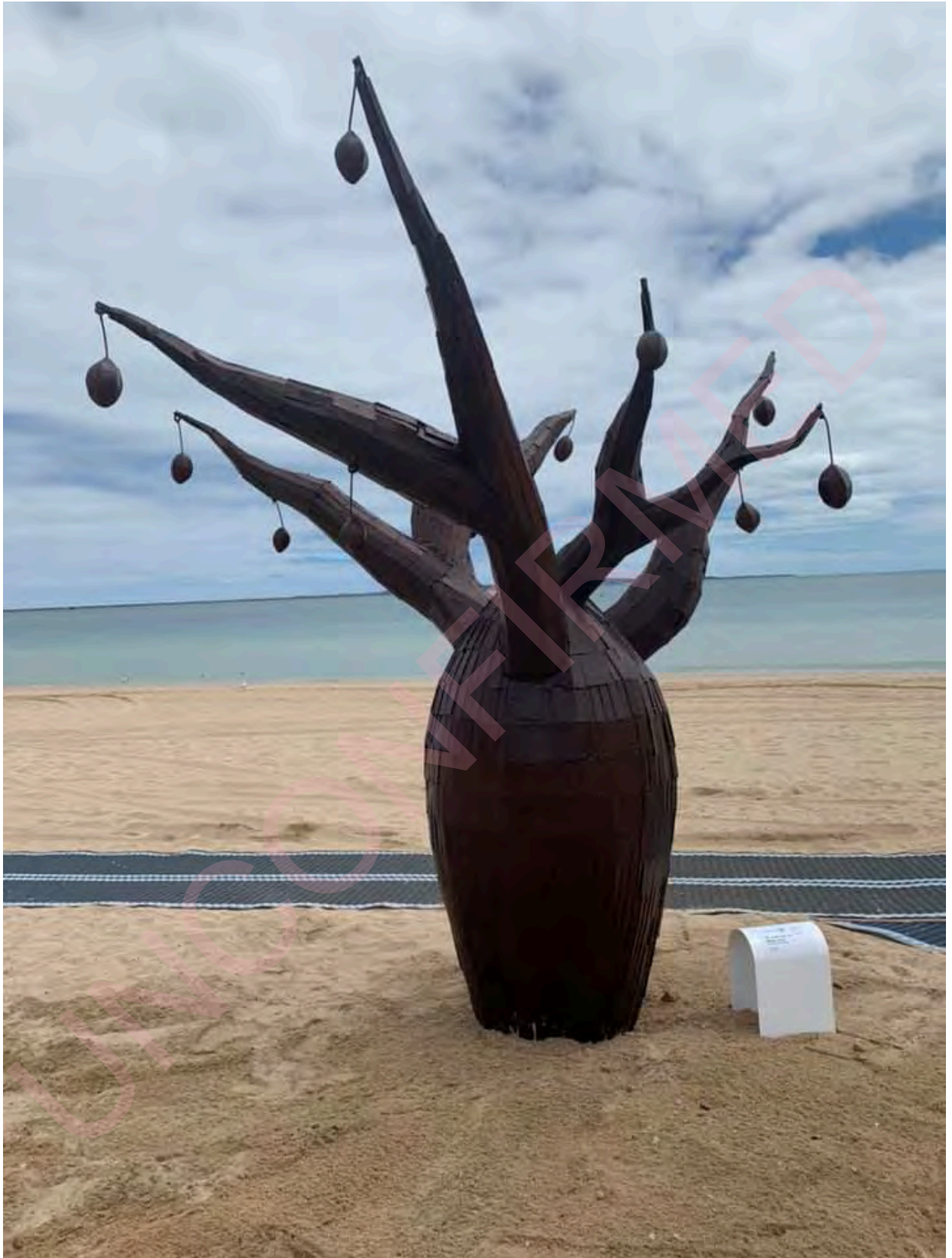
- **Entry statements**

- Discussion re whether to proceed due to cost. Group requested Shermac be approached to quote. Jo emailed Kim Ray, Shermac not able to quote due to project being outside their product offering and due to workload. For further discussion with Council re decision to proceed.

General Business:

Brief discussion held re the proposed Dalwallinu Progress Association. Whilst the Shire are not invited to be part of the Progress Association, it is noted that any projects the Association decide to pursue will most likely need Council/Shire approval as they will be on Shire property and/or will require Shire funding. It is intended to continue to have the Townscape Focus Group as the representative body to Council and to continue to seek interested community members to join the TF Group.

Meeting Close: 4.12 pm







2017-2018

Reverse Angle Parking – Myers Street

Commenced Tourist Information Bay Upgrade - **\$13,927**

- Purchase of Info Bay Structure

Commenced Skate Park Upgrade - **\$7,571**

- Purchase of Water Cooler

Commenced Memorial Park Upgrade - **\$41,239**

- *Purchase of Play Rope Equipment*
- *Installation of Play Rope Equipment*
- *Supply & Installation of limestone edging around equipment*
- *Purchase of Water Cooler*

2018-2019

Lighting Upgrade – Memorial Park - **\$11,823**

Completed Tourist Information Bay Upgrade - **\$5,364**

- *Tourism Info Bay Signage*
- *Installation of Info Bay Structure*

Completed Skate Park Upgrade - **\$20,860**

- *Supply of Water Service and Installation of Water Cooler*
- *Supply of Electricity for Water Cooler*
- *Purchase and installation of Shade Shelter*
- *Purchase and installation of table setting*
- *Supply and installation of concrete for table setting*

Completed Memorial Park Upgrade - **\$14,658**

- *Purchase of BBQ*
- *Installation of Water Cooler*
- *Installation of BBQ and Water Cooler*

Murals

- *Developed concepts for Johnston Street & Squash Court Murals*

Shire Boundary Signage

- *Developed concepts*

Kalannie Townscape Improvements - **\$35,000**

2019-2020

Murals - **\$28,900**

- *Completed Johnston Street & Squash Court Murals*

2020-2021

Purchased Shire Boundary Signage - **\$32,936**

Installed Shire Boundary Signage - **\$8,972**

Picnic Settings – Petrudor, Mia Moon - **\$9,735**

Design Entry Statements for the five towns

Designed Wattle Walk Signage

2021-2022

First stage of Entry Statements – Kalannie x signs - **\$82,000**

Purchase of Wattle Walk Signage and Tourism Signage Replacement - **\$21,656 to date**

Installation of picnic setting and fire pits at Xantippe and upgrade to road entry- **\$25,240**

10 APPLICATIONS FOR LEAVE OF ABSENCE

MOTION 10048

Moved Cr SC Carter
Seconded Cr MM Harms

That the application for leave of absence of Cr SC Carter to the Ordinary Meeting of Council to be held on 28 March 2023 be approved.

CARRIED 8/0

11 MOTIONS OF WHICH NOTICE HAS BEEN RECEIVED

Nil

12 QUESTIONS FROM MEMBERS WITHOUT NOTICE

Nil

13 NEW BUSINESS OF AN URGENT NATURE (INTRODUCED BY DECISION OF THE MEETING)

Council is requested to accept a Late Item to the meeting.

Item 13.1 Councillor Resignation – Cr Karen Christian.

MOTION 10049

Moved Cr KM McNeill
Seconded Cr SC Carter

That Council accept Late Item 13.1 Councillor Resignation – Cr Karen Christian

CARRIED 8/0



13.1 Councillor Resignation – Cr Karen Christian

| | |
|-----------------------------------|--------------------------------------|
| Report Date | 28 February 2023 |
| Applicant | Shire of Dalwallinu |
| File Ref | GO/22 – Governance - Councillors |
| Previous Meeting Reference | Nil |
| Prepared by | Jean Knight, Chief Executive Officer |
| Supervised by | Jean Knight, Chief Executive Officer |
| Disclosure of interest | Nil |
| Voting Requirements | Simple Majority |
| Attachments | Nil |

Purpose of Report

Council is requested to receive the resignation from Cr Karen Christian and seek approval from the Electoral Commissioner to leave the vacancy open until the October 2023 election.

Background

The following email was received on 27 February 2023 from Cr Christian:

"I will tender my resignation and Finnish after tomorrows meeting if that is ok ..

I was going to stay on longer but maybe easier to focus on getting my personal stuff in order."

Consultation

Nil

Legislative Implications

State

Local Government Act 1995 – Section 4.16

Policy Implications

Nil

Financial Implications

Nil

Strategic Implications

Nil

Site Inspection

Site inspection undertaken: Not applicable

Triple Bottom Line Assessment

Economic implications

There are no known significant economic implications associated with this proposal.

Social implications

There are no known significant social implications associated with this proposal.



Environmental implications

There are no known significant environmental implications associated with this proposal.

Officer Comment

As stated in the *Local Government Act 1995 – Section 4.16(4)*

“If a member’s office becomes vacant under section 2.32 –

a) After the third Saturday in January in an election year; but

b) Before the third Saturday in July in an election year,

The Council may, with the approval of the Electoral Commissioner, fix the ordinary elections day in that election year as the day for holding any poll needed for the extraordinary election to fill that vacancy”.

The resignation of Cr Christian will leave seven (7) Councillors. As this is the number that we have requested the Local Government Advisory Board to reduce our Elected Member representation to, it would be prudent to leave this position vacant until the elections scheduled for October 2023.

Resolution

MOTION 10050

Moved Cr KM McNeill

Seconded Cr DS Cream

That Council:

1. Receive the resignation from Cr Christian from the position of Councillor with the Shire of Dalwallinu effective from 1 March 2023;
2. Direct the Chief Executive Officer to seek approval from the Electoral Commissioner to fix the ordinary election day in October 2023, as the date for holding any poll needed for the extraordinary election to fill that vacancy.

CARRIED 8/0

3.57pm *Mr Barton Sprigg left the meeting and did not return*

3.57pm *Mr Micah Jackson left the meeting and did not return*

3.57pm *Mr Sam Davies left the meeting and did not return*



14 MEETING CLOSED TO THE PUBLIC – CONFIDENTIAL BUSINESS AS PER LOCAL GOVERNMENT ACT, 1995, SECTION 5.23(2)
Nil

15 SCHEDULING OF MEETING
The next Ordinary Meeting of Council will be held on 28 March 2023 at the Kalannie Sports Club, 24 Stanley Street, Kalannie commencing at 4.30pm.

16 CLOSURE
There being no further business, the Chairperson closed the meeting at 3.58pm.

17 CERTIFICATION
I, Keith Leslie Carter, certify that the minutes of the Ordinary Council meeting held on the 28 February 2023, as shown on page numbers 1 to 206 were confirmed as a true record at the meeting held on 28 March 2023.

CHAIRPERSON

DATE

